

UNIVERSITY PRESS PLC

PROFIT FORECAST

FOR THE SECOND QUARTER ENDING 30TH SEPTEMBER 2026

	2026 N'000
Revenue	3,226,425
Cost of Sales	(1,422,918)
Gross Profit	1,803,507
Other operating Income	11,487
Finance Income	32,655
	1,847,649
Overheads	(983,085)
Profit before tax	864,564
Taxation	(277,927)
Profit after tax	586,637

UNIVERSITY PRESS PLC

CASHFLOW FORECAST

FOR THE SECOND QUARTER ENDING 30TH SEPTEMBER 2026

Cash flows from operating activities	N'000
Profit after tax	586,637
Adjustment for:	
Depreciation of property, plant and equipment	68,250
Net Finance income	(32,655)
Income tax expense	<u>277,927</u>
	900,159
Working capital changes:	
(Increase)/decrease in inventories	(160,260)
(Increase)/decrease in trade receivables	(792,376)
(Increase)/decrease in other receivables	18,415
Increase/(decrease) in trade payables	217,550
Increase/(decrease) in other payables	<u>(101,749)</u>
Cash generated from operations	81,739
Income tax	<u>(125,863)</u>
Net cash from operating activities	(44,124)
Cash flows from investing activities	
Purchase of property plant and equipment	(12,800)
Sale of property, plant and equipment	5,485
Finance income	<u>32,655</u>
Net cash used in investing activities	25,340
Cash flows from financing activities	
Dividend payment	(77,664)
	<u>(77,664)</u>
Net cash used in financing activities	
	(77,664)
Net increase in cash and cash equivalents	(96,448)
Cash and cash equivalents at the beginning of the year	<u>949,440</u>
Cash and cash equivalents at the end the period	<u>852,992</u>