

UNIVERSITY PRESS PLC

PROFIT FORECAST

FOR THE FIRST QUARTER ENDING 30TH JUNE 2025

	N'000
Revenue	261,820
Cost of Sales	<u>(116,157)</u>
Gross Profit	145,663
Other Operating Income	1,343
Finance Income	<u>21,623</u>
	168,629
Overheads	<u>(382,376)</u>
Loss before tax	(213,747)
Taxation	<u>-</u>
Loss after tax	<u>(213,747)</u>

UNIVERSITY PRESS PLC

CASHFLOW FORECAST FOR THE FIRST QUARTER ENDING 30TH JUNE 2025

Cash flows from operating activities

N'000

Loss after tax

(213,747)

Adjustment for:

Depreciation of property, plant and equipment

(33,050)

Net Finance income

(21,623)

Income tax expense

-

(268,420)

Working capital changes:

(Increase)/decrease in inventories

(702,550)

(Increase)/decrease in trade receivables

(92,655)

(Increase)/decrease in other receivables

62,899

Increase/(decrease) in trade payables

315,600

Increase/(decrease) in other payables

30,855

(Decrease)/increase in deferred tax liabilities

-

Decrease in unclaimed dividends

-

Cash generated from operations

(654,271)

Income tax

-

Net cash from operating activities

(654,271)

Cash flows from investing activities

Purchase of property plant and equipment

3,045

Sale of property, plant and equipment

-

Finance income

21,623

Net cash used in investing activities

24,668

Cash flows from financing activities

Dividend

-

Net cash used in financing activities

-

Net increase in cash and cash equivalents

(629,603)

Cash and cash equivalents at the beginning of the year

1,007,844

Cash and cash equivalents at the end the period

378,241