**Analyse and evaluate the financial performance of the firm**

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| **Comment on the profitability of the firm (here analyse the GPM, NPM, difference between the GPM and NPM, the ROCE)** |

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| **Comment on the liquidity of the firm ( make sure you indicate that you are looking at the short term)** |

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| **Comment on the gearing of the firm (make sure you indicate you are looking at the long term)** |

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| **Include a concluding paragraph which leaves the person reading your answer clear as to whether you consider the business to be in good financial health given the preceding comments you have made. This is your overview.** |