



Financial Data

Below is some financial information for Bee's business.

	Year 1	Year 2
Gross Profit Margin	55%	30%
Net Profit Margin	20%	10%
Mark Up	250%	100%
ROCE	12%	6%
Current Ratio	1.3:1	1.7:1
Liquid Capital Ratio	0.6:1	0.8:1

Looking at the financial data above, bullet point the key observations that you can identify?





Evaluate the performance of Bee's business over the last 2 years? (12)

