(vi)	
(vii)	
(viii)	
(ix)	
(x)	[10]
(c) Comment on the business's performance in the light of the data for the industry. NOTE: It is not sufficient to say that a ratio is 'higher' or 'lower' than the industry average – it must be made clear whether you think it is <b>better</b> or <b>worse</b> than the industry average and you must give reasons for your comments.	
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	[8]