



# Financial Management of Marks & Spencer vs. Next

Topic: Business | Words: 1120 | Pages: 1

## Marks and Spencer

### Profitability Ratios

Gross profit margin is calculated by dividing gross profit by revenue. Mark and Spencer's gross profit for 2021 was £2,911.6 million (Marks & Spencer Financial Statements, 2021, p. 123). Mark and Spencer's revenue for 2021 was £9,155.7 million (Marks & Spencer Financial Statements, 2021, p. 123).  $2,911.6$  divided by  $9,155.7$  equals  $0.47$ , which amounts to gross profit margin of 47%.

Net profit margin is calculated by dividing net profit by revenue. Mark and Spencer's net profit for 2021 was £ 1,472.7 million (Marks & Spencer Financial Statements, 2021, p. 124). Mark and Spencer's revenue for 2021 was £9,155.7 million (Marks & Spencer Financial Statements, 2021, p. 123).  $1,472.7$  divided by  $9,155.7$  equals  $0.16$ , which amounts to net profit margin of 16%.

### Liquidity Ratios

The current ratio is calculated by dividing current assets by current liabilities. Mark and Spencer's current assets for 2021 were £ 8,637.4 million (Marks & Spencer Financial Statements, 2021, p. 125). Mark and Spencer's current liabilities for 2021 were £ 2,295.8 million (Marks & Spencer Financial Statements, 2021, p. 125).  $8,637.4$  divided by  $2,295.8$  equals  $3.76$ .

# Marks And Specners Financial Report

**Lauren Gardner**



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