| Good | Average | Poor | **FINANCIAL CONDITIONS** |
| --- | --- | --- | --- |
|  |  |  | Increasing revenues |
|  |  |  | Increasing profits |
|  |  |  | Positive cash flow |
|  |  |  | Taxes paid to date |
|  |  |  | Current debt payments |
|  |  |  | Current receivables |
|  |  |  | Professional produced financial statements |

| Good | Average | Poor | **BUSINESS IMAGE** |
| --- | --- | --- | --- |
|  |  |  | Trademarked name |
|  |  |  | Reputable image |
|  |  |  | Quality advertising |
|  |  |  | Website/online presence |
|  |  |  | Business location and interior |
|  |  |  | Signage |
|  |  |  | Publicity offline and online |
|  |  |  | Networks/associations |
|  |  |  | Word of mouth |

| Good | Average | Poor | **BUSINESS OPERATIONS & ORGANIZATION** |
| --- | --- | --- | --- |
|  |  |  | Equipment |
|  |  |  | Established, trained staff |
|  |  |  | Well-documented operations and systems |
|  |  |  | Profitable business model |
|  |  |  | Key employees with transferable employment contracts |

| Good | Average | Poor | **CLIENTELE** |
| --- | --- | --- | --- |
|  |  |  | Long-term, frequent customers |
|  |  |  | Long-term client contracts |
|  |  |  | Many vs. a customers |
|  |  |  | Loyal clientele |

| Good | Average | Poor | **TRANSFERABILITY** |
| --- | --- | --- | --- |
|  |  |  | Easy-to-transfer clientele |
|  |  |  | Easy-to-adopt systems |
|  |  |  | Long-term, transferable leases |

| Good | Average | Poor | **PRODUCTS** |
| --- | --- | --- | --- |
|  |  |  | Distinct, competitive products |
|  |  |  | Distinct, competitive services |
|  |  |  | Packaging/product presentation |
|  |  |  | Proprietary production process |