Since $V=IR$

$I = \dfrac{V}{R}$

$y = mx + c$

$V_{FL} = m(I) + V_{NL}$

$V_{FL} - V_{NL} = -m\,I$

$V_{FL} - V_{NL} = -m\left(\dfrac{V_{FL}}{R}\right)$

$\dfrac{V_{FL} - V_{NL}}{V_{FL}} = -\dfrac{m}{R}$

$\dfrac{V_{NL} - V_{FL}}{V_{FL}} = \dfrac{m}{R}$

$\dfrac{V_{NL} - V_{FL}}{V_{FL}} \times 100\% = \dfrac{m}{R} \times 100\%$