Financial Ratios:

1- Assets Turnover(Sales/Total assets):

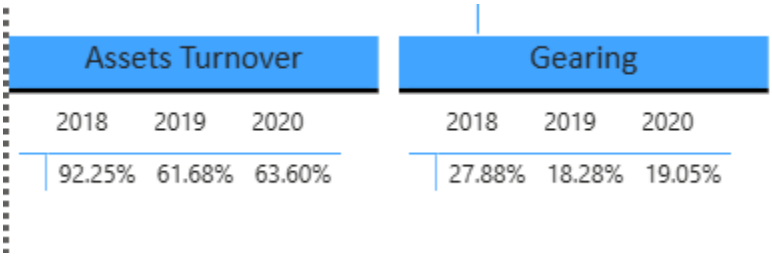
Hmary pas already sales(Sales_FTP) calculated ha, lkn assets ki value calculated nhi ha tou uski measure bnnai.

Total Assets = CALCULATE([Total_TTD], tbl_COA[Class] = "Assets")

Assets belong to the balance sheet; we will use the total to date

Ab hm aik matrix me measure drag kr k check kr lein gy value match kr rhi balance sheet k Total Assets se.

Asset Turnover = [SalesFTP] / [Total Assets]-> Percentage



Assets Turnover		
2018	2019	2020
92.25%	61.68%	63.60%

Gearing		
2018	2019	2020
27.88%	18.28%	19.05%

2- Return on Capital Employed (ROCE):

PBIT / Total Capital Employed

And in this capital employed, we will only include Equity + Long-term debt.

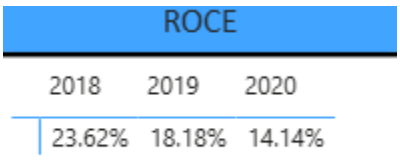
Hmaryo as PBIT already calculated ha, but second calculate krni. Iskialiye long-term Liabilities Subclass2 me defined ha and owners' equity Subclass me.

Capital Employed = CALCULATE([Total_TTD], tbl_COA[SubClass] = "Owners Equity" || tbl_COA[SubClass2] = "Long Term Liabilities")

AB hm ye aik matrix me drag kry gy aur hm manually value check kry gy BS se owners equity ka total + Long term liabilities ka.

Now, moving to our main objective, which is ROCE,

ROCE = [PBIT]/ [Capital Employed]

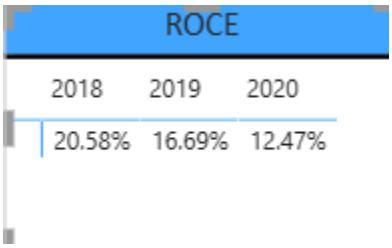


ROCE		
2018	2019	2020
23.62%	18.18%	14.14%

3-Return on Equity (ROE)

We already have both measures.

ROE = [Net Profit] / [Total Equity]



4- Interest Cover

Expense Interest/PBIT

Need to calculate the first measure. Interest Expense is defined at many levels. We can use any.

Interest Expense = CALCULATE([Total_FTP], tbl_COA[SubClass] = "Interest Expense")

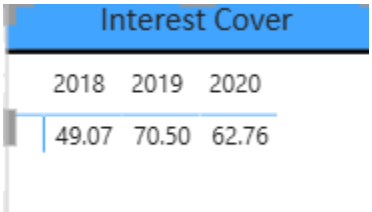
Interest is the value of P&I.

Now, calculate the main target:

Interest Cover = [PBIT] / [Interest Expense]-> Decimal

jb hm is matrix me drag krty tou negative value show hti so, For Presentation purpose hm -1 se multiply krna.

Interest Cover = [PBIT] / ([Interest Expense] * -1)



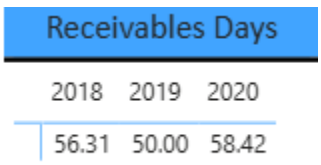
5- Receivables Collection Period:

Receivables days = Receiveables balance / Sales* 365

HM sheet me check krty tou hmary Trade Receivables SubAccount level me defined, So

Receiveables = CALCULATE([Total_TTD], tbl_COA[SubAccount] = "Trade Receivables")

Receivables days = [Receiveables] / [SalesFTP] * 365 * -1 -> Decimal



6- Payables Payment Period:

Payables/cost of Sales * 365

Hmy dono measures calculate krni ha. Trade payables Account and Sub Account levels me defined ha, but hm Account use kry gy wo isliye k agr future me hm mzeed defined krty k Trade payables for this OR that tou wo change ho jaye isiliye Account likh gy agy jitney b SubAccount a jaye.

Payables = CALCULATE([Total_TTD], tbl_COA[Account] = "Trade Payables")

Now, Calculate Cost of sales. Ye b sb levels pr defined aur Hm Subclass select krna,

Cost of Sales = CALCULATE([Total_FTP], tbl_COA[SubClass] = "Cost of Sales")

value negative ati matrix me tou multiply by -1

Payables days = [Payables] / [Cost of Sales] * 365 *-1 -> Decimal

Payables Days		
2018	2019	2020
42.15	50.41	54.15

7- Inventory Days/ Inventory Turnover Period:

Inventory days = [Inventory] / [Cost of Sales] *365 * -1 -> Decimal

Payables Days		
2018	2019	2020
42.15	50.41	54.15