Balance Sheet

→ Matrix drag krna, Column me Date, Row me Class, Subclass, Subclass2, Account drag krna.
Filter me Report drag kr k Balance Sheet select krna.
Remove Row, Column subtotal.
→ Ab hm values me Total_FTP drag kry, Jo k value for the particular year ha. Lkn hmy Total value for all 3 years chihy tou new measure bnani.

→ Total_TTD kaliye phly hmy **Mimum_Date_Accross** cross krni. Mtlb Date that always refers to the minimum date of the data, not the minimum date of the column.

MinDateAccross = CALCULATE([MinDate], FILTER(ALL(tbl_Calendar[Date].[Date]), tbl_Calendar[Date].[Date]))

→ If we have to apply additional filters to a measure, we have to work on the calculate function.
hmy Min Date chihy lkn filter apply kro All, All sb filters remove kr de ga jo b Date pr lgy. Like jb hm kehty k 2019 ki date. Aur isky bd hmy date present kro.
All function will make sure that it has removed any filter that was applied to my data.

→ Ab hm **Total_TTD** calculate krein gy,
Total_TTD = CALCULATE([Total_FTP], DATESBETWEEN(tbl_Calendar[Date].[Date], [MinDateAccross], [MaxDate]))

Total Ftp value lani, but Date kaliye DATESBETWEEN use karna jo k Calendar[Date] se date le aur minimum aur maximum date deni.

→ Balance sheet is tied up means Assets total = Liability + Equity total
Hm row ka grand total nhi show krna chahty tou uskaliye hm text color white kr dein gy.
Taky wo visible na rhy.

Balance Sheet			
Class	2018	2019	2020
Assets			
Assets			
Current Assets	3,023,806	7,056,506	8,405,635
Non-Current Assets	851,996	2,181,590	3,914,366
Total	**3,875,802**	**9,238,096**	**12,320,001**
Total	**3,875,802**	**9,238,096**	**12,320,001**
Liabilities and Owners Equity			
Liabilities			
Current Liabilities	584,946	860,393	1,040,448
Long Term Liabilities	260,000	567,500	931,197
Total	**844,946**	**1,427,893**	**1,971,645**
Owners Equity			
Retained Earnings	364,189	1,347,536	2,242,489
Share Capital	2,666,667	6,462,667	8,105,867
Total	**3,030,856**	**7,810,203**	**10,348,356**
Total	**3,875,802**	**9,238,096**	**12,320,001**

→ Hmny jo balance sheet bnai ye Report ko filter me add kr k Balance sheet add kiya, But this is not a good Practice, tou Hmy iskkaliye measue likhni, TTD ki measure ko copy krna aur usmy changes krny,

BalanceSheetValue = CALCULATE([Total_FTP], tbl_COA[Report] = "Balance Sheet", DATESBETWEEN(tbl_Calendar[Date].[Date], [MinDateAccross], [MaxDate]))

Value se TTD ko remove kr k ye measure add krni. And GOOOOO.

Donut Chart:

→ Donut chart select krna, Value me BalanceSheetValue drag krni, Details me Class.

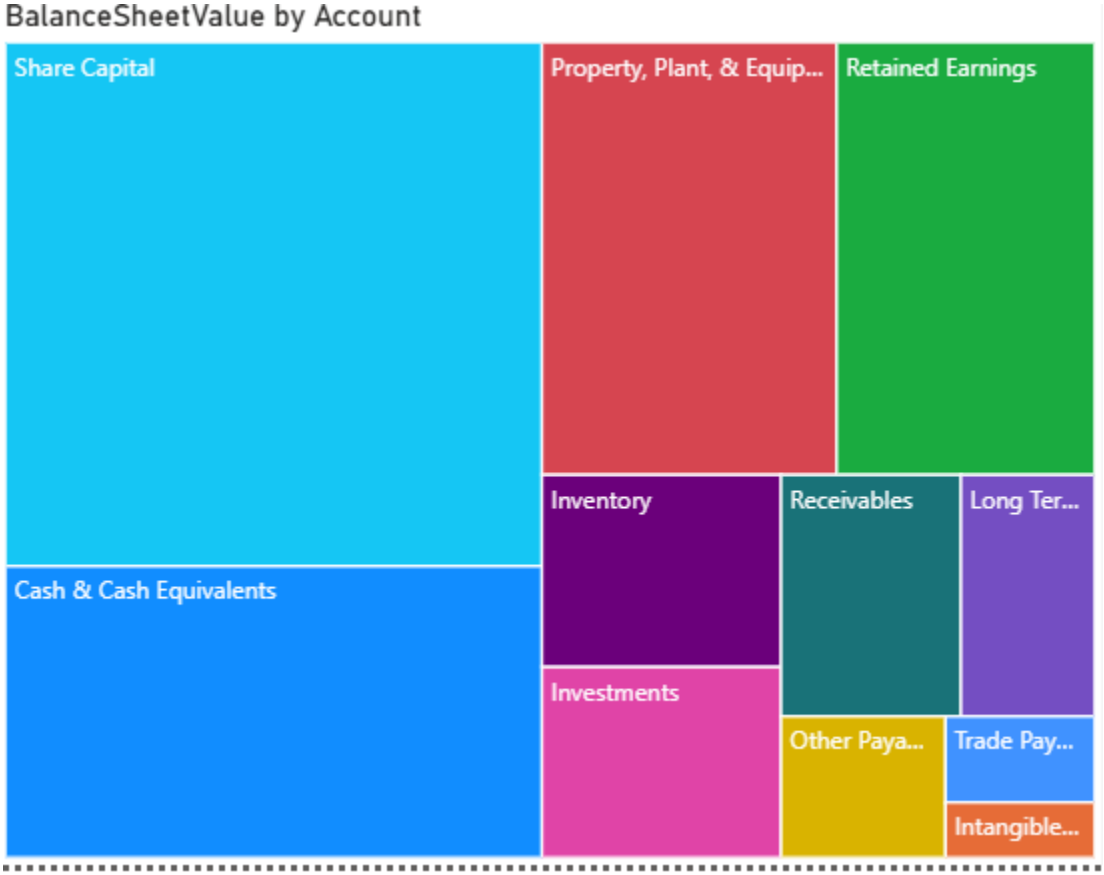
→ Isko Copy paste krna, Class ki jgha SuBClass Drag krni.

→ Again, copy-paste Subclass ki jgha Account drag krna.

→ Class ko minimize kr iski inner radius ka size increase krna aur isky oper subclass lana.

Treemap:

Add BalanceSheetValue in Values, and drag Accounts in Category for better understanding.



→ Now, starting with **Current Ratio**: it is the relationship between Current Assets and Current Liabilities.
Problem, K hmne abhi tak current assets and Current Liabilities calculate nahi kiya hai. Tou ye dono calculate kr k hi hm Ratio kr skty.
Hmary pas aik option ye k current assets, current liabilities separate calculate kr k current ratio find kry,. Aur aik ye k teeno chzy aik hi formula me find kry. Tou separately calculate krna:
→ Current Assets and Liabilities are defined at Subclass2.
Current Assets = CALCULATE([Total_TTD], tbl_COA[SubClass2] = "Current Assets")

Current Liabilities = CALCULATE([Total_TTD], tbl_COA[SubClass2] = "Current Liabilities")

Current Ratio = [Current Assets] / [Current Liabilities] -> and format is a decimal number

Ab hm isy matrix bna k column me Date aur values me Current Ration ko drag kr k b define kr skty aur simple card visual bna k b.

→ Calculate Quick Ratio:
Current Assets - Inventory / Current Liabilities
Now, need to calculate the value of the inventory. Inventory is defined at the Accounts level.
Inventory = CALCULATE([Total_TTD], tbl_COA[Account] = "Inventory")
Quick Ratio = ([Current Assets] - [Inventory]) / [Current Liabilities] -> Decimal format

→ Gearing Ratio:
Calculate separately Total debt(Liabilities) and Total Equity. These are defined at subclass level.

Total Debts = CALCULATE([Total_TTD], tbl_COA[SubClass] = "Liabilities")
Total Equity = CALCULATE([Total_TTD], tbl_COA[SubClass] = "Owners Equity")
hm aik matrix me ye dono value add kr k check b kr lein gy k ye equal a rhi ha balance sheet me debt aur equity ki values se.

Gearing, or can name it Equity ratios, Gearing = [Total Debts] / [Total Equity] -> Format = Percentage

1. **Current Ratio**
   This checks normal day-to-day survival.
   Can the company pay upcoming bills using short-term assets?

   Interpretation:
   Below 1 → payment pressure

In the range 1.5 to 2.5 → healthy working capital
Greater than 3 → inefficient use of assets

2. **Quick Ratio**
   This is the stress test. Inventory is removed because stock does not instantly become cash.
   If creditors ask for money today, can the company pay?

   Interpretation:
   Below 0.5 → serious liquidity risk
   In the range around 1 → safe immediate liquidity
   Greater than 2 → cash sitting unused, weak asset utilization

3. **Gearing Ratio**
   This measures long-term danger.
   Is the company running on borrowed money or owner investment?

   Interpretation:
   Below 1 → financially stable structure
   In range 1 to 3 → manageable leverage risk
   Greater than 3 → heavy debt dependence
   Greater than 10 → distress level risk

Why all three matter:
The current ratio shows operations
Quick ratio shows emergency strength
Gearing ratio shows future stability