Vertical Analysis of Income Statement:

→ In the vertical analysis, we will calculate every single value in the case of the profit and loss statement, and every single value of the profit and loss statement as a percentage of sales value.

→ Horizonal(P&L) ki sheet ko duplicate krna-> Vertical(P&L).

Total_FTP ki values drag krni. Hmary pas already aik value ha Sales_FTP ki.

Matrix ko copy kr k FTP ki jgha Sales_FTP drag krna, Jb ye add krni tou baki sb accounts remove ho jany, Jb k hm chahty k wo ba show ho aur unpr Dominant ye value kry. Tou isklaiye Bypass Krna ho ga.

Total_Sales_Bypass_COA_Filters = CALCULATE([SalesFTP], ALL(tbl_COA))
ALL(tbl_COA)): Plz bypass all the filters that are coming from COA.

Ab hm is measure se percentage of sales for all calculate kry gy.
Value_as_a_Percentage_of_Sales = [Total_FTP]/[Total_Sales_Bypass_COA_Filters]

→ So, by the way, you can individually check any value. For example, you can take this amortization of 19,000 008, and then you can divide that by the sales value and multiply that by 100 so that you have your answer in percentage.

Every single value is reflected as a percentage of sales itself.

Class	2018	2019	2020
⊟ Trading account			
⊞ Sales	100.00%	100.00%	100.00%
⊞ Cost of Sales	-33.34%	-30.35%	-31.83%
⊟ Operating account			
⊞ Operating Expenses	-34.55%	-34.41%	-39.62%
⊞ Depreciation & Amortization	-11.38%	-9.34%	-9.12%
⊟ Non-operating			
⊞ Interest Income	0.38%	0.29%	0.39%
⊞ Gain/Loss on Sales of Asset	0.14%	0.09%	0.08%
⊞ Exchange Loss/Gain	0.06%	0.07%	0.06%
⊞ Dividend Income	0.45%	0.38%	0.38%
⊟ Interest & Tax			
⊞ Taxation	-3.85%	-3.48%	-3.56%
⊞ Interest Expense	-0.44%	-0.38%	-0.32%

Vertical Analysis for BS:

→ Horizontal BS ko duplicate krna. POP ko remove kr k TTD ko drag krna.

→ Our goal is, All the values are presented as the percentage of Total Assets.

→ Hm matrix ko copy paste kry gy, aur TTD ki jgha total_Asstes drag krna. Ye liabilities aur Equity kaliye nhi a rhi, tou hm Bypass Kry gy.

Total_Assets_Bypass_COA_Filters = CALCULATE([Total Assets], ALL(tbl_COA))

Plz bypass all the filters that are coming from COA.

→ AB ye value sb me show ho rhi, Tou is percentage calculate krni:

TTD_Value_as_a_Percenatge_of_Assets = [Total_TTD]/[Total_Assets_Bypass_COA_Filters]

Class	2018	2019	2020
⊟ **Assets**			
⊟ **Assets**			
⊟ **Current Assets**			
Cash & Cash Equivalents	54.38%	55.33%	36.61%
Inventory	2.73%	5.65%	10.76%
Investments	6.67%	6.96%	10.67%
Receivables	14.23%	8.45%	10.18%
⊟ **Non-Current Assets**			
Intangible Assets	1.96%	1.65%	1.92%
Property, Plant, & Equipment	20.02%	21.96%	29.85%
⊟ **Liabilities and Owners Equity**			
⊟ **Liabilities**			
⊟ **Current Liabilities**			
Other Payables	11.54%	6.73%	5.44%
Trade Payables	3.55%	2.59%	3.00%
⊟ **Long Term Liabilities**			
Long Term Obligations	6.71%	6.14%	7.56%
⊟ **Owners Equity**			
⊟ **Retained Earnings**			
Dividends paid	-6.70%	-6.27%	-7.91%
Retained Earnings	16.10%	20.86%	26.11%
⊟ **Share Capital**			
Share Capital	68.80%	69.96%	65.79%