



# Connect

Local Data Dictionary

India (IN, PK, DB, NP, LK)

Version 2.0.0



## Document revisions

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Version no.	Date	Description
2.0.0	06/12/2022	Initial version

Local Financial Statements	
\$report.localFinancialStatements	
<b>Financial Statement Type</b>	Type of financial statement
[*].type	
<b>Financial Year</b>	Year to which the annual accounts relate to
[*].yearEndDate	
<b>Currency</b>	The Currency in which the financial values are displayed in, as a three-character ISO code
[*].currency	
<b>Consolidated Accounts</b>	Boolean [true/false] Are the accounts consolidated - true ="Yes", false ="No"
[*].consolidatedAccounts	

Local Financial Statements - Profit & Loss Account	
\$.report.localFinancialStatements.profitAndLoss	
<b>Revenue from operations</b>	Revenue from operations
[*].revenueFromOperations	
<b>Less: Excise duty</b>	Duty on manufactured goods that is levied at the moment of manufacture rather than at sale.
[*].lessExciseDuty	
<b>Other income</b>	Other income
[*].otherIncome	
<b>Total Revenue</b>	Total Revenue
[*].totalRevenue	
<b>Cost of materials consumed</b>	Cost of materials consumed
[*].costOfMaterialsConsumed	
<b>Purchase of Stock-in-Trade</b>	Purchase of Stock-in-Trade
[*].purchaseOfStockInTrade	
<b>Changes In Inventories</b>	Changes in inventories of finished goods work-in-progress and Stock-in-Trade
[*].changesInInventories	
<b>Excise duty</b>	Duty on manufactured goods that is levied at the moment of manufacture rather than at sale.
[*].exciseDuty	
<b>Employee benefits expense</b>	Employee benefits expense
[*].employeeBenefitsExpense	
<b>Finance Cost</b>	Finance Cost
[*].financeCost	
<b>Depreciation and amortization</b>	Depreciation and amortization expense
[*].depreciationAndAmortisation	
<b>CSR Expenditure</b>	Corporate Social Responsibility Expense
[*].csrExpenditure	
<b>Other expenses</b>	Other expenses
[*].otherExpenses	
<b>Operating expenses</b>	An expense a business incurs through its normal business operations
[*].operatingExpenses	
<b>Less: Amount Transferred to Product Development Cost</b>	Amount Transferred to Product Development Cost
[*].lessAmountTransferredToProductDevelopmentCost	

<b>Miscellaneous Expenses</b>	Miscellaneous Expenses
[*].miscellaneousExpenses	
<b>Total Consolidated Expenses</b>	Expenses for the Period used to calculate the net income
[*].totalConsolidatedExpenses	
<b>Profit before exceptional and extraordinary items and tax</b>	Profit before exceptional and extraordinary items and tax
[*].profitBeforeExceptionalExtraordinaryAndTax	
<b>Exceptional items</b>	An unusual business cost or source of revenue that is reported separately from ordinary expenses or receipts
[*].exceptionalItems	
<b>Profit before extraordinary items and tax</b>	Profit before extraordinary items and tax
[*].profitBeforeExtraordinaryItemsAndTax	
<b>Profit Before Tax</b>	The results of the company before deducting any charge for taxation
[*].profitBeforeTax	
<b>Provision for taxation</b>	The estimated amount of income tax that a company is legally expected to pay
[*].provisionForTaxation	
<b>Current tax</b>	The amount of income taxes payable (recoverable) in respect of the taxable amount (or recoverable from a tax loss) for a reporting period.
[*].currentTax	
<b>Deferred tax</b>	Taxes that are owed but are not due to be paid until a future date.
[*].deferredTax	
<b>Profit (Loss) for the period from continuing operations</b>	Net income that accounts for a company's regular business activities.
[*].profitForThePeriodFromContinuingOperations	
<b>Profit (Loss) for the period</b>	Profit (Loss) for the period
[*].profitForThePeriod	
<b>Earnings per equity share:Basic</b>	How much of a firm's net income was allotted to each share of common stock.
[*].basicEarningsPerEquityShare	
<b>Earnings per equity share:Diluted</b>	Calculates a company's earnings per share if all convertible securities were converted.
[*].dilutedEarningsPerEquityShare	

<b>Local Financial Statements - Balance Sheet</b>	
\$.report.localFinancialStatements.balanceSheet	
<b>Total Shareholders' Funds</b>	The amount of equity in a company which belongs to the shareholders.
[*].totalShareholdersFunds	
<b>Share Capital</b>	The capital of a company that comes from the issue of shares
[*].shareCapital	
<b>Reserves and Surplus</b>	Reserves are the funds earmarked for a specific purpose, which the company intends to use in future. The surplus is where the profits of the company reside.
[*].reservesAndSurplus	
<b>Other Equity</b>	Capital investments that are not part of portfolio or direct investments.
[*].otherEquity	
<b>Total Non-current liabilities</b>	Any debts or other financial obligations that can be paid after a year.
[*].totalNonCurrentLiabilities	
<b>Long-term borrowings</b>	Non-current liabilities due after 12 months
[*].long-termBorrowings	

<b>Other Financial Liabilities</b>	Items of short-term debt that a firm must pay within 12 months.
[*].otherFinancialLiabilities	
<b>Long-term provisions</b>	Provision for renewals and repairs, Provision for depreciation.
[*].long-termProvisions	
<b>Deferred tax liabilities</b>	Taxes that are owed but are not due to be paid until a future date.
[*].deferredTaxLiabilities	
<b>Other Long term liabilities</b>	Other long-term liabilities might include items such as pension liabilities, capital leases, deferred credits, customer deposits, and deferred tax liabilities
[*].otherLongTermLiabilities	
<b>Total Current liabilities</b>	The sum of accounts payable, accrued liabilities and taxes.
[*].totalCurrentLiabilities	
<b>Short-term borrowings</b>	Financial obligations that are expected to be paid off within a year.
[*].short-termBorrowings	
<b>Trade payables</b>	The money a company owes its vendors for inventory-related goods
[*].tradePayables	
<b>Liabilities directly associated with assets classified as held for sale</b>	Liabilities classified as held for sale if it is highly probable that they will be realised through sale rather than continued use
[*].liabilitiesOfAssetsHeldForSale	
<b>Other Current Financial Liabilities</b>	Other Current Financial Liabilities
[*].otherCurrentFinancialLiabilities	
<b>Other current liabilities</b>	Other current liabilities
[*].otherCurrentLiabilities	
<b>Short-term provisions</b>	Provision for discount on debtors, Provision for tax, doubtful debts
[*].short-termProvisions	
<b>Tax liabilities</b>	Sales tax and use tax
[*].taxLiabilities	
<b>Current Tax Liabilities (Net)</b>	Current Tax Liabilities
[*].currentTaxLiabilitiesNet	
<b>Total Equity and Liabilities</b>	Total Equity and Liabilities
[*].totalEquityandLiabilities	
<b>Total Non-current assets</b>	Total Non-current assets
[*].totalNonCurrentAssets	
<b>Fixed Assets</b>	Long-term tangible asset that a firm owns and uses to produce income and is not expected to be used or sold within a year.
[*].fixedAssets	
<b>Tangible assets</b>	Items with a real physical form that may depreciate in value over time.
[*].tangibleAssets	
<b>Intangible assets</b>	Non-physical asset that has a multi-period useful life.
[*].intangibleAssets	
<b>Capital work-in-progress</b>	Costs incurred to date on a fixed asset which is still under construction at the balance sheet date.
[*].capitalWork-in-progress	
<b>Intangible assets under development</b>	Non-physical asset that has a multi-period useful life under development.
[*].intangibleAssetsUnderDevelopment	
<b>Investment Property</b>	Property (land and/or buildings) held to earn rentals or for capital appreciation (or both).
[*].investmentProperty	

<b>Non-current investments</b>	Asset is added to the company's balance sheet and depreciated over its useful life.
[*].nonCurrentInvestments	
<b>Long-term loans and advances</b>	Loans and advance payments that the company has granted to employees , suppliers and government
[*].long-termLoansandAdvances	
<b>Non-current Financial Assets</b>	Long-term investments that are not easily converted to cash or are not expected to become cash within an accounting year.
[*].nonCurrentFinancialAssets	
<b>Financial Assets</b>	Highly liquid assets which are either cash or can be converted into cash quickly. Examples are Stocks, Bonds, Saving Accounts
[*].financialAssets	
<b>Other non-current assets</b>	Investments, intellectual property, real estate, and equipment.
[*].otherNon-currentAssets	
<b>Deferred tax assets(net)</b>	An asset that reduces its taxable income.
[*].deferredTaxAssets	
<b>Income Tax Asset (Net)</b>	Any net operating loss, net capital loss, investment tax credit, foreign tax credit, charitable deduction, dividends received deduction or any other deduction, credit or tax attribute which could reduce taxes.
[*].incomeTaxAssetNet	
<b>Goodwill</b>	Purchase of one company by another. The portion of the purchase price that is higher than the sum of the net fair value of all of the assets purchased in the acquisition and the liabilities assumed in the process.
[*].goodwill	
<b>Total Current assets</b>	Total Current assets
[*].totalCurrentAssets	
<b>Inventories</b>	A current asset on a company's balance sheet, and it serves as a buffer between manufacturing and order fulfillment.
[*].inventories	
<b>Current investments</b>	The value of an asset owned by a company that can be converted to cash through liquidation, use, or sales within one year.
[*].currentInvestments	
<b>Trade receivables</b>	The amount owed to a business by its customers following the sale of goods or services on credit.
[*].tradeReceivables	
<b>Cash and cash equivalents</b>	Assets that are cash or can be converted into cash immediately.
[*].cashandCashEquivalents	
<b>Bank balance other than above</b>	Savings bonds, certificates of deposit, or money invested in money market funds.
[*].bankBalanceOtherThan Above	
<b>Short-term loans and advances</b>	A type of loan that you can repay with 1 to 2 years.
[*].short-termLoansandAdvances	
<b>Other Current Financial Assets</b>	Any other current financial assets.
[*].otherCurrentFinancialAssets	
<b>Current Tax Assets (Net)</b>	The Tax assets of the Company (other than income Tax assets) incurred in the ordinary course of the Company's operations, with respect to current Tax periods
[*].currentTaxAssetsNet	
<b>Other current assets</b>	Liquid assets that are characterized as uncommon or insignificant.
[*].otherCurrentAssets	
<b>Assets classified as held for sale</b>	Non-current assets that a company plans to sell.
[*].assetsHeldForSale	
<b>Total Assets</b>	Total value of assets.
[*].totalAssets	

Local Financial Statements - Ratios	
\$ .report.localFinancialStatements.ratios	
Solvency Ratios	
\$ .report.localFinancialStatements.ratios.solvencyRatios	
<b>Current Ratio</b>	Current Ratio - A measure of short term solvency i.e. ability to meet the short term obligations by matching current assets against current liabilities. Ideal current ratio is 2 : 1 (2.0). However, a very high ratio indicates availability of idle cash and is not a good sign.
[*].currentRatio	
<b>Quick Ratio</b>	Quick Ratio - A measure of the amount of liquid assets available to offset current liabilities. The ratio is 1:1 (1.0), the business is said to be in a liquid condition. The larger the ratio, the greater the liquidity.
[*].quickRatio	
Leverage Ratios	
\$ .report.localFinancialStatements.ratios.leverageRatios	
<b>Debt Ratio</b>	Debt Ratio - A ratio that indicates what proportion of debt a company has relative to its assets. A debt ratio of greater than 1 indicates that a company has more debt than assets. The debt ratio can help investors determine a company's level of risk.
[*].debtRatio	
<b>Debt Equity Ratio</b>	Debt Equity Ratio - The debt-to-equity ratio is a measure of the relationship between the short term & long term debts and the capital contributed by shareholders. A ratio of 1:1 is usually considered to be satisfactory ratio.
[*].debtEquityRatio	
<b>Current Liabilities / Net Worth</b>	Current Liabilities /Net Worth - This ratio indicate the amount due to creditors within a year as a percentage of the owners or stockholders investment. The smaller the net worth, larger the liabilities, resulting in less security for creditors.
[*].currentLiabilitiesNetWorth	
<b>Fixed Asset / Net Worth</b>	Fixed Asset/ Net Worth - The ratio indicates the extent to which shareholder's funds are invested into the fixed assets. If this ratio is unusually large, a company may be overinvested in fixed assets and vice versa if it is small it may limit the company's ability to produce profits. A ratio of .75 or higher is usually undesirable.
[*].fixedAssetNetWorth	
<b>Interest Coverage Ratio</b>	Interest Coverage Ratio - A ratio used to determine how easily a company can pay interest on outstanding debt. It measures the margin of safety for the lenders. The higher the number, more secure the lender is in respect of periodical interest.
[*].interestCoverageRatio	
Efficiency Ratios	
\$ .report.localFinancialStatements.ratios.encyrancyRatios	
<b>Average Collection Days</b>	Average Collection Days - The approximate amount of time that it takes for a business to receive payments owed, in terms of receivables, from its customers and clients. Possessing a lower average collection period is seen as optimal.
[*].averageCollectionDays	
<b>Accounts Receivable Turnover</b>	Accounts Receivable Turnover - The accounting measure used to quantify a firm's effectiveness in extending credit as well as collecting debts. A high ratio implies either that a company operates on a cash basis or that its extension of credit and collection of accounts receivable is efficient.
[*].accountsReceivableTurnover	
<b>Average Payment Days</b>	Average Payment Days - The average payment days represents the number of days taken by the company to pay its creditors. A lower credit period ratio signifies that the creditors are being paid promptly. However a very favorable ratio to this effect also shows that the business is not taking the full advantage of credit facilities allowed by the creditors.
[*].averagePaymentDays	
<b>Inventory Turnover</b>	Inventory Turnover - A ratio showing how many times a company's inventory is sold and replaced over a period. A low turnover implies poor sales and, therefore, excess inventory. A high ratio implies either strong sales or inefficient buying.

[*].inventoryTurnover	
<b>Asset Turnover</b>	Asset Turnover - Asset turnover ratio measures the efficiency of a company's use of its assets in generating sales revenue or sales income to the company. The higher the number the better.
[*].assetTurnover	
<b>Profitability Ratios</b>	
\$ .report.localFinancialStatements.ratios.profitabilityRatios	
<b>Operating Profit Margin</b>	Operating Profit Margin - The operating profit margin ratio is a measure of overall operating efficiency of a company. It is expressed as a percentage of sales and shows the efficiency of a company for controlling the costs and expenses associated with business operations.
[*].operatingProfitMargin	
<b>Net Profit Margin</b>	Net Profit Margin - Net Profit Margin ratio is calculated by dividing net profit by operating income. It measures how much out of every unit of sales a company actually earns profit. The higher the ratio the better.
[*].netProfitMargin	
<b>Return on Total Assets</b>	Return on Total Assets - The Return on Assets of a company determines its ability to utilize the Assets employed in the company efficiently and effectively to earn a good return. The greater a company's earnings in proportion to its assets the more effectively that company is said to be using its assets.
[*].returnonTotalAssets	
<b>Return On Equity</b>	Return on Equity - Return on equity measures the return on the ownership interest of the common stock owners. It measures a firm's efficiency at generating profits from every unit of shareholders' equity.
[*].returnOnEquity	

Negative Information – Negative Matches	
\$ .report.negativeInformation.negativeMatches	
<b>Type</b>	Type of match
[*].type	
<b>Comments</b>	Comments
[*].comments	

Negative Information – Legal Actions	
\$ .report.negativeInformation.legalActions	
<b>Comments</b>	Comments
[*].comments	
<b>Extra Details</b>	Extra Details
[*].extraDetails	

Additional Information – Additional Financial Items	
\$ .report.additionalInformation.additionalFinancials	
<b>Year End Date</b>	The end date of the financial period that the accounts relate to.
[*].yearEndDate	
<b>Reserves and Surplus</b>	Reserves and accumulated profits/losses
[*].reservesAndSurplus	



Deferred Tax Liabilities	Deferred tax liabilities
[*].deferredTaxLiabilities	
Exceptional items	Exceptional charges/gains.
[*].exceptionalItems	
Profit/loss before exceptional items	Profit/loss before exceptional items
[*].profitLossBeforeExceptionalItems	
Type of accounts	Type of accounts
[*].typeOfAccounts	
Source of accounts	Source of accounts
[*].sourceOfAccounts	

Additional Information – Stock Exchange Listings	
\$.report.additionalInformation.stockExchangesListings	
Listed	Y/N question
[*].listed	
Exchange	Name of exchange entity listed
[*].exchange	

Additional Information – Brand Details	
\$.report.additionalInformation.brandDetails	
Brand Name	Brand Name
[*].brandName	

Additional Information – Extra Auditor Information	
\$.report.additionalInformation.extaAuditorInformation	
Auditor Name	Auditor Name
[*].name	
Auditor Designation	Auditor Designation
[*].designation	
Simple Value	Auditor Address
[*].simpleValue	
Contact Number	Contact Telephone Number
[*].contactNumber	
Fax Number	Fax Number
[*].faxNumber	
Email Address	Email Address
[*].emailAddress	

Website	Website
[*].website	
FR Number	Auditor Reference Number
[*].frNumber	
Membership Number	Auditor Membership Number
[*].membershipNumber	
Udin Number	Unique Document Identification Number (UDIN) is 18-Digits system generated unique number for every document certified/attested by Practicing Chartered Accountants
[*].udinNumber	

Additional Information – Extra Banker Information	
\$.report.additionalInformation.extraBankerInformation	
Bank Type	Type of Bank
[*].bankType	
Bank Name	Name of Bank
[*].bankName	
Bank Address Simple Value	Bank Address
[*].bankAddressSimpleValue	
Bank Limit	Bank Limit
[*].bankLimit	

Additional Information – Mortgage Information	
\$.report.additionalInformation.mortgageInformation	
Charge Holder Name	Name of Charge Holder
[*].chargeHolderName	
Mortgage Reason	Mortgage Reason
[*].mortgageReason	
Date Agreement Started	Date Agreement Started
[*].dateAgreementStarted	
Amount	Amount borrowed
[*].amount	
Charge Holder ID	Charge Holder ID
[*].chargeHolderID	
Charge Holder Status	Charge Holder Status
[*].chargeHolderStatus	
Date of Modification	Date of Modification
[*].dateofModification	
Comment	Comment
[*].comment	

## Additional Information – Company Registration Information

`$.report.additionalInformation.companyRegistrationInformation`

Incorporation Number	This is a unique registration number issued by the Registrar of Companies
<code>[*].incorporationNumber</code>	
Trading Licence Number	A trade license is a document/certificate that gives permission to the applicant (person seeking to open a business) to commence a particular trade or business in a particular area/location. It has a unique number called Trade License Number.
<code>[*].tradingLicenceNumber</code>	
PAN	This is Permanent Account Number (a unique number) issue by the Tax department.
<code>[*].pan</code>	
TIN Number	(Tax Identification Number or Taxpayer Identification Number) is a unique registration number given to a business or dealer by the Commercial Tax Department of the state. In India this has been replaced by GSTIN.
<code>[*].tinNumber</code>	
TAN Number	Tax Deduction Account Number or Tax Collection Account Number issued by the Income-tax Department. TAN is to be obtained by all persons who are responsible for deducting tax at source (TDS) or who are required to collect tax at source (TCS).
<code>[*].tanNumber</code>	
IEC Number	This is import Export Number which is required to export goods to other countries.
<code>[*].iecNumber</code>	
GSTIN	This is Goods and Services Tax No.
<code>[*].gstIn</code>	

## Additional Information – Company Trade Details

`$.report.additionalInformation.companyTradeDetails`

Trade Type	Company Trade Type
<code>[*].tradeType</code>	
Sub Type	Sub Trade Type
<code>[*].subType</code>	
Details	Further Details
<code>[*].details</code>	