

Connect

Local Data Dictionary

Portugal (PT)

Version 2.0.0





Document revisions

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2.0.0	2022-07-22	initial version



Tangible fixed assets	Physical assets owned by the company for long-term use.
	:.balanceSheet[*].tangibleFixedAssets
Investment properties	Property held by a company for the purpose of generating income.
	:.balanceSheet[*].investmentProperties
Goodwill	The premium paid or accumulated on the purchase of an asset.
report.localFinancialStatements	
Intangible assets	Assets that have a value but no physical existence.
	:.balanceSheet[*].intangibleAssets
Biological assets	Assets that are alive– e.g. trees or animals
	:.balanceSheet[*].biologicalAssets
Financial participations calculated using patrimonial equity method	Financial participations calculated using patrimonial equity method
report.localFinancialStatements	.balanceSheet[*].financialParticipationsPatrimonialEquit
Method Financial participations calculated using other methods	Financial participations calculated using other methods
	.balanceSheet[*].financialParticipationsOtherMethods
Shareholders Or partners	Shareholders Or partners
report.localFinancialStatements	s.balanceSheet[*].shareholdersOrPartners
Other financial assets	Other financial assets
report.localFinancialStatements	.balanceSheet[*].otherFinancialAssets
Deferred tax assets	A reserve for temporary tax fluctuations
report.localFinancialStatements	s.balanceSheet[*].deferredTaxAssets
Financial investments(exclusive use by small entities and micro entities)	Long-term investments including shares and securities.
report.localFinancialStatements	.balanceSheet[*].financialInvestments
Total	The total of Tangible, Intangible and Other Fixed Assets.
report.localFinancialStatements	.balanceSheet[*].totalFixedAssets
Inventories	The total of stocks held by the company and work in progress.
report.localFinancialStatements	.balanceSheet[*].inventories
Biological assets (current assets)	Assets that are alive— e.g. trees or animals — duplicated - may need clarification
report.localFinancialStatements	.balanceSheet[*].biologicalAssetsCurrent
Customers	A person who buys goods or services.
report.localFinancialStatements	.balanceSheet[*].customers
Advances to suppliers	Amount paid for good and service in advance of receiving them.
report.localFinancialStatements	.balanceSheet[*].advancesToSuppliers
State and other public entities	Amount due from state and other public entities
report.localFinancialStatements	.balanceSheet[*].dueFromStateAndOtherPublicEntities
Shareholders/partners (current assets)	Amount due from Shareholders and partners.



Other accounts receivable	Other funds that customers owe your company for products or services
	that have been invoiced
report.localFinancialStateme	nts.balanceSheet[*].otherAccountsReceivable
Deferrals	Amount received for goods and services which have not yet been received
report.localFinancialStateme	nts.balanceSheet[*].deferredIncome
Financial assets held for trading	Financial assets held for trading
report.localFinancialStateme	nts.balanceSheet[*].financialAssetsHeldForTrading
Other financial assets	Other financial assets
report.localFinancialStateme	nts.balanceSheet[*].otherFinancialAssetsCurrent
Non-current assets held for sale	The value that a company is expecting to obtain from the future sale of non current assets
report.localFinancialStateme	nts.balanceSheet[*].nonCurrentAssetsHeldForSale
Other current assets	Other current assets
report.localFinancialStateme	nts.balanceSheet[*].otherCurrentAssets
Cashier and bank deposits	Cash at bank, cash in hand and cash equivalents.
report.localFinancialStateme	nts.balanceSheet[*].cashierAndBankDeposits
Total	The total of Stocks, Debtors, Cash and other assets due within one year
report.localFinancialStateme	nts.balanceSheet[*].totalCurrentAssets
TOTAL ASSET	The total of Current and Fixed Assets
report.localFinancialStateme	nts.balanceSheet[*].totalAssets
Capital	Issued share capital
report.localFinancialStateme	nts.balanceSheet[*].capital
Own shares	Where a company buys its own shares back from shareholders(treasury shares)
report.localFinancialStateme	nts.balanceSheet[*].ownShares
Other shareholders funds instruments	Other shareholders funds instruments
report.localFinancialStateme	nts.balanceSheet[*].otherShareholdersFundsInstruments
Emission premiums	Where shares are issued at a value above nominal value.
report.localFinancialStateme	nts.balanceSheet[*].emissionPremiuns
Legal reserves	Money reserved for future legal disputes.
report.localFinancialStateme	nts.balanceSheet[*].legalReserves
Other reserves	Other capital and reserves that form part of shareholders equity.
report.localFinancialStateme	nts.balanceSheet[*].otherReserves
Net retained	Accumulated net profits from other periods
report.localFinancialStateme	nts.balanceSheet[*].netRetained
Adjustments on financial assets	Adjustments made to more reflect the current value of assets
report.localFinancialStateme	nts.balanceSheet[*].adjustmentsOnFinancialAssets
Revaluation surplus	When an assets value is increased following a revaluation.
report.localFinancialStateme	nts.balanceSheet[*].revaluationSurplus
Other shareholders funds changes	Other reserves



Total Shareholder Funds	Total reserves
report.localFinancialStatements.b	alanceSheet[*].total
Net income for the period	Retained profit transferred to balance sheet
report.localFinancialStatements.b	alanceSheet[*].netIncomeForThePeriod
Anticipated dividends	Dividends expected to be paid out in the period
report.localFinancialStatements.b	alanceSheet[*].anticipatedDividends
TOTAL OF SHAREHOLDERS FUNDS	The total of Called up Share Capital, Revenue Reserves, Share Premium and Other Reserves.
report.localFinancialStatements.b	alanceSheet[*].totalOfShareholdersFunds
Provisions	Funds reserved to cover anticipated losses.
report.localFinancialStatements.b	_
Financing obtained	Amount due within one year owing to banks for overdrafts and loans due within one year owing to parties other than banks or related businesses.
report.localFinancialStatements.b	alanceSheet[*].financingObtained
Responsibility for post-employment benefits	The cost of pension benefits for employees of the company.
report.local Financial Statements.b	alanceSheet[*].pensionLiabilities
Deferred taxes liabilities	tax payments that have been accrued but are not due until a future date.
report.local Financial Statements.b	alanceSheet[*].deferredTaxLiabilities
Other payable accounts	Other money owed for one off purchases.
report.local Financial Statements.b	alanceSheet[*].otherPayableAccountsDueAfter1year
Deferrals	Payments made in advance of a provided good or service
report.local Financial Statements.b	alanceSheet[*].deferrals
Financial liabilities held for trading	Financial liabilities due to be settled in the current period.
report.local Financial Statements.b	alanceSheet[*].financialLiabilitiesHeldForTrading
Other financial liabilities	Other financial liabilities
report.local Financial Statements.b	alanceSheet[*].otherFinancialLiabilities
Non-current liabilities held for sale	Non-current liabilities that are due to be sold in the current period.
report.localFinancialStatements.b	alanceSheet[*].nonCurrentLiabilitiesHeldForSale
Other current liabilities	Other current liabilities
report.localFinancialStatements.b	alanceSheet[*].otherCurrentLabilities
Total Current Liabilities	Total value of current liabilities
report.localFinancialStatements.b	alanceSheet[*].totalCurrentLiabilities
TOTAL LIABILITIES	Total value of all liabilities.
report.localFinancialStatements.b	alanceSheet[*].totalLiabilities
TOTAL SHAREHOLDERS FUNDS AND LIABILITIES	The sum of all shareholder funds and total liabilities.
report.localFinancialStatements.b	alanceSheet[*].totalShareholdersFundsAndLiabilities

Local Financials - Profit and Loss



Sales and services	Income earned from the sale of goods and services
report.localFinancialStatements.	profitAndLoss[*].salesAndServices
Operating government grants	Grants paid to a company supplied by a government.
	profitAndLoss[*].operatingGovernmentGrants
Gains/losses allocated subsidiaries, associates and joint ventures	Profits and losses from affiliated companies
	profitAndLoss[*].gainsOrLossesRelatedCompanies
Variation in production inventories	Change stocks for the year
report.localFinancialStatements.	profitAndLoss[*].variationInProductionInventories
Work for the entity itself	Change in work in progress
report.localFinancialStatements.	profitAndLoss[*].workForTheEntityItself
Cost of goods sold and materials consumed	The value of any goods and materials consumed in order to carry out company operations.
report.localFinancialStatements.	profitAndLoss[*].costOfGoodsSoldAndMaterialsConsumed
Suppliers and external services	The value of external purchases.
report.localFinancialStatements.	profitAndLoss[*].suppliersAndExternalServices
Personnel costs	Costs relating to employees e.g., wages / salaries / pensions.
report.localFinancialStatements.	profitAndLoss[*].personnelCosts
Impairment of inventories (losses/reversals)	Other impairments such as asset write offs
	profitAndLoss[*].impairmentOfInventories
Impairment of receivables (losses/reversals)	Other impairments such as asset write offs
	profitAndLoss[*].impairmentOfReceivables
Provisions (increases/reductions)	Increase or decrease in provisions
	profitAndLoss[*].provisionsIncreasesOrReductions
Impairment of investments not depreciable/amortizable (losses/reversals)	Amounts written off investments
	profitAndLoss[*].impairmentOfInvestments
Other impairments (losses/reversals)/impairments (losses/reversals) (exclusive use by small entities and microentities)	Other impairments (losses/reversals) (exclusive use by small entities and microentities)
report.localFinancialStatements.	profitAndLoss[*].otherImpairments
Increases/decreases in fair value	The change in estimated value of a company's shares.
report.localFinancialStatements.	profitAndLoss[*].increasesOrDecreasesInFairValue
Other income and gains	Financial income from other sources
report.localFinancialStatements.	profitAndLoss[*].otherIncomeAndGains
Other expenses and losses	Financial expenses from other sources
report.localFinancialStatements.	profitAndLoss[*].otherExpensesAndLosses
Result before depreciation, financing costs and taxes	Earnings before interest, depreciation and amortisation (EBITDA)
report.localFinancialStatements. ndTaxes	$profit \verb AndLoss[*] . result \verb BeforeDepreciationFinancingCosts \\$
Expenses/reversals of depreciation and	Expenses/reversals of depreciation and amortization



Impairment of investments	Impairment of investments depreciable/amortizable
depreciable/amortizable (losses/reversals)	(losses/reversals)
report.localFinancialStatements.prtisable	orofitAndLoss[*].impairmentOfInvestmentsDepreciableOrAmo
Operating result (before financing costs and	Income earned from normal business activities, including the sale
taxes)	of goods and services.
report.localFinancialStatements.paxes	<pre>profitAndLoss[*].operatingResultBeforeFinancingCostsAndT</pre>
Interest and similar income obtained	The results of the company after deducting Operating Costs from its Revenue.
report.local Financial Statements.local Financial Fi	profitAndLoss[*].interestAndSimilarIncomeObtained
Interest and similar expenses incurred	Costs incurred in the general running of the business
report.localFinancialStatements.	profitAndLoss[*].interestAndSimilarExpensesIncurred
Net before taxes	The results of the company before deducting any charge for taxation.
report.localFinancialStatements.	profitAndLoss[*].netBeforeTaxes
Income tax of the period	Taxation payable on the profits of the company.
report.localFinancialStatements.profitA	ndLoss[*].incomeTaxOfThePeriod
Net profit for the period	The results of the company after all income and expenses have been credited/debited.
report.localFinancialStatements.	profitAndLoss[*].netProfitForThePeriod

report.localFinancialState	ments.ratios[*].
Shareholder's Funds Profitability	Turnover Ratio (Net Income / Shareholders Funds) (%)
report.localFinancialState	ements.ratios[*].shareholdersFundsProfitability
Return on Assets	Turnover Ratio (Operating Result / Total Asset)(%)
report.localFinancialState	ements.ratios[*].returnOnAssets
Sales Net Profitability	Turnover Ratio (Net Income / Sales) (%)
report.localFinancialState	ements.ratios[*].salesNetProfitability
Medium Term Receivable	Efficiency (Costumers / Sales) * 365 (d)
report.localFinancialState	ements.ratios[*].mediumTermReceivable
Medium Term Payable	Efficiency (Suppliers / Purchases + Suppliers and external services)*365 (d)
report.localFinancialState	ements.ratios[*].mediumTermPayable
Asset Rotation	Efficiency (Sales / Toral Asset) (%)
report.localFinancialState	ements.ratios[*].grossAddedValueOrEmployee
Gross Added Value / Employee	Productivity Ratios (Gross Added Value / Employee)
report.localFinancialState	ements.ratios[*].grossAddedValueOrEmployee
Sales / Employee	Productivity Ratios (Sales / Employee)
report.localFinancialState	ements.ratios[*].salesOrEmployee
Productivity	Productivity Ratios (Gross Added Value / Personnel costs) (#)
report.localFinancialState	ements.ratios[*].productivity
General Liquidity	Short Term Ratio (Current Assets / Current Liabilities) (#)



report.localFinancialStat	ements.ratios[*].generalLiquidity
Reduced Liquidity	Short Term Ratio (Current Assets - Inventories / Current Liabilities) (#)
report.localFinancialStat	ements.ratios[*].reducedLiquidity
Immediate Liquidity	Short Term Ratio (Cashier and bank deposits / Current Liabilities) (#)
report.localFinancialStat	ements.ratios[*].immediateLiquidity
Financial Autonomy	Medium Long Term Ratio (Shareholders Funds / Total Asset) (%)
report.localFinancialStat	ements.ratios[*].financialAutonomy
Solvability	Medium Long Term Ratio (Shareholders Funds / Total Liabilities) (%)
report.localFinancialStat	ements.ratios[*].solvability
Debt Structure	Medium Long Term Ratio (Current Liabilities / Total Liabilities) (%)
report.localFinancialStat	ements.ratios[*].debtStructure
General Debt	Medium Long Term Ratio (Total Liabilities / Total Asset) (%)
report.localFinancialStat	ements.ratios[*].generalDebt
Debt Capacity	Medium Long Term Ratio (Shareholders Funds / Shareholders Funds + Non Current Liabilities)(%)
report.localFinancialStat	ements.ratios[*].debtCapacity
Capital Structure	Medium Long Term Ratio (Shareholder's Funds / Non Current Liabilities) (%)
report.localFinancialStat	ements.ratios[*].capitalStructure
Operational Leverage Level	Operational and Financial Risk (Gross Margin / Operating Result) (#)
report.localFinancialStat	ements.ratios[*].operationalLeverageLevel
Financial Leverage Level	Operational and Financial Risk (Gross Operating Profit / Operating Result) (#)
report.localFinancialStat	ements.ratios[*].financialLeverageLevel
Combined Leverage Level	Operational and Financial Risk (OLL x FLL) (#)
report.localFinancialStat	ements.ratios[*].combinedLeverageLevel

Local Financials – Cash Flo	ow Statement
report.localFinancialStatements.cashFl	owStatement[*]
Customers receipts	Difference in the cash flow from trade receivables.
report.localFinancialStatements.	cashFlowStatement[*].customersReceipts
Payments to suppliers	Difference in the cash flow from trade payables.
report.localFinancialStatements.	cashFlowStatement[*].paymentsToSuppliers
Payments to employees	The cash outflow for employees.
report.localFinancialStatements.	cashFlowStatement[*].paymentsToEmployees
Cash at bank generated from operations	Cash generated from institutional finance.
report.localFinancialStatements.	cashFlowStatement[*].cashAtBankGeneratedFromOperations
Payment/receipt of income tax	The cash flow for income tax.
report.localFinancialStatements.	cashFlowStatement[*].paymentOrReceiptOfIncomeTax
Other receipts/payments	The cashflow for other receipts and payments



report: TotalFinancialStatement	s.cashFlowStatement[*].otherReceiptsOrPayments
Cash Flows from Operational Activities (A)	The total cash flow from operational activities
report.localFinancialStatement	s.cashFlowStatement[*].cashFlowFromOperationalActivities
Payments regarding fixed tangible assets	Cash outflow from fixed tangible assets.
report.localFinancialStatement s	s.cashFlowStatement[*].paymentsRegardingFixedTangibleAsset
Payments regarding intangible assets	Cash outflow from intangible assets
report.localFinancialStatement	s.cashFlowStatement[*].paymentsRegardingIntangibleAssets
Payments regarding financial investments	Cash outflow from financial investments
report.localFinancialStatement ts	s.cashFlowStatement[*].paymentsRegardingFinancialInvestmen
Payments regarding other assets	Cash outflow from other assets
report.localFinancialStatement	s.cashFlowStatement[*].paymentsRegardingOtherAssets
Receipts from fixed tangible assets	Cash inflow from fixed tangible assets
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromFixedTangibleAssets
Receipts from intangible assets	Cash inflow from intangible assets
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromIntangibleAssets
Receipts from financial investments	Cash inflow from financial investments
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromFinancialInvestments
Receipts from other assets	Cash inflow from other assets
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromOtherAssets
Receipts from investment subsidies	Cash inflow from investment subsidies
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromInvestmentSubsidies
Receipts from interest and similar income	Cash inflow from interest and similar income
report.localFinancialStatement e	s.cashFlowStatement[*].receiptsFromInterestAndSimilarIncom
Receipts from dividends	Cash inflow from dividends
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromDividends
Cashflow from investment activities	Total cashflow from investment activities
report.localFinancialStatement	s.cashFlowStatement[*].cashFlowFromInvestmentActivities
Receipts from obtained financing	Cash inflow from obtained financing
	s.cashFlowStatement[*].receiptsFromObtainedFinancing
Receipts from paying-up of capital and other equity instruments	Cash inflow from paying-up of capital and other equity instruments
report.localFinancialStatement uityInstruments	s.cashFlowStatement[*].receiptsFromPaidUpCapitalAndOtherEq
Receipts from coverage of losses	Cash inflow from coverage of losses
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromCoverageOfLosses
Receipts from donations	Cash inflow from donations
report.localFinancialStatement	s.cashFlowStatement[*].receiptsFromDonations
Receipts from other financing operations	Cash inflow from other financing operations
report.localFinancialStatement s	$s.cashFlowStatement[*].receiptsFromOtherFinancingOperation % \label{fig:cashFlowStatement} % \label{fig:cashFlowStatement} % \label{fig:cashFlowStatement} %$
Payments regarding obtained financing	Cash outflow from Payments regarding obtained financing
	s.cashFlowStatement[*].paymentsRegardingObtainedFinancing



Payments regarding interests and similar	Cashflow outflow from Payments regarding interests and similar
expenses	expenses
_	$cash Flow Statement \cite{Mainestand Simila}. payments Regarding Interests And Simila$
rExpenses	
Payments regarding dividends	Cashflow from dividends
${\it report.localFinancialStatements.}$	cashFlowStatement[*].paymentsRegardingDividends
Payments regarding capital's reduction and other equity instruments	Cashflow from Payments regarding capital's reduction and other equity instruments
$report.local Financial Statements. \\ dOther Equity Instruments$	cashFlowStatement[*].paymentsRegardingCapitalsRedutionAn
Payments regarding other financing operations	Cashflow from financing operations
$report.local Financial Statements. \\ ations$	cashFlowStatement[*].paymentsRegardingOtherFinancingOper
Cash flows' financing activities	Cashflow from financing activities
report.localFinancialStatements.	cashFlowStatement[*].CashFlowFromFinancingActivities
Variation in cash at bank and its equivalents	Total cashflow for the period
report.localFinancialStatements.	cashFlowStatement[*].variationInCashAndEquivalents
Effect of exchange differences	Changes due to currency exchange rates.
report.localFinancialStatements.	cashFlowStatement[*].effectOfExchangeDifferences
Cash at bank and its equivalents at the start of period	Cash at bank and its equivalents at the start of period
$report.local Financial Statements. \ d$	cashFlowStatement[*].cashAndEquivalentsAtTheStartOfPerio
Cash at bank and its equivalents at the end of period	Cash at bank and its equivalents at the end of period
report.localFinancialStatements.	cashFlowStatement[*].cashAndEquivalentsAtTheEndOfPeriod

report.negativeInformation.c	ountyCourtJudgements[*]
Date	The date of the county court judgement was issued.
report.negativeInforma	ation.countyCourtJudgements[*].date
Court	The court that issued the county court judgement
report.negativeInforma	ation.countyCourtJudgements[*].court
Amount	The amount
report.negativeInforma	ation.countyCourtJudgements[*].amount
Case Number	The unique identification number assigned to the court case.
report.negativeInforma	ation.countyCourtJudgements[*].caseNumber
Status	The status of the county court judgement
report.negativeInforma	ation.countyCourtJudgements[*].status
Defendant Name	The name of the defendant in the court case, who is responsible for satisfying with the judgement.
report.negativeInforma	ation.countyCourtJudgements[*].defendantName