



Soluciones XBRL ESEF y ESG

19 de Diciembre

XBRL España 2024

Soluciones específicas para las necesidades de los equipos financieros

CFO Solution Platform

Consolidation
and Financial
Planning

Disclosure
Management

Tax
Compliance
and Reporting

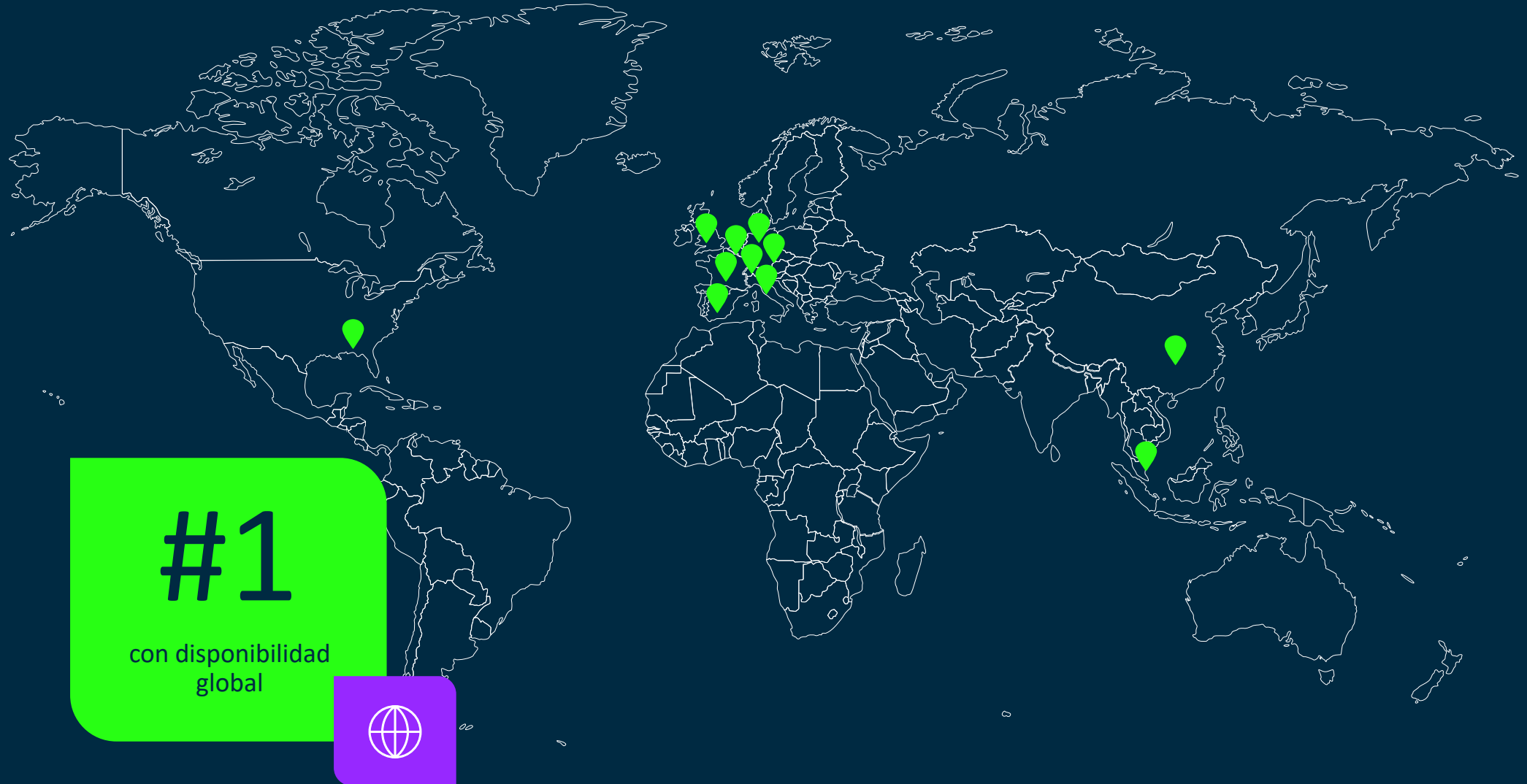
Lease
Accounting

Banking
and Cash
Management

ESG
Reporting

Oficinas en 3 continentes, a su servicio

Con oficinas regionales y una red global de partners, podemos ofrecer nuestra experiencia y asistencia en todo el mundo.

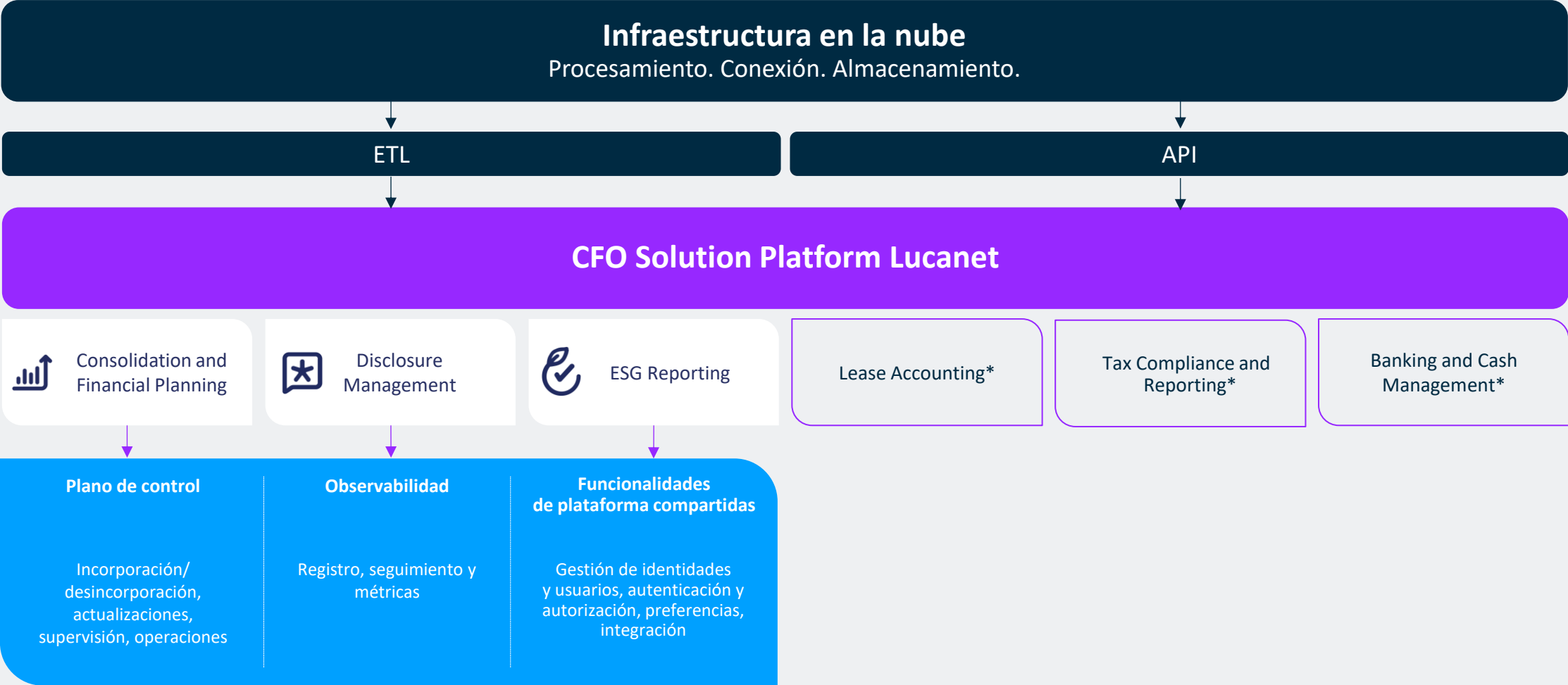


#1

con disponibilidad
global



Una plataforma global de soluciones SaaS para equipos financieros de todo el mundo



Soluciones XBRL

XBRL
THE BUSINESS REPORTING STANDARD

Lucanet XBRL Engine

This product is XBRL Certified Software™, and has a current certification as a Validating Processor for the XBRL modules detailed on this page.

CERTIFICATION DETAILS		SPECIFICATION MODULES			
PRODUCT NAME	Lucanet XBRL Engine	MODULE	SUITE	TESTED	
VENDOR	Lucanet	Core (XBRL, IFRS, Consolidation, etc)	XBRL IFRS	2023-09-30	
CERTIFICATION TYPE	Validating Processor		XBRL additional	2023-09-30	
DATE OF MOST RECENT COMPLETED CERTIFICATION	2023-09-30		Consolidation additional	2023-09-30	
VERSION OF MOST RECENT COMPLETED CERTIFICATION	5.1.4	Inline XBRL v4.0	XBRL IFRS v4.0	2023-09-30	
CERTIFIED UNTIL	2025-01-31	Inline XBRL additional	Inline XBRL additional	2023-09-30	
TEST HISTORY		Inline XBRL - Transformation Rules Registry v4.0	Transformation Rules Registry v4.0	2023-09-30	
VERSION	DATE	Inline XBRL - Transformation Rules Registry v4.0	Transformation Rules Registry v4.0	2023-09-30	
5.1.4	2023-09-30	Inline XBRL - Transformation Rules Registry v4.0	Transformation Rules Registry v4.0	2023-09-30	
5.1.0	2023-01-31	Inline XBRL - Transformation Rules Registry v4.0	Transformation Rules Registry v4.0	2023-09-30	
5.1.0	2022-01-04	Calculations v4.0	Calculations v4.0	2023-09-30	
5.1	2022-01-28	Report and Taxonomy Packages v4.0	Report and Taxonomy Packages v4.0	2023-09-30	
5.0.1	2020-09-07	Reconciler Framework v4.0	Reconciler Framework v4.0	2023-09-30	
5.1.0	2020-01-30	Reconciler Framework v4.0	Reconciler Framework v4.0	2023-09-30	
5.0.0	2019-01-30	Reconciler Framework v4.0	Reconciler Framework v4.0	2023-09-30	
5.0.0	2019-03-21	Formulas v4.0	Formulas v4.0	2023-09-30	
2.0.0	2017-01-04	Inline Registry v4.0	Inline Registry v4.0	2023-09-30	
		XBRL 2020 v4.0	XBRL 2020 v4.0	2023-09-30	
		XBRL 2020 v4.0	XBRL 2020 v4.0	2023-09-30	
		XBRL 2020 v4.0	XBRL 2020 v4.0	2023-09-30	
		XBRL 2020 v4.0	XBRL 2020 v4.0	2023-09-30	

For more information on Lucanet XBRL Engine please visit the [Lucanet website](#).

The XBRL Certified Software™ logo. Software that holds a current certification is entitled to display the XBRL Certified Software™ logo. Whenever the logo is displayed online, it will be linked to a software certification page on this site, providing full details of the product's certification status. If you encounter a logo that is not linked to a page on this site, please report it to cert@software.xbrl.org.

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Lucanet XBRL Auditor

This product is XBRL Certified Software™, and has a current certification as Review & Consumption Software for the XBRL modules detailed on this page.

Lucanet XBRL Portal

This product is XBRL Certified Software™, and has a current certification as Review & Consumption Software for the XBRL modules detailed on this page.

SmartNotes

This product is XBRL Certified Software™, and has a current certification as Report Creation Software for the XBRL modules detailed on this page.

**XBRL
Certified**

<https://software.xbrl.org>

XBRL Cloud

T 02.00.a Own funds - regulatory requirements excluding leverage ratio			Amount / percentage	
			Transitional	Fully loaded
			0010	0020
	Total risk exposure amount (EUR)		0100	
	Contribution to total risk exposure amount (EUR)		0110	
Pillar 1 cap	Legal minimum capital requirements (EUR amount - CRD art.12 or na		0230	
	Other Pillar 1 specific (national) requirements (%)		0240	
Pillar 2 cap	Pillar 2 requirement (% - Add-on in line with CRD art. 104/1/a)		0310	
	of which to be met with CET1		0311	
	of which to be met with Tier1		0312	
	Pillar 2 guidance (% - Add-on)		0320	
	of which to be met with CET1		0321	
	of which to be met with Tier1		0322	
Combined	buffer requirement (EUR - CRD art.128/6)		0400	
	Capital Conservation Buffer (EUR - CRD art. 129)		0410	
	Conservation buffer due to macro-prudential or systemic risk identi		0415	
	Institution-specific countercyclical capital buffer (EUR - CRD art. 130)		0420	
	Systemic risk buffer (EUR - CRD art. 133)		0430	
	G-SII buffer (EUR - CRD art. 131/4)		0440	
	O-SII buffer (EUR - CRD art. 131/5)		0450	

- Compatible con taxonomías actuales e históricas
- Capacidad de integrar nuevas taxonomías sin un esfuerzo adicional (más de 860 actualmente)
- Integración con múltiples fuentes de datos
- Validación y auditoría completas, con posibilidad de crear validaciones personalizadas
- Interfaz intuitiva basada en Excel

<https://www.lucanet.com/en/solutions/xbrl-portal/>

XBRL Cloud

DORA

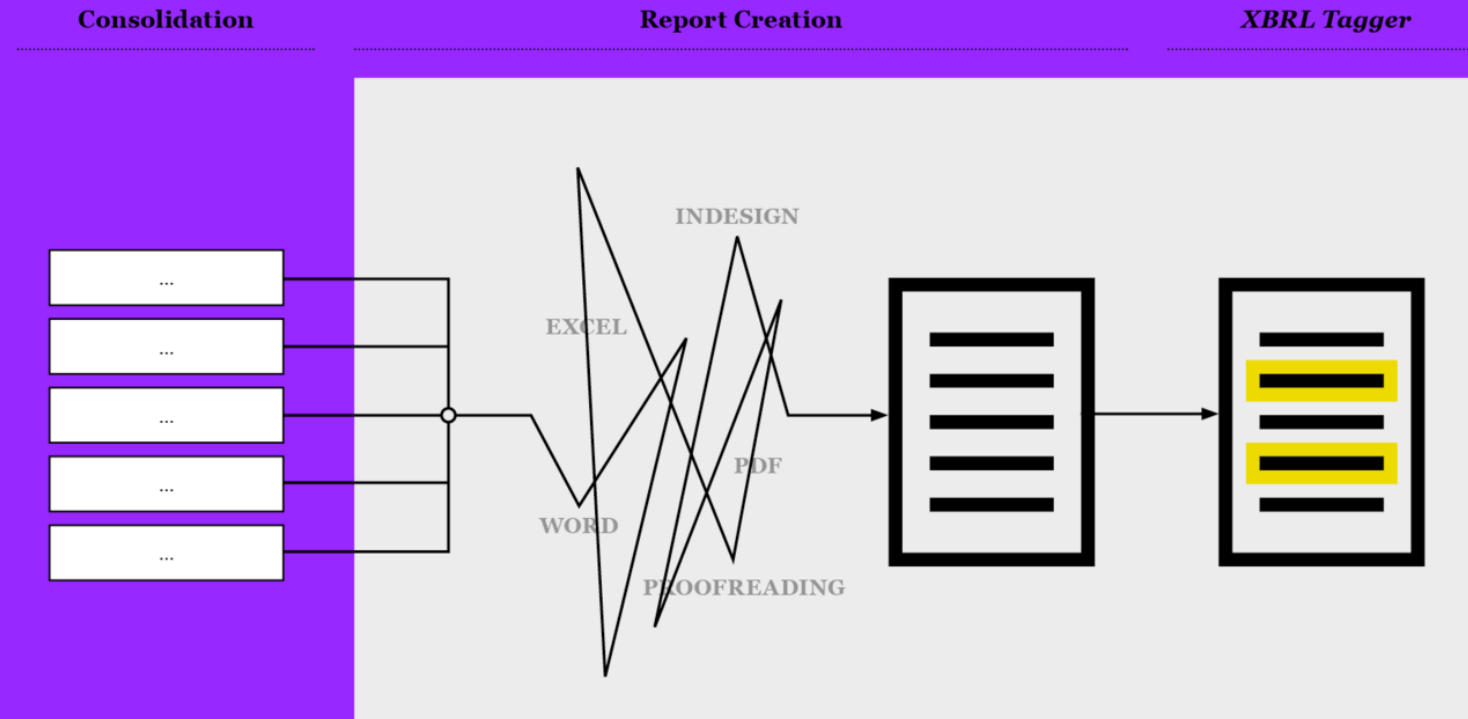
Digital Operational Resilience Act



- Normativa a nivel europeo para la resiliencia digital
- Enfocada a empresas financieras y TIC (aprox. 22.000 compañías en Europa)
- Gestión de riesgos y reporte de incidentes en formato electrónico
- Probablemente será la primera implementación real del estándar XBRL-CSV
- Aplicación desde el 17 de enero de 2025

XBRL Tagger

- Capaz de crear informes XBRL e iXbrl en múltiples taxonomías (ESEF, ESRS, IFRS, UKSEF, etc.)



- Posibilidad de etiquetar inline XBRL sobre pdf, Word, ePub o xhtml
- Validaciones integradas en vivo sobre el etiquetado
- Roll Forward del etiquetado de ejercicios anteriores
- Integración de IA para facilitar la tarea de etiquetado
- XBRL Merge

*Lucanet_24.1_-_Providing_Lucanet_Clients_en_US.pdf - Lucanet XBRL Tagger - XBRL Copilot

File Edit XBRL Document Reports Validation Tools Settings View Info

Document

Chapter: - 1 - Layers:

Table Tagging Text Tagging Preview

Tags Propiedades Propiedades de extensión de taxonomía Calculation

Label/Value	Name	Dimension Name	Dimension Label	Sign

Status Taxonomy: https://xbrl.efrag.org/taxonomy/esrs/2023-12-22/esrs_all.xsd

XBRL Taxonomy

Presentation Calculation Definition

Technical Name Exact Match << Period Type >> << Balance >> << Data Type >>

Reset filter

Name	Technical Name
[200510] ESRS2.BP-1 General basis for preparation of sustainability statement - general	https://xbrl.efrag.o
General basis for preparation of sustainability statement - general [abstract]	esrs:GeneralBasis
General basis for preparation of sustainability statement [abstract]	esrs:GeneralBasis
General basis for preparation of sustainability statement [table]	esrs:GeneralBasis
General basis for preparation of sustainability statement [line items]	esrs:GeneralBasis
Disclosure of general basis for preparation of sustainability statement [text ...]	esrs:DisclosureOf
Basis for preparation of sustainability statement	esrs:BasisForPrep
Scope of consolidation of consolidated sustainability statement is s...	esrs:ScopeOfCons
Disclosure of reasons why scope of consolidation is not same as ...	esrs:DisclosureOf
Undertaking is not required to draw-up financial statements	esrs:UndertakingIs
Consolidated sustainability reporting is prepared pursuant to Article ...	esrs:Consolidated
Disclosure of subsidiary undertakings included in consolidation that ...	esrs:DisclosureOf
Disclosure of extent to which sustainability statement covers upstream ...	esrs:DisclosureOf
Either option to omit specific piece of information corresponding to intel...	esrs:EitherOptionT

Properties Concepts Labels References Possible Values

Property	Value
LinkArc	
ArcRole	http://www.xbrl.org/2003/arcrole/parent-child
FromId	loc_7
Title	
Told	loc_8
To Locator	

esrs_entry

XBRL Auditor

The screenshot displays the XBRL Auditor application window. The top menu includes File, Tools, Reports, Settings, View, and Info. The main area is divided into several panes:

- Audit Checklist and Validation Results:** A table listing various validation checks with their status (Ok, Incomplete, Failed).
- Overall Audit Status:** A summary box showing the overall status as 'Incomplete' with a question mark icon, 2,858 total checks, 58 Ok, 2,800 Incomplete, and 0 Failed.
- XBRL Report Data View:** A sidebar with filters for 'Nombre Técnico', 'Coincidencia exacta', and 'Period Type'.
- Comparison View:** A table comparing '213800HROV6Y9MUU8375-2024-02-03-T01.html' against 'ESEF Taxonomy'. The table shows financial data for 'JD Sports Fashion Plc' with columns for '53 weeks to 3 February 2024' and '52 weeks to 26 January 2023'. The data is presented in a table with alternating yellow and white rows.
- Fact Properties:** A panel on the right showing details for the selected fact, including its name, format, sign, unit, and concept.

- Automatización de la validación técnica de ficheros ESEF (ESRS próximamente)
- Flujo de trabajo para un correcto seguimiento de las tareas de auditoría
- Control de versiones y cambios
- Principio de doble verificación
- Generación de Excel de validación con mapeo completo

Disclosure Management



- Automatización del proceso de creación de informes financieros/no financieros
- Centralización de todas las fuentes de información en un solo lugar
- Validación integrada de las cifras del informe
- Control de roles y permisos de usuario con flujo de trabajo integrado
- Creación de formato iXBRL, Word, pdf, ppt.. Desde la misma plataforma

Consolidation & Financial Planning

ESG Reporting

Disclosure Management

Administration

Kopie von ESRS report 2024

Cockpit

RESULT DOCUMENTS

- Creation
- History

IMPORTS

- Import data

DOCUMENT DATA

- Manage chapters
- Manage periods
- Manage validations

OTHER

- Configure document
- Roll forward/copy
- XBRL

6 Columns selected
Default Language

CHAPTER NAME ↑↓	STATUS ↑↓	VALIDATIONS	MS WORD ↑↓	MS EXCEL ↑↓	LAST EDITOR	LAST COMMENT
> 1. Cover	In Progress					
> 2. Cross-cutting part	In Progress					
∨ 3. Environment	In Progress					
> 3.1. [E1] Climate change	In Progress		02.09.2024, 12:51	02.09.2024, 12:51		
> 3.2. [E2] Pollution	In Progress		02.09.2024, 12:51			
> 3.3. [E3] - Water and Marine Resources	In Progress		02.09.2024, 12:51			
> 3.4. [E4] - Biodiversity and Ecosystems	In Progress		02.09.2024, 12:51			
> 3.5. [E5] - Resource Use and Circular Economy	In Progress		02.09.2024, 12:51			
> 4. Social	In Progress					
> 5. Governance	In Progress					
> 6. EU Taxonomy (only Tables)	In Progress					
> 7. Financial Report	In Progress					

User: Javier Fernandez Rubio | Last import: 17.07.2024, 22:12 | Validation percentage: | Chapter: 184 | MS Excel: 64 | MS Word: 108 |

ESG Reporting



The illustration shows a purple background with a dark blue rounded rectangle on the left containing the text "ESG Reporting" in white. In the top right corner, the Lucanet logo (a stylized 'L' icon) and the name "Lucanet" are displayed in white. Below the logo, a laptop screen displays a stylized illustration of a woman in a white shirt and purple pants standing next to a large green circular gauge. She is holding a blue folder. In front of her are stacks of coins and a small potted plant with three flowers.

- Formulario ESRS continuamente actualizado
- Interfaz web sencilla para recogida descentralizada de la información
- Módulo de cálculo de emisiones con factores integrados
- Interfaz directa con Disclosure Management
- Compatible con el etiquetado XBRL bajo ESRS

< ESRS

Holding AG | Period: December 2024

- > 📄 General
- > 🌿 Environmental
- > 👤 Social
- > 🏛️ Governance

E1.GOV-3.3 Explain of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies ⓘ

Write your answer here

Strategy

1.1 Provide a transition plan for climate change mitigation which contains the following information: ⓘ

- reference to GHG emission reduction targets (ref. E1-4) and add an explanation of how the undertaking's targets are compatible with the limiting of global warming to 1.5°C in line with the Paris Agreement

Yes

No

1.2 Provide a transition plan for climate change mitigation which contains the following information: ⓘ

- reference to GHG emission reduction targets (ref. E1-4) and add an explanation of how the undertaking's targets are compatible with the limiting of global warming to 1.5°C in line with the Paris Agreement

Type of target according to mitigation hierarchy	Baseline value and base year	Target value and geographical scope			Connected policy or legislation
		2025	2030	Up to 2050	
Lorem Ipsum	Lorem Ipsum				



Emissions Module

Test_GHG_module | Test GmbH | Period: June 2054

Emissions Scope 1: 1.07 t CO2e | Scope 2: 0.00 t CO2e | Scope 3: 0.00 t CO2e | Total: 1.07 t CO2e

Scope 1

Emission: 1.07 t CO2e

Stationary Combustion

Emission: 1.07 t CO2e

Create footprint

Footprints created: 1

Electricity x Oil

Emission: 1.07 t CO2e

Location: Germany	Unit type: Energy
Sector: Energy	Energy: 4,000
Sub-sector: Fuel	Energy unit: kWh
	Method: Fuel Analysis

Emission factors:	CO ₂ e:	0.267
	CO ₂ :	0.2665
	CH ₄ :	0
	N ₂ O:	0.000002
	Other:	-

Converted consumption: 4,000.00 | Converted unit: kWh | Source: UBA | Year: 2022

+ Create footprint

Mobile Combustion

Create footprint

Scope 1

- Stationary Combustion
- Mobile Combustion
- Refrigeration and Fugitive Emissions

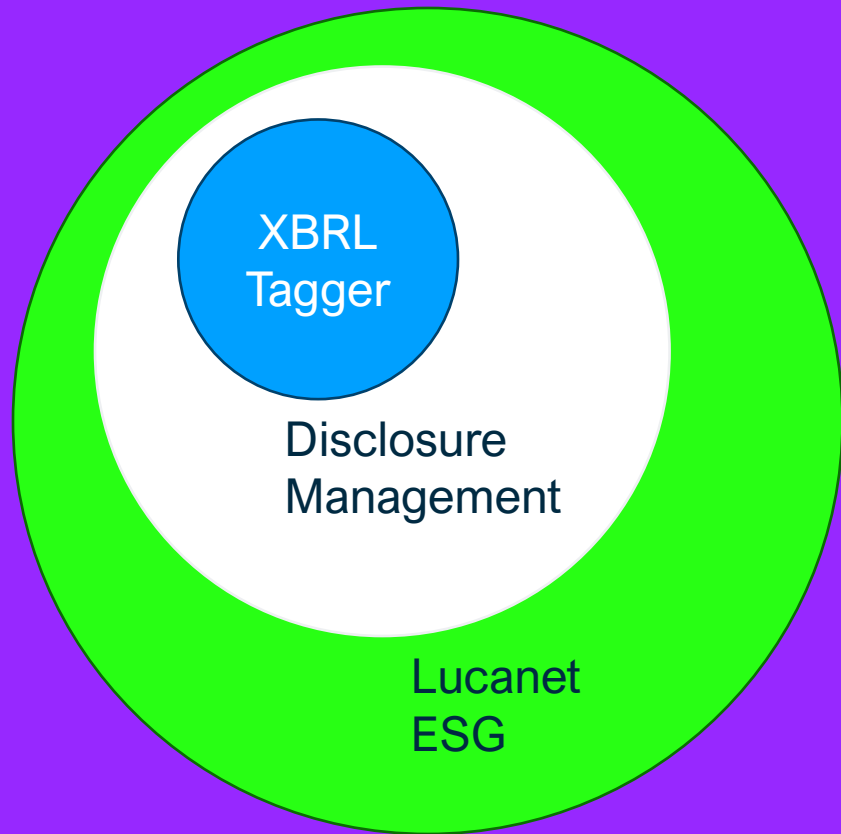
Scope 2

- Electricity
- Heat and Steam

Scope 3

Upstream

- Purchased goods and services
- Capital goods
- Fuel and energy-related activities
- Transportation and distribution
- Waste generated in operations
- Business travel



- XBRL Cloud
- XBRL Auditor



AI Lucanet