Bringing Intelligence in Regulatory Reporting

Enhancing Financial Reporting with AI and Rule based automation



Vergil Lamech A

DIGITAL REPORTING IN EUROPE 3-5 JUNE 2025, FRANKFURT Hosted by the European Central Bank

(eurofiling XBRL EUROPE

What's on the Agenda today?

- 1. Challenges in manual tagging
- 2. Need for automation
- 3. Automation approach
- 4. Tag import, AI methodology and workflow
- 5. Scope of automation
- 6. Al technologies used
- 7. How AI understands report contexts
- 8. Demo
- 9. Accuracy metrics and comparison





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Challenges today in Manual XBRL Tagging







Need for automation



Maximum coverage of tags

Maintain consistency

Reduce preparation time

Minimize audit workload







Time consuming and laborious

Requires expert knowledge

Error-prone and inconsistent

Hybrid Automation Approach







Tag import workflow

Tag import module







AI Workflow





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Scope of AI based Automation



AI Technology used



Model Training

Trained on thousands of manually tagged reports to learn patterns



Uses Natural Language Processing to understand context and map taxonomy concepts

Pattern Mapping

Identifies tagging similarities across sectors and financial statement types



Continuously learns and refines accuracy from user corrections







How AI Understands Report Contexts







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Product Demo





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Previous Year Report tration No. <u>12345678</u> ABCD Healthcare Partnerships Limited Annual Report and Financial Statements For the year ended 31 December 2022	Current Year Report Company Registration No. 12345678 ABCD Healthcare Partnerships Limited
	Annual Report and Financial Statements
ABCD Healthcare Partnerships Limited	For the year ended 31 December 2023 ABCD Healthcare Partnerships Limited
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Notes to the financial statements 15	ABCD Healthcare Partnerships Limited
	Officers and professional advisers
ABCD Healthcare Partnerships Limited	Directors
Officers and professional advisers Directors	Director 1 (resigned 16 March 2023) Director 2 (resigned 16 March 2023) Director 3 Director 4 (resigned 1 July 2024) Director 5 (appointed 1 July 2024)
Director 1 (resigned 25 April 2022) Director 2 (resigned 16 March 2023) Director 3 (resigned 16 March 2023) Director 4	Company secretary Co. Secy 1 Consecutive AURORA



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		Annual Report and Financial Statements For the year ended 31 December 2023	
ABCD Healthcare Partnerships Limited		ABCD Healthcare Partnerships Limited	
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	13	Statement of changes in equity	13
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Notes to the financial statements	15	ABCD Healthcare Partnerships Limited	
		Officers and professional advisers	
ABCD Healthcare Partnerships Limited		Directors	
Officers and professional advisers Directors		Director 1 (resigned 16 March 2023) Director 2 (resigned 16 March 2023) Director 3 Director 4 (resigned 1 July 2024) Director 5 (appointed 1 July 2024)	
Director 1 (resigned 25 April 2022)		Company secretary	
Director 2 (resigned 16 March 2023) Director 3 (resigned 16 March 2023)			
Director 4 Director 5		Registered office	Fracks
Directors (appointed 6 September 2022, resigned 07 November 2022)	v	Address Line 1	AURORA 🚽

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ABCD Healthcare Partnerships Limited		Company Registratio	on No. 12345678				
		ABCD Healthcar		Limited			
Annual Report and Financial Statements For the year ended 31 December 2022			Period: CYd	e: EntityCurrentLegal	OrRegisteredName		
for the year ended of percenter 2022		Annual Report and F	Unit: Scale:				
ABCD Healthcare Partnerships Limited		For the year ended 3	1 Dect Sign: Nill: Dimension:				
		ABCD Healthcare Partnerships Limited Contents	Footnote: Decimal:				
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		Officers and professional advisers					
ABCD Healthcare Partnerships Limited		Directors					
Officers and professional advisers		Director 1 (resigned 16 March 2023) Director 2 (resigned 16 March 2023)					
Directors		Director 3 Director 4 (resigned 1 July 2024) Director 5 (appointed 1 July 2024)					
Director 1 (resigned 25 April 2022) Director 2 (resigned 16 March 2023)		Company secretary				36	
Director 3 (resigned to March 2017)		Co. Secy 1			0	🛪 Data	Tracks
Director 5		Registered office				Jata	AURORA
Director a (appointed 26 September 2022, resigned 07 November 2022)	v	Addross Line 1					AUNUNA

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ABCD Healthcare Partnerships Limited		ABCD Healthcare Partnerships Limited	
Officers and professional advisers		Officers and professional advisers	
Directors		Directors	
Director 1 (resigned 25 April 2024) Director 2 (resigned 16 1 and 2023) Director 3 (resigned to March 2023) Director 4 Director 4 Director 1 (appointed 26 September 2022, resigned 17 Notember 2022)		Director 1 (resigned 16 March 2023) Director 2 (resigned 16 March 2023) Director 4 (resigned 1 July 2024) Director 6 (appointed 1 July 2024) Company secretary	
Company secretary		Co. Secy 1	
Co. Secretary		Registered office	
Registered office		Address Line 1	
Address Line 1 London United Kingdom		London United Kinadom WC2H 8AP	
WC2H SAP		Bankers	
Bankers		ABC Bank plc	
BCD Bank plc		Auditor	
Auditor DEF LLP Statutory Auditor London United Kingdom		DEF LLP Statutory Auditor EC4A 3BZ London United Kingdom	DataTracks
		ABCD Healthcare Partnerships Limited	Datairacks
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ABCD Healthcare Partnerships Limited	ABCD Healthcare Partnerships Limited
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Director 3 (resigned 6 March 2023) Director 4	Directors' responsibilities statement 5
Director 5 (appointed 16 September 2022), resigned 12 November 2022) Removed Facts	Independent auditor's report 6 Income statement 10
Company secretary	Statement of comprehensive income 11
Co. Secretary	Statement of Complemensive income 12
Registered office	Statement of changes in equity 13
Address Line 1	Notes to the financial statements 14
London United Kingdom	ABCD Healthcare Partnerships Limited
WC2H SAP	Officers and professional advisers
Bankers	Directors
BCD Bank plc	Director 1 (resigned 16 March 2023)
Auditor	Director 2 (resigned 16 March 2023) Director 3
DEF LLP Statutory Auditor	Director 4 (resigned 1 July 2024) Director 5 (appointed 1 July 2024)
London United Kingdom	Company secretary
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ABCD Healthcare Partnerships Limited	Registered office AURORA
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Each of the Directors at the date of approval of this report confirms that:	 so far as the Directors are aware, there is no relevant audit information of which the auditor is unaware; and the Directors have taken all the steps that they ought to have taken as Directors to make themselves aware of any relevant audit information and
so far as the Directors are aware, there is no relevant audit information of which the auditor is unaware; and	to establish that the company's auditor is aware of that information.
 the Directors have taken all the steps that they ought to have taken as Directors to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information. 	This information is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. Auditor
This information is given and should be interpreted in accordance with the provisions of \$418 of the Companies Act 2006.	DEF LLP, having expressed their willingness to continue in office, will be deemed reappointed for the next financial year in accordance with Section 487(2)
Auditor DEF LLP, having expressed their willingness to continue in office, will be deemed reappointed for the next financial year in accordance with Section 487(2) of the Companies Act 2006 and, unless the company receives notice under Section 488(1) of the Act, offer themselves for reappointment as auditor in accordance with the Companies Act.	of the Companies Act 2006 and, unless the company receives notice under Section 488(1) of the Act, offer themselves for reappointment as auditor in accordance with the Companies Act. The Directors' report was approved by the Board on 02 September 2024 and signed on its behalf by:
The Directors' report was approved by the Board on 2023 and signed on its behalf by:	Co. Secy 1 Company Secretary
Co. Secretary Company Secretary	ABCD Healthcare Partnerships Limited
2023	Directors' responsibilities statement
Text-block tag	The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.
ABCD Healthcare Partnerships Limited Directors' responsibilities statement The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law,), including the FRS 101 "Reduced Disclosure Framework". Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit of loss of the company for that period. In preparing these financial statements, the Directors are required to: select suitable accounting policies and then apply them consistently; make judgements and accounting estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.	Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the FRS 101 "Reduced Disclosure Framework". Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Director to the members of Accepted Accounting Practice (United Kingdom Accounting Practice). In prepare the financial statements and accounter the financial statements and accounting the statement flatDirectorsAcknowledgeTheirResponsibilitiesUnderCompaniesAct Unit: select suitable accounting police. Period: CVd make judgements and accounting Statement StatementThatDirectorsAcknowledgeTheirResponsibilitiesUnderCompaniesAct select suitable accounting police. Period: CVd make judgements and accounting Practice (United Kingdom CompaniesAct Select suitable accounting police. Period: CVd make judgements and accounting Practice (United Kingdom CompaniesAct Select suitable accounting police. Period: CVd make judgements and accounting Practice for the prevention and statement fraction accepted Acce
ABCD Healthcare Partnerships Limited Independent auditor's report to the members of ABCD Healthcare Partnerships Limited Report on the audit of the financial statements	In our opinion the financial statements of ABCD Healthcare Partnerships Limited (the "company"): give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its loss for the year then ended; have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework"; and have been prepared in accordance with the requirements of the Companies Act 2006. We have audited the financial statements which comprise:
Opinion	
In our opinion the financial statements of ABCD Healthcare Partnerships Limited (the "company"):	the income statement; the statement of content of financial position; the statement of financial position;
• give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its loss for the year then ended;	• the statement of changes in equity; and AURORA

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James Wright FCA (Senior Statutory Auditor) for and on behalf of DEF LLP Statutory Auditor London, United Kingdom 2023			*	the Directors we prepare a strain we have nothing to result of our Report This report is made so	port in respect of these	advantage of the sma matters. nembers, as a body, ir	all companies' exer n accordance with	mptions in preparing th Chapter 3 of Part 16 o	f the Companies Ac	t 2006. Our audit w	vork has
ABCD Haalthaan Dautaanshina Limitad				purpose. To the fullest	hat we might state to th t extent permitted by law it work, for this report, o	v, we do not accept or	assume responsi				
ABCD Healthcare Partnerships Limited	Tag	Import									
Income statement For the year ended 31 December 2022	145			Auditor 1 FCA (Senior tor and on behalf of D Statutory Auditor London, United Kingd	EFLLP						
	Note	2022 £	2021 £	2 September 2024	Destruction Line	i4. J					
Revenue Cost of sales	3	1,248,621 (1,265,990)	866,218 (909,383)	Income statemen	e Partnerships Lim t	Ited					
Gross loss		(17,369)	(43,165)		ed 31 December 20	23	Ta	ag Import			
General expenses		(<mark>8,555,337</mark>)*	(620,247)						2023		2022
Operating loss	4	(4,572,706)	(663,412)	Revenue				Note 3	£ 1,091,573		£ 248.621
Interest earned on cash and investments held in Trust Account Finance costs	5	2.416.013 (1,894,100)	(1,876,274)	Cost of sales					(923, 39)	(1,2	65,990)
Loss before taxation		(4,050,791)	(703,748)	Gross profit/(loss) Administrative expense					168,334		17,369) 55,337)
Taxation	7	768,881	175,548	Operating loss				4	(2,118,202)		72,706)
Loss for the financial year		(3,281,910)	(528,200)	Finance income Finance costs				5	1,632,681		416,015
All results are derived from continuing operations.				Loss before taxation				0	(1,365,337)		94,100) 50,791)
* The Finance Asset was impaired in the year. Please see Future Developments on page 3.				Taxation				7	260,878		768,881
The notes on pages 15 to 28 form part of these financial statements.				Loss attributable to Company	owners of the				(1,609,980)	(3,2	81,910)
ABCD Healthcare Partnerships Limited				All results are derived	from continuing operati	ons.					
Statement of other comprehensive income					4 to 27 form part of thes		S.				
For the year ended 31 December 2022					e Partnerships Lim nprehensive incom				9.P .		
	Note	2022 £	2021 £		ed 31 December 20			0 0 0	Data	Track	
Loss for the year		(3,281,910)	(528,200) 👻					Note		AURC	DRA 🛔 🗸

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James Wright FCA (Senior Statutory Auditor) for and on behalf of DEF LLP Statutory Auditor			 we have not received all the information and explanations we require for the Directors were not entitled to take advantage of the small companies prepare a strategic report. We have nothing to report in respect of these matters.	
London, United Kingdom 2023			Use of our Report	
ABCD Healthcare Partnerships Limited			This report is made solely to the company's members, as a body, in accordance been undertaken so that we might state to the company's members those matt purpose. To the fullest extent permitted by law, we do not accept or assume res as a body, for our audit work, for this report, or for the opinions we have formed.	ers we are required to state to them in an auditor's report and for no other
Income statement			Auditor 1 FCA (Senior Statutory Auditor)	
For the year ended 31 December 2022	Tag	2021 £	tor and on behalf of DEF LLP Statutory Auditor London, United Kingdom 2 September 2024	
Revenne Cost of sales	3 (1,248,621) (1,265,990)	866,218 (909,383)	ABCD Healthcare Partnerships Limited Income statement	AI Tag
Gross loss	(17,369)	(43,165)	For the year ended 31 December 2023	
General expenses	(<mark>4,555,337</mark>)*	(<mark>620,247</mark>)		2023 2022 Note £ £
Operating loss	4 (4,572,706)	(663,412)	Revenue	3 1,091,573 1,248,621
Interest earned on cash and investments held in Trust Account Finance costs	6 (1,894,100)	(1,876,274)	Cost of sales Gross profit/(loss)	(923,239) (1,265,990) 168,334 (17,369)
Loss before taxation	(4,050,791)	(703,748)	Administrative expenses	(2,286,536) (4,555,337)
Taxation	7 768,881	175,548	Operating loss	4 (2,118,202) (4,572,706)
Loss for the financial year	(3,281,910)	(528,200)	Finance income	1.632.681 2,416,015
All results are derived from continuing operations.			Thance costs	6 LementName: OtherInterestReceivableSimilarIncomeFinanceIncome Period: CYd
* The Finance Asset was impaired in the year. Please see Future Developments on page 3.			Taxation	Unit: GBP 7 Scale: 0
The notes on pages 15 to 28 form part of these financial statements.			Loss attributable to owners of the	Sign: Nill:
			Company	Dimension: Footnote:
ABCD Healthcare Partnerships Limited			All results are derived from continuing operations.	Decimal: 0 Zero:
Statement of other comprehensive income			The notes on pages 14 to 27 form part of these financial statements. ABCD Healthcare Partnerships Limited	Separator:
For the year ended 31 December 2022			Statement of comprehensive income	
	Note £	2021 £	For the year ended 31 December 2023	DataTracks
Loss for the year	(3,281,910)	(528,200) 📼		Note AURORA

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(3,281,910)

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(1,348,424)

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763,362

2022

22,996,398

1,775,785

18,415

1,604,400

27,303,233

(2,882,488)

(21,407,326)

(21,758,764)

3,013,419

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2023

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Total comprehensive income/(expense) for the year		763,362	(117,334) 🔺	Loss for the year	
The notes on pages 15 to 28 form part of these financial statements.				Items that may be reclassified subsequently to profit or loss:	
				Cash flow hedges:	
ABCD Healthcare Partnerships Limited				(Losses)/gains recognised on cash flow hedges Deferred tax credit/(charge) in relation to cash flow hedges	16 16
Abed Healtheart Fartherships Emilieu	Ma	ximum coverage of ⁻	Tags	Total other comprehensive (expense)/income for the year	
Statement of financial position					
As at 31 December 2022				Total comprehensive (expense)/income for the year	
		2022	2021	The notes on pages 14 to 27 form part of these financial statements.	
	Note	£	£	ABCD Healthcare Partnerships Limited	
Non-current assets				Statement of financial position	
Financial asset Deferred tax	8	22,996,398	27,037,724 3,127,415	As at 31 December 2023	
Current assets Trade and other receivables	10	18,415	10,853	Non-current assets	Note
Cash and cash equivalents		1,604,400	798,850	Financial asset	8
Group relief receivable		908,235	448,675	Deferred tax	9
Total assets		27,303,233	31,423,517	Current assets	
Current liabilities				Trade and other receivables Cash and cash equivalents	10
Trade and other payables	11	(2,882,488)	(3,669,832)	Group relief receivable	
Borrowings	13	(21,407,326)	(22,387,886)	Total assets	
Net current liabilities		(21,758,764)	(24,799,340)	Current liabilities	i
Total assets less current liabilities		3,013,419	5,365,799	Trade and other payables	11
		5,012,412	5,505,155	Borrowings	13
Non-current liabilities Derivative financial instruments	14	(7,077,492)	(12,471,189)	Net current assets/(liabilities)	
Borrowings	12/13	(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)((3,420,000)	Total assets less current liabilities	•
Due to group entities	12	(327,040)			
Net liabilities		(4,391,113)	(10,525,390)	Non-current liabilities Derivative financial instruments	14
			i	Borrowings	12/13
Equity	15	100.000	100.000	Due to group entities	12
Called up share capital Hedging reserve	15	100,000 (5,308,119)	100,000 (9,353,392)	Net liabilities	
Capital Contribution	17	5,370,914	-		
Retained earnings	18	(4,553,908)	(1,271,998)	Equity Called up share capital	15
Equity attributable to the owners of the company		(4,391,113)	(10,525,390)	Hedging reserve	16
				Capital Contribution Retained earnings	17 18
The financial statements of ABCD Healthcare Partnerships Limited, registered number 1234 on its behalf by	5678, were a	pproved by the Board of Directors on	2023 and signed	Equity attributable to the owners of the company	~ [
				The financial statements of ABCD Healthcare Partnerships Limited, registered number	ber 12345678, wer

5678, were approved by the Board of Directors on 02 September 2024 and signed on its behalf by

Director 5 Director

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agany attributable to the ormers of the company			-	(april		(معدومعدومه)		ווכן וומצוונוכס				(0,001,002	1	(4,001,110) 🔺
The financial statements of ABCD Healthcare Partnerships Limited, registered number 12345678, were approved by the Board of Directors on 2023 and signed on its behalf by								Equity Called up share capital Hedging reserve Capital Contribution Retained earnings			15 16 17 18	100,00 (6,636,981 6,319,36 (6,163,888		100,000 (5,308,119) 5,370,914 (4,553,908)
Director 5 Director								Equity attributable to the owners of the com	ipany			(6,381,502)	(4,391,113)
The notes on pages 15 to 28 form part of these financial statements.								The financial statements of ABCD Healthcare September 2024 and signed on its behalf by	e Partnerships Limi	ed, registered	d number 12345678, w	ere approved by th	e Board of D	irectors on 02
ABCD Healthcare Partnerships Lim	nited							Director 3 Director						
Statement of changes in equity								The notes on pages 14 to 27 form part of these	e financial statement	.				
For the year ended 31 December 202	22							ABCD Healthcare Partnerships Limit	ed					
		Called up share		Capital				Statement of changes in equity						
	Note	capital £	Hedging reserve £	Contribution Ret £	ained earnings £	Total £		For the year ended 31 December 202	23					
Balance at 1 January 2021		100,000	(9,764,258)	-	(743,798)	(10,408,056)		Identifies Dimen	sions		Called up share Hedg	ng Capital	Retained	
Loss for the year Other comprehensive income for the year	18 16	-	410,866	-	(528,200)	(528,200) 410,866		Identifies Differ	1510115	ote		t Contribution	earnings £	Total £
Total comprehensive income/(expense) for the year		-	410,866		(528,200)	(117,334)		Balance at 1 January 2022 Loss for the year		18	100,000 (9,353,3 ElementName:		(1,271,998) 281,910)	(<mark>10,525,390</mark>) (3,281,910)
Balance at 31 December 2021		100,000	(9,353,392)	-	(1,271,998)	(10,525,390)		Other comprehensive income for the year		16	Period: PY1s Unit: GBP			4,045,273
Loss for the year Other comprehensive income for the year	18 16	-	4,045,273	-	(3,281,910)	(3,281,910) 4,045,273		Total comprehensive incorne/(expense) tor the year			Scale: 0 Sign: Nil: Dimension: Sh	are capital ordinary sha	<mark>281,910</mark>)	763,362
Total comprehensive income/(expense) for the year			4,045,273		(3,281,910)	763,362		Waiver of subordinated loan		17	Decimal: 0 Zero:	ne capital torontary su		5,370,914
Waiver of subordinated loan	17		4,040,275	5,370,914	(5,261,910)	5,370,914		Balance at 31 December 2022			100,000 (5,500,1	1a) - 3,3/0,914 -	(4,553,908)	(4,391,113)
Balance at 31 December 2022	1/ .	100,000	(5,308,119)	5,370,914	(4,553,908)	(4,391,113)		Loss for the year Other comprehensive expense for the year		18 16	- (1,328,8	52)	(1,609,980)	(1,609,980) (1,328,862)
	• • • • •							Total comprehensive expense for the year			- (1,328,8	52)	(1,609,980)	(2,938,842)
The notes on pages 15 to 28 form part of these financi	ial statements.							Discounting of KEEL settlement loan		_		948,453		948,453
								Balance at 31 December 2023			100,000 (6,636,9	6,319,367	(6,163,888)	(6,381,502)
ABCD Healthcare Partnerships Lim	iited							The notes on pages 14 to 27 form part of these financial statements.						
Notes to the financial statements							ABCD Healthcare Partnerships Limited							
For the year ended 31 December 202	22							Notes to the financial statements				Dat	Tra	oke
1. Accounting policies								For the year ended 31 December 202	23			% Dat a		
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Capital Contribution Retained earnings			17 18		70,914 53,908)	(1,271,998)	•	Rectinguing			15		100.00		(100 000
Equity attributable to the owners of the company			_	(4,39	91,113)	(10,525,390)		Called up share capital Hedging reserve Capital Contribution			15 16 17		(6,636,98	1)	100,000 (5,308,119) 5,370,914
The financial statements of ABCD Healthcare Partners	hips Limited	l, registered number 123	345678, were approv	ved by the Board of D	irectors on	2023 and signed		Retained earnings			18		(6,163,88		(4,553,908)
on its behalf by								Equity attributable to the owners of the com	ipany				(6,381,50	2)	(4,391,113)
Director 5 Director		The financial statements of ABCD Healthcare Partnerships Limited, registered number 12345678, were approved by the Board of Directors on 02 September 2024 and signed on its behalf by													
The notes on pages 15 to 28 form part of these financia	l statements.							Director 3 Director							
								The notes on pages 14 to 27 form part of these	financial statements						
ABCD Healthcare Partnerships Limi	ited							ABCD Healthcare Partnerships Limit	ed						
Statement of changes in equity								Statement of changes in equity			l abel M	ismate			
For the year ended 31 December 202	2							For the year ended 31 December 2023							
	Note	Called up share capital l £	Hedging reserve £	Capital Contribution Ret £	ained earnings £	Total £				lote	Called up share capital £	Hedging reserve £	Capital Contribution £	Retained earnings £	
Balance at 1 January 2021		100,000	(9,764,258)		(743,798)	(10,408,056)		Balance at 1 January 2022			100,000	(9,353,392)		(1,271,998)	(10,525,390)
Loss for the year Other comprehensive income for the year	18 16	:	410,866		(528,200)	(528,200) 410,866		Other comprehensive income for the		18 16		4,045,273		(3,281,910)	(3,281,910) 4,045,273
Total comprehensive income/(expense) for the			410,866		(528,200)	(117,334)		year				1015 070		(2.204.040)	703 003
year Balance at 31 December 2021		100,000	(9,353,392)	-		(10,525,390)		Total comprehensive income/(expense) tor the year			-	4,045,273	-	(3,281,910)	763,362
Loss for the year	18	100,000	(9,333,392)	-	(1,271,998)			Waiver of subordinated loan		17 .	-	-	5,370,914	-	5,370,914
Loss for the year Other comprehensive income for the year	18		4,045,273		(3,281,910)	(3,281,910) 4,045,273		Balance at 31 December 2022			100,000	(5,308,119)	5,370,914	(4,553,908)	(4,391,113)
Total comprehensive income/(expense) for the year			4,045,273		(3,281,910)	763,362		Loss for the year Other comprehensive expense for the year		18 16	-	(1,328,862)	-	(1,609,980)	(1,609,980) (1,328,862)
Waiver of subordinated loan	17		-	5,370,914	-	5,370,914		Total comprehensive expense for the year			-	(1,328,862)	-	(1,609,980)	(2,938,842)
Balance at 31 December 2022		100,000	(5,308,119)	5,370,914	(4,553,908)	(4,391,113)		Discounting of KEEL settlement loan					948,453		948,453
The notes on pages 15 to 28 form part of these financia	1 statements							Balance at 31 December 2023		,	100,000	(6,636,981)	6,319,367	(6,163,888)	(6,381,502)
								The notes on pages 14 to 27 form part of these financial statements.							
								ABCD Healthcare Partnerships Limit	ed			4	%		
ABCD Healthcare Partnerships Limited							Notes to the financial statements								
Notes to the financial statements								For the year ended 31 December 202	3			Ŭ	• Dat		
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7,077.492 12,471.189		RPI swap 7,463,920 6,773,956 R				
The company enters into a variety of derivative financial instrument to manage its exposure to interest rate risk and inflation risk by way of interest rate swaps and RPI		8,849,308 7,077,492				
The company enters mic a variety of derivative infancial instrument to manage its exposure to interest rate risk and millation risk by way of interest rate swaps and Kr1 swaps.		The company enters into a variety of derivative financial instrument to manage its exposure to interest rate risk and inflation risk by way of interest rate swaps and RPI swaps.				
Under interest rate swap contracts, the company agrees to exchange the difference between fixed and floating rate interest amounts calculated on agreed notional principal amounts. Such contracts enable the company to mitigate the risk of changing interest rates on the fair value of issued fixed rate debt held and the cash flow exposures on		swaps and kernswaps. Under interest rate swap contracts, the company agrees to exchange the difference between fixed and floating rate interest amounts calculated on agreed				
the issued variable rate debt held. The fair value of interest rate swaps at the reporting date is determined by discounting the future cash flows using the curves at the reporting date. The average interest rate is based on the outstanding balances at the end of the financial year.		notional principal amounts. Such contracts enable the company to mitigate the risk of changing interest rates on the fair value of issued fixed rate debt held and the cash flow exposures on the issued variable rate debt held. The fair value of interest rate swaps at the reporting date is determined by discounting the future cash flows using the curves at the reporting date. The average interest rate is based on the outstanding balances at the end of the financial year.				
ABCD Healthcare Partnerships Limited		ABCD Healthcare Partnerships Limited				
Notes to the financial statements (continued)		Notes to the financial statements (continued)				
For the year ended 31 December 2022		For the year ended 31 December 2023				
15. Called up share capital		15. Called up share capital				
2022 2021		2023 2022 £ £				
Allotted, called up and fully paid		Interfed, called up and fully paid 100,000				
100,000 ordinary shares of £1 each 100,000		Authorised 100,000 ordinary shares of £1 each 100,000				
Authorised 100,000 ordinary shares of £1 each 100,000 100,000	1	16. Hedging reserve				
16. Hedging reserve	-	Hedging				
Not Tagged in Hedging		Tagged by Al in reserve				
Previous Year Report		Balance at 1 January 2022 Current Year Report (9.353.392)				
Balance at 1 January 2021 (9,764,258)		Gain/(loss) recognised on cash flow hedges: Interest rate swaps (326,289)				
Gain recognised on cash flow hedges: (2,778,392) RPI swap		RPI Swaps 5,719,986				
Interest rate swaps 2,361,842		Deferred tax related to cash flow hedges (1,348,424)				
Deferred tax related to cash flow hedges 827,416		Balance at 31 December 2022 (5,308,119)				
Balance at 31 December 2021 (9,353,392)		Loss recognised on cash flow hedges:				
(Loss)/gain recognised on cash flow hedges: Interest rate swaps (326,289)		Interest rate swaps (689,964) RPI Swaps (1,081,852)				
RPI Swaps 5,719,986		Deferred tax related to cash flow hedges				
Deferred tax related to cash flow hedges (1,348,424)		Balance at 31 December 2023 (6,636,981)				
Balance at 31 December 2022 (\$308,119) The hedging reserve represents the cumulative amount of gains and losses on hedging instruments deemed effective in cash flow hedges. The cumulative deferred gain or		The hedging reserve represents the cumulative amount of gains and losses on hedging instruments deemed effective in cash flow hedges. The cumulative deferred gain or loss on the hedging instrument is recognised in profit or loss only when the hedged transaction impacts the profit or loss, or is included as a basis adjustment to the non-financial hedged item, consistent with the applicable accounting policy.				
loss on the hedging instrument is recognised in profit or loss only when the hedged transaction impacts the profit or loss, or is included as a basis adjustment to the non- financial hedged item, consistent with the applicable accounting policy.	Ŧ	ABCD Healthcare Partnerships Limited				

Accuracy Metrics – Time Saving

Content type	Sub Classification	Manual Tagging	Automated Tagging	Time Saved	
Tables	Statements	60	10	50	
	Disclosure	90	20	70	
Narratives	Text	45	15	30	76%
	Numbers	30	10	20	- 0%
	Total	225	55	170]

For an average 30–page report Time in minutes





Questions?







Thanks for your attention

DIGITAL REPORTING IN EUROPE 3-5 JUNE 2025, FRANKFURT Hosted by the European Central Bank



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Vergil Lamech A