

The logo for OPENLUX, featuring the word in a bold, black, sans-serif font. A thick, horizontal yellow bar passes through the middle of the letters, creating a stylized effect.

OPENLUX

Following the money using
open-source information

Dataharvest

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An old idea

2016

Luxembourg
launches a new
company register

The screenshot shows the Luxembourg RCS website. At the top left is the RCS logo with the text 'RCS REGISTRE DE COMMERCE ET DES SOCIÉTÉS'. To the right is a search bar labeled 'Search on the website'. Below the logo, the breadcrumb 'LBR Portal > RCS > Search' is visible. The left sidebar contains several menu items: 'ELECTRONIC FILINGS', 'OFFERED SERVICES' (highlighted in green), '> Search for an RCS file' (with sub-items: 'Order a company profile', 'Order a certificate of trade name availability', 'Order a negative certification', 'Monitor this person', and '> Filing statistics'), 'COURT RULINGS', 'SUBSCRIPTIONS', and 'THE EUROPEAN BUSINESS REGISTRY ASSOCIATION'. The main content area is titled 'Search for an entity (Company, Merchant, Non-profit association, ...)' and contains two input fields: 'RCS number' (with a placeholder '(B123456)') and 'Trade name' (with a small icon). A 'SEARCH' button is positioned below these fields. On the right side of the main area, there is a 'Learn more' button with a document icon and a link '> User guide: Search'.

The starting point

2019

Luxembourg is one of the first EU country to launch a beneficial ownership register

The screenshot displays the RBE (Registre des Bénéficiaires Effectifs) website interface. At the top left is the RBE logo and name. A search bar is located at the top right. The breadcrumb trail reads: LBR Portal > RBE > Search > Details of RBE file. The main content area is divided into a left sidebar and a main panel. The sidebar contains sections for 'RBE DECLARATION' (with a 'VIEW' button), 'GENERAL INFORMATION' (with links to legislation, circulars, prices, and guides), and 'LINKED WEBSITES' (with a link to the Trade and Company Register). The main panel displays the details for 'PRESTIGESTATE S.à r.l. B136097', including an 'Information' section with trade name, registered office, legal form, and NACE code. It also shows the 'Date of the last declaration' as 17/09/2019 and a list of 'Beneficial owners' with expandable entries.

RBE
REGISTRE DES
BÉNÉFICIAIRES EFFECTIFS

Search on the website

LBR Portal > RBE > Search > Details of RBE file

RBE DECLARATION

VIEW

> Search for an RBE file

> Order an RBE extract

GENERAL INFORMATION

> Legislation and jurisprudence

> Circulars

> Prices

> Declaration of beneficial owners - explanatory guide

> Non-profit associations and Foundations

> Other information

LINKED WEBSITES

> Trade and Company Register

PRESTIGESTATE S.à r.l. B136097

^ Information

Trade name(s) or trading name(s)
PRESTIGESTATE S.à r.l.

Registered office
2, rue Heinrich Heine
L - 1720 Luxembourg

Legal form
Société à responsabilité limitée

NACE code (Information updated monthly)
64.202 Financial holdings ("Soparfi")

Date of the last declaration
17/09/2019

Beneficial owners

- ✓ ALKAHAIL, BADER ALI A
- ✓ BINASAKER, Bader Mohammed A
- ✓ ZAGZOOG, Hazim Mostafa A

Available services
Order an RBE extract

The challenges of scraping

```
try:
    html_doc = RBE_search(session, RCS)
    only_this = SoupStrainer('div', id='content')
    soup = BeautifulSoup(html_doc, 'lxml', parse_only=only_this)

    # 1: PRESENCE D'ERREURS
    if soup.find('div', class_='msgErrorBox'):
        register_message = soup.find('div', class_='msgErrorBox').li.get_text()
        if ('any results' in register_message): # si pas de résultat
            row['error_message'] = f'Company absent from the register : {register_message} (998)'
            data.append(row)
        else:
            data.append({"error_message": f"Other error message : {register_message} (999)", "RCS_number": RCS, "fatal": True, "soup": soup.prettify()})
    return data

    # 2: INFORMATIONS GENERALES
    try:
        company_details = soup.find("ul", class_="companyDetails")
        if company_details is None: # si pas de détails
            #row['trade_names_or_trading_names'] = soup.find('table', class_='commonTable').tbody.td.get_text(strip=True)
            list_matches = soup.find("table", class_="commonTable")
            if list_matches is None: # Aucune info : probablement une erreur
                data.append({"error_message": "No info on the page (1000)", "RCS_number": RCS, "fatal": True, "soup": soup.prettify()})
            else: # On trouve une Liste : certificate of non-registration of BO ou autre
                row['trade_names_or_trading_names'] = list_matches.tbody.find_all("tr")[0].find_all("td")[0].get_text(strip=True)
                register_message = list_matches.tbody.find_all("tr")[0].find_all("td")[2].get_text(strip=True)
```

- Overcome the technical hurdles
- Retro-engineer the platform to understand the data
- Keep track of the changes
- Export the data in a reporter-friendly format

Financial data extraction

D. Current assets	1151	151	6.986.089,00	152	69.119.793,00
I. Stocks	1153	153		154	
1. Raw materials and consumables	1155	155		156	
2. Work in progress	1157	157		158	
3. Finished goods and goods for resale	1159	159		160	
4. Payments on account	1161	161		162	
II. Debtors	1163	163	6.208.298,00	164	68.639.146,00
1. Trade debtors	1165	165		166	
a) becoming due and payable within one year	1167	167		168	
b) becoming due and payable after more than one year	1169	169		170	
2. Amounts owed by affiliated undertakings	1171	171	6.195.988,00	172	68.638.070,00
a) becoming due and payable within one year	1173	173	6.195.988,00	174	68.638.070,00
b) becoming due and payable after more than one year	1175	175		176	
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177	177		178	
a) becoming due and payable within one year	1179	179		180	
b) becoming due and payable after more than one year	1181	181		182	
4. Other debtors	1183	183	12.310,00	184	1.076,00

- Regex (regular expressions) to extract formatted accounting sheets

Current assets `.*\s+151\s\s+(-?[\d+\.\?]+[,,\d+]+)\s+152\s+(-?[\d+\.\?]+[,,\d+]+)?`

How to organise and search the data

Aleph

(OCCRP)

The screenshot displays the OCCRP Aleph web application interface. At the top, there is a navigation bar with the Aleph logo, a search bar, and links for Datasets, Investigations, About, and a user profile for Maxime Vaudano. Below this, a header for the 'Luxembourg Business Registry (2020)' dataset is shown, including a 'RESTRICTED' warning and a search bar. The main content area features a 'Company registries' section with the title 'Luxembourg Business Registry (2020)'. It includes tabs for 'Overview' (selected) and 'Cross-reference' (10k). Three summary cards are displayed: '5 Types' (with a list of document types and counts), '10k E-Mails' (with a list of email addresses and counts), and '363 IBANs' (with a list of IBANs and counts). A right sidebar contains a description of the dataset as a scrape of the LBR RBE, including beneficial owners, and a note about the data being shared under NDA by Le Monde. It also lists the publisher as Le Monde, the information URL as wiki.occrrp.org, and the data URL as www.lbr.lu.

OCCRP Aleph Search companies, people and documents

Datasets Investigations About Maxime Vaudano

Luxembourg Business Registry (2020) RESTRICTED Search this dataset

Company registries

Luxembourg Business Registry (2020)

Overview Cross-reference 10k

5 Types

Documents	1,792,226
Companies	151,312
Folders	103,480
People	96,730
Files	265

10k E-Mails

helpdesk@rcsl.lu	418,832
helpdesk@lbr.lu	156,089
info@kpmg.lu	3,272
audit@kpmg.lu	3,092
info@lu.pwe.com	1,877
info@lu.pwc.com	1,412
secretariat@hrt.lu	1,315
deckerp@pt.lu	1,189
info@efi.lu	1,148

363 IBANs

LU450030468363810000	22
LU300030256571400000	17
LU920023119808759400	16
LU390030354682840000	14
LU860019130025133000	13
LU120030471144490000	12
LU551111025860580000	11
LU610019530004454000	11
LU050010571140852000	11

A scrape of the LBR RBE, including beneficial owners of all companies registered in Luxembourg.

Shared under NDA by Le Monde, contact [REDACTED]

Publisher
Le Monde

Information URL
wiki.occrrp.org

Data URL
www.lbr.lu

Manager

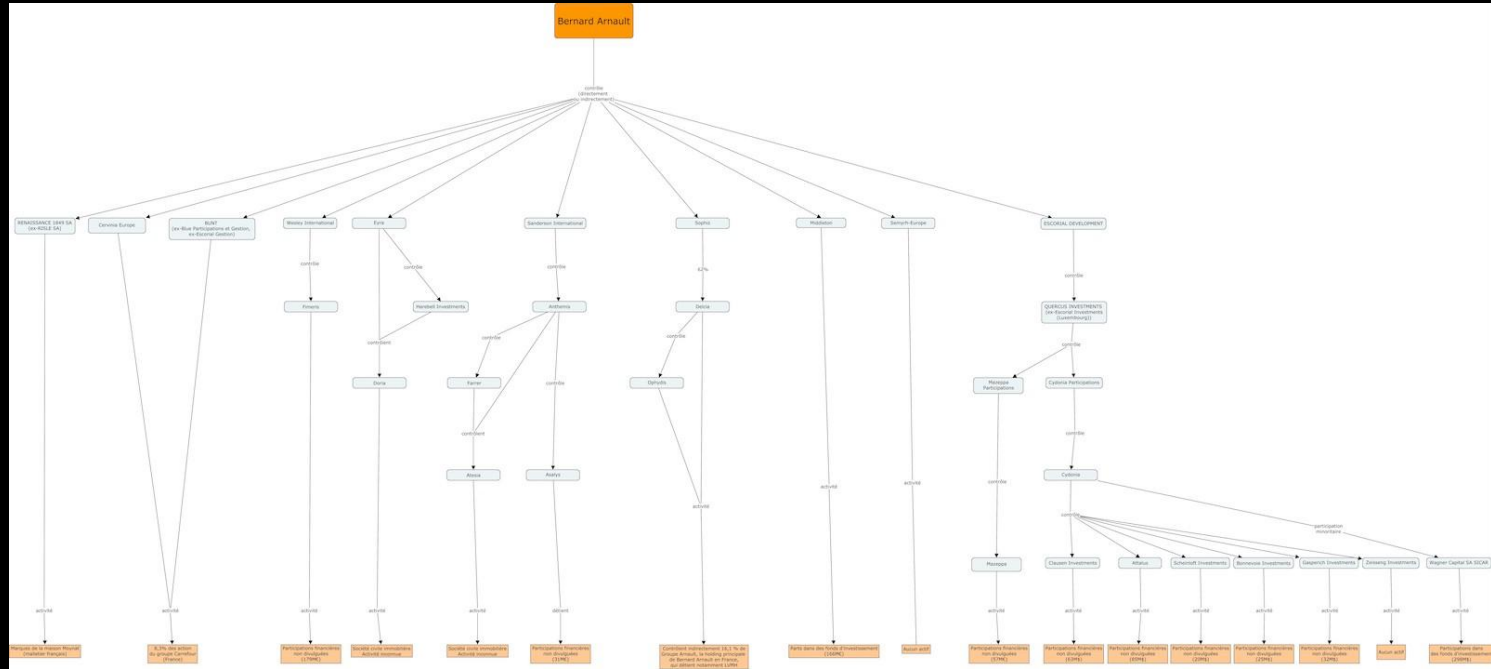
How to organise and search the data

Spreadsheets

▼ company_rcs	▼ company_name	▼ company_address	▼ company_created	▼ company_deleted	▼ company_nace_code	▼ company_legal	▼ company_current	▼ person_name	▼ person_birthdate	▼ person_birthdate	▼ person_birthplace
B306	SOCIETE MARIA RHEINSEIM	5, Av. Marie Thérèse L - 2132 Luxembourg	1937-02-05		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	WAGENER, Marc Joseph Emile	1965-08-26	26/08/1965	Luxembourg
B306	SOCIETE MARIA RHEINSEIM	5, Av. Marie Thérèse L - 2132 Luxembourg	1937-02-05		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	HENTGEN, Pierre Aloyse	1961-11-08	08/11/1961	Luxembourg
B306	SOCIETE MARIA RHEINSEIM	5, Av. Marie Thérèse L - 2132 Luxembourg	1937-02-05		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	VANOLST, Jean Joseph Hortense	1944-02-02	02/02/1944	Luxembourg
B306	SOCIETE MARIA RHEINSEIM	5, Av. Marie Thérèse L - 2132 Luxembourg	1937-02-05		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	SCHARES, Nicolas	1947-05-15	15/05/1947	Ettelbruck
B306	SOCIETE MARIA RHEINSEIM	5, Av. Marie Thérèse L - 2132 Luxembourg	1937-02-05		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	WAGENER, Léon Nicolas	1962-04-12	12/04/1962	Ettelbruck
B781	Prost Group S.A.	Zone Industrielle Rolach L - 5280 Sandweiler	1925-02-07		46.460 Wholesale of pharmaceutical goods	Société anonyme	Administrators listed by default	PROST, Victor	1960-10-22	22/10/1960	Luxembourg
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	BASTIAN, Roland Alphonse Charles	1962-12-13	13/12/1962	Luxembourg
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	KOEPP, Carlo Roger Lucien Guillaume Jacques	1956-08-16	16/08/1956	Luxembourg
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	SLIEPEN, Christian	1978-06-05	05/06/1978	Luxembourg
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	BAULESCH, Patrice Mathias Jean-Pierre	1964-01-27	27/01/1964	Esch-sur-Alzette
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	RODRIGUEZ, Emmanuel Alain Vincent	1972-12-28	28/12/1972	Chalons En Champagne
B942	Société de Transport d'Energie Electrique du Grand-Duché de Luxembourg	4, Rue de Soleuvre L - 4321 Esch-sur-Alzette	1927-12-13		35.140 Trade of electricity	Société coopérative	Confidentiality clause	DEBLAYE, Nicolas Hubert Olivier	1975-06-12	12/06/1975	Bourg La Reine
B1020	FERROKNEPPER BUDERUS S.A.	Zone Industrielle Esch-Schiffange L - 4149 Esch-sur-Alzette	1929-02-02		46.741 Wholesale of hardware	Société anonyme	Administrators listed by default	THEIL, STEFAN PETER	1972-04-26	26/04/1972	Tettnang
B1020	FERROKNEPPER BUDERUS S.A.	Zone Industrielle Esch-Schiffange L - 4149 Esch-sur-Alzette	1929-02-02		46.741 Wholesale of hardware	Société anonyme	Administrators listed by default	WEBER GEBOREN MÜLLER, STEFAN	1966-11-04	04/11/1966	Gottingen
B1020	FERROKNEPPER BUDERUS S.A.	Zone Industrielle Esch-Schiffange L - 4149 Esch-sur-Alzette	1929-02-02		46.741 Wholesale of hardware	Société anonyme	Administrators listed by default	HEINZ, Charles Joseph	1941-12-20	20/12/1941	Luxembourg
B1363	Sofina Capital S.A.	12, rue Léon Laval L - 3372 Leudelange	1931-05-12		64.202 Financial holdings ("Soparfi")	Société anonyme	Administrators listed by default	GILLET, François	1960-02-06	06/02/1960	Anvers
B1428	Société Luxembourgeoise ETAM	35, Avenue de la Gare L - 1611 Luxembourg	1931-09-21		47.710 Retail sale of clothing in specialised stores	Société anonyme	UBO listed	MILCHIOR, PIERRE	1933-11-26	26/11/1933	Neully-Sur-Seine
B1428	Société Luxembourgeoise ETAM	35, Avenue de la Gare L - 1611 Luxembourg	1931-09-21		47.710 Retail sale of clothing in specialised stores	Société anonyme	UBO listed	AMATO EPOUSE MILCHIOR, MICHELE RACHEL	1951-04-14	14/04/1951	Neully-Sur-Seine
B1428	Société Luxembourgeoise ETAM	35, Avenue de la Gare L - 1611 Luxembourg	1931-09-21		47.710 Retail sale of clothing in specialised stores	Société anonyme	UBO listed	MILCHIOR, LAURENT	1974-11-22	22/11/1974	Neully-Sur-Seine
B1428	Société Luxembourgeoise ETAM	35, Avenue de la Gare L - 1611 Luxembourg	1931-09-21		47.710 Retail sale of clothing in specialised stores	Société anonyme	UBO listed	MILCHIOR, VANESSA	1977-01-05	05/01/1977	Paris 16
B1860	ENGIE Invest International S.A.	65, Avenue de la Gare L - 1611 Luxembourg	1933-11-10		64.202 Financial holdings ("Soparfi")	Société anonyme	Administrators listed by default	VAN DEN HOVE, Thierry	1970-02-25	25/02/1970	Turnhout
B1860	ENGIE Invest International S.A.	65, Avenue de la Gare L - 1611 Luxembourg	1933-11-10		64.202 Financial holdings ("Soparfi")	Société anonyme	Administrators listed by default	SANTELLI, Shepherd Samsonise	1975-03-09	09/03/1975	Port-Au-Prince
B1860	ENGIE Invest International S.A.	65, Avenue de la Gare L - 1611 Luxembourg	1933-11-10		64.202 Financial holdings ("Soparfi")	Société anonyme	Administrators listed by default	GUILLLOT, Pierre	1958-04-21	21/04/1958	Marseille
B2017	IMMOBILIERE François MULLER	8, rue d'Orange L - 2267 Luxembourg	1934-10-01		45.112 Retail trade of cars and light motor vehicles	Société à responsabilité limitée	UBO listed	KERSCHEN, André Justin Charles	1946-10-18	18/10/1946	Luxembourg
B2047	Société Immobilière du Golf	1, route de Trélèves L - 2633 Senningerberg	1934-12-22		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	CLASEN, Bernard Joseph Max	1947-04-19	19/04/1947	Luxembourg
B2047	Société Immobilière du Golf	1, route de Trélèves L - 2633 Senningerberg	1934-12-22		68.200 Renting and operating of own or leased real estate	Société anonyme	Administrators listed by default	CLASEN, Antoine André	1962-12-16	16/12/1962	Luxembourg

How to organise, search and understand the data

Mindmapping tools



How to find stories

**100 k
names**



**20
stories**

How to find stories

**Batch
searches**

with predefined lists

**Cross
references**

with other datasets

**Financial
accounts
analysis**

**Specific
data
extractions**

**Human
verification**

on names

How to find stories

**Multiple criminals
opened companies
in Luxembourg
without raising red
flags**

**A major loophole for
avoiding tax on
French real estate
was exploited for
years**

**A large French
luxury group paid
offshore wages to
its top executives**

**A famous chef
shifted his
royalties to
Luxembourg to
avoid taxes**

**Most large French
groups have
offshore
subsidiaries in
Luxembourg**

**Several Italians with ties
to the 'Ndrangheta
have opened weird
Luxembourg companies**

How to build meaningful figures

6.5 trillion €

The (minimal) amount
of assets held by
Luxembourg offshore
companies

45%

The share of offshore
structures in the
Luxembourg companies

1 in 2

The share of Luxembourg
companies failing to comply
with the beneficial ownership
mandatory declaration

266

The number of Forbes
list billionaires
appearing in the data

37/50

The number of French
richest families
appearing in the data

1 804

The record number of companies
registered at the same address (6
rue E. Rupert)

How to collaborate with other newsrooms

7 main partners



How to collaborate with other newsrooms

≈ 10
topic-by-topic
partners

LA NACION

piauí KRIK

ARMANDOINFO

TEMPO.CO

inkyfada

БИВОЛЪ

...

How to collaborate with other newsrooms

**Second round
partners**



How to collaborate with other newsrooms

Communication

**Signal
messenger**

Shared notes

**Atlassian Confluence
(via OCCRP)**

Data sharing

OCCRP Aleph

How to collaborate with NGOs and academics



Après l'enquête OpenLux, l'appel de quatorze économistes et personnalités à « créer d'urgence un cadastre financier européen »

Seule une petite partie des patrimoines financiers étant couverte par les registres existants, l'Union européenne doit s'attaquer à cette opacité, préconise le collectif dans un appel lancé à l'initiative de l'économiste Gabriel Zucman.

Publié le 09 mars 2021 à 17h20 - Mis à jour le 10 mars 2021 à 06h48 | 🕒 Lecture 3 min.



ÉVITEMENT FISCAL : LE RÔLE TOUJOURS PLUS IMPORTANT DU LUXEMBOURG

PUBLIÉ LE 16 FÉVRIER 2021

Un article d'Amélie Guillin, Vincent Bouvatier, Université Paris-Est Créteil (UPEC), Gunther Capelle-Blancard, Université Paris 1 Panthéon-Sorbonne, Anne-Laure Delatte, Université Paris Dauphine - PSL et Vincent Vicard, CEPII.



Tutorial How to find information on a Luxembourg company

- 1 - Identify the RCS number
- 2 - Lookup for the beneficial owners in the RBE
- 3 - Lookup for corporate documents (shareholders, administrators, addresses) in the RCS
- 4 - Lookup for the assets (real estate, subsidiaries) in the annual accounts
- 5 - Lookup for the financial flows

Case study : Gainsboro Developments (B198410)

Tutorial How to find information on a Luxembourg company

Other useful sources:

- opencorporates.com
- opengazettes.com
- register.openownership.org
- opencorporation.org
- lei.report
- reportfinder.eu
- List of EU business registers (bit.ly/EUBusinessRegisters)
- WIPO Global Brand Database (wipo.int/branddb/)