Take Control of XBRL® Tagging
SASB Tagging Using Workiva Platform

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Step-by-step XBRL preparation Guide Using Workiva

I. Accessing the Taxonomy

An XBRL Taxonomy is made up of a few technical files that are machine-readable but not human-readable. A taxonomy viewer is needed in order to read the taxonomy content. The taxonomy viewer can be accessed in a couple of different ways in Workiva.

1. Taxonomy Analyzer

The Workiva Taxonomy Analyzer is a free taxonomy viewer available publicly at https://app.wdesk.com/taxonomy-analyzer/.

To open the taxonomy of interest, simply click the link above to open the analyzer, and then click the first dropdown menu on the upper right-hand corner to select the taxonomy from the list. Or type in keywords in the box to search for the taxonomy.
2. Viewing the Taxonomy in the XBRL Product

XBRL Tagging has to be done using XBRL tagging tool. In Workiva, the XBRL tagging is directly inline with the document. Users can import or create a new document, and then turn on XBRL. The Taxonomy viewer can be seen when you start creating XBRL facts, which will be covered in more details in subsequent sections of this guide.
II. Navigating the Taxonomy

The SASB taxonomy is organized by industries, topics, metrics and codes.
Users can select a particular industry by using the filter option.

The quickest way to navigate to a specific taxonomy section is to search by the industry code or metric description (e.g., “TC-TL-130a.1” or “Total energy consumed”).

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>ACCOUNTING METRIC</th>
<th>CATEGORY</th>
<th>UNIT OF MEASURE</th>
<th>CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Footprint of Operations</td>
<td>(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable</td>
<td>Quantitative</td>
<td>Gigajoules (GJ), Percentage (%)</td>
<td>TC-TL-130a.1</td>
</tr>
</tbody>
</table>
Expand the selected taxonomy section to view the metrics elements.

III. Getting Started

After locating the disclosure in the report, select “Create Fact” from the right click menu.
Preparers can also tag texts and images by highlighting them in the report to create XBRL fact.

A “Fact Details” panel will open for XBRL tagging. Orange highlight indicates that XBRL tagging has been initiated. Note that disclosures repeated in different parts of the document can be linked to the same source to ensure consistency in both the value and the XBRL.
IV. Selecting Concepts

Click “Select Concept” in the “Fact Details” panel to open the “Concept Selector”. There are two ways to find the appropriate concept:

1. Search by industry metric description

Enter the metric description (e.g. “Total energy consumed”) in the search bar. The best match concept will show up first in the search result. To verify the metric, select the icon to show concept details.
Basic information about the concept will be shown first in the “Concept Details” window. Review the “References” tab to make sure it is the concept applicable to the disclosure.
Verifying references is important because concepts with different meaning may have similar labels. Click “Apply” to select the concept, or click “Back” to select a different concept.
2. Search by accounting metric industry code

Select the “Browse” option, then enter the industry code in the search bar (e.g. “TC-TL-130a.1”). The window will navigate to the section applicable to the metric. Expand the section to view the elements.
After reviewing concept details, select and apply the appropriate concept.
Users may also select multiple disclosures, and apply the same element at once. (e.g. entire row or column.)

V. Applying Dimensions

Besides selecting a concept, some facts may require additional tagging.

For example, the metric “Energy Consumed, Percentage” applies to two energy sources. The taxonomy utilizes a dimension (consisting of the [Axis] and its [Member]s elements) to differentiate between Grid Electricity and Renewable Energy.
To add dimensions to a fact, click “Select Dimension” in the “Fact Details” panel to open the “Concept Selector” again. First locate the applicable member (e.g. “Renewable Energy [Member]”) for the disclosure to identify the relevant axis, and apply.
Once the axis is applied, click “Select Member” under the newly added axis in the “Fact Details” panel to apply the member.
In 2019, energy consumption was 6,958,516 MWh, of which 94.5% was electricity and 5.5% was fuel, with Spain and Brazil being the most significant countries in this respect.
Some metrics may be modeled with multiple dimensions. In that case, additional dimensions can be added by repeating the “Select Dimension” steps in the “Fact Details” panel.
VI. Adding Dates

Besides concept and dimension, an XBRL fact also requires a proper date or date range.

Click “Add Date” or "Add Date Range" in the “Fact Details” panel to open the “XBRL Dates” window. Based on the period type (i.e. duration or instant) of the concept, either the “YTD” or the “As of” date options would become available. Select and apply the appropriate date item.
VII. Updating Fact Properties

After creating the XBRL fact, ensure all fact properties are accurate. Accuracy indicates the precision of a fact. Unit specify the unit of measurement for a fact.

As an XBRL fact, percentages should be converted to its decimal equivalent. 81.6% is equivalent to 0.816, therefore accuracy is 3 (One Thousandth). Percent item type concepts have only one allowable unit, xbrli:pure.
Depending on the element’s item type, there may be a list of applicable units to select from. In this case, simply search for an applicable unit in the “Manage Units” window to apply.

![Manage Units window]

Besides numeric disclosures, narrative paragraphs, graphs and images may also require tagging. For example, a broad narrative may be provided on a topic in addition to the required metrics. In this case, the paragraph can be tagged with a text block.

**Affordability & Pricing**

Healthcare is advancing every day, but the benefits of these developments are not always shared equally. There are large sections of the population that do not have access to quality healthcare. We work across the healthcare ecosystem to develop and scale programs that expand access to our products and services in underserved markets.

<table>
<thead>
<tr>
<th>Code</th>
<th>SASB Metric</th>
<th>2020 Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>HC-MS-240a.1</td>
<td>Ratio of weighted average rate of net price increases (for all products) to the annual increase in the U.S. Consumer Price Index</td>
<td>As of December 2020, the ratio for all products is 200%</td>
</tr>
</tbody>
</table>
Additional narratives on disclosure topics utilize textBlockItemType concepts. Other explanatory notes utilize stringItemType concepts.

Tagging steps for these textual facts are the same as tagging numeric facts, except they do not require accuracy or unit which are numeric fact properties that do not apply to textual facts.
VIII. Applying XBRL Footnotes

In the event that a company elects not to report a specific metric or about a given topic, SASB recommends that a nil XBRL fact be disclosed as well as an XBRL footnote explaining why the company decided not to report that information.

To define an XBRL Footnote, select the cell or text used as an explanation and select “Create XBRL Footnote.”

After selecting “Create XBRL Footnote,” you will define a name for your XBRL Footnote.
In order to apply the XBRL Footnote, select “Apply New” in the XBRL Footnotes section of the Fact Details panel.

And select the Footnote to apply.

The process is essentially the same for creating XBRL Footnotes from text outside a table. Simply select the text and follow the same steps.
IX. XBRL Presentation

As preparers go through the tagging process, an XBRL presentation outline is created simultaneously. The items can be re-ordered, and labels can be edited as appropriate.
X. Generating and Validating XBRL

In order to generate a valid XBRL report, the XBRL must not contain any errors.

After generating the XBRL, select “Show Validation Results” to review any issues. Utilize the hyperlinks provided in the “XBRL Validation” panel to navigate to the disclosure item for efficient error review.

XBRL may be generated in Inline or traditional format. Run XBRL blackline as needed to review changes in between version.
Workiva, the leader in XBRL® software, simplifies complex work. Customers trust Workiva’s open, intelligent and intuitive platform to connect data, documents and teams. The results: improved efficiency, greater transparency and less risk. Visit Workiva at https://www.workiva.com/solutions/esg-reporting for more information on our XBRL and ESG reporting solutions.