

Seahorse® iXBRL for SASB

CoreFiling 

**Simplify tagging of
SASB reports**



Effortlessly convert financial statements from Word, Excel or InDesign into valid SASB filings

CoreFiling’s Seahorse is a web-based application that allows companies to apply XBRL tags to reports produced in Word, Excel or Adobe InDesign, and to convert them into inline XBRL. Seahorse creates thousands of compliant iXBRL reports annually, spanning UK, EU, Irish and South African reporting programs.

The screenshot displays the Seahorse application interface. At the top, there is a navigation bar with 'Home', 'Files', 'Filings', and 'Users'. The user is logged in as 'jsv@corefiling.com (PTP Software)' with links for 'Account', 'Help', and 'Log Out'. The main content area shows a 'SASB' disclosure page. The page title is 'SASB' and the text describes the Sustainability Accounting Standards Board (SASB) standards for the Food Retailers & Distributors industry. Below this is a table titled 'Disclosure Topics and Accounting Metrics'.

Topic	Accounting metric	SASB ref	Performance 2020/21	Further information
Air emissions from refrigeration	Gross global Scope 1 emissions from refrigerants	FB-RR-110b.1	361t tonnes CO2e	In support of our climate ambitions, we are reducing our refrigerant emissions through our refrigeration gas transformation plan, upgrading our refrigeration units and replacing end-of-life equipment with CO2 systems that are both more efficient and with a lower impact to the environment. Click here for more information.
Air emissions from refrigeration	% of refrigerants consumed with zero ozone-depleting potential	FB-RR-110b.2	100%	Given the banning of ozone-depleting substances in Europe, our approach is instead focused on reducing the environmental impact associated with refrigerants by reducing the overall Global Warming Potential (GWP), increasing the amount of natural refrigerant gases and other low GWP gases by retrofitting equipment that we expect to be operating beyond 2025, and replacing all end of life equipment with natural refrigerants. Click here for more information.

At the bottom of the table, there are navigation icons and a search bar showing '1 / 2' and '150%'.

On the right side, there is a 'Tag Details' panel for the concept 'Air Emissions from Refrigeration Disclosure'. It shows the label, type, period (Current), period start (2021-01-01), and period end (2021-12-31). The reported value is 'In support of our climate ambitions, we are reducing our refrigerant emissions through our refrigeration ... natural refrigerants.' There are buttons for 'Update Tag', 'Delete Tag', and 'Cancel'.

At the bottom left, the version number '1.71.0-dev.274019' is displayed. At the bottom right, there are links for 'Home Page', 'Terms and Conditions', and 'Privacy Policy', along with the copyright notice '© CoreFiling'.

Bulk Review Line Items

Check the line items that you want to confirm with the suggested values.

<input type="checkbox"/>	Line Item		Concept	Sign		
	Continuing operations					
<input type="checkbox"/>	Revenue	99.0%	Revenue	As displayed		2,033 1,708
<input type="checkbox"/>	Cost of sales	99.0%	Cost of sales	Inverted	2	(905) (785)
<input type="checkbox"/>	Gross profit	99.0%	Gross profit	As displayed		1,128 923
<input type="checkbox"/>	Administrative expenses	99.0%	Administrative expenses	Inverted		(43) (43)
<input type="checkbox"/>	Other income	99.0%	Other income	As displayed	26	180 153
<input type="checkbox"/>	Other gains / (losses) - net	99.0%	Other gains (losses)	As displayed		7 (2)
<input type="checkbox"/>	Operating profit (EBIT)	99.0%	Profit (loss) from operating activities	As displayed		1,272 1,042
<input type="checkbox"/>	Finance income	99.0%	Finance income	As displayed		112 98
<input type="checkbox"/>	Financing costs	99.0%	Finance costs	Inverted		(341) (401)
<input type="checkbox"/>	Finance costs - net	99.0%	Finance income (cost)	As displayed		(229) (303)
<input type="checkbox"/>	Profit before income tax	99.0%	Profit (loss) before tax	As displayed		1,043 739
<input type="checkbox"/>	Income tax expense	99.0%	Tax expense (income)	As displayed	8(i)	(334) (211)
<input type="checkbox"/>	Profit for the period	87.8%	Profit (loss) from continuing operations	As displayed		709 528

Select High Confidence Suggestions

Users can quickly review the top suggestion from the Seahorse suggestion engine using the bulk review feature. Tags are applied with a single click and, where a more thorough investigation of the available tags is required, users can inspect the list of tags in more detail.

Add Filing

Step 2 - Select Filing Type

- Create a new filing from scratch.**
- Create a new filing based on a previous filing for the same filer.**
Use this option when you have already tagged a filing for a prior period.
- Create a new filing based on an existing filing for a different filer.**
Use this option where you have already tagged a similar filing (for example, for another company in the same group).
- Create a new read-only filing from iXBRL.**
Use this option to create a base filing to improve suggestions for a new filing.

Seahorse allows users to roll-forward their tags from one period to the next, reducing the ongoing effort in producing the iXBRL report. You can even load in iXBRL that was produced in other software to roll-forward from.

Home Filers Filings Users jsv@corefiling.com (PTP Software) Account | Help | Log Out

sustainability standards. These identify financially material topics and associated metrics, in order for companies to communicate their sustainability approach and performance to investors. Our reporting below is based on the standards for the Food Retailers & Distributors industry.

Line Items on: Rows

Topic	Accounting metric	SASB ref	Performance 2020/21	Further information
Air emissions from refrigeration	Gross global Scope 1 emissions from refrigerants	FB-FR-110b.1	351k tonnes CO2e	In support of our climate ambitions, we are reducing our refrigerant emissions through our refrigeration gas transformation plan, upgrading our refrigeration units and replacing end-of-life equipment with CO2 systems that are both more efficient and with a lower impact to the environment. Click here for more information.
Air emissions from refrigeration	% of refrigerants consumed with zero ozone-depleting potential	FB-FR-110b.2	100%	Given the banning of ozone-depleting substances in Europe, our approach is instead focused on reducing the environmental impact associated with refrigerants by reducing the overall Global Warming Potential (GWP), increasing the amount of natural refrigerant gases and other low GWP gases by retrofitting equipment that we expect to be operating beyond 2025, and replacing all end of life equipment with natural refrigerants. Click here for more information.
Energy management	(1) operational energy consumed, (2) % grid electricity, (3) % renewable	FB-FR-130a.1	6,016 GWh energy consumed (all energy, not just electricity) 100% renewable electricity across the Tesco Group	We are continuously working to reduce energy demand by improving efficiencies. Further to this, in 2017, we committed to switching 100% of our electricity demand to renewable sources by 2030, and have published a Renewable Energy Transition Roadmap to support this commitment. This sets out our ambitions to further than purchasing renewable certificates, and to harness our demand to generate new renewable electricity through Power Purchase Agreements, contributing to the greening of the national grid. We are fitting thousands of solar panels across our UK store network, began sourcing renewable energy from five onshore wind farms in 2018/19, and in 2020/21 we announced a new partnership that will see the creation of three new solar farms in the UK. Click here for more information.
Food waste	Amount of food	FB-FR-150a.1	0%	We have an ambitious target that no food safe for human consumption will be wasted. Click here for more information.

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By applying tags to whole rows and columns, tagging of tabular data is much quicker than applying tags individually. Seahorse also supports the creation of custom columns and rows, allowing users to quickly tag even the most complicated of reports.

All Groups Air emissions Search

Label	Period Typ	Concept Typ
Air Emissions, Volume	Duration	Restricted (
Air Emissions Disclosure [Text Block]	Duration	Restricted (
Air Emissions, Percentage in Or Near Areas Of Dense Population	Duration	Restricted (
Air Emissions from Refrigeration Disclosure [Text Block]	Duration	Restricted (
Strategy Or Plans To Address Air Emissions-related Risks, Opportunities, And Impacts [Text Block]	Duration	Restricted (
Air Quality Disclosure [Text Block]	Duration	Restricted (
Refrigerant Emissions, Average Rate	Duration	Restricted (
Sales-weighted Emissions	Duration	Pure
Global Scope 1 Emissions	Duration	Restricted (
Global Scope 1 Emissions, Percentage	Duration	Restricted (
Lifecycle Greenhouse Gas (GHG) Emissions	Duration	Pure
Coal Reserves, Proved, Estimated Carbon Dioxide Emissions	Duration	Restricted (
Global Scope 1 Emissions, Percentage Covered By Regulation	Duration	Restricted (

- Financials - Asset Management & Custody Activities (FN-AC)
- Financials - Commercial Banks (FN-CB)
- Financials - Consumer Finance (FN-CF)
- Financials - Insurance (FN-III)
- Financials - Investment Banking & Brokerage (FN-IB)
- Financials - Mortgage Finance (FN-MF)
- Financials - Security & Commodity Exchanges (FN-EX)
- Food & Beverage - Agricultural Products (FB-AG)
- Food & Beverage - Alcoholic Beverages (FB-AB)
- Food & Beverage - Food Retailers & Distributors (FB-FR)
 - Food Retailers And Distributors Industry [Abstract]
 - Food Retailers And Distributors Industry, Accounting Metrics [Abstract]
 - Fleet Fuel Management Disclosure [Abstract]
 - Air Emissions from Refrigeration Disclosure [Abstract]
 - Air Emissions from Refrigeration Disclosure [Text Block]
 - FB-FR-110b.1 [Abstract]
 - Global Scope 1 Emissions [Table]
 - Emission Source [Axis]
 - Global Scope 1 Emissions [Line Items]
 - Global Scope 1 Emissions

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The full list of available tags can be viewed inside the Seahorse app. The tags are grouped by their structure inside the XBRL taxonomy and Seahorse displays additional information to help you choose your tags, for example balance type or documentation provided by SASB.