



Deciding Where to Disclose



KEY ACTIONS

- Identify mandatory disclosure requirements, including any legal requirements regarding disclosure location
- Identify existing channels used to disclose information to investors, along with existing channels used to disclose sustainability information
- Review the disclosure choices of existing SASB reporters, especially those of peer companies (available on [SASB's website](#))
- Consult with your auditors or advisory partners for insight on emerging and best practice
- Develop options for disclosing SASB information and analyze pros and cons

Consider the following options:

- As the primary go-to resource for investors, **mainstream financial reports** are a convenient location for disclosing the topics and metrics suggested by SASB standards. However, such reports typically involve stringent requirements for completeness, accuracy, and timing, which may present challenges for companies with less mature sustainability disclosure processes. (Mainstream financial reports vary by region but can include annual reports to shareholders and/or regulatory filings.)
- Incorporating SASB information throughout a **sustainability report** collects all of the company's sustainability information in a single publication, but may lack direct linkages to contextual financial information for investors or may overwhelm investors with information intended for other audiences.
- Adding a **SASB reference table** to a sustainability report has the benefit of collecting all the company's sustainability information in a single publication, while making it easy for investors to find the SASB-specific information. However, it can result in the SASB information lacking context.
- Producing a **stand-alone SASB report** provides an easy way for investors to find the SASB information and enables companies to provide significant context for the information. However, the information is reported separately from financial information, requiring investors to access multiple reports.
- Including the SASB information in an **integrated report** provides a single location for both financial and sustainability information and enables companies to link the SASB information explicitly to long-term value creation.
- **Web-based reporting** may provide opportunities for more timely, direct, and extensive communication with investors, but data may lack credibility without excessive "date stamping" or other transparency around how and when updates are made.

- Choose a disclosure vehicle