**ABSTRACT**

**Objective:** This study examines sustainability disclosure by 50 British compa­nies from FTSE 100 and compares reporting via traditional sources and on Twit­ter by indicating whether the content in two various disclosure channels is of substitutionary or complementary nature.

**Methodology:** A content analysis on more than 20,000 tweets was performed to examine sustainability disclosure practices which were compared with Bloomberg ESG scores for each studied company.

**Findings:** On the general level of sustainability division into three pillars (Envi­ronment, Social and Governance), it can be observed that social media reporting provides complementary information. Whereas, the disclosure of environmental issues via traditional sources was relatively poor, the reporting of environmen­tal information in social media performed best. However, with the division on ESG sub-pillars, the picture is not that clear. Most of the poorly performed ESG sub-pillars in traditional reporting, were also poorly reported in social media.

**Value Added:** This article is a response to the call for studies on non-financial disclosure via social media, which is strongly highlighted in the recent literature concerning future research. Additionally, a comparative analysis with the re­porting by traditional, well-studied channels was performed.

**Recommendations:** This study offers an understanding of the British compa­nies’ corporate practices that refer to sustainability disclosure by traditional channels and via social media. Hence, it has implications for organizations in the creation and use of communication channels when developing a dialogue with stakeholders on topics regarding sustainability.