



ASIC
Australian Securities &
Investments Commission

How to lodge a sustainability report and auditor's report

Company portal user guide | Published January 2026



Note: The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

Overview

For information about sustainability reporting, visit the ASIC website: [Sustainability reporting](#).

Steps to lodging a report

Step 1: Log in

Go to [Company officeholder portal access](#) and log in.

Enter company ACN/ABN and click **next** to continue.

Step 2: Start new form

Once you have logged in, click **start new form**.

Select **form 398 Copy of sustainability report and auditor's report**.

Note: if you have previously lodged form 398 and need to **amend** or add attachments, please refer to pages 8 - 10 of this guide 'How to submit an amendment of previously lodged sustainability report'.

The screenshot shows the ASIC Forms Manager interface. On the left is a navigation menu with links like 'Box', 'Start new form', 'Profile', 'Finish', 'Help', and 'Links'. The main area displays a list of forms. Form 398, 'Copy of sustainability report and auditor's report', is highlighted with a red box. The form description states: 'Copy of financial statements and reports', 'Amendment of previously lodged financial statements and reports', 'Copy of sustainability report and auditor's report', and 'Amendment of previously lodged sustainability report'.

Step 3: Confirm entity type

Check **entity information details** are correct, then select yes or no.

Note: If the pre-filled information is incorrect, you will need to update the entity details with ASIC before completing this form.

Click **next** to continue.

The screenshot shows the 'Confirm entity type' page for Form 398. The page includes fields for 'Company Reference', 'Organisation type', 'Entity type', 'Responsible AFSL', 'AFS licence number', and 'AFS licence name'. A red box highlights the question 'Are these entity details correct?' with radio button options for 'Yes' and 'No'. A 'Next' button is visible on the right side of the page.

Step 4: Reason for lodgement

A. **Select the reason** for lodgement that describes your sustainability reporting obligations.

B. **Select the type of entity** to which the climate statements relate.

C. **Select the type of climate statements** included within the sustainability report.

Click **next** to continue.

The screenshot shows the 'Reason for lodgement' page for Form 398. It includes sections for 'Type of sustainability report' (with options for annual, voluntary, or not required), 'Entity to which the climate statements relate' (with options for single or consolidated entity), and 'Type of climate statements within the sustainability report' (with options for climate statements required by law, statements of no material financial risks, or voluntary statements). Red boxes highlight these options. A 'Next' button is visible on the right side of the page.

Step 5: Financial year date

- A. If the entity has lodged a Form 398 for a previous financial year, you will be able to **select the financial year** to which this Form 398 applies from the drop-down list, or
- B. If this is the first Form 398 lodged by this entity, you will need to **enter the new financial year** end date in the text field.

Click **next** to continue.

The screenshot shows the ASIC Form 398 interface. The left sidebar contains navigation links for 'Form 398', 'Finish form later', 'Help', and 'Links'. The main content area is titled 'Financial year start and end dates Form 398'. It includes a 'Company:' field, a 'Reference:' field, and a dropdown menu for 'Which financial year are the accounts for?'. Below this, there is a text box for 'If applicable, please enter the new financial year end date?' with a '(DD-MM-YYYY)' placeholder. A 'Next' button is located at the bottom right of the form.

Step 6: Sustainability reporting thresholds

- A. **Enter the consolidated revenue** of the entity and the entities it controls.
- B. **Enter the value** of the consolidated gross assets of the entity and the entities that it controls.
- C. **Enter how many employees** are employed by the entity and the entities it controls.
- D. **Select** the sustainability reporting threshold that the entity meets for the financial year.

Notes:

- Don't include symbols, commas, or decimal points when entering the values.
- For information on the sustainability reporting thresholds, refer to [Who must prepare a sustainability report?](#)

Click **next** to continue.

The screenshot shows the ASIC Form 398 interface for the 'Sustainability reporting thresholds' section. The left sidebar is the same as in Step 5. The main content area is titled 'Sustainability reporting thresholds Form 398'. It includes a 'Company:' field, a 'Reference:' field, and a dropdown menu for 'Which financial year are the accounts for?'. Below this, there are three text boxes for 'What is the consolidated revenue of the entity and the entities that it controls?', 'What is the value of the consolidated gross assets of the entity and the entities that it controls?', and 'How many employees are employed by the entity and the entities that it controls?'. A 'Next' button is located at the bottom right of the form.

Step 7: Cross-referenced documents

- A. Determine if the entity is including any information required by Australian Sustainability Reporting Standard AASB S2: *Climate-related disclosures* by cross-reference to another report published by the entity. Then **select yes or no**. If no, click **next**. If yes, select the report/s published.
- B. **Select** whether the cross-referenced report/s are **lodged with ASIC (in full or in part) or not lodged with ASIC**. If not lodged with ASIC, include links to where the information is available.

Click **next** to continue.

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Step 8: Sustainability auditor's report

For information about the review and auditing requirements relating to sustainability reports, refer to [FAQs: Review or audit of sustainability reports](#).

- A. **Select Yes or No** to confirm if the opinion/conclusion in the sustainability auditor's report was modified (qualified, adverse or disclaimed).
- B. **Select Yes or No** to confirm if the report contains an emphasis of matter and/or other matter paragraph
- C. **Select Yes or No** to confirm if the auditor of the sustainability report is the same as the financial report auditor for the financial year.

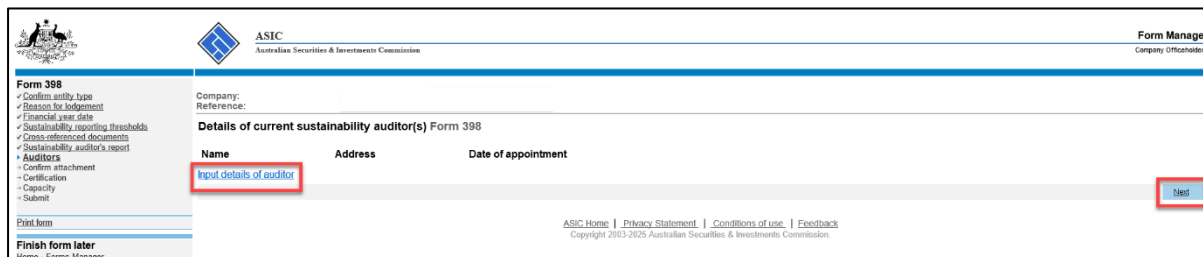
Click **next** to continue.

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Step 9: Auditor details

Click 'Input details of auditor'.

Click **next** to continue.



A. Enter the date of appointment

B. Select the type of auditor

Click **next** to continue and enter relevant auditor details.



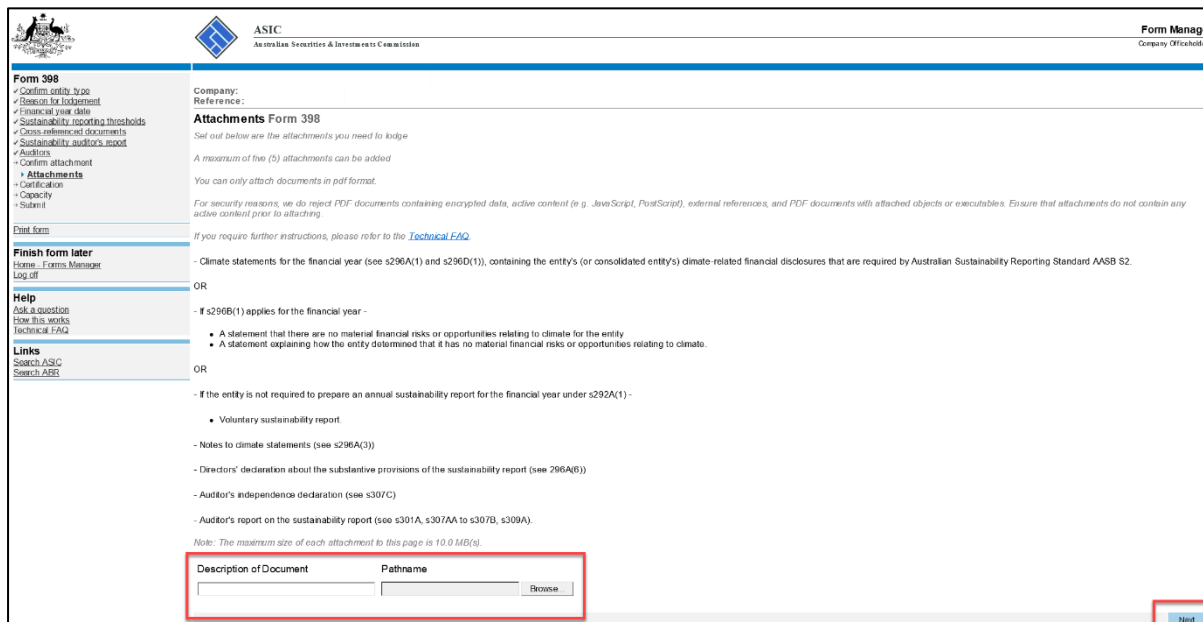
Step 10: Add attachments

Read the requirements for providing attachments to ASIC.

Select 'Browse' to find the relevant attachment.

Note: You can only attach documents in PDF format with a maximum of five (5) attachments. The maximum size of each attachment is 10.0 MB(s). Choose the appropriate file and select Open. The pathname field for the file will now be populated. Enter a 'Description of Document'.

Click **next** to continue.



To confirm attachment(s), click **add attachments** to include more documents.

If all documents are attached, click **next** to continue.

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Form Manager Company Officers/holders

Form 398

- Confirm entity type
- Reason for lodgement
- Financial year date
- Sustainability reporting thresholds
- Cross-referenced documents
- Sustainability auditor's report
- Auditors
- Confirm attachment
- Certification
- Capacity
- Submit

Company: _____

Reference: _____

Confirm attachment(s) Form 398

If you require further instructions, please refer to the Technical FAQ.

File name	Document	Size	File type	
Test PDF 1.pdf	test	300 KB	PDF	REMOVE VIEW

[Add more attachments](#)

[Next](#)

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Step 11: Certification

Select **Yes** to certify the attachments are a true copy of the original reports.

Click **next** to continue.

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Form Manager Company Officers/holders

Form 398

- Confirm entity type
- Reason for lodgement
- Financial year date
- Sustainability reporting thresholds
- Cross-referenced documents
- Sustainability auditor's report
- Auditors
- Confirm attachment
- Certification
- Capacity
- Submit

Company: _____

Reference: _____

Certification Form 398

I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporations Act 2001.

☒ Yes

[Next](#)

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Step 12: Capacity

A. Select the **capacity** in which you are lodging the form.

B. Select **Yes** to certify the information in the form is true and complete, and lodged as, or on behalf of the company.

Click **next** to continue.

ASIC Australian Securities & Investments Commission

Form Manager Company Officers/holders

Form 398

- Confirm entity type
- Reason for lodgement
- Financial year date
- Sustainability reporting thresholds
- Cross-referenced documents
- Sustainability auditor's report
- Auditors
- Confirm attachment
- Certification
- Capacity
- Submit

Company: _____

Reference: _____

Capacity Form 398

Select the capacity in which you are lodging the form

☐ A Director

☒ B Secretary

I certify that the information in this form is true and complete and that I am lodging these reports as, or on behalf of, the company.

☒ Yes

[Next](#)

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Step 13: Submit

Select **Yes** to complete the declaration when you are satisfied the document is being lodged within the terms and conditions of ASIC's Electronic Lodgement Protocol.

Click **submit** to lodge the form with ASIC.

Form 398

- ✓ Confirm entity type
- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Sustainability reporting thresholds
- ✓ Cross-referenced documents
- ✓ Sustainability auditor's report
- ✓ Auditors
- ✓ Confirm attachment
- ✓ Certification
- ✓ Capacity
- ✓ Submit

[Print form](#)

Finish form later

[Home - Forms Manager](#)

[Log off](#)

Help

[Ask a question](#)

[How this works](#)

[Technical FAQ](#)

Links

[Search ASIC](#)

[Search ABR](#)

Company:
Reference:

You have now prepared your form. You can review the contents of your form by using the menu or by printing the form.

You must **submit** the form to **ASIC** to have it lodged.

Submit Now

When you submit this form it will be checked for discrepancies.

If any discrepancies are found, you will be provided with a list describing the discrepancies. You will need to correct and resubmit the form. The form will continue to appear on your "Form in progress" tray.

If there are no discrepancies, your form will be automatically submitted for lodgement.

Declaration

I declare that this form is submitted under the terms and conditions of the ASIC Electronic Lodgement Protocol.

☐ Yes ☐ No

[Submit](#)

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The next screen confirms the document was submitted.

Click **next** to continue.

Form 398

- ✓ Confirmation

[Print form](#)

Finish form later

[Home - Forms Manager](#)

[Log off](#)

Help

[Ask a question](#)

[How this works](#)

[Technical FAQ](#)

Links

[Search ASIC](#)

[Search ABR](#)

Company:
Reference:

Confirmation of Form Submission

Your document was submitted for validation to ASIC on 12/01/2026 at 13:04:03.

[Next](#)

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Step 14: Statutory fees advice

If fees are payable, **select print**. A new browser window opens with the invoice, which can be printed or saved.

To keep a record of the lodgement, click **document acknowledgement**.

Click **next** to finalise.

Note: For information about fees, refer to [398 Copy of sustainability report and auditor's report](#).

Form 398

- ✓ Confirmation

[Print form](#)

Finish form later

[Home - Forms Manager](#)

[Log off](#)

Help

[Ask a question](#)

[How this works](#)

[Technical FAQ](#)

Links

[Search ASIC](#)

[Search ABR](#)

Company:
Reference:

Statutory Fees Advice

Your form has been accepted by ASIC on 12/01/2026 at 13:09:23

Invoice Amount: \$411.00

You **must** now print your invoice.

Print the invoice by clicking on the "Print" button. The eLodgement system will prepare a print file in Adobe PDF format and load this into a new browser window. You can then print the invoice using the Adobe toolbar. You can also save the file for your own records if you wish. You must have Adobe Reader Version 4 or higher to print this form.

Lodgement Confirmation

If you wish to keep a record of your lodgement click the "Document Acknowledgement" button. This will create an Adobe PDF in a new window, where you can print or save the details of this lodgement. You must have Adobe Reader Version 4 or higher to view and print this document.

[Print](#)

[DOCUMENT ACKNOWLEDGEMENT](#)

[Next](#)

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How to submit an amendment of previously lodged sustainability report

Step 1: Start new form

Select **Form 398** Amendment of previously lodged sustainability report.

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Forms manager
Company

Inbox
ACN
Officer
Email

Start new form
Forms in progress (22)
Forms submitted
View company details
PDS Transaction History

Profile
Change password
Update contact details

Finish
Logout

Help
Ask a question
How this works
Technical FAQ
Lodgement Responsibilities
User Guides

Links
Search ASIC
Search ABR

Form	Description
484	Change to Company Details V2 Use this form to notify ASIC of: <ul style="list-style-type: none">Change of addressAppoint or cease company officeholderChange of name - officeholders or membersChange to members' registerChange to share structureChange of details - ultimate holding companyChange to special purpose company status
362	Appointment or cessation of registered agent
410B	Change of company name reservation
410E	Extension of name reservation
485	Statement in relation to Company solvency V2
492	Request for correction
6010	Voluntary Deregistration of a Company
902	Supplementary Document V5
E207	Temporary restructuring relief documents
FS88	PDS in-use notice v004
FS89	Notice of change in a PDS v002
FS90	Notice that a product in a PDS has ceased to be available v002
RA71	Request for Company Details
Financial Statements and Sustainability reports	
Form	Description
388	Copy of financial statements and reports
388	Amendment of previously lodged financial statements and reports
398	Copy of sustainability report and auditor's report
398	Amendment of previously lodged sustainability report

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Enter **document number & date** of lodgement of Form 398.

Click **Next** to continue.

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Form Manager
Company Officeholders

Form 398CD
Amendment document
Confirm document
Confirm attachment
Certification
Capacity
Submit
Print form

Finish form later
Home - Forms Manager
Log off

Help
Ask a question
How this works
Technical FAQ

Links
Search ASIC
Search ABR

Company:
Reference:

Details of original document Form 398CD
Enter the details of the document which is to be corrected

Document number
Date of lodgement (DD-MM-YYYY)

For a list of documents lodged by the company click [here](#)

Please note the following information applicable to preparing and lodging this form

Lodging fee Nil

The Form 398 Amendment of previously lodged sustainability report is to be lodged for notification of corrections: i.e. corrections to a previously lodged document that has been fully processed by ASIC.

Next

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Step 2: Confirm document

Check original document details, then **select yes or no**.

Click **next** to continue.

The screenshot shows the ASIC Form 398CD 'Confirm document' step. The left sidebar contains navigation links: Form 398CD, Amend document, Confirm document, Confirm attachment, Attachments, Certification, Capacity, and Submit. The main content area is titled 'Supplementary information Form 398CD' and 'Original document details'. It asks 'Are you sure this is the correct document for amendment?' with radio buttons for 'Yes' and 'No'. A 'Next' button is located at the bottom right. The footer includes 'ASIC Home | Privacy Statement | Conditions of use | Feedback' and 'Copyright 2005-2023 Australian Securities & Investments Commission'.

Step 3: Add attachments

Read the requirements for providing attachments to ASIC.

Select 'Browse' to find the relevant attachment.

Note: You can only attach documents in PDF format with a maximum of five (5) attachments.

Choose the appropriate file and select Open. The pathname field for the file will now be populated. Enter a 'Description of Document'.

Click **next** to continue.

The screenshot shows the ASIC Form 398CD 'Add attachments' step. The left sidebar is the same as in Step 2. The main content area is titled 'Attachments Form 398CD' and provides instructions on how to attach documents. It lists requirements for climate statements, sustainability reports, and other documents. At the bottom, there is a table with columns 'Description of Document' and 'Pathname'. A 'Browse...' button is next to the 'Pathname' column. A 'Next' button is located at the bottom right. The footer is the same as in Step 2.

To confirm attachment(s), click **add attachments** to include more documents.

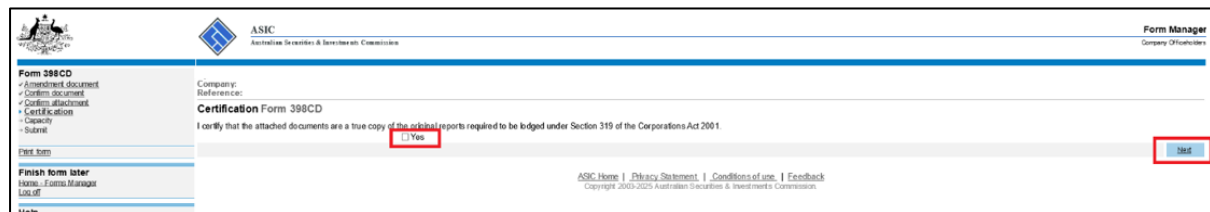
If all documents are attached, click **next** to continue.

The screenshot shows the ASIC Form 398CD 'Confirm attachment(s)' step. The left sidebar is the same as in Step 2. The main content area is titled 'Confirm attachment(s) Form 398CD' and provides instructions on how to confirm attachments. It shows a table with columns 'File name', 'Document', 'Size', and 'File type'. The table contains one row with the file name '2d343930373135233333.pdf', document 'test', size '43 KB', and file type 'PDF'. There are 'REMOVE' and 'VIEW' buttons next to the file. An 'Add more attachments' button is located below the table. A 'Next' button is located at the bottom right. The footer is the same as in Step 2.

Step 4: Certification

Select **Yes** to certify the attachments are a true copy of the original reports.

Click **next** to continue.



Step 5: Capacity

A. Select the **capacity** in which you are lodging the form.

B. Select **Yes** to certify the information in the form is true and complete, and lodged as, or on behalf of the company.

Click **next** to continue.



Step 6: Submit

Select **Yes** to complete the declaration when you are satisfied the document is being lodged within the terms and conditions of ASIC's Electronic Lodgement Protocol.

Click **submit** to lodge the form with ASIC.

