



Submission on business reporting requirements

30 September 2026
Productivity Commission
GPO Box 1428
Canberra City ACT 2601

To whom it may concern

Business reporting requirements inquiry

The Cement Industry Federation (CIF) supports the submission by Cement Concrete & Aggregates Australia (CCAA) to the Commission's inquiry into the efficiency and value of non-financial business reporting. Our comments address Information Requests 2, 5 and 6 on sustainability and environmental reporting, interactions between requirements, and ways to reduce the resulting burden.

We support transparent, reliable reporting and effective environmental oversight. The opportunity is to remove repeated collection, reconciliation, verification and submission of information already fit for the recipient's purpose.

The CIF represents Australia's integrated cement manufacturers. Cement, clinker and lime production is capital intensive, energy intensive and exposed to import competition. Our members operate under Commonwealth and state or territory environmental obligations, while reporting emissions and energy under the National Greenhouse and Energy Reporting (NGER) scheme and the Safeguard Mechanism.

Reporting costs include staff and management time, data systems, consultants, assurance and reconciliation across different requirements. The cumulative burden matters to facilities seeking to invest in alternative fuels, supplementary cementitious materials (SCMs), energy efficiency, carbon capture and other upgrades. These projects can trigger further environmental studies and reporting across multiple approval and licensing processes.

The CIF supports CCAA's "collect once, use many times" recommendation. Where a facility has supplied emissions data, monitoring results, technical studies or consultation records to one regulator, another agency should use that information if its coverage, methodology, currency and quality meet the second agency's needs.

A further request should identify the material gap and seek only the additional information needed to resolve it. This is particularly important for modifications to existing facilities, where restarting surveys or assessments for unchanged impacts can consume resources without improving the decision.

The collection of greenhouse gas information illustrates the need for careful reuse. Integrated cement facilities already calculate and report fuel, electricity and process emissions under the NGER scheme. State environmental reporting, approval conditions, sustainability disclosures and customer requests may seek information derived from the same underlying records, but with different boundaries, time periods or methodologies.

These differences can require further reconciliation and verification even where no new measurement is needed. Regulators should recognise common source data and existing assurance

where suitable, publish reconciliation rules and avoid bespoke recalculation unless it adds value. Reuse must not assume that NGER and other reporting frameworks are identical.

The same principle should apply to information submitted for environmental approvals and licences. Proposals to use alternative fuels, install emissions-control equipment or develop carbon capture may require site-specific air, waste, water, biodiversity and community-engagement reports.

Commonwealth and state or territory agencies should coordinate requests and recognise equivalent work, seeking targeted updates where protected matters or new impacts require them. A single coherent evidence package and clear information-sufficiency criteria would reduce repeated reporting without weakening scrutiny.

Information sharing also needs firm safeguards. Plant-level production, fuel use, energy intensity, raw material inputs, customer arrangements and project design can reveal commercially sensitive information, particularly in a concentrated, trade-exposed industry.

Supplying data to a regulator should not automatically authorise public release or unrestricted reuse. Businesses should be told what may be published and be able to seek aggregation, redaction or withholding where justified. Version control and a correction process are needed so outdated or draft figures do not circulate as final data.

Reported information serves different users and purposes, including regulators, investors and customers. CIF is seeking greater efficiency in producing reliable information while retaining what those users need.

The Commission should assess upfront system and assurance costs separately from recurring collection, reconciliation and submission costs, and seek worked examples from reporting businesses to quantify the burden.

The CIF asks the Commission to recommend that governments:

- map interactions among NGER, Safeguard, sustainability disclosure and state environmental reporting, identifying identical data, similar data needing reconciliation, and genuinely distinct information needs
- establish common definitions and compatible formats, with clear rules for recognising fit-for-purpose NGER, environmental monitoring, approval and audit information;
- apply risk-based reporting frequency and verification, and allow targeted updates for minor changes or staged projects where existing evidence remains adequate;
- protect commercially sensitive information and specify ownership, permitted use, publication, version control and correction arrangements; and
- publish guidance and transitional arrangements before new requirements commence, and measure whether the changes actually reduce reporting effort.

These reforms should simplify how information is supplied and used while preserving the evidence required for sound environmental decisions. The CIF would welcome the opportunity to assist the Commission with cement sector examples as the inquiry progresses.

Yours sincerely

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