

Improving non-financial business reporting requirements

Australian Beverages Council Limited

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The Australian Beverages Council Limited (ABCL) is the leading peak body representing Australia's non-alcoholic beverages industry.

For over 75 years, the ABCL has been the only dedicated advocate for this industry, representing approximately 95 per cent of the industry's production volume. Our members range from Australia's largest drinks manufacturers to small and micro beverages companies whose drinks are enjoyed nationally as well as around the world. These beverages include carbonated soft drinks, energy drinks, sports and electrolyte drinks, frozen drinks, bottled and packaged waters, 100 per cent juice and fruit drinks, cordials, iced teas, ready-to-drink coffees, kombuchas, flavoured milk products and flavoured plant milks.

Introduction

The Australian Beverages Council Limited (ABCL) welcomes the opportunity to contribute to this inquiry. The ABCL represents the non-alcoholic beverages industry, ranging from SMEs to large Australian and multinational manufacturers.

The ABCL supports credible sustainability and environmental reporting that informs decisions and improves environmental outcomes. Reporting should be proportionate, internationally aligned and designed to make effective use of information businesses already collect. Repeated preparation of similar data consumes resources that could otherwise support operational improvements and better underlying data quality.

This submission focuses on information request two, with related responses to information requests five and six. It draws on member feedback about implementation costs, overlapping environmental reporting and supply-chain information requests. The ABCL recommends greater reuse of common data, practical alignment of reporting periods, proportionate assurance and stronger guidance on Scope 3 reporting.

Information Request Two

Costs of sustainability and environmental reporting

Member feedback identifies costs throughout all stages of the reporting process. Upfront work includes establishing data systems and controls, interpreting methodologies and coordinating information across business units and suppliers. Ongoing work includes data collection, validation, consolidation, management review and preparation of assurance evidence. Multiple source systems and inconsistent formats increase manual handling and complicate investment in reporting systems.

One member reports that Scope 3 data requirements, audit and assurance alone utilise more than two full-time equivalent staff. This illustrates the scale of resourcing within one large business; it is not an industry average or an estimate of total reporting costs.

Scope 3 reporting is particularly demanding because calculations depend on supplier information, estimates and emissions factors, often outside the reporting entity's direct control. The member reports that only a small number of its suppliers can provide useful value-chain emissions information. Repeated requests therefore create costs for both reporting entities and suppliers, including smaller businesses with limited specialist capacity.

Proportionate assurance and practical guidance

The ABCL supports a tiered assurance pathway that reflects data maturity. Scope 1 and Scope 2 emissions generally draw on more established measurement systems. Scope 3 information relies more heavily on estimates, assumptions and third-party inputs. Disclosure and assurance requirements should recognise this difference.

The ABCL recommends deferring Scope 3 reasonable assurance requirements until methodologies, data availability and market capability are sufficiently mature, while maintaining Scope 3 disclosure. Any future progression should follow a readiness

review that considers data quality, consistent methods, reliable emissions factors and the capacity to deliver assurance at proportionate cost.

Practical guidance should clarify how entities and assurance providers apply materiality and the undue cost or effort principle. Businesses should be able document and use screening, reasonable estimates and internal review to identify where extensive additional collection would be disproportionate to the information's likely value. Worked examples should explain acceptable evidence and how to handle less mature systems in smaller business units.

Reducing supply-chain reporting burdens

The ABCL recommends that the Australian Government provide and maintain an accessible, credible repository of emissions factors to support Scope 3 emissions accounting and reduce undue cost and effort for reporting entities and their suppliers. The repository should build on existing resources and address gaps relevant to Australian operations, including packaging, agriculture, road freight, energy inputs and waste. Clear guidance on each factor's source, methodology, update frequency, uncertainty and appropriate use would support consistent estimates where obtaining primary supplier data would involve undue cost or effort, reducing repeated supply-chain information requests.

Standardised supply-chain reporting templates should be optional, modular and aligned with international methods and data formats. They should include materiality filters and clear reporting boundaries so requests focus on information needed for the disclosure. An Australia-only format that duplicates global requests could increase the burden on manufacturers and suppliers operating across jurisdictions.

Member feedback indicates suppliers, particularly publicly listed entities, are also cautious about sharing emissions information due to corporate reporting obligations and stakeholder scrutiny, which can affect the availability and timeliness of supplier-specific data.

Value and use of reported information

Member feedback indicates that stakeholders value credible, comparable and timely disclosure, but do not necessarily require reasonable assurance across all estimated or forward-looking information. The feedback provided by members does not establish a measurable change in investment or lending decisions attributable to higher assurance. The ABCL encourages the Commission to assess the additional decision-making value of each requirement against its cost, including costs passed through supply chains.

These recommendations should be coordinated with Treasury's sustainability reporting consultation to provide stable implementation expectations and avoid duplicating reform processes.

Information Request Five

Interactions between reporting requirements

The clearest interaction identified in member feedback is the mismatch between sustainability reporting and National Greenhouse and Energy Reporting (NGER) periods. Sustainability reporting follows the entity's financial reporting period, while NGER uses 1 July to 30 June. This means that larger members are typically prepare emissions information over two different annual periods.

These varied periods require separate calculations, reconciliations, evidence packs and assurance workpapers, even where underlying emissions data is largely the same. The burden arises from repeatedly processing and validating source information against different reporting periods and requirements.

Member feedback also identifies overlapping data preparation across NGER, climate-related disclosures under AASB S2, the Australian Bureau of Statistics (ABS) Energy and Water Survey and the National Pollutant Inventory (NPI). These schemes have different purposes and do not all collect identical Scope 1 and Scope 2 disclosures. NPI concerns pollutant emissions, while the ABS survey collects energy and water information, including consumption and expenditure. The reform opportunity is to reuse compatible underlying activity and facility data. Differences in coverage still need to be addressed: ABS explains that NGER's operational-control basis does not meet all its statistical requirements, and its survey uses financial-control boundaries and different reporting thresholds. Reuse must therefore include transparent adjustments where necessary.

Reporting periods and reconciliation

The ABCL recommends that the Commission examine options to align environmental reporting with an organisation's financial reporting period where compatible with each scheme's purpose. Where a common period is impractical, regulators and standard setters should provide accepted bridging methodologies so businesses can reuse source data and evidence with clear adjustments.

Options include supplementary NGER-derived datasets aligned to an entity's financial year, generated from existing records. Such arrangements should demonstrably replace repeated work; they should not become an additional mandatory reporting layer. Guidance should cover differences in periods, organisational boundaries and calculation methods, including how reconciled evidence may be used for assurance.

Cumulative effects across business sizes

Large manufacturers face coordination demands across facilities, business units and international supply chains. Smaller suppliers can face indirect demands from several customers even where they are outside mandatory sustainability reporting thresholds. The Commission should consider the combined reporting burden on both manufacturers and their suppliers, distinguishing between the cost of improving data quality and the additional work required to submit the same underlying information in different formats or for different reporting periods.

Information Request Six

Making a “tell us once” approach practical

The ABCL supports secure sharing and reuse of common environmental data between authorised government bodies. Where fit-for-purpose information has already been provided, businesses should only need to supply additional fields or reconciliations necessary for the receiving scheme. Reuse should preserve data quality, commercial confidentiality and clear permissions for access and use.

Government should map common data fields and identify where definitions, reporting periods and organisational boundaries prevent reuse. Essential differences should be distinguished from those that can be harmonised. ABS already uses NGER information in its Energy Account, providing a foundation for further efficiencies.

Common data standards and interoperable systems should take priority over requiring every business to adopt a new platform. A shared portal will have limited value if businesses must still recalculate the same information in different ways. System changes should accommodate existing business tools and be tested with manufacturers of different sizes.

Barriers and implementation

Member feedback identifies cross-platform limitations, sensitive data and the cost of new reporting systems as practical concerns. The Commission should examine legal permissions, confidentiality requirements and technical barriers to sharing. Any solution must specify authorised uses, responsibility for corrections and how businesses can understand which information has been reused.

Implementation should be staged, with clear guidance and sufficient transition time. Proposals should demonstrate net savings after system changes, training and parallel reporting costs. Success should be measured through reduced submissions and staff effort, alongside maintained data quality and usefulness.

Preventing Further Duplication

Impact analysis on any future requirements should assess interactions with existing obligations, downstream supplier costs and opportunities to reuse data. Agencies should justify additional collection and assess cumulative effects on businesses of different sizes. Coordinated consultation and implementation would reduce repeated demands on specialist teams.

Conclusion

The ABCL supports credible sustainability and environmental reporting that informs decisions and improves environmental outcomes. Reporting and assurance requirements should be proportionate to the quality of available data and the value they deliver.

Scope 3 emissions accounting remains heavily dependent on estimates, assumptions and third-party information beyond a reporting entity’s direct control. Requiring

reasonable assurance over this information risks imposing substantial cost and administrative effort without a commensurate improvement in its reliability or usefulness. The ABCL therefore recommends retaining Scope 3 disclosure while deferring assurance requirements until data availability, methodologies and market capability are sufficiently mature.

Practical changes can also reduce reporting burdens while preserving transparency. Aligning reporting periods where possible, providing clear reconciliation methods and enabling secure reuse of common data would reduce repeated collection and preparation. Government-provided emissions factors and clearer guidance on materiality and undue cost or effort would further support consistent Scope 3 accounting and reduce demands on suppliers.

The ABCL encourages the Commission to prioritise these improvements through a coordinated approach that recognises the cumulative burden on manufacturers and their supply chains, allowing more resources to be directed towards improving data quality and environmental performance.