Cement Board vs Plasterboard vs Performance Board

Which board type is best for your project?

When comparing internal board materials, three common options come up again and again: **cement board**, **plasterboard**, and **performance board**.

At first glance, they can appear to overlap. They are all board products. They are all used in wall, ceiling or lining build-ups. They can all sit behind finishes or form part of a drylining system. But in practical specification terms, they are not interchangeable.

Each one has a different sweet spot.

Plasterboard is usually the standard all-rounder for mainstream drylining.
Cement board is generally the tougher, more moisture-resistant option.
Performance board is the enhanced board category, used where one or more upgraded characteristics are needed such as fire, impact, acoustic or moisture performance.

That means the best choice is not simply about price per sheet or what the merchant has piled highest in the warehouse. It is about what the board actually needs to do in service.

This comparison breaks that down in a practical, customer-friendly way so you can understand where each type tends to fit across walls, ceilings and internal build-ups.

What is plasterboard?

Plasterboard is the standard gypsum-based board used widely in internal drylining. It is commonly used for:

- internal walls
- ceilings
- partitions
- encasements
- lining systems
- general fit-out work

Standard plasterboard is popular because it is:

- widely available
- easy to handle
- quick to install
- relatively cost-effective
- familiar to most installers

It is often the default option for straightforward internal lining work where no particularly demanding performance upgrade is needed.

What is cement board?

Cement board is a denser, more durable board made using cementitious materials and reinforcing elements. It is often selected where the build-up needs more toughness, moisture resistance or suitability behind certain finishes such as tiles.

It is commonly used in:

- wet areas
- service zones
- utility areas
- backing board applications
- areas needing improved durability
- some fire-rated or performance-led systems, depending on the product

Cement board is typically heavier and tougher than plasterboard, but that extra toughness is often exactly why it gets specified.

What is a performance board?

Performance board is a broader category covering enhanced board products designed to improve one or more key characteristics beyond standard plasterboard.

Those characteristics may include:

- fire resistance
- acoustic performance
- moisture resistance
- impact resistance
- mould resistance
- higher density
- improved structural behaviour within drylining systems

Some performance boards are still gypsum-based. Others may be composite or specialist formulations. In simple terms, this category is about boards designed to do more than just basic lining.

The core difference

The simplest commercial summary looks like this:

Plasterboard = standard internal lining board
Cement board = tougher, denser, moisture-resistant board
Performance board = upgraded board for enhanced requirements

That is the headline. The detail is in what the project needs.

Comparison: Cement Board vs Plasterboard vs Performance Board

1. Best for general internal drylining

Plasterboard

This is usually the natural winner for standard internal lining in dry areas. It is the mainstream default for a reason. It does the job efficiently in a huge range of ordinary walls and ceilings.

Cement board

Usually not necessary for standard dry internal lining unless there is a specific reason to use it.

Performance board

Can absolutely be used, but may be unnecessary over-specification for basic areas.

Winner

Plasterboard.

2. Best for wet or moisture-prone areas

Plasterboard

Standard plasterboard is generally not the first choice where moisture exposure is expected. There are moisture-resistant plasterboard variants, but standard board is not designed for harsher wet-area conditions.

Cement board

This is one of the main areas where cement board tends to stand out. It is often chosen for areas exposed to moisture, splashing, or more demanding service conditions.

Performance board

Some performance boards are designed for moisture resistance and can compete strongly here, depending on the exact product.

Winner

Cement board, with **moisture-resistant performance boards** also strong in the right system.

3. Best for impact resistance and durability

Plasterboard

Standard plasterboard is fine for many ordinary applications, but it is not the strongest option where walls are likely to take abuse, knocks or heavier wear.

Cement board

Generally strong in durability terms and can handle tougher environments better than standard plasterboard.

Performance board

Many performance boards are specifically designed for enhanced impact resistance and durability in busy or demanding spaces.

Winner

Performance board and **cement board**, depending on whether the need is general impact resistance or a tougher service-area build-up.

4. Best for fire performance

Plasterboard

Standard plasterboard offers some inherent fire-related characteristics because of its gypsum content, but for higher fire demands, specific fire-rated boards or systems are usually required.

Cement board

Some cement boards can offer useful fire performance, but this varies by product and tested system.

Performance board

This category often includes fire-rated and high-density boards specifically designed for stronger fire performance within tested systems.

Winner

Performance board.

5. Best for acoustic performance

Plasterboard

Plasterboard can perform well in acoustic systems, especially in layered wall and ceiling designs, but standard board is not always the strongest acoustic option on its own.

Cement board

Cement board is not usually the first choice in mainstream acoustic drylining, though it may contribute in some systems.

Performance board

Many performance boards are specifically designed to offer improved density and better acoustic performance within partitions and ceilings.

Winner

Performance board.

6. Best for tiling backgrounds

Plasterboard

Standard plasterboard is not always the ideal background for more demanding tiled applications, especially in wet areas. Specialist plasterboard variants may be suitable in some cases, but standard board is more limited.

Cement board

This is one of the most common reasons cement board is selected. It is often well suited as a stable, robust background for tiles, especially where moisture is involved.

Performance board

Some performance boards may also be suitable, depending on their intended use and manufacturer guidance.

Winner

Cement board.

7. Ease of cutting and installation

Plasterboard

Usually the easiest and quickest of the three to cut, handle and install in standard drylining work.

Cement board

Generally heavier, tougher and more labour-intensive to cut and fix.

Performance board

Varies. Some are close to plasterboard in handling. Others are denser and more demanding.

Winner

Plasterboard.

8. Weight and handling

Plasterboard

Generally lighter and more manageable than cement board.

Cement board

Usually heavier and more awkward to handle, especially in ceiling work or larger formats.

Performance board

Often sits somewhere in between, though dense performance boards can also be heavy.

Winner

Plasterboard.

9. Cost efficiency for standard applications

Plasterboard

Usually the most cost-effective choice for straightforward dry internal lining.

Cement board

Often more expensive in both materials and labour, and can be overkill in standard dry areas.

Performance board

Can be good value where its upgraded features are genuinely needed, but not always for basic applications.

Winner

Plasterboard.

10. Best for higher-spec commercial or institutional fit-out

Plasterboard

Still widely used, but often supplemented or upgraded in more demanding settings.

Cement board

Useful where robustness or moisture resistance is needed, but not always the all-round best answer.

Performance board

Often strongest in this space because many projects need a mix of fire, acoustic and impact resistance rather than just a standard lining board.

Winner

Performance board.

11. Best for simple residential walls and ceilings

Plasterboard

The obvious default in many standard residential areas.

Cement board

Usually unnecessary in ordinary dry residential rooms unless specific conditions justify it.

Performance board

Can be useful in selected areas, but not always required throughout.

Winner

Plasterboard.

12. Best where multiple upgraded properties are needed

Plasterboard

Standard plasterboard is limited here unless a specialist version is used.

Cement board

Strong in some respects, but not usually the most balanced all-round multi-performance board.

Performance board

This is the category designed for this exact situation.

Winner

Performance board.

13. Best for service areas and harsher internal conditions

Plasterboard

Fine in lighter-duty service spaces if conditions are controlled, but not ideal for tougher environments.

Cement board

Very strong in utility, plant, washdown-adjacent or harder-wearing service spaces.

Performance board

Can also be strong depending on the product, particularly where fire or impact performance is also needed.

Winner

Cement board, with **performance board** close behind in the right applications.

14. Flexibility of product choice

Plasterboard

Very widely available in standard, moisture-resistant, fire-rated and acoustic variants, though standard plasterboard remains the base product.

Cement board

Good specialist category, but generally narrower and more application-led.

Performance board

Very flexible as a broad category, but this also means careful checking is needed because not all performance boards do the same thing.

Winner

Performance board for breadth of enhanced options, though **plasterboard** remains the most widely used general family overall.

Side-by-side summary

Plasterboard tends to suit:

- standard internal walls
- ceilings
- dry residential spaces
- straightforward commercial fit-out
- budget-conscious mainstream lining work
- projects where speed and ease of installation matter most

Cement board tends to suit:

- wet or moisture-prone areas
- tiling backgrounds
- utility and service spaces
- tougher environments
- areas needing improved durability and moisture resistance

Performance board tends to suit:

- fire-rated systems
- acoustic partitions
- impact-resistant walls

- higher-spec commercial interiors
- education and healthcare spaces
- projects where multiple performance upgrades are required

Advantages and drawbacks at a glance

Plasterboard – strengths

- cost-effective
- easy to cut and install
- widely available
- ideal for mainstream drylining
- suitable for many standard walls and ceilings

Plasterboard – limitations

- not the best option for wet or harsh environments
- standard versions have limited enhanced performance
- less durable than tougher specialist boards

Cement board – strengths

- durable and robust
- strong in moisture-prone areas
- useful behind tiles
- good for tougher service environments
- often a practical choice where standard gypsum board is too vulnerable

Cement board – limitations

- heavier
- more labour-intensive to install
- usually more expensive
- often unnecessary in basic drylining applications

Performance board – strengths

- enhanced fire, acoustic, impact or moisture properties depending on product
- useful in more demanding environments
- strong for higher-performance partitions and ceilings
- can reduce the need for multiple different board types across one project

Performance board – limitations

- more expensive than standard plasterboard in many cases
- not all performance boards offer the same characteristics
- requires careful specification to avoid assuming the wrong capability

Comprehensive conclusion

The best choice between **cement board**, **plasterboard** and **performance board** comes down to how demanding the application is.

If the project is straightforward internal drylining in normal dry conditions, **plasterboard**

and more than adequate for many ordinary walls and ceilings.

If the project involves **moisture, tougher service conditions, tile backing or a need for a more durable lining board**, then **cement board** often becomes the stronger option. It is heavier and usually more expensive, but that is the trade-off for improved toughness and moisture resilience.

If the project needs **upgraded fire, acoustic, impact or multi-performance characteristics**, then **performance board** is often the best answer. This is particularly true in higher-spec commercial interiors, education, healthcare, busy circulation areas and any project where standard plasterboard simply does not offer enough performance headroom.

In simple terms:

- choose **plasterboard** for standard drylining and value-led internal lining
- choose **cement board** for moisture-prone, tiled or tougher environments
- choose **performance board** where upgraded performance is a real requirement, not just a nice idea on a drawing

The common mistake is trying to use one board type everywhere just to keep specification simple. That can work on some jobs, but on others it just means you are either overspending in easy areas or underspecifying the demanding ones.

The better route is to match the board type to the actual use:

- **plasterboard** where normal lining is enough
- **cement board** where the build-up needs toughness and moisture resistance
- **performance board** where the wall or ceiling needs to work harder across fire, sound, durability or other enhanced criteria

That is usually the most efficient route technically and commercially.