

Greenhouse Gas Emissions Report

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COMM INTERIOR PTE LTD

For the Period covering Apr 2025 to Mar 2026

2025

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Report Year

2025

For the year ended

Mar 2026

Report Completion Date

04-Aug-2026 (SGT)

Report Status

Completed

Chapter 1: General description of the organisation, goals and inventory objectives

1.1 Reporting framework

1.1.1 Purpose and objectives

This report serves to outline and document GHG policies, or programs of Comm Interior Pte Ltd, aligning with applicable GHG programs. Objectives include:

- Establishing a baseline for GHG emissions.
- Monitoring progress towards emission reduction goals.
- Enhancing transparency and accountability in environmental stewardship.

Comm Interior Pte Ltd follows ISO 14064-1:2018 standard for the calculation of GHG emissions inventory. According to this standard, emissions are categorised into six Categories:

- Category 1: Direct GHG emissions
- Category 2: Indirect GHG emissions from imported energy
- Category 3: Indirect GHG emissions from transportation
- Category 4: Indirect GHG emissions from products used by an organization
- Category 5: Indirect GHG emissions associated with the use of products from the organization
- Category 6: Indirect GHG emissions from other sources

1.1.2 Intended use and users

This GHG report is intended for:

- Internal use by management to guide strategic decision-making.
- External stakeholders (e.g., investors, financiers, customers, regulatory bodies) to demonstrate commitment to sustainability.

1.1.3 Responsibilities

Responsibilities for GHG report preparation and production include:

- Designated GHG report manager overseeing data collection and analysis.
- Departmental heads providing relevant emission data.
- Verification team ensuring accuracy and compliance.

1.1.4 Frequency

- Annually to track progress and align with reporting periods of relevant programs.
- Quarterly for any updates for internal reviews and adjustments if needed.

1.1.5 Report structure and format

- Methodologies for quantification of Category 1 to 6 GHG emissions inventory.
- Emission breakdown by category, sources, and uncertainties.

1.1.6 Dissemination policy

- Ensure the availability of the report when requested.
- Share with stakeholders via press releases, annual reports, and sustainability platforms.
- Welcome queries and feedback through designated communication channels.

1.2 Description of reporting organisation

Comm Interior is an interior fit-out specialist focused on delivering high-quality construction and finishing solutions for commercial and corporate spaces. With a strong foundation in craftsmanship and technical execution, the company undertakes projects that require precision, coordination, and attention to detail, ensuring that each space is completed to a high standard.

The company provides end-to-end interior fit-out services, from project planning and coordination to on-site execution and final delivery. By working closely with clients, consultants, and subcontractors, Comm Interior ensures that design intent is translated effectively into practical, functional environments that meet project requirements.

Quality, reliability, and consistency underpin the company's operations. Comm Interior places strong emphasis on project execution, adhering to established timelines while maintaining workmanship standards across all stages of construction. This approach supports the delivery of durable and well-finished spaces that meet client expectations.

With a customer-focused mindset, the company prioritises clear communication and responsiveness throughout the project lifecycle. By understanding client needs and maintaining close collaboration, Comm Interior aims to deliver outcomes that are both functional and aligned with each client's vision.

1.3 Persons or entity responsible for the report

The overall responsibility for preparing this report:

Person / Entity: Comm Interior Headquarters

Phone Number: Not Applicable

Email: cipl@cipl.com.sg

1.4 Reporting period covered

This GHG report's reporting period encompasses data from Apr 2025 to Mar 2026.

1.5 Verification

This report has not been verified by a third party.

Chapter 2: Organisational Boundaries

The emissions in this report are consolidated using the operational control approach. An organization has operational control over an operation if it, or one of its subsidiaries, has the full authority to introduce and implement its operating policies at the operational level.

Chapter 3: Reporting Boundaries

The following describes the operating boundaries of Comm Interior Pte Ltd.

Predetermined criteria for significance of emissions

All GHG emission sources within Comm Interior Pte Ltd's operational boundary for which activity data is tracked and available are considered significant and included in this inventory. Categories are selected for reporting based on their operational relevance to the organisation's activities, namely direct fuel combustion from company vehicles (Category 1), purchased electricity consumed at office premises (Category 2), and purchased potable water (Category 4).

Exclusions of any significant GHG sources or sinks from the quantification (N/A if not applicable)

N/A.

Chapter 4: GHG Emissions Inventory

4.1 Consolidated statement of GHG emissions

Emissions included in this GHG report comprise carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃) where relevant, and are quantified separately in tonnes of CO₂e.

Category	tCO ₂ e
Category 1: Direct GHG emissions	35.55964
Category 2: Indirect GHG emissions from imported energy	23.198938
Category 3: Indirect GHG emissions from transportation	N/A
Category 4: Indirect GHG emissions from products used by an organization	0.171073
Category 5: Indirect GHG emissions associated with the use of products from the organization	N/A
Category 6: Indirect GHG emissions from other sources	N/A
Total direct emissions	35.55964
Total indirect emissions	23.370011
Total net emissions	58.929651

Category 1 emissions

Subcategory	Total tCO ₂ e
Mobile Asset Combustion	35.55964

Category 1: by asset

Asset Names	Country	tCO ₂ e
Comm Interior Pte Ltd	Singapore	35.559639

Category 2 emissions

Subcategory	Total tCO ₂ e
Purchased Electricity	23.198938

Category 2: by asset

Asset Names	Country	tCO ₂ e
Comm Interior Pte Ltd	Singapore	23.198938

Category 3 emissions

N/A

Category 4 emissions

Subcategory	Total tCO2e
Potable Water	0.171073

Category 5 emissions

N/A

Category 6 emissions

N/A

4.2 Methodologies for quantification of GHG emissions inventory included in this report

The inventory was prepared in accordance with the requirements of the Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol) as well as the Intergovernmental Panel on Climate Change (IPCC).

4.2.1 Methods and Emission Factors Overview

All emissions and removals were calculated using conversion/emission factors (EF) retrieved from recognised sources. For all EFs, the EF(s) of the corresponding reporting period were used; where unavailable, the most recent prior year with available EFs was used.

4.2.2 Methods and Emission Factors (Category-specific breakdown)

ISO Category	Scope 3 Category	Method Name	Source	Year
1			SEFR (Singapore)	2025
1			SEFR (Singapore)	2026
2			Singapore (Energy Market Authority)	2025
2			Singapore (Energy Market Authority)	2026
4	1	averageData	SEFR (Singapore)	2025
4	1	averageData	SEFR (Singapore)	2026

4.3 Uncertainty

4.3.1 Impact of uncertainties on GHG emission and removal data

Category 1 (Mobile and Stationary Combustion): Uncertainty sources include variations in fuel type, quality and combustion technology, errors in fuel measurement, differences in equipment efficiency and operational conditions, and limitations in emission factors and instrumentation.

Category 2 (Electricity Consumption): Uncertainties arise from variations in grid emission factors over time and data collection issues such as meter inaccuracies and billing-cycle discrepancies.

Category 3 (Transportation): Uncertainties arise from measurement processes, instrumentation calibration limits, and environmental factors such as temperature, humidity and pressure.

Category 4 (Products used by the organization): Uncertainties arise from assumptions and estimations regarding end-user behaviour, product lifespan, and incomplete usage data.

Category 5 (Use of products from the organization): Uncertainties arise from variability in operational processes, data gaps, and assumptions about waste generated or disposed.

Category 6 (Other sources): Uncertainty types depend on how the organisation-specific emission sources were categorised under 4.2.3.

4.3.2 Uncertainties quantification approach

Our approach follows Chapter 3 of the IPCC Volume 1 General Guidance and Reporting (GGR) and Chapter 12 of the GHG Protocol Policy and Action Standard, using a standard uncertainty estimate across all activities that incorporates emission-factor uncertainty and activity data. Based on the IPCC guidelines, the emission factor uncertainty is estimated to be 3% for all calculations, in line with DEFRA's UK GHG Emissions National Statistics and USEPA's Inventory of U.S. GHG Emissions and Sinks.

4.3.3 Uncertainties aggregation approach

We use the formulas in Chapter 3 (page 28) of the IPCC Volume 1 GRR for aggregation of both multiplication and addition/subtraction, applying a two-step error-propagation equation: first combining emission uncertainty and activity-data ranges by category, then arriving at the overall uncertainty. Uncertainties are reported separately per ISO category in this report.

4.3.4 Uncertainties data

The aggregated uncertainty values per ISO category are provided below.

Category	Aggregated Uncertainty (%)
Direct GHG emissions (Category 1)	200.883381
Indirect GHG emissions from imported energy (Category 2)	10.878144
Indirect GHG emissions from products used by an organization (Category 4)	23.622695

4.4 Base year and historical changes

4.4.1 Base year

Comm Interior Pte Ltd's base year GHG inventory is 2025.

Changes to the base year

N/A

Changes to other historical GHG data or categorization and recalculation of the base year

N/A

4.4.2 Other historical changes

N/A

Appendix A: ISO Clause Index

ISO Clause	Section in this report
9.3.1 (a)	1.2
9.3.1 (b)	1.3
9.3.1 (c)	1.4
9.3.1 (d)	2
9.3.1 (e)	3
9.3.1 (f)	3.1
9.3.1 (g)	3.3
9.3.1 (h)	3.4
9.3.1 (i)	3
9.3.1 (j)	3.2
9.3.1 (k)	4.3.1
9.3.1 (l)	4.3
9.3.1 (m)	4.1.1
9.3.1 (n)	4.1.1
9.3.1 (o)	4.1.2
9.3.1 (p)	4.2.1
9.3.1 (q)	4.2.2, 4.2.3, 4.2.4
9.3.1 (r)	1.1.1
9.3.1 (s)	1.5
9.3.1 (t)	4.1.3