



CREATIVE BLISS SDN. BHD. (305045-M)

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Statement of Intent

CREATIVE BLISS SDN BHD is committed to:

- **Understanding and managing our environmental impact:** We recognize the importance of addressing climate change and our role in reducing greenhouse gas (GHG) emissions associated with our operations.
- **Conducting accurate and transparent GHG accounting:** This inventory is a crucial step in understanding our environmental footprint and establishing a baseline for future improvement.
- **Setting ambitious, yet achievable, GHG reduction targets:** Based on the findings of this inventory, we will set science-based targets to reduce our emissions in line with best practices and global climate goals.
- **Implementing and monitoring effective GHG reduction strategies:** We will prioritize energy efficiency improvements, explore renewable energy options, and optimize our supply chain to minimize our environmental impact.
- **Continuous improvement:** We will continuously review and improve our GHG accounting and reporting procedures to ensure their accuracy, completeness, and alignment with evolving best practices and regulatory requirements.
- **Engaging with stakeholders:** We will engage with our employees, customers, suppliers, and other stakeholders to raise awareness of our environmental performance and encourage collaborative efforts to address climate change.

This statement of intent reflects CREATIVE BLISS SDN BHD 's commitment to environmental sustainability and its commitment to taking concrete steps to reduce its carbon footprint.



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CREATIVE BLISS SDN BHD : Greenhouse Gas Emissions Report

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1. Purpose of this Report

This report presents the results of a Greenhouse Gas (GHG) emissions inventory conducted by CREATIVE BLISS SDN BHD in accordance with ISO 14064-1:2018, "Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals."

The primary objectives of this inventory are to:

- Quantify and report the organization's GHG emissions from all relevant sources.
- Identify key GHG emission sources and areas for potential reduction.
- Enhance transparency and accountability with respect to the organization's environmental performance.
- Support decision-making related to GHG emission reduction initiatives.
- Comply with relevant environmental regulations and stakeholder expectations.

2. Greenhouse Gas Emissions Report

2.1 Introduction

- **Company Overview:**
 - Briefly describe CREATIVE BLISS SDN BHD, including its primary business activities (e.g. metal stamping, tool design & fabrication, etc.).
 - Specify the location(s) of the facility(ies) included in the inventory.
- **Reporting Period:**
 - Clearly define the reporting period for the inventory (e.g., calendar year 2024).
- **Scope of the Inventory:**
 - Define the scope of the inventory, including:
 - **Organizational Boundaries:** Specify which organizational units and facilities are included.
 - **Geographical Boundaries:** Define the geographical scope of the inventory (e.g., specific locations, country).
 - **GHG Gases Included:** Specify the GHGs included in the inventory (e.g., CO₂, CH₄, N₂O).
 - **Scope 1, 2, and 3 Emissions:** Define the inclusion criteria for Scope 1, Scope 2, and Scope 3 emissions.
- **Methodology:** Briefly describe the methodologies used for data collection, calculation, and reporting, including the use of IPCC Guidelines and relevant standards.

2.2 Emissions Inventory Results



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- **Summary of Emissions:**
 - Present a summary of total GHG emissions for the reporting period, broken down by Scope 1, Scope 2, and Scope 3.
 - Highlight key emission sources and their contribution to the overall emissions.
- **Trends in Emissions:**
 - If applicable, present trends in emissions over time (e.g., compare emissions from the current reporting period to previous years).
- **Key Findings:**
 - Discuss key findings and insights from the inventory, such as the most significant emission sources and potential areas for improvement.

2.3 Reporting of Indirect Emissions from Purchased and Generated Energy

- If applicable, explain the organization's approach to reporting of indirect emissions from purchased and generated electricity, considering `location-based and market-based methods.
- Include a justification for the chosen approach and any assumptions made.

3. Statement of Intent

CREATIVE BLISS SDN BHD is committed to:

- **Reducing its environmental impact** by identifying and mitigating greenhouse gas (GHG) emissions associated with its operations.
- **Improving the accuracy and transparency** of its GHG accounting and reporting.
- **Integrating GHG considerations** into business decision-making processes.
- **Complying with all applicable environmental regulations and standards** related to GHG emissions.
- **Engaging with stakeholders** on environmental issues and climate change.
- **Continuously improving** its GHG inventory and emission reduction efforts.

4. Organisation Description

- **Company Overview:** Creative Bliss Sdn Bhd is a metal manufacturing company located in Prai, Pulau Pinang, Malaysia. The company specializes in high-precision engineering solutions and serves industries such as automotive, electronics, and industrial equipment. The Core Business Activities of Creative Bliss Sdn Bhd include Metal Stamping, Tool Design & Fabrication, CNC Machining, Sheet Metal Fabrication, and Mechanical Assemblies
- **Operations:** The company operates a single manufacturing facility in Prai, Penang Malaysia.



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- **Employees:** The company employs approximately **120 employees**.
- **Key Services:** Metal Stamping, Tool Design & Fabrication, CNC Machining, Sheet Metal Fabrication, and Mechanical Assemblies

5. Organisational Boundaries and Scope

- **Organisational Boundaries:**
 - The GHG inventory includes all emissions from the primary manufacturing facility located in Prai, Penang Malaysia.
 - This includes all operations within the facility, such as:
 - On-Site Transportation (eg: truck)
 - On-site energy generation (if applicable)
 - Transportation of Employee
- **Scope Exclusions:**
 - Emissions from upstream activities, such as raw material extraction and transportation to the facility, are excluded from this inventory.
 - Emissions from downstream activities, such as transportation of finished goods from the customer's receiving point to their final destination, are also excluded.
 - Emissions from employee commuting and business travel are not included in this inventory.

6. GHG Emission Source Inclusions and Activity Data Management

6.1 Emission Source Inclusions

- **Scope 1:**
 - **On-site Transportation:** Emissions from company-owned vehicles operating within the facility boundaries (e.g.lorry).
- **Scope 2:**
 - **Purchased Electricity:** Emissions associated with the consumption of electricity purchased from Tenaga National Berhad (TNB).
- **Scope 3 :**
 - **Business Travel:** Emissions from employee business travel

6.2 Activity Data Management

- **Data Collection Methods:**
 - **Transportation Data:**
 - Fuel consumption data for company vehicles.
 - Transportation records (e.g.invoices).



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- **Electricity Consumption:**
 - Utility bills.
- **Production Data:**
 - Production records, such as daily or monthly production reports.
 - Inventory records.
- **Transportation Data:**
 - Employee Transportation Survey & Record.
 - Employee Attendance Records
- **Data Quality:**
 - **Data Validation:** Implement data validation checks to ensure accuracy and consistency of data.
 - **Data Reconciliation:** Reconcile data from different sources to identify and resolve discrepancies.
 - **Data Storage:** Store data securely and electronically in a centralized database.

7. GHG Emissions Excluded Sources and Sinks

- **Emissions Excluded:**
 - **Upstream Emissions:**
 - Emissions from the extraction and processing of raw materials
 - Emissions from the transportation of raw materials from the supplier's location to the CREATIVE BLISS SDN BHD facility.
 - **Downstream Emissions:**
 - Emissions from the transportation of finished goods from the company's distribution centers or warehouses to the end-users.
 - Emissions from the use and disposal of products by end-users.
 - **Land Use, Land-Use Change, and Forestry (LULUCF):** CREATIVE BLISS SDN BHD does not own or manage any forests or other land areas that would be subject to LULUCF accounting.
- **Justification for Exclusions:**
 - **Upstream and Downstream Emissions:** These emissions are generally considered to be beyond the direct control of CREATIVE BLISS SDN BHD and are typically included in Scope 3 emissions, which may be addressed in future inventory updates.
 - **LULUCF:** CREATIVE BLISS SDN BHD does not engage in any activities related to land-use change or forestry.



8. Quantified Inventory of Emissions and Removals

This section presents the quantified GHG emissions for the reporting period.

- **Scope 1:**
 - **On-Site Transportation: Fuel Combustion**
 - Emissions from the combustion of Diesel in Company Vehicles (trucks) for logistics.
 - Total of **22201.58 kg CO₂e** generated/ year
- **Scope 2:**
 - **Purchased Electricity:** Emissions associated with the consumption of electricity from TNB
 - The methodology apply for the calculation of Scope 2 based on Location based approach
 - Total Electricity Consumption for year 2024: **598264 kW** with the Emission Factor of 0.547 kg CO₂e/kW
 - Total of **327250.4 kg CO₂e** generated/ year
- **Scope 3:**
 - Emissions from the combustion of Petrol in Employee Commuting (Car) & Employee Commuting (Motorbike)
 - Total Fuel Consumption for the Employee Commuting (car) in 2024 : **9637.82 m³**
 - Total Fuel Consumption for the Employee Commuting (motorbike) in 2024 : **9711.12 m³**
 - With the emission factor of 0.21 kg CO₂e/m³ & 0.08 kg CO₂e/m³. total of **42100.8kg CO₂e** generated/ year
- **Total GHG Emissions:**
 - The total of GHG Emissions: **391552.78 kg CO₂e** generated/ year

Scope	Emission Source	Activity Data (2024)	Emission Factor	Emissions (kg CO ₂ e)
1	Diesel	Fuel Consumption: 8284.17 m³	2.68 kg CO ₂ e/m ³	22201.58
2	Purchased Electricity	Electricity Consumption: 598264 kWh	0.547 kg CO ₂ e/kWh	327250.4
3	Employee Commuting (Car)	Fuel Consumption: 9637.82 m³	0.21 kg CO ₂ e/m ³	30542.4



3	Employee Commuting (Motorcycle)	Fuel Consumption: 9711.12 m3	0.08 kg CO ₂ e/m ³	11558.4
Total				391552.78

9. GHG Emission Calculations and Results

9.1 Methodology and Assumptions

- **GHG Protocol:** The GHG Protocol Corporate Standard was used as the primary methodology for this GHG inventory.
- **Emission Factors:**
 - **Scope 1:**
 - For fuel combustion (Diesel), default emission factors from the **IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories** were used.
 - **Scope 2:**
 - **Location-based approach:** Grid emission factors for the Penang, region, Malaysia, were obtained from national grid emission factors database.
 - **Scope 3:**
 - For fuel combustion (Petrol), default emission factors from the **IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories** were used.
- **Activity Data:**
 - **Fuel Consumption:**
 - Monthly Diesel invoices from the utility provider were used to determine Fuel consumption.
 - Data was collected monthly and reviewed for accuracy.
 - **Electricity Consumption:**
 - Monthly electricity bills from the utility provider were used to determine electricity consumption.¹
 - **Fuel Consumption (Employee Commuting):**
 - Quarterly Employee Transportation surveys were used to determine the type of transport and the distance travelled
 - Employee Attendance List was used to determine the day of work of the particular employee



- **Software Tools:**
 - Microsoft Excel was used for data entry, calculations, and data analysis.

9.2 Calculation Procedures

- **Scope 1:**
 - **Fuel Combustion:** Emissions (kg CO₂e) = Fuel consumption (m³) x Emission factor (kg CO₂e/m³)
- **Scope 2:**
 - **Location-based:** Emissions (kg CO₂e) = Electricity consumption (kWh) x Grid emission factor (kg CO₂e/kWh)
- **Scope 3:**
 - **Fuel Combustion:** Emissions (kg CO₂e) = Fuel consumption (m³) x Emission factor (kg CO₂e/m³)

9.3 Uncertainty Analysis

Uncertainty in GHG inventory estimates arises from various sources, including data limitations, methodological assumptions, and the inherent variability of emission factors. To address this, a qualitative uncertainty assessment was conducted based on a literature review of existing studies on GHG inventory uncertainty in the metal manufacturing industry.

Key Sources of Uncertainty:

- **Emission Factors:**
 - Uncertainty associated with default emission factors from the IPCC Guidelines.
 - Potential variations in fuel composition and combustion efficiency can affect actual emissions from fuel combustion.
 - Uncertainty in grid emission factors for purchased electricity due to fluctuations in the energy mix and generation sources.
- **Activity Data:**
 - Inaccuracies in fuel consumption readings or estimations.
 - Potential errors in production data collection and recording.
 - Data gaps or limitations in data availability for certain activities.
- **Methodological Assumptions:**
 - Assumptions made in the selection of emission factors and calculation methodologies can introduce uncertainty.
 - Limitations of the chosen approach (e.g., location-based vs. market-based for Scope 2 emissions).



Qualitative Assessment:

- Based on the literature review and expert judgment, the following qualitative assessments were made:
 - **High Uncertainty:** Emissions from Scope 3 sources (if included) are generally considered to have higher uncertainty due to the complexity of data collection and the variability of emission factors across different supply chains.
 - **Moderate Uncertainty:** Uncertainty associated with Scope 1 emissions from fuel combustion is considered moderate due to potential variations in fuel composition and combustion efficiency.
 - **Lower Uncertainty:** Uncertainty associated with Scope 2 emissions using location-based methods is generally considered lower, as grid emission factors for many regions are well-established.

10. Liabilities

- **Carbon Pricing Mechanisms:**
 - Currently, there are no mandatory carbon pricing mechanisms (e.g., carbon tax, emissions trading scheme) in place in Malaysia that directly impact CREATIVE BLISS SDN BHD.'s operations.
 - However, the Malaysian government is actively exploring the implementation of carbon pricing mechanisms in the future.
 - CREATIVE BLISS SDN BHD acknowledges the potential financial implications of future carbon pricing policies and will continue to monitor developments in this area.
- **Other Potential Liabilities:**
 - The company is not aware of any other potential liabilities associated with its GHG emissions at this time.

GHG Stocks Held

- **CREATIVE BLISS SDN BHD. does not hold any significant GHG stocks.**
 - The company does not store large quantities of biomass or other carbon-containing materials that would result in significant GHG stock changes.



12. Land-Use Change

- **CREATIVE BLISS SDN BHD. has not undertaken any land-use change activities during the reporting period.**
 - The company's operations do not involve any activities related to deforestation, afforestation, reforestation, or other land-use changes that would result in GHG emissions or removals.

13. References

- Intergovernmental Panel on Climate Change (IPCC) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. ¹
- Tenaga Nasional Berhad (TNB) Grid Emission Factors for [2024]

This section provides a complete list of all sources of information used in the development of the GHG inventory, ensuring transparency and traceability.

14. Appendix 1: GHG Emissions Data Summary

This appendix provides a detailed summary of the GHG emissions data used in the inventory, including activity data, emission factors, and calculated emissions for each emission source.

Scope	Emission Source	Activity Data (2024)	Emission Factor	Emissions (kg CO ₂ e)
1	Diesel	Fuel Consumption: 8284.17 m³	2.68 kg CO ₂ e/m ³	22201.58
2	Purchased Electricity	Electricity Consumption: 598264 kWh	0.547 kg CO ₂ e/kWh	327250.4
3	Employee Commuting (Car)	Fuel Consumption: 9637.82 m³	0.21 kg CO ₂ e/m ³	30542.4
3	Employee Commuting (Motorcycle)	Fuel Consumption: 9711.12 m³	0.08 kg CO ₂ e/m ³	11558.4
Total				391552.78



15. Appendix 2: Emission Factor Data

This appendix provides a detailed summary of the emission factors used in the GHG inventory calculations:

Scope 1: Fuel Combustion

- **Fuel Type:** Diesel
- **Emission Factor:** 2.68 kg CO₂e/m³
- **Source:** IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

Scope 2: Purchased Electricity

- **Location-Based Approach:**
 - **Grid Emission Factor:** 0.547 kg CO₂e/kWh
 - **Source:** Tenaga Nasional Berhad (TNB) Grid Emission Factors for 2023

Scope 3:

- **Fuel Type:** Petrol : Car
Emission Factor: 0.21 kg CO₂e/m³
Source: IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- **Fuel Type:** Petrol : Bike
Emission Factor: 0.08 kg CO₂e/m³
Source: IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

**16. Appendix 3: Activity Data Tables**

- This appendix provides detailed tables summarizing the activity data used in the GHG inventory calculations for each emission source.

- **Scope 1: Fuel Combustion**

Month	Fuel Type	Consumption (m ³)
January	Diesel	745.68
February	Diesel	615.01
March	Diesel	716.55
April	Diesel	794.12
May	Diesel	863.39
June	Diesel	802.26
July	Diesel	863.97
August	Diesel	646.27
September	Diesel	564.04
October	Diesel	561.86
November	Diesel	554.43
December	Diesel	556.59

Total [8284.17]

- **Scope 2: Purchased Electricity**

Month	Consumption (kWh)
January	56280
February	52299
March	43966
April	44198
May	62037
June	54457
July	63698
August	52619
September	44648
October	45989
November	41486
December	36587

TOTAL : 598264 kWh



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- Scope 3: Employee Commuting (Car & Bike)**

		January	February	March	April	May	June	July	August	September	October	November	December
CAR	No. of Pax (Attendance)	18	15	15	19	20	20	19	16	18	18	19	19
	No. of Days	22	14	15	20	18	20	20	15	20	20	20	15
	No. of Trip	44	28	30	40	36	40	40	30	40	40	40	30
	Ave Distance One Way(KM)	15.15	15.15	15.15	15.15	15.15	15.15	15.15	15.15	15.15	15.15	15.15	15.15
	Total Distance (KM)	11998.8	6363	6817.5	11514	10908	12120	11514	7272	10908	10908	11514	8635.5
	Total Liter	959.904	509.04	545.4	921.12	872.64	969.6	921.12	581.76	872.64	872.64	921.12	690.84
BIKE	No. of Pax (Attendance)	14	9	10	14	13	14	14	13	14	14	13	10
	No. of Days	22	14	15	20	18	20	20	15	20	20	20	15
	No. of Trip	44	28	30	40	36	40	40	30	40	40	40	30
	Ave Distance One Way(KM)	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
	Total Distance (KM)	13244	5418	6450	12040	10062	12040	12040	8385	12040	12040	11180	6450
	Total Liter	1059.52	433.44	516	963.2	804.96	963.2	963.2	670.8	963.2	963.2	894.4	516
Total Liter Consumptin(Car& Motorbike)		2019.424	942.48	1061.4	1884.32	1677.6	1932.8	1884.32	1252.56	1835.84	1835.84	1815.52	1206.84