

MSPO2530-3-1:2022

CERTIFICATION PUBLIC SUMMARY REPORT

- INITIAL CERTIFICATION – STAGE 2 SURVEILLANCE YEAR 01
- SURVEILLANCE YEAR 02 SURVEILLANCE YEAR 03
- SURVEILLANCE YEAR 04 RECERTIFICATION CYCLE 2
-

**WINTRIP SUB-CON SDN. BHD.
(EMPELANJAU 2 ESTATE PHASE 2)**

Main Office Address:

Lot 39, No.449, 2nd Floor, Heights Drive Commercial Centre, Jalan
Stutong, 93350 Kuching, Sarawak.

CERTIFICATION BODY:

ACB 064



KEBAL Resources Sdn Bhd

Sublot 7, No. 387, Lot 17821, 2nd Floor, Star Point Angle
Commercial Centre, Jalan Stutong, 93350, Kuching, Sarawak

Tel: 082 287 288

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1. DETAIL OF CERTIFICATION ASSESSMENT

1.1 Type of Certification Assessment

<input type="checkbox"/> Initial Certification	<input checked="" type="checkbox"/> Surveillance Year 01	<input type="checkbox"/> Surveillance Year 02
<input type="checkbox"/> Surveillance Year 03	<input type="checkbox"/> Surveillance Year 04	<input type="checkbox"/> Recertification Cycle

1.2 Scope of MSPO Certification

Scope of Certification:	Provision of Oil Palm Plantation management, operations and production including planting, harvesting, and delivery of Fresh Fruit Bunches [FFB] from the certified area of 262.90 hectares		
No. of Plantation:	One (1)	Planted Hectare:	262.90

1.3 MSPO Standard

<input type="checkbox"/> MS2350-2: 2022; Malaysian Sustainable Palm Oil [MSPO] Part 2-2: General Principles for Organized Smallholders [less than 40.46 hectares]	<input checked="" type="checkbox"/> MS2350-3-1:2022; Malaysian Sustainable Palm Oil [MSPO] Part 3-1: General Principles for Oil Palm Plantations [40.46 hectares to 500 hectares]	<input type="checkbox"/> MS2350-4:2022; Malaysian Sustainable Palm Oil [MSPO] Part 4: General Principles for Palm Oil Mill / Palm Oil for Processing Facilities / Dealers
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Report Ref. No.:	KRMC080625		
Audit Stage:	<input type="checkbox"/> Initial Certification Stage 2	<input checked="" type="checkbox"/> Surveillance 1	<input type="checkbox"/> Recertification Cycle 2
Type of Certification:	<input checked="" type="checkbox"/> Individual Certification	<input type="checkbox"/> Group Certification	No of Sampled Sites: NA
Risk Category:	Low Risk (1.0)	Risk factor (multiplier) had been conducted following established Quality Procedure of Kebal Resources Sdn Bhd, KRSB/MSPO/ M17 Risk Management and MSPO Certification Scheme Document 2023. The estate is on shallow peat soil with good water management and relatively young palms of scout harvesting age. There is no history of major non-conformance in the previous audits.	

1.4 Boundary Map showing Geological Location and Close-up of Management Unit with Geographical coordinates

1.4.1 WSCSB Empelanjau Estate, Pantu (Phase 2) COORDINATES: 1.249583 N, 110.553056 E

Geological Location



Close – up of Management Unit



Empelanjau Phase 2 Estate shares office, labour quarters, stores (fertilizer, chemical, schedule waste), workshop and other facilities with Empelanjau Phase 1 Estate.

**2. DETAIL OF THE MANAGEMENT UNIT**

2.1	Management Unit:	Empelanjau Estate (Phase 2)	ID No. / Reg No:	KRMC08 / 671411-P
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2.2	Site Address:	NCR Kawasan Empelanjau, Pantu (Phase 2), 95000 Sri Aman, Sarawak.
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2.3	Management & Contact Person's Details	Name:	Mobile No.:	Position:	Email Address:
		Danny Lim Chung Teck	013 8100206	Project Manager	wintrip1@gmail.com
		Ha Siew Ho	011 26811878	Plantation Executive	

2.4	MPOB Licence	Licence No.:	Scope of Activity:	Expiry Date:
		6220 1910 2000	<input checked="" type="checkbox"/> Menjual dan Mengalih FFB	30 06 2026

2.5	Certified Area & Planted Area including Mature & Immature Area and HCV OR Conservation Area (for Part 2 & 3 and Part 4)				
	Certified Area (Ha)		Planted Area (Ha)		HCV/Conservation Area (Ha)
	Mature	Immature	Mature	Immature	
0	262.90	0	175.10	0	

2.6	Summary of Total Production in Metric Tonne (MT)				
	a)	For Part 2 & Part 3: Estimated and Actual tonnage of Annual FFB Production for Year 2025			
		Actual FFB (MT):	NA (scout harvesting only)	Estimated FFB (MT):	NA (scout harvesting only)
	b)	For Part 4.1 Estimated and Actual tonnage of Annual FFB Processed, CPO & PK Production (For Palm Oil Mill)			
		Products:	Year: 2024 Actual (MT):	Year: 2024 Estimated (MT):	
		FFB Processed	NA	NA	
		Crude Palm Oil	NA	NA	
Palm Kernel	NA	NA			

2.7	MSPO Certificate Issuance & Validity Date	MSPO Certificate No:		KRMC080324
		Issuance Date:	16 03 2024	Validity Date:

2.8	Other Sustainability Certification held by the Management Unit			
	<input type="checkbox"/> ISO 9001	<input type="checkbox"/> EMS 14001	<input type="checkbox"/> ISO 45001	<input type="checkbox"/> ISO 22001
	<input type="checkbox"/> HACCP	<input type="checkbox"/> RSPO	<input type="checkbox"/> ISCC	<input type="checkbox"/> SCCS



3. ASSESSMENT PROCESS

3.1	Certification Body	Kebal Resources Sdn Bhd	Accreditation No. / Reg No.:	ACB 064 / 1398498 - T
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3.1.1	Audit Team Members
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Milton James Adam	Lead Auditor
Academic & Professional Qualifications/Working Experience	<p>Educational Background:</p> <ul style="list-style-type: none"> Diploma in Agricultural Science UPM (1983) Diploma in Plantation Management (2004) Bac in Agric. Sc. UPM (1989) <p>Working Experience:</p> <ul style="list-style-type: none"> Assistant Agriculture Officer (Agriculture Department, Sarawak) Agriculture Officer (Land Custody and Development Authority (LCDA), Sarawak) Agriculture Project Manager (LCDA) Environment and Sustainability Manager (Sarawak Land Consolidation and Rehabilitation Authority (SALCRA)) Human Resource Manager (SALCRA) Freelance Auditor
MSPO Auditing Experience	<p>Audit Experience:</p> <ul style="list-style-type: none"> Successfully completed Lead Auditor Courses: <ul style="list-style-type: none"> ✓ MSPO MS2530:2013 & MS2530:2022 ✓ IMS ISO9001 QMS, ISO14001 EMS & ISO45001 OSHMS ✓ Exemplar Global Certified ISO 9001:2015 QMS in May 2024 ✓ Freelance auditor with 295 mandays of MSPO audits for various MSPO Certification Bodies
Edward Agong Ajan	Auditor
Academic & Professional Qualifications/Working Experience	<p>Educational Background:</p> <ul style="list-style-type: none"> BSc. In Forestry (1985) <p>Working Experience:</p> <ul style="list-style-type: none"> More than 30 years working experience as Plantation Executive, Environmental Quality Coordinator, Senior Instructor/Trainer and Plantation Manager Successfully completed Lead Auditor Courses: <ul style="list-style-type: none"> ✓ MSPO MS2530:2013 & MS2530:2022 ✓ IMS ISO9001 QMS, ISO14001 EMS & ISO45001 ✓ ISO/IEC 17065:2012 ✓ Exemplar Global Certified ISO 9001:2015 QMS ✓ SAI8000



MSPO Auditing Experience	<ul style="list-style-type: none"> Freelance Auditor with more than 600 mandays of MSPO audits in Malaysia, Indonesia and Papua New Guinea
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Audit Plan

APPENDIX A	AUDIT AGENDA	DAY 1: 11 06 2025
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TIME	ACTIVITIES	AUDITOR(S)			
		LA (MJA)	A1 (EAA)		
0830 – 0900 hrs	Opening Meeting: <ul style="list-style-type: none"> • Introduction of CB & Auditee • Introduction of Audit Team/role • Audit Methodology • Confirmation of Scope of Certification and Audit Reporting Standards • Assessment Method • Audit Reporting • Working Facilities and Guide • Audit Language <p style="text-align: center; font-size: small;">Note: For detail refer to opening meeting presentation outline during the Audit date 11 – 12 06 2025</p>	√	√		
	<ol style="list-style-type: none"> 1. WSCSB – Empelanjau, Pantu (Phase 2) Estate to ensure top management, MR and related managers are available for this meeting. 2. Short induction and introduction on the organization operations to be conducted by WSCSB – Empelanjau, Pantu (Phase 2) Estate 				
0930 – 1300 hrs	Verify Estate Operations: <ol style="list-style-type: none"> a. Interview session with stakeholders (Government Agencies, Local Community, 				

3.2



	<p>staff, Workers & etc)</p> <p>b. Safety, Health, Social & Workers House</p> <p>c. Legal compliance with authorities</p> <p>d. Environmental, Chemical Storage, Waste Management & Landfill</p> <p>e. Buffer zones, Biodiversity & Boundary Markers (if any)</p> <p>f. Estate Best Practices</p> <p>g. Traceability, mass balance and calibration</p> <p>h. MSPO Records verification etc.</p>	√	√		
1300 – 1400 hrs	LUNCH BREAK				
1400 – 1630 hrs	Documentation Audit				
	4.1. Management Commitment and Responsibility	√			
	4.2. Transparency	√			
	4.3 Compliance with legal requirements	√			
	4.4 Responsibility to social, health, safety and employment conditions		√		
	4.5 Environment, natural resources, biodiversity and ecosystem services		√		
1630 – 1700 hrs	Verification of any outstanding issues and auditors' discussion	√	√		
1700 hrs	End of Day 1				

Sublot 7, No. 387, Lot 17821, 2nd Floor, Star Point Angle Commercial Centre, Jalan Stutong, 93350, Kuching, Sarawak.

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KRSB-MSPO-APL-F10

Audit Plan

Version 00 (Rev 01)

Issue 1: 01 08 2024



APPENDIX A		AUDIT AGENDA			DAY 2: 12 06 2025	
TIME	ACTIVITIES	AUDITOR(S)				
	STANDARDS: MS 2530-3.1: 2022	LA (MJA)	A1 (EAA)	A2		
0900 - 1200	Continue with Documentation Audit	√	√			
1200 - 1230	Verification of any outstanding issues and auditors' discussion					
	Auditor discussion, report preparation and acceptance of findings session with Management Representative					
1230– 1300hrs	Closing Meeting					
1300 hrs	End of the Audit					

3.2.1 Audit Dates, Site(s) visited, Total No. of Man-days spent based on the Sampling Formula (for Group Certification)

Site* Visited	Date	Total Number of Man-day
WSCSB-Empalanjau Phase 2	11-12 May 2025	Two (2)
*Sampling Formula:	For this assessment, it is not applicable to use the formula for calculating the sample size of the audit: $[S = (\sqrt{n}) \times (r)]$ where s = sample size, r = risk factor (multiplier), n = number of the group members] as the estate is under individual entity .	

3.3 Audit Programme: Refer to Audit Plan in 3.2

3.3.1 Proposed Dates of next Surveillance Audit and Information on Management Units to be audited in 5 – Year Cycle

1.	Surveillance Audit 2	Cycle 1	No of Mandays:	02
	Note:	Not more than 12 months after Surveillance 1		
	Plan Audit Date:	June 2026	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	TBC	Work Shift:	<input type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	TBC		
	Remarks:			
	Audit Stage:	<input checked="" type="checkbox"/> Surveillance 2	<input type="checkbox"/> RC Surveillance	

2.	Surveillance Audit 3	Cycle 1	No of Mandays:	02
	Note:	Not more than 12 months after RC Surveillance Audit 2		
	Plan Audit Date:	January 2027	Actual Audit Date:	00 00 0000 – 00 00 0000



Team Leader:	TBC	Work Shift:	<input type="checkbox"/> Day <input type="checkbox"/> Night
Certifier:	TBC		
Remarks:			
Audit Stage:	<input checked="" type="checkbox"/> Surveillance 3	<input type="checkbox"/> RC Surveillance	

3.	Surveillance Audit 4	Cycle 1	No of Mandays:	02
	Note:	Not more than 12 months after RC Surveillance Audit 3		
	Plan Audit Date:	January 2028	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	TBC	Work Shift:	<input type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	TBC		
	Remarks:			
	Audit Stage:	<input checked="" type="checkbox"/> Surveillance 4		

4.	Recertification Audit	Cycle 1	No of Mandays:	02
	Note:	Not more than 12 months after Surveillance Audit 4		
	Plan Audit Date:	January 2029	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	TBC	Work Shift:	<input type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	TBC	Peer Reviewer:	TBC
	Remarks:	Proposed Estate: BBL Plantation Sdn Bhd		
	Audit Stage:	<input checked="" type="checkbox"/> RC Surveillance 1		

5.	RC Surveillance Audit 1	Cycle 2	No of Mandays:	02
	Note:	* Within 4 months before the expiry of certification date		
	Plan Audit Date:	December 2030	Actual Audit Date:	00 00 0000 – 00 00 0000
	Team Leader:	TBC	Work Shift:	<input type="checkbox"/> Day <input type="checkbox"/> Night
	Certifier:	TBC	Peer Reviewer:	TBC
	Remarks:			
	Audit Stage:	<input checked="" type="checkbox"/> Recertification Audit Cycle 2		

4. SUMMARY OF AUDIT RESULTS

4.1 Audit Findings against all applicable MSPO Standard Principles, Criteria and Indicators

Principle	Requirements	YES	OFI	NC Minor	NC Major	REMARKS Indicator
<i>Findings: Type letter X OR X on the appropriate box</i>						
1.	Management Commitment & Responsibility					
1.1.	Malaysian Sustainable Palm Oil [MSPO] Policy	X				
1.2.	New Planting	X				



1.3.	Existing Site Management	X				
1.4.	Replanting	X				
1.5.	Training and Competency	X				
1.6.	Economic and Financial Viability Plan	X				
1.7.	Commitment to Contribute to Local Sustainability development	X				
1.8.	Complaints and Grievances	X				
1.9.	Internal Audit	X				
1.10.	Management Review	X				
2.	Transparency					
2.1.	Communication and Consultation	X				
2.2.	Traceability	X				
2.3.	Transparent and Fair Price Dealing	X				
2.4.	Ethical Conduct	X				
3.	Compliance with Legal and Other Requirements					
3.1.	Regulatory Requirements	X				
3.2.	Right to use Land	X				
3.3.	Native Customary Rights	X				
4.	Responsibility to Social, Health, Safety & Employment Conditions					
4.1.	Social Impact Assessment [SIA]	X	X			4.4.1.1 4.4.1.2
4.2.	Employee's Safety and Health	X	X		X	4.4.2.2a,b 4.4.2.2e 4.4.2.3
4.3.	Employment Conditions	X	X			4.4.3.1 4.4.3.2 4.4.3.5 4.4.3.7 4.4.3.8
4.4.	Living Conditions	X	X			4.4.4.1
5.	Environment, Natural Resources, Biodiversity and Ecosystem Services					
5.1.	Environmental Management	X	X			4.5.1.1 4.5.1.3
5.2.	Efficiency of Energy Use and Use of Renewable Energy	X				
5.3.	Waste Management and Disposal	X	X			4.5.3.2 4.5.3.3
5.4.	GHG Emission	X				
5.5.	Water Resources	X	X			4.5.5.1b,c
5.6.	Environmental Conservation and Protection	X				
5.7.	Zero Burning Practices	X				
	Total Nonconformities & OFI:		14	2		

**4.2 Lead Auditor's Summary and Recommendation for Certification**

Summary Statement: The audit team conclude that the Estate has fulfilled and complied with the requirements of the *MS 2530-3-1:2022* Standards and demonstrated the ability of the system to systematically achieve agreed requirements for products or services within the scope and the organization's policy and objectives.

It is noted that the site management of the audited Estate is well managed and generally conformed and complied with the requirements of MSPO Standards.

Recommendation for Certification: The audit team recommends that MSPO Certification be renewed for Empelanjau Phase 2 Estate following the successful completion of this Surveillance 1 audit.

4.3 Details of Major and Minor Nonconformities, Opportunity for Improvement, and Issues raised during Stakeholders' Consultation**4.3.1 Major and Minor Nonconformities and status including Root Cause Analysis and Corrective Action**

A. MAJOR NONCONFORMITIES - NIL

B. MINOR NONCONFORMITIES – 2 (Refer to copies of CAR below)



		KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT					
Section 1:			To be completed by KRSB		
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate		Client ID No: KRMC08	
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak					
MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 4		Clause: Criterion: 4.2		Indicator: 4.2.2 e	
Description of Process Requirements:		The occupational safety and health plan shall cover the following: e) Two-way communication with employees where issues such as health, safety and wellbeing are discussed openly including concerns of employees and any remedial actions taken.			
Description of Objective Evidence:		No discussion with employees on health, safety and wellbeing was organised for 2025. While OSH Committee met quarterly for the whole of 2024 and were recorded, minutes of meetings for 2025 was not made available to show continuous and periodic discussion on safety, health and wellbeing of employees through Safety and Health Committee meeting.			
Type of Finding		<input type="checkbox"/> NC Major		<input checked="" type="checkbox"/> NC Minor	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 					
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
Statement and verification of evidence on corrective action taken:					
Action on closing [NC or OFI] has been implemented and is found acceptable.					Signature:
<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			



		KEBAL RESOURCES SDN BHD [1398498-T]	
AUDIT FINDING REPORT		KRSB-MSPO-AFR-F04	
Section 1:		To be completed by KRSB	
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate	Client ID No: KRMC08
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak			
MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01	Type of Site: Estate
Findings Particulars:			
Principle: 4	Clause: Criterion: 4.2	Indicator: 4.2.3	
Description of Process Requirements:	Occupational safety and health records shall be maintained.		
Description of Objective Evidence:	<p>No records were maintained for the following requirements:</p> <ol style="list-style-type: none"> JKKP 8 Submission – No submission of accident reporting to DOSH During the audit, we found no record of reporting of accidents to DOSH as required by OSH (Notification of Accident, Dangerous Occurrence Poisoning and Disease) Regulation 2004. Chemical Health Risk Assessment (CHRA) Report – No Chemical Health Risk Assessment (CHRA) was conducted. During the audit, we found no evidence of CHRA was conducted as required by Occupational Safety and Health (USECHH) Regulations 2000. Noise Risk Assessment - Noise Risk Assessment was not conducted. During the audit, we found no evidence of NRA was conducted as required by Occupational Safety and Health (Noise Exposure) Regulations 2019. 		
Type of Finding	<input type="checkbox"/> NC Major	<input checked="" type="checkbox"/> NC Minor	<input type="checkbox"/> OFI
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit
Corrective Action to be completed by:	00 00 0000		
KRSB Confirmation		Client's Representative Acceptance	
Lead Auditor: Name/Signature/Date	Name/Signature/Date	Organisation Seal	
Milton James Adam 			
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate	
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]			

Sublot 7, No. 387, Lot 17821, 2nd Floor, Star Point Angle Commercial Centre, Jalan Stutong, 93350, Kuching, Sarawak.
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4.3.2	Opportunities for Improvement (OFI) : 14
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		KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT					
Section 1:			To be completed by KRSB		
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate		Client ID No: KRMC08	
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak					
MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 4		Clause: Criterion: 4.1		Indicator: 4.1.1	
Description of Process Requirements:		A social impact assessment shall be conducted with the participation of relevant stakeholders in accordance with guidelines provided by the scheme owner to mitigate negative impacts and promote positive impacts. Food security and child rights shall be incorporated as aspects to be assessed, if applicable.			
Description of Objective Evidence:		1. It would be proper for the management to consider other options in conducting their SIA that is endorsed or sanctioned by the scheme owner. 2. While an SIA was conducted and reported, it would be appropriate to incorporate food security and as an aspect to be assessed.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000 11 09 2025			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 12 06 2025		Danny Lim 12 06 2025			
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
Statement and verification of evidence on corrective action taken:					
Action on closing [NC or OFI] has been implemented and is found acceptable.					Signature:
<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			


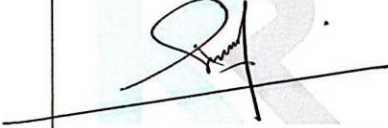



		KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
Section 1:			To be completed by KRSB		
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate		Client ID No: KRMC08	
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak					
MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 4		Clause: Criterion: 4.1		Indicator: 4.1.2.	
Description of Process Requirements:		The results of the assessment shall be incorporated into an appropriate management plan(s) and/or operational procedures and reviewed at periodic intervals.			
Description of Objective Evidence:		While the SIA has identified impacts and their mitigation / promotion, it would be an appropriate to incorporate them into management plans and to review their progress of implementation.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date			Name/Signature/Date		Organisation Seal
Milton James Adam 					
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
Statement and verification of evidence on corrective action taken:					
Action on closing [NC or OFI] has been implemented and is found acceptable.					Signature:
<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			



		KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
Section 1:		To be completed by KRSB			
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate		Client ID No: KRMC08	
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak					
MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 4		Clause: Criterion: 4.2		Indicator: 4.2.2	
Description of Process Requirements:		The occupational safety and health plan shall cover the following; a) Person(s) responsible for workers' health and safety. b) Hazard identification and Risk Assessment at the workplace using Hierarchy of Control.			
Description of Objective Evidence:		a) While an OSH Coordinator has been appointed and planned for training, it would be proper to appoint a certified Safety & Health Coordinators, ensuring compliance with regulatory requirements. b) While HIRARC was conducted for 4 field operation, it would be comprehensive to cover other activities and processes.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 					
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
Statement and verification of evidence on corrective action taken:					
Action on closing [NC or OFI] has been implemented and is found acceptable.					Signature:
<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			






KRBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT			
Section 1:		To be completed by KRSB	
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate	Client ID No: KRMC08
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak			
MSPO Standards: MS2530-3-1:2022	Type of Audit: Surveillance 01	Type of Site: Estate	
Findings Particulars:			
Principle: 4	Clause: Criterion: 4.3	Indicator: 4.3.1	
Description of Process Requirements:	A policy on respecting human rights shall be established, communicated to relevant stakeholders and implemented. The policy shall be in line with the Federal Constitution, the UN Declaration on Human Rights and the ILO Decent Work Agenda.		
Description of Objective Evidence:	While there is a policy established on human rights, it would be an improvement to share the policy on respecting human rights with relevant stakeholders.		
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:	00 00 0000		
KRSB Confirmation		Client's Representative Acceptance	
Lead Auditor: Name/Signature/Date	Name/Signature/Date	Organisation Seal	
Milton James Adam 			
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate	
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]			
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]			
Date:	Name:	Job Title:	
Section 3: Closure of NC or OFI Findings		To be completed by KRSB Lead Auditor	
Statement and verification of evidence on corrective action taken:			
Action on closing [NC or OFI] has been implemented and is found acceptable.			Signature:
<input type="checkbox"/> Yes, this finding is closed out.	<input type="checkbox"/> No, this finding cannot be closed out.		
Date:	Name:		



K KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT			
Section 1:		To be completed by KRSB	
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate	Client ID No: KRMC08
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak			
MSPO Standards: MS2530-3-1:2022	Type of Audit: Surveillance 01	Type of Site: Estate	
Findings Particulars:			
Principle: 4	Clause: Criterion: 4.3	Indicator: 4.3.2	
Description of Process Requirements:	There shall be no forms of forced or trafficked labour whereby all work is voluntary and the following are prohibited: m) Penalty for termination of employment		
Description of Objective Evidence:	We verified the contract agreement for MS Cynthia Anak Steward Amp, dated 2.1.2023, prepared rather brief with terms that only includes salary, working hours, Statutory Deductions, Probationary Period and Public Holiday pay, with no mention of termination of contract. It would be proper to enter an agreement with employees with comprehensive terms and conditions being stated.		
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:	00 00 0000		
KRSB Confirmation		Client's Representative Acceptance	
Lead Auditor: Name/Signature/Date	Name/Signature/Date	Organisation Seal	
Milton James Adam 			
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate	
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]			
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]			
Date:	Name:	Job Title:	
Section 3: Closure of NC or OFI Findings		To be completed by KRSB Lead Auditor	
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Action on closing [NC or OFI] has been implemented and is found acceptable.			Signature:
<input type="checkbox"/> Yes, this finding is closed out.	<input type="checkbox"/> No, this finding cannot be closed out.		
Date:	Name:		



KRBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT			
Section 1:		To be completed by KRSB	
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Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak			
MSPO Standards: MS2530-3-1:2022	Type of Audit: Surveillance 01	Type of Site: Estate	
Findings Particulars:			
Principle: 4	Clause: Criterion: 4.3	Indicator: 4.3.7	
Description of Process Requirements:	The organisation shall maintain an accurate labour register (in accordance with relevant laws). Records shall contain information such as fill name, gender, date of birth, date of entry, job description, wage and period of employment as well as immigration details, where applicable.		
Description of Objective Evidence:	While a labour register is maintained, it would be appropriate to include immigration details (i.e VPTE validity) for relevant employees.		
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:	00 00 0000		
KRSB Confirmation		Client's Representative Acceptance	
Lead Auditor: Name/Signature/Date	Name/Signature/Date	Organisation Seal	
Milton James Adam 			
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate	
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]			
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]			
Date:	Name:	Job Title:	
Section 3: Closure of NC or OFI Findings		To be completed by KRSB Lead Auditor	
Statement and verification of evidence on corrective action taken:			
Action on closing [NC or OFI] has been implemented and is found acceptable.			Signature:
<input type="checkbox"/> Yes, this finding is closed out.	<input type="checkbox"/> No, this finding cannot be closed out.		
Date:	Name:		

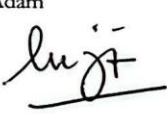




KR KEBAL RESOURCES SDN BHD [1398498-T]		KRSB-MSPO-AFR-F04	
AUDIT FINDING REPORT			
Section 1:		To be completed by KRSB	
No: 00	Audit Date: 11 & 12 06 2025	Client Name: : WSCSB – Empelanjau, Pantu (Phase 2) Estate	Client ID No: KRMC08
Client Address: Lot 39, N0 449, 2 nd Floor, Heights Drive Commercial Centre, Jalan Stutong 93350 Kuching Sarawak			
MSPO Standards: MS2530-3-1:2022	Type of Audit: Surveillance 01	Type of Site: Estate	
Findings Particulars:			
Principle: 4	Clause: Criterion: 4.3	Indicator: 4.3.8	
Description of Process Requirements:	All employees, including contractors' employees, shall be provided fair contracts that have been agreed by both employee and principal employer in accordance with legal requirements. The contract shall be made available in a language the worker understands, and copies of employment contracts shall be available to employees.		
Description of Objective Evidence:	It would be an improvement to keep records of giving employees their copy of the contract as workers interviewed appeared uncertain if they were given copies of their contract.		
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:	00 00 0000		
KRSB Confirmation		Client's Representative Acceptance	
Lead Auditor: Name/Signature/Date	Name/Signature/Date	Organisation Seal	
Milton James Adam 	 Kebal Resources		
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate	
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]			
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]			
Date:	Name:	Job Title:	
Section 3: Closure of NC or OFI Findings		To be completed by KRSB Lead Auditor	
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Action on closing [NC or OFI] has been implemented and is found acceptable.			Signature:
<input type="checkbox"/> Yes, this finding is closed out.	<input type="checkbox"/> No, this finding cannot be closed out.		
Date:	Name:		



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Findings Particulars:					
Principle: 4		Clause: Criterion: 4.4		Indicator: 4.4.1	
Description of Process Requirements:		Where housing is provided, decent living conditions in accordance with applicable legal requirements shall be adhered to.			
Description of Objective Evidence:		As reported in their OSH Committee minute of meeting, dated 20.12.2024, workplace inspections are to be conducted randomly. It would be an improvement to conduct the inspection based on prepared checklist with comments on status of conditions.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
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Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
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MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 5		Clause: Criterion: 5.1		Indicator: 5.1.1	
Description of Process Requirements:		An environmental policy shall be established, communicated and implemented.			
Description of Objective Evidence:		While the management conducted meeting on environment, it would be an improvement to maintain environmental agendas consistent to the objectives of the environmental policy to be discussed.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 					
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
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<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			

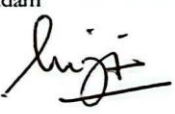




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MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 5		Clause: Criterion: 5.1		Indicator: 5.1.3	
Description of Process Requirements:		The organisation shall establish, implement and review plans in line with legal requirements to mitigate adverse environmental impacts and promote beneficial impacts.			
Description of Objective Evidence:		It would be proper to review the status of the plans in the EMP (Environmental Management Plans) to know their achievements over time.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
		<input checked="" type="checkbox"/> OFI			
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 					
Section 2: Root Cause & Corrective Actions			To be completed by Empelanjau, Pantu Phase 2] Estate		
Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
Statement and verification of evidence on corrective action taken:					
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<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
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Findings Particulars:				
Principle: 5	Clause: Criterion: 5.3	Indicator: 5.3.2		
Description of Process Requirements:	The organisation shall establish Standard Operating Procedures for handling empty pesticide containers, used and/or expired chemicals that are in accordance with legal requirements and manufacturer's instructions.			
Description of Objective Evidence:	As the estate practice chemical spraying and ordered pesticides, it would be proper to maintain recordings of the handling, storage and reuse of empty pesticides containers.			
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI	
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit		
Corrective Action to be completed by:	00 00 0000			
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Milton James Adam 				
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate		
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Date:	Name:	Job Title:		
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Section 1:			To be completed by KRSB	
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MSPO Standards: MS2530-3-1:2022	Type of Audit: Surveillance 01	Type of Site: Estate		
Findings Particulars:				
Principle: 5	Clause: Criterion: 5.3	Indicator: 5.3.3		
Description of Process Requirements:	The organisation shall ensure that all domestic wastes are disposed of appropriately.			
Description of Objective Evidence:	Domestic waste is disposed of into landfills, the current one opened on 9.6.2025, located about 20 meters away behind the labour quarters. It would be proper to site the wastes disposal location at an area farther away from residential area to minimize risk of foul smell and issues to public health.			
Type of Finding	<input type="checkbox"/> NC Major	<input type="checkbox"/> NC Minor	<input checked="" type="checkbox"/> OFI	
Type of follow up	<input type="checkbox"/> Document Review [Offsite Audit]	<input type="checkbox"/> Onsite Audit		
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Milton James Adam 				
Section 2: Root Cause & Corrective Actions		To be completed by Empelanjau, Pantu Phase 2] Estate		
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Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]				
Date:	Name:	Job Title:		
Section 3: Closure of NC or OFI Findings		To be completed by KRSB Lead Auditor		
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Section 1:		To be completed by KRSB			
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MSPO Standards: MS2530-3-1:2022		Type of Audit: Surveillance 01		Type of Site: Estate	
Findings Particulars:					
Principle: 5		Clause: Criterion: 5.5		Indicator: 5.5.1	
Description of Process Requirements:		The organisation shall establish and implement a water management plan to maintain the quality and availability of water resources (surface and ground water). The water management plan should include: b) Monitoring of outgoing water, which may have negative impacts into the natural waterways c) Ways to optimise water and nutrient usage to reduce wastage, including rainwater harvesting practice.			
Description of Objective Evidence:		b) While water quality is analysed, it would be informative for the results of the analysis to be discussed by the management in case of any action needed to address significant difference to normal allowable limits c) As part of efforts to optimise water usage, it would be an improvement to do housing inspection with proper recordings and to include checking for no water leaks to ensure no wastage of water.			
Type of Finding		<input type="checkbox"/> NC Major		<input type="checkbox"/> NC Minor	
				<input checked="" type="checkbox"/> OFI	
Type of follow up		<input type="checkbox"/> Document Review [Offsite Audit]		<input type="checkbox"/> Onsite Audit	
Corrective Action to be completed by:		00 00 0000			
KRSB Confirmation			Client's Representative Acceptance		
Lead Auditor: Name/Signature/Date		Name/Signature/Date		Organisation Seal	
Milton James Adam 					
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Root Cause Analysis: [Explain below what failed in the System to allow this to occur?]					
Corrective Action Taken: [Describe below what is done to solve this problem and to prevent recurrence]					
Date:		Name:		Job Title:	
Section 3: Closure of NC or OFI Findings			To be completed by KRSB Lead Auditor		
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Action on closing [NC or OFI] has been implemented and is found acceptable.					Signature:
<input type="checkbox"/> Yes, this finding is closed out.		<input type="checkbox"/> No, this finding cannot be closed out.			
Date:		Name:			

4.3.3	Stakeholder Consultation	Issues raised during stakeholder consultation, responses by certified entities and auditors' conclusion
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I.	Matters/Issues Raised:	<p>The following matters (as stated in the Questionnaires) were discussed:</p> <ul style="list-style-type: none"> a) There is transparency between the Estate Management and Stakeholders. Information which involves staff and workers are always been well communicated to them. b) There has been no complaint/grievance from stakeholders the stakeholders interviewed. The complaints and grievances procedures have been clearly explained to them. The person in charge has also explained to them how to lodge any complaint, if any. c) There is no Land Issue. All landowners have signed the land development agreement with the company and are satisfied with it. d) There is no social issue. Good relationship exist between landowners and the estate management e) There is no environmental issue. Estate has been developed and managed in compliance with all environmental requirements.
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II.	Responses by certified entity:	<ul style="list-style-type: none"> • There is no issue or negative feedback from the interviews • The management is pleased to hear that there is no issue from the stakeholders. This will encourage the management to enhance its performance for the improvement of the estate.
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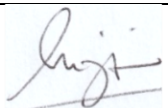
III.	Auditors' conclusion:	<ul style="list-style-type: none"> • Eight (8) respondents were randomly picked for the interview. They are two (2) local Longhouse Chiefs (Community Leaders) and staff and workers who are both local and foreign. • The level of transparency on information from the management to the stakeholders is good. There is no adverse feedback • They are satisfied with what are currently being offered to them. The Minimum Wage Ordinance has been adopted, housing facilities have been upgraded and basic amenities are provided. PPE and tools/equipment for working are also provided free of charge. • There is no land, social and environmental issues. • Payment of land rentals are also made in time and as the agreement signed by both parties in the early development stage. • Overall, the stakeholders are satisfied with what the Estate has provided for them.
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IV.	<p>Details of the Survey are attached:</p> <p>Employees (Staff & Workers) Local Communities and Landowners of Neighbouring Estate</p> <p>Stakeholders interviewed:</p> <p>a. Staff & Workers</p> <ol style="list-style-type: none"> 1. Kaiser – TKI Supervisor 2. Frankie Juki – Local, Landowner & Storekeeper 3. Cynthia Anak Steward – Local, Clerk 4. Heru Margentino – TKI, Maintenance worker 5. Muhamed Saleh – Local, Driver 6. Danny Lim – Company Director/Estate Manager <p>b. Local Landowners</p> <ol style="list-style-type: none"> 1. Gibson Anak Tulang (Longhouse chief) 2. Dohen Anak Segoh (longhouse chief) <p>Note: Interviews were conducted on personal basis (face to face). No issue/grievance was raised.</p> <p>Stakeholders interviewed are satisfied with the estate management and wish to see that this good relationship between them will be maintained throughout the project life.</p>
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5. OFFICIAL ACKNOWLEDGEMENT OF THE ASSESSMENT FINDINGS

5.1	<p>Signature of the Lead Auditor with Date</p> <p>The undersigned, being the Lead Auditor, declared to lead the audit team to conduct the Surveillance Audit 1 with integrity and care to derive on accurate findings.</p>
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Name of Lead Auditor:	Signature:	Date:
Milton James Adam		14.06.2025

5.2	<p>Signature of the Management Unit Representative with Date</p> <p>This is to acknowledge and confirm the audit visits / assessments described in this Report and the acceptance of the contents and findings in the said Audit Report.</p>		
Name:	Position:	Signature:	Date:
Danny Lim Chung Teck	Project Manager		14.06.2025

- END OF REPORT PART 3-1 -