

MSPO CERTIFICATION SUMMARY REPORT

NINJA ENTERPRISE SDN. BHD.

SURVEILLANCE 02

Remote Audit Date: 14/06/2021 – 15/06/2021

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MSPO Certification Summary Report

Company Name: Ninja Enterprise Sdn. Bhd.

Certifying Unit: Ninja Enterprise Sdn. Bhd.

Client Number: 92-115

Audit Type: ASA 02

Mode of Audit: Remote



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Abbreviations

CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
FFB	Fresh Fruit Bunch
GAP	Good Agricultural Practice
GPS	Global Positioning System
ISCC	International Sustainability & Carbon Certification
ISO	International Standard Organisation
MSPO	Malaysia Sustainable Palm Oil
NC	Non Conformity
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PK	Palm Kernel
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable Sustainable Palm Oil
RTE	Rare, Threatened and Endangered Species
SA8000	Social Accountability 8000
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
WHO	World Health Organization
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysia Palm Oil Certification Council
SDS	Safety Data Sheet

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1. INTRODUCTION

Ninja Enterprise Sdn, Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct an surveillance audit for its oil palm estate according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

1.1. Objective

The objective of this surveillance audit is to assess the estate by an independent certification body with the aim for compliance of the standard.

1.2. Scope

The assessment is based on the documentation established by the Ninja Enterprise Sdn. Bhd.

The supporting documents are provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked.

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantations and Organised Smallholders audit guidance;
2. Palm Oil Supply Chain Traceability Requirements

1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and one team member. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

Qualification of the Lead Auditor: Mohamad Norhisham Bin Mohd Salleh

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology;	Graduate in Applied Science (Major In Agrobiology).

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Requirement	Qualifications
vi) Business Management; or vii) Other relevant related fields	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	5 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors.
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified and appointed as lead auditor for MSPO scheme.
Field working experience in the palm oil sector or demonstrable equivalent	5 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	5 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed ISO 9001:2015 Lead Auditor course.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed ISO 45001:2018 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001:2015 Lead auditor course and auditor for MSPO scheme
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producers online course.

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Requirement	Qualifications
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

Qualification of Team Member

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Joseph Sim Siaw Seng	Graduate in Occupational Safety and Health Certificate.	Yes
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Joseph Sim Siaw Seng	4 years of working experience in Health and Safety and 3 years of working experience in plantations.	Yes
Successfully completed MPOCC endorsed lead auditor trainings	Joseph Sim Siaw Seng	Successfully completed MS2530 series of standards for Lead Auditors	Yes
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Joseph Sim Siaw Seng	Qualified and appointed as auditor for MSPO scheme.	Yes
Field working experience in the palm oil sector or demonstrable equivalent	Joseph Sim Siaw Seng	Qualified and appointed as auditor for MSPO scheme.	Yes

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Requirement	Name of Assessor	Qualification	Compliance
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use		Qualified and appointed as auditor for MSPO scheme.	Yes
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Joseph Sim Siaw Seng	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Joseph Sim Siaw Seng	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Joseph Sim Siaw Seng	Successfully completed basic SA 8000 training.	Yes
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Joseph Sim Siaw Seng	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course.	Yes
Completed High Conversation Value assessment	Joseph Sim Siaw Seng	Attended and completed the HCV-HCS for produces online course.	Yes
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Joseph Sim Siaw Seng	Able to communicate in Bahasa Malaysia, Mandarin and English	Yes

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2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews operational personnel, workers, stakeholders; review of documentation;
- Reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Final approval, certification decision and issuance of certificate.

Surveillance:

Surveillance audit conducted remotely on 14/06/2021 – 15/06/2021 covering the following activities but not limited to below:

Remote

- Confirmation of the appropriate interactive communication tools as describe in IAF MD4
- Virtual review of documentation established but not limited to below
 - Policies
 - Estate map
 - Land titles
 - Standard Operating Procedures
 - Work Flow Charts
 - Management Plans
 - Operating licenses and approvals
 - Operating records
 - Training records
 - Applicable Legislation Documents
- Virtual inspection of estate facilities and field activities;

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- Virtual interview operation personnel and field workers for understanding of work assigned;
- Virtual stakeholders communication; If required
- Reviewed revised and updated documentation established and implemented;
- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit

Remote Assessment

The audit of the estate is conducted according to the MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

The methodology for collection of objective evidence by means of virtual site inspections, observation of tasks and processes, interview workers and operation personnel, review of documentation and data.

This remote audit is conducted in accordance to MPOCC Updated Circular (22 March 2021) Guidance on Remote Audits due to Covid-19 Pandemic on travelling restrictions.

The remote audit follow the IAF MD4:2018 and as guided by the ISO 9001 Auditing Practices Group Guidance on Remote Audits

The communication tool applied for remote audit is WhatsApp and Telephone.

For the surveillance audit 2, Ninja Enterprise Sdn. Bhd. has 1 estate. Therefore, no selection required.

Table 2-1: Estate Selected

Name of Estate	Coordinates
Ninja Enterprise Sdn Bhd	6.005251°N, 117.9931°E

Non-conformance:

On the basis of the desk review, evidences presented during the audits as well as from the onsite visits non-conformance (NC) Major, Minor and Opportunity for Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded with 60 days from closing date of audit. For minor non-conformances raised and action plan to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be review and verify in the next audit.

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3. ORGANISATION INFORMATION

Ninja Enterprise Sdn. Bhd. is an oil palm plantation company located at Block 37, Lot D1, 4th Floor, Bandar Sandakan, Sabah.

The details of the divisions as below:

Name of Division	Location	Coordinates
Ninja Enterprise Div 1	Sungai Balang, 90739 Sandakan, Sabah	6.005251°N, 117.9931°E
Amed Enterprise Div 2	Jalan Beluran, Sandakan, Sabah	5.849444°N, 117.6781°E

3.1. Production volume

Name of Estate	Area (Ha)		Projected FFB Production (mt) (May 2021 to December 2021)
	Total*	Production**	
Ninja Enterprise Div 1	340.50	324.61	5,050.00
Amed Enterprise Div 2	81.90	76.19	1,285.00
Total	422.40	400.80	5,630.00

*includes productive and non-productive area (infrastructures, conservation, HCV, housing & office compound use, set aside area etc.)

**Immature + Mature Area

3.2. Planting Program for Each Division

Year / estate	Ninja Enterprise Division 1	Amed Enterprise Division 2	Remark
1989	-	4.20	-
1995	42.45	-	-
1996	13.50	-	-
1997	7.76	67.52	-
2005	79.52	-	-
2006	20.66	-	-
2007	91.51	-	-
2008	49.21	4.47	-
Total Mature	304.61	76.19	-
Total Immature		-	-
2020	20.00		
Total	324.61	76.19	-

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3.3. Replanting program for each division

Year of replanting	Planted area (ha) in each division		Total area to be replanted (ha)
	Ninja Enterprise Division 1	Amed Enterprise Division 2	
2022	-	-	-
2023	-	-	-
2024	20	25	45
TOTAL	20	25	43

3.4. Maps of Estate Location

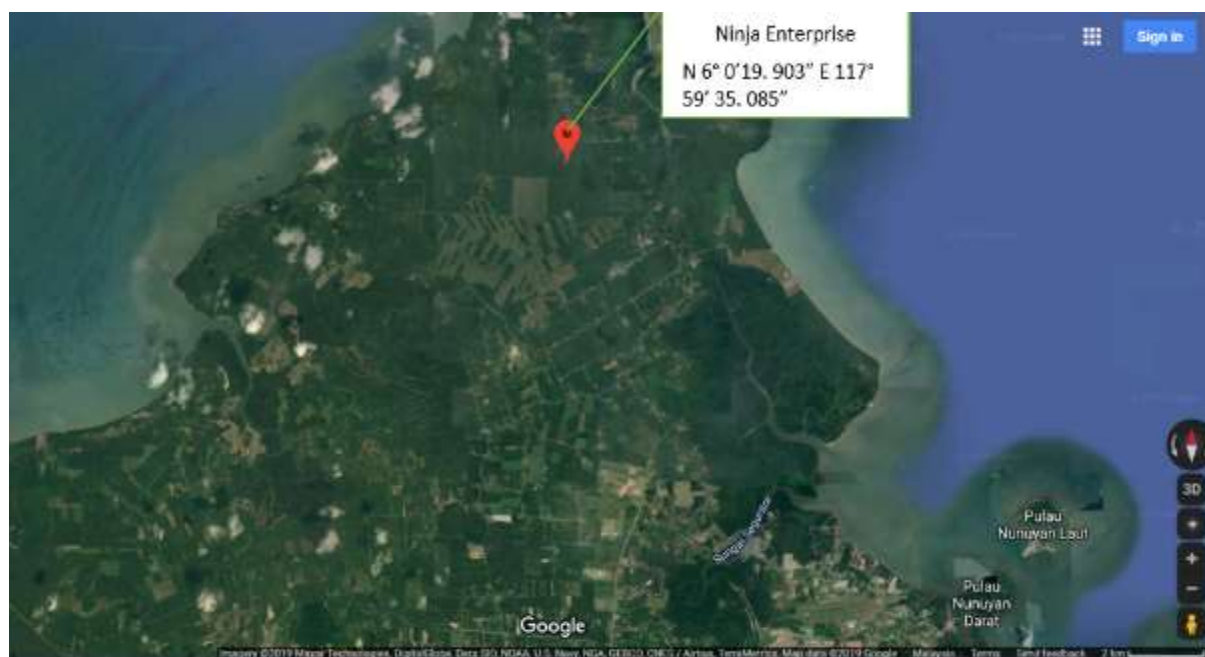


Figure 1: Ninja Enterprise Division 1 location.

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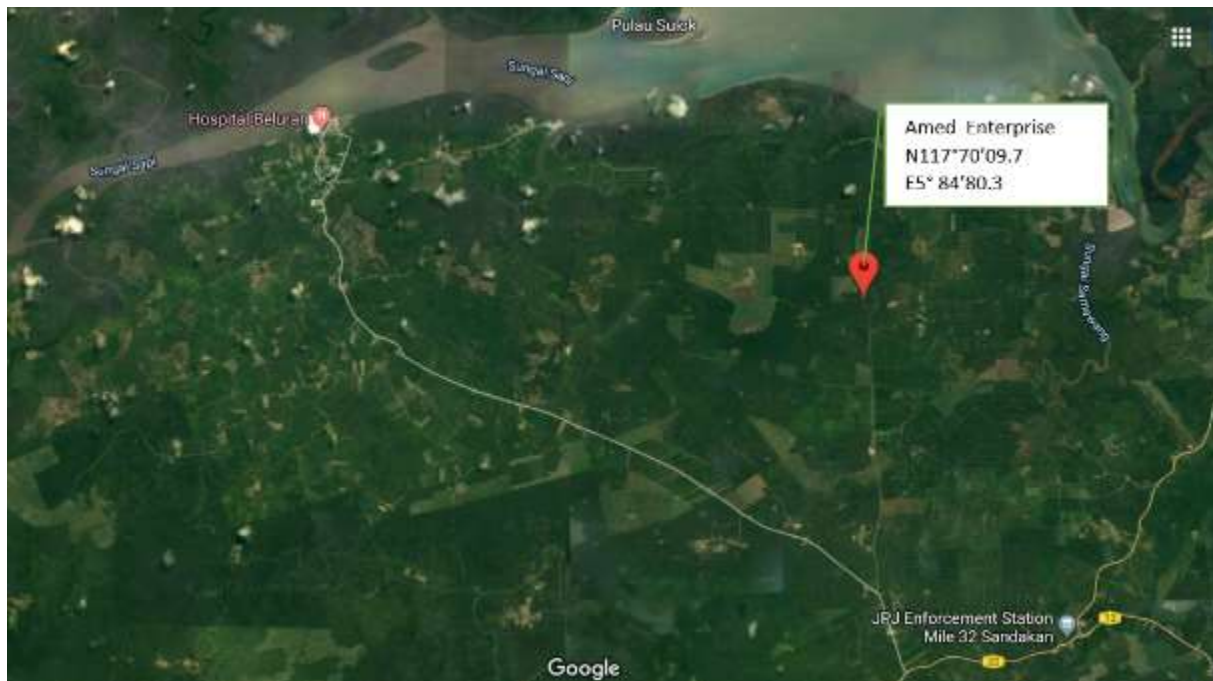


Figure 1: Amed Enterprise Division 2 location.

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4. CERTIFICATION ASSESSMENT

4.1. Annual Surveillance Audit 02

The objective of the audit is to assess the activities of the estate is in compliance with MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

4.1.1. Surveillance:

The remote surveillance audit is conducted on 14/06/2021 to 15/06/2021 covering one estate, Ninja Enterprise Sdn. Bhd.

During the last surveillance audit, there are 2 Major, 0 Minor, 6 Opportunities for Improvement (OFI) are raised.

During this audit, the major raised in the last audit, the audit team has review by means of virtual inspection of estate, conduct interviews, review and verify documents that are established, corrected and implemented appropriately by the estate management. The corrective measures implemented could be verified as appropriate.

The major non-conformances raise during the audit are closed out by means of documents review that are establish, revised and implemented appropriately and preventive actions taken.

For details of the assessment, refer summary of assessment for each indicator in section 4.3 of this report.

The audit findings if any, raised in this audit refer to Section 4.6 of this report.

4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

Therefore, there is no physical stakeholders consultation conducted for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 10/05/2021 to announce the audit of the certified unit. As at audit date on 14/06/2021 there are no comments received.

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4.3. Summary of Assessment

Principle and Criteria Assessment Summary

The assessment team conduct a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits with all criterions will be assessed. Evidences are sought for conformity with the MSPO 2530-3. The summary of the assessment as below, where the "Findings/Comments" column reflects the findings in accordance with each indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below in section 4.6

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	Ninja Enterprise Sdn. Bhd. (NESB) established MSPO Policy sign by Director dated 19/01/2019. Photo evidence confirmed the policy is display at office notice board. Stakeholder meeting with workers regarding policy awareness conducted on 04/01/2021. Stakeholder meeting and feedback via email to external stakeholders conducted on 21/05/2021. Phone call interview with workers informed, they aware of the MSPO policy.	Yes
4.1.1.2	NESB established Sustainable Policy sign by Director dated 19/02/2019. The policy statement states: Commitment to all laws, regulations and MSPO requirement for continual improvement.	Yes
4.1.2.1	NESB internal audit conducted by using the internal audit checklist dated 19/05/2021. There are 5 non-conformities raised and corrective action plan has been addressed on management review meeting dated 25/05/2021.	Yes
4.1.2.2	NESB established SOP for Internal audit dated 29/04/2019. The SOP described: 1. Assessment on strong point and weak point 2. Action plan and continual improvement plan 3. Review result by top management.	Yes
4.1.2.3	NESB conducted management review dated 25/05/2021. The management review includes internal audit result and action plan.	Yes
4.1.3.1	NESB conducted management review dated 25/01/2021. The management review agenda includes: 1. Internal audit result and action plan 2. Continual Improvement Plan	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>3. Traceability monitoring</p> <p>4. Training programme for year 2021</p> <p>5. Covid -19 matters.</p> <p>Interview with NESB management informed management review meeting is conducted once a year.</p>	
4.1.4.1	<p>NESB established CIP updated 06/06/2021. The Continual Improvement Plan (CIP) includes :</p> <p>1. Environment</p> <p>2. Social.</p> <p>3. Safety and health.</p> <p>Example:</p> <p>Activity:</p> <p>Building construct new oil trap at pump house.</p> <p>Time frame and completion date: 1 year, 25/05/2022</p> <p>Person in charge: Estate manager.</p> <p>Status: In progress.</p>	Yes
4.1.4.2	<p>NESB established SOP on New Information, techniques, equipment dated 24/04/2019.</p> <p>The SOP states on implementation and control, Point 1 'To train the operators or the employees involved in implementation of new information, techniques, and equipment.'</p> <p>No new techniques or new technology implemented as at audit date.</p>	Yes
4.1.4.3	<p>The SOP for New Information, techniques and equipment dated 24/04/2019.</p> <p>The SOP describe 'To train the operators or the employees involved in implementation of new information, techniques, and equipment.'</p> <p>Interview workers by phone call informed they are aware of the SOP for New Information, techniques, and equipment.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>NESB has established Stakeholders list updated on 01/05/2021.</p> <p>The stakeholders list includes:</p> <p>1. Neighbours</p> <p>2. Government Agencies</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>3. FFB collecting center</p> <p>4. Non-Government Organization</p> <p>5. Suppliers.</p> <p>Stakeholders invitation letter dated 21/05/2021 through email and management communicated information such as company policies, communication and consultation procedure and social evaluation form are shared in the email.</p> <p>Based on interview with management and stakeholders communication records, there are no request by stakeholders.</p> <p>Phone interview with workers informed they are aware of company policies and information displayed at notice boards.</p>	
4.2.1.2	<p>NESB established 'List of Transparency and information Documents' dated 19/06/2019.</p> <p>The List of Transparency and information documents are publicly displayed at office notice board.</p> <p>The documents are categorized into following:</p> <ol style="list-style-type: none"> 1. Transparency documents (Example: company policies, SOPs, and licenses) 2. Confidential documents (Example: financial report, bank statement, company budget). <p>Review on stakeholders request and response record book which located at office no request found as at audit date.</p>	Yes
4.2.2.1	<p>NESB has established flow chart for consultation and communication dated 16/03/2019.</p> <p>The communication method as following:</p> <ol style="list-style-type: none"> 1. Written procedure and circular 2. Meeting 3. Training and briefing 4. Complaint & grievance 5. Information procedure. <p>Photo review of flow chart for consultation and communication process is displayed at estate notice board.</p>	Yes
4.2.2.2	<p>NESB organization chart 2021 and Communication and consultation procedure stated Estate Manager is person in charge.</p>	Yes
4.2.2.3	<p>NESB established Stakeholders List updated on 01/05/2021 includes all applicable stakeholders.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	NESB has shared stakeholder's meeting notification and stakeholders evaluation form for social impacts to relevant stakeholders via email, dated 21/05/2021. Consultation and communication flow chart include period to solve the input from stakeholders is within one month.	
4.2.3.1	NESB has established the SOP Traceability dated 20/04/2019. Flow chart has shown the flow of FFB traceability from field until the collecting center. Traceability documents include FFB transportation form, delivery chit, FFB weighbridge ticket, and estate FFB record book. Traceability system are inspected on daily basis.	Yes
4.2.3.2	NESB conducted internal audit on 29/05/2021 which include traceability assessment. There are no non conformity raised for traceability system.	Yes
4.2.3.3	NESB established Organization chart 2021 and letter of Appointment dated 18/04/2020 which stated office clerk is responsible on implementation and maintain traceability system.	Yes
4.2.3.4	NESB sales and delivery notes are maintained in the estate office. Sampled records on 13/06/2021 from NESB to dealer are available and well maintained. Example: FFB delivery chit information; <ol style="list-style-type: none">1. DO Number;2. Date;3. Collecting centre;4. FFB weight. Mill / dealers weighbridge information; <ol style="list-style-type: none">1. Ticket no;2. DO number;3. FFB net weight.	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	NESB established legal register included list of related laws, regulations and guidelines updated 14/06/2021. Example:	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Wildlife conservation 1997 (regulations 1998) Prevention and Control of Infectious Diseases Act 1988. <p>NESB established list of licenses and permits is reviewed.</p> <p>Example:</p> <ul style="list-style-type: none"> MPOB license valid dated 01/09/2020 – 31/08/2021 Permit Barangan Kawalan Berjadual (Diesel) valid dated 20/08/2020 – 19/08/2021. 	
4.3.1.2	<p>NESB established legal register included list of related laws, regulations and guidelines updated 14/06/2021.</p> <p>Example:</p> <ul style="list-style-type: none"> Prevention and Control of Infectious Diseases Act 1988 Emergency “Employees’ minimum standard of housing, accommodations and amenities” (Amendment) Ordinance 2021 	Yes
4.3.1.3	NESB established legal register flow chart dated 18/06/2019 states the legal register will be updated when necessary.	Yes
4.3.1.4	Document review on the appointment letter, NESB appointed a staff as person responsible for updating legal documents, regulations and licenses dated 16/04/2020.	Yes
4.3.2.1	<p>NESB land titles are native titles issued by Sabah Land Authority.</p> <p>Therefore, will not diminish land use rights of other users since the owner is native people.</p>	Yes
4.3.2.2	<p>NESB land titles are native titles issued by Sabah Land Authority.</p> <p>Document review on NESB land titles, the actual usage of land is cultivation of agricultural crops of economic value.</p>	Yes
4.3.2.3	<p>NESB land titles includes maps, total area, location and boundary stone numbering.</p> <p>Remote photo verification, boundary marker is marked with a boundary stone and wooden stick in red.</p>	Yes
4.3.2.4	No dispute from previous owners since the NESB land titles are native titles issued by Sabah Land Authority.	Yes
4.3.3.1	NESB land titles are native titles issued by Sabah Land Authority. No customary land titles listed in the summary of land titles.	Yes
4.3.3.2	There is no customary right land leased or owned by NESB. Therefore, no maps established.	Yes
4.3.3.3	There is no customary land leased or owned by NESB. Therefore, no FPIC or negotiated documents established.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>NESB established SIA summary updated 24/03/2021.</p> <p>Remote document review on SIA conducted, there are five (5) positive impact and there is no negative impact from internal and external stakeholders.</p> <p>Example:</p> <p>Activity: Provide sports area for workers</p> <p>Positive: Increase awareness on health and wellbeing</p> <p>Action plan: To construct recreational area for workers</p> <p>Person in charge: Estate Manager and staff</p> <p>Timeline: In consideration by management.</p>	Yes
4.4.2.1	<p>NESB established compliant and grievance flow chart dated 04/04/2019.</p> <p>The flow chart described:</p> <ol style="list-style-type: none"> 1. Complaints & grievances of employee/non-employee related to all things 2. The complaints reporting to the manager within 10 days using complaint & grievances form 3. Estate management to discuss, investigate & inform complainant the decision and resolution within 30 working days 4. If No, the complaint is forward to Director within 10 days 5. Director will investigate & inform complaint the decision within 30 working days. <p>The complaint and grievance procedure is displayed at estate office notice board. This has been verified via pictorial evidences shared.</p> <p>Phone call interview with workers informed they aware on the complaint and grievance procedure.</p>	Yes
4.4.2.2	<p>NESB established compliant and grievance flow chart which states timeline to resolution of complaint and grievance within 30 working days.</p> <p>Review complaint record, no complaint lodged either by workers or external holders as at audit date.</p> <p>Phone call interview with workers, no complaint lodged.</p>	Yes
4.4.2.3	<p>Photo evidence provided complaint form and box are displayed at office area.</p> <p>Complaint and grievance form and book records has established. Complaint box available at office area.</p> <p>Phone call interview with workers informed they are aware of the complaints forms at estate office.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.2.4	Remote document reviewed on briefing records NESB conducted complaint and grievances procedure training to estate workers on 11/02/2021. NESB communicate with external stakeholders via emails dated 21/05/2021 includes information on compliant and grievances procedure. Interview with workers confirmed they are attended the training conducted.	Yes
4.4.2.5	Remote document verify, NESB has maintained records from 2019 onwards. Review of complaint records there are no complaints lodged by workers and external parties.	Yes
4.4.3.1	NESB provide work opportunities by hiring locals people for estate operation such as driver and office admin work and field supervisor.	Yes
4.4.4.1	NESB established Occupational Safety and Health policy updated 12/05/2020 signed by Director. The policy describes, " <i>Bertanggung jawab menyediakan alat-alat seperti pelindung muka juga memberi taklimat kepada semua peringkat syarikat berkenaan SOP bagi mengelakkan penyakit berjangkit.</i> " Photo verification confirmed OSH policy is displayed at the estate notice board. Remote document reviewed on briefing records confirmed OSH policy briefing conducted on 04/01/2021 to estate workers.	Yes
4.4.4.2	a NESB established Occupational Safety and Health policy updated 06/04/2021 signed by Director. Remote document reviewed on company policies briefing includes OSH policy conducted on 04/01/2021. Phone call interview with estate workers informed they are briefed on the safety and health practices in the workplace.	Yes
	b HIRARC is established by NESB for respective operation activities applicable based on the risk assessment table, last updated 06/04/2021. The table with headings: Activity, Hazard, Risk and Effects, Risk Control (Existing Control), Risk Assessment after Control (Consequences, Likelihood, Description) Recommended Control and PIC. Example: Grocery shopping at city Hazard: Covid 19 Virus Effect: Cough, fever, if chronic might cause death Existing control: Face mask, social distance and hand sanitizer Risk rating before: L-4, S-5, R-20 (High)	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Additional control: Covid 19 prevention briefing and sanitize before going back home</p> <p>PIC: Staff and Mandore</p> <p>Status: Continuously</p> <p>Remote document reviewed on and phone call interview with harvesters informed Covid 19 Prevention briefing conducted on 04/01/2021.</p>	
c i	<p>NESB established Annual Training Programme year 2020 and year 2021.</p> <p>Remote document reviewed on training records confirmed trainings conducted to workers for chemical spraying dated 29/01/2021 and tractor driving dated 02/02/2021.</p>	Yes
c ii	<p>Photo verification at NESB chemical, lubricant and fertilizer store confirmed SDS and warning signage are displayed.</p> <p>Example of SDS:</p> <ul style="list-style-type: none"> Chemical Elike 20 WG Metsulfuron Methyl Fertilizer BM Ammonium Chloride Lubricant Shell Spirax S2 A90. <p>Photo verification all chemicals are arranged and kept in store properly with original label.</p>	Yes
d	<p>NESB HIRARC assessment table, type of PPE for chemical handling is identified in accordance to CHRA report dated 06/05/2019.</p> <p>Example:</p> <p>Hand glove, face mask, apron, goggle and boots.</p> <p>Remote document reviewed on PPE issuance record is well maintained.</p>	Yes
e	<p>NESB established SOP safe handling of chemical used dated 25/04/2019 and also adopt safety data sheet for chemical storage and handling.</p> <p>Remote document reviewed on training records, safety work practice at chemical store briefed to workers on 29/01/2021.</p> <p>Phone call interview with NESB estate workers informed they have been briefed on the procedure.</p>	Yes
f	<p>Remote document reviewed on the appointment letter dated 18/04/2020, NESB appointed staff as person responsible for safety and health.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment		Compliance
	g	<p>NESB has total of 52 employees. It is above the minimum requirements of 40 or more persons employed at the place of work to establish an OSH committee in accordance to Occupational Safety and Health Act 1994 Section 30. Therefore, NESB conducted OSH meeting quarterly.</p> <p>Remote document reviewed on minutes of NESB OSH meeting conducted on 07/01/2021 and 06/04/2021 and attended by workers and management representatives.</p> <p>OSH meeting agenda discussed on PPE usage, housing cleanliness and road safety.</p>	Yes
	h	<p>NESB established emergency response procedure and accident flowchart dated 25/03/2021.</p> <p>Remote document reviewed on emergency response plan and photo verification confirmed emergency evacuation layout and emergency contact number are displayed at notice board.</p> <p>Phone call interview with estate workers informed they are briefed of the location of emergency assembly point.</p>	Yes
	i	<p>Photo verification on the NESB training records confirmed 5 estate workers includes storekeeper, field conductor, harvesters and mechanics attended the internal First Aid Training dated 02/03/2019 and 30/06/2021 respectively.</p> <p>Photo verification confirmed emergency contact numbers are displayed at notice board and first aid kit available at estate office and chemical store.</p>	Yes
	j	<p>Remote document reviewed on NESB accident records, no accident or injuries reported as to audit date.</p> <p>Annual Accident Report of NESB for year 2020 submitted to DOSH dated 18/01/2021. No accident reported in year 2020.</p>	Yes
4.4.5.1	<p>NESB established Ethical and Human Right Policy dated 19/02/2019 sign by Director. The policy stated:</p> <p>To respect and protect human right, as stated in the United Nation human right Declaration, and individual right in all area included third party contractor.</p> <p>Reviewed and verified pictorial evidences of the policy displayed at office notice board.</p> <p>Remote document review on briefing records and phone call interview with estate workers, Social Policy briefing is conducted on 04/01/2021.</p>		Yes
4.4.5.2	<p>NESB has established Ethical and Human Right Policy dated 19/02/2019 sign by Director.</p> <p>The policy stated:</p> <p>Provide fair and equal job opportunity to all workers.</p>		Yes

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Indicator	Summary of Assessment	Compliance
	<p>Reviewed and verified pictorial evidences of the policy displayed at office notice board.</p> <p>Phone call interview with workers informed, they are briefed on company policy and equal opportunity is provided from company.</p>	
4.4.5.3	<p>NESB established contract agreement for workers accordance to applicable laws and regulations of Sabah labour ordinance. The contract agreement are signed by both estate management and workers.</p> <p>The contract agreement states the pay rate of RM46.15 per day in accordance to the Minimum Wage Order 2020.</p> <p>Remote document review on workers pay slip May 2021 confirmed the payment paid as agreeable rate between workers and estate management.</p> <p>Phone call interview with workers informed they are briefed on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	Yes
4.4.5.4	NESB did not engage any contractors, therefore, no contractor worker wages monitoring required.	Yes
4.4.5.5	Remote document verify, NESB established list of workers that contain name, gender, date of birth, date joined, job description, period of joined and nationality.	Yes
4.4.5.6	<p>NESB established employment contract signed by both estate management and workers.</p> <p>The contract agreement is in Bahasa Malaysia which can be understood by workers.</p> <p>Phone call interview with workers informed they are aware on employment contract signed and its contents. They are provided a copy for their safekeeping.</p>	Yes
4.4.5.7	<p>NESB used the check roll records system to monitor the workers reporting work and record workers working hours on daily basis.</p> <p>Photo evidence of working hours displayed at office notice board verified.</p> <p>Phone call interview with chemical sprayer workers informed they are aware on the working hours and overtime.</p>	Yes
4.4.5.8	<p>NESB established dailys working hours for employees.</p> <p>The working hours for estate starts from 5:30am to 2:00 pm with rest time from 10:00am to 11:00am.</p> <p>Photo reviews working hours is displayed at office notice board.</p> <p>Phone call interview with workers informed they understand the working hours and overtime time.</p>	Yes
4.4.5.9	NESB established pay slip records to document workers' wages.	Yes

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Indicator	Summary of Assessment	Compliance
	<p>Reviewed and verified pay slip for May 2021, workers are paid on piece rated basis for harvesting and manuring.</p> <p>Reviewed May 2021 workers pay slip, public holiday and working day rate as described in the contract agreement in accordance to Minimum Wage Order (amended 2020).</p> <p>Phone call interview with workers informed, the wages document is in Bahasa Malaysia language.</p>	
4.4.5.10	NESB provide benefits to workers such as medical care, SOCSO, housing, water and electricity.	Yes
4.4.5.11	<p>NESB follow industry best practices for housing and amenities.</p> <p>Remote photos verification, water and electricity is provided at housing area.</p> <p>Phone call interview with workers informed, they are provided with basic amenities such as water and electricity and kitchen.</p>	Yes
4.4.5.12	<p>NESB established Sexual Harassment Policy dated 19/02/2019 sign by Director.</p> <p>Policy stated:</p> <p>NESB is committed to provide conducive, safe and free from sexual harassment working environment.</p> <p>Grievance book review no complaint found as at audit date.</p> <p>Review on NESB grievance records and Interview with female workers by phone call informed there is no sexual harassment case in the NESB.</p>	Yes
4.4.5.13	<p>NESB established Ethical and Human Right Policy dated 19/02/2019 sign by Director.</p> <p>Pictorial evidence of the policy and displayed at office notice board is verified.</p> <p>Workers stakeholder meeting is conducted on 01/01/2021 to discuss matter relater to worker welfare.</p> <p>Phone interview with estate management and workers informed there is no any trade union formed at NESB.</p>	Yes
4.4.5.14	<p>NESB established Social Policy dated 19/02/2019 sign by Director.</p> <p>The policy described:</p> <p>To ensure no child or young person under 18 years old working or involved in any works other than allowed by law.</p> <p>Review on workers master list and interview workers by phone call informed no child and young labour working at this estate.</p>	Yes
4.4.6.1	NESB established training programs for the staff and workers for year 2021 dated 05/01/2021.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Example of training conducted:</p> <ol style="list-style-type: none"> 1. Complaint and grievance procedure dated 11/02/2021 2. Manuring dated 19/01/2021 3. Chemical spraying dated 29/01/2021. <p>Review of the training record includes summary of the training, material, photo and attendance list.</p> <p>Phone call interview with workers informed they attended the training and aware of the harvesting SOP.</p>	
4.4.6.2	<p>Training matrix is established for individual to provide the specific skill and competency on job.</p> <p>NESB established the individual training matrix easy to trace training conducted to workers.</p> <p>Example: Chemical spraying SOP training on 29/01/2021.</p>	Yes
4.4.6.3	<p>NESB training program established for 2021 for workers based on job task.</p> <p>Example :</p> <ol style="list-style-type: none"> 1. Training on company policies 2. Training on chemical spraying 3. Training on tractor driving. 	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>NESB established Environmental Policy dated 19/02/2019 signed by Director.</p> <p>The policy stated to minimize the environmental impact of its operations and to understand the importance of preserving nature.</p> <p>Phone call interview with workers informed they are aware of environmental impacts and policy.</p> <p>Virtual photos provided, verified the environmental policy is publicly displayed at estate notice board.</p> <p>NESB established environment management plan dated 13/04/2021.</p> <p>The plan includes the activities, environmental aspects, environmental impacts, improvement plan, monitoring plan and person in-charge.</p> <p>Phone call interview with workers confirmed they are aware of the environmental issues and management plan.</p>	Yes
4.5.1.2	<p>a Remotely review NESB Environmental Policy dated 19/02/2019 states the objective to minimize the environmental impact of its operations and to understand the importance of preserving nature.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Remote documents reviewed confirmed environment policy briefing conducted on 04/01/2021.</p> <p>Phone call interview with workers informed they are aware of environmental policy and objective.</p>	
b	<p>NESB established Environment Management Plan dated 13/04/2021 and include environmental aspect and impact assessment for estate operations such as chemical spraying, manuring and transport of FFB.</p> <p>Example:</p> <p>Activities: Chemical spraying</p> <p>Environment Aspect: Incorrect disposal of contaminated containers</p> <p>Environment Negative impact: Cause water and soil pollution</p> <p>Mitigation/improvement plan: Triple Rinsing, mark and reuse the used chemical containers to store water for field use.</p> <p>Responsibility: Staff and Mandore</p> <p>Status: Continuously</p> <p>Remotely review the empty chemical containers records dated May 2021 which reused for chemical spraying activities.</p>	Yes
4.5.1.3	<p>NESB established Environment Management plan dated 13/04/2021 include mitigation for negative impact.</p> <p>Example of negative impact:</p> <p>Activities: Vehicle maintenance</p> <p>Environment Aspect: Oil spillages</p> <p>Environment Negative impact: Cause water and soil pollution</p> <p>Mitigation/improvement plan: Install oil traps and provide drip tray</p> <p>Responsibility: Staff and Mandore</p> <p>Status: Completed</p> <p>Remotely photo review the oil trap is installed and well maintained.</p> <p>Major non-conformity 01 :</p> <p>NESD established Environmental Management Plan dated 13/04/2021 to mitigate the negative impacts. Reviewed on the Environment Management Plan, the positive impacts are not identified and promoted.</p>	No
4.5.1.4	<p>NESB established Continuous Improvement Plan updated 06/06/2021.</p> <p>Example of positive impact:</p> <p>Activity: Manuring</p> <p>Aspect: Empty fertilizer bags.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Action for promotion: Recycle and reuse the empty fertilizer bags for loose fruit collection.</p> <p>PIC: Staff and Mandore</p> <p>Status: Continuously.</p> <p>Phone call interview with manuring workers informed empty fertilizer bag is reuse for loose fruit collection.</p>	
4.5.1.5	<p>NESB established training program year 2021 dated 05/01/2021 include environment training and policy.</p> <p>Example training conducted:</p> <ul style="list-style-type: none"> Environmental policy briefing conducted on 04/01/2021. Chemical spraying conducted on 29/01/2021. <p>Phone call interview workers informed they are brief on company environmental policy and chemical spraying SOP such as no chemical application is allowed at buffer zones.</p>	Yes
4.5.1.6	<p>Remote document reviewed on NESB environmental meeting minutes confirmed conducted on 06/04/2021 with workers to discuss on environmental issue such as oil spillage at workshop, zero burning and housing cleanliness.</p> <p>Phone call interview with workers informed they discussed environmental topics in the meeting.</p>	Yes
4.5.2.1	<p>NESB established diesel consumption records for year 2017, 2018 and 2019 as baseline value and compare with actual diesel usage in year 2020 to monitor non-renewable energy usage.</p> <p>Remote document reviewed the diesel consumption record for year 2020, the diesel usage is above the average baseline value due to new road maintenance operation.</p> <p>Phone call interview with NESB management and FFB tractor driver informed more road maintenance activities in between January until May 2021.</p>	Yes
4.5.2.2	<p>NESB established year 2021 annual budget for diesel consumption and and monitor monthly consumption against actual.</p> <p>Remotely review the current actual diesel usage until May 2021 is below the annual budget due to low FFB production.</p>	Yes
4.5.2.3	NESB installed solar panel as renewable energy for estate office use.	Yes
4.5.3.1	<p>NESB established waste management plan dated 27/01/2021 include wastes identification and disposal methods.</p> <p>Wastes generated identified into 3 categories, solid, liquid and gas.</p> <p>Example type of wastes and sources:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services					
Indicator	Summary of Assessment				Compliance
	Type	Waste	Sources	Action Plan	
	Solid	Empty chemical containers	Chemical spraying	Triple rinse, label and reuse for premix purposes	
	Remote photos review identified the empty chemical containers are properly label and reuse for premix purposes.				
4.5.3.2	a	<p>NESB established waste management plan dated 27/01/2021.</p> <p>The sources of wastes and pollutions are identified and monitored.</p> <p>Waste: Empty fertilizer bags</p> <p>Source: Manuring</p> <p>Location: Used empty fertilizer store</p> <p>Disposition method: Reused to collect loose fruits</p> <p>Monitoring Plan: Proper monitoring, storage and recycle of waste</p> <p>Responsibility: Staff and Mandore</p> <p>Pollution: Soil Pollution.</p> <p>Phone call interview with workers informed empty fertilizer bags are triple rinse and recycle for loose fruit collection.</p>			Yes
	b	<p>NESB waste management plan identifies type of wastes generated that could be reduce, reuse and re-cycle.</p> <p>Example:</p> <p>Waste: Empty chemical container</p> <p>Method: Reused</p> <p>Usage for: Chemical pre-mix.</p> <p>Phone call interview with workers informed they reuse the empty chemical containers after the empty chemical containers been triple rinsed.</p>			Yes
4.5.3.3		<p>NESB established SOP Control of Chemical Usage dated 25/04/2019.</p> <p>Remote photo review the empty chemical containers are properly marked and re-used for chemical premix purposes according to SOP.</p> <p>In addition, NESB adopt the SDS for handling of used chemicals and disposal.</p> <p>Phone call interview with estate workers informed they are aware of the safe handling of used chemicals and disposal.</p>			Yes
4.5.3.4		<p>NESB Environmental management plan established updated on 13/04/2021.</p> <p>Photo verification on chemical store and phone call interview with chemical sprayers confirmed the used chemical containers marks with "X" in red colour and reuse for chemical premix purposes only.</p>			Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																				
Indicator	Summary of Assessment			Compliance																
4.5.3.5	No landfill established in the NESB estate. All domestic wastes are collected and disposed at designated collection area.			Yes																
4.5.4.1	<div>NESB established sources, types of wastes and management plan with latest review on 27/01/2021 include list of wastes generated and management plan has identified solid, liquid and gaseous.</div> <table><tr><td>Category</td><td>Source</td><td>Waste</td><td>Disposal / treatment method</td></tr><tr><td>Solid</td><td>Manuring</td><td>Empty fertilizer bags</td><td>Reuse for loose fruit collection</td></tr><tr><td>Liquid</td><td>Chemical Mixing</td><td>Chemical spillages</td><td>Spill kits, bunds and pits provided.</td></tr><tr><td>Gaseous</td><td>Farm tractor / generator set</td><td>Smoke</td><td>Regular maintenance of machines.</td></tr></table> <div>Phone call interview with workers informed, empty fertilizer bags are used to collect loose fruit.</div>			Category	Source	Waste	Disposal / treatment method	Solid	Manuring	Empty fertilizer bags	Reuse for loose fruit collection	Liquid	Chemical Mixing	Chemical spillages	Spill kits, bunds and pits provided.	Gaseous	Farm tractor / generator set	Smoke	Regular maintenance of machines.	Yes
Category	Source	Waste	Disposal / treatment method																	
Solid	Manuring	Empty fertilizer bags	Reuse for loose fruit collection																	
Liquid	Chemical Mixing	Chemical spillages	Spill kits, bunds and pits provided.																	
Gaseous	Farm tractor / generator set	Smoke	Regular maintenance of machines.																	
4.5.4.2	<div>NESB established Environmental Management Plan dated 13/04/2021 include action plan to reduce pollutants.</div> <div>Major non-conformity 02:</div> <div>Reviewed on the Environmental Management Plan dated 13/04/2021, no action plan to reduce the impacts of greenhouse gaseous emission such as CO₂ and CO from estate operations.</div>			No																
4.5.5.1	a	<div>NESB established water management plan dated 17/05/2021 describes sources and usage.</div> <table><tr><td>Sources</td><td>Usage</td></tr><tr><td>Rain water</td><td>Domestic purposes and Operation</td></tr><tr><td>Water catchment / pond</td><td>Operation</td></tr></table>		Sources	Usage	Rain water	Domestic purposes and Operation	Water catchment / pond	Operation	Yes										
Sources	Usage																			
Rain water	Domestic purposes and Operation																			
Water catchment / pond	Operation																			
	b	<div>NESB do not have permanent stream or river flowing through.. The stream at Ninja and Amed division are non-permanent with water available during rainy or monsoon season to drain excess water out of the blocks.</div> <div>Therefore, no monitoring of incoming and outgoing water required.</div> <div>However, no fertiliser or chemical application allowed along the stream to prevent contamination.</div>		Yes																
	c	<div>NESB established water management plan dated 17/05/2021 describe the source and usage of water.</div> <div>Photo verification at worker housing and phone call interview with workers informed water from rain harvesting are used for domestic usage</div>		Yes																

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>All empty chemical containers washing and rinsing water is recycled for premix usage.</p> <p>Phone call interview with worker informed the rinsing water from the empty chemical container is reuse for chemical premix.</p>	
	<p>d NESB maintained buffer zones at the non-permanent stream flowing through Ninja and Amed division.</p> <p>To avoid contamination of the water during rainy or monsoon season, no application of fertiliser and chemicals are along.</p> <p>Photo verification palm tree are marked with red and white colour to avoid workers apply chemicals and fertilizers within the marking area.</p>	Yes
	<p>e Photos reviewed observed Ninja and Amed division buffer zone along the non-permanent stream is well maintained and no natural vegetation removed.</p>	Yes
	<p>f Phone call interviewed with NESB estate management and photos reviewed, there are no bore wells constructed to extract ground water.</p>	Yes
4.5.5.2	Phone call interviewed with NESB estate management and photos reviewed, there are no bunds, weirs and dams constructed across the non-permanent stream passing through estate.	Yes
4.5.5.3	<p>NESB established water management plan dated 17/05/2021 describes that rain harvesting is practice by estate for domestic uses.</p> <p>Photo verification of worker housing and phone call interview with workers confirmed rain water was collected for domestic usage.</p>	Yes
4.5.6.1	<p>a NESB established management plan of rare threatened or endangered species conservation area, been identified with reference to checklist protected wildlife species in Sabah dated 22/05/2019. Stated in the management plan list of wildlife sighted.</p> <p>Type of wildlife found such as different insects, birds and animals.</p>	Yes
	<p>b NESB monitor wildlife in and surrounding of the estate.</p> <p>The signage of prohibition on wildlife animal and no hunting is installed in the field.</p> <p>Phone call interview with workers informed no hunting are allowed and any sighted of wildlife to inform the management.</p> <p>Example of the wildlife found: Wild boar and brown eagle.</p>	Yes
4.5.6.2	<p>a NESB management plan to protect wildlife and RTE established dated 22/05/2019.</p> <p>The wildlife and no hunting signage installed in the field describe the illegal hunting is not allowed in accordance to 'Enakmen Pemeliharaan Hidupan Liar 1997' and related punishment.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services

Indicator	Summary of Assessment	Compliance
	<p>Photo verification of estate notice board, prohibition of illegal hunting and type of RTE species are properly displayed.</p> <p>Phone call interview with workers informed no illegal hunting in the estate by workers and will feedback to estate management when sighted any wildlife in the estate.</p>	
b	Signboards are installed at buffer zone with no illegal hunting. Phone call interview with workers informed no illegal or inappropriate hunting, fishing or collecting activities allowed in the estate and penalty in hunting or capturing any wildlife.	Yes
4.5.6.3	<p>NESB established wildlife monitoring records updated on 15/05/2021.</p> <p>The monitoring at the respective area is at weekly basis.</p> <p>Remote document reviewed on monitoring record; latest monitoring was on 15/05/2021.</p> <p>Date wildlife sighted: 15/05/2021</p> <p>Wildlife sighted: Burung Hantu.</p>	Yes
4.5.7.1	<p>NESB established no burning policy signed by Director dated 19/02/2019.</p> <p>Remote photo verification at field operation, buffer zone and labor quarters no open burning activities found.</p> <p>Briefing on zero burning policies to workers was conducted on 04/01/2021.</p>	Yes
4.5.7.2	<p>NESB adopt the field handbook, vol. 2, as a guideline to treat crop with diseases. NESB practices fell, chipping method when there is disease occur.</p> <p>There are no serious palm diseases sighted during the field visits that require burning. Therefore, no special approval for open burning from the relevant authorities.</p>	Yes
4.5.7.3	<p>NESB established no burning policy signed by Director dated 19/02/2019.</p> <p>There are no application documents for approval of controlled burning sighted.</p>	Yes
4.5.7.4	Remote photo verification and phone call interview with management confirmed there is no replanting in year 2021. Therefore, no sighting of palm felled, chipped and mulched.	Yes

Principle 6: Best Practices

Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>NESB adopted the Field Book Oil palm planting volume 1, 2 and 3 as SOP for best management practices. The SOP cover Nursery, Mature and Immature activities.</p> <p>NESB established SOP as follows:</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> SOP for harvesting operation SOP for manuring operation SOP for spraying operation <p>Example training conducted:</p> <ul style="list-style-type: none"> Harvesting SOP on 11/01/2021 Manuring SOP on 19/01/2021. <p>Document reviewed on training record and phone call interview with harvester informed they understand the SOP for harvesting.</p>	
4.6.1.2	<p>NESB adopted the Field Book Oil palm planting volume 1, 2 and 3 as SOP for best management practices</p> <p>Field book oil palm planting describes in page 54 that terraces of platform are constructed in steeper areas in order to:</p> <ul style="list-style-type: none"> Facilitate effective establishment, maintenance and harvesting of palms Minimize soil erosion Reduce rainwater runoff and nutrient losses. <p>Phone call interview with estate manager and workers informed no planting on hilly area and steep terrains.</p> <p>Photo verification at NESB fields and document reviewed on estate map confirmed there is no planting on slopes.</p>	Yes
4.6.1.3	<p>NESB established block markers for each block that include block number and block size, year of planting and planting material.</p> <p>Photo verification on field confirmed block marker is installed as below:</p> <p>Block C1OB, 800 acres, 2008 planted, GH seedling.</p>	Yes
4.6.2.1	<p>NESB established financial and budget for 3 years from year 2021 to 2023 dated 17/05/2021.</p> <p>The content of financial plan includes:</p> <ul style="list-style-type: none"> FFB production FFB price Expenses CIP. <p>Phone call interview with estate management informed implementation of budget allocated are monitored to ensure company financial are in order.</p>	Yes
4.6.2.2	NESB established annual replanting programme from year 2020 to 2024.	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Remote document reviewed and phone call interview with estate in-charge informed the latest replanting programme on year 2024 as planned.	
4.6.2.3	<p>NESB established financial and budget from year 2021 to year 2023 dated 17/05/2021 with following:</p> <ul style="list-style-type: none"> • FFB projection • Cost of production per/mt FFB. • Price forecast. • Yield per ha. 	Yes
4.6.2.4	<p>NESB monitor the monthly financial for profit and loss and compared against budget. Sighted February 2021 financial statement recorded and documented.</p> <p>Interview with estate management informed they are monitoring and ensuring the cost within the budget limit.</p>	Yes
4.6.3.1	<p>NESB establish pricing mechanism for purchase of chemicals and fertilizer using quotation and purchase order.</p> <p>Example:</p> <p>Purchase order for chemical and fertilizer is recorded and maintained.</p> <p>The quotation and purchase order describes the product, price and terms and conditions.</p>	Yes
4.6.3.2	<p>NESB purchased fertilizer from the suppliers using purchase order.</p> <p>The invoices dated 25/05/2021 from supplier describes the product pricing and payment terms.</p> <p>Document review on payment voucher issued to supplier is paid in timely manner as agreed by both parties.</p>	Yes
4.6.4.1	<p>Phone call interviewed with NESB management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.2	<p>Phone call interviewed with NESB management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.3	<p>Phone call interviewed with NESB management informed does not engage contractors. Therefore, no documents established.</p> <p>Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.</p>	Yes
4.6.4.4	<p>Phone call interviewed with NESB management informed does not engage contractors. Therefore, no documents established.</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	Remote document reviewed on stakeholders list and phone call interview with estate in charge confirmed no contractor engaged.	

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	NESB land titles and planting statement are review and there is no new land acquire. The last planting is on 1991 for Ninja division and 1989 for Amed division. Review on photo evidences and interview with NESB management team informed no high biodiversity area within estate.	Yes
4.7.1.2	NESB planting statement is review and field photos confirmed no replanting programme for year 2021. Thus there is no PMM conducted.	Yes
4.7.2.1	NESB estate map, planting statement and field photos are review and confirmed there is no peat land.	Yes
4.7.3.1	NESB estate map, planting statement and field photos are review and confirmed there is no new planting. Therefore, no SEIA conducted.	Yes
4.7.3.2	NESB estate map, planting statement and field photos are review and confirmed there is no new planting. Therefore, no SEIA conducted.	Yes
4.7.3.3	There are no new planting established within NESB area, therefore no management plan nor SOP established.	Yes
4.7.3.4	There are no smallholders' scheme in NESB certification. Therefore, not applicable.	Yes
4.7.4.1	NESB planting statement is reviewed and site verification confirmed there is no new planting. Therefore, no soil map established.	Yes
4.7.4.2	NESB planting statement is reviewed and site verification confirmed there is no new planting. Therefore, no topography map established.	Yes
4.7.5.1	NESB planting statement and field photos provided are review and confirmed there is no new planting. Therefore, no topography map for new planting established.	Yes
4.7.5.2	NESB planting statement and field photos provided are review and confirmed there is no new planting. Therefore, no plan on fragile and marginal soils established.	Yes
4.7.5.3	NESB planting statement is reviewed and there is no new planting. Therefore, no soil map established.	Yes
4.7.6.1	NESB planting statement is review and interview with estate management via phone calls confirmed there is no new planting. Therefore, no FPIC conducted and no communities affected.	Yes
4.7.6.2	NESB planting statement is review and field photos evidences provided confirmed there is no new planting. There are no sacred sites, therefore no management plan established.	Yes
4.7.6.3	NESB planting statements are review and field photo provided confirmed there is no new planting. Therefore, no compensation or agreement established.	Yes
4.7.6.4	NESB planting statements are review and field photos provided confirmed there is no new planting. Therefore, no compensation and agreement established.	Yes

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4.7.6.5	NESB planting statement is review and there is no new planting. Therefore, no assessment to identify customary right established.	Yes
4.7.6.6	NESB planting statement is review and field photos provided confirmed there is no new planting. Therefore, no system establish for calculating the compensation for distribution.	Yes
4.7.6.7	NESB planting statement is review and site verification confirmed there is no new planting. Therefore, no compensation plan established.	Yes
4.7.6.8	NESB planting statement is review and there is no new planting. Therefore, no communities affected.	Yes

4.4. Status of Non-Conformities Previously Identified

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
X	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
	No non-conformity raised in previous audit.
<i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i>	
<i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i>	

4.5. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	2	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number < 01 >						
Indicator # and Description:	4.1.2.1 Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement (MAJOR)					
Location:	Office					
Description of Finding / Objective Evidence:						
There is no internal audit conducted for year 2020.						
Classification	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor				
Raise by:	Ariff Bin Lokman	Date Raise:	27/08/2020			
Deadline for implementation		26/10/2020				
Root Cause Analysis (by company):						

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Non Conformity Number < 01 >	
Root cause for this NC is insufficient of time in updating document due to Mandatory Movement Control Order (MCO) as the staff / Assistant MSPO were not on duty for almost 2 months during the Movement Control Order (MCO).	
Correction (by company):	
Conducted Internal Audit on 01 September 2020	
Corrective / Preventive Action (by company)	
Audit plan will be monitor.	
Review of Correction & Corrective / Preventive Action	
Internal audit conducted on 01/09/2020 and resulted with 8 non-conformities raised.	
Internal audit result include with root cause, non-conformities raised, correction, action plan, PIC, time frame and completion date to close the non-conformities.	
NESB established 2021 Programme Plan include with internal audit dated 05/09/2020.	
Based on document provided, it is sufficient to close the major non-conformity.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Lead Auditor: Mohd Nur Amin Bin Mohd Halim	Date of Closure: 15/09/2020
Review of Implementation	
NESB conducted internal audit for year 2021 on 24/05/2021 which includes evaluation on strong and weakness points. The result of internal audit includes 3 majors and 2 minors.	
Based on reviewed of submitted documents, implementation is considered appropriate.	
Name of Lead Auditor: Mohamad Norhisham Bin Mohd Salleh	Date of Review: 14/06/2021

Non Conformity Number < 02 >	
Indicator # and Description:	4.1.3.1 The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification (MAJOR)
Location:	Office
Description of Finding / Objective Evidence:	
There is no management review meeting conducted for year 2020.	
Classification	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
Raise by: Ariff Bin Lokman	Date Raise: 27/08/2020
Deadline for implementation	26/10/2020
Root Cause Analysis (by company):	

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Non Conformity Number < 02 >	
Root cause for this NC is due to we're following the Standard Operating Procedure (SOP) established / provided by government which is holding a meeting in workplace / office are not allowed during this Pandemic.	
Correction (by company):	
Conducted Management Review Meeting on 04 September 2020	
Corrective / Preventive Action (by company)	
Management Review Meeting Plan will be monitor.	
Review of Correction & Corrective / Preventive Action	
Management review meeting conducted on 04/09/2020 and agenda discuss include review on internal audit result and action plan.	
NESB established 2021 Programme Plan include management review meeting dated 05/09/2020.	
Based on document provided, it is sufficient to close the major non-conformity.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Lead Auditor: Mohd Nur Amin Bin Mohd Halim	Date of Closure: 15/09/2020
Review of Implementation	
NESB conducted management review meeting for year 2021 on 25/05/2021 and the agenda includes internal audit results, action plans, training plan and implementation. Based on reviewed of submitted documents, implementation is considered appropriate.	
Name of Lead Auditor: Mohamad Norhisham Bin Mohd Salleh	Date of Review: 14/06/2021

4.6. Detail of Remote Audit Findings Identified during this audit

This section gives an overview of the non-conformities raised during this audit.

AUDIT OUTCOME REMOTE		
During this audit,	2	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Non Conformity Number 1	
Indicator # and Description	4.5.1.3 An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. (MAJOR)
Location:	Ninja Enterprise Sdn. Bhd.
Description of Finding / Objective Evidence:	
NESD established Environmental Management Plan dated 13/04/2021 to mitigate the negative impacts. Reviewed on the Environment Management Plan, the positive impacts are not identified and promoted.	

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Non Conformity Number 1			
Classification	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
Raise by:	Joseph Sim Siaw Seng	Date Raise:	15/06/2021
Deadline for implementation	14/08/2021		
Root Cause Analysis (by company):			
Root cause analysis for this NC is due to management overlooked to include the identified and promoted positive impacts in Environmental Management Plan (EMP)			
Correction (by company):			
Review and rectified Environmental Management Plan (EMP) by inserting the identified and promoted positive impacts in Environmental Management Plan (EMP).			
Corrective / Preventive Action (by company)			
Revise on Environmental Management Plan (EMP) once updated.			
Review of Correction & Corrective / Preventive Action			
NESB updated Environmental Management Plan dated 12/07/2021. The EMP includes identification of positive impacts and its action plan.			
Photos review confirmed that used tires are recycle as flowering pot.			
The evidence provided sufficient to close the NC. Further verification will be conducted in the next surveillance audit.			
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Name of Auditor: Joseph Sim Siaw Seng	Date of Closure: 23/07/2021		
Review of Implementation			
Name of Lead Auditor / Auditor:		Date of Review:	

Non Conformity Number 2			
Indicator # and Description	4.5.4.2 An action plan to reduce identified significant pollutants and emissions shall be established and implemented. (MAJOR)		
Location:	Ninja Enterprise Sdn. Bhd.		
Description of Finding / Objective Evidence:			
Reviewed on the Environmental Management Plan dated 13/04/2021, no action plan to reduce the impacts of greenhouse gaseous emission such as CO ₂ and CO from estate operations.			
Classification	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
Raise by:	Joseph Sim Siaw Seng	Date Raise:	15/06/2021

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Non Conformity Number 2	
Deadline for implementation	14/08/2021
Root Cause Analysis (by company):	
Root cause analysis for this NC is due to management overlooked to include the action plan of reducing the impact of greenhouse gaseous (GHG) emission in Environmental Management Plan (EMP)	
Correction (by company):	
Review and rectified Environmental Management Plan (EMP) by inserting action plan to reduce the impacts of greenhouse gaseous (GHG) emission in Environmental Management Plan (EMP).	
Corrective / Preventive Action (by company)	
Revise on Environmental Management Plan (EMP) once updated.	
Review of Correction & Corrective / Preventive Action	
NESB updated Environmental Management Plan dated 12/07/2021. The revised EMP includes plan to reduce GHG emission. Example: Operation: Harvesting Aspect: Smoke emission from farm tractors producing GHG, Carbon dioxide, carbon monoxide Impact: Air pollution Action plan: Tractors maintenance and service regularly Person in-charge: Staff. NESB established vehicles maintenance records for monitoring and ensuring estate vehicles are in good condition. The evidence provided sufficient to close the NC. Further verification will be conducted in the next surveillance audit.	
Closed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Site verification : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Auditor: Joseph Sim Siaw Seng	Date of Closure: 23/07/2021
Review of Implementation	
Name of Lead Auditor / Auditor:	Date of Review:

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.	Office	NESD may consider to improve on Social Impact Assessment.

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Nr.	Indicator	Description	Location	Opportunity for Improvement
		(MINOR)		

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5. CONCLUSION

Ninja Enterprise Sdn. Bhd. has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance 02 audit consisting of one estate according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

There are 2 Major NC raise and closed out successfully.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews conducted during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-Part 3:2013 General principles for Oil Palm Plantations and Organised Smallholders.

Any audit is based on sampling within an organization's management system and therefore is not a guarantee of 100 % conformity with requirements.

As a result of this audit, the audit team confirms that

Total certified number of estate:	1
Total certified production area:	400.80 Ha
Certified FFBs January to April 2021:	2,239.46 Mt
Project FFBs May to December 2021:	6,335.00 Mt

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6. RECOMMENDATION

The audit team conduct a process-based audit focussing on significant aspects/risks and objectives required by the standard(s). The audit methods used are interviews, observations, sampling of activities, review of documentation and records.

The structure of the audit is in accordance with the audit plan included in this summary report as annex.

The audit team concludes that the organisation has established and maintained its management system in line with the requirements of the standard(s) and demonstrated the ability of the system to achieve requirements for products and/or services within the scope and the organisation's policies and objectives.

Therefore the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity that this management system certification be

	Recommended for Certification
X	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 11/08/2021

Mohamad Norhisham Bin Mohd Salleh
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 11/08/2021

Cheong Chun Yuen (Robert)
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

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7. LIST OF STAKEHOLDERS

No stakeholders' consultation conducted in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

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Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives

This report is sent by the certification body to the members of the audit team and the audit representative of the organisation. All documents (such as this report) regarding the certification procedure are treated confidentially by the audit team and the certification body. This audit report remains the property of the certification body.

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore nonconformities or weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

The responsibility for continuous effective operation of the management system always rests solely with the audited and certified organisation.

Salvo clause:

The audit report will be left to the organisation at the end of the audit - subject to approval by the certification body. The independent release process may cause modifications or additions. In these cases a modified revision will be sent to the audited organisation.

The objective (goal) of the audit is to establish compliance of the management system of the aforementioned organization with the requirements of the aforementioned standard in order to achieve or maintain certification through an independent and accredited certification body. Identification of possibilities to improve the management system can also be a component of the audit and is considered simply to be an enhancement; it does not constitute consultancy or advice with regard to the management system.

Annex / Enclosures

Annex /
corresponding audit documentation

- ☒ P&C Audit Report / Checklists
- ☒ Audit Plan