



# MSPO CERTIFICATION SUMMARY REPORT

NINJA ENTERPRISE SDN BHD

SURVEILLANCE 01

Onsite Audit Date: 26/08/2020 - 27/08/2020

TUV NORD (Malaysia) Sdn Bhd  
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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 01

Mode of Audit: Onsite



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### Abbreviations

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

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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 Ninja Enterprise Sdn Bhd estate by an independent certification body with the aim for compliance of the standards.

### 1.2. Scope

The certification is based on the documentation developed by the estate.

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 two team members. The audit team members contributed to the review of documents, the assessment of the project activity and to the preparation of this report.

#### Qualification of the Lead Auditor: Mohd Nur Amin Bin Mohd Halim

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 Office Management & Technology.

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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)	6 years 10 months of working experience in both upstream & downstream division on managing sustainability of oil palm industry.
Successfully completed MS 2530 series of standards training	Successfully completed MS2530 series of standards training
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 as auditor for MSPO scheme.
A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language.	Able to communicate in Bahasa Malaysia and English.
Field working experience in the palm oil sector, or demonstrable equivalent	6 years 10 months of working experience in managing sustainability for oil palm industry for both upstream and downstream division.
Good Agricultural Practices (GAP), and Integrated Pest Management (IPM), pesticide and fertilizer use	6 years 10 months of working experience in managing sustainability for oil palm industry for both upstream and downstream division.
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 18001 or Occupational, Health & Safety Assurance System	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS) or High Conservation Value (HCV)	Successfully completed IMS ISO 9001, 14001, 45001 LA course training attended.

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### Qualification of Team Members

Requirement	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	Ariff Bin Lokman	Graduate in Applied Science (Major in Plantation and management).	Yes
	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)	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
	Joseph Sim Siaw Seng	4 years of working experience in Health and Safety and 3 years of working experience in plantations.	Yes
Successfully completed MS 2530 series of standards training	Ariff Bin Lokman	Successfully completed MS 2530 series of standards training	Yes
	Joseph Sim Siaw Seng	Successfully completed MS2530 series of standards training.	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.	Ariff Bin Lokman	Qualified as auditor for MSPO scheme.	Yes
	Joseph Sim Siaw Seng	Auditor in training	Yes
A good knowledge in handling and evaluating sources of information and data. Able to communicate in	Ariff Bin Lokman	Able to communicate in Bahasa Malaysia and English.	Yes

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Requirement	Assessor	Qualification	Compliance
Bahasa Malaysia, English and / or any other local language.	Joseph Sim Siaw Seng	Able to communicate in Bahasa Malaysia, Mandarin and English.	Yes
Field working experience in the palm oil sector, or demonstrable equivalent	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
	Joseph Sim Siaw Seng	4 years of working experience in Health and Safety and 3 years of working experience in plantations.	Yes
Good Agricultural Practices (GAP), and Integrated Pest Management (IPM), pesticide and fertilizer use	Ariff Bin Lokman	7 years working experience in oil palm plantations.	Yes
	Joseph Sim Siaw Seng	4 years of working experience in Health and Safety and 3 years of working experience in plantations.	Yes
Health and safety auditing on the farm and in processing facilities, for example ISO 45001 or Occupational, Health & Safety Assurance System	Ariff Bin Lokman	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course	Yes
	Joseph Sim Siaw Seng	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course	Yes
Worker welfare issues and social auditing experience, for example with SA8000 or related social or ethical accountability codes	Ariff Bin Lokman	Successfully completed Basic SA 8000 training. Qualified as auditor for MSPO scheme.	Yes
	Joseph Sim Siaw Seng	Successfully completed Basic SA 8000 training.	Yes
Environmental and ecological auditing, for example experience with organic agriculture, ISO 14001 or Environmental Management Systems (EMS) or High Conservation Value (HCV)	Ariff Bin Lokman	Successfully completed IMS ISO 9001, ISO 14001 and ISO 45001 LA course and auditor for MSPO scheme.	Yes
	Joseph Sim Siaw Seng	Successfully completed IMS ISO 9001, 14001, 45001 Lead Auditor course	Yes

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## 2. METHODOLOGY

The audit approach onsite audit consists of the following steps:

- Contract review;
- Appointment of team members and technical reviewer;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;

### Onsite Audit:

- On-Site assessment, inspections, interviews with operational personnel, stakeholders and its contractors; review of documentation;
- On-site reporting
- Resolution of non-conformance (NC) (if any)
- Draft audit reporting
- Technical review
- Final audit reporting
- Peer review
- Address Peer Review Comments (if any)
- Final approval and issuance of certificate.

The surveillance audit is conducted in two stages in accordance to the certification procedure.

### ASA 01:

ASA 01 is conducted on 26/08/2020 until 27/08/2020 at Ninja Enterprise Sdn. Bhd. estate that covers desk review activities:

- Background investigation
- Review of documentation established but not limited to below
  - Group Operating Policies
  - Estate maps
  - Land titles
  - Standard Operating Procedures including Agricultural Manual
  - Work Flow Charts
  - Operating licenses and approvals
  - Operating records
  - Training records



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- Applicable Legislation Documents
- Interviews of relevant operation personnel
- Assessment reporting

### ASA 01:

ASA 01 conducted on 26/08/2020 to 27/08/2020 for onsite covers the following activities but not limited to below:

#### Onsite:

- Onsite visit, observations and inspections of estate facilities and field activities;
- Interview operation personnel and field workers for understanding for the work assigned;
- Reviewed revised and updated documentation established and implemented;
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Stakeholders consultation meeting;
- Review and closed out of non-conformance raised during stage 2 audit;
- Assessment reporting;

#### On-site Assessment

The audit of the estates 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 included physical site inspections, observation of tasks and processes, interviews of stakeholders, communities, staff, workers and their families, review of documentation and data. Checklists and questionnaires were used to guide the collection of information. The comments made by external stakeholders are taken into account in the assessment.

For the onsite, ASA 01, the selected estates based on the formula  $S = 0.8\sqrt{n}$  where S = sample size and n = number of estates which is in accordance to MSPO certification procedure.

For the ASA 01, Ninja Enterprise Sdn Bhd has 1 estate. Therefore, no selection required.

**Table 2-1: List of Estates Selected**

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

#### Non-conformance:

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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, 4<sup>th</sup> Floor, Bandar Sandakan, Sabah

The details of the 1 estate as below:

Name of Estate	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)		FFB Production (mt) (Jan – Aug 2020)	Projected FFB Production (mt) (Sept to Dec 2020)
	Total*	Production**		
Ninja Enterprise Div 1	340.50	319.78	5,419.14	2,910.00
Amed Enterprise Div 2	81.90	76.19	1,410.21	610.00
<b>Total</b>	<b>422.40</b>	<b>395.97</b>	<b>6,829.35</b>	<b>3,520.00</b>

\*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 Estate

Year / estate	Ninja Enterprise Division 1	Amed Enterprise Division 2	Remark
1989	-	4.20	-
1991	14.80	-	-
1995	42.45	-	-
1996	13.50	-	-
1997	8.08	67.52	-
2005	79.52	-	-
2006	20.66	-	-
2007	91.51	-	-
2008	49.21	4.47	-
<b>Total Mature</b>	<b>319.78</b>	<b>76.19</b>	<b>-</b>

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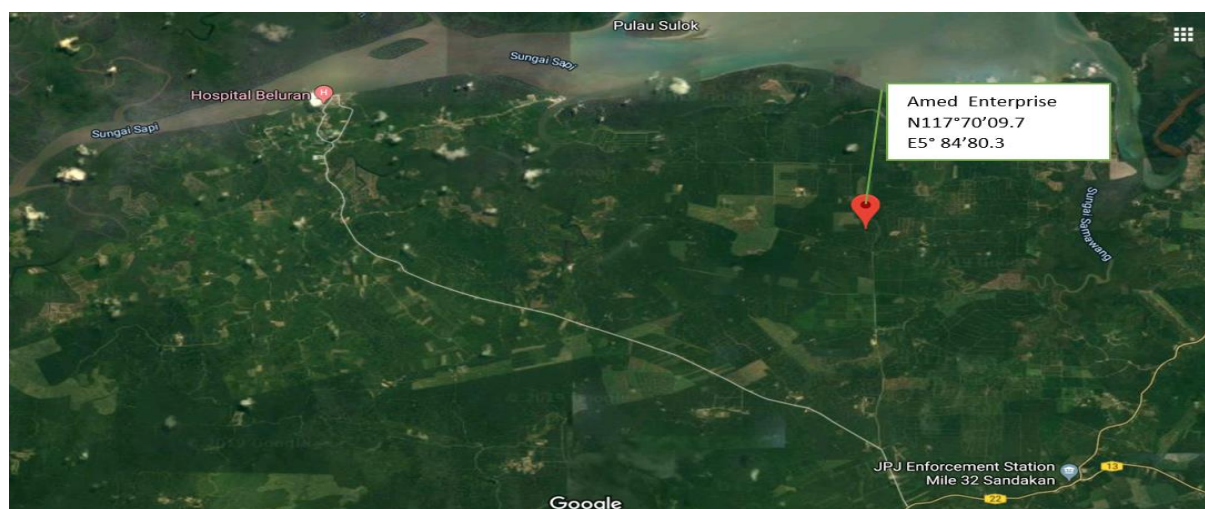


<b>Total Immature</b>	-	-	-
<b>Total</b>	<b>319.78</b>	<b>76.19</b>	<b>-</b>

### 3.3. Replanting program for each estate

Year of replanting	Planted area (ha) in each estate		Total area to be replanted (ha)
	Ninja Enterprise Division 1	Amed Enterprise Division 2	
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	20	23	43
<b>TOTAL</b>	<b>20</b>	<b>23</b>	<b>43</b>

### 3.4. Maps of Company Location and Estate



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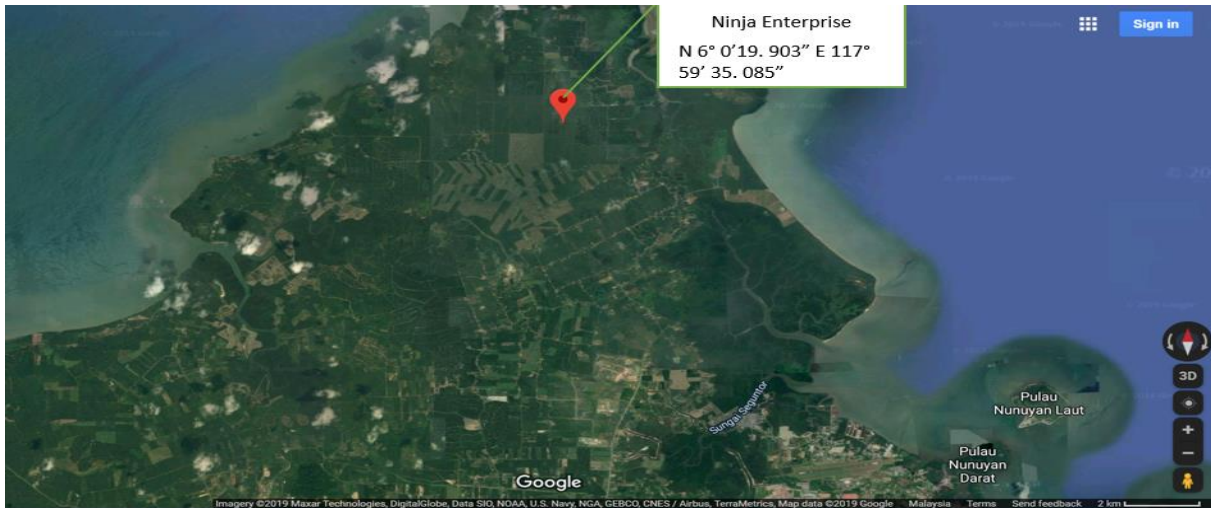
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### 4. CERTIFICATION ASSESSMENT

#### 4.1. ASA 01

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

##### 4.1.1. Surveillance 01:

The onsite surveillance audit is conducted on 26/08/2020 to 27/08/2020 covering one estate with 2 divisions.

During the surveillance audit, there are 2 Majors, 5 Opportunities for Improvement (OFI) are raised. 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

TUV NORD (Malaysia) Sdn. Bhd., has published the public notification on 17/07/2020 as to accommodate stakeholder's consultation meeting for Ninja Enterprise Sdn Bhd to provide comments. As at audit date on 26/08/2020 there are no comments received.

Invitation letters are sent on 17/07/2020 to invite relevant stakeholders to attend a local stakeholders' consultation on 26/08/2020 to gather information from the local communities in accordance to §7, 3.2 of the Certification Procedure requirements.

The topics of discussion are as below:

1. Introduction of MSPO certification.
2. Development of oil palm plantations
3. Community service and support provided
4. Wildlife management and wildlife corridor
5. Type of wildlife sighted at the plantations and wildlife corridor.
6. Local communities' development.

The following relevant Principles & Criteria of the applied standard are discussed during the stakeholders' consultation:

1. Principle 2 Criteria 2 Indicator 1: Consultation and Communication with stakeholders:  
The stakeholders could confirm they have attended meetings with the company on MSPO certification.
2. Principle 4 Criteria 2 Indicator 3 & 4: A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint

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The stakeholders' advice they are informed a logbook and form is available at the office to lodge any complaints or suggestions.

- Principle 4 Criteria 3 Indicator 1: Contribute to local development in consultation with the local communities.

No local communities attend during the stakeholders consultations meeting to confirm the company has provide assistance and support to communities.

- Principle 6 Criteria 4 Indicator 1: Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information

The contractors who provides maintenance and service could confirm they are briefing on MSPO requirements.

There no issues raised during the stakeholder's consultation in terms of tenure and/or use rights, social or environmental aspects of management and operations that need to be addressed by the certified unit. It can be concluded the relevant Principles and Criteria clauses of the applied standard are in compliance.

The list of stakeholders who attended the meeting refer to Table 7-1

Items	Subject discussed	Audit team findings	Company response and proposed action to be taken
1	Any information from Company as regards to the MSPO audit?	Stakeholders invited for attended the MSPO audit via invitation letter received.	No action required
2	Social issues	Stakeholders interviewed are not local communities. Therefore, no input for this topic.	No action required
3	Type of land title – Country Leased, Provisional Leased, Native title, Customary Land	Stakeholders interviewed are not local communities. Therefore, no input for this topic.	No action required
4	Economy / livelihood Is there any impact on livelihood after the introduction of MSPO?	Stakeholders interviewed are not local communities. Therefore, no input for this topic.	No action required
5	Does MSPO largely benefits the local community?	Stakeholders interviewed are not local communities. Therefore, no input for this topic.	No action required
6	Environmental understanding	Stakeholders interviewed informed they have not encounter any negative impacts from the estate operation.	No action required

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Items	Subject discussed	Audit team findings	Company response and proposed action to be taken
7	Awareness towards species, habitats, and high conservation values	Stakeholders are aware on the wildlife surrounding the estates. They inform no hunting of any wildlife.	No action required
8	Are there any plantation management practices that affect you?	Stakeholders interviewed informed there is no management practices affecting them.	No action required
9	Do you consider any management is in conflict with the MSPO principles and criteria?	Stakeholders informed the management had taken effort to meet the MSPO requirements.	No action required
10	Do you have any suggestions for management?	No suggestion made by any stakeholders.	No action required

### 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 criteria and indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	NESB established Sustainable Policy signed by Director dated 19/02/2019. The policy states NESB commitment to continual improvement in sustainability practices. Policy is in Malay language and displayed at estate office notice board. Stakeholders' consultation confirmed they are aware of the policy. Interview with workers they are aware of the policy.	Yes
4.1.1.2	NESB established Sustainable Policy dated 19/02/2019. The policy has a statement : Commitment to all laws, regulations and MSPO requirement for continual improvement.	Yes
4.1.2.1	NESB established SOP for internal audit dated 29/04/2019.	No



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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>SOP describe the flow chart of internal audit planning and conducted.</p> <p>The flow chart indicate the flow of internal audit and stated to be conducted once a year.</p> <p><b>Major Non conformity: No. 01</b></p> <p>There is no internal audit conducted for year 2020.</p>	
4.1.2.2	<p>NESB established SOP for internal audit dated 29/04/2019. The SOP include the flow chart of internal audit process.</p> <p>There is no internal audit conducted for year 2020. Thus, no input for this indicator.</p>	No
4.1.2.3	<p>Reviewed on documentation, there are no internal audit and management review conducted. Thus, no input for this indicator.</p>	No
4.1.3.1	<p>The internal audit flow chart dated 29/04/2019 stated management review will be conducted once per year after internal audit.</p> <p><b>Major Non conformity: No. 02</b></p> <p>There is no management review meeting conducted for year 2020.</p>	No
4.1.4.1	<p>NESB established CIP that include social and environmental impact dated 02/07/2020.</p> <p>Example of topics included in CIP:</p> <ol style="list-style-type: none"> <li>1. Pesticide</li> <li>2. Environment</li> <li>3. Social impacts</li> <li>4. Health and safety</li> </ol> <p>The CIP includes improvement action, time frame, review and monitoring and person in charge for follow up purposes.</p> <p>Example:</p> <p>Activities: Genset Oil Trap</p> <p>Unit: 1 unit</p> <p>Time Frame: 6 months</p> <p>PIC: Estate Manager</p> <p>Completed Date: 17/12/2019</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

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<b>Principle 1: Management Commitment &amp; responsibility</b>		
Indicator	Summary of Assessment	Compliance
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>Onsite visit confirm, there is no new technology implement in NESB.</p> <p>Interview workers they are aware of the SOP for New Information, techniques, and equipment.</p>	Yes

<b>Principle 2: Transparency</b>		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>NESB established stakeholders list updated on 01/05/2020 that include surrounding estates, government authorities, suppliers, collecting centers and NGOs.</p> <p>Latest stakeholder meeting conducted on 20/07/2020 include topics such as MSPO certification, procedure, company policies and others.</p> <p>During site interview, workers are aware on company policies, and information displayed at notice boards.</p> <p>The estate manager confirmed information will be shared upon request and information disseminating through stakeholders meeting and display at notice board.</p> <p>Stakeholders request and response record book indicate no request as at audit date.</p>	Yes
4.2.1.2	<p>NESB established List of Transparency and Information Documents dated 19/06/2019.</p> <p>The list is available in English language and categorized into follows:</p> <ol style="list-style-type: none"> <li>1. Transparency documents (e.g. procedure, land title)</li> <li>2. Confidential documents (e.g. bank statement, financial report)</li> </ol> <p>The field staff is responsible for transparency documents and the Director is responsible for confidential documents.</p> <p>Interview with workers indicate they understand the list of transparency and information documents.</p> <p>Stakeholders meeting conducted 20/07/2020 include the info regarding on the list.</p>	Yes
4.2.2.1	<p>NESB established flow chart for consultation and communication dated 16/03/2019 and display at estate notice board.</p> <p>This procedure describes request and response, consultation meeting and compliance &amp; grievances handling process for stakeholders.</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>During stakeholders' consultation, stakeholders are aware on this procedure.</p> <p>Interview with workers they are aware of this flow chart.</p>	
4.2.2.2	NESB organisation chart dated 12/04/2019 indicate the Estate Manager is appointed as the responsible person for MSPO including communication with stakeholders.	Yes
4.2.2.3	<p>NESB established list of stakeholders updated on 01/05/2020 that includes neighbouring estates, government agencies, FFB collecting centre, NGOs, and suppliers.</p> <p>NESB received positive comment from stakeholders in feedback form dated 19/08/2020.</p> <p>Review of stakeholders request and response book, no request found as at audit date.</p>	Yes
4.2.3.1	<p>NESB established the SOP for Traceability dated 20/04/2019. The flow chart describe traceability from field until the collecting centre.</p> <p>Example of documents are FFB delivery chit, weighbridge ticket, and record FFB sales book.</p>	Yes
4.2.3.2	<p>The estate clerk conducts inspection of the traceability documents on monthly basis.</p> <p>Last inspection dated 30/07/2020.</p>	Yes
4.2.3.3	NESB organisation chart dated 12/04/2019 states the estate clerk is person in charge and responsible on implementing and maintain the traceability system.	Yes
4.2.3.4	<p>NESB established the SOP for Traceability dated 20/04/2019 stated that the traceability records will be kept for at least 5 years.</p> <p>Traceability records:</p> <ol style="list-style-type: none"> <li>1. FFB Transportation form</li> <li>2. FFB Delivery chit</li> <li>3. FFB weighbridge ticket</li> <li>4. FFB sales record book.</li> </ol> <p>The traceability records reviewed confirmed all records are well maintained.</p>	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	<p>NESB established list of licenses updated 01/07/2020.</p> <p>Example of licenses:</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>1. Trading license register number R28106/99, Validity period 26/11/2019 – 31/12//2020.</p> <p>2. MPOB License 502434202000 validity period 01/09/2020 – 31/08/2021.</p> <p>All copies of updated license are available and maintained at estate office.</p>	
4.3.1.2	<p>NESB established legal register updated 01/07/2020. The list includes the relevant Acts and Regulations applicable for oil palm operations.</p> <p>The applicable laws and regulations kept as soft copies and hard copies.</p> <p>Example of laws and regulations:</p> <ol style="list-style-type: none"> <li>1. Prevention and control of infection diseases Act 342</li> <li>2. Sabah Labour Ordinance 1950</li> <li>3. Malaysian Palm Oil Board Act 1998.</li> </ol>	Yes
4.3.1.3	<p>Legal register established updated 01/07/2020 include relevant Acts and Regulations applicable for oil palm operations.</p> <p>The legal register states will be update once a year or when is necessary by the estate manager.</p> <p>Interview with estate manager confirmed any update of any relevant law will be updated to the legal register.</p>	Yes
4.3.1.4	<p>Flow chart for Legal register updated 01/07/2019 includes the flow chart of updating legal register.</p> <p>The flow chart states the estate manager is responsible in updating and tracking changes in laws.</p>	Yes
4.3.2.1	<p>NESB land titles are country lease issue by Sabah Land Authority with tenure of 99 years. There is no land issue raised during stakeholders meeting conducted on 26/08/2020 and no grievance records.</p> <p>Land title is available at central office and respective estate.</p>	Yes
4.3.2.2	<p>NESB land titles are country lease with land right use for agricultural. The land tenure is 99 years. The land titles are review to confirm land title type, tenure of lease and land use right for agricultural purposes.</p>	Yes
4.3.2.3	<p>NESB land titles include map with boundary markers.</p> <p>Wooden pegs are sighted during field observation at boundary area.</p>	Yes
4.3.2.4	<p>NESB land titles are country lease issue by Sabah state land authority. Thus, no FPIC or negotiations process.</p> <p>No disputes reported during stakeholders' consultation and no grievance reported.</p>	Yes
4.3.3.1	<p>All land titles are country lease, there are no customary right land under NESB.</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.3.2	All land titles are country lease, there are no customary right land under NESB.	Yes
4.3.3.3	NESB land titles are country lease issue by Sabah state land authority. Thus, no FPIC or negotiations record available.  There is no issue of land use rights raised during stakeholders meeting and no grievance reported	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	<p>NESB established Social Impact Assessment (SIA) dated 24/06/2020 and updated on 20/07/2020 that cover applicable issues.</p> <p>The SIA include information from survey of internal and external stakeholders.</p> <p>The SIA include both positive and negative impacts and time frame to monitor for completion. The action and implementation is the responsible of the estate manager and field staff.</p> <p>For example:</p> <p>Activity: Providing water supply</p> <p>Positive Impacts: To provide sufficient and clean water for daily usages such as cooking and washing.</p> <p>Negative Impacts: Water supply/storage is limited during dry season</p> <p>Continuous Improvement Plan: Saving water before dry season and control the water usage just for necessary usage only.</p> <p>Status: Ongoing</p> <p>Sighted list of stakeholders invited for SIA conducted on 20/07/2020 that includes neighboring estates, smallholders, worker representatives, etc.</p> <p>Management and field staff interview indicate SIA will be reviewed once a year.</p>	Yes
4.4.2.1	<p>NESB established compliant and grievance flow chart dated 04/04/2019.</p> <p>The flow chart describes:</p> <ol style="list-style-type: none"> <li>1. Complaints &amp; grievances of employee/non-employee related to all things.</li> <li>2. The complaints reporting to the manager within 10 days using complaint &amp; grievances form.</li> <li>3. Discuss, investigate &amp; inform complainant the decision / resolution within 30 working days.</li> </ol>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>4. If No, the complaint reporting to the director within 10 days using complain form.</p> <p>5. Director investigate &amp; inform complaint the decision within 30 working days.</p> <p>The SOP is displayed at office notice board.</p> <p>Interview workers they understand and aware of complaint or grievance process and can be make when required.</p>	
4.4.2.2	<p>NESB established complaint and grievance record book.</p> <p>Stated in the SOP the timeline to resolve complaints within 30 working days.</p> <p>Review on the complaint record book confirmed that no complaints lodged as at audit date.</p>	Yes
4.4.2.3	<p>Complaint forms, record book and box available at office area.</p> <p>Timeline to solve the complaints within 30 working days</p> <p>No complaints lodged as at audit date.</p>	Yes
4.4.2.4	<p>Briefing on process of complaint and grievances conducted to all workers on 11/02/2020.</p> <p>Interview with workers confirmed they are aware on process of complaint.</p>	Yes
4.4.2.5	<p>The complaint record is maintained since August 2019 until audit date.</p>	Yes
4.4.3.1	<p>NESB provided work opportunities by hiring locals for estate operations such as driver, office admin and field supervisor.</p>	Yes
4.4.4.1	<p>NESB established Safety and Health policy signed by Director and updated on 12/05/2020.</p> <p>The policy describes</p> <p>Responsible for providing tools such as face masks also briefing all levels of the company regarding SOP to prevent infectious diseases.</p> <p>The safety and health committee established consists of representatives from employees and employer.</p> <p>The safety &amp; health policy and emergency plan map is displayed at the notice board.</p> <p>Briefing on safety and health policy conducted to all workers dated on 11/05/2020.</p> <p>NESB has established SOP for the emergency plan date 25/03/2019. The flow chart describe in the event of emergency occur, all workers must go to the assembly point.</p> <p>Site interview with workers confirmed that they understand the safety and health policy and safety plan exit.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions			
Indicator	Summary of Assessment	Compliance	
4.4.4.2	a	The policy is display at the notice board in both Bahasa Malaysia and English at workers compound and working areas.  Interview with worker confirmed that they understand the safety policy	Yes
	b	NESB established the HIRARC for all operations updated on 13/07/2020.  HIRARC consists of activity, hazard, potential risk, risk analysis, risk control and person in charge.  Example: Activity: FFB Loading Hazard: Break Failure Potential risk: injury, incident Existing Risk Control: SOP FFB Loading Recommended Risk Control: Daily vehicle inspection PIC: Staff and mandore	Yes
	c i	Training program established for year 2020 date 05/01/2020 include SOP and safety policy.  Briefing on SOP of spraying and mixing conducted for chemical sprayers dated 20/07/2020.	Yes
	c ii	SDSs available at point of use example chemical store, fertilizer store, lubricant store and review in English and Bahasa Malaysia language.  Example: SDS chemical Powex (glyphosate) effective date 01/03/2017. Chemical Elike 20 WG (Metsulfuron methyl 20% WG) effective 01/07/2017.  Stores arrangement in good condition following the best practise. The stores locked and only person in charge is allowed to enter. Proper fertilizer and chemical placement and labelling sighted. Signage of awareness warning and hazard are in place.	Yes
	d	Workers are provided with appropriate PPEs with reference of HIRARC and CHRA for the work activities.  PPE issuance records to all workers updated on 05/08/2020.  Example: Chemical Spraying  PPE: Nitrile Glove, Goggles, Apron, N95 respirator, rubber boots.  During site visit, all workers are provided with PPEs for the assigned task according to HIRARC and CHRA.  PPE mask are issued to all worker for prevention of COVID-19.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
e	NESB established the flow chart for safe chemical handling 'Cara Pengendalian Bahan Kimia' dated 25/04/2019. All chemicals have original labelling and in original packaging.	Yes
f	The organization chart identified the appointed person in-charge of safety and health is the estate manager.	Yes
g	Safety & health meeting conducted quarterly per year. Latest safety & health meeting conducted on 13/05/2020. Agenda discuss in meeting are PPE usage, health issue at housing area and injury records.	Yes
h	NESB established accident flow chart and emergency response procedure dated on 25/03/2019. SOP describe, accident reported to management and take action on recommendation. The emergency contact of person or organization and telephone numbers displayed at notice board. Interview with workers at both divisions confirmed their understanding of the accident and emergency procedure.	Yes
i	One mandore and two office staff are trained in first aid training on 23/06/2019 conducted by Hospital Lahad Datu. First aid kits available at key activities for operation, office and housing.	Yes
j	NESB established records of accidents and injuries, no accident reported from January 2020 until August 2020. Annual accident report for year 2019 submitted in JKPP 8 form to DOSH dated on 16/01/2020.	Yes
4.4.5.1	NESB established Ethics and Human Rights Policy sign by Director dated on 19/02/2019, and display at office notice board. The policy describe "Respect and protect human rights in accordance to United Nations human rights declaration as well as the individual dignity working at all levels of operations including contracted third parties." Briefing on Human Right policy to all workers conducted dated 15/01/2020.	Yes
4.4.5.2	NESB established Ethics and Human Rights Policy signed by Director dated on 19/02/2019. The policy display at notice board and available in English and Bahasa Malaysia. The policy describe:	Yes



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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>1. Respect and protect human rights in accordance to United Nations human rights declaration as well as the individual dignity working at all levels of operations.</p> <p>2. Provide fair and equitable employment opportunities for all employees.</p> <p>Interview with Estate manager confirmed equal opportunity is provided to all the workers.</p> <p>During the site interview, workers feedback there is no discrimination practice in the workplace and treated fairly.</p>	
4.4.5.3	<p>NESB adopt the Sabah Labour Ordinance and Minimum Wages Order 2020 as wage structure for office staff and estate workers.</p> <p>Harvesters, manuring and chemical spraying are piece rated with rate duly agreed by workers and management.</p> <p>Sighted the establish piece rate duly agreed by the workers.</p> <p>Example: Harvester rate RM30 per ton of FFB as from Feb 2020. The wages slip sighted is above minimum wage of RM1,200/month.</p>	Yes
4.4.5.4	<p>NESB does not engage contractors for field activities in the plantation.</p> <p>Therefore, no documents established for review.</p>	Yes
4.4.5.5	<p>NESB established workers master list record. The record contain full name, gender, date of birth, date of entry, job description, wages and period of employment.</p>	Yes
4.4.5.6	<p>NESB established contract agreement duly signed by both management and employees.</p> <p>Work contract details in accordance to Sabah Labour Ordinance requirements that include annual leave, public holidays, sick leave, maternity leave and working hours.</p>	Yes
4.4.5.7	<p>NESB established check roll as time recording system for working hours and overtime.</p> <p>Working hours display at muster ground in front the office.</p> <p>Working overtime when required will be paid according to Sabah Labour Ordinance requirements of 1.5 times for normal working days.</p> <p>Interview with harvester, working hours are briefed during morning muster.</p> <p>No overtime observed in the check roll. Therefore, no overtime paid.</p>	Yes
4.4.5.8	<p>NESB established working hours.</p> <p>Start work: 5.30 am – 10.00 am</p> <p>Break: 10.00 am – 11.00 am</p> <p>Continue work: 11.00 am – 2.00 pm</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The working hour is displayed at office notice board.</p> <p>Interviews with workers they understand and aware of the working hours and confirmed they are paid according to legal requirement.</p>	
4.4.5.9	<p>NESB established wages payment voucher to worker either daily paid or piece rate based on type of work.</p> <p>Overtime paid will be according to Sabah Labour Ordinance if any occur.</p> <p>Wages for 2020 sighted and payment according to the Minimum Wage Order 2020 of RM1,200 per month or daily wage of RM46.15.</p> <p>Check roll and pay slip reviewed, no overtime as at audit date.</p>	Yes
4.4.5.10	<p>NESB provides benefit to both local and foreign workers such as medical cost, annual leave, sick leave, insurance, SOCSO and public holidays as listed in the employment contract.</p>	Yes
4.4.5.11	<p>NESB follow the industry best practice for employees housing with electricity and sufficient water supply.</p> <p>Site observation the living quarters has basic amenities and sufficient space for the family or those unmarried.</p>	Yes
4.4.5.12	<p>NESB established Sexual Harassment Policy signed by Director dated on 19/02/2019, and display at notice board.</p> <p>The policy describes, the company is committed to providing a work environment that is conducive, safe and free from sexual harassment.</p> <p>Complaint and grievance records reviewed and confirmed no complaints made on sexual harassment or violence.</p> <p>Interview with female workers indicate there is no sexual harassment case reported.</p>	Yes
4.4.5.13	<p>NESB established Ethics &amp; Human Rights Policy signed by Director dated on 19/02/2019, display in notice board with a statement "Respect the right of freedom of association."</p> <p>There is no union established in NESB.</p> <p>NESB conduct JCC meeting once a year as a platform for two ways communication to obtain information and suggestions from workers representative.</p> <p>The latest meeting conducted on 06/01/2020. Sighted minutes of meeting and attendance list.</p>	Yes
4.4.5.14	<p>NESB established Social Policy signed by Director dated 19/02/2019 and display at notice board.</p> <p>The policy describes:</p> <ol style="list-style-type: none"> <li>1. Ensure that NO child or young person who has not attained the age of 18 years shall be or permitted to be, engaged in any employment other than those allowed by the law.</li> </ol>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>Review on workers master list and contract agreement confirmed no child and young labour working in the estate.</p> <p>During site observation confirmed that all employees are above age of 18 years.</p>	
4.4.6.1	<p>Training program established for year 2020 date 05/01/2020.</p> <p>Training program include policy, safety, environmental and biodiversity.</p> <p>Training need analysis is established for monitoring the training for each worker.</p>	Yes
4.4.6.2	<p>Training matrix established for individual to provide the specific skill and competency on job</p> <p>Example: Chemical Spraying SOP training on 20/07/2020.</p>	Yes
4.4.6.3	<p>Training Program for 2020 established for continual improvement program for all workers.</p> <p>For example:</p> <ol style="list-style-type: none"> <li>1. Policies training</li> <li>2. PPE training</li> <li>3. SOP spraying training</li> <li>4. SOP manuring training</li> <li>5. SOP harvesting training</li> <li>6. SOP tractor driving training</li> <li>7. SOP genset operator training</li> </ol>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>NESB established policy Environmental Policy signed by Director dated 19/02/2019 and display at notice board.</p> <p>The objective of policy is to minimize the environmental impact caused by its operations and to understand the importance of preserving nature.</p> <p>Environmental management plan established updated on 01/07/2020. The plans includes</p> <ol style="list-style-type: none"> <li>1. Environmental Quality Act 1974</li> <li>2. Scheduled waste</li> <li>3. Environmental Protection 2002</li> </ol> <p>EMP include the environmental aspects and impacts assessment.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.2	a NESB established Environmental Policy signed by Director dated 19/02/2019.  The policy objective is to minimize the environmental impact caused by its operations and to understand the importance of preserving nature.	Yes
	b Environmental management plan established updated on 01/07/2020 describes environmental aspects and impacts assessment analysis for fields operations.  Example: Chemical spraying Negative impacts: Chemical residue washed into water Impacts: Water pollution	Yes
4.5.1.3	Environmental Management Plan (EMP) updated on 01/07/2020 includes improvement plan to mitigate the negative and promote positive.  Example: Empty fertilizer bag Negative impacts: Improper disposal of fertilizer bag Action plan, monitoring and CIP: Triple wash and keep in the store Positive impact: Fertilizer bags to be reused: collect loose fruits, domestic wastes. Inventory record for used fertilizer bags sighted	Yes
4.5.1.4	Environmental Management Plan describes the program to promote positive impacts in the CIP.  Example: Sources: Empty fertilizer bag Environmental aspect: Positive impacts fertilizer bag to be reused. Action plan, monitoring and CIP: Reuse for loose fruit collection PIC: Field staff	Yes
4.5.1.5	NESB conducted briefing on environmental pollution and riparian to workers on 11/05/2020.  Site interview with workers informed understand environmental no chemical spray at riparian area.	Yes
4.5.1.6	NESB conducted environmental meeting dated 14/05/2020 with discussion of environmental issues such as oil spillage in workshop area must monitor regularly.	Yes
4.5.2.1	NESB established diesel consumption records for year 2017, 2018 and 2019 as baseline consumption to monitor non-renewable energy usage	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Records for July 2020 is review with high diesel consumed due to road maintenance.	
4.5.2.2	NESB established diesel records for year 2020 and update monthly. Sighted estimated diesel used and actual for comparison in the financial budget.	Yes
4.5.2.3	NESB installed solar panel as renewable energy for estate office use.	Yes
4.5.3.1	Waste management and disposal plan established, doc no: 4.5.3.1 dated 28/05/2019 describes sources of wastes solid, liquid and gaseous.	Yes
4.5.3.2	a Waste management plan describes the identification and sources of wastes generated to reduce pollution. Liquid waste: Used engine oil collected by contractor for servicing the tractor.	Yes
	b NESB re-cycle empty chemical containers as waste bins, fronds as soil conditioner and improve soil nutrients.	Yes
4.5.3.3	NESB established SOP Control of Chemical Usage, dated 25/04/2019. All empty chemical containers are properly marked and re-used for pre-mixed	Yes
4.5.3.4	Environmental management plan established updated on 01/07/2020. Empty chemical containers marked in red colour and reuse for the pre-mix chemical. Site visit confirmed empty chemical containers are re-used and marked with red colour at chemical store.	Yes
4.5.3.5	No landfill established in the estate. All domestic wastes are collected and disposed at collection area by Sandakan City Council.	Yes
4.5.4.1	Environmental management plan established updated on 01/07/2020 describes environment aspects and impacts and waste management of solids, liquid and gas. Example: Solid waste: Empty chemical containers used as recycle bin. Domestic waste collected and disposed at Sandakan City Council designated area. Liquid waste: Used engine oil collected by oil supplier. Gas: Schedule maintenance of tractors	Yes
4.5.4.2	Environmental management plan established updated on 01/07/2020 describes action plan to reduce pollutions and emissions Example: Sources: Farm tractor Environmental aspect: Smoke emission	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	Action plan: Service regularly, keep maintenance records of vehicle.	
4.5.5.1	<p>a Water management plan established updated on 31/07/2020. Water sources identified</p> <ol style="list-style-type: none"> <li>1. Water pond used for washing and chemical pre-mix</li> <li>2. Water from government for domestic usage</li> </ol>	Yes
	<p>b NESB estate do not have permanent stream or river following through. The streams sighted during onsite inspection at Ninja and Amed divisions are non-permanent with water available during rainy or monsoon season to drain excess water out of the blocks.  Therefore, no monitoring of incoming and outgoing water required.  However, no fertiliser or chemical application allowed along the stream to prevent contamination.</p>	Yes
	<p>c NESB established water collection sump to collect rinsing water to reuse for chemical pre-mixed.  NESB established rainfall records to manage water usage for housing quarters. Piping system and water storage are in good order during inspection at housing and facilities area</p>	Yes
	<p>d NESB has no permanent stream or rive within the estate divisions. To avoid contamination of the water during rainy or monsoon season, no application of fertiliser and chemicals are along. Palms are marked with red and white colour to avoid workers apply chemicals and fertilizers within the marking area.</p>	Yes
	<p>e There are no natural vegetation removed along the non-permanent stream as observed during field verification.</p>	Yes
	<p>f No bore well at NESB sighted during site verification.</p>	Yes
4.5.5.2	No bunds constructed at stream in the estate. This is confirmed by field verification.	Yes
4.5.5.3	Water harvesting implemented at housing, workshop, chemical mixing location.	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.  Type of wildlife found such as different insects, birds and animals.</p>	Yes
	<p>b NESB monitor wildlife in and surrounding of the estate.  The signage of prohibition on wildlife animal and no hunting is installed in the field.  Example of the wildlife found: Wild boar and wild fowl.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.6.2	a NESB management plan to protect wildlife and RTE established dated 22/05/2019.  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.  During site interview, workers understand on wildlife conservation. They confirmed sighted any wildlife to feedback to estate management.	Yes
	b Signage are installed at buffer zone with no illegal hunting. Interviewed workers that they are able to explain their understanding for illegal or inappropriate hunting, fishing or collecting activities.  Briefing on rare, threatened and endangered species to workers conducted on 20/06/2019.	Yes
4.5.6.3	NESB established wildlife monitoring records updated on 01/08/2020.  The monitoring at the respective area are at weekly basis.	Yes
4.5.7.1	NESB established no burning policy signed by Director dated 19/02/2019.  During on site verification at field operation, buffer zone and labor quarters no open burning activities found.  Briefing on zero burning policies to workers was conducted on 11/05/2020.	Yes
4.5.7.2	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.  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.	Yes
4.5.7.3	NESB established no burning policy signed by Director dated 19/02/2019.  There are no application documents for approval of controlled burning sighted.	Yes
4.5.7.4	There is no new planting and replanting in year 2020 during site verification. Therefore, no sighting of palm felled, chipped and mulched.	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	NESB adopt field handbook oil palm series document no ISBN 981-04-1334-3 as SOP for best practices to manage field operations.  The SOPs includes nursery, immature, mature, harvesting and others activities.  Example of SOPs:	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> <li>1. SOP for harvesting operation</li> <li>2. SOP for manuring operation</li> <li>3. SOP for spraying operation</li> </ol> <p>Example training conducted:</p> <ol style="list-style-type: none"> <li>1. Harvesting SOP on 04/05/2020</li> <li>2. Manuring SOP on 04/05/2020</li> </ol> <p>Interview workers in field could demonstrate understanding of SOP safety precautions.</p>	
4.6.1.2	<p>NESB adopt field hand book series doc no ISBN 981-04-1433-2 and 1 to manage planting on slopes,</p> <p>Field observation indicates that no planting on slope found in NESB estate.</p>	Yes
4.6.1.3	<p>NESB established block markers for each block that include block number, block size, date of planting and planting material.</p>	Yes
4.6.2.1	<p>NESB established financial and budget for 2 years from 2020 to 2021.</p> <p>The content of financial includes:</p> <ol style="list-style-type: none"> <li>1. FFB production</li> <li>2. FFB price</li> <li>3. Expenses</li> <li>4. CIP</li> </ol>	Yes
4.6.2.2	<p>Replanting program has been established dated 26/04/2019 with next replanting start in year 2023</p>	Yes
4.6.2.3	<p>NESB established 2 years financial management plan from 2020 to 2021 includes:</p> <ol style="list-style-type: none"> <li>1. FFB projection</li> <li>2. Cost of production per/mt FFB.</li> <li>3. Price forecast.</li> <li>4. Yield per ha</li> </ol>	Yes
4.6.2.4	<p>NESB monitor the monthly financial for profit and loss and compared against budget. Sighted February 2020 financial statement recorded and documented.</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>	Yes



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<b>Principle 6: Best Practices</b>		
Indicator	Summary of Assessment	Compliance
	The quotation and purchase order describes the product, price and terms and conditions.	
4.6.3.2	Purchase order is issue based on quotation from supplier. Payment is made according to terms and conditions stated in purchase order.	Yes
4.6.4.1	NESB does not engage contractors. Therefore, no documents established.	Yes
4.6.4.2	NESB does not engage contractors. Thus, no contract agreement available for review.	Yes
4.6.4.3	NESB does not engage contractors. Thus, no contract agreement available for review.	Yes
4.6.4.4	NESB does not engage contractors. Thus, no contract agreement available for review.	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	The planting statement and maps is reviewed indicate that there are no new planting occurs in both the divisions  Replanting in 1991 for Ninja division and 1989 for Amed division.  Therefore no assessment conducted since there is no new planting.	Yes
4.7.1.2	There are no new planting in NESB. Replanting program planned on 2023 for Ninja division and Amed division.  Therefore, no PMM is established.	Yes
4.7.2.1	Planting statement, land title and maps are reviewed. There is no peat land in both Ninja division and Amed division.	Yes
4.7.3.1	Review on planting statement and from field observations confirmed there are no new planting in NESB. Therefore, no SEIA establish.	Yes
4.7.3.2	Review on planting statement and from field observations confirmed there are no new planting in both Ninja division and Amed division. Therefore, no SEIA establish.	Yes
4.7.3.3	Review on planting statement and from field observations confirmed there are no new planting in NESB.  Therefore, no SEIA establish.	Yes
4.7.3.4	There are no scheme smallholders' involved in NESB estate certification. Therefore not applicable.	Yes
4.7.4.1	The planting statement, estates maps and land titles were reviewed. There are no new planting. Therefore, no soil maps establish.	Yes
4.7.4.2	The planting statement, estates maps and land titles were reviewed. There are no new planting. Therefore, no topographic information establish.	Yes
4.7.5.1	The planting statement, estates maps and land titles were reviewed. There is no new planting, therefore, no system for identifying people entitle to compensation for calculating and distributing fair compensation establish.	Yes
4.7.5.2	The planting statement, estates maps and land titles are reviewed.  There is no new planting, therefore, no compensation claims documented and made publicly available.	Yes
4.7.5.3	The planting statement, estates maps and land titles are reviewed.  There are no new planting, therefore, no impact to local communities.	Yes
4.7.6.1	Planting statement, estate maps and land titles are reviewed. There is no new plantings, therefore no FPIC conducted.	Yes
4.7.6.2	Planting statement, estate maps and land titles are reviewed.  There is no new plantings, therefore no management plan establish to maintain scared sites.	Yes

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4.7.6.3	Planting statement, estate maps and land titles are reviewed. There is no new plantings, therefore, no documentary proof of the transfer of rights and of payment or provision of agreed compensation establish.	Yes
4.7.6.4	Planting statement, estate maps and land titles are reviewed. There is no new plantings, therefore, no compensation land acquisitions and relinquishment of rights establish.	Yes
4.7.6.5	Planting statement, estate maps and land titles are reviewed. There is no new planting, therefore, no assessment of legal and recognized customary rights establish.	Yes
4.7.6.6	Planting statement, estate maps and land titles are reviewed. There is no new plantings, therefore, no system for identifying people entitled to compensation and for calculating and distributing fair compensation establish.	Yes
4.7.6.7	Planting statement, estate maps and land titles are reviewed. There is no new plantings, therefore, no compensation claims documented and made publicly available.	Yes
4.7.6.8	Planting statement, estate maps and land titles reviewed and there is no new planting. Therefore, no impact to local communities.	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.
<b>X</b>	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.
	Not applicable. No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out, then this finding will be re-raised to a Major non-conformity.</i></p> <p><i>Note 2: All minor NCs raise in last audit are required to capture in this report together with the closing of the non-compliance.</i></p>	

### 4.5. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	1	<b>MAJOR Non-Conformities</b>
	0	<b>MINOR Non-Conformities</b>

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Non Conformity Number < 1 >			
<b>Indicator # and Description:</b>	4.4.4.2 The occupational safety and health plan shall cover the following: b) The risks of all operations shall be assessed and documented		
<b>Location:</b>	Ninja Enterprise Sdn Bhd		
<b>Description of Finding / Objective Evidence:</b>			
HIRARC established dated 01/05/2019 includes FFB evacuation. Accident records dated 15/04/2019 indicate tractor accident happened during FFB evacuation. However, preventive and monitoring action is not implemented after accident happened.			
During site observation, workers are not following the SOP Transportation and found two cases workers sitting beside the tractor driver and stand on trailer bar while tractor is moving to the field.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
<b>Raise by:</b>	Zul Hairi Bin Abu Hassan	<b>Date Raise:</b>	11/07/2019
<b>Deadline for implementation</b>	12/09/2019		
<b>Root Cause Analysis (by company):</b>			
New workers, still lack of SOP training.			
<b>Correction (by company):</b>			
Conducted meeting and SOP training to the drivers on 12 July 2019.			
<b>Corrective / Preventive Action (by company)</b>			
Monitoring by staff & mandore / Provide SOP training twice (2) a month/ Provide checklist & checking on tractor before start working.			
<b>Review of Correction &amp; Corrective / Preventive Action</b>			
Review training on transportation SOP conducted on 12/07/2019. Training program established dated 12/07/2019 states training will be conducted twice a month. Tractor checklist records submitted confirmed that tractor inspection has been conducted on 30/07/2019.			
The effective implementation will be review during the next audit.			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>Name of Auditor:</b> Zul Hairi Bin Abu Hassan	<b>Date of Closure:</b> 25/08/2019		
<b>Review of Implementation</b>			
Review on accident records from JKKP 8 for year 2019 and year 2020 confirmed no accidents occurred or reported.			
Training related to safety and health conducted according to Training Plan 2020.			
Implementation is implemented appropriately.			
<b>Name of Lead Auditor:</b> Mohd Nur Amin Bin Mohd Halim	<b>Date of Review:</b> 27/08/2020		

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### 4.6. Detail of Onsite Audit Findings Identified During This Audit

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

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

Non Conformity Number < 1 >			
<b>Indicator # and Description</b>	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)		
<b>Location:</b>	Office		
<b>Description of Finding / Objective Evidence:</b>			
There is no internal audit conducted for year 2020.			
<b>Classification</b>	<input checked="" type="checkbox"/> Major	<input type="checkbox"/> Minor	
<b>Raise by:</b>	Ariff Bin Lokman	<b>Date Raise:</b>	27/08/2020
<b>Deadline for implementation</b>		26/10/2020	
<b>Root Cause Analysis (by company):</b>			
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).			
<b>Correction (by company):</b>			
Conducted Internal Audit on 01 September 2020.			
<b>Corrective / Preventive Action (by company)</b>			
Audit Plan will be monitor.			
<b>Review of Correction &amp; Corrective / Preventive Action</b>			
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.			
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Name of Lead Auditor:</b> Mohd Nur Amin Bin Mohd Halim		<b>Date of Closure:</b> 15/09/2020	
<b>Review of Implementation</b>			

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Non Conformity Number < 1 >	
<b>Name of Lead Auditor / Auditor:</b>	<b>Date of Review:</b>

Non Conformity Number < 2 >	
<b>Indicator # and Description</b>	4.1.3.1 # rThe 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)
<b>Location:</b>	Office
<b>Description of Finding / Objective Evidence:</b>	
There is no management review meeting conducted for year 2020.	
<b>Classification</b>	<input checked="" type="checkbox"/> Major <input type="checkbox"/> Minor
<b>Raise by:</b>	Ariff Bin Lokman <b>Date Raise:</b> 27/08/2020
<b>Deadline for implementation</b>	26/10/2020
<b>Root Cause Analysis (by company):</b>	
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.	
<b>Correction (by company):</b>	
Conducted Management Review Meeting on 04 September 2020.	
<b>Corrective / Preventive Action (by company)</b>	
Management Review Meeting Plan will be monitor.	
<b>Review of Correction &amp; Corrective / Preventive Action</b>	
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.	
<b>Closed:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Site verification :</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Name of Lead Auditor:</b> Mohd Nur Amin Bin Mohd Halim	<b>Date of Closure:</b> 15/09/2020
<b>Review of Implementation</b>	
<b>Name of Lead Auditor / Auditor:</b>	<b>Date of Review:</b>

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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. (MINOR)	Office	Ninja Enterprise may consider improve Social Impact Assessment.
2	4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. (MINOR)	Office	Ninja Enterprise may consider improve monitoring of continuous training programme.
3	4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. (MAJOR)	Office	Ninja Enterprise may consider improve on monitoring of environmental management plan.
4	4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: (MAJOR) a. Identifying and monitoring sources of waste and pollution	Estate	Ninja Enterprise may consider improve monitoring source of waste and pollutions.
5	4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	Office	Ninja Enterprise may consider improve on monitoring of water management plan.

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Nr.	Indicator	Description	Location	Opportunity for Improvement
		(MAJOR) b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities		
6	4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. (MAJOR)	Office	Ninja Enterprise may consider improve the management plan.



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### 5. CONCLUSION

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

There are 2 Major NC raises 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:	422.40 Ha
Certified FFBs January to December 2019:	10,609.01 Mt
Certified FFBs January to August 2020:	6,829.35 Mt
Projected FFBs September to December 2020:	3,520.00 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
<b>X</b>	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 05/10/2020

Mohd Nur Amin Bin Mohd Halim  
TUV NORD (Malaysia) Sdn Bhd  
Audit Team Leader

Puchong, 05/10/2020

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

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### 7. LIST OF INTERVIEWEES

**Table 7-1: List of Interviewed Stakeholders**

No.	Organisation / Function
1.	Wirajayamas Sdn. Bhd.
2.	Agri Machineries and Services

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

This report is sent to the certification body or bodies, 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 of 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
- Additional annexes, number