

Particulars

About Your Organisation

1.1 Member Name

Golden Agri-Resources Ltd

1.2 Membership number

1-0096-11-000-00

1.3 Membership sector

Oil Palm Growers

1.4 Membership category

Ordinary

1.5 Country

Mauritius

2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

2.1 Please select all description(s) that describe the palm oil-related activities of your company or organisation. Multiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- I own and operate oil palm estate(s) and/or palm oil mill(s)
- I represent a palm oil Independent Smallholder farmer Group
- I own and operate independent palm oil mills
- I own and operate independent palm kernel crushing plants
- I trade or broker palm oil, palm kernel oil or related products
- I am a refiner of palm oil or palm kernel oil
- I am a processor of intermediate (B2B) palm oil, palm kernel oil or related ingredients
- I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products
- I manufacture consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors.
- I retail consumer (B2C) products containing palm oil, palm kernel oil or related products
- I operate food retail outlets that use palm oil, palm kernel oil or related products
- I support the sustainable development of the palm oil industry as a conservation and environmental NGO
- I support the sustainable development of the palm oil industry as a social and human development NGO

Grower

1. Operational Profile

1.1 Please state your company's main activities as a palm oil grower:

- Oil palm grower without palm oil mill
- Oil palm grower with palm oil mill
- Oil palm grower with palm oil mill and palm kernel crushing plant
- Independent palm oil mill
- Smallholder Group Manager

2. Operations and Certification Progress

Information in Section 2.0 - Operations and Certification Progress - is a mandatory declaration in your ACOP. This includes hectare data, to enable the RSPO to accurately calculate certification of individual members, sectors and RSPO members as a whole. ACOP reports without reported hectare data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Land area controlled and managed associated to palm oil

2.1.1 Please state the total number of palm oil estates, certified and uncertified, controlled or managed by the member

172

Land area controlled and managed associated to palm oil

Description	Hectares
2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)	396317.0
2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)	0.0
2.1.4 Total land designated and managed as HCV areas (hectares)	58512.0
2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)	17220.0
2.1.6 Total land under scheme smallholders (hectares)	106195.0
Total	578244.0

2.2 Certification progress**2.2.1 Number of management units certified under RSPO P&C Certification**

80**2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares)**

217425.0**2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders**

46.06%**2.2.3 Total certified land under scheme smallholders (hectares)**

52318.0**2.2.3.1 Certification progress - land under scheme smallholders**

49.27%**2.3 In which countries are your estates located?****2.3.1 Indonesia - Please indicate which province(s)**

Bangka Belitung, Central Kalimantan, East Kalimantan, Jambi, Lampung, North Sumatra, Papua, Riau, South Sumatra, West Kalimantan**2.3.2 Malaysia - Please indicate which state(s)**

-**2.3.3 Other - Please indicate which country/countries**

-**2.4 New plantings and development (excluding replanting)****2.4.1 How much new land was planted by your company during this reporting period (hectares)?**

0.0

2.5 Supply of Fresh Fruit Bunches (FFB)**2.5.1 Total FFB volume produced by estates managed or controlled by your company (tonnes)**7290878.0

2.5.1.1 Total certified FFB volume produced by certified estates managed or controlled by your company (tonnes)4182349.0

2.5.2 In addition to FFB produced by your company's estates, does your supply base include any of the following?

- Scheme Smallholders
- Independent Smallholders
- Outgrowers
- Other Third-Party Suppliers

2.5.3 Scheme smallholder operations that supply your operations:**2.5.3.1 Total FFB volume supplied by scheme smallholders (tonnes)**1994560.0

2.5.3.2 Total certified FFB volume supplied by scheme smallholders (tonnes)1123224.0

2.6 Fresh Fruit Bunches (FFB) processing and production operations

2.6.1 Number of palm oil mills operated

47

2.6.2 Number of palm oil mills certified under RSPO P&C

31

2.7 Palm Kernel processing and production operations

2.7.1 Number of palm kernel crushers and/or palm kernel mills operated

9

2.7.2 Number of palm kernel crushers and/or palm kernel mills certified under RSPO Supply Chain Certification (SCC)

9

3. Palm Oil and Certified Palm Oil Production

Information in Section 3 - Palm Oil and Certified Palm Oil Production - is a mandatory declaration in your ACOP. This includes volume, to enable the RSPO to accurately calculate production uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.

3.1 Total Crude Palm Oil produced (tonnes)

Countries/Regions	Tonnes
Malaysia	0.0
Indonesia	2205224.0
Latin America	0.0
Africa	0.0
Rest of the World	0.0
Total	2205224.0

3.2 CSPO sold as RSPO certified

Description	Tonnes
Identity Preserved (IP)	212907.0
Segregated (SG)	0.0
Mass Balance (MB)	161539.0
RSPO Credits	0.0
Total	374446.0

3.5 Total CSPO sold

Description	Tonnes
3.2 CSPO sold as RSPO-certified	374446.0
3.3 CSPO sold under other certification schemes	634528.0
3.4 CSPO sold as conventional	121547.0
Total	1130521.0

3.6 According to the volume information you have provided in this questionnaire, CSPO represents the following percentage of your total CPO production

51.25%

3.7 Based on total CSPO volumes sold (Question G.3.6) , please estimate the percentage of the volumes originating from your operations in the following regions/countries

Countries/Regions	Percentage
Malaysia	0.0
Indonesia	100.0
Latin America	0.0
Africa	0.0
Rest of the World	0.0

3.8 Total Crude Palm Kernel produced (tonnes)

Countries/Regions	Tonnes
Malaysia	0.0
Indonesia	569637.0
Latin America	0.0
Africa	0.0
Rest of the World	0.0
Total	569637.0

3.9 CSPK sold as RSPO certified

Description	Tonnes
Identity Preserved (IP)	116051.0
Segregated (SG)	0.0
Mass Balance (MB)	135434.0
Total	251485.0

3.12 Total CSPK sold

Description	Tonnes
3.9 CSPK sold as RSPO-certified	251485.0
3.10 CSPK sold under other certification schemes	0.0
3.11 CSPK sold as conventional	27742.0
Total	279227.0

3.13 According to the volume information you have provided in this questionnaire, CSPK represents the following percentage of your total CPK production

49.00%

3.14 Based on the CSPK sold volumes (Question G.3.12), please estimate the percentage of volumes originating from your operations in the following regions/countries:

Countries/Regions	Tonnes
Malaysia	0.0
Indonesia	100.0
Latin America	0.0
Africa	0.0
Rest of the World	0.0

4. TimeBound Plan

4.1 Which year did your company achieve (or plans to achieve) its first RSPO P&C certification?

2011

4.2 Which year did your company achieve (or plans to achieve) 100% RSPO certification for all its estates and mills?

2023

4.2.1 If the previous target year for G.4.2 has not been met, please explain why

Due to the unprecedented time of pandemic, GAR has proposed the new 2021-2023 timebound. This timebound shows that GAR has still committed to achieve 100% RSPO certification. Communication and coordination are also being set up with RSPO and other stakeholders regarding HGU process and the liability data as these requirements are essential to acquire certification. GAR will continue to collaborate with key stakeholders including RSPO to deliberate and overcome this current situation.

4.3 Which year did your company achieve (or plans to achieve) 100% RSPO certification of scheme smallholders?

2023

4.3.1 If the previous target year for G.4.3 has not been met, please explain why

GAR includes scheme smallholders in its new timeline to get certification.

4.4 Which year did your company achieve (or plans to achieve) 100% RSPO certification for all FFB, regardless of source?

2025

4.4.1 If the previous target year for G.4.4 has not been met, please explain why

GAR continues to undergo this timeline by working together with key stakeholders. the company assumes that the initial target is made by conservative condition to reach the goal. However, the current situation due to the pandemic, has altered the initial plan. Therefore, GAR will continue to make necessary adaption so that the timeline can be achieved.

5. Concession Map

5.1 The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit maps of their concessions through ACOP. Has your company submitted concession maps to the RSPO in previous ACOP cycles?

Yes _____

5.2 Has your company acquired any new concession sites or have any concession sites changed ownership since the previous ACOP map submission?

No _____

6. GHG Footprint

6.1 What is the average GHG footprint for all certified management units by hectare (tCO₂e/ha)?

6.21

6.2 What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO₂e/tCPO)?

3.72

6.3 What are the key emission sources identified by your company in certified management units?

- Land use change
- Existing cultivation peatland
- Palm oil mill effluent (POME)
- Fertiliser application
- Others

Others

-

6.4 Does your company have a baseline for GHG reporting?

No

6.4.2 Please explain why your company does not have an existing baseline, and if it is planning to develop a baseline for GHG reporting?

Currently GAR is working to develop baseline for GHG reporting.

7. Support for Oil Palm Smallholders

7.1 How is your company supporting Independent Smallholder groups?

- Sourcing of physical FFB
- Financial support
- Operations support
- Training support
- Community development
- Not supporting Independent Smallholder groups
- Others

Others

-

7.1.1 Please provide the names and locations of the oil palm Independent Smallholder groups that you are currently supporting. This question is not mandatory, and is left to the discretion of the RSPO member to answer.

Since 2014, GAR has helped independent farmers in Riau. As of end 2020, GAR secured loans of nearly IDR 123 billion from state-owned banks.

In addition, we run a range of support programmes for independent smallholders. GAR has provided various supports and technical assistance to thousands of independent farmers in North Sumatra, South Sumatra, and Riau as of end 2020. Farmers have access to high-yielding seeds, fertiliser and herbicides, and heavy equipment rental at below-market rates. As of end-2020, we have disbursed more than IDR 300 billion in interest-free loans and other aid.

8. Actions For Next Reporting Period

8.1 Outline activities that your company will undertake in the coming year to advance its certification efforts.

We aim to certify a total remaining our plantations which covers plasma estates by 2023. This includes and takes into account the acquisition process that is currently being carried out between THA Management and GAR.

Despite many challenges, this proves that GAR is very committed to completing the target. In addition, this target reflects our conservative estimate for the time needed to acquire the HGU and the liability data as required recently by RSPO. However, due to the global health conditions where Covid-19 is happening, we must be realistic about the targets that we are implementing right now.

8.2 Outline activities that your company will undertake in the coming year to promote the uptake CSPO along the supply chain.

In 2016, we launched our action plan to achieve Traceability to the Plantation ("TTP") by 2020. This timetable had to be adjusted in light of the global pandemic as safe distancing measures affected some of our suppliers' ability to carry out fieldwork.

Despite the current situation, by end 2020, we achieved nearly 90 percent TTP for GAR-owned and third party supplier mills. To help accelerate the TTP process, we continued with the Ksatria Sawit programme. This initiative reaches out to areas where many of our supplier mills buy from smallholders, and traces their agents and farmers. As of end-2020, 87,000 farmers had registered under the programme covering 325,000 hectares of estates. The latest mapping data is available on the Supplier Assessment Information:
<https://www.goldenagri.com.sg/sustainability/responsible-sourcing/supplier-assessment/>

Processors & Traders

1. Operational Profile

1.1 Please state your company's main activity within the palm oil supply chain.

- Refiner of CPO and PKO
- Palm Kernel Crusher
- Trader with Physical Possession
- Trader without Physical Possession
- Integrated Refiner-Trader-Processor
- Intermediate Products Producer
- Power, Energy and Biofuel Processor
- Animal Feed Producer
- Oleochemicals Producer
- Distribution & Logistics
- Other

Other

-

2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Sourcing is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Please include details of all certified and uncertified operations using palm oil, palm kernel oil and related products, owned and/or managed by the member and/or all entities that belong to the group.

Fully-owned _____

2.1.1 In which markets do you sell goods with palm oil and palm oil -related products?

Europe, China,India,Indonesia _____

DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:

an aggregate level (as in previous ACOP reporting cycles) _____

2.2 Volumes of uncertified and certified palm oil, palm kernel oil and related product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	6456108.0
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	1013760.0
Crude palm kernel expeller (tonnes)	745922.0
Total	8215790

2.3 Volume of RSPO-certified palm oil, palm kernel oil and related products sourced in the year (tonnes):

Description	Crude Palm Oil (CSPO) and CSPO Derivatives	Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives	Palm Kernel Expeller (CSPKE)
RSPO Credits from Mill / Crusher	0.0	0.0	0.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0
Mass Balance (MB)	513187.0	316000.0	0.0
Segregated (SG)	351403.0	101769.0	0.0
Identity Preserved (IP)	20825.0	0.0	0.0
Total	885415.0	417769.0	0.0

2.4 According to the volume information you have provided in Question PT.2.2 and Question PT.2.3, your company's certified palm oil, palm kernel oil and related products uptake is:

15.86%

2.4.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake calculated in PT.2.4. This may include changes due to business environment, evolving nature of operations or variations due to stock positions

There is no further comments or information in this section.

2.5 What is the estimated percentage of Certified Sustainable Palm Oil in the palm oil, palm kernel oil and related products sold, traded or processed by your company in the following regions:

Countries/Regions	Percentage
Europe	16.0
North America	0.0
Malaysia	0.0
Indonesia	29.0
China	37.0
India	18.0
Latin America	0.0
Africa	0.0
Rest of World	0.0

3. TimeBound Plan

3.1 Which year did your company achieve/obtain (or expects to achieve/obtain) the RSPO supply chain certification or RSPO trader/distributor licence?

2013

3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?

2013

3.2.1 If the previous target year has not been met, please explain why.

Target has been achieved.

3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.

2017

3.3.1 If the previous target year has not been met, please explain why.

Target has been achieved.

3.4 Year expected to only source 100% RSPO-certified palm oil and oil palm products.

2030

3.4.1 If target has not been met, please explain why.

The timebound is in progress at this time.

3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

We believe the handling of RSPO Certified products can only be achieved via transformation of the industry, where the majority of our producers produce RSPO Certified products, and the majority of consumers demand it. GAR is committed to work through an engagement with our suppliers and customers, and working with other RSPO members towards this goal.

4. Actions For Next Reporting Period

4.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

We proactively communicate and update our ability to deliver RSPO CSPO physical supply chain modules: MB & SG to our customers. We also promote RSPO standards to our suppliers.

Please refer to our GAR Website:(<https://www.goldenagri.com.sg/sustainability/certifications/RSPO/>) and GAR Supplier Assessment (<https://www.goldenagri.com.sg/sustainability/responsible-sourcing/supplier-assessment/>) for more information on our efforts in promoting the use of RSPO Certification on oil palm products in our supply chain.

Shared Responsibility

The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still on-going and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to <https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules> or email the ACOP team at acop@rspo.org

Labour & Labour Rights

1.1 Does your company have a publicly-available policy covering Labour & Labour Rights?

Yes

1.1.1 Does the policy cover:

- No discrimination
- Wage and working conditions
- Freedom of association
- No child labour
- No harassment
- No forced or trafficked labour

Ethical Conduct & Human Rights

1.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

1.2.1 Does the policy cover:

- Recruitment
- Contractors
- Sub-Contractors & Third-Party Contractors

Land Use

1.3 Does your company have a publicly-available Policy covering Land Use?

Yes

1.3.1 Does the policy cover:

- Free Prior and Informed Consent (FPIC)
- Compensation

Occupational Health & Safety

1.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?

Yes

Climate Change & Greenhouse Gas (GHG)**1.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?**

No

Complaints & Grievances**1.6 Does your company have a Complaints & Grievances Mechanism?**

Yes

1.6.1 Is your Complaints & Grievance mechanism in line with the principles of the RSPO's grievance mechanism, which are the elements of fairness, transparency, and impartiality?

Yes

Smallholders**1.7 Does your company support oil palm independent smallholder groups?**

Yes

1.7.1 Does this support cover:

- Fair and transparent dealings with Smallholders
- Improved Smallholder livelihoods

1.7.2 How is your company supporting them?

GAR initiated a program called "Ksatria Sawit". It means means ,Äòpalm oil warrior,Äô in English. The name is also an abbreviation which means transforming the supply chain through independent smallholders and agents. This programme reflects one of the pillars of our GAR Social and Environmental Policy (GSEP) which is to build a traceable and transparent supply chain that extends to farmers, and is a continuation of our efforts since 2015. We have organised region-specific Ksatria Sawit workshops for our suppliers, to educate them on the traceability process. There, we introduce them to our supply chain mapping partner, Koltiva. GAR provides the suppliers,Äô profiles, then Koltiva follows up by conducting field surveys with the mills, agents and smallholder farmers. By bringing multiple mills together, sharing resources and working at a landscape level, we hope to accomplish TTP much more quickly. As of the end-2020, 87,000 farmers had registered under the programme covering 325,000 hectares of estates.

Sustainable Palm Oil Policy

1.8 Does your company have a publicly-available Policy covering the implementation of RSPO Shared Responsibility principles?

Yes _____

Waste Management

1.9 Does your company have a waste management plan?

Yes _____

Water Management

1.10 Does your company have a water management plan?

Yes _____

Energy Use

1.11 Does your company have an energy use plan covering fossil fuels and renewable energy?

Yes _____

RSPO Services and Support

1.12 Does your company provide services and support to the RSPO, eg. participation in RSPO Working Groups and Task Forces

Yes _____

Shared Responsibility Resourcing

1.13 Does your company have a plan to commit resources to ensure effective implementation of RSPO Shared Responsibility principles?

Yes _____

Challenges and Support

1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- Awareness of RSPO in the market
- Difficulties in the certification process
- Certification of smallholders
- Competition with non-RSPO members
- High costs in achieving or adhering to certification
- Human rights issues
- Insufficient demand for RSPO-certified palm oil
- Low usage of palm oil
- Reputation of palm oil in the market
- Reputation of RSPO in the market
- Supply issues
- Traceability issues
- No challenges faced
- Others

Others

1. Limited demand in key markets where we operate.
2. On supply side, it is hard to encourage other plantations to join RSPO where no immediate demand is present.
3. Not all suppliers have the capacity to achieve RSPO certification and not all customers are requiring RSPO certified products.

1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?

- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- Promotion of physical CSPO
- Providing funding or support for CSPO development efforts
- Research & Development support
- Stakeholder engagement
- No actions taken
- Others

Others

Continuing to work with suppliers on adoption of sustainable practices.

1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

Please refer to our GAR Website:(<https://www.goldenagri.com.sg/sustainability/certifications/RSPO/>) and GAR Supplier Assessment (<https://www.goldenagri.com.sg/sustainability/responsible-sourcing/supplier-assessment/>) for more information on our efforts in promoting the use of RSPO Certification on oil palm products in our supply chain.