Particulars

About Your Organisation

1.1 Member Name

First Resources Limited

1.2 Membership Number

1-0047-08-000-00

1.3 Membership Sector

Oil Palm Growers

1.4 Membership Category

Ordinary

1.5 Country

Singapore

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).

- [x] 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 - Processors and/or Traders
- [ ] I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- [ ] I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- [ ] I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- [ ] I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- [ ] I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- [ ] I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- [ ] I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- [ ] I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
- [ ] I am a social and human development NGO supporting the sustainable development of the palm oil industry
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
- [x] 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 hectarage data, to enable the RSPO to accurately calculate certification of individual members, sectors and RSPO members as a whole. ACOP reports without reported hectarage 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

29

**Land area controlled and managed associated to palm oil**

<table>
<thead>
<tr>
<th>Description</th>
<th>Hectares</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)</td>
<td>178733.00</td>
</tr>
<tr>
<td>2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)</td>
<td>10686.00</td>
</tr>
<tr>
<td>2.1.4 Total land designated and managed as HCV areas (hectares)</td>
<td>4543.00</td>
</tr>
<tr>
<td>2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)</td>
<td>15429.00</td>
</tr>
<tr>
<td>2.1.6 Total land under scheme smallholders (hectares)</td>
<td>33475.00</td>
</tr>
<tr>
<td>Total</td>
<td>242866.00</td>
</tr>
</tbody>
</table>
2.2 Certification progress

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

3

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

27586.00

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

13.17%

2.2.3 Total certified land under scheme smallholders (hectares)

0.00

2.2.3.1 Certification progress - land under scheme smallholders

0.00%

2.3 In which countries are your estates located?

2.3.1 Indonesia - Please indicate which province(s)

East Kalimantan, Riau, 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)?

198.00

2.4.2 How many New Planting Procedures (NPP) covering the new plantings in this reporting period (Question G.2.4.1) were submitted to the RSPO?

5.0

2.4.3 Please provide links to the NPP Public Notifications reported in Question G.2.4.2


2.4.4 Do the New Planting Procedures (NPP) reported in Question G.2.4.2 cover all new plantings reported in Question G.2.4.1?

Yes
2.5 Supply of Fresh Fruit Bunches (FFB)

2.5.1 Total FFB volume produced by estates managed or controlled by your company (tonnes)

3367668.00

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

423300.00

2.5.1.2 Certification progress - Certified FFB volume produced by estates managed or controlled by your company

12.57%

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

- [x] Scheme Smallholders
- [ ] Independent Smallholders
- [x] 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)

427234.00

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

0.00

2.5.3.3 Certification progress - Certified FFB volume supplied by scheme smallholders

0.00%

2.5.5 Outgrower operations that supply your operations:

2.5.5.1 Total FFB volume supplied by outgrowers (tonnes)

548268.00

2.5.5.2 Total certified FFB volume supplied by outgrowers (tonnes)

0.00

2.5.5.3 Certification progress - Certified FFB volume supplied by outgrowers

0.00%
2.6 Fresh Fruit Bunches (FFB) processing and production operations

2.6.1 Number of palm oil mills operated

18

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

3

2.7 Palm Kernel processing and production operations

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

4

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

1
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)

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malaysia</td>
<td>0.00</td>
</tr>
<tr>
<td>Indonesia</td>
<td>869241.00</td>
</tr>
<tr>
<td>Latin America</td>
<td>0.00</td>
</tr>
<tr>
<td>Africa</td>
<td>0.00</td>
</tr>
<tr>
<td>Rest of the World</td>
<td>0.00</td>
</tr>
<tr>
<td>Total</td>
<td>869241.00</td>
</tr>
</tbody>
</table>

3.2 CSPO sold as RSPO certified

<table>
<thead>
<tr>
<th>Description</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity Preserved (IP)</td>
<td>0.00</td>
</tr>
<tr>
<td>Segregated (SG)</td>
<td>0.00</td>
</tr>
<tr>
<td>Mass Balance (MB)</td>
<td>0.00</td>
</tr>
<tr>
<td>RSPO Credits</td>
<td>0.00</td>
</tr>
<tr>
<td>Total</td>
<td>0.00</td>
</tr>
</tbody>
</table>

3.5 Total CSPO sold

<table>
<thead>
<tr>
<th>Description</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.2 CSPO sold as RSPO-certified</td>
<td>0.00</td>
</tr>
<tr>
<td>3.3 CSPO sold under other certification schemes</td>
<td>71814.99</td>
</tr>
<tr>
<td>3.4 CSPO sold as conventional</td>
<td>0.00</td>
</tr>
<tr>
<td>Total</td>
<td>71814.99</td>
</tr>
</tbody>
</table>

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

8.26%
### 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

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malaysia</td>
<td>0</td>
</tr>
<tr>
<td>Indonesia</td>
<td>100</td>
</tr>
<tr>
<td>Latin America</td>
<td>0</td>
</tr>
<tr>
<td>Africa</td>
<td>0</td>
</tr>
<tr>
<td>Rest of the World</td>
<td>0</td>
</tr>
</tbody>
</table>
### 3.8 Total Crude Palm Kernel produced (tonnes)

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malaysia</td>
<td>0.00</td>
</tr>
<tr>
<td>Indonesia</td>
<td>197384.00</td>
</tr>
<tr>
<td>Latin America</td>
<td>0.00</td>
</tr>
<tr>
<td>Africa</td>
<td>0.00</td>
</tr>
<tr>
<td>Rest of the World</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>197384.00</strong></td>
</tr>
</tbody>
</table>

### 3.9 CSPK sold as RSPO certified

<table>
<thead>
<tr>
<th>Description</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identity Preserved (IP)</td>
<td>0.00</td>
</tr>
<tr>
<td>Segregated (SG)</td>
<td>0.00</td>
</tr>
<tr>
<td>Mass Balance (MB)</td>
<td>15296.59</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15296.59</strong></td>
</tr>
</tbody>
</table>

### 3.12 Total CSPK sold

<table>
<thead>
<tr>
<th>Description</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.9 CSPK sold as RSPO-certified</td>
<td>15296.59</td>
</tr>
<tr>
<td>3.10 CSPK sold under other certification schemes</td>
<td>0.00</td>
</tr>
<tr>
<td>3.11 CSPK sold as conventional</td>
<td>3989.02</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19285.61</strong></td>
</tr>
</tbody>
</table>

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

9.77%
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:

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malaysia</td>
<td>0</td>
</tr>
<tr>
<td>Indonesia</td>
<td>100</td>
</tr>
<tr>
<td>Latin America</td>
<td>0</td>
</tr>
<tr>
<td>Africa</td>
<td>0</td>
</tr>
<tr>
<td>Rest of the World</td>
<td>0</td>
</tr>
</tbody>
</table>
4. TimeBound Plan

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

2018

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

2026

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

Given the disruptions posed by the COVID-19 pandemic, the RSPO has approved the revision of our initial target deadline to achieve 100% RSPO certification from 2024 to 2026.

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

2029

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

-

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

2030

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

-
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)?

2.77

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

0.76

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

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

We have calculated our emissions annually and we will be looking to establish our baseline GHG emissions in line with global standards, set a reduction target, and identify reduction levers, in support of global climate ambitions.
7. Support for Oil Palm Smallholders

7.1 How is your company supporting Independent Smallholder groups?

- Sourcing of physical FFB
- Training support
- Community development

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.

-
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 continue to coordinate, engage, and conduct capacity-building to support the implementation of RSPO P&C throughout companies in the group. We frequently update our gap analysis for uncertified estates/mills and carry out improvements in order to comply with the RSPO P&C. To maintain and ensure our personnel has sufficient knowledge and competency to implement RSPO requirements, we join RSPO trainings, webinars, Roundtable (RT), and other RSPO events. We are also actively involved in IGC meetings & initiatives.

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

Continuously engage and update our stakeholders with regard to the implementation of our sustainability policy and sustainability certification progress.
**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

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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?

- Communication and/or engagement to transform the negative perception of palm oil
- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Engagement with peers and clients
- Promotion of CSPO through off product claims
- 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

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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
