

## 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).

- 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
- 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

29

##### 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)	177930.00
2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)	9926.98
2.1.4 Total land designated and managed as HCV areas (hectares)	7057.70
2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)	17407.75
2.1.6 Total land under scheme smallholders (hectares)	35491.00
Total	247813.43

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

6

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

63331.41

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

29.83%

**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**

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**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)?**

213.79

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**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?**

2.0

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

1. <https://rspo.org/id/public-consultation/first-resources-ltd-pt-citra-agro-kencana-cak-new-planting-assessment-call-for-comments/>

2. <https://rspo.org/id/public-consultation/first-resources-ltd-pt-maha-karya-bersama-mkb-new-planting-assessment-call-for-comments/>

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**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

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

3070683.00

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

872286.27

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

28.41%

**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)**

513803.00

**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)**

181264.51

**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%

**2.5.6 Other Third-party supplier operations that supply your operations:**

**2.5.6.1 Total FFB volume supplied by third-party suppliers (tonnes)**

530390.62

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**2.5.6.2 Total certified FFB volume supplied by third-party suppliers (tonnes)**

0.00

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**2.5.6.3 Certification progress - Certified FFB volume supplied by third-party suppliers**

0.00%

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**2.6 Fresh Fruit Bunches (FFB) processing and production operations**

**2.6.1 Number of palm oil mills operated**

19

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

6

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**2.7 Palm Kernel processing and production operations**

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

4

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

3

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### 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	0.00
Indonesia	951425.00
Latin America	0.00
Africa	0.00
Rest of the World	0.00
Total	951425.00

#### 3.2 CSPO sold as RSPO certified

Description	Tonnes
Identity Preserved (IP)	0.00
Segregated (SG)	0.00
Mass Balance (MB)	2500.00
RSPO Credits	0.00
Total	2500.00

#### 3.5 Total CSPO sold

Description	Tonnes
3.2 CSPO sold as RSPO-certified	2500.00
3.3 CSPO sold under other certification schemes	81218.75
3.4 CSPO sold as conventional	187798.52
Total	271517.27

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

28.54%

**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**

<b>Countries/Regions</b>	<b>Percentage</b>
Malaysia	0
Indonesia	100
Latin America	0
Africa	0
Rest of the World	0

**3.8 Total Crude Palm Kernel produced (tonnes)**

<b>Countries/Regions</b>	<b>Tonnes</b>
Malaysia	0.00
Indonesia	207436.00
Latin America	0.00
Africa	0.00
Rest of the World	0.00
<b>Total</b>	<b>207436.00</b>

**3.9 CSPK sold as RSPO certified**

<b>Description</b>	<b>Tonnes</b>
Identity Preserved (IP)	0.00
Segregated (SG)	0.00
Mass Balance (MB)	32014.31
<b>Total</b>	<b>32014.31</b>

**3.12 Total CSPK sold**

<b>Description</b>	<b>Tonnes</b>
3.9 CSPK sold as RSPO-certified	32014.31
3.10 CSPK sold under other certification schemes	0.00
3.11 CSPK sold as conventional	20307.29
<b>Total</b>	<b>52321.60</b>

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

25.22%

**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:**

<b>Countries/Regions</b>	<b>Tonnes</b>
Malaysia	0
Indonesia	100
Latin America	0
Africa	0
Rest of the World	0

**4. TimeBound Plan**

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

2018

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

2026

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

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

2029

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

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

2030

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

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**5. Concession Boundaries**

**5.1 The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit maps of their concessions boundaries through ACOP. Has your company submitted concession boundaries up to estate level to the RSPO in previous ACOP cycles as per RSPO Formatting Requirements for Boundary Data Submission?**

Yes \_\_\_\_\_

**5.2 Has your company either acquired any new concession sites, have any concession sites changed ownership or change its boundaries 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 (tCO<sub>2</sub>e/ha)?**

7.48

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**6.2 What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO<sub>2</sub>e/tCPO)?**

1.29

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**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

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**6.4 Does your company have a baseline for GHG reporting?**

No

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**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.

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## 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

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**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.**

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## **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 events. We are also actively involved in IGC meetings & initiatives.

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### **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.

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## 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

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## 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.**

Operations as listed in First Resources Limited RSPO membership page

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

Europe ,China,India,Indonesia,Rest of the World

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**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)

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**2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related product sourced in the year**

<b>Description</b>	<b>Tonnes</b>
Crude palm oil, including derivatives refined from CPO (tonnes)	875810.32
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	0.00
Crude palm kernel expeller (tonnes)	0.00
<b>Total</b>	<b>875810.32</b>

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

<b>Description</b>	<b>Crude Palm Oil (CSPO) and CSPO Derivatives</b>	<b>Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives</b>	<b>Palm Kernel Expeller (CSPKE)</b>
RSPO Credits from Mill / Crusher	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00
Mass Balance (MB)	2500.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
<b>Total</b>	<b>2500.00</b>	<b>0.00</b>	<b>0.00</b>

**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:**

0.29%

**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**

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**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:**

<b>Countries/Regions</b>	<b>Percentage</b>
Europe	0
North America	0
Malaysia	0
Indonesia	86
China	0
India	0
Latin America	0
Africa	0
Rest of World	14

**3. TimeBound Plan**

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

2018

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

2019

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

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

2026

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

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

N/A

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

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

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#### 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)

- Participation in RSPO Working Group or Task Forces
- Support Independent Smallholders (ISH)
- Contribute to the RSPO Smallholder Trainer Academy
- Financial contribution to the RSPO Smallholder Support Fund
- Direct investments in Smallholder Certification projects
- Involvement/direct investments in Jurisdictional/Landscape approach
- Direct/collective investments in conservation and restoration initiatives
- Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
- Allocating FTE to promote the production or consumption of certified sustainable oil palm products
- Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
- No activities planned
- Others

Other

We provide our customers with information about our ability to implement RSPO CSPO supply chain modules. We also actively engage our suppliers to adhere to the RSPO guidelines. To gain a better understanding of our initiatives aimed at encouraging the adoption of RSPO certification for oil palm products in our supply chain, please refer to our Sustainability Report (SRFR2023: [https://www.first-resources.com/upload/file/20240404/20240404234641\\_65023.pdf](https://www.first-resources.com/upload/file/20240404/20240404234641_65023.pdf)).

## 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 (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on <https://rspo.org/members/shared-responsibility> or email the Shared Responsibility team at [sharedresponsibility@rspo.org](mailto:sharedresponsibility@rspo.org).*

### SR 1. Transparency

**1.1 Does your organisation have organisational management documents publicly-available?**

Yes

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### SR 2. Ethical Conduct

**1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?**

Yes

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### SR 3 and SR 4. Legal Compliance

**1.3 Does your organisation comply with all applicable legal requirements?**

Yes

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**1.4 Does your organisation require its third party contractors to comply with legal requirements?**

Yes

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### SR 7. Claims and labels

**1.7a Does your organisation promote the use of off-product RSPO claims and labels?**

Yes

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### SR 8. Information and outreach activities

**1.8 Does your organisation implement transparent communication and outreach activities to promote sustainable palm oil?**

Yes

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### SR 9. Human Rights

**1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?**

Yes

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**SR 10. Complaints & Grievances****1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?**

Yes

**1.10.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?**

Yes

**SR 11 and SR 12. Land Use and FPIC****1.11a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the operational Palm Oil Supply chain?**

Yes

**1.11a.1 Does your organisation have a procedure in place to identify legal, customary or user rights, and people entitled to compensation?**

Yes

**SR 13 and SR 14. Smallholders inclusion****1.13 Does your organisation support oil palm smallholders (groups)?**

Yes

**SR 15 - SR 20. Labour & Labour Rights****1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?**

Yes

**1.15.1 Does the policy cover:**

- No discrimination and equal opportunities
- Pay and conditions of the workers.
- Freedom of association and Collective bargaining
- Protection of children and remediation for suppliers and third party contractors.
- Prevention of all forms of harassment, including sexual harassment
- No forced or trafficked labour

**SR 21. Occupational Health & Safety**

**1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?**

Yes

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**SR 22. Waste Management**

**1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?**

Yes

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**1.22a.1 Is this plan implemented?**

Yes

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**SR 23. Water Management**

**1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?**

Yes

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**1.23.1 Is this plan implemented?**

Yes

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**SR 24. Energy Use**

**1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?**

Yes

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**1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?**

Yes

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**SR 25. Climate Change and Greenhouse Gases (GHG)**

**1.25 Does your organisation have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimise them?**

Yes

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**SR 26. Promotion of certification/uptake**

**1.26b Does your organisation meet the SR CSPO uptake target?**

Yes \_\_\_\_\_

**SR 27. Sustainable Palm Oil Policy**

**1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?**

Yes \_\_\_\_\_

**SR 28 and SR 29. Support and resourcing**

**1.28 Does your organisation provides services and support to RSPO and resources to implement SR?**

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

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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

Sustainability Report 2023:  
[https://www.first-resources.com/upload/file/20240404/20240404234641\\_65023.pdf](https://www.first-resources.com/upload/file/20240404/20240404234641_65023.pdf)

Annual Report 2023:  
[https://www.first-resources.com/upload/file/20240404/20240404055039\\_59051.pdf](https://www.first-resources.com/upload/file/20240404/20240404055039_59051.pdf)