



FORESTS

October 2026

CORPORATE CONNECTIONS AND UNANSWERED QUESTIONS

The links between KAS Group and the Fangiono palm oil empire.



This briefing was produced by Environmental Investigation Agency UK and Kaoem Telapak based on their own research and analysis. It is published in parallel with [Hidden Origins](#) produced by the Rainforest Action Network. Some background data was shared during the research process.



SUMMARY

The Kalimantan Agro Sejahtera (KAS) Group, previously known as New Borneo Agri (NBA) or Sulaidy Group, is an expanded number of palm oil companies operating across East Kalimantan, West Kalimantan and Papua in Indonesia.

Companies that appear to be associated with the Group have repeatedly ranked among Indonesia's largest deforesters for oil palm cultivation. The Group appears to lack transparency and its ownership structures seem opaque with limited public accountability. Despite its scale, the Group has a very limited public corporate presence.

It has previously been accused by non-governmental organisations (NGOs) of being a shadow company of the Singapore-listed palm oil company First Resources, which is owned by the wealthy Indonesian Fangiono family.

Both First Resources and FAP Agri – another palm oil company owned by the Fangiono family – have always denied it is a shadow company and also deny various corporate relationships with the Group.

However, EIA and Kaoem Telapak researchers have seen recent evidence which indicates possible connections between First Resources, FAP Agri and the KAS Group, including material suggesting that:

- KAS Group companies could be part of First Resources
- KAS Group companies are sending palm oil to First Resources facilities
- KAS Group apparently involved in companies recently acquired and sold by First Resources
- KAS Group approvers for purchases appearing to be First Resources' employees

- KAS Group's Commissioner appearing to be FAP Agri's Commercial Head
- KAS Group companies appearing to be listed as related parties in FAP Agri accounting spreadsheets
- KAS Group companies listed as transacting with FAP Agri in its latest financial report
- KAS Group's head office being in the same building as FAP Agri.

All of these allegations are denied and described as merely coincidental – of themselves, FAP Agri states they are not evidence of any corporate relationship [[see Right to Reply letters here](#)].

However, when taken together we suggest that these findings present a consistent pattern of operational, commercial, personnel and logistical connections between the KAS Group and other businesses linked to the Fangiono family. The evidence raises questions as to whether KAS allegedly operates as an entirely independent and unrelated palm oil group.

It raises significant concerns that First Resources and FAP Agri may not be publicly disclosing the true nature of their relationship with the Group, with a serious risk of misleading investors and buyers. First Resources and FAP Agri deny there is anything to conceal about the nature of their relationship with the Group [[see Right to Reply letters here](#)].





RECOMMENDATIONS

SUSPEND ANY IDENTIFIED SOURCING, TRADING OR OTHER RELATIONSHIPS WITH THE KAS GROUP

TO CERTIFICATION BODIES:

- Carry out additional due diligence on KAS companies which have undergone or are currently undergoing ISPO certification should there be any non-compliance or ambiguity regarding the identity of the legal entity, ownership structure, land tenure or group relationships

TO THE RELEVANT INDONESIAN MINISTRIES:

- **Directorate General of Legal Entities (Ditjen AHU):** Conduct investigations and verifications into the legal status and ownership structure of companies operating as part of the KAS Group but not found in the legal entity database or the AHU Beneficial Owner (BO) database. If discrepancies are found, the Government must ensure that corporate and BO data are corrected and updated.
- **Directorate General of Plantations:** Review the legality and compliance of KAS Group companies engaged in plantation operations, particularly where such companies are unable to demonstrate a verifiable legal entity status and ownership structure.

REQUEST THAT FIRST RESOURCES PUBLICLY CLARIFIES:

- Why KAS Group companies continue to be described as part of First Resources
- The nature and extent of any historical or current commercial, logistical or operational relationships with the KAS Group companies

- Whether any management, consulting, staffing, procurement, logistics, financing or other agreements/arrangements exist or have existed between First Resources and KAS Group companies
- Whether any current or former First Resources employees, directors or executives hold positions in, provide services to, or exercise decision-making authority for KAS Group companies.

REQUEST THAT FAP AGRI PUBLICLY CLARIFIES:

- All historical and current transactions with KAS Group companies
- Whether transactions involving KAS Group companies are or were reported internally as related-party transactions
- The nature of the trade receivables and trade payables disclosed with KAS Group companies in its financial statements
- The role of Darto Nurly Sumady across FAP Agri and the KAS Group and how any potential conflicts of interest have been managed
- Whether any management, consulting, staffing, procurement, logistics, financing or other agreements/arrangements exist or have existed between FAP Agri and KAS Group companies
- Whether any current or former FAP Agri employees, directors or commissioners hold positions in or provide services or exercise decision-making authority to KAS Group companies.



Above: palm oil plantation expansion



INTRODUCTION

The New Borneo Agri (NBA)/Sulaidy Group, now known as the Kalimantan Agro Sejahtera (KAS) Group, was established in 2015 and is a group of palm oil companies in Indonesia.

The Group came to the attention of NGOs in 2018 for its extensive clearing of forests.¹ It has continued to be in the list of the worst deforesters for palm oil in Indonesia, raising environmental concerns.²

Investigations into the businessman Sulaidy, who majority-owned the companies until 2017 (and now is a director of the ultimate holding companies) revealed connections to the Fangiono family – one of Indonesia's wealthiest families.³

The Fangiono family members themselves own a number of palm oil groups within Indonesia. Its patriarch Martias – of the timber and palm oil group Surya Dumai – was jailed and fined more than \$38 million in 2007 for obtaining palm oil permits through corruption.⁴

In 2023, the NBA/Sulaidy Group was alleged to be a shadow company of the major Indonesian palm oil producer, First Resources – a Singapore-listed company owned by the Fangiono family and established following Martias' conviction.⁵

Extensive evidence and testimonies by employees were presented, alleging that the NBA/Sulaidy Group operated as a shadow group including claims that:

- the CEO (Ciliandra Fangiono) and Deputy CEO (Cik Sigih Fangiono) of First Resources visit and have oversight of NBA
- First Resources, NBA and FAP Agri (another major palm oil company owned by the Fangiono family, listed on the Indonesian stock exchange as of 2021) act as one group
- the director of NBA's holding company is an employee of First Resources and a member of the Fangiono family
- a legal representative of the NBA companies is a First Resources employee.

In response, First Resources and FAP Agri denied various relationships and any transactions with the NBA/Sulaidy Group.⁶ Their responses, however, did not directly address all the allegations and no response was provided by NBA/Sulaidy.

Other groups before and since have been alleged to be shadow companies of First Resources – including FAP Agri, Ciliandry Anky Abadi (CAA) and the Merauke Sugar



Group – with all these reportedly undertaking extensive deforestation.⁷ While FAP Agri adopted a no deforestation policy before it became listed in 2021, the other Groups continue to clear massive amounts of forest.⁸

A complaint to the Roundtable on Sustainable Palm Oil (RSPO) was made in 2021 alleging First Resources controlled these other groups, to which NBA was added in 2024.⁹ This complaint was ultimately closed in 2025, with First Resources' RSPO membership suspended for three months for failing to fully declare its relationship with FAP Agri.¹⁰

First Resources says the decision reaffirmed its compliance with sustainability standards and concluded that both the Claimant's allegations and appeals were dismissed. However, its outcome left unresolved allegations and dismay, exposing weaknesses in the RSPO's approach to investigating complex ownership and control structures.¹¹

As part of the 2023 allegation of NBA being a shadow group, employees reported that the groups were taking steps to make greater distinctions between them and suggested that NBA had re-branded to Kalimantan Agro Sejahtera.

EIA and Kaoem Telapak found that the Kalimantan Agro Sejahtera (KAS) Group, as NBA has been rebranded to since as early as 2022, continues to have a complex and opaque corporate structure and we allege that there are clear ongoing connections between the KAS Group and both First Resources and FAP Agri.





THE KALIMANTAN AGRO SEJAHTERA (KAS) GROUP: THE PALM OIL GROUP YOU HAVE NEVER HEARD OF

The Kalimantan Agro Sejahtera (KAS) Group has some 15,000 employees, 70,000 hectares of land and six palm oil mills and operates across East Kalimantan, West Kalimantan and Papua, according to job and training adverts.¹²

Despite these sizeable operations, the Group appears highly untransparent, as has been previously documented in relation to the NBA/Sulaidy Group, including:

- **very limited online visibility:** the KAS Group appears to have no corporate website, annual reports or social media presence, apart from a LinkedIn profile where it lists job vacancies¹³
- **concealed head office:** we found that the company's head office appears to be in Jakarta, but this is not openly disclosed, with the Group primarily referred to as being based in Balikpapan, East Kalimantan

- **no company named Kalimantan Agro Sejahtera:** we found no evidence of a company called Kalimantan Agro Sejahtera,¹⁴ despite it being referred to as a PT (*perseroan terbatas* – limited company) by multiple sources.¹⁵ It appears to be just a banner name for the Group
- **hidden beneficial owners:** the KAS Group companies are ultimately held by British Virgin Islands (BVI) companies whose beneficial owners are not disclosed.



Above: Truck transporting palm oil



THE KAS GROUP COMPANIES

The Kalimantan Agro Sejahtera (KAS) Group comprises all of the original NBA/Sulaidy companies,¹⁶ plus more. The NBA companies are now part owned by the company PT Kalimantan Agro Sukses as of 2025, a name also sometimes used for the Group.¹⁷

PT Kalimantan Agro Sukses is ultimately owned by the BVI company – Honor Ace Enterprises Ltd – which has been the majority-owner of the NBA companies since 2017 and whose director is now Sulaidy. Previously, in 2023 the director was Desmon Pangestu, reportedly a First Resources’ employee and member of the Fangiono family.¹⁸

The Group itself does not publish a list of the companies it operates, so it is difficult to ascertain exactly which companies operate under the banner of the KAS Group.

According to various sources, other companies considered part of the KAS Group, beyond the original NBA/Sulaidy companies, appear to include PT Kalimantan Agro Makmur and PT Agro Manunggal Selaras in East Kalimantan.¹⁹ This is also suggested by their ownership/management structures.

In East Kalimantan, other palm oil companies (PT Kaltim Hijau Makmur and PT Mahakam Hijau Makmur) are also listed as part of the KAS Group in recent official Indonesian company directories since 2024 and 2025 respectively,²⁰ but their ownership data does not appear to have been updated since 2022.²¹ Notable is that PT Kaltim Hijau Makmur re-started forest clearing in 2023 and was named as one of the top 20 deforesters for oil palm in Indonesia in 2025.²²

The companies which may operate as part of the KAS Group in Papua are even more difficult to ascertain.

LinkedIn profiles and job adverts appear to associate the KAS Group with both Sorong and Merauke/Boven Digoel in Papua, including a Nusantara Timur Group.²³ However, it remains unclear which companies are considered part of the KAS Group, in part because they appear to operate under different ownership structures. The KAS Group is notably alleged to be linked to palm oil companies in South Sorong which were acquired and sold by First Resources in 2025 (*see below*).

MANAGEMENT OF THE KAS GROUP

We allege that there appear to be links between all of the KAS Group's current management and the Fangiono family companies' First Resources and/or FAP Agri:

- **Sulaidy – Director of holding companies:** extensively documented as being an associate of the Fangiono family, including previously holding various positions/ shareholdings in First Resources and FAP Agri²⁴
- **Muhammad Saenal – President Director:** Also referred to as Ir. M. Saenal in a court case and a news story involving the KAS Group – a person of the same name is listed on documents as previously being the director of First Resources' subsidiary PT Borneo Surya Mining²⁵ Jaya²⁶
- **Rahmat Supriono – Director:** director in two other companies registered at the same address as First Resources' head office in Indonesia²⁷
- **Darto Nurly Sumady – Commissioner:** appears to be FAP Agri's current Commercial Head (*see below*)
- **Lau Cong Kiong – alleged Managing Director/CEO:**²⁸ extensively documented as being an associate of the Fangiono family.

Figure 1: Corporate diagram of the core KAS Group companies.

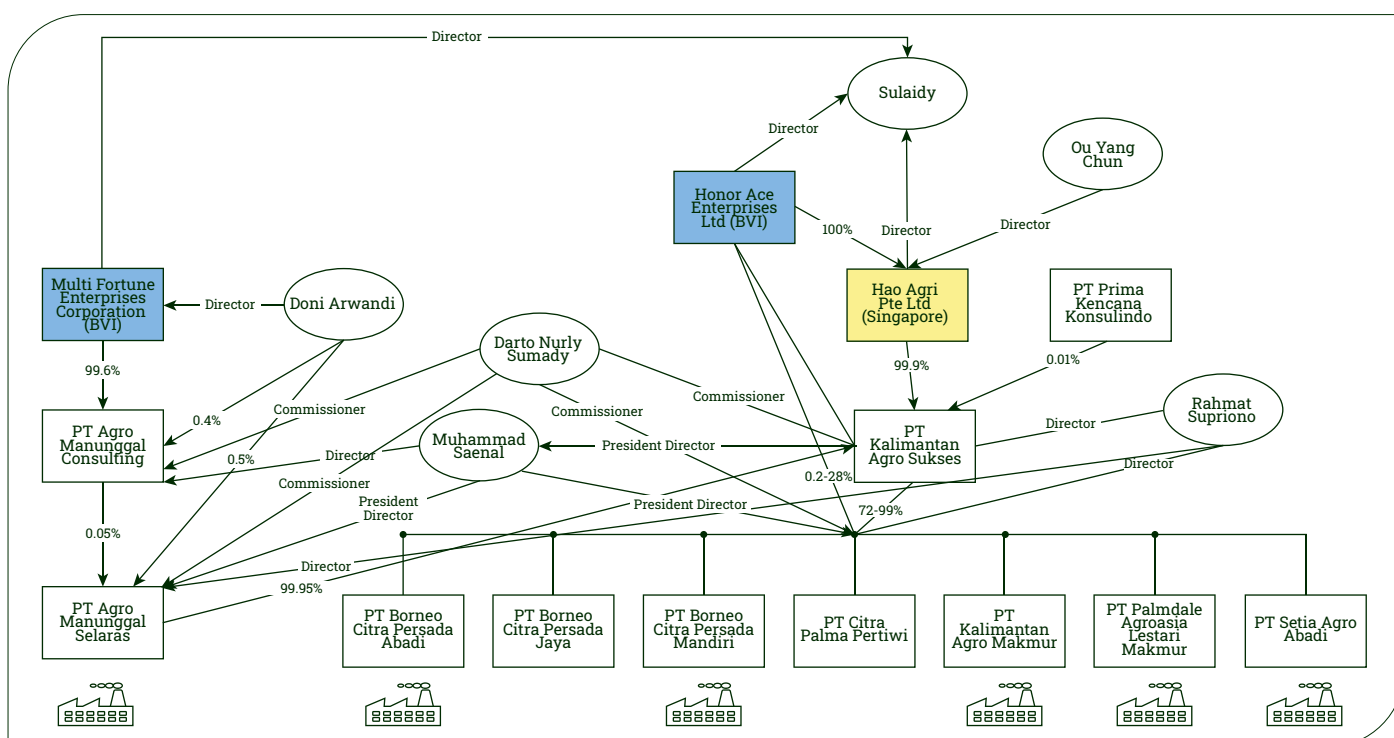
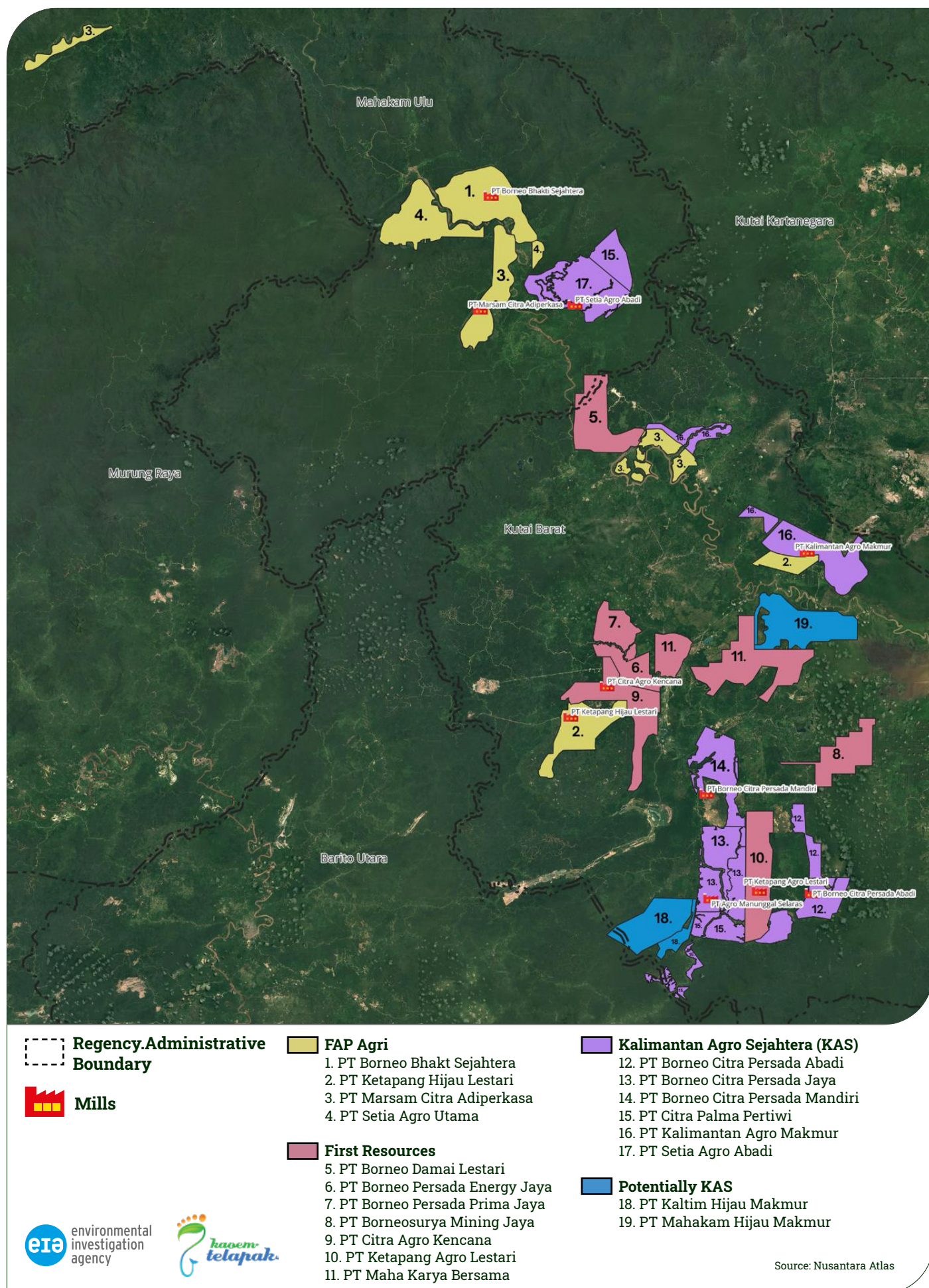


Figure 2: Map of FAP Agri, First Resources and KAS Group palm oil concessions and mills in East Kalimantan.
Source: Nusantara Atlas



ONGOING CONNECTIONS WITH FIRST RESOURCES AND FAP AGRI

We identified the following as apparently recent connections between the KAS Group and the Fangiono family-owned companies First Resources and FAP Agri:

FINDING #1 – KAS GROUP COMPANIES STATED BY EMPLOYEES AND ON GOVERNMENTAL WEBSITE TO BE PART OF FIRST RESOURCES

We found recent instances in which KAS Group companies are described as part of First Resources, despite having never been listed as official First Resources' subsidiaries and no formal role for First Resources in the KAS Group being evident in the corporate records reviewed.

On Amdalnet – the Indonesian Government's official portal for the submission of environmental impact assessments (*Analisis Mengenai Dampak Lingkungan/AMDAL*) – the KAS Group company PT Kalimantan Agro Makmur (KAM) is explicitly described as one of the companies under the First Resources Group in a submission dated January 2026.²⁹

LinkedIn profiles of employees of the KAS Group companies paint a similar picture of the KAS Group companies being referred to as part of First Resources. For example, an individual lists themselves as working for First Resources from April to December 2025, but then names working for two KAS Group companies³⁰ and appears to list their personal email address on KAS training adverts.³¹ Other employees on LinkedIn similarly list the KAS Group or KAS Group companies as being part of First Resources (*see Annex 1 on page 18*). These allegations are denied and are seen as simply evidence of the mobility of labour in this sector.

IMPLICATIONS

First Resources has previously stated that “NBA/Sulaidy Group are not subsidiaries, associated companies, related parties, nor interested persons of First Resources”.

The fact that KAS Group companies continue to be described as part of First Resources, while not appearing as formal subsidiaries in the Group's disclosed corporate structure, warrants clarification of the nature of First Resources' relationship with these entities.

Figure 3: PT Kalimantan Agro Makmur submission on Amdalnet stating that “PT Kalimantan Agro Makmur adalah salah satu perusahaan dibawah grup First Resources” [PT Kalimantan Agro Makmur is a company under the First Resources Group].

Hasil Pelacakan Pengajuan Persetujuan Lingkungan

Rencana Usaha dan/atau Kegiatan
PERKEBUNAN DAN PABRIK KELAPA SAWIT

No Registrasi
696DCD26039F3 Dokumentasi

Jenis Dokumen
AMDAL

Risiko
Menengah Tinggi

Kewenangan
KALIMANTAN TIMUR

Lokasi
KECAMATAN TERING DAN KECAMATAN MOOK MANAAR BULATN KABUPATEN KUTAI BARAT PR OVINSI KALIMANTAN TIMUR KABUPATEN KUTAI BARAT, KALIMANTAN TIMUR

Deskripsi
PT. Kalimantan Agro Makmur adalah salah satu perusahaan dibawah grup First Resources yang berminat menanamkan investasinya dalam bidang pembangunan perkebunan kelapa sawit dan pabrik pengolahan kelapa...

Status
☒ Tampilkan seluruh tahapan

2026-01-19 13:20:22
Penapisan Otomatis Selesai oleh PT Kalimantan Agro Makmur

Pembentukan Tim Penyusun

Pengumuman Dimulai

Penerimaan SPT Masyarakat

Pengumuman Selesai



FINDING #2 – FIRST RESOURCES FACILITIES RECEIVE PALM OIL FROM KAS GROUP COMPANIES

We found a number of documents suggesting that oil palm products from KAS Group companies are going to facilities owned by First Resources' subsidiary PT Citra Agro Kencana (CAK), near Melak in East Kalimantan (see Annex 2 on page 20):

- a court case from 2023 states that crude palm oil is transported from PT Agro Manunggal Selaras (KAS Group) to a crude palm oil terminal owned by PT Citra Agro Kencana (First Resources) located near Sendawar and Royoq villages³²
- a shipping note uploaded on Scribd from September 2023 lists PT Agro Manunggal Selaras (KAS Group) loading crude palm oil (CPO) at jetty Sendawar, Melak³³
- a court case from 2025 states that palm oil is sent from PT Agro Manunggal Selaras (KAS Group) to Sendawar pier, with a witness working there for PT Citra Agro Kencana (First Resources)³⁴
- a shipping instruction found on TikTok from July 2025 details palm kernel to be loaded at PT Borneo Citra Persada Mandiri (KAS Group) palm oil mill (PKS) and unloaded at PT Citra Agro Kencana (First Resources), Melak.³⁵

IMPLICATIONS

The evidence indicates that oil palm products from KAS Group companies have repeatedly been transported to facilities owned by PT Citra Agro Kencana, demonstrating what appears to be an ongoing logistical relationship between KAS Group companies and First Resources.

Figure 4: Shipping instruction for palm kernel to be loaded at PT Borneo Citra Persada Mandiri (KAS Group) and unloaded at PT Citra Agro Kencana (First Resources) Resources Group].

PT. BORNEO CITRA PERSADA MAN
Jln. Jenderal Sudirman kompleks BSB Blok B01, B02, B03 & B05
Kel. Gunung Bahagia, Kec. Balikpapan Selatan, Balikpapan (76115)
Pabrik Kelapa Sawit

INSTRUKSI PENGIRIMAN
No. 001/BCPM-KAM/IP-PK/VII/2025

Kepada Yth. : Mill Manager PKS PT BCPM
U/p : Bapak Prengki

Dengan hormat,
Dengan ini kami instruksikan data pengiriman barang dengan keterangan sebagai berikut:

1. Nama Ekspedisi	: CV BTM, ARPU
2. Estimasi Muat	: 29 Juli 2025
3. Lokasi Muat	: PKS PT BORNEO CITRA PERSADA MANDIRI
4. Lokasi Bongkar	: PT Citra Agro Kencana – Melak, Kalimantan Timur
5. Jenis Barang	: Palm Kernel (PK)
6. Volume	: 150.000 Kg
7. Nomor Kontrak	: 10000001/BCPM-KAM-PK/VII/2025 10000246/BBS-CAK/VII/2025
8. Nama Penjual	: PT BORNEO CITRA PERSADA MANDIRI
9. Nama Pembeli	: PT KALIMANTAN AGRO MAKMUR

Syarat dan Kondisi :

FINDING #3 – KAS GROUP INVOLVEMENT IN SOUTH SORONG PALM OIL COMPANIES ACQUIRED BY FIRST RESOURCES

We found indications of the KAS Group's involvement in South Sorong palm oil companies during the period in which they were acquired and subsequently sold by First Resources.

In May 2025, First Resources completed the acquisition of another palm oil group, Austindo Nusantara Jaya (ANJ)³⁶ This acquisition included palm oil companies in South Sorong, south-west Papua, Indonesia – including PT Permata Putera Mandiri (PPM) and PT Putera Manunggal Perkasa (PMP).

Subsequently, in mid-2025 media outlets such as the Human Rights Monitor reported employee protests at PT PMP in part due to confusion around the involvement of the KAS Group, alongside First Resources, without any formal explanation.³⁷

Online documents uploaded to Scribd around the same time by an individual named Taripar Nababan appear to relate to these First Resources' companies in South Sorong. The documents include a Papua training plan for the Kalimantan Agro Sejahtera Group at a PMP training centre, expenses at PT PPM in July 2025 and the handover of workers from PT BCPA (a KAS Group company) to be placed in Sorong.³⁸

According to the documents, Taripar Nababan is the L&D Manager at PT BCPA – a KAS Group company. This matches a LinkedIn profile of the same name as of late 2025, which lists them being the Learning and Development Manager of the Kalimantan Agro Sejahtera Group since April 2025.

The KAS training plan document refers to a planned departure for Papua of 16 June, 2025 in accordance with the directive from Mr Rahmad Supriono. Rahmad Supriono is the director of the KAS companies, according to their official corporate profiles.³⁹

The transfer of workers document also lists a Head of Administration (KTU) as Muhammad Zainuddin. A LinkedIn profile for MUHAMAD Zainuddin states they work at Kalimantan Agro Sejahtera in Sorong.⁴⁰ Job adverts around this time for the KAS Group also refer to placement in Sorong.⁴¹

In October 2025, First Resources sold both PT PPM and PT PMP for just \$25,000 to a third party – PT Harmoni Agri Mandiri – a newly established Indonesian company, ultimately held by a company in the BVI.⁴² On it being sold, questions were raised in the press about the mysterious, unknown buyer.⁴³

In December 2025, part of PT PMP – the oil palm concession previously known as PT Pusaka Agro Mamkmur (PAM)⁴⁴ – starting forest clearing.⁴⁵



Taripar Nababan's LinkedIn profile has subsequently been changed and now states they have been the Learning and Development Manager of PT Harmoni Agri Mandiri, not the KAS Group, since April 2025 (*Figure 5*).

We also found on LinkedIn an employment certificate for a Harmoni Agri Mandiri employee in July 2026 which appears to be signed by a Monica Teny Lutiko.⁴⁶ The email address monica.lukito@kalimantanagro-sejahtera.com has been frequently listed on job adverts for the KAS Group and a LinkedIn profile of the name Monica Teny L. lists them working for Kalimantan Agro Sejahtera.⁴⁷ Another employee at Harmoni Agri Mandiri lists working at Harmoni Agri Group since October 2025 and it being a subsidiary of First Resources.⁴⁸

IMPLICATIONS

Prior to this, the KAS/NBA/Sulaidy Group is not known to have had any presence in south-west Papua. The alleged involvement of KAS while the concessions were under First Resources ownership and apparent recruiting, training and deploying workers to operations in Sorong in mid-2025, and subsequent association with the acquiring company PT Harmoni Agri Mandiri, raises questions about the relationships between First Resources, the KAS Group and PT Harmoni Agri Mandiri.

Figure 5: Taripur Nababan's LinkedIn profile as of August 2026 (left) and November 2025 (right)

Taripar Mahmud Nababan
 ✓ Planter in Palm Oil Plantations & Certified Professional Trainer (PPM Manajemen & BNSP)
 Sumatera Utara, Indonesia • Info kontak
<https://www.youtube.com/channel/UCS9oDSyWmFznyXF6McZV44g>
 3.490 pengikut • 500+ koneksi

About
 ✓ Planter @ Palm Oil Plantation
 ✓ Certified Professional Trainer @ BNSP
 ✓ Experienced Human Resources Development more than 10 years with a demonstrated history of working in Palm Oil Plantation, Skilled in HR Operations, Training and Development & HRBP. Strong human resources professional and Certified Professional Trainer.

Services
 Leadership Development
 Request services

Activity
 1,490 followers

Experience
 Learning and Development Manager
 Palm Oil Company
 Apr 2025 - Present • 1 yr 5 mos

Learning and Development Manager
 Harmoni Agri Mandiri - Full-time
 Apr 2025 - May 2026 • 1 yr 2 mos
 helped me get this job

- People Development
- Training, Coaching, Counseling & Mentoring
- Handskill & Softskill Development

Taripar M. Nababan
 ✓ Planter in Palm Oil Plantations & Certified Professional Trainer (PPM Manajemen & BNSP)
 Sumatera Utara, Indonesia • Informasi kontak
<https://www.youtube.com/channel/UCS9oDSyWmFznyXF6McZV44g>
 2.494 pengikut • 500+ koneksi

Tentang
 ✓ Planter @ Palm Oil Plantation
 ✓ Certified Professional Trainer @ BNSP

Layanan
 Pengembangan Kepemimpinan
 Perlihatkan semua layanan →

Aktivitas
 2.494 pengikut

Postings
 #FAT_1_HAM ...selengkapnya
 #Ketika_Pujian_Menjadi_Candu
 #ApplausSyndrome adalah istilah ...selengkapnya

Pengalaman
 Learning and Development Manager
 KALIMANTAN AGRO SEJAHTERA - Purnawaktu
 Apr 2025 - Saat ini • 8 bln
 Indonesia • Di lokasi
 membantu saya mendapatkan pekerjaan ini

- People Development
- Training, Coaching, Counseling & Mentoring



FINDING #4 – SOUTH SORONG COMPANIES SOLD BY FIRST RESOURCES AND A FIRST RESOURCES-LINKED SHIPPING COMPANY HAVE THE SAME ULTIMATE OWNER

We found that the South Sorong companies acquired and sold by First Resources in 2025 are now ultimately held by the same British Virgin Islands company, Zarvex Global Ltd, as a shipping company – PT Bina Maritim Sejati – associated with First Resources.⁴⁹

PT Bina Maritim Sejati (BMS) is described as part of First Resources by several employees on LinkedIn.⁵⁰ The Director of its majority-holding companies in Indonesia is Wiwim Sumiartio – a person of the same name lists on LinkedIn working at First Resources for another shipping company, Fangiono Perkasa Sejati (FPS)⁵¹ – while its Commissioner is Tjahyadi Godjali – a person of this

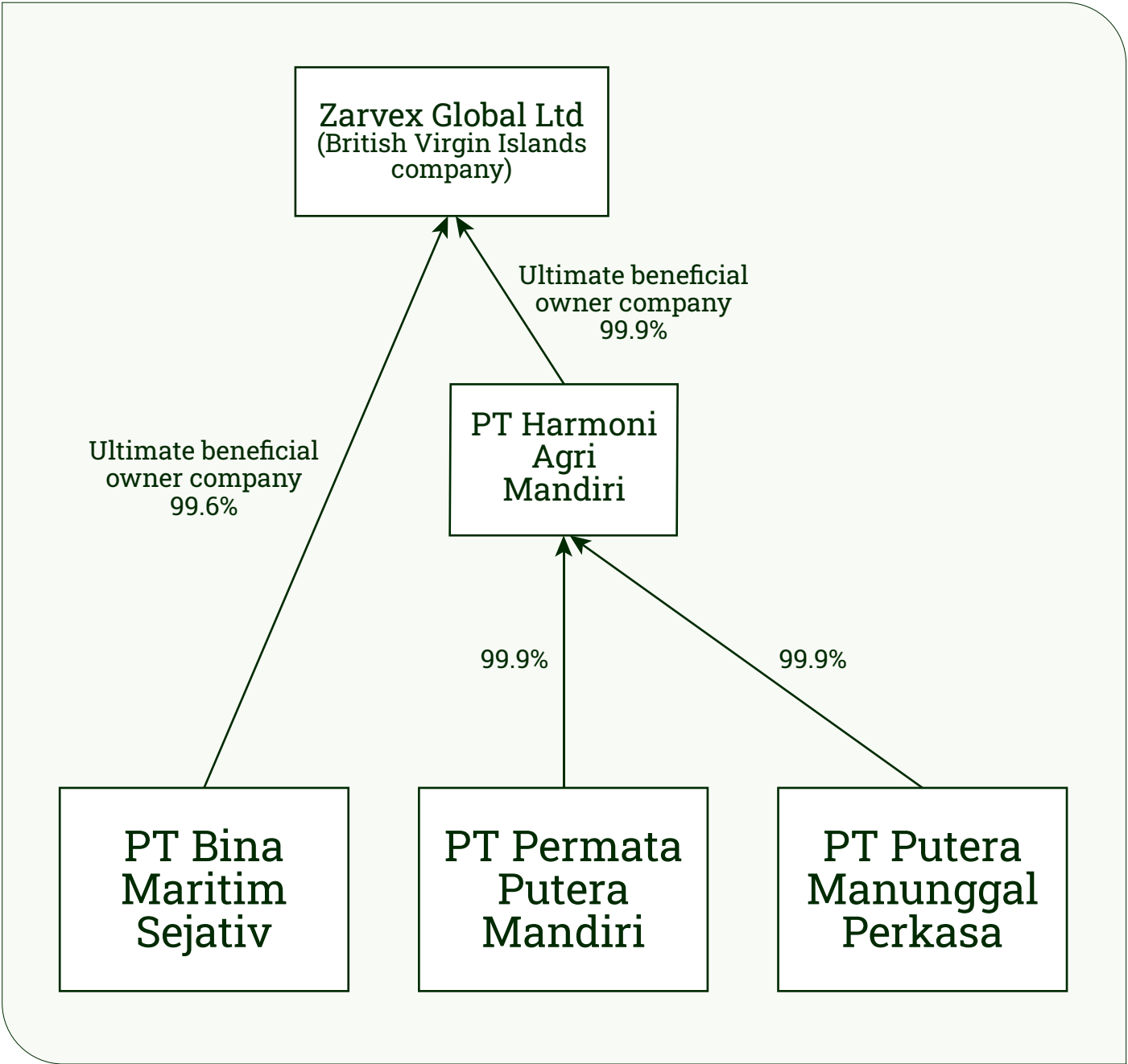
name on LinkedIn lists working for a palm oil company in Jakarta⁵² and has a valid First Resources’ email address.⁵³

Zarvex Global Ltd’s director is Christian Jonathan – who is also the director of PT Harmoni Agri Mandiri – the Indonesian holding company of the South Sorong palm oil companies (PT PMP and PT PPM).

IMPLICATIONS

The South Sorong palm oil companies sold by First Resources and PT Bina Maritim Sejati, a shipping company associated with First Resources, are now ultimately owned by the same BVI company, Zarvex Global Ltd. This common ownership raises questions about whether the divestment resulted in complete separation from the assets.

Figure 6: Corporate diagram of a shipping company and South Sorong concessions, PT Permata Putera Mandiri and PT Putera Manunggal Perkasa



FINDING #5 – EX-FIRST RESOURCES REFINERY RECEIVING PALM OIL ALMOST EXCLUSIVELY FROM FANGIONO RELATED OPERATIONS

In 2023, First Resources sold its refinery in Balikpapan, East Kalimantan – PT Wahana Prima Sejati (WPS) – to a newly established Indonesian company.⁵⁴ First Resources initially acquired PT WPS in 2017⁵⁵ at a time when Sulaidy ultimately owned 50 per cent of it.⁵⁶

In 2025, the refinery became operational.⁵⁷ Crude palm oil shipments unloading at the refinery PT WPS since 2025 show the majority (95%) came from three places:⁵⁸

1. Zone 8, Samarinda, East Kalimantan - the zone where the First Resources' PT Citra Agro Kencana jetty is located (60%);
2. PT Tirta Madu Sawit Jaya jetty, Nunukan, West Kalimantan - a FAP Agri subsidiary (33%);
3. PT PPM jetty, Teminabuan, Papua - the palm oil company in South Sorong sold by First Resources in October 2025 (2%).

Notably, KAS Group palm oil may be received by this refinery, given we identified the PT CAK jetty receives

palm oil from KAS Group companies. Also notable is that the refinery is receiving palm oil from the South Sorong palm oil company, PT PPM, since First Resources sold it in October 2025.

Analysis also shows the majority (91%) of boats unloading palm oil at the PT WPS jetty are named as either BMS (71%) or FPS (20%). FPS boats appear to be owned by PT Fangionoperkasa Sejati (FPS) – a Fangiono family company and a minority shareholder of numerous First Resources' subsidiaries and FAP Agri⁵⁹ – and BMS boats to be owned by PT Bina Maritim Sejati – the shipping company associated with First Resources.⁶⁰

As of 2026, PT WPS is FAP Agri's biggest customer, contributing to more than half of the company's net revenue.⁶¹

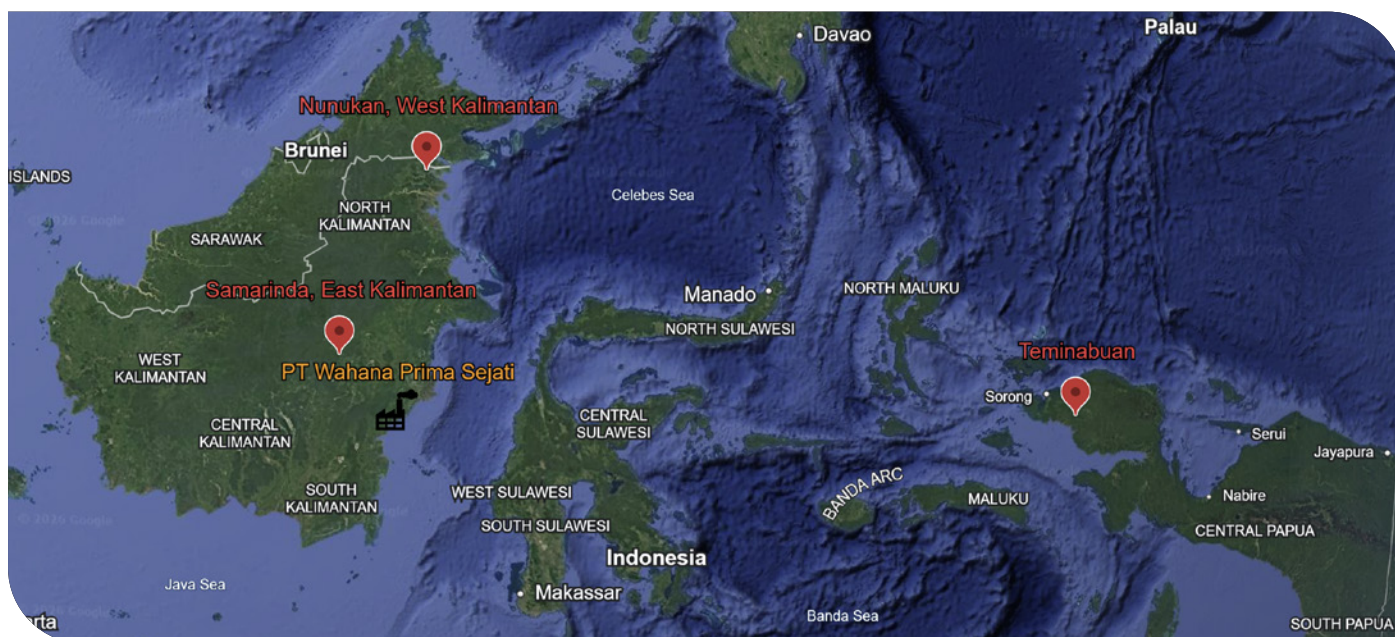
IMPLICATIONS

Although the refinery was sold by First Resources in 2023, its crude palm oil supply chain appears overwhelmingly dependent on infrastructure and logistics providers linked to the Fangiono family network of companies. This suggests a continuing commercial relationship between the refinery and the wider Fangiono business network and raises concerns that palm oil from divested and alleged shadow operations with ongoing deforestation, including South Sorong and the KAS Group, may be entering and laundered through the refinery.

Figure 7: PT Wahana Prima Sejati refinery located in Balikpapan, East Kalimantan



Figure 8: Map of concessions sending crude palm oil to PT Wahana Prima Sejati refinery



FINDING #6 – THE NAME OF THE BENEFICIAL OWNER OF KAS COMPANY APPEARS TO BE THE SAME AS THE EX-FIRST RESOURCES REFINERY

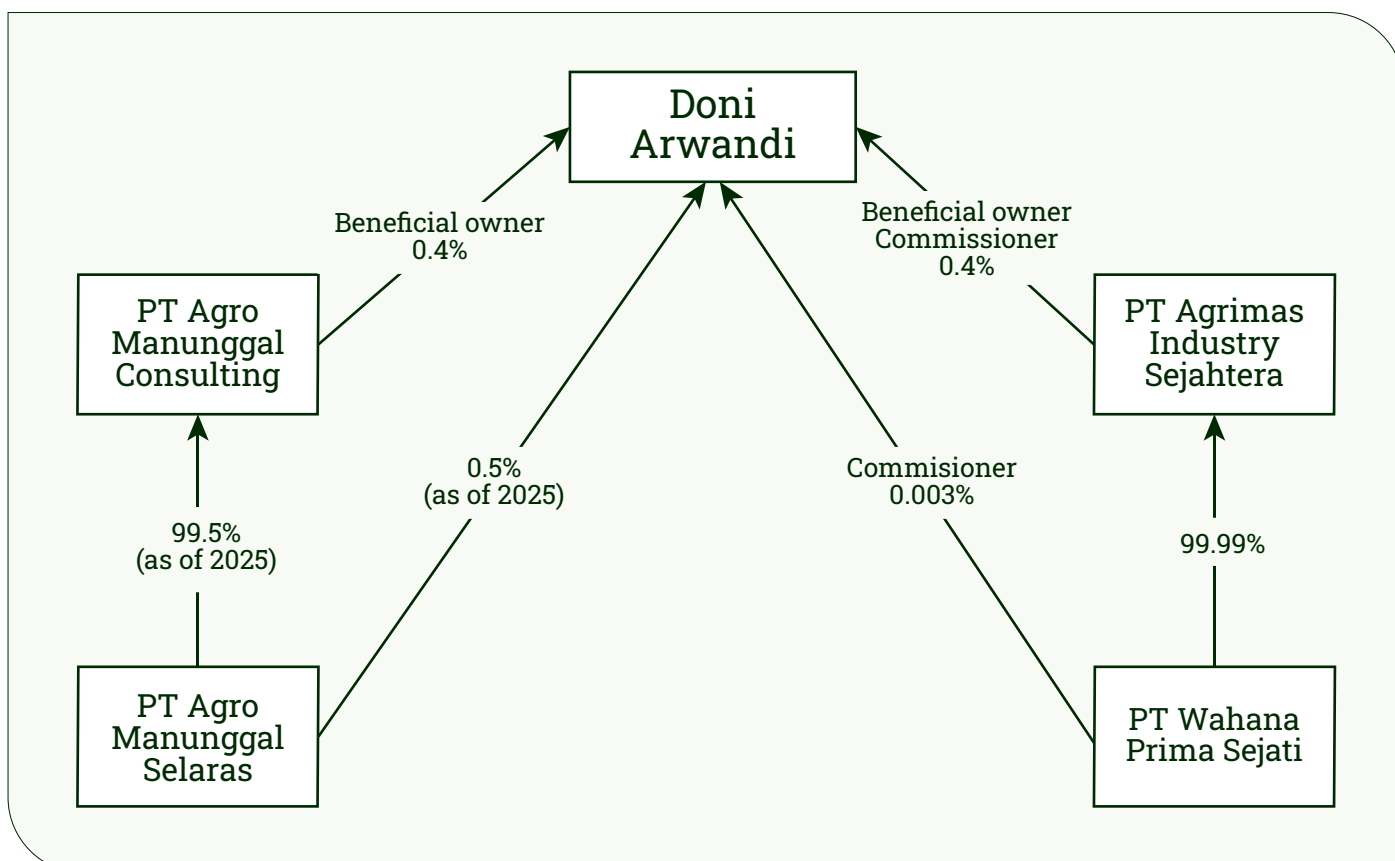
One of the newly identified KAS' companies is PT Agro Manunggal Selaras. Its minority shareholder and beneficial owner of its holding company was named as Doni Arwandi as of 2025.⁶² An individual of the same name has been the minority shareholder of the refinery PT Wahana Prima Sejati since First Resources sold it in

2023 and the commissioner and beneficial owner of its holding company.⁶³ We also identified a Doni Arwandi as the director of the Fangiono family company PT Panca Surya Persada.⁶⁴

IMPLICATIONS

The shared name, Doni Arwandi, across a KAS company and the former First Resources refinery raises questions about potential overlapping ownership interests or connections between these entities.

Figure 9: Corporate map of Doni Arwandi relationship to companies





FINDING #7 – APPROVERS OF KAS COMPANY PURCHASES APPEAR TO HAVE BEEN INDIVIDUALS WORKING AT FIRST RESOURCES

We found documents on Scribd which appear to be purchase requisitions made by PT Agro Manunggal Selaras (AMS) – one of the newly identified KAS Group companies – dating from 2023 which have approvers listed.⁶⁵ For a number of these approvers, we found individuals with the same name who appear to have been working at First Resources at this time including:

- **Faniel Sormin:** an individual named Faniel Sormin lists on LinkedIn as working for First Resources as a Production Controller at this time in 2023 and working for PT AMS (KAS Group) since January 2024.⁶⁶ An individual named Faniel Sormin is also listed on a presentation by First Resources, uploaded in 2023, as a Production Controller⁶⁷
- **Hamdan Sulaiman:** a LinkedIn profile for an individual called Hamdan Sulaiman lists them working for First Resources since 2003, currently as Head Mill.⁶⁸ A person of the same name has a valid First Resources email address⁶⁹
- **Sigih Fangiono:** two cancelled/rejected purchases have the name Sigih Fangiono listed next to them, with the approval level being “Approval CEO”. This seems certainly a reference to Fang Zhixiang (also known as Sigih Fangiono), Executive Directive and Deputy CEO of First Resources.⁷⁰

The documents are uploaded and requests for approval made by an individual named Edy Anto (alternatively spelt as Edi Anto or Edianto). A person with the name Edi Anto on LinkedIn lists working as the mill manager of Kalimantan Agro Sejahtera since January 2021; before that they worked for First Resources for nine years..⁷¹

IMPLICATIONS

The apparent involvement of individuals associated with First Resources in approving purchases for a KAS Group company suggests a potentially significant degree of operational oversight, management control or integration between the two entities, raising questions about the independence of KAS Group companies and the nature of their relationship with First Resources. KAS Group denies this [\[see Right to Reply letters here\]](#).

FIRST RESOURCES RESPONSE

In First Resources’ response, it emphasised that Kalimantan Agro Sejahtera (KAS) group are not subsidiaries, associated companies, related parties, nor interested persons of First Resources, highlighting that First Resources has neither purchased any palm oil products from, nor entered into any other transactions with, KAS group.

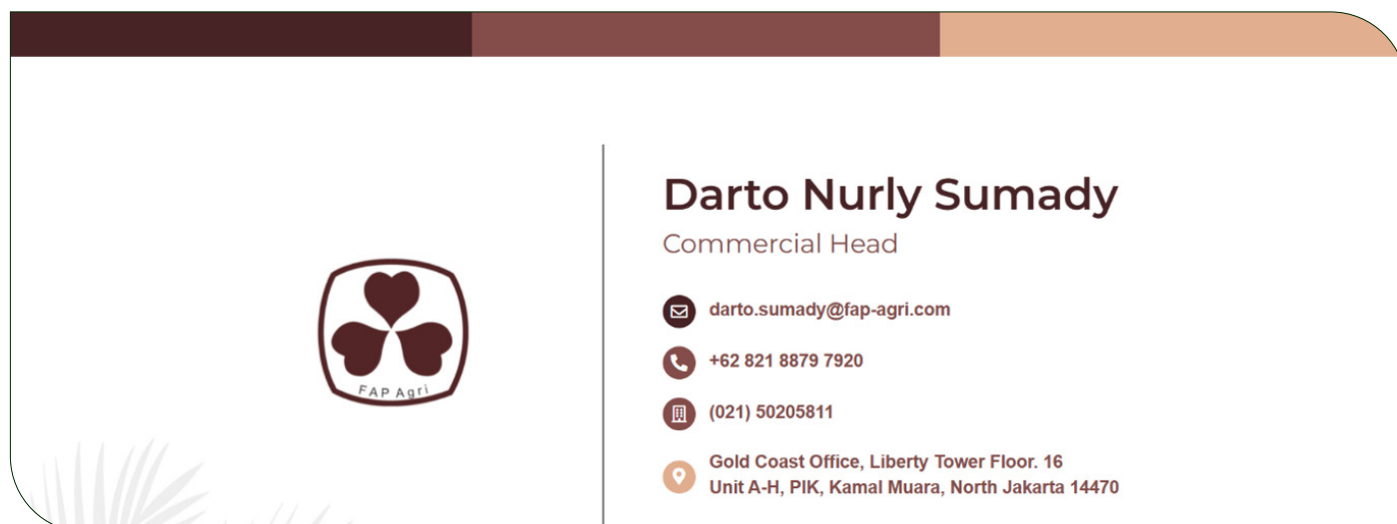
First Resources highlight that following the divestment of the two South Sorong concessions, PT PPM and PT PMP, they cease to be under the management or control of First Resources. Further clarifying that there has been no recruitment, training or deployment of employees at these companies after the divestment was associated with First Resources. The full response can be found [here](#).



FINDING #8 – THE COMMISSIONER OF THE KAS GROUP IS FAP AGRI'S COMMERCIAL HEAD

The Commissioner of the KAS Group companies in Kalimantan is an individual named Darto Nurly Sumady. We found an individual of the same name also listed on FAP Agri's website as its Commercial Head.⁷²

Figure 10: contact details for Darto Nurly Sumady as listed on FAP Agri's website



FINDING #9 – KAS GROUP COMPANIES LISTED IN FAP ACCOUNTING SPREADSHEETS

Accounting spreadsheets found on Scribd for FAP companies appear to show "*hubungan istimewa*" (related party) lines for KAS Group companies, with the metadata indicating they were last modified in April 2024.⁷⁴

KAS Group companies also appear to feature in sections on sales and purchases of crude palm oil, palm kernel and oil palm fresh fruit bunches (FFB).⁷⁵ The spreadsheets also list bank account numbers for companies – we found a number of them, including for KAS Group companies, are still active.

The spreadsheets' metadata lists the last modification being by 'FAP Admin' and the author of the spreadsheets; a LinkedIn profile of a similar name lists this person being the Accounting Officer at First Resources from July 2014 to October 2017 and working at Kalimantan Agro Sejahtera since October 2017.⁷⁶

IMPLICATIONS

FAP Agri has previously stated that "*FAPA has no relationship – whether as a subsidiary or through financial, legal, or operational ties – with ...the Sulaidy Group.*"⁷⁷

However, the spreadsheets appear to indicate that KAS Group companies have been configured as related parties and were included in sections covering sales and purchases, with bank account details provided. This warrants further clarification.

IMPLICATIONS

FAP Agri has previously stated it "*has no relationship – whether as a subsidiary or through financial, legal, or operational ties – with ... the Sulaidy Group.*"⁷³ However, if the Commissioner of the KAS Group also serves as Commercial Head of FAP Agri, this a connection warranting further scrutiny, despite assertions that this is coincidental.

FINDING #10 – TRANSACTIONS WITH KAS GROUP COMPANIES LISTED IN FAP AGRI'S LATEST FINANCIAL REPORT

FAP Agri's latest financial statements disclose significant trading relationships with several companies that are part of the KAS Group.⁷⁸ Notably, PT Kalimantan Agro Makmur appears in both trade receivables (Rp30.97 billion IDR) and trade payables (Rp30.11 billion IDR), indicating substantial two-way commercial transactions between the parties, while other KAS Group companies are listed in the section of trade payables. The statements classify all of the KAS Group companies as third parties.

IMPLICATIONS

The presence of trade receivables and payables indicates that transactions have occurred between FAP Agri and the KAS Group. The scale of these balances suggests that the companies are now commercially significant counterparties to FAP Agri and appear inconsistent with FAP Agri's previous statement that it has no financial ties to the Sulaidy Group.



FINDING #11 – KAS GROUP HEAD OFFICE IN SAME BUILDING AS FAP AGRI HEAD OFFICE

Job adverts reveal that the KAS Group recruits positions to a head office in North Jakarta.⁷⁹ We found that this head office appears to be at Gold Coast Office, Tower Liberty, 8th Floor, North Jakarta, based on witnesses in a court case.⁸⁰ This is also the registered address of the now-majority-holding company of the KAS Group companies – PT Kalimantan Agro Sukses.⁸¹ FAP Agri's head office is also located at Gold Coast Office, Tower Liberty, in Jakarta, on the 16th Floor.⁸²

IMPLICATIONS

Co-location in the same building could be an indicator of potential business connectivity which, when considered alongside other linkages, strengthens the overall evidence of a relationship between the KAS Group and FAP Agri. This is denied [see [Right to Reply letters here](#)].

Figure 11: The Liberty and Eiffel Towers, Gold Coast Office, Jakarta

Source: <https://www.sewakantor-update.com/property/gold-coast-office-tower/>

FAP AGRI RESPONSE

FAP Agri emphasised that it has no financial, legal or operational relationship with the NBA/Sulaidy Group or the KAS group.

It also highlighted that it abides by the Indonesian capital market regulation on affiliated transactions and Conflict of Interest Transactions and that the spreadsheet is unverifiable and cannot be treated as authoritative evidence of the company's accounting or legal position.

FAP Agri has said it does not own any downstream refining facilities and sells its crude palm oil to buyers, including PT Wahana Prima Sejati, which is a commercial counterparty with the relationship reported in its audited financial statements. FAP Agri emphasised that this does not demonstrate that either party has the ability to direct the management, governance or operations of the other.

Alongside highlighting that shared occupancy of a commercial building carries no evidential weight as to corporate relationship.

The full response can be found [here](#).





CONCLUSION

The Kalimantan Agro Sejantera (KAS) Group, formerly known as the NBA/Sulaidy Group, remains one of Indonesia's most opaque large-scale palm oil operators, with significant corporate red flags.

Despite it appearing to control tens of thousands of hectares of plantations, operating multiple mills and employing thousands of workers, the Group maintains a very limited public corporate presence while it continues to expand and deforest; its beneficial owners remain hidden in offshore entities.

Taken the evidence collectively, we allege it does not support a picture of separation between First Resources, FAP Agri, the KAS/NBA/Sulaidy Group and certain recently divested assets. Instead, it indicates continuing connections which warrant explanation, particularly given First Resources' and FAP Agri's previous assertions denying various relationships and transactions with the NBA/Sulaidy Group.

The findings indicate repeated operational, commercial, personnel, accounting and logistical links between First Resources, FAP Agri and the KAS Group. While being denied [\[see Right to Reply letters here\]](#) these links raise significant questions about whether the companies operate more closely than their publicly disclosed corporate structures suggest and whether they are genuinely operationally independent despite being legally separate on paper.

That the KAS Group's Commissioner also appears to serve as FAP Agri's Commercial Head, together with evidence of transactions between the two groups,

raises questions about if these connections constitute a related party or affiliate relationship under Indonesian regulations. Similarly, evidence of KAS Group companies being described as part of First Resources, the use of First Resources infrastructure and the alleged overlap of individuals associated with the groups warrants further clarification.

The findings also raise broader concerns regarding the effectiveness of current transparency, certification and accountability mechanisms in addressing complex corporate structures and associations within the palm oil sector. The closure of the RSPO complaint did not resolve key questions regarding control, influence and association, many of which remain relevant today.

Given the KAS Group's continued involvement in areas associated with recent deforestation, greater transparency is essential. First Resources, FAP Agri and the KAS Group should clearly disclose the nature of their relationships. Without such disclosure, significant questions remain.

This denial of various relations with the KAS/NBA/Sulaidy Group by First Resources and FAP Agri and the limited action by stakeholders shows the ongoing lack of mechanisms and will to detect and act on such relationships between companies. Much more action is needed to hold these companies to account.



ANNEX 1

Examples of KAS Group employees listing it being part of First Resources.

Figure 12: LinkedIn Profile for Fiqi Nuriman lists them being an employee of First Resources in 2025 yet working at PT Borneo Citra Persada Abadi and PT Borneo Citra Persada Jaya – both KAS Group companies.

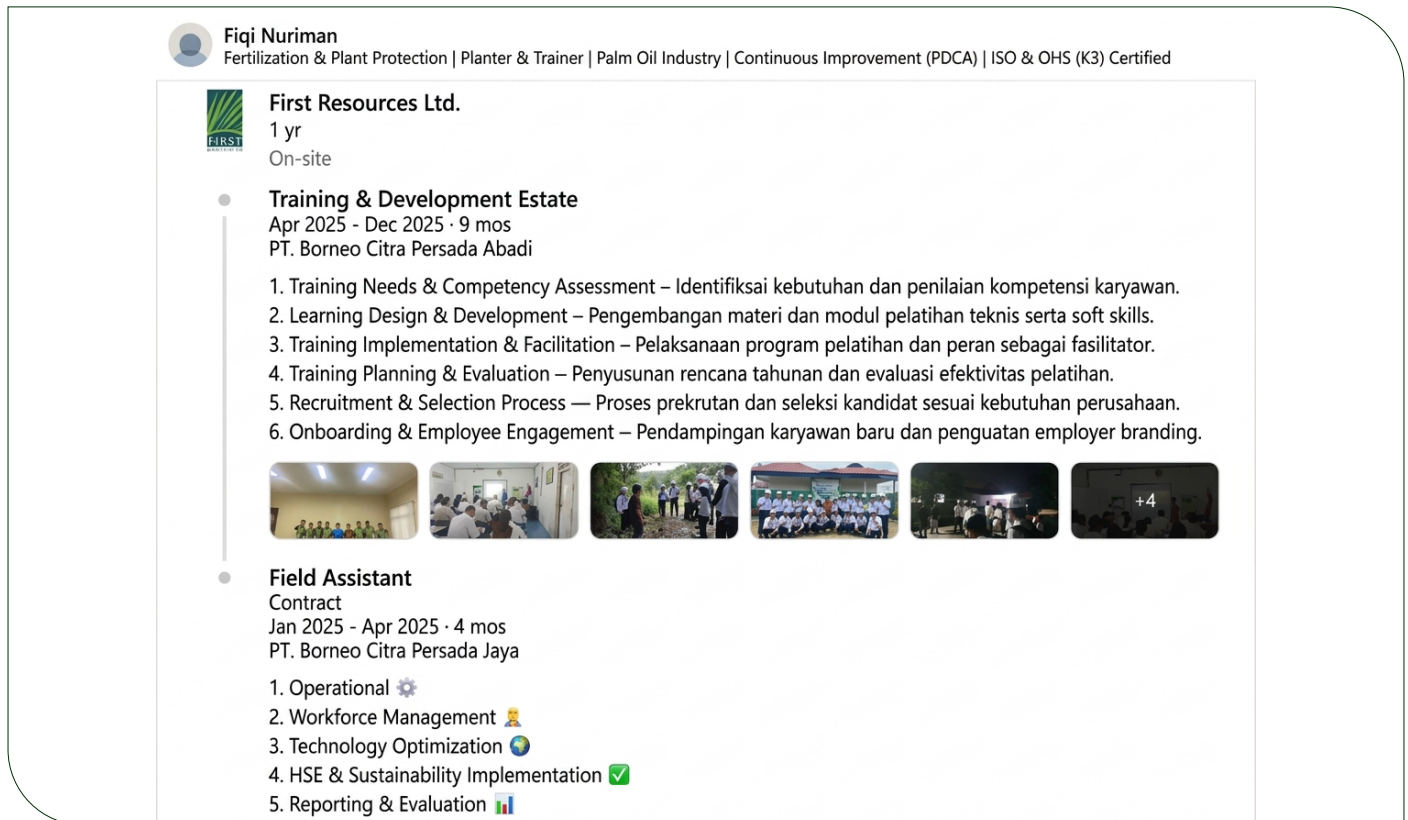


Figure 13: LinkedIn Profile for Everaldo Firmansyah lists them being a current employee of the KAS Group and it being part of First Resources. PT Borneo Citra Persada Abadi and PT Borneo Citra Persada Jaya – both KAS Group companies.⁸³

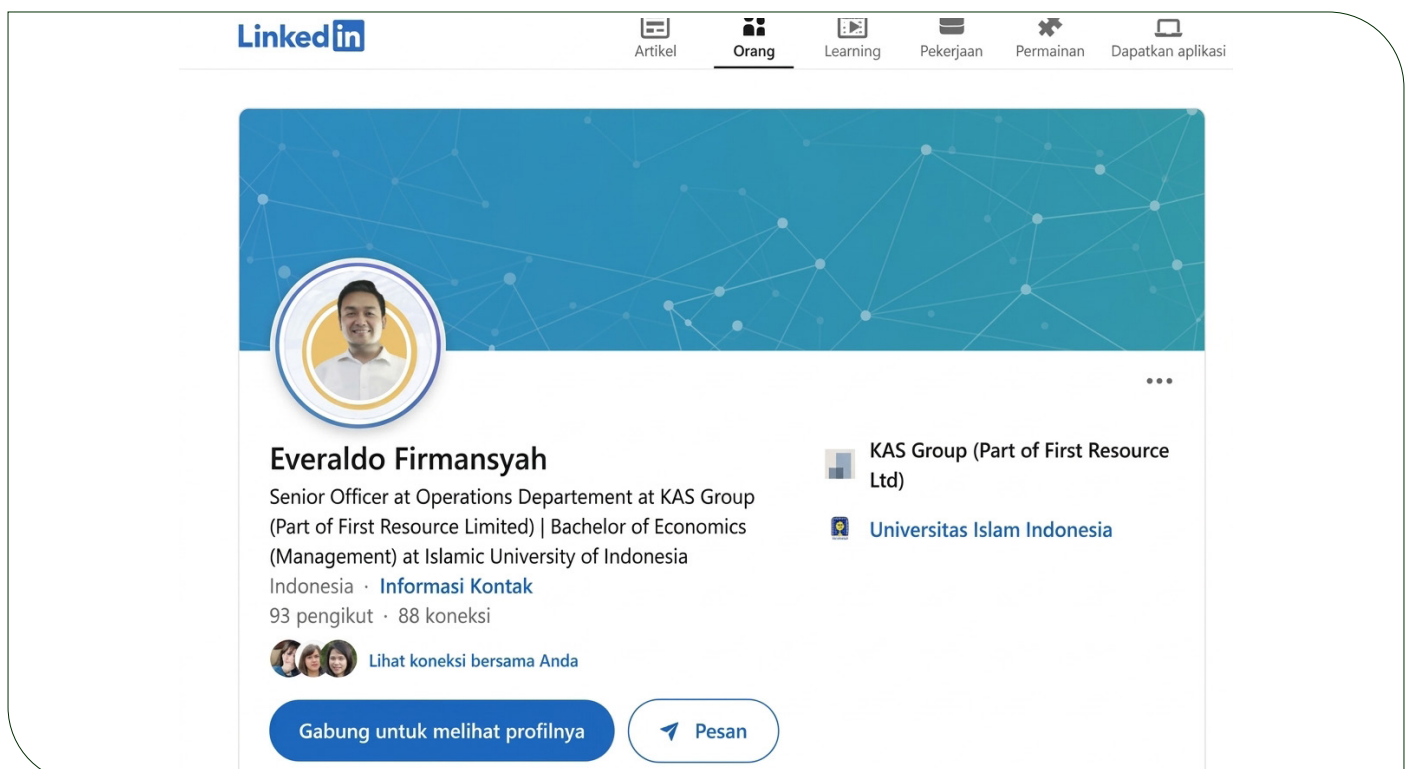
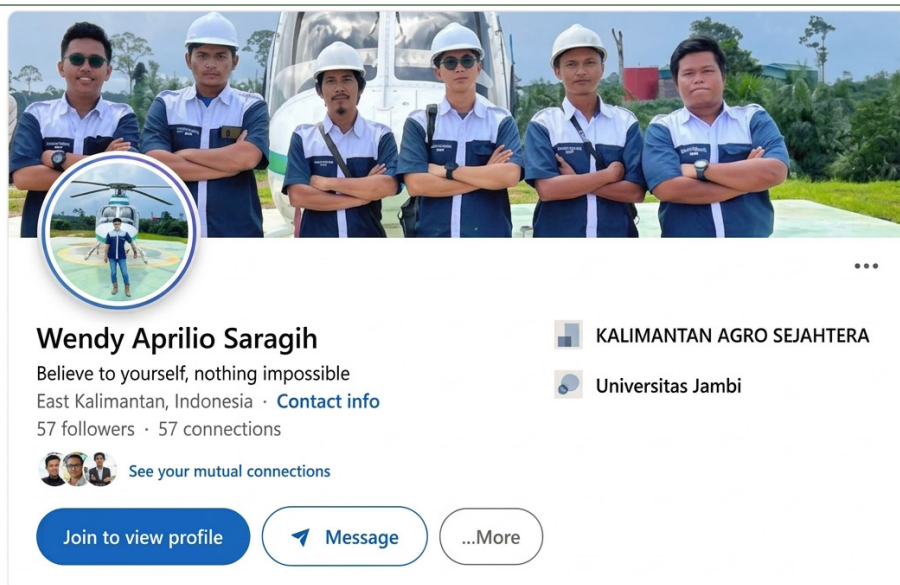


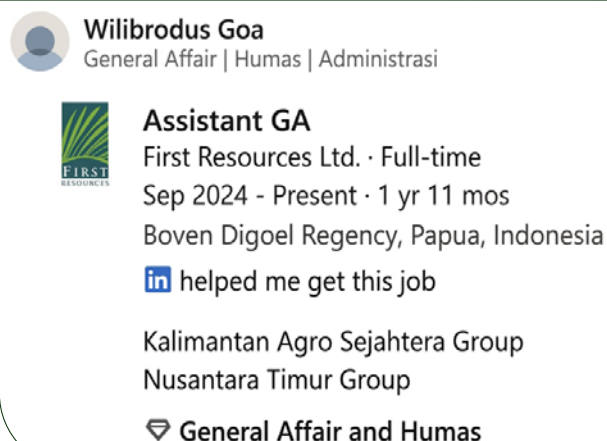
Figure 14: LinkedIn Profile for Wendy Aprilio Saragih lists them being an employee at Kalimantan Agro Sejahtera and that PT Kalimantan Agro Makmur and PT Palmdale – both KAS Group companies – are First Resources Group.⁸⁴



About

- asistant projects di first resource grub, (PT Kalimantan agro makmur dan PT palmdale)
- asistant proses di Kalimantan agro sejahtera grub (PKS Kalimantan agro sejahtera)
- asistant maintenance(Kalimantan agro sejahtera grub (PKS Kalimantan agro makmur)
- asistant kepala (PT Borneo Citra Persada Abadi)

Figure 15: LinkedIn Profile of Wilibrodus Goa lists them working for First Resources since September 2024 in Papua and that including the Kalimantan Agro Sejahtera and Nusantara Timur Group, screenshot taken 23 July 2026 <https://www.linkedin.com/in/wilibrodus-go-a1a843b271/>



ANNEX 2

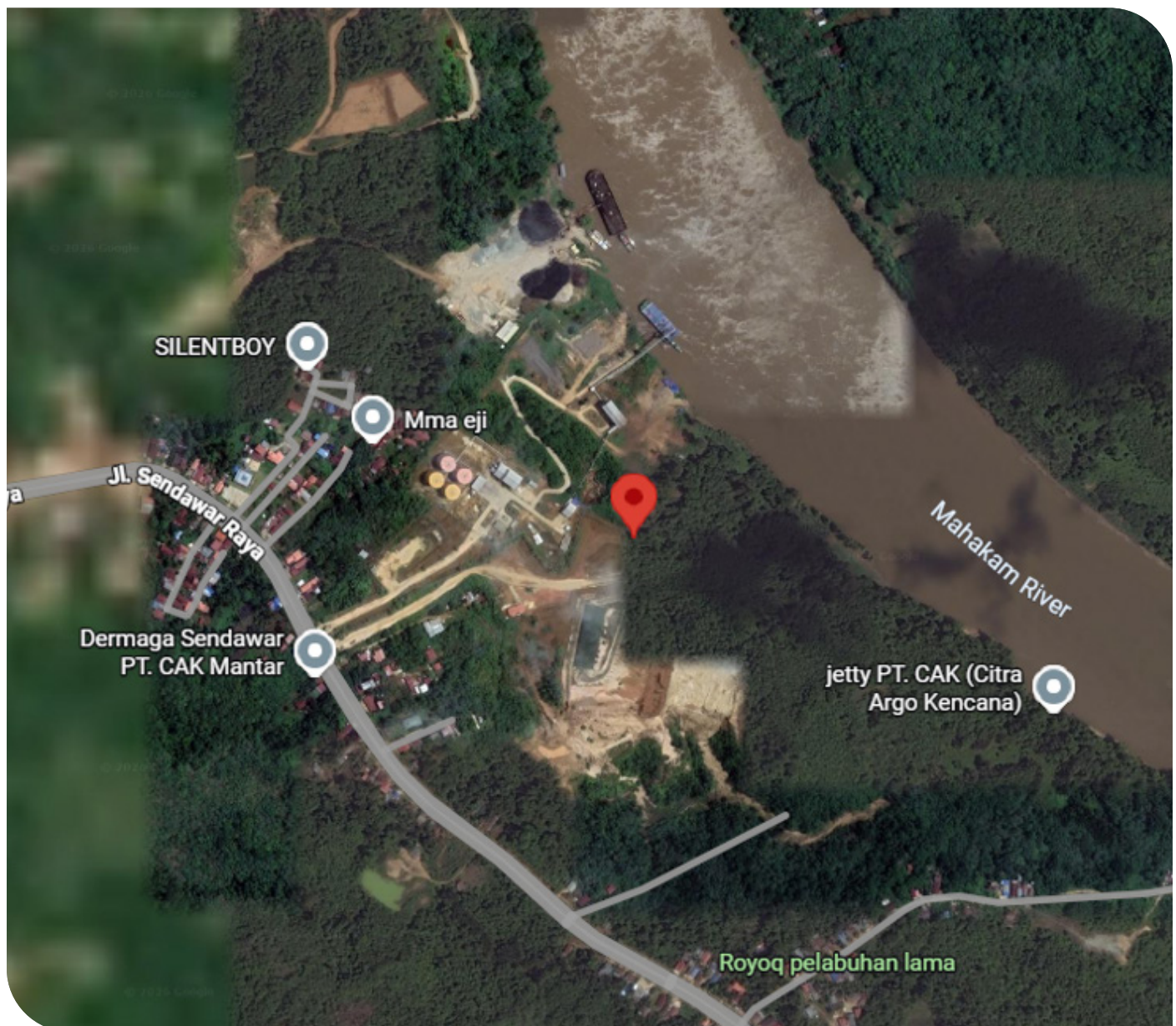
PT Citra Agro Kencana's Melak facilities.

PT Citra Agro Kencana (CAK) is a subsidiary of First Resources which operates a oil palm plantation, mill and kernel crusher in Mantar, Damai sub-district, West Kutai, East Kalimantan.⁸⁵ It also appears to have a jetty and storage/bulking facilities at Sendawar/Royoq, near Melak, East Kalimantan based on:

- official data obtained from Indonesia's Ministry of Transportation stating that PT CAK has a private palm oil port terminal (Tersus) at 00° 12' 46.86"S, 115° 47' 22.64"E

- certification audits for PT CAK list it as having a jetty at Melak and a bulking station at Sendawar⁸⁶
- Google Maps shows PT CAK having a jetty and warehouse at this location (Figure 9).

Figure 16: Location of PT CAK facilities near Sendawar/Royok, Melak, East Kalimantan according to Google Maps, with addition of port terminal [tersus] location (red marker) based on official data.



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73. FAP Agri Respond to Gecko, November 2023 <https://fap-agri.com/wp-content/uploads/2024/03/20230211-FAP-Respond-to-GECKO.pdf>
74. Scribd, Ju Ba Lokal & Induk Pt. BBSK Apr-24 & Ju Ba Lokal & Induk Pt. Sau2 Apr-24, uploaded by Stvn Chya on Sep 09, 2024. <https://www.scribd.com/document/767203718/04-Ju-Ba-Lokal-Induk-Pt-Bbsk-Apr-24>; <https://www.scribd.com/document/767203749/04-Ju-Ba-Lokal-Induk-Pt-Sau2-Apr-24>; including listing Borneo Citra Persada Abadi (BCPA), Borneo Citra Persada Jaya (BCPJ), Borneo Citra Persada Mandiri (BCPM), Citra Palma Pertiwi (CPP), Kalimantan Agro Makmur (KAM), Setia Agro Abadi (SAA) and Palmdale Agroasia Lestari Makmur (PALM). The spreadsheets appear to be for two FAP Agri's subsidiaries – PT Borneo Bhakti Sejahtera (PT BBSK) and PT Setia Agro Utama (PT SAU). They were uploaded to Scribd with the files names 'Ju Ba Lokal & Induk Pt. Sau2 Apr-24' and 'Ju Ba Lokal & Induk Pt. BBSK Apr-24'. The spreadsheets were created in January 2017 and last modified in April 2024 according to the Excel metadata.
75. The acronyms BCPA, BCPJ, BCPA, CPP, KAM, SAA and PALM are in sections named: Pembelian TBS [FFB Purchases], Pembelian CPO [CPO (crude palm oil) Purchases], Pembelian PK [PK (palm kernel) Purchases], Penjualan CPO [CPO sales], Penjualan PK [PK sales], and Penjualan TBS [FFB sales], as well as in other sections.
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78. FAP Agri, Consolidated Financial Statements, 30 June 2026 https://fap-agri.com/wp-content/uploads/2026/07/FAPA_LK-0626.pdf. KAS Group companies included are PT Kalimantan Agro Makmur, PT Borneo Citra Persada Jaya, PT Borneo Citra Persada Mandiri, and PT Borneo Citra Persada Abadi.
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86. RSPO P&C Certification Audit Report PT Citra Agro Kencana ASA3 2025; RSPO P&C Certification Audit Report PT Citra Agro Kencana ASA2 2024 <https://rspo.org/search-members/certified-growers/>