

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Landlord: Tropical Timber & Trading (Sabah) Sdn. Bhd. 198301015783 (111175-A) Tenant: Bonusoon Trading Sdn. Bhd. 199601043082 (415435-T)	Reference #	GFSSBH 004-789
Contact Person	Mr. Michael Tiong (Director)	Audit Date	27/02/2025
Office Address	Mile 6.5, Jalan Tuaran, Inanam, 88430 Kota Kinabalu, Sabah, Malaysia.	Date close out	-
Mill Address	Warehouse: Mile 6.5, Jalan Tuaran, Inanam, 88430 Kota Kinabalu, Sabah, Malaysia.	Telephone	+6088 421 226
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		Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 240 WTP		
Issuance Date	03 March 2025	Expiration Date	02 March 2026

Assessment Details	
Company Type	Importer
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(I)007/2019
Product Group	Sawn timber, plywood, door
Source of Material	Sabah – Malaysia & Vietnam
Species	Sabah: Pine (<i>Pinus</i> spp.), Other timber (OT), <i>Shorea</i> spp. (Red seraya, Yellow seraya) Vietnam: Mixed Light Hardwood (MLH), <i>Calophyllum</i> spp. (Bintangor)
Lead Assessor	Sheanna Kehong
Assessor(s)	Anne G. Grace
SFD Staff	Robert M. Mijol (SFD HQ)

Terms of Assessment
The scope of the evaluation is to verify compliance with Bonusoon Trading Sdn. Bhd. to the criteria within the Sabah Timber Legality Assurance System (TLAS) Principle 5 - Mill Operations and Principle 6 - Trade and Customs standards. Compliance is defined when the organization demonstrates that there is no non-compliance to any applicable criteria. Non-compliance to the Sabah Legality Standard occurs when the organization does not comply with 1 or more criteria. Non-compliance must be formally addressed prior to certification or within 2 months following a surveillance assessment.

Limitations of Assessment
The information presented in this report is based on documentation and other information presented by the client and observations made during the field verification under the assessment. Auditor's reporting of information presented by the client is taken as accurate unless evaluated differently through the observations made during the assessment. All information presented in the report is accurate and complete to the best knowledge of GFS.

Background Information:

Tropical Timber & Trading (Sabah) Sdn. Bhd. [Tropical Timber & Trading (Sabah)] is, on and from 05/12/1983, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Malaysia, with registration #: 198301015783 (111175-A). Tropical Timber & Trading (Sabah) has no operations since 2019.

Bonusoon Wood Sdn. Bhd. (Bonusoon Wood) is, on and from 31/12/1996, incorporated under Companies Act 2016, and is registered in Kuching, Malaysia, with registration #: 199601043082 (415435-T). The company changed its name to Bonusoon Trading Sdn. Bhd. (Bonusoon Trading) on 28/07/2023. Bonusoon Trading imports plywood and sawn timber and sells them to the local market. The company also purchases doors from the local market and sells them locally.

A Tenancy Agreement was made on 01/01/2023 between Tropical Timber & Trading (Sabah) (Landlord) and Bonusoon Trading (Tenant).

Associated Organizations & Subcontractors:

Bonusoon Trading has a "Memo of Work Service" with Cymasun Trading Sdn. Bhd. for providing work service. Jelas Cermat provides manpower to Bonusoon Trading and Cymasun.

Description of the Supply Chain:

From November 2023 to January 2025, Bonusoon Trading purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Winpine Timber Sdn. Bhd.	FDS(KG)(I)023/2019	Sawn timber	Keningau	GFS 220 WTP (13/10/2025)	Low
SG Trading Sdn. Bhd.	JP(S)KG003/11(M01)	Sawn timber	Keningau	GFS 086 WTP (19/05/2025)	Low
JG Progressive Enterprise	FDS(KK)(I)042/2019	Sawn timber	Kota Kinabalu	GFS 265 WTP (25/02/2025)	High
Caltech Enterprise	Not stated	Sawn timber	Kota Kinabalu	-	High
C. Y. K. Enterprise Sdn. Bhd.	FDS(KK)(I)039/2019	Sawn timber	Kota Kinabalu	GFS 264 WTP (25/02/2025)	High
Anh Binh Plywood Company Limited	Not stated	Plywood	Vietnam	-	High
Anh Lam Co., Ltd.	Not stated	Plywood	Vietnam	-	High
Kilang Papan Hiong Tiong Sdn. Bhd.	Not stated	Plywood	Inanam	-	High
K.L. Timber Sdn. Bhd.	688390-H	Sawn timber	Keningau	-	High

*GFS risk evaluation is based on the risk matrix for Sabah TLAS (VL) materials & products.

Summary Results:

(Major gap = 0, Minor gap = 2, Observation = 0)

GAPs: Year 2025				
GAP #	Type	Checklist	Status	Description
001/2025	minor	5.3.1, 5.3.2, 5.3.5	New	February 2025: Jelas Cermat could not provide documents related to employment agreement and EPF contributions.
002/2025	minor	6.4.1	New	February 2025: Bonusoon Trading did not maintain the summary records for materials received & sales.

*Major = Non-Compliance

Observations: Year 2025		
Obs #	Checklist	Description
001-2025 Addressed	5.1.6, 6.4.2	27 February 2025: License permit and retention record were not defined. 28 February 2025: The company defined license permit and retention records.

Highlights of Close-Out Visit (if applicable)	Date: -
Not applicable	

Recommendations
<p>Bonusoon Trading Sdn. Bhd. has demonstrated compliance with the Sabah Standard Principles 5-6 for Chain of Custody and is recommended to receive a GFS Statement of Compliance and Sabah Timber Legality Assurance System Compliance Certificate (TLAS-CC) from SFD.</p> <p>Gap(s)/Observation(s) identified in this assessment should be addressed before the next surveillance visit. Action required to close the gap(s)/observation(s) include:</p> <p>Gap 001/2025 (minor) – Checklist 5.3.1, 5.3.2, 5.3.5: Bonusoon Trading should provide documents related to the employment agreement and EPF to facilitate with the Sabah TLAS assessment/checklist.</p> <p>Gap 002/2025 (minor) – Checklist 6.4.1: Bonusoon Trading should maintain monthly summary records for material purchased and sales.</p> <p>The next surveillance visit is scheduled for February 2026.</p>

End of Summary Report