Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Sinora Sdn. Bhd. (Stumping A) [Sub-mill of Sinora Sdn. Bhd. 197401001920 (19049-H)]
Contact Person	Liew Tzun Tzet (Manager)
Office Address	KM 11, Jalan Sinora, Batu Sapi, W.D.T 79, 90009 Sandakan, Sabah, Malaysia.
Mill Address	Sinora Sdn. Bhd. (Stumping A), Sungai Malung, Tongod, Sabah, Malaysia.
Email	sinora@snr.com.my DFO Tongod: MohdAzmi.Yazid@sabah.gov.my PPW SDK: Janius.Ebin@sabah.gov.my

Reference #	GFSSBH 004-890
Audit Date **Date close out**	13/11/2025 -
Telephone	+6089 612 622
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 252 WTP		
Issuance Date	17 November 2025	Expiration Date	16 November 2026

Assessment Details	
Company Type	Sawmill & Veneer
Scope of Assessment	Sabah TLAS P5-6: JP(S)TG002/06(X21), KON(STG)030/07(KK)
Product Group	Veneer
Source of Material	Sabah, Malaysia
Species	*Albizia falcataria* (Batai), *Neolamarckia cadamba* (Laran/Kelempayan),
Lead Assessor	Ennald Chin
Assessor(s)	Ng Cai Ling
SFD Staff	James Torino (ADFO Tongod), Wellter Jaini (PPW Sandakan), Louis Endau Kilkon (PPD Tongod), Alfred Bisuk (PPD Tongod), Jhonning Mojening (PPD Tongod)

Terms of Assessment

The scope of the evaluation is to verify compliance with Sinora Sdn. Bhd. (Stumping A) 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:

Sinora Sdn. Bhd. (Stumping A) [Sinora (Stumping A)] is, on and from 13/06/1974, incorporated under Companies Act 2016, and is registered in Sandakan, Malaysia, with registration #: 197401001920 (19049-H). Sinora (Stumping A) is a sub-mill for Sinora Sdn. Bhd. (Sinora), which located in Batu Sapi, Sandakan. Sinora (Stumping A) does not purchase or sell materials. Sinora (Stumping A) processes logs from Maxland Sdn. Bhd. (A, B, C) and Rakyat Berjaya Sdn. Bhd. (Maxland Timber Sdn. Bhd.) YS 2/07/(2) to produce veneer, which is then transferred to Sinora for plywood production.

The previous assessment was conducted in November 2024 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-754).

Associated Organizations & Subcontractors:

Priceworth International Berhad changed its name to Maxland Berhad and has a corporate structure under timber that consists of:

- Sinora Sdn. Bhd.
- Beta Bumi Sdn. Bhd.
- Innora Sdn. Bhd.
- Priceworth Industries Sdn. Bhd. > (Maxland Timber Sdn. Bhd. & Rimbunan Gagah Sdn. Bhd.)

Description of the Supply Chain:

From December 2024 to December 2025 Sinora (Stumping A) did not purchase raw materials from any suppliers; it processes round logs from Maxland Sdn. Bhd. (Areas A, B, and C) and Rakyat Berjaya Sdn. Bhd. (Maxland Timber Sdn. Bhd.) and transfers the veneer to Sinora, Sandakan for plywood production.

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
-	-	-	-	-	-

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

Summary Results:

(Major gap = 0, Minor gap = 1, Observation = 2)

GAPs: Year 2025				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2024	minor	5.1.2	Closed	**November 2024:** The mill contractor license has expired. **November 2025:** The mill contractor license has been renewed.
001/2025	minor	5.3.1, 5.3.2	New	**November 2025:** Work permit was not available during the assessment.

*Major = Non-Compliance

Observations: Year 2025		
Obs #	**Checklist**	**Description**
001-2024 Addressed	5.2.3, 5.2.4,5.2.5	**November 2024:** Removal pass from Maxland (Area A, B, C) was not stamped as Sabah TLAS Compliant. **November 2025:** Removal pass from Maxland (Area A, B, C) was stamped as Sabah TLAS Compliant.
002-2024 Addressed	5.3.1, 5.3.2	**November 2024:** There is no employment agreement for one worker. **November 2025:** Employment agreement for worker was established.
001-2025	5.2.12	**November 2025:**

Observations: Year 2025		
Obs #	**Checklist**	**Description**
		The monthly TLAS production was not maintained.
002-2025	5.3.5	**November 2025:** Sinora (Stumping A) has not registered under DOSH.

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

Recommendations

Sinora Sdn. Bhd. (Stumping A) 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.

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:
Gap 001/2025 (minor) – Checklist 5.3.1, 5.3.2: Sinora (Stumping A) shall ensure the availability of the work permit during the assessment to facilitate the Sabah TLAS assessment.
Observation 001-2025 – Checklist 5.2.12: Sinora (Stumping (A) should maintain the Sabah TLAS monthly TLAS productions records.
Observation 002-2025 – Checklist 5.3.5: Sinora (Stumping A) should seek clarification from DOSH and register the boiler with DOSH.

The next surveillance visit is scheduled for November 2026.

End of Summary Report