Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Selera Indah Sdn. Bhd. 198801005244 (172601-X)
Contact Person	Mr. Sim Si Jet (Admin Manager)
Office Address	Shed No.8, Hap Seng Timber Complex, Jalan Tg. Batu Laut, 91000 Tawau, Sabah, Malaysia.
Mill Address	Shed No.8, Hap Seng Timber Complex, Jalan Tg. Batu Laut, 91000 Tawau, Sabah, Malaysia.
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Reference #	GFSSBH 004-893
Audit Date **Date close out**	20/11/2025 -
Telephone	+6089 777 609
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 096 WTP		
Issuance Date	24 November 2025	Expiration Date	23 November 2026

Assessment Details	
Company Type	Moulding/finger joint & laminated products, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(T)TW001/00(X50)R, FDS(TW)(S)092/2019(M), SFD(BEP)001/2025, FDS(TW)(E)129/2019(M)
Product Group	Moulding, finger joint, laminated products
Source of Material	Sabah, Malaysia.
Species	*Eusideroxylon zwageri* (Belian), *Koompassia malaccensis* (Impas), *Parashorea spp.* (White seraya), *Shorea spp*. (Red seraya, Yellow seraya), *Lithocarpus & Quercus* (Mempening), *Tristaniopsis merguensis* (Pelawan-pelawan), *Dialium indum* (Keranji), Other timber (OT)
Lead Assessor	Ennald Chin
Assessor(s)	Sheanna Kehong
SFD Staff	Abd Suhaimi Abd Manap (PPD Tawau)

Terms of Assessment

The scope of the evaluation is to verify compliance with Selera Indah 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:

Selera Indah Sdn. Bhd. (Selera Indah) is, on and from 04/08/1988, incorporated under Companies Act 2016, and is registered in Tawau, Sabah, Malaysia, with registration #: 198801005244 (172601-X). Selera Indah purchased logs and sends logs for sawmilling to Maju Mapan Trading.
Selera Indah also purchased sawn timber and produced moulding, finger joint and laminated products and exports them to New Zealand, Australia, South Korea, Mauritius, The United States and Japan.

The previous assessment was conducted in December 2024 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-758).

Associated Organizations & Subcontractors:

Selera Indah does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From December 2024 to October 2025, Selera Indah purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Lotus Region Sdn. Bhd.	FDS(TW)(E)094/2019	Sawn timber	Tawau	GFS 296 WTP (13/04/2026)	Low
Uni Lumber Sdn. Bhd.	FDS(TW)(S)004/2019	Sawn timber	Tawau	GFS 233 WTP (10/08/2026)	Low

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

Summary Results:

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

GAPs: Year 2025				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2024	minor	5.3.2	Closed	**December 2024:** The JTK exceeded the quota for hiring foreign workers. **November 2025:** The JTK license is within the quota for hiring foreign workers.

*Major = Non-Compliance

Observations: Year 2025		
Obs #	**Checklist**	**Description**
001-2024 Outstanding	5.2.1, 5.2.3, 6.1.1, 6.1.2	**December 2024:** Purchase Contract was not consistent in identifying the Sabah TLAS status for purchasing logs and sawn timber. **November 2025:** The contract and sawmilling service did not reference Sabah TLAS status of materials being processed and purchased.
002-2024 Addressed	5.3.1, 5.3.2	**December 2024:** Selera Indah does not have employment agreements for all workers. **November 2025:** Selera Indah has established employment agreements for all workers.

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

Recommendations
Selera Indah 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. 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: **Observation 001-2024 Outstanding – 5.2.1, 5.2.3, 6.1.1, 6.1.2:** Sawmilling Contract and Purchase Order should indicate the Sabah TLAS status for materials being purchased and processed to produce Sabah TLAS products. The next surveillance visit is scheduled for November 2026.

End of Summary Report