

## Sabah TLAS Audit Report Principles 5 & 6

<b>Organisation</b>	Landlord: Tropical Timber & Trading (Sabah) Sdn. Bhd. 198301015783 (111175-A) Tenant: Bonusoon Trading Sdn. Bhd. 199601043082 (415435-T)	<b>Reference #</b>	GFSSBH 004-935
<b>Contact Person</b>	Mr. Michael Tiong (Director)	<b>Audit Date</b>	13/03/2026
<b>Office Address</b>	Mile 6.5, Jalan Tuaran, Inanam, 88430 Kota Kinabalu, Sabah, Malaysia.	<b>Date close out</b>	-
<b>Mill Address</b>	Warehouse: Mile 6.5, Jalan Tuaran, Inanam, 88430 Kota Kinabalu, Sabah, Malaysia.	<b>Telephone</b>	+6088 421 226
<b>Email</b>	Tttsabah1@gmail.com DFO KK: ZuridahNorfarizan.Jeragan@sabah.gov.my PPW KK: MohdNasir.AgSuman@sabah.gov.my	<b>Fax</b>	+6088 433 166
		<b>Approved By</b>	Dr. Kevin Grace

### Statements

Statement of Compliance	GFS 240 WTP		
Issuance Date	16 March 2026	Expiration Date	15 March 2027

### 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, Peninsular Malaysia – Malaysia & Vietnam
Species	Sabah: Pine ( <i>Pinus</i> spp.), Other timber (OT), <i>Shorea</i> spp. (Red seraya, Yellow seraya), <i>Shorea domatiosa</i> (Selangan batu), <i>Koompassia malaccensis</i> (Kempas) Vietnam: Mixed Light Hardwood (MLH), <i>Calophyllum</i> spp. (Bintangor)
Lead Assessor	Sheanna Kehong
Assessor(s)	Riczuan Richard
SFD Staff	De-Almeida G. Yukong (PPD Kota Kinabalu), Louis Endau Kilon (PPD Kota Kinabalu)

### 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. (Landlord) is, on and from 05/12/1983, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 198301015783 (111175-A). Tropical Timber & Trading (Sabah) has no operations and only leases the premise.

Bonusoon Wood Sdn. Bhd. (Bonusoon Wood) is, on and from 31/12/1996, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, 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 sells it in the local market. The company also purchases sawn timber and doors from the local market, resizing it and sells them locally.

A Tenancy Agreement was made on 01/01/2025 between the Landlord and the Tenant that the Landlord is desirous of letting the demised premises from 01/01/2023 to 31/12/2028.

The previous assessment was conducted in February 2025 that resulted in 2 gap(s) and 0 observation(s) (Report #: GFSSBH 004-789).

**Associated Organizations & Subcontractors:**

Bonusoon Trading does not engage subcontractor to produce, manufacture products or provide manpower.

**Description of the Supply Chain:**

From February 2025 to February 2026, 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 (09/11/2026)	Low
Anh Kiet Development Trading and Services	-	Plywood	Vietnam	-	High
Yun Seng Enterprise Sdn. Bhd.	-	Plywood	Sandakan	-	High
SG Trading Sdn. Bhd.	FDS(KG)(S)037/2019(M)	Sawn timber	Keningau	GFS 086 WTP (18/05/2026)	Low
C.Y.K Enterprise Sdn. Bhd.	FDS(KK)(I)039/2019	Sawn timber	Kota Kinabalu	GFS 264 WTP (11/05/2026)	Low
Kilang Papan Hiong Tiong Sdn. Bhd.	FDS(KK)(S)001/2020(M)	Sawn timber	Kota Kinabalu	GFS 071 WTP (26/10/2026)	Low
Caltech Enterprise	-	Sawn timber	Kota Kinabalu	-	High
Dai Nam Production and Import-Export Joint Stock Company	-	Plywood	Vietnam	-	High
JG Progressive Enterprise	FDS(KK)(I)042/2019	Sawn timber	Kota Kinabalu	GFS 265 WTP (11/05/2026)	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 = 3)

<b>GAPs: Year 2026</b>				
<b>GAP #</b>	<b>Type</b>	<b>Checklist</b>	<b>Status</b>	<b>Description</b>
001/2025	minor	5.3.1, 5.3.2, 5.3.5	Closed	<b>February 2025:</b> Jelas Cermat could not provide documents related to employment agreement and EPF contributions. <b>March 2026:</b> Bonusoon Trading has provided employment agreement and EPF contributions.
002/2025	minor	6.4.1	Closed	<b>February 2025:</b> Bonusoon Trading did not maintain the summary records for materials received & sales. <b>March 2026:</b> The summary records for materials received and sales has been maintained.

\*Major = Non-Compliance

<b>Observations: Year 2026</b>		
<b>Obs #</b>	<b>Checklist</b>	<b>Description</b>
001-2026	5.3.2	<b>March 2026:</b> One worker was not registered under COI.
002-2026	5.3.5	<b>March 2026:</b> EPF contribution was not made for one probation worker.
003-2026	6.1.3	<b>March 2026:</b> The Purchase Order number was not recorded in the arrival record.

<b>Highlights of Close-Out Visit (if applicable)</b>	<b>Date: -</b>
Not applicable	

<b>Recommendations</b>
<p><b>Bonusoon Trading Sdn. Bhd.</b> 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><b>Observation 001-2026 – Checklist 5.3.2:</b> Bonusoon Trading shall ensure all workers have a COI registered with the SFD.</p> <p><b>Observation 002-2026 – Checklist 5.3.5:</b> Bonusoon Trading shall ensure all workers are contributed under EPF as per statutory requirement.</p> <p><b>Observation 003-2026 – Checklist 6.1.3:</b> Bonusoon Trading shall ensure Purchase Order number is recorded in the arrival record.</p> <p>The next surveillance visit is scheduled for March 2027.</p>

**End of Summary Report**