Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Lee Tat Lee Enterprise Sdn. Bhd. 199501022248 (351451-K)
Contact Person	Enjilin Logihad (Accounts Clerk)
Office Address	Lot 11, 12, 30 & 31, Kedai HSK Industrial, Phase 1, Penampang.
Mill Address	Hardware store: Lot 30, Phase 1, HSK Industrial Centre, Mile 56, Jalan Penampang, Bundusan, 88300 Kota Kinabalu, Sabah, Malaysia.
Email	ltl_kk@yahoo.com DFO KK: ZuridahNorfarizan.Jeragan@sabah.gov.my PPW KK: MohdNasir.AgSuman@sabah.gov.my

Reference #	GFSSBH 004-965
Audit Date **Date close out**	18/05/2026 -
Telephone	+6010 586 9554
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 290 WTP		
Issuance Date	25 May 2026	Expiration Date	24 May 2027

Assessment Details	
Company Type	Importer
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(I)002/2021, FDS(KK)(S)025/2022
Product Group	Plywood, blockboard, Sawn timber, finger joint
Source of Material	Sabah, Malaysia
Species	OT (Other timber)
Lead Assessor	Ng Cai Ling
Assessor(s)	Ennald Chin, Rachal Jim (UMS Internship)
SFD Staff	Louis Kilon (PPD KK)

Terms of Assessment

The scope of the evaluation is to verify compliance with Lee Tat Lee Enterprise 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:

Lee Tat Lee Enterprise Sdn. Bhd. (Lee Tat Lee Enterprise) is, on and from 17/07/1995, incorporated under Companies Act 2016, and is registered in Johor Bahru, Malaysia, with registration #:199501022248 (351451-K). Lee Tat Lee Enterprise purchases plywood, blockboard, sawn timber and finger joint from local suppliers and sold it to the local market. As of May 2026 assessment, there are no import activities.

The previous assessment was conducted in May 2025 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-831).

Associated Organizations & Subcontractors:

Lee Tat Lee Enterprise does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From June 2025 to May 2026, Lee Tat Lee Enterprise purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Kim Guan Impex Sdn. Bhd.	FDS(KK)(I)02 1/2019	Plywood & Blockboard	Kota Kinabalu	GFS 258 WTP (02/03/2027) FDS(SCS)132/2026 (02/03/2027)	Low
CHK Enterprise Sdn. Bhd. (C&H Enterprise Sdn. Bhd.)	FDS(SS)(E)0 452019	Plywood	Sandakan	GFS 234 WTP (27/07/2026) FDS(SCS)075/2025 (27/07/2026)	Low
Mau Seng Timber Sdn. Bhd.	JP(K)KK004/ 07(X22)	Sawn timber	Kota Kinabalu	GFS 028 WTP (15/06/2026) FDS(SCS)058/2025 (15/06/2026)	Low

**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 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2025	minor	6.4.1	Outstanding	**19 May 2025:** No Summary of raw material purchased/received; Finished Goods and sales were maintained. **May 2026:** No Summary of sales record was established.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2025 Outstanding	5.2.1, 5.2.3, 6.1.1, 6.1.2	**May 2025:** Inconsistent in identifying Sabah TLAS status in the Purchase Order as per the CoC procedure. **May 2026:** Purchase Orders did not reference the Sabah TLAS status for materials being purchased as per the CoC procedure.
002-2025 Addressed	5.3.5	**May 2025:** Inconsistent in maintaining records on SOCSO and EPF contributions as of the assessment. **May 2026:** Records of SOCSO and EPF contributions were consistently maintained.
001-2026	6.1.3	**May 2026:** Purchase Orders were not recorded in the Arrival book.

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

Recommendations

Lee Tat Lee Enterprise 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:
Gap 001/2025 (minor) Outstanding – Checklist 6.4.1: Lee Tat Lee Enterprise shall establish monthly summary of sales record.
Observation 001-2025 Outstanding – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2: Lee Tat Lee Enterprise should define the Sabah TLAS status in the Purchase Order as per the CoC procedure.
Observation 001-2026 – Checklist 6.1.3: Lee Tat Lee Enterprise shall record Purchase Order number in the Arrival book and maintain the arrival book for materials received.

The next surveillance visit is scheduled for **May 2027**.

End of Summary Report