Sabah TLAS+ Assessment Report
Principles 5 & 6 (P7 & 8 optional)

Organisation	Khaspermata Sdn. Bhd. 198101011040 (77167-U)
Contact Person	Mr. Kim Tae Hyoung (Manager)
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Reference #	GFSSBH 004-994
Audit Date **Date close out**	18/08/2026 -
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Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 063 WTP		
Issuance Date	24 August 2026	Expiration Date	23 August 2027

Assessment Details	
Company Type	Sawmill, Plywood, Veneer, Moulding, Blockboard, Chipmill, Wood Pellets Mill, KD Plant, Supplier, Exporter
Scope of Assessment	Sabah TLAS+ P5-6: JP(T)TW001/18(X65), JP(T)TW006/11(X22), FDS(TW)(E)043/2019(M), FDS(TW)(S)036/2019(M)
Product Group	Plywood, Laminated Veneer Lumber, Wood Pellet
Source of Material	Sabah, Malaysia
Species	*Parashorea spp.* (White seraya/Urat mata), *Shorea spp.* (Red seraya, Yellow seraya/Selangan, Melapi), *Heritiera simplicifolia* (Kembang/Mengkulang), *Sapotaceae spp.* (Nyatoh), *Shorea pauciflora* (Oba suluk), *Neolamarckia cadamba* (Laran/Kelempayan), *Duabanga moluccana* (Magas), *Octomeles sumatrana* (Binuang), *Alstonia spp.* (Pulai), *Annonaceae spp.* (Karai), *Eugenia spp.* (Obah), *Sindora beccariana* (Sepetir), *Lauraceace spp.* (Medang), *Lithocarpus & Quercus* (Mempening/Lithocarpus), *Myristicaceae spp.*(Darah-darah/Penarahan), *Dillenia spp.* (Simpoh), *Cotylelobium spp.* (Resak), *Cratoxylum arborescens* (Serungan/Geronggang/Cry), *Pentace spp.* (Takalis), *Dyera spp.* (Jelutong), *Hopea sangal* (Gagil/Merawan), *Macaranga spp.* (Sedaman), *Prerospermum spp.* (Bayor), *Anisoptera spp*. (Pengiran/Mersawa), *Albizinia falcataria* (Batai), *Terminalia catappa L.* (Talisai), *Calophyllum acidus* (Bintangor), *Campnosperma spp.* (Terantang), *Polyalthis spp.* (Teluto), *Annonaceae spp.*(Pisang-Pisang/Mempisang), *Artocarpus spp*. (Chempaka), *Planchonia valida* (Putat Paya), *Dysoxylum spp.* (Jarum-jarum)
Lead Assessor	Ng Cai Ling
Assessor(s)	UMS Internship: Stacy Robert, Rachal Jim
SFD Staff	Abdul Majib Patiroi (PPD Tawau)

Objectives

- The objective of this checklist is to verify compliance with the Criteria listed in the Sabah Legality Standard as defined by Principles 5&6 including Principle 7 for Deforestation Free (DF) where applicable and Optional Principle 8 for CS3D dated 1 July 2026.
- Compliance is defined when all applicable criteria are observed to be compliant. A Minor Gap to any indicator does not constitute non-compliance to a criterion. A Major Gap to any applicable indicator reflects non-compliance to the criterion which shall be addressed within 2 months.
- All issues identified under this standard shall be considered appropriate to the scale and degree of forestry operations undertaken by the parties under the license agreement.

Scope of Assessment

- The scope of the evaluation is to verify compliance with the organisation to the criteria within the Sabah Timber Legality Assurance System (Sabah TLAS+) Principle 5 - Mill Operations and Principle 6 - Trade and Customs standards.
- Principle 7 Deforestation Free: ☐ Applicable ☒ Not Applicable
- Principle 8 (CS3D): ☐ Included ☒ Not Included
- Site evaluation to verify and report the level of compliance by Khaspermata Sdn. Bhd. and contractors to the standard in respect to each of the criteria within this report.

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:

Khaspermata Sdn. Bhd. (Khaspermata) is, on and from 21/10/1981, incorporated under Companies Act 2016, and is registered in Sabah, Malaysia, with registration #: 198101011040 (77167-U). Khaspermata purchases round logs from Sabah to produce sawn timber (own use), plywood, laminated veneer lumber and wood pellets. The company exported plywood, laminated veneer lumber and wood pellets to South Korea, Japan and United states. The company is certified under FSC, Certificate Code # SCS-COC-003797, with an expiry date of 20/06/2031 and PEFC, Certificate #: SIRIM-PEFC-COC-00236 which expired on 02/09/2030.

The previous assessment was conducted in August 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-866).

Associated Organizations & Subcontractors:

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

Description of the Supply Chain:

From July 2025 to July 2026, Khaspermata purchased (raw materials / products) from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Benta Wawasan Sdn. Bhd. (Golden Borneo Palm Sdn. Bhd./Timjadi Sdn. Bhd.)	JP(TKA)122/96(CON)TWU05/2021-BW 9/00	Round Logs	Kalabakan	GFS 055 LVS (26/04/2027) FDS(SLS)002/2026 (26/04/2027)	Low
Benta Wawasan Sdn. Bhd. (Mutiara Bumiria Sdn. Bhd.)	BW 1/2015	Round Logs	Luasong	-	High
Kalabakan Borneo Resources Sdn. Bhd.	SFMLA 04/2018 TWU 04/22	Round Logs	Serudong	GFS 175 LVS (26/07/2027) FDS(SLS)053/2026 (26/07/2027)	Low
Rakyat Berjaya Sdn. Bhd. (Usahawan Borneo Greenwood Sdn. Bhd.)	SFMLA 09/97 (CON) TWU 01/15-YT 1/13	Round Logs	Kalabakan	GFS 096 LVS (24/11/2026) FDS(SLS)031/2025 (24/11/2026)	Low
Rakyat Berjaya Sdn. Bhd. (Hormat Jadi Sdn. Bhd.) – FMU 24	SFMLA 09/97 (CON) TWU 05/2023	Round Logs	Kalabakan	GFS 209 LVS (24/08/2026) FDS(SLS)056/2025 (24/08/2026)	Low
Sapulut Forest Development Sdn. Bhd.	SFMLA 04/97	Round Logs	Tibow	GFS 025 LVS (12/07/2027) FDS(SLS)018/2026 (12/07/2027)	Low
Pesona Majukaya Sdn. Bhd.	SFMLA 01/2018 - TWU 01/21	Round Logs	Serudong	GFS 163 LVS (08/06/2027)	Low

				FDS(SLS)017/2026 (08/06/2027)	
Top Quantum Sdn. Bhd.	SFMLA 01/2009 - TWU 14/17	Round Logs	Serudong	GFS 071 LVS (08/06/2027) FDS(SLS)015/2026 (08/06/2027)	Low
Rakyat Berjaya Sdn. Bhd. (Usahawan Tree Plantation Sdn. Bhd.)	JPHTN/FRM700-2/10/1/52/JLD.8/179 BTK 31.10.2025	Round Logs	Kalabakan	-	High

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

Summary Results:

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

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
-	-	-	-	-

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	5.2.2, 5.2.4, 6.1.2	**August 2026:** The QR code for Geo-location was not included in the e-Removal Pass by the SFD.

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

Recommendations

Khaspermata Sdn. Bhd. has demonstrated compliance with the Sabah TLAS+ 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 (Sabah 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 001-2026 – Checklist 5.2.2, 5.2.4, 6.1.2: SFD shall include QR code for Geo-location in the e-Removal Pass.

The next surveillance visit is scheduled for August 2027.

End of Summary Report