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

Organisation	Kilang Papan Hiong Tiong Sdn. Bhd. 199401039971 (325658-U)	**Reference #**	GFSSBH-004-1008
Contact Person	Mr. Sia Mee Kuong (Manager)	**Audit Date** **Date close out**	19/10/2026 -
Office Address	11.2 KM, Jalan Tuaran, Inanam, K.K. P.O. Box 11335, 88815 Kota Kinabalu, Sabah, Malaysia.	**Telephone**	+6088 429 822
Mill Address	11.2 KM, Jalan Tuaran, Inanam, K.K. P.O. Box 11335, 88815 Kota Kinabalu, Sabah, Malaysia.	**Fax**	+6088 429 821
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Statements			
Statement of Compliance	GFS 071 WTP		
Issuance Date	26 October 2026	Expiration Date	25 October 2027

Assessment Details	
Company Type	Sawmill & Moulding Mill, Wood Preservation Plant, Kiln Dry Plant, Importer, Exporter, Supplier
Scope of Assessment	Sabah TLAS+ P5-6: JP(K)KK003/00(X04)R, JP(K)KK010/00(X07)R, JP(K)KK020/00(X22)R, FDS(KK)(S)001/2020(M), FDS(KK)(E)003/2020(M), FDS(KK)(I)001/2020(M)
Product Group	Sawn timber, Moulding (S4S), Plywood
Source of Material	Sabah & Sarawak - Malaysia
Species	Sabah: *Drybalanops* spp. (Kapur), *Shorea inappendiculata* (Selangan batu), *Shorea spp*. (Red seraya), *Sapotaceae spp.* (Nyatoh), Other timber (OT) Sarawak: Mixed Light Hardwood (MLH)
Lead Assessor	Ng Cai Ling
Assessor(s)	(Trainer) Anne Gimbir
SFD Staff	PPD KK: Louis Endau Kilon, Carlos, Alfero Sibatan

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 Kilang Papan Hiong Tiong 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:

Kilang Papan Hiong Tiong Sdn. Bhd. (Kilang Papan Hiong Tiong) is, on and from 02/12/1994, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 199401039971 (325658-U). Kilang Papan Hiong Tiong purchases sawn timber and produces mouldings for the local market and exports sawn timber to Mauritius Island and China.

The previous assessment was conducted in October 2025 that resulted in 1 gap(s) and 0 observation(s) (Report #: GFSSBH 004-883).

Associated Organizations & Subcontractors:

Kilang Papan Hiong Tiong does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From October 2025 to September 2026, Kilang Papan Hiong Tiong purchased (raw materials / products) from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Grow Enterprise (Sing Kie Mee Carpentary Sdn. Bhd.)	STIDC 0001407	Sawn timber	Sarawak	-	High
Kilang Kayu Lohan Sdn. Bhd.	JP(K)RN005/00(X04)R	Sawn timber	Ranau	GFS 032 WTP (21/12/2026) FDS(SCS)112/2025 (21/12/2026)	Low
Sri Jomatsu Sdn. Bhd. (Semula Jadi Enterprise)	JP(N)NN014/07(B01)	Sawn timber	Nabawan	GFS 166 WTP (09/02/2027) FDS(SCS)121/2026 (09/02/2027)	Low
C & H Enterprise Sdn. Bhd.	PG/SDk03/2011	Plywood	Sandakan	-	High

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

Summary Results:

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

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.2.6, 5.2.7, 5.2.11, 5.2.12, 5.2.13	New	**October 2026:** Inconsistent in identification of batch number on material from kiln drying to Finished Goods.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	6.3.4	**October 2026:** Status of Sabah TLAS claimed for export consignment was not indicated in the Invoice and Packing List.

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

Recommendations
Kilang Papan Hiong Tiong 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: **Gap 001/2026 (minor) – Checklist 5.2.6, 5.2.7, 5.2.11, 5.2.12, 5.2.13:** Batch number should be identified on all WIP materials through kiln drying to Finished Goods. **Observation 001-2026 – Checklist 6.3.4:** Status of Sabah TLAS claimed for export consignments should be indicated in the invoice and Packing List for sales of Sabah TLAS. The next surveillance visit is scheduled for October 2027.

End of Summary Report