Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Makeson Sdn. Bhd. 198301004190 (99395-V)
Contact Person	Mr. Alvin Tham (Manager)
Office Address	Lot 14, Jalan 3 KKIP Timur, Industrial Zone 13, KKIP, 88450 Kota Kinabalu, Sabah, Malaysia.
Mill Address	Lot 14, Jalan 3 KKIP Timur, Industrial Zone 13, KKIP, 88450 Kota Kinabalu, Sabah, Malaysia.
Email	makesonsb@yahoo.com DFO KK: ZuridahNorfaziran.Jeragan@sabah.gov.my PPW KK: MohdNasir.AgSuman@sabah.gov.my

Reference #	GFSSBH 004-844
Audit Date **Date close out**	13/06/2025 -
Telephone	+6088 491 348
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 072 WTP		
Issuance Date	16 June 2025	Expiration Date	15 June 2026

Assessment Details	
Company Type	Moulding, Kiln Dry Plant
Scope of Assessment	Sabah TLAS P5-6: JP(K)KK028/00(X22)R, JP(K)KK010/01(X07), JP(K)KK001/14(B05), KON(KKK)015/97(KK)
Product Group	Sawn timber and mouldings (S4S, E4E, tongue & groove, panelling)
Source of Material	Sabah, Malaysia.
Species	Parashorea spp. (White seraya), Shorea spp. (Red seraya, Yellow seraya, Melapi, Selangan batu), Surian, Laran, Shorea pauciflora (Oba suluk), Syzygium spp. (Jambu-jambu), Hevea brasiliensis (Rubberwood), Other Timber (OT), Intsia palembanica (Merbau)
Lead Assessor	Auther Isaac Itin (Acting Lead Auditor)
Assessor(s)	Sam Shamsul
SFD Staff	De-Almeida (PPD KK), Jefri Ibrahim (PPD KK)

Terms of Assessment

The scope of the evaluation is to verify compliance with Makeson 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:

Makeson Sdn. Bhd. (Makeson) is, on and from the 29/03/1983, incorporated under the Companies Act 2016 in Kuala Lumpur, Malaysia, with the registration #: 198301004190 (99395-V). Makeson leased lands to WVT Timber Industries and Borneo Benar and they have a valid tenancy agreement.

The previous assessment was conducted in May 2024 that resulted in 1 gap(s) and 3 observation(s) (Report #: GFSSBH 004-702).

Associated Organizations & Subcontractors:

Makeson does not engage subcontractor to produce, manufacture products or provide manpower. Makeson only provides moulding and kiln dry services to its clients using their own workers.

Description of the Supply Chain:

From April 2024 to June 2025, Makeson did not purchase raw materials; however, Makeson provides moulding and kiln dry services for the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Bumi Timber Sdn. Bhd. (DM Cergas Sdn. Bhd.)	JP(N)SO001/16(X17)	Sawn timber	Sook	GFS 244 WTP (18/05/2026)	Low
Syarikat Jayaramai Sdn. Bhd. (ML Sabah Trading)	JP(N)SO055/00(B01)R	Sawn timber	Sook	GFS 056 WTP (20/04/2026)	Low
Kilang Kayu Lohan Sdn. Bhd.	JP(K)RN005/00(X04)R	Sawn timber	Ranau	GFS 032 WTP (22/12/2025)	Low
Usaha Sensasi Sdn. Bhd. (Piramid Bumimas Sdn. Bhd.)	JP(K)RN002/12(B01)	Sawn timber	Ranau	GFS 068 WTP (10/12/2024)*	Low
Sapulut Forest Development Sdn. Bhd.	JP(T)TI001/00(B01)	Sawn timber	Tibow	GFS 025 LVS (09/07/2025)	Low
Mastergroup Enterprise Sdn. Bhd. (Fung Guan Enterprise Sdn. Bhd.)	JP(T)TW001/00(X37)R	Sawn timber	Tawau	GFS 153 WTP (16/02/2026)	Low
Megah Jadi Sdn. Bhd.	JP(T)TW 004/00(X02)R	Sawn timber	Tawau	GFS 209 WTP (26/05/2025)*	Low
Biomass Majujaya Sdn. Bhd.	JP(N)KG003/18(X62)	Sawn timber	Keningau	GFS 241 WTP (30/07/2024)*	Low
Hoong Yap Manufacturer Sdn. Bhd.	JP(N)KG001/11(X23)	Sawn timber	Keningau	GFS 111 WTP (16/09/2025)	Low
Seratim Sdn. Bhd.	FDS(KK)(E)064/2019	Sawn timber	Kota Kinabalu	GFS 022 WTP (27/10/2025)	Low
Tawau Kilning & Moulding Sdn. Bhd.	JP(T) TW 001/14 (X04)	Sawn timber	Tawau	GFS 036 WTP (26/10/2025)	Low
Aturmaju (Sabah) Holding Sdn. Bhd.	JP(T)KA001/00(X33)R	Sawn timber	Kalabakan	Non-Compliance	High

**GFS risk evaluation is based on the risk matrix for Sabah TLAS (VL) materials & products. Materials received before the expiry date are considered low risk.*

Summary Results:

(Major gap = 0, Minor gap = 2, Observation = 0)

GAPs: Year 2025				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2024	minor	5.2.11 5.2.12 6.1.4	Closed	**May 2024:** No identification of Sabah TLAS status for Kilang Kayu Lohan on WIP and finished goods at the mill. Makeson could not provide the production records for Sabah TLAS materials. **June 2025:** Makeson identified WIP, finished goods and maintained kiln and production records for Sabah TLAS materials.
001/2025	minor	5.1.3	New	**June 2025:** Inconsistent in data recording of sawn timber volume in arrival book and volume of sawn timber from removal pass for Makeson.

002/2025	minor	6.4.1	New	**June 2025:** No summary of Sabah TLAS material received and processed for moulding services.

*Major = Non-Compliance

Observations: Year 2025		
Obs #	**Checklist**	**Description**
001-2024 Addressed	5.2.3, 5.2.4, 5.2.5	**May 2024:** Incorrect identification of Sabah TLAS status in the removal pass for Kilang Kayu Lohan. **June 2025:** Sabah TLAS status (FDS(SCS)112/2024) in the removal pass for Kilang Kayu Lohan is valid from 22/12/2024 until 22/12/2025.
002-2024 Addressed	5.3.2	**May 2024:** Pending the COI renewal. **June 2025:** All COI are renewed and valid.
003-2024 Addressed	5.3.3	**May 2024:** Makeson has no system for communication & dispute resolution for workers. **June 2025:** Makeson has a system of communication & a dispute resolution with workers.

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

Recommendations

Makeson 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) – Checklist 5.1.3: Makeson shall be consistent in data recording of sawn timber volume in arrival book and volume of sawn timber from removal pass.
Gap 002/2025 (minor) – Checklist 6.4.1: Makeson shall establish a monthly summary for Moulding services: raw material and finished goods including Sabah TLAS status.

The next surveillance visit is scheduled for June 2026.

End of Summary Report