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

Organisation	Perusahaan Kosinar Sdn. Bhd. 198801003653 (171010-M)
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Reference #	GFSSBH 004-992
Audit Date **Date close out**	11/08/2026 -
Telephone	+6019 585 4548
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Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 070 WTP		
Issuance Date	17 August 2026	Expiration Date	16 August 2027

Assessment Details	
Company Type	Plymill/Plant, Wood Preservation Plant, Supplier, Exporter, Importer
Scope of Assessment	Sabah TLAS+ P5-6: JP(N)SO008/00(X08)R, JNP(N)SO002/08(X07). KON(NSO)130/93(KK), FDS(SO)(S)002/2019(M), FDS(SO)(E)002/2019(M), FDS(KK)(I)013/2019(M)
Product Group	Plywood
Source of Material	Sabah, Malaysia
Species	*Drybalanops spp.* (Kapur), *Parashorea spp.* (White seraya), *Shorea spp.* (Red seraya, Yellow seraya/Selangan batu/Melapi), *Scaphium spp.* (Kembang/Menkulang), *Sapotaceae spp.* (Nyatoh), *Neolamarckia cadamba* (Laran/Kelampayan), *Duabanga moluccana* (Magas), *Alstonia spp.* (Pulai), *Nauclea spp./Annonaceae spp.* (Karai), *Sindora beccariana* (Sepetir), *Lauraceace spp.* (Medang), *Planchonia valida* (Putat Paya), *Lithocarpus & Quercus* (Mempening), *Myristicaceae spp.* (Darah-darah/Penarahan), *Dillenia spp.* (Simpoh), *Cotylelobium spp.* (Resak), *Hopea sangal* (Gagil/Merawan), *Calophyllum obliquinervium* (Bintangor), *Dialium indum* (Keranji), *Annonaceae spp.* (Pisang-pisang/Mempisang), *Macaranga spp*. (Sedaman), *Anisoptera spp*. (Pengiran/Mersawa), *Tamarindus spp*. (Assam), *Crytoxylum spp.* (Serungan/Geronggang), *Acacia mangium* (Mangium) *whats this?, Magnolia champaca* (Chempaka), *Dyera costulata* (Jelutong), *Agathis borneensis* (Agathis/Mengilan/Damar), *Pterospermum spp.* (Bayor), *Eucalyptus spp.* (Eucalyptus), *Dillenia spp.* (Simpoh), *Irvingia malayana* (Pauh Kijang), *Terminalia spp.* (Talisai), *Acacia mangium & Acacia auri-culiformis* (Acacia Hybrid), *Campnosperma auriculatum* (Terantang), *Syzygium spp.* (Obah), *Cratoxylum arborescens* (Perupok), *Castanopsis spp.* (Berangan), *Pentace spp.* (Takalis), *Octomeles sumatrana* (Binuang), *Dysoxylum spp.* (Jarum-jarum), *Diospyros latisepala* (Kayu malam/kayu arang), *Shorea pauciflora* (Oba suluk), *Scorodocarpus borneensis* (Bawang-bawang), *Castanopsis spp*. (Berangan), *Albizia falcataria* (Batai).
Lead Assessor	Ng Cai Ling
Assessor(s)	Shamsulmezah Shamsul
SFD Staff	PPD Sook: Spencer Augustine, Victor Gadius

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 Perusahaan Kosinar 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:

Perusahaan Kosinar Sdn. Bhd. (Perusahaan Kosinar) is, on and from 09/06/1988, incorporated under Companies Act 2016, and is registered in Sabah, Malaysia, with registration #: 198801003653 (171010-M). Perusahaan Kosinar purchases round logs to produce plywood for local sales and exports plywood to Japan, South Korea and the Philippines.

The previous assessment was conducted in August 2025 that resulted in 0 gap(s) and 2 observation(s) (Report #: GFSSBH 004-865).

Associated Organizations & Subcontractors:

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

Description of the Supply Chain:

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

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Bornion Timber Sdn. Bhd.	SFMLA 03/97	Round logs	Nabawan	GFS 054 LVS (19/10/2026) FDS(SLS)027/2025 (19/10/2026)	Low
Collector As Trustee (Sentotimber Sdn. Bhd.)	JP(NNN) 002/2021(F1)	Round logs	Sook	GFS 165 LVS (21/09/2026) FDS(SLS)057/2025 (21/09/2026)	Low
Pesona Majukaya Sdn. Bhd.	SFMLA 01/2018	Round logs	Sapulut	GFS 163 LVS (08/06/2027) FDS(SLS)017/2026 (08/06/2027)	Low
Rakyat Berjaya Sdn. Bhd. (Indah Serimas Sdn. Bhd.)	SFMLA 09/97	Round logs	Nabawan	GFS 094 LVS (24/05/2027) FDS(SLS)009/2026 (24/05/2027)	Low

Sapulut Forest Development Sdn. Bhd. (Tropical Origin Sdn. Bhd.)	SFMLA 04/97	Round logs	Sapulut	GFS 025 LVS (12/07/2027) FDS(SLS)018/2025 (12/07/2027)	Low
Top Quantum Sdn. Bhd. (Tropical Origin Sdn. Bhd.)	SFMLA 01/2009	Round logs	Sapulut	GFS 071 LVS (08/06/2027) GFS(SLS)015/2026 (08/06/2027)	Low
K. M Hybrid Plantation Sdn. Bhd.	SFMLA01/04	Plantation logs	Sook	GFS 024 LVS (01/12/2026) FDS(SLS)033/2025 (30/11/2026)	Low
Barahim Bin Andipoh Dan 204 Peserta	JP(NNN)011/2023(F1)	Round logs	Sook	-	High
Rakyat Berjaya Sdn. Bhd. (Hasrat Gagah Sdn. Bhd. / Kinsafajar Sdn. Bhd./Tetap Jadi Sdn. Bhd.)	SFMLA 09/97	Round logs	Sook	GFS 101 LVS (21/12/2026)	Low
M & M Plantation Sdn. Bhd.	JP(NNN)004/2023(F1)	Round logs	Sook	GFS 202 LVS (03/05/2027) FDS(SLS)012/2026 (03/05/2027)	
Sabah Softwood Berhad	JP(T)TW001/11(B01)	Round logs	Tawau	GFS 149 LVS (09/11/2026) FDS(SLS)030/2025 (09/11/2026)	Low
First Greenworld Sdn. Bhd.	SFMLA02/2009	Round logs	Serudong	GFS 074 LVS (08/06/2027) FDS(SLS)016/2026 (08/06/2027)	Low
Lembaga Kemajuan Tanah Negeri Sabah (Teraju Hijau Plantation Sdn. Bhd.)	JPHTN(FIIB)NSO-2025/04 BTK 02/10/2025 & JPHTN(FIIB)NSO-7A 2025/04 B7A 28.10.2025	Round logs	Sinaron	-	High
Jawala Plantation Industries Sdn. Bhd.	SFMLA02/15	Plantation logs	Sapulut	GFS 100 LVS (09/02/2027) FDS(SLS)001/2026 (09/02/2027)	Low

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

Summary Results:

(Major gap = 0, Minor gap = 2, Observation = 1)

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.3.6	New	**August 2026:** Training for work safety was not conducted for workers.
002/2026	minor	6.3.4, 6.4.1, 6.4.3	New	**August 2026:** Inconsistent in recording Sabah TLAS Certificate and status in the invoice for Sabah TLAS exports sales as per the CoC procedure.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	5.2.2, 5.2.4, 6.1.2	**August 2026:** Inconsistent in recording the QR code for Geo-location in the e-Removal Pass by the SFD.

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

Recommendations
Perusahaan Kosinar 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 5.3.6:** Training for work safety shall be conducted annually and when there are new workers. **Gap 002/2026 (minor) – Checklist 6.3.4, 6.4.1, 6.4.3:** Sabah TLAS Certificate and status in the invoice for Sabah TLAS exports sales should be recorded as per the CoC procedure. **Observation 001-2026 – Checklist 5.2.2, 5.2.4, 6.1.2:** SFD should include QR code for Geo-location in the e-Removal Pass. The next surveillance visit is scheduled for August 2027.

End of Summary Report