Sabah TLAS Audit Report
Principles 5 & 6

Organisation	SG Trading Sdn. Bhd. 200901008605 (851596-D)
Contact Person	Mr. Tey Kian Soon (Manager)
Office Address	Locked Bag 13-SM 208, 89009 Keningau, Sabah, Malaysia.
Mill Address	Mile 6 1/2, Apin-Apin – Keningau Road, Sabah, Malaysia.
Email	sgdoor2016@gmail.com DFO KGU: Afifudin.Jadin@sabah.gov.my PPW KGU: Jaime.Gampawi@sabah.gov.my

Reference #	GFSSBH 004-964
Audit Date **Date close out**	13/05/2025 -
Telephone	+6016 832 7704
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 086 WTP		
Issuance Date	18 May 2026	Expiration Date	17 May 2027

Assessment Details	
Company Type	Moulding Mill, Exporter, Importer
Scope of Assessment	Sabah TLAS P5-6: JP(N) KG003/11(M01), FDS(KG)(E)108/2019(M), FDS(KG)(S)037/2019(M), FDS(KG)(I)014/2019(M)
Product Group	Moulded timber, Wooden Door
Source of Material	Sabah, Malaysia
Species	Other timber (OT)
Lead Assessor	Ng Cai Ling, (Acting Lead Auditor) Ennald Chin
Assessor(s)	UMS Internship: Rachal Jim
SFD Staff	Donny Jailis (ADFO Keningau), Fazianah Ajamain (PPD Keningau), Andrew John (PPD Keningau)

Terms of Assessment

The scope of the evaluation is to verify compliance with SG Trading 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:

SG Trading Sdn. Bhd. (SG Trading) is, on from 30/03/2009, incorporated under the Companies Act 2016 in Keningau, Sabah, Malaysia, with registration # 200901008605 (851596-D). SG Trading purchases sawn timber from local suppliers and produces moulded timber & wooden doors for the local markets and exports wooden doors to Peninsular Malaysia.

The previous assessment was conducted in May 2025 that resulted in 2 gap(s) and 2 observation(s) (Report #: GFSSBH 004-803).

Associated Organizations & Subcontractors:

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

Description of the Supply Chain:

From April 2025 to April 2026, SG Trading purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Ching Yun Teck Bersatu Sdn. Bhd.	-	Sawn timber	Kota Belud	-	High
DM Cergas Sdn. Bhd. (Bumi Timber Sdn. Bhd.)	JP(N)SO001/16(X17)	Sawn timber	Sook	GFS 244 WTP (18/05/2026) FDS(SCS)041/2025 (18/05/2026)	Low
Unikarya Trading Sdn. Bhd.	JP(T)TW003/15(X04)	Sawn timber	Tawau	GFS 190 WTP (19/04/2027) FDS(SCS)012/2026 (19/04/2027)	Low
Winpine Timber Sdn. Bhd.	FDS(KG)(I)023/2019	Sawn timber	Keningau	GFS 220 WTP (09/11/2026) FDS(SCS)080/2025 (09/11/2026)	Low
Hoong Yap Manufacturer Sdn. Bhd.	JP(N)KG001/11(X23)	Sawn timber	Keningau	GFS 111 WTP (20/07/2026) FGS(SCS)065/2025 (20/07/2026)	Low
Lusera Sdn. Bhd.	JP(N)SO001/16(X17)	Sawn timber	Keningau	GFS 144 WTP (30/11/2026) FDS(SCS)110/2025 (30/11/2026)	Low

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

Summary Results:

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

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
002/2024	minor	5.2.11 5.2.12	Closed	**15 May 2025:** The current production system is not according to the COC procedure. **May 2026:** The current production system is according to the COC procedure.
001/2025	minor	5.2.6, 5.2.7	Closed	**15 May 2025:** Inconsistent in maintaining batch number and status from receiving to Finished Goods. **May 2026:** Batch number and status from receiving to Finished Goods were identified and maintained.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2024 Addressed	5.1.3	**15 May 2025:** SG Trading recorded and submitted the sawn timber carry forward stock for online Appendix 7 from March 2023 to April 2025. However, the manual Appendix 7 was still incorrect for Mar 2023, Sep, Oct & Nov 2024. **May 2026:** Volume recorded in Appendix 7 online submission was recorded correctly and tallied between Arrival Book and Removal Pass.
001-2025 Addressed	5.3.2	**May 2025:** Missing COI has not been reported to the Police and SFD. **May 2026:** Worker is no longer employed under SG Trading.
001-2026	5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.4	**May 2026:** Purchase Orders did not reference Sabah TLAS status for materials being purchased.
002-2026	6.1.3	**May 2026:** Purchase Order number was not recorded in the arrival record.

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

Recommendations
SG Trading 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: **Observation 001-2026 – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.4:** Purchase Order should reference the Sabah TLAS status for materials being purchased as per the CoC procedure. **Observation 002-2026 - Checklist 6.1.3:** SG Trading shall record Purchase Order number in the Arrival Book. The next surveillance visit is scheduled for May 2027.

End of Summary Report