Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Mau Seng Timber Sdn. Bhd. 198201004301 (84048-X)
Contact Person	Mdm. Wong Lee Chin (Executive)
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Reference #	GFSSBH 004-975
Audit Date **Date close out**	11/06/2026 -
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Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 028 WTP		
Issuance Date	15 June 2026	Expiration Date	14 June 2027

Assessment Details	
Company Type	Sawmill, Moulding, Briquette, Kiln Dry Plant, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(K)KK001/17(X42), JP(K)KK004/07(X22), FDS(KK)(E)083/2019(M), FDS(KK)(S)055/2019(M)
Product Group	Sawn timber, Moulding (S4S), Finger joint, Solid Door
Source of Material	Sabah, Malaysia
Species	*Dryobalanops spp.* (Kapur), *Dipterocarpus spp.* (Keruing), *Shorea inappendiculata* (Selangan batu), *Parashorea spp.* (White seraya), *Shorea spp.* (Red seraya, Yellow seraya, Melapi), *Heritiera simplicifolia* (Kembang), *Shorea pauciflora* (Oba suluk), *Neolamarckia cadamba* (Laran), *Duabanga moluccana* (Magas), *Octomeles sumatrana* (Binuang), *Alstonia spp.* (Pulai), *Lauraceace* (Medang), *Planchonia valida* (Putat Paya), *Lithocarpus spp.* (Mempening), *Myristicaceae spp.* (Darah-darah), *Cratoxylum arborescens* (Serungan), *Pentace spp.* (Takalis), *Koompassia excelsa* (Mengaris), *Dyera spp.* (Jelutong), *Annonaceae spp.* (Pisang-pisang), *Castanopsis motleyana* (Berangan), *Leucaena spp.* (Petai), *Cedrela sureni* (Surian), *Agathis borneensis* (Mengilan), *Magnolia champaca* (Cempaka), *Durio zibethinus* (Durian), *Koompassia malaccensis* (Kempas), *Mangifera spp.* (Assam), *Dillenia spp.* (Simpoh), *Endospermum diadenum* (Sesendok), *Annonaceae spp.* (Karai), *Irvingia malayana* (Pauh Kijang), *Pterospermum spp.* (Bayor), *Dialium indum* (Keranji), *Syzygium spp.* (Obah), *Sindora spp.* (Sepetir), *Horsfieldia spp.* (Pengiran).
Lead Assessor	Ng Cai Ling
Assessor(s)	Ennald Chin
SFD Staff	Abd. Rahman Mohd. Jari (PPD KK), De-Almeida G.Y (PPD KK)

Terms of Assessment

The scope of the evaluation is to verify compliance with Mau Seng Timber 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:

Mau Seng Timber Sdn. Bhd. (Mau Seng Timber) is, on from 27/04/1982, incorporated under Companies Act 2016 and registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 198201004301 (84048-X). Mau Seng Timber purchases sawn timber from the local suppliers to produce mouldings (S4S), finger joint and solid doors for local markets and exports sawn timber, S4S and finger joints to Australia and New Zealand. Mau Seng Timber also provides sawmilling services.

The previous assessment was conducted in June 2025 that resulted in 1 gap(s) and 3 observation(s) (Report #: GFSSBH 004-843).

Associated Organizations & Subcontractors:

Mau Seng Timber does not engage sub-contractor to manufacture products. Mega Agency as its agent handles documentation for export activities and Agensi Pekerjaan Borneo Daya Sdn. Bhd. handles documentation for foreign workers.

Description of the Supply Chain:

From May 2025 to May 2026, Mau Seng Timber provided sawmilling services for logs received and purchased sawn timber from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Sabah Land Development Board (Iburu Timber Enterprise)	JPHTN(FIIB)SPG-2025/01	Round logs	Sipitang	Non-Compliance	High
Auro Industries Sdn. Bhd.	JP(PT)001/05(M)	Sawn timber	Kota Kinabalu	-	High
Sharikat Sri-Arjuna Sdn. Bhd.	JP(K)SG021/01(B01)	Sawn timber	Sipitang	GFS 092 WTP (12/10/2026) FDS(SCS)084/2025 (12/10/2026)	Low
Gold Rank Sdn. Bhd.	JP(T)TW001/10(X04)	Sawn timber	Tawau	GFS 010 WTP (23/02/2027) FDS(SCS)128/2026 (23/02/2027)	Low
Martina Binti Lasong (Best Maxim Sdn. Bhd.)	JPHTN(FIIB)KSG-2025/02	Round logs	Sipitang	-	High
Kuinsin Bin Ambilit	JPHTN(FIIB)KSG-2026/01	Round logs	Sipitang	-	High
Lamitech International Sdn. Bhd.	JP(K)KK001/19(X68)	Sawn timber	Papar	GFS 236 WTP (06/07/2026) FDS(SLS)063/2025 (06/07/2026)	Low
Irama Ramai Sdn. Bhd. (Uni-Lumber Sdn. Bhd.)	JP(N)KG001/12(X04)	Sawn timber	Keningau	GFS 110 WTP (17/08/2026) FDS(SCS)079/2025 (17/08/2026)	Low
Proper Lane Sdn. Bhd. (Woodland Enterprise)	JPHTN(FIIB)KBT-2024/03	Round logs	Beaufort	-	High
Felecia Enterprise	JPHTN(FIIB)KSG-2025/03	Round logs	Sipitang	-	High

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

Summary Results:

(Major gap = 0, Minor gap = 1, Observation = 5)

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2025	minor	5.1.6	Outstanding	**June 2025:** The CoC manual does not adequately define the system for production of logs to sawn timber. **June 2026:** The CoC manual does not adequately define the system for production of logs to sawn timber under a monthly production batch unit and Sabah TLAS status.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2024 Outstanding	5.1.3	**July 2024:** Mau Seng Timber did not record and submit the sawn timber carry forward stock for online Appendix 1. **June 2025:** Mau Seng Timber did not record and submit the sawn timber carry forward stock for online Appendix 1. **June 2026:** Mau Seng Timber did not record sawn timber CF stock for Appendix 1 & 7 online submission.
002-2024 Addressed	5.3.6	**July 2024:** Record of work safety and fire training was incomplete. **June 2025:** Record of work safety and fire training was incomplete. **June 2026:** Record of work safety and fire training was maintained.
001-2025 Addressed	5.2.1	**June 2025:** Purchase Orders do not include a reference number to support traceability. **June 2026:** Purchase Orders included a reference number to support traceability.
001-2026	5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.4	**June 2026:** Purchase Orders do not reference the Sabah TLAS status for material being purchased.
002-2026	5.3.2	**June 2026:** The JTK license exceeded the quota for hiring foreign workers.
003-2026	6.1.3	**June 2026:** Purchase Order number was not recorded in arrival book.
004-2026	6.3.3	**June 2026:** Incorrect volume in Removal Pass against the EIS Form and Packing List by the SFD.

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

Recommendations
Mau Seng Timber 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) Outstanding – Checklist 5.1.6**: Mau Seng Timber should revise the CoC manual to clearly define the system for production of logs to sawn timber. **Observation 001-2024 (Outstanding) – Checklist 5.1.3:** Mau Seng Timber should record sawn timber carry forward for Appendix 1 and 7 online submissions. **Observation 001-2026 – Checklist 5.2.1, 5.2.3, 6.1.1., 6.1.2:** Purchase Order should reference the Sabah TLAS status for material being purchased as per the CoC procedure to support export markets with Requirements for Legal Verification of imports from Australia & New Zealand. **Observation 002-2026 – Checklist 5.2.3:** Mau Seng Timber shall ensure quota to hire foreign workers does not exceed the JTK quota. **Observation 003-2026 – Checklist 6.1.3:** Mau Seng Timber shall record the Purchase Order number in the arrival book. **Observation 004-2026 – Checklist 6.3.3:** SFD should ensure volume recorded in the Removal Pass is correct against EIS and Packing List. The next surveillance visit is scheduled for June 2027.

End of Summary Report