Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Pemborong PKS (Sole Proprietorship)
Contact Person	Risal Bin Drugi (Manager)
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Mill Address	Kg. Merabung, Jalan Tungku, 91100 Lahad Datu, Sabah, Malaysia.
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Reference #	GFSSBH 004-922
Audit Date **Date close out**	11/02/2026 -
Telephone	+6013 887 3223 +6011 3168 5046
Fax	-
Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 156 WTP		
Issuance Date	24 February 2026	Expiration Date	23 February 2027

Assessment Details	
Company Type	Sawmill (Sawn timber, moulding/furniture)
Scope of Assessment	Sabah TLAS P5-6: JP(T)LD001/2023(X04), KON(TLD)022/11(KK)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia
Species	*Azadirachta excelsa* (Sentang), *Eusideroxylon zwageri* (Belian), *Tectona grandis* (Teak), *Parashorea spp.* (White seraya/Urat Mata), *Drybalanops spp.* (Kapur), *Shorea spp.* (Selangan Batu)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ennald Chin
Assessor(s)	Celine Cheong, (Observer) Anne G. Grace
SFD Staff	Bonie Recky Bius (PPD LD), Ronny Susianto Gallego (PPD LD), Fikri B. Kafdu (PPD LD)

Terms of Assessment

The scope of the evaluation is to verify compliance with Pemborong PKS 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:

Pemborong PKS is a sole proprietor; thus, does not require to register under the Companies Commission of Malaysia (SSM). Pemborong PKS purchased round log to produce sawn timber and sawn timber was sold to the local hardware store only.

The previous assessment was conducted in February 2025 that resulted in 4 gap(s) and 1 observation(s) (Report #: GFSSBH 004-783).

Associated Organizations & Subcontractors:

Pemborong PKS does not engage other companies as their subcontractors to provide or manufacture products.

Description of the Supply Chain:

From February 2025 to January 2026, Pemborong PKS purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Teong Kheng Holding Sdn. Bhd.	JPHTN/FRM700-2/4/5/JLD.12/04	Round logs	Lahad Datu	-	High
J&W Lumber Corporation	JPHTN/FRM700-3/3/0JLD.25/64	Round logs	Kinabatangan	-	High
Adhwa Enterprise	JPHTN/LD 700-2/4/5JLD 39/36	Plantation logs	Lahad Datu	-	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 = 0)

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2025	minor	5.1.3, 5.2.8	Outstanding	**February 2025:** Appendix 7 from 2022 to Jan 2025 was not recorded in manual form, Removal Pass for 10/2023 was not recorded in the arrival book and has not been submitted to the SFD. **February 2026:** Inconsistent in recording monthly volume in Appendix 1 and 7 manual and online submission based on Removal Pass and Arrival Book. Appendix for 2022 to 2025 was not submitted to the SFD.
002/2025	minor	5.2.1, 6.1.1, 6.1.2, 6.1.3	Closed	**February 2025:** The current purchasing was not in line with the CoC procedure. **February 2026:** Purchasing Orders were used in line with the CoC procedure.
003/2025	minor	5.3.1, 5.3.2	Closed	**February 2025:** No establishment of employment agreement for workers. **February 2026:** Workers have employment agreement.
004/2025	minor	5.3.5	Closed	**February 2025:** No EPF/SOCSO registration for workers. **February 2026:** Workers paid daily rate when there are work orders.
001/2026	minor	5.3.6	Closed	**11 February 2026:** Training for work safety was not conducted to

				workers. **13 February 2026:** Training for work safety was conducted to workers.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2025 Addressed	5.3.6	**February 2025:** Incomplete training date and participants. **February 2026:** Training date and participants were recorded.

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

Recommendations

Pemborong PKS 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 5.1.3, 5.2.8: Pemborong PKS should consult SFD HQ regarding Appendix 1 and 7 and SFD may provide Appendix training to Pemborong PKS due to limited line signal for communication.

The next surveillance visit is scheduled for February 2027.

End of Summary Report