Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Samah Mensarih Sdn. Bhd. 202101026655 (1426955-D)
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Reference #	GFSSBH 004-905a
Audit Date **Date close out**	17/12/2025 16/02/2026
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Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 315 WTP		
Issuance Date	23 February 2026	Expiration Date	22 December 2026

Assessment Details	
Company Type	Sawmill
Scope of Assessment	Sabah TLAS P5-6: JP(K)RN001/2023(B01), KON(KRN)001/2020(X49)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	*Dryobalanops aromatica* (Kapur), *Shorea parvifolia* (Red Seraya), *Shorea albida* (White Seraya / Urat Mata), *Shorea macrophylla* (Yellow Seraya / Selangan Kaca), *Tristaniopsis oblongifolia* (Pelawan-Pelawan), *Lithocarpus bancanus* (Mempening), *Cinnamomum iners* (Medang), *Castanopsis argentea* (Berangan), *Hopea nervosa* (Magas), *Barringtonia racemosa* (Putat Paya), *Dillenia suffruticosa* (Simpoh), *Pterospermum javanicum* (Karai), *Syzygium lineatum* (Darah-Darah/Penarahan), *Syzygium oblatum* (Obah), *Magnolia champaca* (Chempaka), *Alstonia angustiloba* (Pulai), *Pterospermum diversifolium* (Bayor), *Crypteronia paniculata* (Serungan), *Dipterocarpus grandiflorus* (Keruing), *Dialium indum* (Keranji), *Scorodocarpus borneensis* (Bawang Hutan), *Azadirachta excelsa* (Bawang-Bawang), and *Gluta renghas* (Rengas).
Lead Assessor	Ennald Chin
Assessor(s)	Sheanna Kehong
SFD Staff	Alexander Geivasius (ADFO Ranau), Denver J. Joingin (PPD Ranau)

Terms of Assessment

The scope of the evaluation is to verify compliance with Samah Mensarih 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:

Samah Mensarih Sdn. Bhd. (Samah Mensarih) is, on and from 13/08/2021, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 202101026655 (1426955-D). Samah Mensarih extracted logs from Form 2B license and Form 1 under the same individual (owner) of Samah Mensarih. Samah Mensarih produces sawn timber and sells them to the local market.

Associated Organizations & Subcontractors:

Samah Mensarih Sdn. Bhd. does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From April 2024 to December 2025, Samah Mensarih extracted raw materials from the Form 2B and Form 1 areas as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Samah Mensarih Sdn. Bhd.	JPHTN/FRM 700-2/4/2Jilid 7/11	Round logs	Ranau	-	High
Injuru Bin Yasoi	2B540075	Round logs	Ranau	-	High

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

Summary Results:

(Major gap = 2, Minor gap = 4, Observation = 6)
February 2026: (Major gap = 0, minor gap = 5, Observation = 6)

GAPs: Year 2025				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2025	minor	5.1.2	New	**December 2025:** The heavy machinery documents were not available and sawmill and Contractor licenses were not paid.
002/2025	minor	5.1.3, 5.2.8, 6.1.3	New	**December 2025:** Appendix 1 manual from Apr 2024 to Nov 2025 was not recorded, was not maintained and was not submitted to the SFD. Appendix 1 online submission from Sep to Nov 2025 was not submitted to SFD and arrival book was not maintained.
003/2025	**Major**	5.1.4, 5.1.5, 5.1.6, 5.2.6 5.2.7, 5.2.11, 5.2.12	Closed	**December 2025:** Lack of CoC procedure manual or management system reflecting organization structure and company's activities to manufacture and trade products based on the Sabah TLAS status and requirements. **February 2026:** Samah Mensarih established a CoC documented procedure reflecting organization structure and company's activities to manufacture sawn timber identifying Sabah TLAS status.
004/2025	**Major**	5.2.2, 5.2.3, 5.2.4, 5.2.5	Closed	**December 2025:** Removal Pass and TDP were not issued for logs extracted from Samah Mensarih Form IIB and Form 1 permit areas with no documented records of receiving and traceability to the removal pass as required. **February 2026:** Only TDP is issued for logs since the sawmill within the Form 1 and Form IIB areas.
005/2025	minor	5.3.1, 5.3.2	New	**December 2025:** Employment agreement and COI for part time workers were not available.
006/2025	minor	6.4.1	New	**December 2025:** Monthly summary record for logs received, Finished

				Goods and sales was not established.
001/2026	minor	5.1.6, 5.2.6 5.2.7, 5.2.11	New	**February 2026:** The CoC Procedure did not adequately define daily recording of logs received, log cutting, sawn timber output within a monthly production unit and TLAS status.

*Major = Non-Compliance

Observations: Year 2025		
Obs #	**Checklist**	**Description**
001-2025	5.3.3, 5.3.4	**December 2025:** No evidence of a system for communication or compliance with safety, health and labour requirements.
002-2025	5.3.5	**December 2025:** No EPF and SOCSO registration and monthly contribution for part time workers.
003-2025	5.3.6	**December 2025:** No work and fire training conducted for workers.
004-2025	5.3.7	**December 2025:** No evidence of PPE distribution and use by workers.
005-2025	5.3.8	**December 2025:** DOSH inspection book was not available.
006-2025	6.4.2	**December 2025:** Samah Mensarih does not have a defined period for retention times for key records.

Highlights of Close-Out Visit (if applicable)	**Date: 16 February 2026**
Major Gaps 003 & 004 shall be addressed by February 2026. The Major Gap now is closed based on the close-out visit to the operation. Samah Mensarih has no production as of the close-out visit; however, established the CoC procedure for its operations.	

Recommendations

Samah Mensarih Sdn. Bhd. has demonstrated compliance with the Sabah Principles 5-6 for Chain of Custody as non-compliance was addressed under Criteria 5.1 and 5.2 and is recommended to receive a GFS Statement of Compliance or 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 5.1.2: Samah Mensarih shall ensure that the heavy machinery documents are available and sawmill & Mill Contractor license renewal are paid.

Gap 002/2025 (minor) – Checklist 5.1.3, 5.2.8, 6.1.3: Samah Mensarih shall ensure Appendix 1 manual from Apr 2024 to Nov 2025 is recorded, maintained and submitted to the SFD. Appendix 1 online submission from Sep to Nov 2025 should be submitted to SFD and arrival book must be maintained.

Gap 005/2025 (minor) – Checklist 5.3.1, 5.3.2: All workers regardless the status of employment should have an employment agreement as stipulated in Sabah Labor Ordinance. Workers should have COI under SFD as stipulated under the sawmill license conditions.

Gap 006/2025 (minor) – Checklist 6.4.1: Samah Mensarih shall ensure that monthly records of logs received, Finished Goods, and sales are established.

Gap 001/2026 (minor) – Checklist 5.1.6, 5.2.6, 5.2.7, 5.2.11: The CoC should clearly define daily recording of logs received, log cutting, sawn timber output within a monthly production batch unit and status from Receiving to Finished Goods.

Observation 001-2025 – Checklist 5.3.3, 5.3.4: Samah Mensarih shall have a system for communication and compliance with safety, health and labour requirements.

Observation 002-2025 – Checklist 5.3.5: Samah Mensarih shall ensure all workers are registered and contributions to EPF and SOCSO in accordance with statutory requirements. The company shall seek guidance from the respective government agencies.

Observation 003-2025 – Checklist 5.3.6: Work safety and fire training should be conducted annually for workers.

Observation 004-2025 – Checklist 5.3.7: Samah Mensarih shall establish PPE distribution record and enforce the use of PPE by workers.
Observation 005-2025 – Checklist 5.3.8: Samah Mensarih shall maintain DOSH inspection record book.
Observation 006-2025 – Checklist 6.4.2: Samah Mensarih shall define retention times for key records for at least 5 years.

The next surveillance visit is scheduled for December 2026.

End of Summary Report