

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Tenant: Caslink Sdn. Bhd. 199301007070 (261807-M) Landlord: Hap Seng Property Investment Sdn. Bhd. 198901006336 (183641-A)	Reference #	GFSSBH 004-917
Contact Person	Ms. Hasdianah Massa (Administrative)	Audit Date	05/02/2026
Office Address	P.O. Box No. 62423, 91034 Tawau, Sabah, Malaysia.	Date close out	-
Mill Address	Shed No. 52 & 53, Ladalam Timber Complex, Jalan Tanjung Batu Laut, 91000 Tawau, Sabah, Malaysia.	Telephone	+6016 826 6347
Email	caslink.chan@gmail.com DFO Tawau: Nooridayu.MohdAyub@sabah.gov.my PPW Tawau: MohdArapa.lamuda@sabah.gov.my	Fax	-
		Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 117 WTP		
Issuance Date	17 February 2026	Expiration Date	16 February 2027

Assessment Details	
Company Type	Moulding, Finger Joint, Furniture, Housing Component, Wood Preservation Plant, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(T)TW001/2023(X34), JP(T)TW001/15(X07), FDS(TW)(S)010/2019(M), FDS(TW)(E)012/2019(M)
Product Group	Sawn timber, Finger joint, Doors, Frame
Source of Material	Sabah, Malaysia.
Species	<i>Parashorea spp.</i> (White seraya), <i>Shorea spp.</i> (Red seraya, Yellow seraya, Melapi), Sapotaceae (Nyatoh), <i>Eugenia spp.</i> (Obah), Lithocarpus & Quercus spp (Mempening), <i>Cotylelobium spp.</i> (Resak batu), <i>Dialium indum</i> (KerANJI), <i>Castanopsis motleyana</i> (Berangan), <i>Hopea sangal</i> (Gagil/Merawan) Lauraceae (Medang), <i>Koompassia excelsa</i> (Mengaris/Tualang), <i>Koompassia malaccensis</i> (Impas/Kempas), <i>Syzygium spp.</i> (Jambu-Jambu), <i>Scaphium spp.</i> (Kembang semangkok), <i>Shorea spp.</i> (Oba suluk), <i>Dipterocarp spp.</i> (Keruing), <i>Shorea inappendiculata</i> (Selangan batu), <i>Drybalanops spp</i> (Kapur), Pentace spp. (Takalis), <i>Anisoptera spp.</i> (Pengiran / Mersawa), Annoaceae (Karai), <i>Antidesma spp.</i> (Geruseh puteh), <i>Eusideroxylon zwageri</i> (Belian), <i>Tristaniopsis merguensis</i> (Pelawan-pelawan)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ennald Chin
Assessor(s)	Celine Cheong
SFD Staff	Mazlan Bin Embun (PPD Tawau)

Terms of Assessment
The scope of the evaluation is to verify compliance with Caslink 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:

Bestearn Sdn. Bhd. is, on from 27/06/1989, incorporated under Companies Act 2016 and registered in Kuala Lumpur, Wilayah Persekutuan, Malaysia with registration #: 198901006336 (183641-A). The company changed its name to Hap Seng Property Investment Sdn. Bhd. (Hap Seng Property Investment) on 04/11/2004. Hap Seng Property Investment leases has no operations.

Caslink Sdn. Bhd. (Caslink) is, on and from 15/04/1993, incorporated under Companies Act 2016, and is registered in Tawau, Sabah, Malaysia, with registration #: 199301007070 (261807-M). Caslink purchases round logs to produce sawn timber, moulding, finger joint, furniture, housing component and exports them to Taiwan, Japan & South Korea.

A Tenancy Agreement was made between Hap Seng Property Investment (the Landlord) and Caslink (the Tenant) which the Tenant agrees to use the leased premises for processing and storing of sawn timber only. The agreement was made on 01/09/2025 and the validity of the tenancy was from 01/09/2025 to 31/08/2026.

The previous assessment was conducted in February 2025 that resulted in 2 gap(s) and 2 observation(s) (Report #: GFSSBH 004-781).

Associated Organizations & Subcontractors:

Caslink does not engage sub-contractor to manufacture products. Arus Borneo Sdn. Bhd. as its agent handles export consignments and Agensi Pekerjaan Anika (T) Sabah handles documentation for foreign workers.

Description of the Supply Chain:

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

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Benta Wawasan Sdn. Bhd. (Timjadi Sdn. Bhd.)	JP(TKA)122/96(CO)	Round log	Kalabakan	GFS 055 LVS (13/04/2026)	Low
Rakyat Berjaya Sdn. Bhd. (Hormat Jadi Sdn Bhd) FMU 24	SFMLA 09/97	Round log	Kalabakan	GFS 209 LVS (24/08/2026)	Low
Kalabakan Borneo Resources Sdn. Bhd.	SFMLA 04/2018	Round log	Serudong	GFS 175 LVS (27/07/2026)	Low

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

Summary Results:

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

GAPs: Year 2026				
GAP #	Type	Checklist	Status	Description
001/2025	minor	5.1.3	Outstanding	<p>February 2025: Incorrect recording of sawn timber C/F in online Appendix 1. Inconsistent in recording input in Appendix 7 & species and volume in Appendix C manual and online.</p> <p>February 2026: Inconsistent in recording Appendix 1 sawn timber C/F from Jun 2024 to Jan 2025, log supply 05/2024 was not revised, Appendix 7 output volume differed</p>

				between manual and online submission and log supply volume in Appendix 1 differed between Removal Pass and Arrival Book.
002/2025	minor	5.3.6	Closed	February 2025: No work safety training was conducted for workers. February 2026: Training for work safety was conducted to workers.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2025 Addressed	5.2.1, 6.1.1, 6.1.3	February 2025: Inconsistent in maintaining sales contract. February 2026: Sales contract for purchasing material has been maintained.
002-2025 Outstanding	5.2.3, 5.2.4, 5.2.5	February 2025: Removal Pass for logs received from Rakyat Berjaya (FMU 25) were not stamped as "Sabah TLAS Compliant" by SFD. February 2026: Removal Pass for logs received from supplier compliant under Sabah TLAS was not stamped as "Sabah TLAS Compliant" by SFD.

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

Recommendations
<p>Caslink 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.</p> <p>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:</p> <p>Gap 001/2025 (minor) Outstanding – Checklist 5.1.3: Caslink shall ensure all data in Appendix manual and online submission are recorded correctly.</p> <p>Observation 002-2025 Outstanding – Checklist 5.2.3, 5.2.4, 5.2.5: SFD shall ensure the Removal Pass from licensee that compliant under Sabah TLAS P1-4 (based on GFS website – gfsinc.biz) is stamped as "Sabah TLAS Compliant."</p> <p>The next surveillance visit is scheduled for February 2027.</p>

End of Summary Report