

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Kasah Enterprise Sdn. Bhd. 198201002230 (81975-W)	Reference #	GFSSBH 004-946
Contact Person	Ms. Marhuma Binti Jamali (Account clerk)	Audit Date	14/04/2026
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 155 WTP		
Issuance Date	20 April 2026	Expiration Date	19 April 2027

Assessment Details

Company Type	Sawmill, Moulding, Furniture, Kiln Dried Plant		
Scope of Assessment	Sabah TLAS P5-6: JP(T)TW001/2021(X49), JP(T)TW002/15(X22), FDS(TW)(S)009/2024(M)		
Product Group	Furniture		
Source of Material	Sabah, Malaysia		
Species	<i>Eucalyptus pellita</i> (Eucalyptus)		
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling		
Assessor(s)	UMS Internship: Rachal Jim, Stacy Robert		
SFD Staff	Ag Matnoor Ag Jamil (PPD Tawau)		

Terms of Assessment

The scope of the evaluation is to verify compliance with Kasah Enterprise 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:

Kasah Enterprise Sdn. Bhd. (Kasah Enterprise) is, on and from 04/03/1982, incorporated under Companies Act 2016, and is registered in Tawau, Sabah, Malaysia, with registration #: 198201002230 (81975-W).

Kasah Enterprise purchases plantation logs from Sabah Softwood Berhad and plywood from local suppliers. Kasah Enterprise sells furniture to the local school based on order through a government's tender.

The previous assessment was conducted in March 2025 that resulted in 0 gap(s) and 1 observation(s) (Report #: GFSSBH 004-809).

Associated Organizations & Subcontractors:

Kasah Enterprise does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From March 2025 to March 2026, Kasah Enterprise purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Sabah Softwoods Berhad	CL No. 105467687	Plantation log	Brumas	GFS 149 LVS (09/11/2026) FDS(SLS)030/2025 (09/11/2026)	Low
Teck Guan Trading Sdn. Bhd.	0022549-T	Plywood	Tawau	-	High

*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
-	-	-	-	-

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2025 Addressed	5.1.3	March 2025: Inconsistent in recording Appendix 1 volume for Feb & Apr 2024 and log C/F. April 2026: The volume in Appendix 1 online was recorded correctly and tallied with the arrival book and Removal Pass.
001-2026	5.2.4, 5.2.5	April 2026: Inconsistent in recording supplier and status in the plywood arrival book.
002-2026	5.3.5	April 2026: Inconsistent in EPF and SOCSO monthly contributions for workers.

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

Recommendations

Kasah Enterprise 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 5.2.4, 5.2.5: Kasah Enterprise should record supplier and status of plywood received in the plywood arrival book.

Observation 002-2026 – Checklist 5.3.5: Kasah Enterprise should contribute monthly EPF and SOCSO contributions based on the statutory requirement.

The next surveillance visit is scheduled for April 2027.

End of Summary Report