

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Sangkil Makmur Sdn. Bhd. 199001003612 (195179-X)	Reference #	GFSSBH 004-911
Contact Person	Rasmawati Binti Rabani (Management Representative)	Audit Date Date close out	20/01/2026
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Statements

Statement of Compliance	GFS 152 WTP		
Issuance Date	27 January 2026	Expiration Date	26 January 2027

Assessment Details

Company Type	Sawmill, Moulding, Blockboard, Kiln Dry Plant
Scope of Assessment	Sabah TLAS P5-6: JP(T)TW001/08(X22), FDS(TW)(S)014/2024(M), FDS(T)TW001/08(X22)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	<i>Tectona grandis</i> (Teak), <i>Dryobalanops spp.</i> (Kapur), <i>Dipterocarpus spp.</i> (Keruing), <i>Dialium indum</i> (KerANJI), <i>Koompassia malaccensis</i> (Impas/Kempas), <i>Lithocarpus javensis</i> (Mempening/Lithocarpus), <i>Shorea spp.</i> (Red seraya, Yellow seraya, Mixed Seraya, Selangan batu), <i>Palaquium spp.</i> (Nyatoh), <i>Canthium coromandelicum</i> (Karai), <i>Shorea bracteolata</i> (Melapi)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	Celine Cheong
SFD Staff	-

Terms of Assessment

The scope of the evaluation is to verify compliance with Sangkil Makmur 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:

Sangkil Makmur Sdn. Bhd. (Sangkil Makmur) is, on and from 19/03/1990, incorporated under Companies Act 2016, and is registered in Tawau, Sabah, Malaysia, with registration # 199001003612 (195179-X). Sangkil Makmur only provides kiln dry service for its clients.

Sangkil Makmur has leased the warehouse to Lotus Region Sdn. Bhd. and Eastern Tropical Sdn. Bhd. with agreements valid through 31/01/2026, 28/02/2025 and 31/08/2026.

The previous assessment was conducted in January 2025 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-776).

Associated Organizations & Subcontractors:

Sangkil Makmur does not engage subcontractor to produce and manufacture products. Leader Ace Sdn. Bhd. provided manpower starting 01 April 2025.

Description of the Supply Chain:

From December 2024 to December 2025, Sangkil Makmur only provides kiln dry service to clients and did not purchase raw materials.

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
-	-	-	-	-	-

*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	5.3.6, 5.3.8	Closed	January 2025: No work safety training was conducted for workers. PPE distribution was not recorded. January 2026: Work safety training was provided to workers and PPE distribution was recorded and maintained.
001/2026	minor	5.3.5	New	January 2026: One worker has not been registered under EPF.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2025 Addressed	5.1.3	January 2025: The volume in Appendix 11 for September 2024 differs between online and manual submissions. January 2026: Appendix 11 for September 2024 was correctly recorded and submitted.
002-2025 Addressed	5.3.1, 5.3.2	January 2025: Employment agreement was not issued to part time worker. January 2026: Employment agreement was issued to part time worker.

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

Recommendations

Sangkil Makmur 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 001/2026 (minor) – Checklist 5.3.5: Sangkil Makmur shall ensure to register and contribute for all workers under EPF based on the statutory requirements.

The next surveillance visit is scheduled for January 2027.

End of Summary Report