

## Sabah TLAS Audit Report Principles 5 & 6

<b>Organisation</b>	Shua Lui Timber Sdn. Bhd. 201501016312 (1141646-H)	<b>Reference #</b>	GFSSBH 004-943
<b>Contact Person</b>	Mr. Yeoh Yeik Shua (Manager)	<b>Audit Date</b>	10/04/2026
<b>Office Address</b>	SH-1-12, Lot 12, 1 <sup>st</sup> Floor, Block A, Towering Koidupan Perdana, KM 7.1, Jalan Penampang, 88300 Kota Kinabalu, Sabah, Malaysia.	<b>Date close out</b>	-
<b>Mill Address</b>	Mile 27, ½ Off Jalan Tenom, Patikang Ulu, 89000 Keningau, Sabah, Malaysia.	<b>Telephone</b>	+6016 833 9819
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		<b>Approved By</b>	Dr. Kevin Grace

### Statements

Statement of Compliance	GFS 139 WTP		
Issuance Date	21 April 2026	Expiration Date	20 April 2027

### Assessment Details

Company Type	Sawmill, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(N)KG001/16(X53), FDS(KG)(E)116/2019(M), FDS(KG)(S)082/2019(M), SFD(BEP)013/2025
Product Group	Sawn timber, moulding, Finger joint, Laminated products
Source of Material	Sabah, Malaysia.
Species	<i>Parashorea spp.</i> (White seraya/Urat mata), <i>Shorea spp.</i> (Red seraya), <i>Drybalanops spp.</i> (Kapur)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	Stacey Robert (UMS Internship)
SFD Staff	Fazianah Ajamain (PPD Keningau), Julaili Mulkiaman (PPD Keningau), Surianti Ahmad Tang (PPD Keningau), Donny Jailis (KPPM Keningau)

### Terms of Assessment

The scope of the evaluation is to verify compliance with Shua Lui Timber 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:

Shua Lui Timber Sdn. Bhd. (Shua Lui Timber) is, on and from 22/04/2015, incorporated under Companies

Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 201501016312 (1141646-H). Shua Lui Timber purchases sawn timber and produces moulding, finger-joint and laminated products. Shua Lui Timber sells finger joints and laminated products to CHK Enterprise and exports them to Mauritius, and Italy.

The previous assessment was conducted in March 2025 that resulted in 2 gap(s) and 0 observation(s) (Report #: GFSSBH 004-817).

**Associated Organizations & Subcontractors:**

Shua Lui Timber does not engage other companies as their subcontractors to provide sawmilling services or manpower and manufacturing products.

**Description of the Supply Chain:**

From April 2025 to April 2026, Shua Lui Timber purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
SG Trading Sdn. Bhd.	JP(N)KG003/11(M01)	Sawn timber	Keningau	GFS 086 WTP (18/05/2026)	Low
Lusera Sdn. Bhd.	JP(K)KK001/09(X39)	Sawn timber	Kota Kinabalu	GFS 114 WTP (30/11/2026)	Low
Apeca Sdn. Bhd. (R & N Timber Industries Sdn. Bhd.)	JP(N)KG019/00(X04)R	Sawn timber	Keningau	GFS 118 WTP (20/07/2026)	Low
Hoong Yap Manufacturer Sdn. Bhd.	JP(N)KG001/11(X23)	Sawn timber	Keningau	GFS 111 WTP (20/07/2026)	Low
Timbers Chapter Sdn. Bhd. (CS Biomass Sdn. Bhd.)	JP(N)SO001/11(X42)	Sawn timber	Keningau	GFS 170 WTP (12/01/2027)	Low

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

**Summary Results:**

(Major gap = 0, Minor gap = 2, Observation = 1)

GAPs: Year 2026				
GAP #	Type	Checklist	Status	Description
001/2025	minor	5.2.1, 6.1.1, 6.1.2, 6.1.3, 6.1.4	Closed	<b>April 2025:</b> The current purchasing system is not according to the COC system. <b>April 2026:</b> The company uses a Purchase order according to the COC system.
002/2025	minor	5.3.5	Closed	<b>April 2025:</b> Inconsistent in registering and contributing SOCSO for workers. <b>April 2026:</b> All workers including foreign workers have been registered and contributed monthly SOCSO.
001/2026	minor	5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.4	New	<b>April 2026:</b> Purchase Orders do not reference Sabah TLAS status for materials being purchased.
002/2026	minor	5.3.5	New	<b>April 2026:</b> Foreign workers were not registered and contributed EPF from Oct 2025 onwards and JKPP 8 was not submitted.

\*Major = Non-Compliance

**Observations: Year 2026**

Obs #	Checklist	Description
001-2026	6.1.3	<b>April 2026:</b> Purchase Order was not recorded in the Arrival Book.

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

Recommendations
<p><b>Shua Lui Timber Sdn. Bhd.</b> 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><b>Gap 001/2026 (minor) – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.4:</b> Purchase Orders must reference Sabah TLAS status for materials being purchased to produce Sabah TLAS products.</p> <p><b>Gap 002/2026 (minor) – Checklist 5.3.5:</b> Shua Lui Timber must register and contribute monthly EPF for all foreign workers based on statutory requirements and submit JKPP 8 annually by 31<sup>st</sup> January.</p> <p><b>Observation 001-2026 – Checklist 6.1.3:</b> Shua Lui Timber needs to record Purchase Order in the Arrival Book records.</p> <p>The next surveillance visit is scheduled for April 2027.</p>

**End of Summary Report**