Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Majestic Goldtree Sdn. Bhd. 201601010333 (1181263-K)	**Reference #**	GFSSBH 004-969
Contact Person	Mr. Mohd Ali Bin Pandu (Forest & Shipping Manager)	**Audit Date** **Date close out**	26/05/2026 -
Office Address	**Majestic Goldtree Sdn. Bhd.:** TB 14483, Lot No C 16, Bandar Baru, Hot Spring, Jalan Air Panas, 91000 Tawau, Sabah, Malaysia.	**Telephone**	+6089 202 666
Mill Address	Compartment B1, First Greenworld Sdn. Bhd., Hutan Simpan Sapulut Class II, Sabah, Malaysia.	**Fax**	+6089 203 666
Email	awang@rakanrimba.com DFO Serudong: MohdAdzrul.Ahmad@sabah.gov.my PPW Tawau: MohdArapa.Lamuda@sabah.gov.my	**Approved By**	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 245 WTP		
Issuance Date	01 June 2026	Expiration Date	31 May 2027

Assessment Details	
Company Type	Sawmill, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(T)SR004/18(B01), FDS(SR)(E)004/2021(M), FDS(SR)(S)006/2021(M)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	*Shorea spp.* (Red seraya, Yellow seraya, Melapi), *Shorea inappendiculata* (Selangan batu), *Dialium indum* (Keranji), *Parashorea* spp. (White seraya), *Shorea pauciflora* (Oba suluk), Koompassia malaccensis (Impas), Hopea sangal (Gagil), *Sapotaceae spp.* (Nyatoh), *Anisoptera spp*. (Karai), *Vatica spp*. (Resak), *Cotylelobium spp*. (Pengiran), *Lithocarpus spp.* (Mempening), *Eusideroxylon zwageri* (Belian), *Heritiera spp*. (Kembang/Mengkulang), *Artocarpus spp.* (Takalis), *Calophyllum spp*. (Bintangor), *Tristaniopsis spp.* (Pelawan-pelawan), *Magnolia champaca* (Cempaka), *Anisoptera spp*. (Pengiran/Mersawa)
Lead Assessor	Ennald Chin
Assessor(s)	-
SFD Staff	Johnny Laminggu (ADFO Serudong), David Totu (PPD Serudong)

Terms of Assessment

The scope of the evaluation is to verify compliance with Majestic Goldtree 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:

Majestic Goldtree Sdn. Bhd. (Majestic Goldtree) is, on from 28/03/2016, incorporated under Companies Act 2016 is registered in Sandakan, Sabah, Malaysia, with registration #: 201601010333 (1181263-K). Majestic Goldtree purchased round logs and produces sawn timber for the local market only.

An agreement was made on 06/12/2021 between Majestic Goldtree and Top Greentimber Contractor (the Contractor), sole proprietor, for a duration of 5 years. The Company has an option to renew and/or extend the contract for a further term of 1 year.

The previous assessment was conducted in June 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-836).

Associated Organizations & Subcontractors:

Majestic Goldtree engaged Top Greentimber Contractor to work in sawmill and KD sites in Keningau, Tibow and Pasir Putih Tawau.

Description of the Supply Chain:

From June 2025 to May 2026, Majestic Goldtree purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Pesona Majukaya Sdn. Bhd.	SFMLA 01/2018	Round logs	Serudong	GFS 163 LVS (08/06/2026) FDS(SLS)017/2024 (08/06/2026)	Low
Top Quantum Sdn. Bhd.	SFMLA 01/2009	Round logs	Serudong	GFS 071 LVS (08/06/2026) FDS(SLS)015/2025 (08/06/2026)	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 = 3)

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.3.2	New	**May 2026:** COI for workers is in a renewal process.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	5.2.1, 5.2.3, 6.1.1, 6.1.2	**May 2026:** Sales & Purchase Agreements did not reference the status of materials being purchased.
002-2026	6.1.3	**May 2026:** Sales & Purchase Agreements number was not recorded in the Arrival book.
003-2026	6.1.5, 6.4.3	**May 2026:** Inconsistent in identifying the Sabah TLAS CC number and status in the invoice & Delivery Order.

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

Recommendations
Majestic Goldtree 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 5.3.2:** Workers should have COI registered under the SFD. **Observation 001-2026 – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2:** Sales & Purchase Agreements should reference the status of materials being purchased as per the CoC procedure. **Observation 002-2026 – Checklist 6.1.3:** Sales & Purchase Agreement number should be recorded in the Arrival Book. **Observation 003-2026 – Checklist 6.1.5:** Sabah TLAS CC number and status should be identified consistently in the invoice and Delivery Order as per the CoC procedure. The next surveillance visit is scheduled for May 2027.

End of Summary Report