Sabah TLAS+ Assessment Report
Principles 5 & 6 (P7 & 8 optional)

Organisation	Sinora Sdn. Bhd. 197401001920(19049-H)	**Reference #**	GFSSBH-004-990
Contact Person	Ms. Nur-Iqlima Roslan - Secretary	**Audit Date** **Date close out**	16/07/2026 -
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Mill Address	KM 11, Jalan Sinora, Batu Sapi, WDT 79, 90009 Sandakan, Sabah, Malaysia.	**Fax**	+6089 611 752
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Statements			
Statement of Compliance	GFS 212 WTP		
Issuance Date	20 July 2026	Expiration Date	19 July 2027

Assessment Details	
Company Type	Sawmill & Plywood, Exporter, Importer, Supplier
Scope of Assessment	Sabah TLAS+ P5-6: JP(S)SS001/00(X06)R, FDS(SS)(E)016/2019(M), FDS(SS)(S)018/2019(M), FDS(SS)(I)036/2019(M), FDS(SS)(J)026/2019(M)
Product Group	Plywood, Blockboard
Source of Material	Sabah, Malaysia
Species	*Shorea spp.* (Red seraya, Yellow seraya, Melapi), *Scaphium spp.* (Kembang semangkuk), *Sapotaceae spp.* (Nyatoh), *Drybalanops spp.* (Kapur), *Dyera spp.* (Jelutong), *Duabanga moluccana* (Magas), *Artocarpus spp.* (Terap), *Dipterocarpus spp.* (Keruing), *Parashorea spp.* (White seraya), *Octomeles sumatrana* (Binuang), *Nauclea spp.* (Bangkal), *Hopea sangal* (Gagil), *Beccariana spp. (*Sepetir), *Prerospermum spp.* (Bayor), *Alstonia spp.* (Pulai), *Neolamarckia cadamba* (Laran), *Pentace spp.* (Takalis), *Shorea pauciflora* (Oba suluk), *Annonaceae spp.* (Pisang-pisang), *Albizia falcataria*, *Myristicaceae spp.* (Darah-darah), *Ilex spp.* (Morogis), *Parkia spp.* (Petai), *Lauraceae spp.* (Medang), *Tamarindus spp.* (Assam), *Gluta spp.* (Rengas), *Anisoptera spp.* (Pengiran), *Macaranga gigantea* (Sedaman), *Heritiera spp.* (Mengkulang), *Alphonsea javanica* (Karai), *Durio zibethinus* (Durian), *Dillenia ovata* (Simpoh), *Lophopetalum javanicum* (Perupok), *Planchonia valida* (Putat paya), *Calophyllum inophyllum* (Bintangor), *Terminalia catappa* (Talisai), *Cratoxylum arborescens* (Serungan), *Acacia mangium* (Acacia hybrid), *Koompassia malaccensis* (Kempas), *Endospermum diadenum* (Sendok-sendok mata), *Eucalyptus spp.*, *Garcinia parvifolia* (Kandis), *Koordersiodendron pinnatum* (Ranggu)
Lead Assessor	Sheanna Kehong
Assessor(s)	UMS Internship: Stacy Robert
SFD Staff	Zaini Jeinab (PPD Sandakan)

Objectives
• The objective of this checklist is to verify compliance with the Criteria listed in the Sabah Legality Standard as defined by Principles 5&6 including Principle 7 for Deforestation Free (DF) where applicable and Optional Principle 8 for CS3D dated 1 July 2026. • Compliance is defined when all applicable criteria are observed to be compliant. A Minor Gap to any indicator does not constitute non-compliance to a criterion. A Major Gap to any applicable indicator reflects non-compliance to the criterion which shall be addressed within 2 months. • All issues identified under this standard shall be considered appropriate to the scale and degree of forestry operations undertaken by the parties under the license agreement.

Scope of Assessment

- The scope of the evaluation is to verify compliance with the organisation to the criteria within the Sabah Timber Legality Assurance System (Sabah TLAS+) Principle 5 - Mill Operations and Principle 6 - Trade and Customs standards.
- Principle 7 Deforestation Free: ☐ Applicable ☒ Not Applicable
- Principle 8 (CS3D): ☐ Included ☒ Not Included
- Site evaluation to verify and report the level of compliance by Sinora Sdn. Bhd. and contractors to the standard in respect to each of the criteria within this report.

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:

Sinora Sdn. Bhd. (Sinora) is, on and from 13/06/1974, incorporated under Companies Act 2016, and is registered in Sabah, Malaysia, with registration #: 197401001920 (19049-H). Sinora holds a PEFC certification (PEFC #: ICMY-PEFC-COC-T1034088), valid until 08/08/2029. Sinora purchases round logs to produce plywood and blockboard. Plywood was sold to Ivory Sdn. Bhd. and also exported to United States, India and Australia. While, blockboard is exported to Peninsular Malaysia.

Sinora does not export to EU countries and has not classified any material purchased, received or produced as Sabah TLAS+ Deforestation Free.

The previous assessment was conducted in July 2025 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-890).

Associated Organizations & Subcontractors:

Sinora does not engage subcontractor to produce, manufacture products or provide manpower. Priceworth International Berhad changed it's name to Maxland Berhad and has a corporate structure under timber that consists of:

- Sinora Sdn. Bhd.
- Beta Bumi Sdn. Bhd.
- Innora Sdn. Bhd.
- Priceworth Industries Sdn. Bhd. > (Maxland Sdn. Bhd. & Rimbunan Gagah Sdn. Bhd.)

Description of the Supply Chain:

From June 2025 to June 2026, Sinora purchased (raw materials / products) from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Maxland Timber Sdn. Bhd.	SFMLA 01/2007	Round logs	Deramakot	GFS 009 LVS (12/04/2027) FDS(SLS)048/2026 (12/04/2027)	Low
Rakyat Berjaya / Kinetic Journey Sdn. Bhd. (ENJ Maju Sdn. Bhd.)	SFMLA 09/97	Round logs	Tongod	GFS 130 LVS (14/12/2026) FDS(SLS)039/2025 (14/12/2026)	Low
Ultra Surge Sdn. Bhd.	JP(SBN)03/2011(CO)	Round logs	Beluran	GFS 157 LVS (26/01/2027) FDS(SLS)037/2026 (26/01/2027)	Low
KTS Plantation Sdn. Bhd.	JP(SLK)125/93(CO)	Round logs	Sandakan	GFS 012 LVS (28/06/2027) FDS(SLS)054/2026	Low

				(28/06/2027)	
Sabah Softwoods Berhad	CL #: 105467687	Round logs	Kalabakan	GFS 149 LVS (09/11/2026) FDS(SLS)030/2025 (09/11/2026)	Low
Deramakot Forest Reserve	DFR FMU19A	Round logs	Deramakot	GFS 181 LVS (26/10/2026) FDS(SLS)029/2025 (26/10/2026)	Low
Jawala Plantation Industries Sdn. Bhd.	SFMLA 02/2015	Round logs	Tibow	GFS 100 LVS (09/02/2027) FDS(SLS)001/2026 (09/02/2027)	Low
Acacia Forest Industries Sdn. Bhd. (Bumi Tekad Sdn. Bhd.)	No. 684/83	Round logs	Pitas	GFS 093 LVS (10/08/2026) FDS(SLS)019/2025 (10/08/2026)	Low
Rakyat Berjaya Sdn. Bhd. / Waygood Enterprise Sdn. Bhd.	JP(DPS)010/2023(F1)	Round logs	Pitas	GFS 198 LVS (06/07/2026) FDS(SLS)011/2025 (06/07/2026)	High
Eco-Plantations Sdn. Bhd.	SFMLA 02/2014	Round logs	Pitas	-	High
Samin Bin Binting	2B308401	Round logs	Telupid	-	High
Effle Jusim & 5 Peserta	2B308408	Round logs	Telupid	-	High
Mokijin Marusunsun	JPHTN/PTS 700-3/7/2/4 JILID 4/73	Round logs	Pitas	-	High
Joy Binti Permin & 4 Peserta (Nilai Budimas Sdn. Bhd.)	2B308417	Round logs	Telupid	-	High
David Bin Douni & 3 Peserta	2B308422	Round logs	Telupid	-	High
Empin B Abid & 2 Peserta	2B308431	Round logs	Telupid	-	High
Helton Samun & 5 Peserta	2B308445	Round logs	Telupid	-	High

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

Summary Results:

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

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.3.1, 5.3.2	New	**July 2026:** The total number of foreign workers employed has exceeded the approved JTK quota. Work permit for one worker has expired and inconsistent in COI registration for workers.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	5.2.2, 5.2.4, 6.1.2	**July 2026:** QR code for Geo-location was not included in the e-Removal Pass by the SFD.
002-2026	6.1.3	**July 2026:** Purchase Order numbers for materials being purchased was not recorded in the Arrival Book.

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

Recommendations
Sinora Sdn. Bhd. has demonstrated compliance with the Sabah TLAS+ 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 (Sabah 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 5.3.1, 5.3.2:** Sinora shall ensure the total number of foreign workers employed does not exceed the approved JTK quota and consistent in COI registration for workers. **Observation 001-2026 – Checklist 5.2.2, 5.2.4, 6.1.2:** SFD shall include Geo-location QR in the e-Removal Pass. **Observation 002-2026 – Checklist 6.1.3:** Purchase Order number should be recorded in the Arrival Book. The next surveillance visit is scheduled for July 2027.

End of Summary Report