

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Innora Sdn. Bhd 199001004976 (196543-X)	Reference #	GFSSBH 004-956
Contact Person	Puan Dyana Rapah (Officer in Charge)	Audit Date	28/04/2026
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		Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 175 WTP		
Issuance Date	04 May 2026	Expiration Date	03 May 2027

Assessment Details	
Company Type	Sawmill/Moulding Plant and Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(S)SS003/06(X04), FDS(SS)(E)002/2021(M), FDS(SS)(S)004/2021(M)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	<i>Parashorea</i> spp. (White seraya, Urat Mata), <i>Shorea</i> spp. (Red seraya, Yellow seraya, Melapi, Selangan batu), <i>Annonaceae</i> spp. (Karai, Pisang-pisang/Mempisang), <i>Lauraceae</i> (Medang), <i>Lithocarpus</i> spp. (Mempening), <i>Artocarpus</i> (Terap), <i>Dialium indum</i> (KerANJI), <i>Alstonia</i> spp. (Pulai), <i>Neolamarckia cadamba</i> (Laran), <i>Myristicaceae</i> (Darah-darah), <i>Swintonia</i> spp. (Rengas), <i>Eugenia</i> spp. (Obah), <i>Scaphium</i> spp. (Kembang semangkuk), <i>Sapotaceae</i> (Nyatoh), <i>Hopea sangal</i> (Gagil), <i>Pentace</i> spp. (Takalis), <i>Dyera</i> spp. (Jelutong), <i>Sindora beccariana</i> (Sepetir), <i>Dipterocarpus</i> spp. (Keruing), <i>Drybalanops</i> spp. (Kapur), <i>Azadirachta excels</i> (Bawang-bawang), <i>Prerospermum</i> (Bayor), <i>Calophyllum obliquinervium</i> (Bintangor), <i>Camptosperma auriculatum</i> (Terantang), <i>Koompassia malaccensis</i> (Impas, Kempas), <i>Heritiera elata</i> (Mengkulang), <i>Parkia speciosa</i> (Petai), <i>Nauclea subdita</i> (Bangkal), <i>Koompassia excelsa</i> (Mengaris), <i>Tristaniopsis</i> spp. (Pelawan-lawan), <i>Dillenia</i> spp. (Simpoh), <i>Garcinia</i> spp. (Assam), <i>Macaranga</i> spp. (Sedaman), <i>Barringtonia racemosa</i> (Putat Paya), <i>Intsia</i> spp. (Merbau), <i>Vatica</i> spp. (Resak), <i>Durio</i> spp. (Durian), <i>Ficus</i> spp. (Perapat hutan), <i>Toona</i> spp. (Rangu), <i>Garcinia</i> spp. (Kandis), <i>Rubroshorea pauciflora</i> (Oba suluk), <i>Castanopsis</i> spp. (Berangan), <i>Diospyros diepenhorstii</i> (Kayu malam), <i>Ilex cissoidea</i> (Morogis)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	UMS Internship: Rachal Jim, Stacy Robert
SFD Staff	Zaini Bin Jainab (PPD Sandakan), Martin Molobin (PPD Sandakan)

Terms of Assessment

The scope of the evaluation is to verify compliance with Innora 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:

Innora Wood Products Sdn. Bhd. is, on and from 11/04/1990, incorporated under Companies Act 2016, and is registered in Sandakan, Sabah, Malaysia, with registration #: 199001004976 (196543-X). The company changed its name to Innora Sdn. Bhd. (Innora) on 09/08/1993. Innora purchased round logs and produced sawn timber for the local market only.

The previous assessment was conducted in April 2025 that resulted in 1 gap(s) and 0 observation(s) (Report #: GFSSBH 004-818).

Associated Organizations & Subcontractors:

Innora does not engage any other subcontractor to produce or manufacture products.

Priceworth International Berhad has a group corporate structure that includes:

- Innora Sdn. Bhd.
- Sinora Sdn. Bhd.
- Priceworth Industries Sdn. Bhd.
- Cergas Kenari Sdn. Bhd.
- Beta Bumi Sdn. Bhd.
- Maxland Marine Sdn. Bhd.
- Maju Sinar Network Sdn. Bhd.
- Harvest Element Sdn. Bhd.
- GSR Pte. Ltd.
- Maxland Energy Sdn. Bhd.
- Maxland Bina Sdn. Bhd.

Description of the Supply Chain:

From April 2025 to March 2026, Innora purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Rakyat Berjaya Sdn. Bhd. (Waygood Enterprise / Sinora Sdn. Bhd.)	JP(DPS)010/2023(F1)	Round Logs	Pitas	GFS 198 LVS (06/07/2026) FDS(SLS)011/2025 (06/07/2026)	Low
Maxland Timber Sdn. Bhd. – FMU17A (Area A), FMU 17B (Area B & C)	SFMLA 01/2007 SDK 03/2024	Round Logs	Telupid	GFS 009 LVS (30/03/2026) FDS(SLS)048/2025 (30/03/2026)	Low
Samin Bin Binting dan 14 Peserta	F2B 308401	Round Logs	Telupid	-	High
Eflie Jusim dan 5 Peserta	F2B 306408	Round Logs	Sandakan	-	High
Joy Binti Pesmin dan 4 Peserta	F2B 308419	Round Logs	Sandakan	-	High
David Douni dan 3 Peserta	F2B 308422	Round	Sandakan	-	High

		Logs			
Empin Bin Abid	F2B 308431	Round Logs	Sandakan	-	High

*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
003/2025	minor	6.1.5, 6.4.3	Closed	April 2025: The Sabah TLAS Compliance Certificate number was not stated in the sales invoice and Packing List/Delivery Note. April 2026: The Sabah TLAS Compliance Certificate number was stated in the sales invoice and Packing List/Delivery Note for Sabah TLAS products.
001/2026	minor	5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.3, 6.1.4	New	April 2026: Purchase Order did not reference the Sabah TLAS status for materials being purchased.
002/2026	minor	5.3.1, 5.3.2	New	April 2026: Work permit for worker has expired and one worker was not registered with COI.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2026	6.1.3	April 2026: Purchase Order number was not recorded in the Arrival Book.

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

Recommendations
<p>Innora 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.</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>Gap 001/2026 (minor) – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.3, 6.1.4: Purchase Order should reference the Sabah TLAS status for materials being purchased.</p> <p>Gap 002/2026 (minor) – Checklist 5.3.1, 5.3.2: Innora shall ensure all work permits are valid and workers are registered under COI.</p> <p>Observation 001-2026 – Checklist 6.1.3: Purchase Order number should be recorded in the Arrival Book.</p> <p>The next surveillance visit is scheduled for April 2027.</p>

End of Summary Report