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

Organisation	Ikutmaju Sdn. Bhd. 198501013680 (146136-A)
Contact Person	Mr. Manabu Onodera (Deputy General Manager)
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Reference #	GFSSBH 004-1000
Audit Date **Date close out**	15/09/2026 -
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Approved By	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 121 WTP		
Issuance Date	21 September 2026	Expiration Date	20 September 2027

Assessment Details	
Company Type	Sawmill/Veneer/Plywood/Laminated Board/Blockboard/Fancy Blockboard/ Moulding, Wood Preservation, Kiln Dry, Supplier, Exporter, Importer, Jetty
Scope of Assessment	Sabah TLAS+ P5-6: JP(T)TW001/00(X45)R, JP(T)TW063/00(X22)R, JP(T)TW025/00(X07)R, FDS(TW)(E)087/2019(M), FDS(TW)(I)025/2019(M), FDS(TW)(S)058/2019(M), FDS(TW)(J)012/2019(M)
Product Group	Plywood, Veneer
Source of Material	Sabah – Malaysia, China
Species	Malaysia: *Parashorea spp.* (White seraya/Urat mata), *Shorea spp.* (Red seraya/Seraya merah, Yellow seraya/Selangan, Melapi), *Duabanga moluccana* (Magas), *Albizia falcataria* (Batai), *Macaranga spp.* (Sedaman), *Campnosperma spp.* (Terantang), *Alstonia spp.* (Pulai) China: *Tilia spp.* (Basswood veneer)
Lead Assessor	Ng Cai Ling
Assessor(s)	Sheanna Kehong, Ennald Chin
SFD Staff	PPD Tawau: Ag. Matnoor Ag. Jamil

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 Ikutmaju 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:

Ikutmaju Sdn. Bhd. (Ikutmaju) is, on and from 16/10/1985, incorporated under Companies Act 2016, and is registered in Sabah, Malaysia, with registration #: 198501013680 (146136-A). Ikutmaju purchases round logs and veneers to produce plywood and veneer. The company also exports plywood and veneer to Japan.

The previous assessment was conducted in September 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-873).

Associated Organizations & Subcontractors:

Ikutmaju does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

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

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
First Greenworld Sdn. Bhd.	SFMLA 02/2009	Round Logs	Serudong	GFS 074 LVS (08/06/2027) FDS(SLS)016/2026 (08/06/2027)	Low
Pesona Majukaya Sdn. Bhd.	SFMLA 01/2018	Round Logs	Serudong	GFS 163 LVS (08/06/2027) FDS(SLS)017/2026 (08/06/2027)	Low
Top Quantum Sdn. Bhd.	SFMLA 01/2009	Round Logs	Serudong	GFS 071 LVS (08/06/2027) FDS(SLS)015/2026 (08/06/2027)	Low
Integrated Wood Processing Sdn. Bhd.	FDS(TW)(S) 069/2019 (MT)	Veneer	Tawau	GFS 238 WTP (08/06/2027) FDS(SCS)057/2026 (08/06/2027)	Low
Bountiful Returns Sdn. Bhd. (Sukses Jadi Sdn. Bhd.)	JP(T)KA001/ 2024(X17)	Round Logs	Kalabakan	GFS 115 WTP (18/01/2027) FDS(SCS)138/2026 (18/01/2027)	Low
Dunhua Shenghe Wood Industry Co. Ltd. [Apollo Investment (S) Pte. Ltd.]	Not available	Veneer	China	-	High
Rakyat Berjaya Sdn. Bhd. [Aturmaju (Sabah) Holding Sdn. Bhd.]	SFMLA 09/97	Round Logs	Serudong	GFS 203 LVS (02/08/2027) FDS(SLS)013/2026 (02/08/2027)	Low

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

Summary Results:

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

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.2.1, 5.2.3, 6.1.1, 6.1.2	New	**September 2026:** Inconsistent in referencing status in the Purchase Request Form for materials being purchased as per the CoC procedure.
002/2026	minor	5.2.5	New	**September 2026:** Inconsistent in stamping of "Sabah TLAS" in the Removal Pass and Delivery Order for materials transported by suppliers.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2026	5.2.2, 5.2.4	**September 2026:** The QR code for Geo-location was not included in the e-Removal Pass by the SFD.
002-2026	6.1.3	**September 2026:** Purchase Request Form # was not recorded in the Arrival Book.

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

Recommendations

Ikutmaju 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 5.2.1, 5.2.3, 6.1.1, 6.1.2: Purchase Request Form should reference the status for material being purchased as per the CoC procedure.
Gap 002/2026 (minor) – Checklist 5.2.5: SFD and suppliers should consistent in stamping "Sabah TLAS" status in the Removal Pass and Delivery Order.
Observation 001-2026 – Checklist 5.2.2, 5.2.4: SFD shall include QR code for Geo-location in the e-Removal Pass.
Observation 002-2026 – Checklist 6.1.3: Purchase Request Form should be recorded in the arrival records.

The next surveillance visit is scheduled for September 2027.

End of Summary Report