

## Sabah TLAS Audit Report Principles 5 & 6

<b>Organisation</b>	JV Teguh Sdn. Bhd. 201001011846 (896509-M)	<b>Reference #</b>	GFSSBH 004-937
<b>Contact Person</b>	Mdm. Chiu Li Lan (Director)	<b>Audit Date</b>	25/03/2026
<b>Office Address</b>	Batu 7, Jalan Correctional, KKE/E07/16, Kilang Papan, 88450 Inanam, Kota Kinabalu, Sabah	<b>Date close out</b>	-
<b>Mill Address</b>	Warehouse: Batu 7, Jalan Correctional, KKE/E07/16, Kilang Papan, 88450 Inanam, Kota Kinabalu, Sabah	<b>Telephone</b>	+6013 877 8844 +6088 383 681
<b>Email</b>	mikelcs66@hotmail.com DFO KK: ZuridahNorfarizan.Jeragan@sabah.gov.my PPW KK: MohdNasir.AgSuman@sabah.gov.my	<b>Fax</b>	-
		<b>Approved By</b>	Dr. Kevin Grace

### Statements

Statement of Compliance	GFS 195 WTP		
Issuance Date	30 March 2026	Expiration Date	29 March 2027

### Assessment Details

Company Type	Exporter, Importer
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(E)090/2019, FDS(KK)(I)004/2019, FDS(KK)(S)014/2019
Product Group	Sawn timber, Plywood, Wood pallet
Source of Material	Sabah - Malaysia, Vietnam
Species	<i>Dipterocarpus spp.</i> (Keruing), <i>Shorea spp.</i> (Red seraya, Yellow seraya, Selangan batu), OT (Other Timber)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	Rachal Jim (UMS Intern)
SFD Staff	De-Almeida G. Y. (PPD Kota Kinabalu), Abu Bakar (PPD Kota Kinabalu)

### Terms of Assessment

The scope of the evaluation is to verify compliance with JV Teguh 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:**

JV Teguh Sdn. Bhd. (JV Teguh) is, on and from 31/03/2010, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 201001011846 (896509-M). JV Teguh purchases sawn timber, plywood & wood pallet and sold them to the local market.

The tenancy agreement was made on 01/01/2019 between JV Teguh (The Landlord) agreed to let the premise to Power Timber (The Tenant) from 01/01/2020 to 31/12/2029.

The previous assessment was conducted in March 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-802).

**Associated Organizations & Subcontractors:**

JV Teguh does not engage other companies as their subcontractor to produce, manufacture products or provide manpower.

**Description of the Supply Chain:**

From March 2025 to March 2026, JV Teguh purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Lusera Sdn. Bhd.	JP(K)KK001/09(X39)	Sawn timber	Kota Kinabalu	GFS 114 WTP (30/11/2026)	Low
CYK Enterprise Sdn. Bhd.	FDS(KK)(I)039/2019	Sawn timber	Kota Kinabalu	GFS 264 WTP (11/05/2026)	Low
Seratim Sdn. Bhd.	FDS(KK)(E)064/2019	Sawn timber	Kota Kinabalu	GFS 022 WTP (14/09/2026)	Low
Thai Soon Hang (Sabah) Sdn. Bhd.	FDS(K)(I)009/2022	Plywood	Kota Kinabalu	GFS 305 WTP (22/06/2026)	Low
Kim Guan Impex Sdn. Bhd.	FDS(KK)(S)011/2022	Plywood	Kota Kinabalu	GFS 258 WTP (02/03/2027)	Low
Solidbase Trading Enterprise	Not stated	Wood Pallet	Kota Kinabalu	-	High
Asian Wood Co. Ltd.	Not stated	Plywood	Vietnam	-	High
BSB Techwood Limited Company	Not stated	Plywood	Vietnam	-	High

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

**Summary Results:**

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

GAPs: Year 2026				
GAP #	Type	Checklist	Status	Description
001/2026	minor	5.3.6	New	<b>March 2026:</b> Training for work and fire was not conducted for workers.

\*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
-	-	-

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

**Recommendations**

**JV Teguh 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 5.3.6:** JV Teguh shall conduct work safety and fire training annually and when there are new workers.

The next surveillance visit is scheduled for March 2027.

**End of Summary Report**