

Sabah TLAS Audit Report Principles 5 & 6

Organisation	JQ Timber Sdn. Bhd. 200201027576 (595239-T)	Reference #	GFSSBH 004-958
Contact Person	Bonny Chu (Management Representative)	Audit Date	04/05/2026
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 199 WTP		
Issuance Date	11 May 2026	Expiration Date	10 May 2027

Assessment Details

Company Type	Exporter
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(E)096/2019
Product Group	Sawn timber
Source of Material	Sabah - Malaysia
Species	<i>Shorea spp.</i> (Red seraya), <i>Parashorea spp.</i> (White seraya)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	UMS Internship: Stacy Robert
SFD Staff	De-Almeida G. Y. (ADFO Kota Kinabalu)

Terms of Assessment

The scope of the evaluation is to verify compliance with JQ Timber 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:

Wudaya Sdn. Bhd. is, on and from 09/10/2002, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 200201027576 (595239-T). The company on 07/01/2005 changed its name to JQ Timber Sdn. Bhd. (JQ Timber). JQ Timber purchases sawn timber from Sabah and exports them directly from the supplier to China.

The previous assessment was conducted in May 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-824).

Associated Organizations & Subcontractors:

JQ Timber does not engage any subcontractor to manufacture products or manpower. Arus Borneo Sdn. Bhd. as its agent in Tawau and Mega Agency Sdn. Bhd. as its agent in Kota Kinabalu handle documentation for export activities.

Description of the Supply Chain:

From April 2025 to April 2026, JQ Timber purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Tawau Kilning & Moulding Sdn. Bhd.	JP(T)TW001/14(X04)	Sawn timber	Tawau	GFS 036 WTP (31/08/2026) FDS(SCS)081/2025 (31/08/2026)	Low

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

Summary Results:

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

GAPs: Year 2026				
GAP #	Type	Checklist	Status	Description
-	-	-	-	-

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2026	5.2.2, 5.2.3, 5.2.4, 5.2.5, 6.1.3, 6.3.3	May 2026: JQ Timber could not provide Removal Pass for a purchasing and export consignment.

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

Recommendations
<p>JQ Timber 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: Observation 001-2026 – Checklist 5.2.2, 5.2.3, 5.2.4, 5.2.5, 6.1.3, 6.3.3: JQ Timber shall maintain Removal Pass for all purchasing and export consignments.</p> <p>The next surveillance visit is scheduled for May 2027.</p>

End of Summary Report