

Sabah TLAS Audit Report Principles 5 & 6

Organisation	C. Y. K. Enterprise Sdn. Bhd. 200501030208 (712345-P)	Reference #	GFSSBH 004-960
Contact Person	Mr. Robert Chong Ms. Daisy Yong	Audit Date	07/05/2026
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 264 WTP		
Issuance Date	11 May 2026	Expiration Date	10 May 2027

Assessment Details

Company Type	Importer
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(I)039/2019
Product Group	Sawn timber, plywood
Source of Material	Argentina & Sabah, Malaysia
Species	Argentina: <i>Pinus</i> (Pine) Sabah: <i>Drybalanops spp.</i> (Kapur), <i>Shorea spp.</i> (Red seraya, Yellow seraya, Selangan batu), <i>Parashorea stellata</i> (White Seraya), OT (Other Timber)
Lead Assessor	Sheanna Kehong
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 C. Y. K. Enterprise 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:

C. Y. K. Enterprise Sdn. Bhd. (C. Y. K. Enterprise) is, on and from 11/10/2005, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia with registration #: 200501030208 (712345-P). C. Y. K. Enterprise imports sawn timber from Argentina only and purchases sawn timber & plywood from local suppliers send to Yung Lung for resizing and sells them to the local market which was directly transported from suppliers to buyers.

The previous assessment was conducted in May 2025 that resulted in 1 gap(s) and 2 observation(s) (Report #: GFSSBH 004-827).

Associated Organizations & Subcontractors:

C. Y. K. Enterprise has a signed agreement "Memo of Work Service" with Yung Lung Trading Sdn. Bhd. (Yung Lung Trading) since 2020. Yung Lung Trading agrees to provide cutting & resizing sawn timber. R.M Service Sdn. Bhd. as its agent, handles documentation for import activities.

Description of the Supply Chain:

From June 2025 to April 2026, C.Y. K. Enterprise purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Man Kin Trading	Not stated	Plywood	Kota Kinabalu	-	High
Seratim Sdn. Bhd.	FDS(KK)(E)064/2019	Sawn timber	Kota Kinabalu	GFS 022 WTP (14/09/2026) FDS(SCS)087/2025 (14/09/2026)	Low
Kilang Papan Hiong Tiong Sdn. Bhd.	JP(K)KK003/00(X04)R	Sawn timber	Kota Kinabalu	GFS 071 WTP (26/10/2026) FDS(SCS)097/2025 (26/10/2026)	Low
JG Progressive Enterprise	FDS(KK)(I)042/2019	Sawn timber	Kota Kinabalu	GFS 265 WTP (11/05/2026) FDS(SCS)022/2025 (11/05/2026)	Low
JV Teguh Sdn. Bhd.	FDS(KK)(S)014/2019	Sawn timber	Kota Kinabalu	GFS 195 WTP (29/03/2027) FDS(SCS)008/2026 (29/03/2027)	Low
Soonlinmas Sdn. Bhd.	FDS(KK)(S)003/2021	Sawn timber	Kota Kinabalu	GFS 261 WTP (16/03/2027) FDS(SCS)014/2026 (16/03/2027)	Low
Fajar Construction Materials Sdn. Bhd.	FDS(BT)(S)004/2023	Sawn timber	Beaufort	GFS 266 WTP (14/12/2026)	Low
Dreamtim Sdn. Bhd.	FDS(TW)(E)059/2019	Sawn timber	Tawau	GFS 045 WTP (31/08/2026) FDS(SCS)070/2025 (31/08/2026)	Low
Acon Timber Sau	Not stated	Pine Sawn timber	Argentina	SA-PEFC-COC- 013250 (18/12/2028)	Low
Establecimieto Las Marias Sacifa	Not stated	Pine Sawn timber	Argentina	FSC® 100% SGSCHCOC830010 (02/01/2030)	Low
Norfor S.A	Not stated	Pine Sawn timber	Argentina	-	High

*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
001/2025	minor	5.2.1, 6.1.1, 6.1.2, 6.1.3	Closed	<p>May 2025: The current system for purchasing is not according to the CoC procedure.</p> <p>May 2026: Purchase orders were issued according to the CoC procedure.</p>

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2025 Outstanding	6.2.2	<p>May 2025: The import license in the SFD Import approval differed from the current import license.</p> <p>May 2026: The import license in the SFD Import approval differed from the current import license.</p>
002-2025 Addressed	6.2.3	<p>May 2025: Inconsistent in conducting, defining and utilizing the Risk Assessment to define the overall risk.</p> <p>May 2026: C.Y.K. Enterprise has conducted the Risk Assessment to define the overall risk.</p>

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

Recommendations
<p>C.Y.K. Enterprise 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 001-2025 (Outstanding) – Checklist 6.2.2: SFD shall ensure the import license is updated and reflected in the current Import license.</p> <p>The next surveillance visit is scheduled for May 2027.</p>

End of Summary Report