

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Tenant: WVT Timber Industries Sdn. Bhd. 201701011368 (1225533-T) Landlord: Makeson Sdn. Bhd. 198301004190 (99395-V)	Reference #	GFSSBH 004-840
Contact Person	Ms. Adrianie Kanda (Administration)	Audit Date	10/06/2025
Office Address	Lot 14, Jalan 3 KKIP Timur, Industrial Zone 13, KKIP, 88450 Kota Kinabalu, Sabah, Malaysia.	Date close out	-
Mill Address	Lot 14, Jalan 3 KKIP Timur, Industrial Zone 13, KKIP, 88450 Kota Kinabalu, Sabah, Malaysia.	Telephone	+6088 489 299 +6012 833 6870
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 210 WTP		
Issuance Date	16 June 2025	Expiration Date	15 June 2026

Assessment Details

Company Type	Exporter, Mill contractor
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(S)074/2019(MT), KON(KKK)09/2019(KK), FDS(KK)(E)106/2019
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	Hevea brasiliensis (Rubberwood)
Lead Assessor	Auther Itin
Assessor(s)	Sam Shamsul
SFD Staff	Jepri Ibrahim (PPD KK)

Terms of Assessment

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

WVT Timber Industries Sdn. Bhd. (WVT Timber Industries) is, on and from the 05/04/2017, incorporated under the Companies Act 2016 in Kota Kinabalu, Malaysia, with the registration #: 201701011368 (1225533-T). Makeson leased lands to WVT Timber Industries and have a valid tenancy agreement. WVT Timber Industries purchases rubberwood logs from smallholder plantations to produce sawn timber and exports them to China.

The previous assessment was conducted in May 2024 that resulted in 5 gap(s) and 0 observation(s) (Report #: GFSSBH 004-703).

Associated Organizations & Subcontractors:

WVT Timber Industries does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From May 2024 to May 2025, WVT Timber Industries purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Lee Chee Ming (Peter Bin Angol)	JPHTN/KB:700-2/5/61(13)	Rubberwood	Kota Belud	-	Low
Saidin Andil (Main Bin Svaman, Tuah Bin Judin)	JPHTN/BFRT:700-2/14/JIU13/95	Rubberwood	Kuala Penyu	-	Low
Wirawan Enterprise (Baking Bin Sangkir, Albert Ganam)	JPHTN/KK:700-3/3/3 JLD14/4	Rubberwood	Tamparuli	-	Low
Tekun Maju	JPHTN/PTS:700-3/7/2/4/JLD1.2/206	Rubberwood	Kudat	-	Low
Puncak Johan Resources	JPHTN/KDT:800-4/2/4JLD.3(125)	Rubberwood	Kudat	-	Low
The Tuck Fock	JPHTN/KK:700-3/3/3 JLD14/4	Rubberwood	Menggatal	-	Low
Welter Marinus	JPHTN/KK:700-3/3/2JLD14/90	Rubberwood	Telipok	-	Low
Maju Terus Kontraktor	JPHTN/KDT:800-4/2/4JLD4(13)	Rubberwood	Kota Marudu / Kudat	-	Low
S.M Jaya Enterprise	JPHTN/KDT: 800-4/2/4JLD4(7)	Rubberwood	Kota Marudu	-	Low
JY Trade Service	JPHTN/KK:700-3/5/215JLD.16/18	Rubberwood	Papar	-	Low

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

Summary Results:

(Major gap = 0, Minor gap = 3, Observation = 0)

GAPs: Year 2025				
GAP #	Type	Checklist	Status	Description
001/2024	minor	5.1.2	Closed	May 2024: The mill contractor license was expired. June 2025: The mill contractor license was renewed and valid.
002/2024	minor	5.1.5 5.2.10	Outstanding	May 2024: The current COC procedure is not adequate to identify and trace materials and products based on Sabah TLAS status (Sabah TLAS / Sabah TLAS EUDR / Non-TLAS) from purchasing through production, sales, and export. The retention times for records are not defined in the current COC procedure. June 2025: The current COC procedure has not been revised to define Sabah TLAS status from purchasing through production and sales

003/2024	minor	5.2.1	Closed	<p>May 2024: WVT Timber Industries does not issue a Purchase Order / Sales Contract as per CoC procedure.</p> <p>June 2025: WVT Timber Industries established a Memo/Purchase Order as per CoC procedure.</p>
004/2024	minor	5.2.11	Outstanding	<p>May 2024: WVT Timber Industries did not record sawn timber mixed from different Sabah TLAS batches.</p> <p>June 2025: WVT Timber Industries did not record sawn timber mixed from different Sabah TLAS batches.</p>
005/2024	minor	5.3.1 5.3.2	Outstanding	<p>May 2024: WVT Timber Industries has no employment agreement and contracting labour for workers and exceeded the quota to hire foreign workers.</p> <p>June 2025: Several workers have expired work permit and COI.</p>
001/2025	minor	5.3.6	Closed	<p>10 June 2025: WVT Timber Industries has not conducted work safety training for workers.</p> <p>11 June 2025: WVT Timber Industries conducted work safety training for workers.</p>
002/2025	minor	6.4.1	Closed	<p>10 June 2025: No Summary of raw material purchased or received, Finished Goods and sales record were established.</p> <p>11 June 2025: Summary of raw material purchased or received, Finished Goods and sales record were established.</p>

*Major = Non-Compliance

Observations: Year 2025		
Obs #	Checklist	Description
-	-	-

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

Recommendations
<p>WVT Timber Industries 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 002/2024 (minor) Outstanding – Checklist 5.1.5, 5.2.10, 6.4.2: The current COC procedure needs to be revised to define Sabah TLAS status from purchasing through production and sales.</p> <p>Gap 004/2024 (minor) Outstanding – Checklist 5.2.11: WVT Timber Industries shall record mixing of sawn timber from different Sabah TLAS batches.</p> <p>Gap 005/2024 (minor) Outstanding – Checklist 5.3.1, 5.3.2: Workers shall have a valid work permit and COI.</p> <p>The next surveillance visit is scheduled for June 2026.</p>

End of Summary Report