

Sabah TLAS Audit Report Principles 5 & 6

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|-----------------------|--|-----------------------|----------------------------------|
| Organisation | Unikarya Trading Sdn. Bhd. 201401035930 (1112065-H) | Reference # | GFSSBH 004-948 |
| Contact Person | Mr. Kung Lin Sui (Director) | Audit Date | 15/04/2026 |
| Office Address | Shed 68, CL 105459158, Mile 3 ½, Jalan Tanjung Batu, 91040 Tawau, Sabah, Malaysia. | Date close out | - |
| Mill Address | Shed 68, CL 105459158, Mile 3 ½, Jalan Tanjung Batu, 91040 Tawau, Sabah, Malaysia. | Telephone | +6016 718 7129 +6019 853 7129 |
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| | | Approved By | Dr. Kevin Grace |

Statements

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|-------------------------|---------------|-----------------|---------------|
| Statement of Compliance | GFS 190 WTP | | |
| Issuance Date | 20 April 2026 | Expiration Date | 19 April 2027 |

Assessment Details

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|---------------------|--|
| Company Type | Sawmill, Moulding, Exporter |
| Scope of Assessment | Sabah TLAS P5-6: JP(T)TW003/15(X04), FDS(TW)(E)049/2019(M), FDS(TW)(S)041/2019(M) |
| Product Group | Sawn timber |
| Source of Material | Sabah, Malaysia. |
| Species | <i>Drybalanops spp.</i> (Kapur), <i>Dipterocarp spp.</i> (Keruing), <i>Shorea spp.</i> (Red Seraya, Yellow Seraya, Selangan, Melapi), <i>Anisoptera spp.</i> (Mersawa, Pengiran), <i>Rubroshorea spp.</i> (Oba Suluk), <i>Agathis spp.</i> (Agathis, Mengilan, Damar), <i>Scaphium spp.</i> (Kembang), <i>Heritiera spp.</i> (Mengkulang), <i>Palaguium spp.</i> (Nyatoh), <i>Parashorea spp.</i> (White seraya, Urat Mata), <i>Vatica spp.</i> (Resak), <i>Syzygium spp.</i> (Obah) |
| Lead Assessor | Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling |
| Assessor(s) | Rachal Jim, Stacy Robert (UMS Internship) |
| SFD Staff | Mazlan Bin Embun (PPD Tawau) |

Terms of Assessment

The scope of the evaluation is to verify compliance with Unikarya Trading 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:

Unikarya Trading Sdn. Bhd. (Unikarya Trading) is, on and from 07/10/2014, incorporated under Companies Act 2016, and is registered in Sibul, Sarawak, Malaysia, with registration #: 201401035930 (1112065-H). Unikarya Trading purchases round logs from the local market and produces sawn timber for export to China and Taiwan. The company has stopped sending its round logs to Bersatu Andal for sawmilling services since January 2026.

The previous assessment was conducted in April 2025 that resulted in 1 gap(s) and 1 observation(s) (Report #: GFSSBH 004-810).

Associated Organizations & Subcontractors:

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

Description of the Supply Chain:

From March 2025 to March 2026, Unikarya Trading purchased raw materials from the suppliers as below:

| Supplier | License | Raw Material | Location | GFS WTP # STCC # | Overall Risk * |
|--|-------------------|--------------|-----------|---|----------------|
| Top Quantum Sdn. Bhd. (Tropical Origin) FMU 25 | SFMLA 01/2009 | Round Log | Serudong | GFS 071 LVS (08/06/2026) FDS(SLS)015/2025 (08/06/2026) | Low |
| Sapulut Forest Development Sdn. Bhd. (Tropical Origin) FMU 14 | SFMLA 04/97 | Round Log | Tibow | GFS 025 LVS (13/07/2026) FDS(SLS)018/2025 (13/07/2026) | Low |
| Benta Wawasan Sdn. Bhd. (Golden Borneo Palm Sdn. Bhd./Timjadi Sdn. Bhd.) | JP(TKA)122/96(CO) | Round Log | Kalabakan | GFS 055 LVS (13/04/2026) FDS(SLS)002/2025 (13/04/2026) | Low |
| Kalabakan Borneo Resources Sdn. Bhd. FMU 25 | SFMLA 04/2018 | Round Log | Serudong | GFS 175 LVS (27/07/2026) FDS(SLS)053/2025 (26/07/2026) | Low |
| Rakyat Berjaya Sdn. Bhd. (Hormat Jadi Sdn. Bhd.) FMU 24 | SFMLA 09/97 | Round Log | Kalabakan | GFS 209 LVS (24/08/2026) FDS(SLS)056/2025 (24/08/2026) | Low |
| Rakyat Berjaya Sdn. Bhd. (Kinsasynergy Sdn. Bhd.) FMU 15 | SFMLA 09/97 | Round Log | Sook | GFS 101 LVS (21/12/2026) | Low |

*GFS risk evaluation is based on the risk matrix for Sabah TLAS (VL) materials & products. Materials received before the expiry date.

Summary Results:

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

| GAPs: Year 2026 | | | | |
|------------------------|-------------|------------------|---------------|--|
| GAP # | Type | Checklist | Status | Description |
| 001/2025 | minor | 5.2.12 | Closed | March 2025: Inconsistent in recording Input/Output for Apr 2024 and Feb 2025. April 2026: Monthly Input/Output has been recorded correctly. |

*Major = Non-Compliance

| Observations: Year 2026 | | |
|--------------------------------|-------------------------------|---|
| Obs # | Checklist | Description |
| 001-2025 Addressed | 5.1.3 | March 2025: Inconsistent in recording log supply volume in Appendix 1 manual. April 2026: The volume recorded in Appendix 1 online submission was recorded correctly with the Arrival Book and Removal Pass. |
| 001-2026 | 5.2.1, 5.2.3, 6.1.1, 6.1.2 | April 2026: Sales Contract did not reference the Sabah TLAS status for materials being purchased. |
| 002-2026 | 5.2.4, 5.2.5 | April 2026: Removal Pass from the supplier that was assessed as Sabah TLAS compliant was not stamped as Sabah TLAS CC by the SFD. |

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

| Recommendations |
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| <p>Unikarya Trading 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>Observation 001-2026 – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2: Unikarya Trading should reference the Sabah TLAS status for materials being purchased.</p> <p>Observation 002-2026 – Checklist 5.2.4, 5.2.5: SFD shall stamp the Sabah TLAS CC in Removal Passes for suppliers that compliant under Sabah TLAS.</p> <p>The next surveillance visit is scheduled for April 2027.</p> |

End of Summary Report