Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Le Viano Sdn. Bhd. 201301010799 (1040636-P)	**Reference #**	GFSSBH 004-967
Contact Person	Mr. Kelvin Ng (Management Representative)	**Audit Date** **Date close out**	20/05/2026 -
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Statements			
Statement of Compliance	GFS 276 WTP		
Issuance Date	25 May 2026	Expiration Date	24 May 2027

Assessment Details	
Company Type	Importer
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(I)007/2020, FDS(KK)(S)002/2021
Product Group	Blockboard, Plywood
Source of Material	Sabah, Malaysia.
Species	Mixed species from natural forests
Lead Assessor	Ng Cai Ling
Assessor(s)	Ennald Chin, Rachal Jim (UMS Internship)
SFD Staff	-

Terms of Assessment

The scope of the evaluation is to verify compliance with Le Viano 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:

Le Viano Sdn. Bhd. (Le Viano) is, on and from 01/04/2013, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 201301010799 (1040636-P). Le Viano purchases plywood and blockboard from a local supplier and sells them to the local market.

The previous assessment was conducted in May 2025 that resulted in 2 gap(s) and 1 observation(s) (Report #: GFSSBH 004-834).

Associated Organizations & Subcontractors:

Le Viano does not engage subcontractors to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From June 2025 to May 2026, Le Viano purchased materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Kim Guan Impex Sdn. Bhd.	FDS(KK)(I)021/2019	Plywood	Kota Kinabalu	GFS 258 WTP (02/03/2027) FDS(SCS)132/2026 (02/03/2027)	Low

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

Summary Results:

(Major gap = 0, Minor gap = 2, Observation = 1)

GAPs: Year 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2025	minor	5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.3	Outstanding	**May 2025:** The current system for purchasing is not according to the CoC procedure. **May 2026:** The current system for purchasing is not according to the CoC procedure.
002/2025	minor	6.4.1	Outstanding	**May 2025:** No summary of raw material purchased, Finished Goods and sales record. **May 2026:** No monthly summary of products purchased / received and sales record.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
001-2025 Outstanding	5.2.4, 5.2.5, 5.2.12	**May 2025:** The TLAS status was not recorded for material purchased. **May 2026:** The status was not recorded for products purchased and received.

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

Recommendations
Le Viano 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 001/2025 (minor) Outstanding – Checklist 5.2.1, 5.2.3, 6.1.1, 6.1.2, 6.1.3:** Le Viano shall ensure the current purchasing system is according to the CoC procedure. **Gap 002/2025 (minor) Outstanding – Checklist 6.4.1:** Le Viano shall establish a monthly summary record of products received and sales. **Observation 001-2025 (Outstanding) – Checklist 5.2.4, 5.2.5, 5.2.12:** Le Viano needs to record the status of the material purchased/received. The next surveillance visit is scheduled for May 2027.

End of Summary Report