

Sabah TLAS Audit Report Principles 5 & 6

Organisation	The Manager: Mekaworld Sdn. Bhd. 201401016161 (1092247-D) The Employer: Kilang Papan Pitas Sdn. Bhd. 198901005334 (182639-T)	Reference #	GFSSBH 004-898
Contact Person	Mr. Yip Ho Sheng (Mill Assistant Manager)	Audit Date	02/12/2025
Office Address	4 th Floor, Lot 12, Block A, Warisan Square, P. O. Box 10018, 88800 Kota Kinabalu, Sabah, Malaysia.	Date close out	-
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 136 WTP		
Issuance Date	08 December 2025	Expiration Date	07 December 2026

Assessment Details

Company Type	Sawmill
Scope of Assessment	Sabah TLAS P5-6: JP(D)PS009/01(B01), KON(DPS)001/19(KK)
Product Group	Sawn timber, wood pallet, firewood
Source of Material	Sabah, Malaysia
Species	<i>Shorea spp.</i> (Red seraya), <i>Parashorea spp.</i> (White seraya/Urut mata), <i>Actinodaphne spp.</i> (Medang), <i>Shorea inappendiculate</i> (Yellow seraya/Selangan batu), <i>Lithocarpus spp.</i> (Mempening), <i>Annonaceae</i> (Karai), <i>paquium spp.</i> (Nyatoh), <i>Dialium indum</i> (KerANJI), <i>Koompassia malaccensis</i> (Impas/Kempas)
Lead Assessor	Ennald Chin
Assessor(s)	Sheanna Kehong
SFD Staff	Rayner Marcello (PPD Pitas), Dennes Justin Mark (PPD Pitas)

Terms of Assessment

The scope of the evaluation is to verify compliance with Kilang Papan Pitas Sdn. Bhd. (Mekaworld 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:

Kilang Papan Pitas Sdn. Bhd. (Kilang Papan Pitas) is, on and from 01/06/1989, incorporated under Companies Act 2016, and is registered in Kuala Lumpur, Malaysia, with registration #: 198901005334 (182639-T). Kilang Papan Pitas has no operations and only leases the mill to Mekaworld.

Mekaworld Sdn. Bhd. (Mekaworld) is, on and from 06/05/2014, incorporated under Companies Act 2016, and is registered in Kota Kinabalu, Sabah, Malaysia, with registration #: 201401016161 (1092247-D). Mekaworld has a tenancy agreement for sawn timber production with Kilang Papan Pitas; however, no new agreement extended. Mekaworld produced sawn timber for the local market only.

The previous assessment was conducted in December 2024 that resulted in 2 gap(s) and 2 observation(s) (Report #: GFSSBH 004-761).

Associated Organizations & Subcontractors:

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

Description of the Supply Chain:

From December 2024 to November 2025, Mekaworld purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Andohi Bt. Pangajum & 12 Peserta (Privilege Capital Sdn. Bhd.)	JPHTN/FRM:700-2/4/4/JLD.4/(20)	Round logs	Kota Marudu	-	High

*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 2025					
GAP #	Type	Checklist	Status	Description	
001/2024	minor	5.2.1, 6.1.1, 6.1.2, 6.1.3, 6.1.4	Outstanding	December 2024: The current purchasing system is not according to the COC procedure. December 2025: No purchase of logs since 02 Dec 2024. Thus, purchasing system could not be verified.	
002/2024	minor	5.2.6, 5.2.7, 5.2.11, 5.2.12	Closed	December 2024: Lack of identification of batch number and Sabah TLAS status from receiving to WIP & Finished Goods as per the CoC procedure. December 2025: Batch number and Sabah TLAS status were identified on Finished Goods as per the CoC procedure.	
001/2025	minor	6.1.5, 6.4.3	New	December 2025: Inconsistent in identifying Sabah TLAS CC # on the sales invoice and packing list/Delivery Order.	

*Major = Non-Compliance

Observations: Year 2025		
Obs #	Checklist	Description
001-2024 Addressed	5.1.3, 5.2.8	December 2024: No record of Appendix 1 manual submissions to SFD from September 2022 to September 2023. December 2025: Appendix 1 manual submissions from September 2022 to September 2023 have been submitted to SFD.
002-2024	5.3.6	December 2024:

Observations: Year 2025		
Obs #	Checklist	Description
Outstanding		Lack of agenda and training photos. December 2025: No training on work safety and fire was conducted in 2025.

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

Recommendations
<p>Kilang Papan Pitas Sdn. Bhd. (Mekaworld 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 001/2024 (minor) Outstanding – Checklist 5.2.1, 6.1.1, 6.1.2, 6.1.3, 6.1.4: The current purchasing system is not according to the COC procedure.</p> <p>Gap 001/2025 (minor) – Checklist 6.1.5, 6.4.3: Sabah TLAS CC # and status should be recorded in Sales invoice and Packing List/Delivery Order for the sales of Sabah TLAS products.</p> <p>Observation 002-2024 Outstanding – Checklist 5.3.6: Mekaworld shall conduct work safety and fire training for workers annually.</p> <p>The next surveillance visit is scheduled for December 2026.</p>

End of Summary Report