

Sabah TLAS Audit Report Principles 5 & 6

Organisation	Kebamega Sdn. Bhd. 200101028487 (564245-P)	Reference #	GFSSBH 004-908
Contact Person	Tony Chong (Kebamega's Manager)	Audit Date	14/01/2026
Office Address	TB 8283, Lot 20C, Perdana Square Commercial Centre, Mile 3 1/2, Apas Road, P.O. Box 225, 91007, Tawau, Sabah, Malaysia.	Date close out	-
Mill Address	Batu 12 Jalan Kalabakan-Tawau, Sabah, Malaysia.	Telephone	+6014 697 4473
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance	GFS 242 WTP		
Issuance Date	20 January 2026	Expiration Date	19 January 2027

Assessment Details

Company Type	Sawmill, Exporter
Scope of Assessment	Sabah TLAS P5-6: JP(T)KA002/2024(B01), KON(TKA)002/19(KK), FDS(KA)(E)092/2019(MT), FDS(KA)(S)016/2023(MT)
Product Group	Sawn timber
Source of Material	Sabah, Malaysia.
Species	<i>Drybalanops spp.</i> (Kapur), <i>Parashorea spp.</i> (White seraya), <i>Shorea spp.</i> (Red seraya, Yellow seraya, Melapi), <i>Heritiera simplicifolia</i> (Kembang), <i>Polyalthia rumphii</i> (Mempisang), <i>Horsfieldia superba</i> (Darah-Darah), <i>Dialium indum</i> (KerANJI), <i>Vatica rassak</i> (Resak), Sapotaceae spp. (Nyatoh), <i>Neolamarckia cadamba</i> (Laran), <i>Calophyllum inophyllum</i> (Bintangor), Lauraceae (Medang), <i>Pentace spp.</i> (Takalis), <i>Eusideroxylon zwageri</i> (Belian), <i>Macaranga spp.</i> (Sedaman), Other Timber (OT)
Lead Assessor	Sheanna Kehong, (Acting Lead Auditor) Ng Cai Ling
Assessor(s)	Celine Cheong
SFD Staff	Saharuddin Jamil (PPD Kalabakan), Dairi Ramlee (PPD Kalabakan), Jushandy Jupri (PPD Kalabakan)

Terms of Assessment

The scope of the evaluation is to verify compliance with Kebamega 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:

Kebamega Sdn. Bhd. (Kebamega) is, on and from 12/11/2001, incorporated under Companies Act 2016, and is registered in Lahad Datu, Sabah, Malaysia, with registration #: 200101028487 (564245-P). Kebamega is located within Rakyat Berjaya Sdn. Bhd. (Rakyat Berjaya) concession area (SFMLA 09/97) at Block BW2/15, Kalabakan Forest Reserve. Kebamega produces sawn timbers and sells sawn timber for the local market only.

The sawmill operation agreement was made on 29/11/2022 between Rakyat Berjaya (The Company) and Kebamega (The Contractor). The Contractor is a saw-milling company, which has the necessary equipment and management expertise in the production and processing of sawn timber and veneer (if any).

The previous assessment was conducted in January 2025 that resulted in 2 gap(s) and 1 observation(s) (Report #: GFSSBH 004-773).

Associated Organizations & Subcontractors:

Kebamega does not engaged any subcontractor to manufacture products. Bakat Saga Sdn. Bhd. provided workers to facilitate the manufacture of products in Kebamega; however, Kebamega has its own workers.

Description of the Supply Chain:

From December 2024 to December 2025, Kebamega processed logs from within Yayasan Sabah Concession Area and Benta Wawasan Concession Area as below.

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Benta Wawasan Sdn. Bhd. (Timjadi Sdn. Bhd.) / Golden Borneo Palm Sdn. Bhd.	JP(TKA)122/96(CO)	Round logs	Kalabakan	GFS 055 LVS (13/04/2026)	Low
Rakyat Berjaya Sdn. Bhd. (Hormat Jadi - FMU 24)	SFMLA 09/97	Round logs	Kalabakan	GFS 209 LVS (24/08/2026)	Low
Kalabakan Borneo Resources Sdn. Bhd.	SFMLA 04/2018	Round logs	Serudong	GFS 175 LVS (27/07/2026)	Low

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

Summary Results:

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

GAPs: Year 2026				
GAP #	Type	Checklist	Status	Description
001/2025	minor	5.1.3	Outstanding	<p>January 2025: The log input and sawn timber carry-forward in Appendix 1 online submission differ from the manual submission. Incorrect recording of log supply in Appendix 1 online submission.</p> <p>January 2026: Discrepancy in recording sawn timber C/F stock volume for manual and online for 10/2024 and incorrect calculation of Logs stock CF volume from Aug to Oct 2024 Appendix 1 and 12/2025 online submission was not provided.</p>
002/2025	minor	5.3.6	Closed	<p>January 2025: Work safety training was not conducted for workers.</p> <p>January 2026: Work safety training has been conducted for workers.</p>

*Major = Non-Compliance

Observations: Year 2026		
Obs #	Checklist	Description
001-2025 Outstanding	5.2.3	<p>January 2025: Removal Pass for logs received from Timjadi/Golden Borneo were not stamped as "Sabah TLAS Compliant" by SFD.</p> <p>January 2026: Inconsistent in stamping of "Sabah TLAS" in the Removal pass by SFD for suppliers that compliant under Sabah TLAS.</p>

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

Recommendations
<p>Kebamega Sdn. Bhd. has demonstrated compliance with the Sabah Principles 5-6 for Chain of Custody as non-compliance and is recommended to receive a GFS Statement of Compliance or 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 001/2025 (minor) Outstanding – Checklist 5.1.3: Kebamega and Rakyat Berjaya shall ensure that sawn timber and Logs stocks C/F are recorded correctly and provide Appendix 1 document to facilitate the Sabah TLAS audit.</p> <p>Observation 001-2024 Outstanding – Checklist 5.2.3: SFD shall ensure the incoming removal pass from licensee that compliant under Sabah TLAS P1-4 (based on GFS website – gfsinc.biz) is stamped as "Sabah TLAS Compliant."</p> <p>The next surveillance visit is scheduled for January 2027.</p>

End of Summary Report