Sabah TLAS Audit Report
Principles 5 & 6

Organisation	Kim Guan Impex Sdn. Bhd. 200401026615 (665123-A)	**Reference #**	GFSSBH 004-924
Contact Person	Mr. Lewis Lew (Manager)	**Audit Date** **Date close out**	24/02/2026 -
Office Address	Jalan Undan 5 ½, Off Jalan Tuaran Inanam, 88450 Kota Kinabalu, P.O Box 867, 89357 Inanam, Kota Kinabalu, Sabah, Malaysia.	**Telephone**	+6019 852 3215
Mill Address	Warehouse: Jalan Undan 5 ½, Off Jalan Tuaran Inanam, 88450 Kota Kinabalu, P.O Box 867, 89357 Inanam, Kota Kinabalu, Sabah, Malaysia.	**Fax**	+6088 382 129
Email	bizdevelopment@dominant.com.my DFO KK: ZuridahNorfaziran.Jeragan@sabah.gov.my PPW KK: MohdNasir.AgSuman@@sabah.gov.my	**Approved By**	Dr. Kevin Grace

Statements			
Statement of Compliance	GFS 258 WTP		
Issuance Date	03 March 2026	Expiration Date	02 March 2027

Assessment Details	
Company Type	Importer, Exporter
Scope of Assessment	Sabah TLAS P5-6: FDS(KK)(S)011/2022, FDS(KK)(I)021/2019, FDS(KK)(E)018/2022
Product Group	Plywood & Blockboard
Source of Material	Indonesia, Vietnam, China and Peninsular Malaysia
Species	Indonesia: *Acacia spp.* (Acacia), *Albizia falcataria* (Albizia) Vietnam: *Acacia spp*. (Acacia), *Pinus Spp.* (Pine), *Aucoumea* (Okume), *Eucalyptus*, *Styrax*, *Calophyllum spp.* (Bintangor) China: *Populus spp*. (Poplar), *Eucalyptus, Pinus Spp.* (Pine)
Lead Assessor	Ng Cai Ling
Assessor(s)	Sheanna Kehong
SFD Staff	Abu Bakar (PPD KK)

Terms of Assessment

The scope of the evaluation is to verify compliance with Kim Guan Impex 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:

Kim Guan Impex Sdn. Bhd. (Kim Guan Impex) is, on and from 07/09/2004, incorporated under Companies Act 2016, and is registered in Johor, Malaysia, with registration #: 200401026615 (665123-A). Kim Guan Impex imports plywood and blockboard from Indonesia, Vietnam and China for the local market and also exports them to Labuan.

The previous assessment was conducted in February 2025 that resulted in 0 gap(s) and 0 observation(s) (Report #: GFSSBH 004-788).

Associated Organizations & Subcontractors:

Kim Guan Impex does not engage subcontractor to produce, manufacture products or provide manpower.

Description of the Supply Chain:

From January 2025 to January 2026, Kim Guan Impex purchased raw materials from the suppliers as below:

Supplier	License	Raw Material	Location	GFS WTP # STCC #	Overall Risk *
Giang Phan Company Ltd.	Not stated	Plywood	Vietnam	-	High
Nhat Nguyet Thanh Co. Ltd.	Not stated	Plywood	Vietnam	-	High
Plywood Star Co. Ltd.	Not stated	Plywood	Vietnam	-	High
PT Kayu Lima Sentosa	Not stated	Plywood	Indonesia	SCS-SVLK-000042	Low
PT Putra Tunas Subur	Not stated	Plywood	Indonesia	SMART-LK-013	Low
PT Indo Furnitama Raya	Not stated	Plywood	Indonesia	SGS-ID-VLK-0001	Low
PT Sukses Mitra Sejahtera	Not stated	Plywood	Indonesia	571.SLK.010-IDN	Low
CV Jati Makmur	Not stated	Plywood	Indonesia	VLK 00751	Low
PT Matahari Jaya Internasional	Not stated	Plywood	Indonesia	824303180009	Low
PT Sumber Abadi Bersama	Not stated	Plywood	Indonesia	040.SLegalitas.017	Low
CV. Mekar Abadi	Not stated	Blockboard/Plywood	Indonesia	BRIK-VLHH-0159	Low
CV. Phoenix Agung Prima	Not stated	Blockboard/Plywood	Indonesia	BRIK-VLK-0297	Low
D and C Vietnam International Wood Company Limited	Not stated	Plywood	Vietnam	-	High
Guangzhou Shen Yi Trade Co. Ltd.	Not stated	Plywood	China	-	High
Linyi Eway International Trade Co. Ltd.	Not stated	Plywood	China	-	High
PT Wijaya Cahaya Timber	Not stated	Plywood	Indonesia	VLK00976	Low
PT Muroco	Not stated	Blockboard/Plywood	Indonesia	EQC-VLHH-382	Low
PT Sekawan Sahabat	Not stated	Plywood	Indonesia	BRIK-VLK-0120	Low
CV Anugerah Alam Abadi	Not stated	Plywood	Indonesia	LPVI-008/MUTU/LK-402	Low
PT Tri Tunggal Laksana	Not stated	Plywood	Indonesia	LPVI-003/MUTU/LK-284	Low
PT Dasar Karya Utama	Not stated	Plywood	Indonesia	BRIK-VLK-0011	Low
PT Tunas Madukara Indah	Not stated	Blockboard/Plywood	Indonesia	BRIK-VLHH-0019	Low
Samko Trading Pte. Ltd.	Not stated	Plywood	Indonesia	LVLK-003/MUTU/LK-043	Low
SGH Plywood Co. Ltd.	Not stated	Plywood	Vietnam	-	High
Khang Nonh Wood Company Limited	Not stated	Plywood	Vietnam	-	High
Phan Khanh Wood Company Limited	Not stated	Plywood	Vietnam	-	High
PT Alam Damai Mitra Raya Admira	Not stated	Plywood	Indonesia	SMART-LK-034	Low
PT Kelinci Mas Wood Working Industries	Not stated	Plywood	Indonesia	VLK 00272	Low
PT Mustika Buana Sejahtera	Not stated	Plywood	Indonesia	LVLK-003/MUTU/LK-025	Low

PT. Berkat Karunia Semesta	Not stated	Plywood	Indonesia	SGS-ID-LKI-0142	Low
Xuzhou Jiatai International Trading Co. Ltd.	Not stated	Plywood	China	-	High
Combi trading Sdn. Bhd.	Not stated	Blockboard	Peninsular Malaysia	-	High

**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 2026				
GAP #	**Type**	**Checklist**	**Status**	**Description**
001/2026	minor	5.2.3, 6.2.3	New	**February 2026:** Risk Assessment for suppliers from Peninsular Malaysia, China and Vietnam was incorrect.
002/2026	minor	5.2.4, 5.2.5,	New	**February 2026:** Identification of status for materials received from Vietnam was incorrect.
003/2026	minor	6.4.1	New	**February 2026:** Incorrect recording of material received based on Risk Assessment.

*Major = Non-Compliance

Observations: Year 2026		
Obs #	**Checklist**	**Description**
-	-	-

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

Recommendations

Kim Guan Impex 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 001/2026 (minor) – Checklist 6.2.3: Kim Guan Impex shall conduct the Risk Assessment correctly based on the Sabah TLAS Risk Matrix for all suppliers.
Gap 002/2026 (minor) – Checklist 5.2.4, 5.2.5: Identification of status of materials received from Vietnam shall be in accordance with the Risk Matrix.
Gap 003/2026 (minor) – Checklist 6.4.1: The monthly summary records should be recorded correctly based on the status of materials received according to the Risk Assessment.

The next surveillance visit is scheduled for February 2027.

End of Summary Report