AUDIT STATEMENT

for

Apeca Sdn. Bhd.

P.O.Box 2199, 89008 Keningau, Sabah, Malaysia.
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Apeca has demonstrated compliance to the Sabah Legality Standard for Chain of Custody (Sabah TLAS P5-6 Nov 2014) based on the assessment conducted in Jul 2018 reported in document G162-452. This statement serves to define the due diligence requirements for legal compliance to the local Sabah Standard established as part of the current FLEGT VPA negotiations. The timber products identified as part of the Sabah Timber Legality Assurance System are classified as Verified Legal (VL).

Product Schedule: Sawn timber

Species: Rubberwood (Hevea brasiliensis)

Origin of Material: Sabah, Malaysia.

Validity of this Statement of Compliance will be dependent upon the ability of **Apeca** to demonstrate continual compliance to the Sabah Timber Legality Standard as monitored by GFS. Summary legal verification reports and audit statement shall be posted on the client database (www.gfsinc.biz).

GLOBAL FORESTRY SERVICES WOOD TRACKING PROGRAM

Audit Statement # : GFS 118 WTP

Issuance Date : 01 August 2018

Expiration Date : 31 July 2019

Global Forestry Services

Kevin T. Grace Ph.D Director

The assessment, on which this statement is based, was made in good faith by evaluating representative samples of the organization's operations and activities in relation to the standards for Legality as defined by the Sabah TLAS Standard P5-6. This document does not constitute any representation to the quality of any products sold by the named organisations and Global Forestry Services accepts no liability in respect thereof. This statement remains the property of Global Forestry Services and must be returned upon request.

| Document Control | | | |
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