

Tainted Timber: Malaysian certification failures and UK imports

March 2026

Appendix

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This appendix sets out the methodology behind ‘UK imports of Malaysian timber’ section of Friends of the Earth’s [‘Tainted timber’ report](#), and shares the information provided by UK companies linked to timber from Peninsular Malaysia.

For more information on the issues our report raises with the Malaysian Timber Certification Scheme and the methodology behind this research, please see [the Trouble with Timber report](#), which our report draws from.

Methodology

Shipment records for Malaysian exports were obtained from a commercial provider, listing the details of each individual shipment of goods under Customs Code category HS44, relating to timber. This HS Code includes sawn timber, plywood, and secondary processed products such as doors, flooring and builder's joinery. It does not include paper, pulp or wood furniture. Records were obtained for all shipments of HS44 to the UK during 2025. In total 2163 individual shipments were analysed. These records include, inter alia, the detailed Customs Code (HS), a commodity description, the weight in kilograms, FOB value in US dollars, the date of departure, and the names of the Malaysian exporter and the UK buyer. For plywood, sawn timber and mouldings a quantity is also provided in cubic metres volume. These shipment records may also contain some non-MTCS timber, non-tropical timber and timber sourced from outside of Malaysia.

The data was cleaned in order to standardise company names, and checks were carried out to compare average weights and densities to ensure no typos were included in quantity fields.

In some cases, the product description provided information on the wood species used. In others, the Customs Code given reveals whether the goods were made with tropical wood. For example, the internationally-standardised HS Code 440725 relates to tropical lumber. Product descriptions also sometimes provide figures for the individual number of products shipped (such as the number of doors) or give details of the specific product name or code.

Total weights of exports of different HS codes were compared with UK import trade data obtained from [UK Trade Info](#) (government data), in order to check the completeness and accuracy of the shipment records. Because of delays in transportation, and different Customs Codes sometimes being used at points of export and import, such figures cannot be expected to be exactly the same, but the comparison indicated that the vast majority, if not all, of the bilateral trade was captured by the Malaysian shipment records and that the records are accurate.

Shipments containing only non-tropical wood (such as plantation-grown eucalyptus or rubberwood, or imported pine) were eliminated by a number of means. In some cases these could be identified confidently from product descriptions or HS Codes. In others, reviews of the websites of the suppliers and buyers were able to confirm the non-tropical nature of the goods. For example, large volumes of wood pellets were exported by one Malaysian firm, but checks show these are all made from rubberwood. Finally, letters were sent to the leading UK buyers to confirm that the remaining products did contain tropical wood.

These exclusions left 2011 shipments with a total FOB declared value of \$54.7m. The ten largest combinations of supplier and buyer added up to \$35.4m, or 65% of total trade. The top seven UK buyers who feature in these supply chains collectively covered \$39.8m of the total (see tables below).

Supplier	Buyer	Product	USD value	% of total bilateral trade (excluding clearly non tropical)
HS Optimus	Leader Online	Doors	5,729,614	10%
Ivory Pearl	Howdens	Doors	6,255,377	11%
Corinthian (Jeldwen)	Howdens	Doors	6,235,723	11%
VC Ventures*	Wood Intl Agency	Plywood	5,846,003	11%
Asia Plywood	Intl Plywood Importers Ltd*	Plywood	4,062,293	7%
Asia Plywood	Caledonian Plywood	Plywood	3,231,247	6%
Mentakab Veneer	Wood Intl Agency	Plywood	1,473,221	3%
Sabajuta Ind	Plaut Intl	Plywood	1,406,908	3%
Besgrade Plywood	Intl Plywood Importers Ltd*	Plywood	553,801	1%
Asia Plywood	Lathams	Plywood	591,108	1%
TOTAL			35,385,295	65%

Top 10 largest supply chains (combinations of supplier and buyer)

* Travis Perkins' 'preferred supplier' is International Plywood. Travis Perkins' online sales information in 2025 indicated VC Ventures as the source of their Malaysian marine plywood, suggesting they were the recipient of a large proportion of VC Ventures' plywood imports to the UK. Travis Perkins also features as one of VC Ventures international customers in VC Venture's [corporate promotional video](#).

Asia Plywood has rebranded and has PEFC Chain of Custody under a new name, Asia Green Wood Sdn Bhd. The MTCS/PEFC licence numbers remain the same.

UK buyers (operators and traders)	Sum of gross weight (kg)	Sum of total value (\$USD)
Howdens	14,750,872	12,491,099
International Plywood Importers Limited	9,938,540	6,687,702
Wood International Agency Limited	9,306,130	7,319,225
Leader Online Limited	7,228,862	5,729,614
Plaut International Limited	4,649,315	2,204,524
Caledonian Plywood Co	4,100,000	3,231,247
Lathams	1,958,598	2,119,725

Top seven largest UK buyers

The total retail value of the shipments of tropical timber products sent to the UK was estimated by obtaining representative prices for each major product (doors, tropical plywood, meranti lumber and mouldings) as advertised by a UK retailer. For doors, this was a price for one of the most commonly shipped door types to the leading recipient, Howdens. For plywood, sawn timber and mouldings prices for individual sheets or planks were converted to cubic metres based on width, length and depth measurements. The reference retail price for plywood was for the [marine plywood sold by Travis Perkins](#) which the research confirmed was among the products being shipped in the data. Retail values for doors were calculated based on numbers of doors; where door numbers were not given in the product description field in the shipment records this was estimated based on typical weights per door for the doors shipped to Howdens. Retail prices for sawn timber (almost all meranti) were based on meranti rough sawn lumber [advertised in the UK](#). Retail prices for meranti mouldings were estimated from those for sawn timber, based on the ratio of prices of meranti sawn timber and mouldings as declared in the FOB values in the shipment records.

The results of this analysis are given in the table below.

Product	Number	Unit	Retail price per unit	Total estimated retail value
Doors	238,360	No	£173	£41,236,280
Plywood	47,051	m3	£1,744	£82,056,944
Sawn timber	9,788	m3	£3,100	£30,342,800
Mouldings	3,088	m3	£6,100	£18,836,800
TOTAL				£172,472,824

Estimated retail value of HS44 made wholly or partly from tropical wood shipped from Malaysia to the UK in 2025

Company responses

Between January and March 2026, Friends of the Earth contacted companies named in this report to inform them of our research into UK imports of timber and timber products from Malaysia, and to invite their responses to the following questions.

We would like to thank the companies that responded to our enquiries for their engagement which helped to inform and strengthen our analysis.

1. What due diligence measures have you conducted to ensure that the tropical timber used in your products imported from Malaysia is legal and sustainable?
2. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?
3. Even if the products do not carry a formal certification claim (perhaps because the non-tropical content is not certified), is the tropical wood they are made with nevertheless from a certified source? If so, which scheme?
4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?
5. Are you able to trace the wood back to the point of harvest? If so, can you tell us from which concession or concessions it originated?

Overview of company responses

The majority of companies approached confirmed their sourcing of tropical timber from Peninsular Malaysia, their requirement for and use of certification, and gave information on the traceability of their timber supply. In some cases, companies provided concession licence numbers for their timber products, which identify the specific location of their harvesting concessions within a Forest Management Unit.

Company responses differed greatly in level of detail provided on their due diligence procedures, so we were unable to assess the relative performance of companies against one another. The information below is quoted from company responses to the questions above as an abbreviated summary of key comments submitted. **For the company responses in full, please see the following section.**

UKTR = UK Timber Regulations. EUTR = EU timber regulations. MO = monitoring organisation. Notes in [] are those of the author.

Company	Due diligence measures conducted	Certification claim	Products with no formal certification	Origin of harvesting	Traceability to point of harvest
Howdens	<p>“due diligence system is operated in accordance with UKTR and EUTR. The system includes supply chain mapping... origin checks, independent third-party assurance, where appropriate, and ongoing compliance monitoring including microscopy and isotope testing.”</p> <p>“...partnered with 3 MO’s under UKTR who provide expertise and presence in the countries we source from... to audit our suppliers on the ground”</p> <p>“recently implemented the Osapiens software platform that enables</p>	<p>“...non-plantation harvested tropical timber contained in the finished product from Malaysia is always 100% PEFC certified.”</p> <p>“We treat certification as one of the mitigation options and not as an automatic route to compliance.”</p>	<p>“tropical wood content is from a PEFC 100% certified source and not just subject to the due diligence process.”</p> <p>“If products or components do not carry a full certification label e.g. FSC 70% mix, we still require proof that all</p>	Peninsular Malaysia.	<p>“Chain of Custody enables traceability to the certified Forest Management Unit (FMU).”</p> <p>“Where our suppliers hold valid FSC or MTCS PEFC certification, we can trace the identity of the FMU name and certificate reference.”</p> <p>“Suppliers are expected to provide traceability</p>

	geolocation-based deforestation assessments to be performed automatically for each harvest location”.		timber content originates from legal and responsibly managed forests”		information back to the forest source”
International Plywood Importers	<p>“We are usually (but not always) the 'operator' in the context of UKTR and EUTR legislation and we are therefore obliged to perform all the 'due diligence' as outlined in the relevant legislation for each jurisdiction.”</p> <p>“When we buy from the UK agents... we will still do our own checks.”</p> <p>“In addition to our own in-house checks and factory visits we co-operate with Track Record Global Ltd, ... and EnviroSense Ltd, ... a UKTR MO.”</p> <p>“...we also use 3rd party consultants such as Verisio, who independently audit our suppliers and their factories”</p>	<p>“The products are a mix of FSC and PEFC with varying % claims.”</p> <p>“certified products represented over 90% of our total purchases in 2025.”</p> <p>“Our Malaysian purchases are all from certified sources. “</p>	N/A	Peninsular Malaysia	<p>“The traceability to the forest source is a key part of the UKTR and EUTR regulations.”</p> <p>[Extensive list of logging concession licence numbers was supplied.]</p>
Wood International Agency	“As an Operator under the UK Timber Regulation, we maintain rigorous systems to ensure full compliance with all applicable legal requirements.”	No response	No response	No response	“harvesting licence numbers and specific Forest Management Unit identities... forms part of our confidential supply chain data.”

					[No concession licence numbers were supplied]
Leader Online	<p>“All timber and timber products imported into the UK by Leader Online are subject to due diligence in line with the UKTR. This includes supplier risk assessment, documentation review, and verification processes...”</p> <p>“Our certification and due diligence systems are independently audited on a regular basis”.</p>	<p>“Where applicable, products sourced from Malaysia may carry FSC or PEFC certification claims, depending on product composition and certification scope”</p>	<p>“where a full product certification claim is not applied, our due diligence processes still require that timber components are legally harvested and sourced in accordance with UKTR”</p>	No response	<p>“We work closely with our suppliers to maintain traceability through the supply chain and to obtain relevant information regarding... country of harvest...”</p>
Plaut International	<p>“It is Plaut standard procedure to have a full supply chain map from forest to ourselves for each supplier. We also risk assess these suppliers...”</p>	<p>“All material that we source from Malaysia has a certification of some kind, either FSC or PEFC”</p>	<p>“If the material were to be non FSC or PEFC, we would require the material to be ‘PEFC Controlled’.”</p>	<p>“due to data sharing rules, I cannot advise”</p>	<p>“we do map the supply chain back to the forest of harvest”</p> <p>[no licence numbers supplied]</p>
Caledonian Plywood	<p>“We... receive plywood from Asia Plywood... now called Asia Green Wood Sdn. Bhd.”</p>	<p>“We only bring in PEFC 70%”.</p>	<p>“We do not import NON-</p>	Peninsular Malaysia	<p>“[Asia Green] maintain full traceability back to the forest of origin. The Removal Pass allows us</p>

	<p>“We carry out our own Due Diligence. We follow a process... very similar to TDUK’s Due Diligence Toolkit “.</p> <p>“...areas we have to look at: Summary of Products & Supply Chain Information, Risk Assessment, Risk Mitigation.”</p> <p>“Each contract we are sent the following from Asia Green: [list includes] ... Geolocation - Are [sic] verified by Caledonian Plywood and the areas will be monitored for deforestation by utilising tools such as Global Forest Watch... PEFC certificate number... logging concession number, Area of concession”</p> <p>“We receive the MYTLAS certificate with every shipment.”</p> <p>“We have an agent who lives in Penang and will carry out site visits regularly.”</p>		<p>certified products from Malaysia”</p>		<p>to identify the specific state, district, and forest compartment.”</p> <p>[Extensive list of logging concession numbers was supplied]</p>
<p>Lathams</p>	<p>“we purchase only PEFC certified product and only from Peninsular Malaysia, all product traceable, supplier/agent site visits” “...all of our timber purchases meet as minimum UKTR requirement.”</p> <p>“We conduct our own due diligence system, audited under TDUK umbrella by Soil Association... approved MO”.</p>	<p>PEFC 100%</p>	<p>“we purchase only PEFC 100%”</p>	<p>Peninsular Malaysia</p>	<p>“All product traceable.”</p> <p>“We trace timber back to the forest”</p> <p>[Concession licence numbers provided for listed mills for all</p>

					product imported in 2025]
Travis Perkins	<p>“We do not import any products directly from Malaysia. ...all consumption is sourced from within the UK, where we act as a ‘Trader’ under UKTR. “ “This includes Plywood from VC Ventures.”</p> <p>“The primary responsibility for maintaining the full DDS ... sits with the Operators who first place the timber on the UK market.”</p> <p>“We maintain rigorous checks on preferred suppliers, requiring them to provide evidence of their own due diligence process”</p> <p>“... due diligence process partnered with a Government Approved MO”.</p> <p>“In line with our published Timber Policy, we require all timber to come from legal and sustainable sources that do not cause deforestation or degradation”.</p> <p>“the company’s preferred supplier of Marine Plywood from Malaysia is International Plywood”</p>	<p>“[all products]... from certified FSC® or PEFC sources. “</p> <p>“For products originating from Malaysia the products have a mix of claims, these are typically FSC 100% or PEFC 70%”</p> <p>“International Plywood have provided us with product from... VC Ventures (PEFC)”</p>	<p>“only accept products without FSC® or PEFC Chain of Custody certification where prior approval has been granted by exception after a formal risk assessment”</p>	Peninsular Malaysia	<p>“We enforce a rigorous due diligence program on our suppliers, ensuring they maintain the necessary processes and data to trace material back to the point of harvest.”</p> <p>“Our policy mandates that Malaysian timber must carry FSC® or PEFC Chain of Custody certification. This certification provides a verified link from our yard back to the specific concession”.</p> <p>[Concession licence numbers were provided via Travis Perkins’ preferred supplier International Plywood.]</p>

Full company responses

Responses received during this period to the stated questions are included below, with only confidential information removed.

Please note: where multiple responses were received from companies, breaks between those emails are indicated with dashes.

Howdens

Howdens operates a robust, independently audited timber due diligence system designed to minimise the risk of placing illegally harvested timber on the market including the use of internal controls aligned with UK and EU Timber Regulations, and our approach is externally audited through the Timber Development UK Responsible Purchasing Policy.

We require our suppliers to meet our Supplier Code of Conduct that sets clear standards on legality, traceability and responsible sourcing of timber. All tier one timber suppliers must be registered on the Supplier Ethical Data Exchange, SEDEX platform, which evaluates and, where necessary, audits a supplier's labour standards, business ethics, environmental, health and safety controls and performance. Where concerns are raised, we work with suppliers to investigate and, if necessary, implement corrective actions or terminate supply chains.

We have partnered with 3 external organisations that are Monitoring Organisations (MO's) under UKTR who provide expertise and presence in the countries we source from and are considered industry leaders in timber due diligence and risk assessment. They have teams across the globe that we can deploy, if necessary, to audit our suppliers on the ground, not just desktop assessments.

1. What due diligence measures have you conducted to ensure that the tropical timber used in your products imported from Malaysia is legal and sustainable?

Our timber due diligence system is operated in accordance with UK and EU Timber Regulations. The system includes supply chain mapping, legality verification, species and origin checks, independent third-party assurance, where appropriate, and ongoing compliance monitoring including microscopy and isotope testing. Suppliers must provide evidence that timber used in our products is legally harvested and we do not approve suppliers or products that do not meet these standards.

2. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?

Our due diligence risk assessments show that the non-plantation harvested tropical timber contained in the finished product from Malaysia is always 100% PEFC certified. We treat certification as one of the mitigation options and not as an automatic route to compliance. Where suppliers provide FSC or PEFC certification claims, we verify them through documented evidence and certification scheme databases. These claims are checked against scope, product groups, and supply chain control systems. Any claim

we accept must be valid and demonstrable but treated as support evidence for core legality due diligence.

Note: For commercial reasons, Howdens may choose not to pass on chain of custody certification to its customers, for example, component sharing across ranges.

3. Even if the products do not carry a formal certification claim (perhaps because the non-tropical content is not certified), is the tropical wood they are made with nevertheless from a certified source? If so, which scheme?

Yes, the tropical wood content is from a PEFC 100% certified source and not just subject to the due diligence process.

If products or components do not carry a full certification label e.g. FSC 70% mix, we still require proof that all timber content originates from legal and responsibly managed forests. Suppliers must demonstrate this through recognised evidence that meets our negligible risk threshold such as harvesting permits, bills of lading, transactional / sales documents between parties and supply chain mapping.

4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?

For Malaysian sourced products, our current risk assessments and due diligence data indicates that all tropical timber content is harvested within Peninsular Malaysia. We require suppliers to notify us of any change to origin and provide supporting documentation. Each risk assessment is reviewed annually as a calendar backstop to capture any supply chain changes.

5. Are you able to trace the wood back to the point of harvest? If so, can you tell us from which concession or concessions it originated?

We are committed to transparency and share detailed information with competent authorities, though we balance this with commercial confidentiality.

We require transparency throughout the supply chain. Suppliers are expected to provide traceability information back to the forest source and to retain records demonstrating legal harvest. Chain of Custody enables traceability to the certified Forest Management Unit (FMU). Where our suppliers hold valid FSC or MTCS PEFC certification, we can trace the identity of the FMU name and certificate reference.

We have recently implemented the Osapiens software platform that enables geolocation-based deforestation assessments to be performed automatically for each harvest location.

International Plywood Importers

Please see our responses to your queries:

Firstly, I would be interested to know where you have sourced your information and why you have contacted me directly (as opposed to the sales@ or info@ emails).

We do not deal directly with all the Companies you mention - although we have dealt with their UK agents/representatives - so I am curious how current the information you have is.

To answer your questions:

1. What due diligence measures have you conducted to ensure that the tropical timber used in your products imported from Malaysia is legal and sustainable?

We are usually (but not always) the 'operator' in the context of UKTR and EUTR legislation and we are therefore obliged to perform all the 'due diligence' as outlined in the relevant legislation for each jurisdiction. This applies to products from all sources, not just Malaysia. When we buy from the UK agents - Plaut International Ltd, Wood International Agency Ltd and PT Timber Ltd - who all perform their own due diligence UKTR/EUTR checks for their customers, we will still do our own checks.

In addition to our own in-house checks and factory visits, we co-operate with Track Record Global Ltd, who we have been working with since 2005, and EnviroSense Ltd, who we began working with more recently when the initial proposed introduction of EUDR meant we needed to expand our due-diligence work. Both Companies are well regarded in their field - Envirosense Ltd is a UKTR Monitoring Organisation.

<https://assets.publishing.service.gov.uk/media/61d6d41e8fa8f505953f4ebe/timber-monitoring-organisations-4.pdf>

They both follow the requirements of the relevant regulations, and they also work with other well-known businesses, including large retailers with their own differing regulatory requirements. You can see more details about these Companies using these links.

<https://www.trackrecordglobal.com/>

<https://envirosenselimited.co.uk/>

2. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?

The products are a mix of FSC and PEFC with varying % claims as they are sold to us. We would like to advise that not all the products contain 'tropical' wood species (as we would define them); we are also sourcing products that have been processed in

Malaysia with eucalyptus (not harvested in Malaysia) and Hevea (rubberwood) content as part of our general purchasing strategy from this country.

- 3. Even if the products do not carry a formal certification claim (perhaps because the non-tropical content is not certified), is the tropical wood they are made with nevertheless from a certified source? If so, which scheme?**

Where a product is from a certified source but is not within the scope of our own chain of custody, it is not sold by us with a formal certification claim. There is no 'tropical' wood in these products.

- 4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?**

Where 'tropical' species are used, they are sourced from Peninsular Malaysia.

- 5. Are you able to trace the wood back to the point of harvest? If so, can you tell us from which concession or concessions it originated?**

The traceability to the forest source is a key part of the UKTR and EUTR regulations so of course we obtain this information.

The EUDR regulations, once they are finally introduced, will almost certainly add additional 'precision' to this requirement.

We have been working closely with our suppliers to ensure that any gaps in EUDR compliance are highlighted and addressed, even though the EUDR will not directly apply to the UK.

Some additional background information:

We have held FSC chain of custody since 2003 and PEFC chain of custody since 2006 - certified products represented over 90% of our total purchases in 2025. Our Malaysian purchases are all from certified sources.

We are long standing members of Timber Development UK.

<https://timberdevelopment.uk/>

We were very disappointed and frustrated that the EUDR has been delayed again, and we hope that the EU does not make further amendments to the proposed legislation when it is reviewed later this year. Although the EUDR will not directly cover the UK, in practice many UK-based businesses currently dealing directly or indirectly with EU based customers will need to follow the EUDR when it is finally introduced.

We would add that in addition to the due diligence work we do for the products we buy, we also use 3rd party consultants such as Verisio, who independently audit our suppliers and their factories on our behalf to ensure they meet our ethical sourcing policy standards. <https://www.verisio.com/>

In conclusion, we would like to thank you for your interest in our Company. If we can co-operate with you in any other way, please let us know.

Our response to your additional questions is as below:

The Malaysian manufacturers that we deal with – either directly or via their UK agents - are suppliers we have worked with for many years.

These companies do not own their own forests in Malaysia; they source their ‘tropical’ logs from the Malaysian State Forests in Kedah, Perak, and Pahang.

The PEFC certificate numbers for these can be checked on the PEFC website:

<https://www.pefc.org/find-certified>

[concession licence numbers were provided, but have not been included to respect company commercial confidentiality]

As explained in our previous email, we (International Plywood (Importers) Ltd) work with Envirosense and Track Record Global to check all our timber supply chains – based on their detailed work we can advise that the documents related to our purchases from Malaysian suppliers refer to regions/concessions within these state forests defined by the state/district/licence codes.

Some recent examples are: [concession licence numbers were provided, but have not been included to respect company commercial confidentiality]

The reference document you already have (attached) will enable you to identify the relevant FMUs.

K codes refer to Kedah, C codes refer to Pahang, A codes refer to Perak.

We hope that this information will help with your research and look forward to hearing from you in due course.

Once again, thank you for your interest in our Company.

Please let us know if we can be of further assistance.

Wood International Agency

Thank you for your email and for the opportunity to respond to your request.

The information you have requested, including harvesting licence numbers and specific Forest Management Unit identities, is commercially sensitive and forms part of our confidential supply chain data. As such, we are not in a position to disclose these details to you.

We can provide assurance that our due diligence procedures are robust and comprehensive. As an Operator under the UK Timber Regulation, we maintain rigorous systems to ensure full compliance with all applicable legal requirements.

We are enthusiastic about the EU Deforestation Regulation (EUDR) and view it as an important step forward for the sector. We are already well advanced in implementing the necessary systems and processes to ensure full alignment with EUDR requirements and consider ourselves ahead of the curve in preparing for its application.

We remain fully committed to responsible sourcing, transparency within appropriate commercial boundaries, and ongoing regulatory compliance. However, we are unable to provide further detail beyond this confirmation and we consider this dialogue closed.

We appreciate your understanding and wish you well with your research.

Leader Online

Thank you for your email and for outlining your research into UK imports of timber and timber products from Malaysia.

Leader Online takes its legal and environmental responsibilities seriously. We can confirm that we currently hold both FSC® and PEFC™ Chain of Custody certification and have systems in place to ensure compliance with applicable legislation.

All timber and timber products imported into the UK by Leader Online are subject to due diligence in line with the UK Timber Regulations (UKTR). This includes supplier risk assessment, documentation review, and verification processes designed to ensure the legality of timber and timber products placed on the UK market.

Where applicable, products sourced from Malaysia may carry FSC or PEFC certification claims, depending on product composition and certification scope. In cases where a full product certification claim is not applied, our due diligence processes still require that timber components are legally harvested and sourced in accordance with UKTR requirements.

We work closely with our suppliers to maintain traceability through the supply chain and to obtain relevant information regarding species, country of harvest, and compliance with legal requirements. Our certification and due diligence systems are independently audited on a regular basis.

Plaut International

1. It is Plaut standard procedure to have a full supply chain map from forest to ourselves for each supplier including all of our Malaysian suppliers. We also risk assess these suppliers based on the documentation we have on file, current affairs & politics and any other factors deemed relevant to the country of harvest/production

2. All material that we source from Malaysia has a certification of some kind, either FSC or PEFC. These may come in multiple forms dependent on the factory level of certification
 3. If the material were to be non FSC or PEFC, we would require the material to be “PEFC Controlled”. If the factory is not able to even offer this certification then we would not work with them
 4. Unfortunately due to data sharing rules, I cannot advise where the material is harvested from.
 5. Much like question 4, I am unable to share specifics of harvest locations but we do map the supply chain back to the forest of harvest and with EUDR looming, we have been working with all of our suppliers including the Malaysian ones to supply the Geojosun files which have much more precise location.
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Caledonian Plywood

We do receive plywood from Asia Plywood however they have rebranded and are now called Asia Green Wood Sdn. Bhd.

I thought it would be easier to breakdown Asia Green Wood Sdn. Bhd. operations and supply chain in Peninsular Malaysia.

1. Due Diligence Measures:

Asia Green Wood Sdn. Bhd. implements a multi-layered Due Diligence System (DDS) to ensure all timber is legally and sustainably sourced:

- **Compliance with MYTLAS:** Asia Green’s operations are fully integrated with the Malaysian Timber Legality Assurance System (MYTLAS), involving rigorous third-party auditing to ensure every log is harvested in accordance with Malaysian forestry laws.
- **Chain of Custody (CoC) Audits:** They maintain active CoC certifications for both PEFC/MTCS and FSC. These are audited annually by SIRIM QAS International to verify supply chain integrity.
- **Internal Verification & Data Collection:** Asia Green’s procurement team verifies all Forestry Department Removal Passes for every delivery. We summarize all input data—including volume, species, origin, and harvesting license numbers—as core supporting evidence for our DDS reporting.

2. Certification Claims

Asia Green’s exports typically carry the following formal claims:

- **70% PEFC / PEFC Certified:** This comprises MTCS-certified tropical wood originated from "Permanent Reserved Forests" (PRF) practicing MC&I harvesting protocols. It may include up to 30% Controlled Material, which is verified through their internal DDS.
- **100% PEFC / PEFC Certified:** Products manufactured entirely from certified materials sourced from PRF concessions (e.g., Ulu Muda managed by the Kedah State FMU).

- **FSC 100%:** For FSC-certified requirements, they import certified logs from established FSC processors in countries such as Uruguay and South Africa. They utilize a comprehensive “Apparent Segregation Method” to prevent any mixing of timber categories or schemes during production.

3. Sourcing of Non-Certified Components

Even when a product is not sold with a formal sustainability label (e.g., timber sourced from State Land or Alienated Land), the harvesting is still managed under certified Forest Management Units (FMUs) such as Kedah, Perak, and Terengganu.

2. **Legal Verification:** All tropical wood, regardless of certification claim, is verified through MYTLAS and the same internal procurement checks (Removal Pass verification) to ensure it is from non-controversial, legally harvested sources.

4. Harvest Location & Traceability

Asia Green’s factory is located in Sungai Petani, Kedah.

- **Origin:** All tropical wood (PEFC and Controlled Sources) is harvested exclusively within Peninsular Malaysia. Asia Green do not purchase timber from Eastern Malaysia (Sabah or Sarawak).
- **Traceability:** They maintain full traceability back to the forest of origin. The Removal Pass allows us to identify the specific state, district, and forest compartment.
- **EUDR Preparedness:** They have implemented geolocation tracking protocols to meet 2026 EUDR requirements, allowing us to pinpoint the specific coordinates of the harvesting sites within our supply chain. The geolocation coordinates would need to be verified by Caledonian Plywood and the areas will be monitored for deforestation by utilising tools such as Global Forest Watch.

Asia Green Wood Sdn. Bhd. remains committed to the highest standards of forest management and transparency.

I think it is also worth mentioning that Caledonian Plywood are FSC & PEFC (COC) certified which means we are audited annually by both certification schemes. If we import FSC & PEFC certified plywood from an FSC &/or PEFC certified supplier/mill, we must get the supplier/mill ‘signed off’ by FSC &/or PEFC.

We are also members of TDUK (Timber Development UK) who audit us annually through their Responsible Purchasing Programme.

This involves gathering and reporting of annual import/purchasing data, conducting, and continuously improving Due Diligence in line with the UK and/or EU Timber Regulation (UKTR/EUTR), and an Annual Declaration that includes their Trading Status. All timber operator members who place timber on the UK market are required to go through an annual TDUK and/or independent audit in line with the UKTR. More broadly, all members who purchase or facilitate the purchase of timber (this includes trader and/or agents) must engage in a process of continuous improvement in regard to responsible sourcing.

Does Caledonian Plywood work with a monitoring organisation registered with the OPSS, or conduct its own due diligence?

We carry out our own Due Diligence.

We follow a process which is very similar to TDUK's Due Diligence Toolkit.

I have tried my best to summarise what areas we have to look at.

Summary of Products & Supply Chain Information

- Unique description, trade name or identification of the Product(s):
- Common name of tree species used in the Product(s): Where applicable, its full scientific name
- Country of harvest, and where applicable:
 - sub-national region where the timber was harvested; and
 - concession of harvest,
- Quantity (expressed in volume, weight or number of units):
- Name and address of the supplier that supplied the timber or timber product:
- Supply chain map with clear reference to the corresponding supporting documents that you have gathered and assessed

Risk Assessment

- Assurance of compliance with applicable legislation, which may include certification or other third-party-verified schemes which cover compliance with applicable legislation
- Prevalence of illegal harvesting in the country of harvest and/or sub-national region where the timber was harvested, including consideration of the prevalence of armed conflict
- Prevalence of illegal harvesting of the specific tree species used in your products.
- Sanctions imposed by the United Nations Security Council or the Council of the European Union on timber imports or exports against the country of origin.
- Complexity of the supply chain of timber and timber products.

Risk Mitigation

- Mapping for product supply chain back to the Forest
- Review, translate and assessment of documentary evidence
- Assessment of companies/players involved in the supply chain
- Use of certification/legality verification scheme for the Products (if applied)
- Field Visits e.g. factory audits, 1st / 2nd Party Verification (if applied)
- Any other mitigation actions you have carried out

This works as a checklist we must carry out for each order.

Each contract we are sent the following from Asia Green:

- Shipping documents
- Invoice
- Packing List

- Bill of Lading
- CPTPP
- Geolocation- Are verified by Caledonian Plywood and the areas will be monitored for deforestation by utilising tools such as Global Forest Watch.
- A certificate of Wood Species & Origin (UKTR Requirement)- this would contain the contract no., invoice no., shipment date, certification status (PEFC certified), their PEFC certificate number, PEFC Claim % (70%), wood species for face/back veneer & core (common name and scientific name included, origin (logging concession number, Area of concession, country of concession).

Evidence of legality-

- Removal pass of legal document.
- Removal Pass as central document to provide link between primary processor and forest of origin. Removal Pass contain legal information as below:
 - Forest Management Unit.
 - Harvesting License Number.
 - License's owner.
 - Area of concession.
 - Wood species.
 - Wood sizes and total volume.
 - Cess / Royalty paid.
 - Transport registration number
- Supplier Delivery Order.
- Purchased Invoice.
- National law enforcement:
 - National Forestry Act 1984
 - Land Conservation Act 1960
 - Environmental Quality Act 1974
 - National Parks Act 1980
 - Protection of Wildlife Act 1972

As I mentioned before we are audited annually by TDUK (who use Soil Association), PEFC & FSC.

What certification claims apply to the Asia Greenwood products that you're importing? Is it all of those listed under your answer below?

We only bring in PEFC 70%.

Can I take it this also applies to any non-certified timber products Caledonian are importing?

We do not import NON certified products from Malaysia.

I feel like I should mention a few more things:

- We received the MYTLAS certificate with every shipment.
- We have an agent who lives in Penang and will carry out site visits regularly.
- We have video calls with the Asia Green Wood weekly.

- As a business, we have been working with Asia Green Wood (Asia Plywood) for 36 years in which we have worked closely together to ensure that the product they supply is high quality, legal and sustainable.
- We have regular dialogue with management to resolve quality issues and improve the product we supply to our customers

Here is the list of logging concession numbers involved over the past 2 years (2025 & 2024):

Kedah- Kedah State Forestry Department
Perak- Perak State Forestry Department

[concession licence numbers were provided, but have not been included to respect company commercial confidentiality]

Lathams

Please see below responses

- 1. What due diligence measures have you conducted to ensure that the tropical timber used in your products imported from Malaysia is legal and sustainable?**

Well integrated procurement policy: we purchase only PEFC certified product and only from Peninsular Malaysia, all product traceable, supplier/agent site visits

- 2. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?**

PEFC 100%

- 3. Even if the products do not carry a formal certification claim (perhaps because the non-tropical content is not certified), is the tropical wood they are made with nevertheless from a certified source? If so, which scheme?**

We purchase only PEFC 100%

- 4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?**

Only Peninsular Malaysia

- 5. Are you able to trace the wood back to the point of harvest?**

Yes

If so, can you tell us from which concession or concessions it originated?

Listed mills, product imported in 2025 [concession licence numbers were provided, but have not been included to respect company commercial confidentiality]

Please see attached documentation detailing the registration codes for licences in Peninsular Malaysia, to be used as a reference for verifying removal passes issued by the State Forestry Department...

We conduct our own due diligence system.

We are member of TDUK so our system is audited under TDUK umbrella by Soil Association.

Soil association is certification body and approved monitoring organisation in UK.

Travis Perkins

Please find responses to your questions below and let me know if any questions.

1. What due diligence measures have you conducted to ensure that the tropical timber used in your products imported from Malaysia is legal and sustainable?

Travis Perkins does not directly import any products from Malaysia; all consumption is sourced from within the UK, where we act as a 'Trader' under UK Timber Regulations. This includes Plywood from VC Ventures.

We maintain rigorous checks on preferred suppliers, requiring them to provide evidence of their own due diligence process. Furthermore, all new suppliers must furnish proof of chain of custody certification and formally agree to abide by our timber declaration, as outlined in our supplier manual, which can be found at the below link:

<https://www.travisperkinsplc.co.uk/media/u23hymjt/2625950-supplier-manual-declaration-a5-update-hr.pdf>

Please note that although we don't currently import directly from Malaysia we have a due diligence process partnered with a Government Approved monitoring organisation which is audited annually by [TDUK](#).

2. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?

As above, we are not importing any products from Malaysia.

We work with our suppliers to make sure all the timber and timber fibre products we purchase come from certified FSC® or PEFC sources. Wherever possible, this should be full Chain of Custody certified with a claim of at least 'FSC® Mix' or 'PEFC 70%'.

We'll only accept products without FSC® or PEFC Chain of Custody certification where prior approval has been granted by exception after a formal risk assessment. We'll take swift and prompt action to remove any timber from our business if we receive credible information.

- 3. Even if the products do not carry a formal certification claim (perhaps because the non-tropical content is not certified), is the tropical wood they are made with nevertheless from a certified source? If so, which scheme?**

N/A

- 4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?**

N/A

- 5. Are you able to trace the wood back to the point of harvest? If so, can you tell us from which concession or concessions it originated?**

N/A as we do not import - however any Malaysian timber sourced through UK based suppliers should be traced via their due diligence process.

Please find updated responses to Q2, 4 and 5 below.

- 3. Are the products you are importing from Peninsular Malaysia which include tropical wood content carrying a certification claim (FSC or PEFC)? If so, what type of claim is this (e.g. FSC Mix, FSC 100%, PEFC EUDR-aligned, PEFC 70%)?**

We do not import any products directly from Malaysia.

We work with our suppliers to make sure all the timber and timber fibre products we purchase come from certified FSC® or PEFC sources. Wherever possible, this should be full Chain of Custody certified with a claim of at least 'FSC® Mix' or 'PEFC 70%'. For products originating from Malaysia the products have a mix of claims, these are typically FSC 100% or PEFC 70%.

- 4. Is the tropical wood used harvested in Peninsular Malaysia, Eastern Malaysia, or elsewhere?**

Peninsular Malaysia

- 5. Are you able to trace the wood back to the point of harvest? If so, can you tell us from which concession or concessions it Originated?**

Traceability and Origin

As defined in the UK Timber Regulations (UKTR), our business acts as a "Trader" for these specific products. While we do not import this timber directly, we enforce controls on those who do (the "Operators").

In line with our published Timber Policy, we require all timber to come from legal and sustainable sources that do not cause deforestation or degradation. We enforce a rigorous due diligence program on our suppliers, ensuring they maintain the necessary processes and data to trace material back to the point of harvest.

Specific Assurance

Regarding your question on traceability: Yes, this timber is traceable.

Our policy mandates that Malaysian timber must carry FSC® or PEFC Chain of Custody certification. This certification provides a verified link from our yard back to the specific concession. While detailed supply chain maps are legally maintained by the Operator, our certification requirements and supplier audits provide assurance that the timber is traceable back to the source.

Thanks for coming back. Just to explain – the UK Timber Regulation requires a risk-based Due Diligence System (DDS) with mitigation measures proportionate to the risks identified. Because Travis Perkins acts as a Trader in this context, its traceability records focus on the immediate suppliers and customers.

The primary responsibility for maintaining the full DDS - including the specific upstream harvesting documentation you've requested - sits with the Operators who first place the timber on the UK market.

It's our understanding that the company's preferred supplier of Marine Plywood from Malaysia (International Plywood) has already provided Friends of the Earth with relevant harvesting license examples and details of the sourcing areas for the Marine Plywood which Travis Perkins procures.

Travis Perkins remains committed to responsible sourcing and would of course welcome the opportunity to review any specific findings from your research that may assist our ongoing risk mitigation efforts.

International Plywood is Travis Perkins' only preferred supplier for this product (they do not source any VC Ventures material directly from Wood International).