



# TSH Corporation Limited

(Company Registration Number: 200003865N)

(Incorporated in the Republic of Singapore)

## RECLASSIFICATIONS MADE TO THE UNAUDITED FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. The Board of Directors (the “**Board**”) of TSH Corporation Limited (the “**Company**” and collectively with its subsidiaries, the “**Group**”) refers to the full-year unaudited financial statement announcement for the financial year ended 31 December 2019 (“**FY19**”) released on 28 February 2020 (the “**Unaudited Results Announcement**”).
2. Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”), the Board wishes to announce that, subsequent to the Unaudited Results Announcement, the following reclassifications were made to the consolidated statement of cash flows of the Group for FY19 and the comparative figures for the financial year ended 31 December 2018 (“**FY18**”) by its auditors:

	<b>Audited</b>	<b>Unaudited</b>	<b>Increase/(Decrease)</b>	
	S\$'000	S\$'000	S\$'000	%
<b>FY19</b>				
Net cash generated from operating activities	<b>746</b>	1,265	(519) <sup>(1)</sup>	(41.0%)
Net cash flows generated from/(used in) investing activities	<b>2,021</b>	1,502	519 <sup>(1)</sup>	34.6%
Net increase in cash and cash equivalents	<b>1,748</b>	1,748	-	-
<b>FY18</b>				
Net cash generated from operating activities	<b>820</b>	1,017	(197) <sup>(1)</sup>	(19.4%)
Net cash flows generated from/(used in) investing activities	<b>(759)</b>	(956)	197 <sup>(1)</sup>	20.6%
Net increase in cash and cash equivalents	<b>105</b>	105	-	-

<sup>(1)</sup>: The reclassifications are related to the presentation of professional fees and expenses in relation to reverse acquisition as cash flows used in operating activities instead of cash flows used in investing activities.

3. The above reclassifications do not have any impact on the consolidated statement of comprehensive income of the Group for FY19 and FY18 and the statements of financial position of the Group and the Company as at 31 December 2019 and 2018.

By Order of the Board

Chua Khoon Hui  
Chief Executive Officer and Executive Director

30 March 2020

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*This announcement has been reviewed by the Company's sponsor, SAC Capital Private Limited (the "**Sponsor**"). This announcement has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.*

*The contact person for the Sponsor is Mr David Yeong (Tel: (65) 6232 3210) at 1 Robinson Road, #21-00 AIA Tower, Singapore 048542.*