

# SUSTAINABILITY REPORT

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# BOARD STATEMENT 102-14

Dear Stakeholders,

On behalf of the board of directors (“**Board**” or “**Directors**”) of TSH Corporation Limited (“**TSH**”), we are pleased to present our sustainability report for the financial year ended 31 December 2021 (“**FY21**”).

This Report is set out on a ‘comply or explain’ basis in accordance with Rule 711B and Practice Notice 7F of the SGX-ST Listing Manual Section B: Rules of Catalyst. It also draws on the internationally recognised framework, the Global Reporting Initiative’s (“**GRI**”) Sustainability Reporting Standards.

The Board has considered sustainability issues as part of its strategic formulation, determined the material environmental, social and governance (“**ESG**”) factors, and oversaw the management and monitoring of the material ESG factors.

We aim to inform our stakeholders about our sustainability efforts in a transparent and accountable manner. The report shares the Group’s strategies, policies, practices and performance in relation to material ESG issues. The 11 indicators identified last year still matter most to our business, internal and external stakeholders, and we will oversee the management and monitoring of these material ESG factors.

These material issues are accounted for through the following five sustainability strategies:



## HUMAN CAPITAL

Being in the food and beverage industry, human capital is one of our greatest assets. Our team had 58 employees (47 full-time employees, 8 permanent part-time employees, and 3 hourly rate employees) as at 31 December 2021 and we strive towards taking care of and developing them.

We provide learning opportunities and are constantly strengthening our human resource policies to ensure the retention and attraction of employees.



## INTEGRITY

The Board is committed to maintaining a high standard of corporate governance within the Group to achieve greater transparency and to protect the interests of its shareholders.

Good corporate governance establishes and maintains an ethical environment in the Group, which strives to enhance the interests of the shareholders of the Company (the “**Shareholders**”).



### HEALTH AND SAFETY

We are committed to ensuring the quality and safety of our products. It is important to us that the quality of our food and beverage products is maintained from the sourcing, manufacturing and process.

Additionally, we continued to maintain our controls and safe management measures at our workplace in view of COVID-19. This is on top of our policies on health and safety that are in place to protect all employees.



### ECONOMIC PERFORMANCE

We believe in the creation of long-term economic value and consistent economic performance for the Group.

The Group generated revenue primarily through the offering of premium whiskies and cocktails. This was carried out via six outlets covering five distinct concepts, namely, Quaich Bar, The Other Room, The Other Roof, Copper and Signature Reserve, and the distribution arm, The Whisky Store, during the year. In September 2021, an outlet (Copper) was closed upon the expiry of its lease.



### SUSTAINABILITY

It is essential to practice responsible stewardship of the environment to safeguard our finite resources. The Group supports global sustainability efforts in building a clean and green city for all to live, work and play in.

We remain conscious of our energy and water footprints and look for ways to reduce them while balancing our needs.

On behalf of the Board, we would like to extend our gratitude to all our stakeholders for the continuous engagement, partnership and support, and seek their continued support to build a sustainable growth and future.

#### **Dr. Yu Lai Boon**

*Non-Executive Chairman  
and Independent Director*

# ABOUT THE REPORT 102-14

## REPORTING PERIOD 102-50 102-51 102-52

Our Sustainability Report is published on an annual basis, with this being our second report. This report covers FY21, for the period from 1 January 2021 to 31 December 2021.

Our last sustainability report, covering the period from 1 January 2020 to 31 December 2020 (“FY20”), was released on 24 November 2021.

## REPORTING FRAMEWORK 102-54 102-56

This Report has been prepared in accordance with the GRI Standards: Core option. GRI is selected as it is globally applicable and sets out general principles and indicators with respect to economic, environment and social factors.

The GRI content index and relevant references are provided on pages 36 to 38. The data and information provided for the purpose of this Report have not been verified by an independent third party. We have relied on internal data monitoring and verification to ensure accuracy.

## REPORTING SCOPE 102-45

The data, statistics and improvement targets in this Report cover all of the operating subsidiaries of the Group, namely:

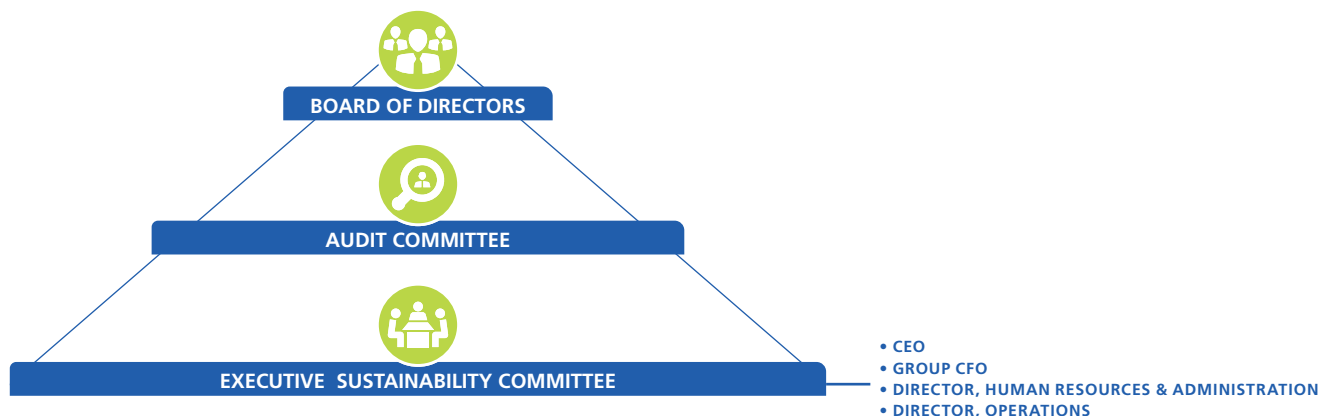
- TWS Pte Ltd (*Quaich Bar at Waterfront Plaza, Copper and Signature Reserve*)
- Quaich Pte Ltd (*Quaich Bar at South Beach*)
- The Other Room Pte Ltd (*The Other Room*)
- The Other Roof Pte Ltd (*The Other Roof*)
- Planet Spirits Pte Ltd (*The Whisky Store*)

## FEEDBACK 102-53

We value your feedback, views and opinions. If you wish to share any feedback with us in terms of our sustainability performance, please write an email to [esg@tshcorp.com.sg](mailto:esg@tshcorp.com.sg)

## GOVERNANCE STRUCTURE 102-18

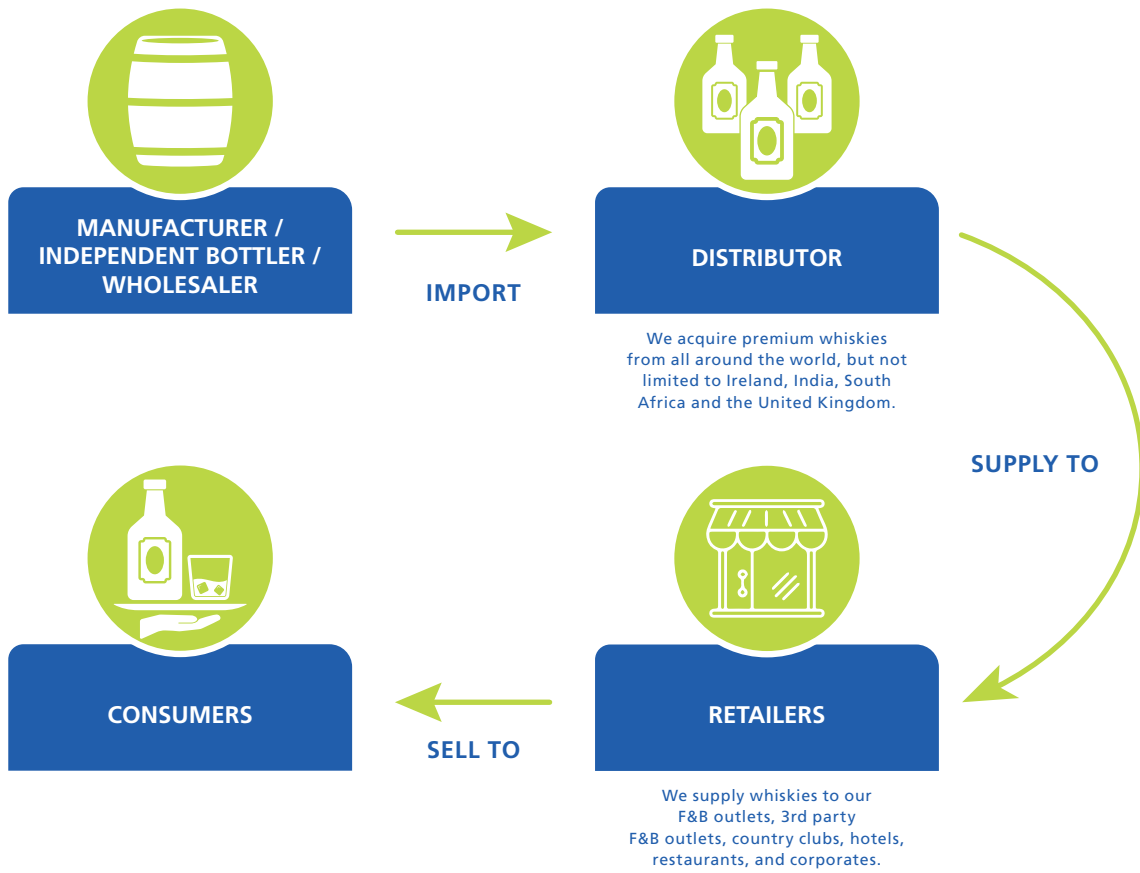
A robust governance structure helps to ensure that TSH is committed to sustainability. As such, the Group’s sustainability drive is spearheaded by the Executive Sustainability Committee which oversees the Group-wide sustainability strategies and initiatives.



**MEMBERSHIPS & ASSOCIATIONS** 102-13

TSH is not a member of any industry or associations, national or international advocacy organisations.

**OUR SUPPLY CHAIN** 102-9 102-10



# SUSTAINABILITY APPROACH

## OUR SUSTAINABILITY STRATEGIES



Our 5 pillars of sustainability strategies play a pivotal role in guiding us to create sustainable value for our stakeholders. They have been formalised by our Executive Sustainability Committee and approved by the Board.



## STAKEHOLDER ENGAGEMENT [102-40](#) [102-42](#) [102-43](#) [102-44](#)

Business decisions made by the Group consider the interests of our stakeholders who are or would be affected by our operations and decision-making processes.




Our stakeholders include employees; suppliers; customers; regulators; investors; and shareholders whom we have identified considering the economic, environmental, and social impacts of our business, across the supply chain.

Stakeholder engagement is important as we seek opportunities to manage our business in a sustainable manner.

We continually engage our stakeholders in the performance of our business through various channels.

<p><b>EMPLOYEES</b></p> 	<p><b>EXPECTATIONS</b> : Occupational health and safety, fair labour practices and compensation, professional development</p> <p><b>ENGAGEMENT PLATFORMS</b> : Training, grievance/ feedback channels, regular reviews and appraisals, staff memos</p> <p><b>FREQUENCY</b> : Important notices are published when required</p>
<p><b>SUPPLIERS</b></p> 	<p><b>EXPECTATIONS</b> : Clear two-way communication channels, timely feedback regarding product provided</p> <p><b>ENGAGEMENT PLATFORMS</b> : Ad-hoc meetings to address issues, emails, phone or video calls</p> <p><b>FREQUENCY</b> : Where necessary</p>

**STAKEHOLDER ENGAGEMENT** 102-40 102-42 102-43 102-44 - *continued*

<p><b>CUSTOMERS</b></p> 	<p><b>EXPECTATIONS</b> : Service and product quality and excellence, timely follow-up on customer feedback, information and data security</p> <p><b>ENGAGEMENT PLATFORMS</b> : Feedback channels (i.e. email, telephone), direct customers communication, social media, corporate website and email</p> <p><b>FREQUENCY</b> : Daily basis through physical or digital interaction</p>
<p><b>REGULATORS</b></p> 	<p><b>EXPECTATIONS</b> : Corporate governance, transparent and timely communication of information, compliance with rules and legislation</p> <p><b>ENGAGEMENT PLATFORMS</b> : Communications with sponsors through emails, phone or video calls, notices sent through emails or mails of updates on regulations, public news channels</p> <p><b>FREQUENCY</b> : As and when there are updates to regulations and statutes, half-yearly financial results announcements, as and when there are disclosures of material information</p>
<p><b>INVESTORS &amp; SHAREHOLDERS</b></p> 	<p><b>EXPECTATIONS</b> : Financial performance and sustainability of the business, risk minimisation and stable rate of return, business resilience, business strategy and direction, corporate governance and compliance, transparent and timely communication of information</p> <p><b>ENGAGEMENT PLATFORMS</b> : Annual general meetings (“AGM”), corporate website and email, results announcements and news releases</p> <p><b>FREQUENCY</b> : At least annually through AGM with announcements made in a timely manner</p>

**REPORTING PRINCIPLES** 102-46

We applied the GRI reporting principles – stakeholder inclusiveness, sustainability context, materiality and completeness – in defining the report content by considering the Group’s activities, impact and substantive expectations and interests of our stakeholders.

**MATERIALITY REVIEW PROCESS** 102-46 102-47

The relevant topics and indicators that are covered in our Report were selected based on our review of the economic, environmental, social and governance impacts which were most significant and based on our consideration of the topics that our stakeholders are most concerned with, after continuous stakeholder engagement.

The materiality assessment was subsequently endorsed by the Group’s Executive Sustainability Committee. 11 topic specific indicators from the GRI’s Sustainability Reporting Standards 2016, grouped into 3 main categories, were identified as relevant and material to the operations of the Group.

MATERIALITY REVIEW PROCESS 102-46 102-47 - continued



**SOCIAL**

**EMPLOYMENT**  
**401-1**

*New employee hires and employee turnover*

**OCCUPATIONAL HEALTH AND SAFETY**  
**403-1**

*Occupational health and safety management system*

**CUSTOMER HEALTH AND SAFETY**  
**416-2**

*Incidents of non-compliance concerning the health and safety impacts of products and services*

**COMPLIANCE**  
**419-1**

*Non-compliance with laws and regulations in the social and economic area*



**ENVIRONMENT**

**ENERGY**  
**302-1**

*Energy consumption within the organisation*

**ENERGY**  
**302-4**

*Reduction of energy consumption within the organisation*

**WATER AND EFFLUENTS**  
**303-5**

*Water consumption*

**COMPLIANCE**  
**307-1**

*Non-compliance with environmental laws and regulations*



**ECONOMIC**

**ECONOMIC PERFORMANCE**  
**201-1**

*Direct economic value generated and distributed*

**ANTI-CORRUPTION**  
**205-2**

*Communication and training on anti-corruption policies and procedures*

**ANTI-CORRUPTION**  
**205-3**

*Confirmed incidents of corruption and actions taken*



# SOCIAL

## EMPLOYMENT [102-7 102-8 401-1](#)

Human capital plays an integral role in building the extent of the success of TSH.

Being in the food and beverage industry, this is especially important to us.

It is essential that our hiring practices are fair, merit-based, and non-discriminatory so that we can recruit people with the right knowledge and expertise to contribute to the growth of our business. Our workforce is diverse and consists of employees from various genders, nationalities and ages. More importantly, we need to build a conducive and harmonious working environment so that our employees continue to stay with us.

We attract and retain our employees through some of the following examples:

- Providing medical, dental and life insurance coverage
- Staff welfare through staff discount and birthday gift
- Regular trainings
- Empowerment of authority for each area of expertise (E.g. A bartender can recommend his/her speciality drinks to customers)

The full breakdown of our employees by gender, region and age, retrieved from our HR software, is presented on pages 29 to 30.

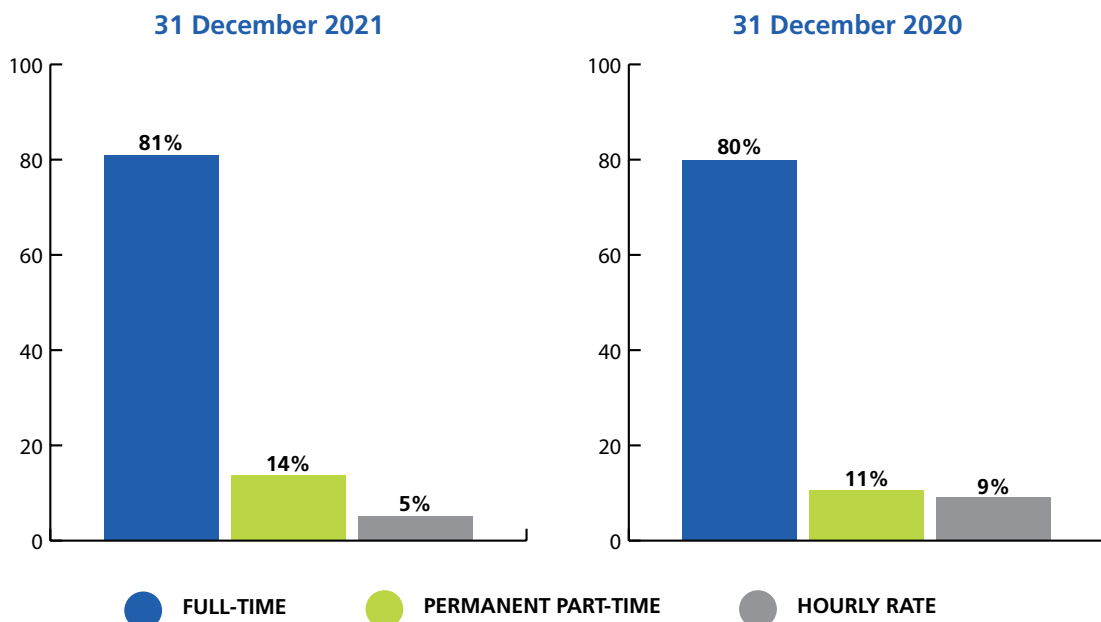
## COLLECTIVE BARGAINING AGREEMENTS [102-42](#)

None of the employees are under collective bargaining agreements.

## ABOUT OUR EMPLOYEES

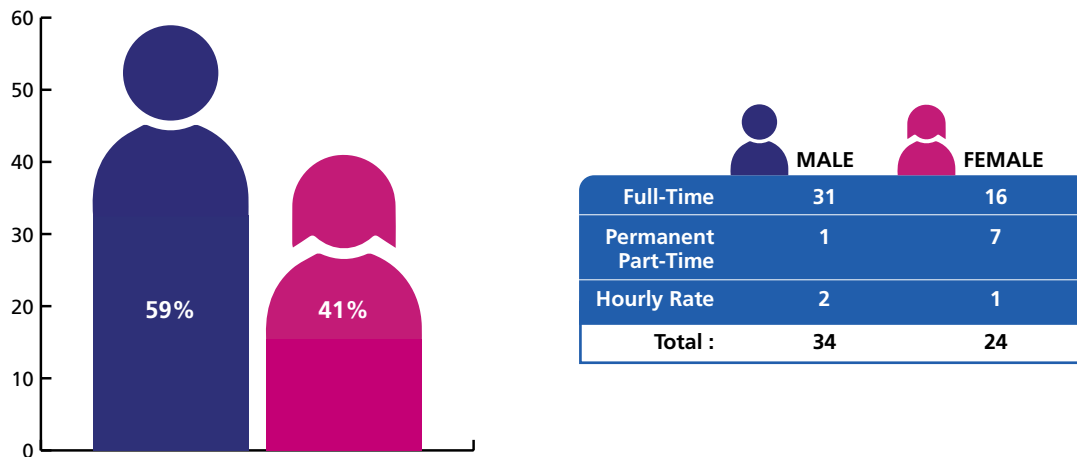
As at 31 December 2021, TSH had 58 employees, of which 47 are full-time employees, 8 are permanent part-time employees and 3 are hourly rate employees.

### Group's Distribution by Employment Contract

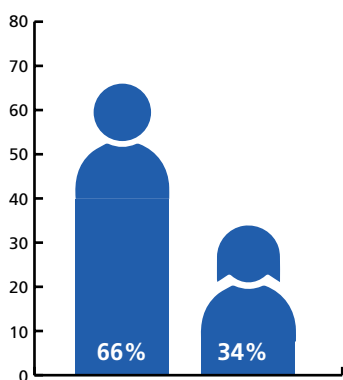


ABOUT OUR EMPLOYEES - continued

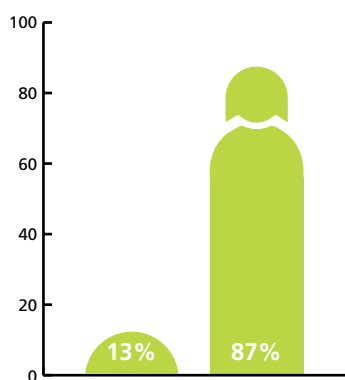
Group's Distribution by Gender as at 31 December 2021



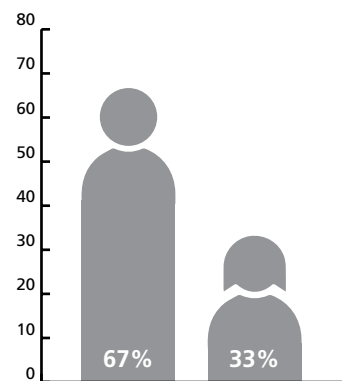
FULL-TIME



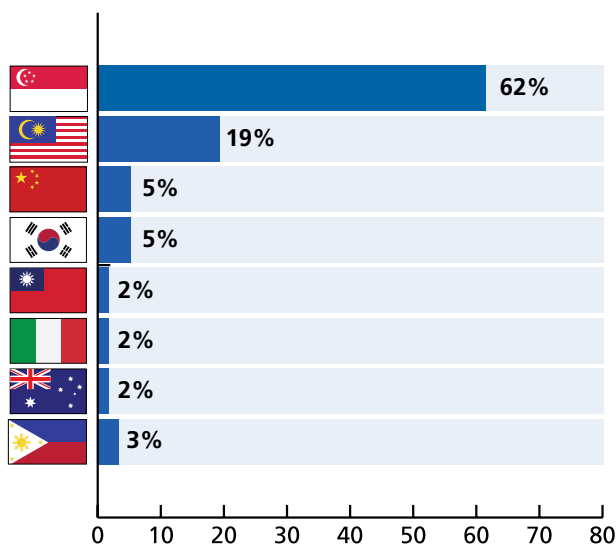
PERMANENT PART-TIME



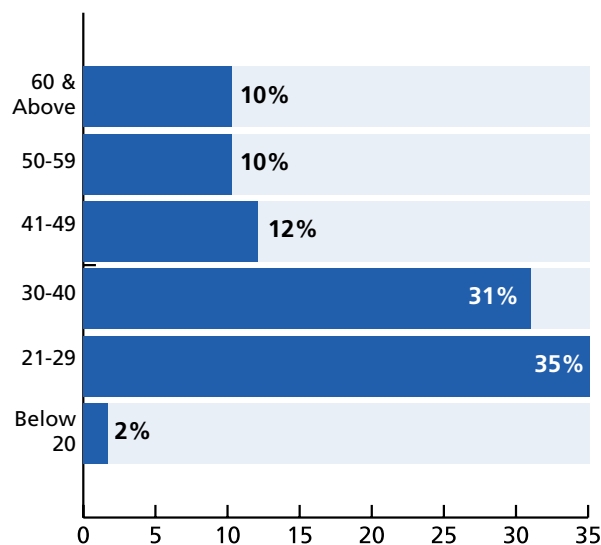
HOURLY RATE



Group's Distribution by Nationality



Group's Distribution by Age



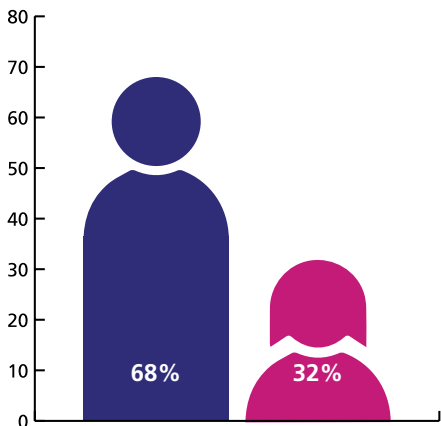
- AUSTRALIAN
- FILIPINO
- KOREAN
- SINGAPOREAN
- BRITISH
- ITALIAN
- MALAYSIAN
- TAIWANESE
- CZECH
- JAPANESE
- PEOPLE'S REPUBLIC OF CHINA
- VIETNAMESE

ABOUT OUR EMPLOYEES - continued

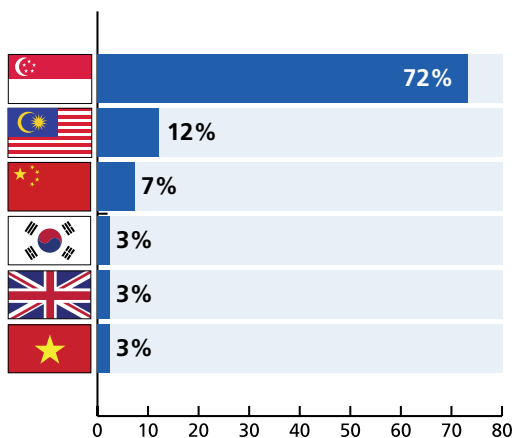
New Employee Hires

In FY21, we welcomed 41 new employees into our organisation. The demographics are presented below:

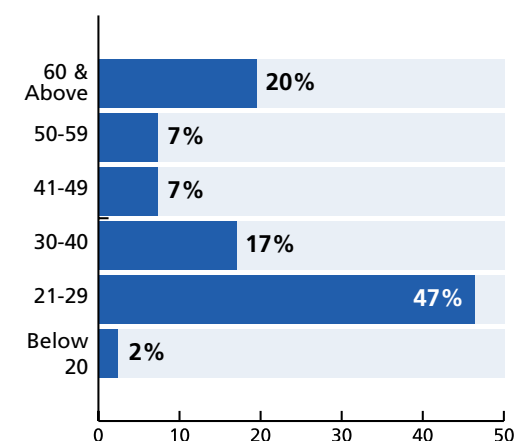
By Gender



By Nationality



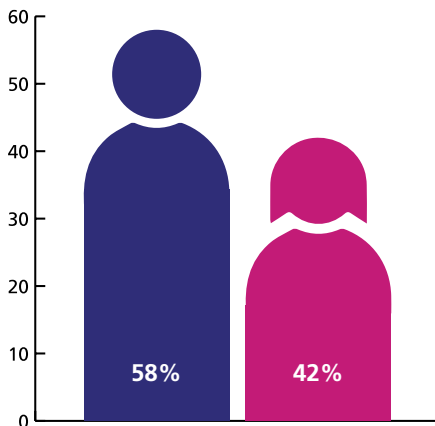
By Age



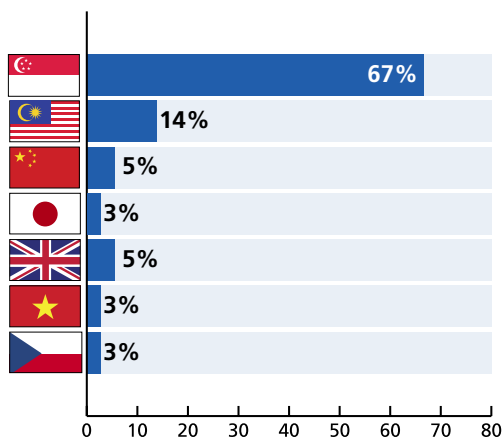
Employee Turnover

In FY21, 36 employees resigned from our organisation due to natural attrition and leaving TSH to seek better opportunities.

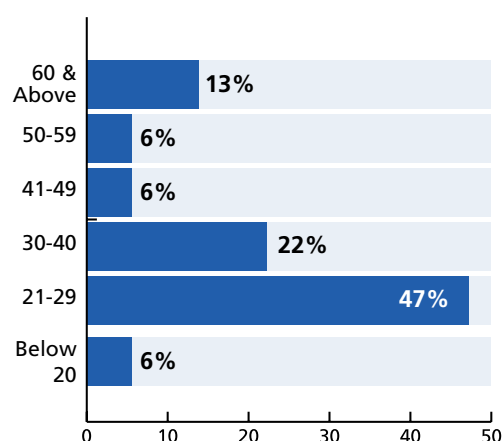
By Gender



By Nationality



By Age



## OCCUPATIONAL HEALTH AND SAFETY 403-1

The safety of our employees is one of our top priorities. As such, we have established policies to protect them from any accidents in the workplace.

We have continued the safe distancing measures to protect our employees and customers in view of COVID-19. This is also done as required by the Ministry of Health (“MOH”) and Ministry of Manpower (“MOM”).





### Safety Management Measures (COVID-19)

In view of COVID-19, we understand that our employees are placed in higher risk due to the operational nature of the job.

We continued our controls with the safe management measures at our workplace to ensure our workforce is being well taken care of.

We aim to act responsibly to do what we can to prevent the further spread of the virus.

Some of the measures we implemented to provide a safe working environment and minimise risks of further outbreaks within the workplace include:

	<p><b>APPOINTMENT OF SAFE MANAGEMENT OFFICER (“SMO”)</b> The SMO will assist in the implementation, coordination and monitoring of the system of Safe Management Measures at the workplace.</p>
	<p><b>CONTACT TRACING</b></p> <ul style="list-style-type: none"> <li>- Ensure all guests scan SafeEntry QR code using a QR code scanner on a smartphone, using the TraceTogether App or presenting the TraceTogether Token for scanning.</li> <li>- Limit workplace access to only essential employees and authorised visitors.</li> </ul>
	<p><b>ENSURE SAFE DISTANCING</b></p> <ul style="list-style-type: none"> <li>- Demarcate queue lines and ensure at least one-metre spacing between customers at areas such as entrances and cashier counters (e.g. through floor markers).</li> <li>- One-metre spacing must also be maintained between queues and seated diners.</li> </ul>
	<p><b>OTHER MEASURES</b></p> <ul style="list-style-type: none"> <li>- Ensure that all employees, customers, delivery personnel and other onsite personnel put on their masks properly at all times, except when eating and drinking.</li> <li>- Ensure that common spaces and items, high-touch surfaces, and interactive components are frequently cleaned/disinfected.</li> </ul>

## INCIDENTS OF NON-COMPLIANCE CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES 416-2

We achieved the target of no non-compliance concerning the health and safety impacts of products and services for FY21. We aim to maintain this for the financial year ending 31 December 2022 (“FY22”).

## NON-COMPLIANCE WITH LAWS AND REGULATIONS 419-1

We achieved the target of no non-compliance with laws and regulations in the social and economic area for FY21. We aim to maintain this for FY22.

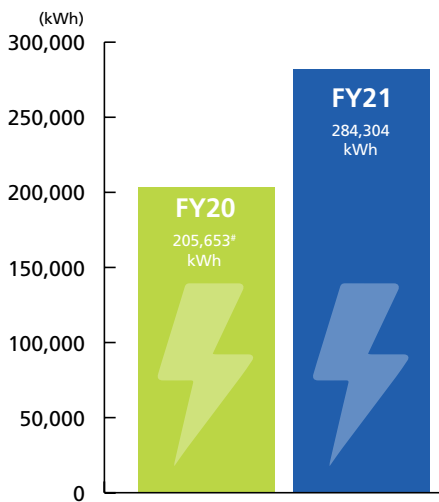
# ENVIRONMENT

## ENERGY CONSUMPTION AND ACTIONS TAKEN TO REDUCE CONSUMPTION 302-1 302-4

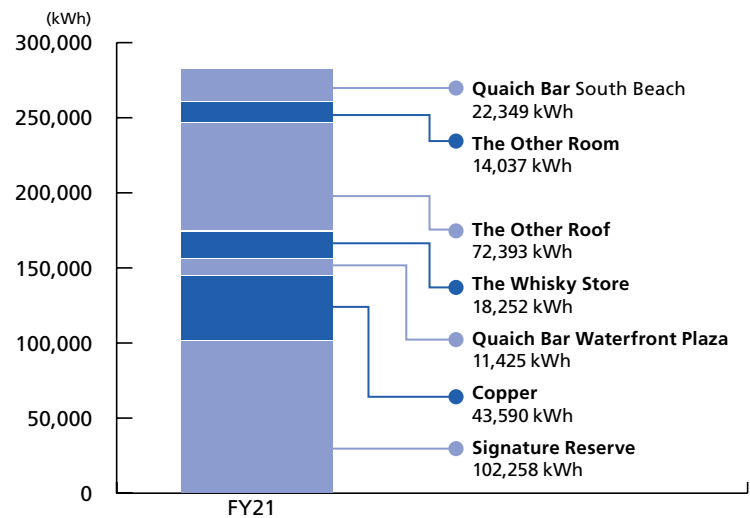
The Group’s energy consumption is used to operate our six outlets and one distribution point across Singapore. The energy consumption is based on our electricity consumption and the data is derived from our utility bill.

In FY21, the total energy consumption for the Group was 284,304 kWh\*. The energy consumption for FY21 has increased by 78,651 kWh due mainly to the opening of Signature Reserve in FY21.

**Energy Consumption (Group)**



**Energy Consumption (Individual)**



\* There was no energy consumption of Signature Reserve in FY20, and Copper has ceased operations in September 2021  
 # The energy consumption of The Other Roof of 78,928 kWh is added in FY20 for comparison purposes

With the growing concern of sustainability, we try to reduce our carbon footprint through the following energy saving initiatives:



Scheduling regular maintenance and servicing work for our air-conditioning systems to ensure that they are running efficiently.



Replacing old and outdated kitchen equipment (excluding commercial products) with energy-efficient equipment with more ticks.



Turning off the dishwasher when not in use. Running the dishwasher at full load or the end of the day.



Using LED lights.



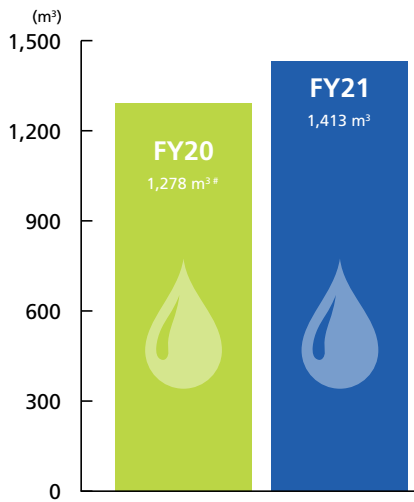
Reminding our employees to switch off electrical appliances when they are not in use and turn down the temperature of the fryer during the off-peak hours.

**FY22 TARGET:** Due to COVID-19, we are unable to determine our electricity consumption at full operational capacity. As such, the management will reassess the target next year.

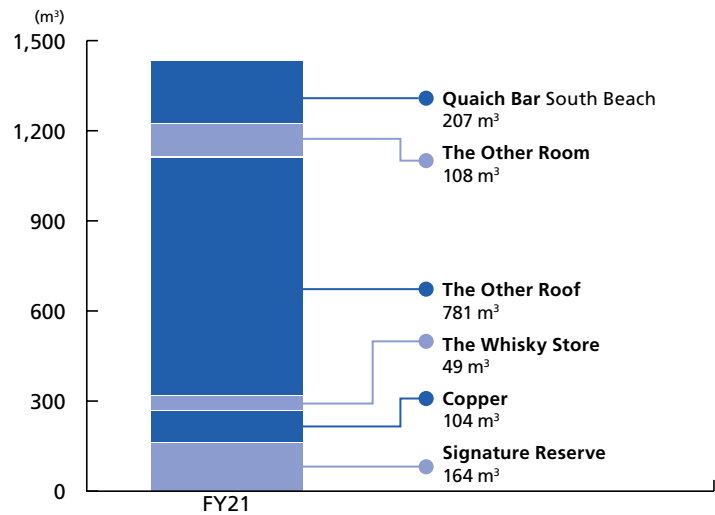
**WATER CONSUMPTION** 303-5

The Group’s water consumption is used to operate our six outlets and one distribution point across Singapore. The water consumption data is derived from our utility bill. In FY21, the total water consumption for the Group was 1,413 m<sup>3</sup>. The water consumption for FY21 has increased by 135 m<sup>3</sup> due mainly to the opening of Signature Reserve in FY21.

**Water Consumption (Group)**



**Water Consumption (Individual)**



\* There was no water consumption at Signature Reserve in FY20. Copper has ceased operations in September 2021  
 # The water consumption of The Other Roof of 755 m<sup>3</sup> is added in FY21 for comparison purposes

With the growing concern of water scarcity and sustainability, we try to conserve water through the following water savings initiatives:



Running dishwasher at full load or the end of the day.



Adopting efficient flow rates or flush volumes.



Separating the cleaning of utensils and dishes with grease from glasses.



Repairing leaks promptly.



Placing notices within the premises to remind staff to save water.

**FY22 TARGET:** Due to COVID-19, we are unable to determine our water consumption at full operational capacity. As such, the management will reassess the target next year.

**NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS** 307-1

We achieved the target of no fines or non-monetary sanctions for non-compliance with environmental laws and regulations in FY21. We aim to maintain this for FY22.

# BUSINESS INTEGRITY

## COMMUNICATION ON INTEGRITY AND ANTI-CORRUPTION 102-16 205-2

The Board is committed to fostering a culture of corporate compliance, ethical behaviour and good corporate governance to achieve greater transparency and to protect the interests of Shareholders.

Good corporate governance establishes and maintains an ethical environment in the Group, which strives to enhance the interests of Shareholders. It will lead to sustainable business performance and engender the confidence of investors.

## ANTI-CORRUPTION POLICY 205-2 205-3

We take a zero-tolerance approach to bribery and corruption and we are committed to acting professionally, fairly and with integrity in all of our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption.

The purpose of this policy is to:

- a) set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption
- b) provide information and guidance to those working for us on how to recognise and deal with briber and corruption issues
- c) provide information and guidance on the giving or receipt of gifts and entertainment.

The policy highlights various examples that are equivalent to corruption and guides the employees on what they must not do so that they are able to identify, deal and detect corruption.

This policy applies to all persons working for TSH or on their behalf in any capacity, including employees at all levels, directors, officers, crew, seconded workers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with them, wherever located.

The details of the anti-corruption policy are disseminated to the employees of the Group upon hiring, through email and made available on the Company' website.

Employees are required to notify the HR Department or email to [whistleblow@tshcorp.com.sg](mailto:whistleblow@tshcorp.com.sg) as soon as possible if they believe or suspect that a conflict with this policy has occurred, or may occur in the future.

We are pleased to report that there were zero confirmed incidents of corruption in FY21. We aim to maintain this for FY22.

## WHISTLE-BLOWING POLICY 205-2

We have put in place a whistle-blowing policy, endorsed by the audit committee of the Company ("AC"), where employees of the Group and any other persons including members of the public may, in confidence, raise concerns about the possible corporate improprieties in matters of financial reporting or other matters.

The Company has established this policy to enable any party to raise concerns about any malpractice(s) at an early stage and in the right way.

The details of the whistle-blowing policy are disseminated to the employees of the Group upon hiring, through email and made available on the Company' website.

**WHISTLE-BLOWING POLICY** 205-2 - *continued*

Concerns may be raised in writing by email at [whistleblow@tshcorp.com.sg](mailto:whistleblow@tshcorp.com.sg) to the AC Chairman, and the AC may request to carry out the investigation. All concerns raised will be independently assessed by the AC to ensure that they are fairly and properly considered.

**AIM OF THE POLICY**

- Encourage employees or any parties to feel confident in raising serious concerns and to question and act upon their concerns timely rather than waiting for concrete proof
- Encourage and provide an avenue for employees or any parties to raise concerns within the Group, rather than ignoring a problem
- Reassure employees or any parties that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation
- Ensure appropriate oversight by the Board of Directors
- Protect the rights of the Group
- Promote a culture of openness, accountability and integrity





# GRI INDEX: CORE OPTION 102-55

GRI Indicator	Disclosure	Report Sections	Page Reference
<b>GRI 102 : GENERAL</b>			
<b>Organisational Profile</b>			
GRI 102-1	Name of the Organisational	Cover page	-
GRI 102-2	Activities, brands, products, and services	Corporate Profile Our Presence Group Structure Group Financial Highlights	3 - 6 7 8 9 - 10
GRI 102-3	Location of headquarters	Corporate Information	114
GRI 102-4	Location of operations	Corporate Profile Our Presence	3 - 6 7
GRI 102-5	Ownership and legal form	Financial Statements <ul style="list-style-type: none"> <li>Notes to the Financial Statements <ul style="list-style-type: none"> <li>Share Capital</li> <li>Corporate Information</li> </ul> </li> </ul> Statistics of Shareholders Corporate Information	104 75 112 - 113 114
GRI 102-6	Markets served	Corporate Profile Our Presence	3 - 6 7
GRI 102-7	Scale of the organisation	Financial Statements <ul style="list-style-type: none"> <li>Consolidated Statement of Comprehensive Income</li> <li>Statements of Financial Position</li> <li>Statements of Changes in Equity</li> <li>Consolidated Statement of Cash Flows</li> </ul>	70 71 72 - 73 74
		Sustainability Report <ul style="list-style-type: none"> <li>Social - Employment</li> </ul>	28
GRI 102-8	Information on employees and other workers	Sustainability Report <ul style="list-style-type: none"> <li>Social - Employment</li> </ul>	28 - 30
GRI 102-9	Supply chain	Sustainability Report <ul style="list-style-type: none"> <li>About the Report - Our Supply Chain</li> </ul>	24
GRI 102-10	Significant changes to the organisation and its supply chain	N.A.	-
GRI 102-11	Precautionary principle or approach	TSH does not specifically utilise the precautionary approach when managing risk; however, our management approach is risk-based, and is supported by our Risk Management Framework	-
GRI 102-12	External initiatives	Not applicable. TSH has not subscribed to or endorsed any externally-developed economic, environmental and social charters, principles, or other initiatives.	-
GRI 102-13	Membership of associations	Sustainability Report <ul style="list-style-type: none"> <li>About the Report - Memberships &amp; Associations</li> </ul>	24
<b>Strategy</b>			
GRI 102-14	Statement from senior decision-maker	Board Statement	21 - 22
<b>Ethics and integrity</b>			
GRI 102-16	Values, principles, standards, and norms of behavior	Sustainability Report <ul style="list-style-type: none"> <li>Business Integrity - Communication on Integrity and Anti-Corruption</li> </ul>	34 - 35
<b>Governance</b>			
GRI 102-18	Governance structure	Report of Corporate Governance Sustainability Report <ul style="list-style-type: none"> <li>About this Report - Governance Structure</li> </ul>	39 - 61 23

# GRI INDEX: CORE OPTION 102-55

GRI Indicator	Disclosure	Report Sections	Page Reference
<b>GRI 102 : GENERAL</b>			
<b>Stakeholder Engagement</b>			
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