IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2024] SGHC 325

Suit No 1040 of 2020
(consolidated with HC/Suits Nos 1042, 1051 and 1052 of 2020)

Between

(1) Shipworks Engineering Pte Ltd
(2) Lanka Marine Services Pte Ltd

… *Plaintiffs*

And

(1) Sembcorp Marine Integrated Yard Pte Ltd
(2) Jurong Shipyard Pte Ltd

… *Defendants*

AND

Between

(1) Sembcorp Marine Integrated Yard Pte Ltd
(2) Jurong Shipyard Pte Ltd

… *Plaintiffs-in-Counterclaim*

And

(1) Shipworks Engineering Pte Ltd
(2) Lanka Marine Services Pte Ltd

… *Defendants-in-Counterclaim*

JUDGMENT

[Contract — Breach]
[Contract — Illegality and public policy — Common law]
[Contract — Contractual discretions]

Shipworks Engineering Pte Ltd and another
v
Sembcorp Marine Integrated Yard Pte Ltd and another and other suits

[2024] SGHC 325

General Division of the High Court — Suit No 1040 of 2020 (consolidated with HC/Suits Nos 1042, 1051 and 1052 of 2020)
Choo Han Teck J
29–30 August, 3–6, 9–11, 17–18 September, 8 November 2024

20 December 2024 Judgment reserved

Choo Han Teck J:

1 In these Suits, the plaintiffs are claiming $26,048,727.76 under 203 unpaid invoices for works and services (including the provision of manpower) rendered. They are also claiming $541,152.19 on *quantum meruit* for 12 completed works for which invoices have not yet been rendered because the defendants refused to sign the supporting documents. The total sum the plaintiffs are claiming is thus $26,589,879.95. The defendants dispute the claims. They aver that they never received the set of documents that the plaintiffs are relying on (the "Plaintiffs' Set of Documents"). The defendants say that the only documents supporting work done and services rendered are the ones in their possession (the "Defendants' Set of Documents"). The defendants say that they had since discovered that the Defendants' Set of Documents

contain irregularities showing that the plaintiffs could not have performed the disputed work and services, and further, that they charged the defendants for more work and services than what was claimed. The defendants are thus counterclaiming $20,384,284.41 for payments made to the plaintiff, to which the defendants say the plaintiffs are not entitled due to the irregularities mentioned above. They also claim for administrative charges for advance payments made to the plaintiffs amounting to $438,235.18. The total amount of the counterclaim is thus $20,822,519.59. The plaintiffs had originally based their claim on 317 unpaid invoices. The plaintiffs were granted summary judgment on 114 of those invoices. The remaining 203 invoices are thus the subject of the trial before me.

2 The defendants engaged the plaintiffs for three types of work: supplying manpower ("Manpower Jobs"), performing what was described as sub-tasks, such as spray-painting and high pressure washing ("Sub-Task Jobs"), and miscellaneous services such as cleaning toilets and supplying lorry cranes to transport equipment and materials ("Miscellaneous Jobs").

Work processes for the Manpower Jobs

3 To request Manpower Jobs, the defendants would issue a hard-copy, computer-generated Manpower Work Order to the plaintiffs at least one day before the job. Each Manpower Work Order would contain a general description of the task, without details of the number of workers or work duration. On the day of the Manpower Jobs, the workers would enter the defendants' compound through the defendants' biometric security access system. They would have to tap their biometric cards issued to them and a badge which is tagged to their

contractor (a "Working Badge"). Then they would scan their face or fingerprint for identification. In this way, the defendants could ascertain the identity of the workers who entered their premises each day, and the number of hours that each worker spent in their premises. It is not disputed that this was generally how the plaintiffs'' workers entered the premises. The plaintiffs, however, allege that some workers occasionally entered without tapping their biometric cards, by tailgating each other or walking through non-functioning gantries. The defendants deny that this could be possible.

4 After the plaintiffs' workers had passed the gantries, the foreman would report to a representative of the defendants (either an engineer or a quality control personnel ("QC")) the number of workers who were actually present and working on the defendants' worksite for each Manpower Work Order. The defendants say that they would record this number on the Defendants' Online System. Under cross-examination, the plaintiffs' sole witness of fact, Mr Navin Kumar s/o Jaganathan ("Mr Navin"), disagreed with the defendant's position. However, I see no basis for him to disagree as the plaintiffs had acknowledged elsewhere the existence and function (to record the names and number of workers) of the Defendants' Online System. The plaintiffs say that the engineer or QC would be present at the worksite throughout the day to supervise the work. The defendants do not expressly dispute this allegation.

5 Whether the defendants' section engineer would instruct one of the plaintiff's foremen in person on the broad scope of work at least one day before the manpower is needed, including the number of workers required, work location, and when to commence work, is disputed. The plaintiffs say that that was the case. The defendants allege that it was the plaintiffs who indicated the

number of workers that they would send to the defendants' worksite for that job. The defendants would then determine whether the proposed number of workers was appropriate for the Manpower Job in question. After that, they would record the approved number on the Defendants' Online System.

6 The parties also dispute how the work is done for the day is recorded. The plaintiffs' version is that their foreman would keep track of the workers' attendance and prepares a timesheet in the Plaintiffs' own format at the end of the day. I refer to such timesheets as the "Plaintiffs' Timesheets". The foreman would sign the Plaintiffs' Timesheet and bring the original hard copy to the defendants' engineer for verification and signature. If the QC was present instead of the engineer, the QC and engineer would converse by walkie-talkie to confirm the details. The QC would then sign the Plaintiffs' Timesheet. The plaintiffs' foreman would retain the original signed hard copy at this stage.

7 Each week, the plaintiff's foreman would consolidate the Plaintiffs' Timesheets signed by the defendants' engineer or QC, and submit the originals of those timesheets to the office of the defendants' Blasting and Painting ("BP") section. The defendants' BP section manager would take at least one or two weeks to approve and sign the timesheets. The originals of the Plaintiffs' Timesheets would then be returned to the Plaintiffs for billing.

8 The defendants challenge the plaintiffs' account. Their version is that the plaintiffs were required to log into the Defendants' Online System with their respective usernames and passwords to print daily timesheets ("Daily Timesheets"). These timesheets would be generated and each assigned a unique serial number by the Defendant's Online System. They would reflect the number

of Reported Workers who attended at the Defendants' work site for the task under the subject Manpower Work Order each day, based on the number of Reported Workers as reported by the Plaintiffs and recorded on the Defendant's Online System. The Plaintiffs were required to complete these daily timesheets by indicating the total number of hours worked by the Reported Workers for the particular day.

9 The defendants further say that the plaintiffs were also required to tag the workers to the specific Manpower Job which they performed for the day, as more than one job could be happening each day. Accordingly, the plaintiffs were required to log into the Defendants' Online System to prepare weekly timesheets ("Weekly Timesheets"). These Weekly Timesheets should reflect the names of the workers present and working on the Manpower Job, as well as a breakdown of the number of hours worked by each of those workers each day.

10 On the defendants' case, it appears that in filling up the Weekly Timesheets, the plaintiffs were not free to manually type in the number of hours or the names of the workers. The Defendants' Online System would have recorded down the names of each worker present on a particular day, and the number of hours each worker had worked on that day. This data was derived from the defendants' biometric security access system (see [3] above). The plaintiffs, in filling up the Weekly Timesheets, were thus limited to assigning pre-existing names and working hours in the system to specific Manpower Jobs.

11 The plaintiffs claim that they were never required to fill in Daily Timesheets or Weekly Timesheets, and did so only when specifically asked. Instead, they were only required to submit the Plaintiffs' Timesheets as

supporting documents for the Manpower Jobs. They say that at all material times, the defendants had accepted the Plaintiffs' Timesheets, which the defendants' representatives had duly verified and signed.

12 For billing, the plaintiffs would either seek partial or full payment for the works. For full payment, the plaintiffs would submit to the defendants' finance department (a) the plaintiffs' original final invoice; (b) the original Work Order; and (c) the original supporting documents (*eg*, timesheets). Someone from the plaintiffs would go down to the defendants' finance office and place these documents in a box labelled "Finance". The defendants' finance department would then prepare a Payment Voucher, circulated together with the final invoice and the supporting documents in hard copy to the BP Section for the defendants' section engineer and/or section manager to review. Following this review, the Head of Department ("HOD") of the BP Section would approve the proposed amount to be paid. This set of documents would then be sent to the Project Manager for his review and signature. After his approval, the set of documents would be sent to the Production Control and Production Development ("PCPD") department which would review the proposed sum to be paid and either approve or propose a different sum to be paid on the Payment Voucher. When required, the PCPD would obtain the necessary internal approvals for payment to be made.

13 For partial payments, the plaintiff would prepare the invoice for the partial payment, the original Work Order and the original supporting documents, along with a Request Form for partial payment. The plaintiffs indicate on the Request Form the sum they are requesting for. A similar process as the one above then takes place. The PCPD would sometimes revise (and

usually reduce) the figure by cancelling the original figure on the Request Form, writing the revised figure and signing on the Request Form, and returning the signed Request Form to the plaintiffs. Based on the approved amount, the plaintiffs would prepare a second invoice which supersedes the first invoice. The plaintiffs would then submit this second invoice, along with the Request Form, to the defendants' Finance Department.

14 The plaintiffs say that the partial payments are "progress payments", for amounts up to or less than work actually done at the time of the payment request. The defendants disagree, contending that the partial payments are merely "advance payments", *ie*, effectively loans by the defendants to the plaintiffs to give the plaintiffs additional liquidity to meet ongoing business expenses while the works were ongoing. However, if the partial payments were merely "advances" or loans, the defendants would not have had to refer to the supporting documents to revise the amount to be paid to the plaintiffs. I thus find that the partial payments are in fact progress payments, made to pay the plaintiffs for work done.

The extent of the defendants' discretion

15 The defendants claim a wide-ranging discretion based on cll 9(a) and 17 of the respective contracts between the plaintiffs and the defendants. Clause 9(a) provides that the defendant reserves:

> the absolute right and discretion to decide on the value of the Works carried out by the [plaintiff] regardless of any quotation, price or other quote or agreement deemed to have been or entered into, accepted by or given to the [plaintiff], its employees and representatives by the [defendant]. The [plaintiff] agrees not to challenge the [defendant's] right or discretion unless and only if the same is fraudulently given or taken by the Company.

Clause 17 further provides that the defendants reserve and retain "the absolute right and discretion to decide the extent of the works completed and the commercial value of the Works completed by the [Plaintiffs]". The plaintiffs argue that these clauses were varied by the Blasting and Painting Quotations which the plaintiffs provided to the defendants and on which the defendants signed. One of the terms there provide that any disparity or disagreement with the invoices or documents should be made known to the plaintiffs within seven days from the invoice date, otherwise the invoices and the documents would be approved and accepted. I disagree. The plaintiffs have not shown that the Quotations applied to all the Work Orders here. As the court had noted during the parties' appeals pursuant to the plaintiffs' summary judgment application, "the [p]laintiffs did not plead or provide any evidence as to how these 11 Quotations correlate to each of the work orders that are the subject of their claim. The [p]laintiffs have produced only 11 Quotations in support of the rates allegedly chargeable for more than 300 invoices. The work orders also do not reference the Quotations".

16 Next, the plaintiffs allege that the true bargain between the parties was that the defendants could only assess the value of ongoing partially completed works, and once the assessment has been made, the defendants cannot re-assess the value of the entirety of the work. The plaintiffs also argue that cl 17, properly interpreted, only allows the defendants to decide the ambit of the Work Order, and has no application once work has commenced or once the invoice is issued. I agree with the defendants that this interpretation is not supported by the plain wording of the clauses.

17 The plaintiffs argue that contractual discretions relating to rights subsisting within the contours of the contract are subject to the implied term that the discretion must be exercised rationally (*ie*, not *Wednesbury* unreasonably), and not arbitrarily or capriciously. The defendants argue, among other things, that the express terms of the contracts exclude the implied term. However, our courts have accepted that a contractual discretion should be exercised rationally, even when the contract describes that discretion as "absolute": see *Carlsberg South Asia Pte Ltd v Pawan Kumar Jagetia* [2022] SGHC 74 at [124] and *MGA International Pte Ltd v Waijilam Exports (Singapore) Pte Ltd* ("*MGA*") at [102]–[103]. The requirement of rationality overrides even "absolute" discretion. This is consistent with the policy that a party's contractual discretion must not be exercised in a manner that warps the contractual bargain: see *Dong Wei v Shell Eastern Trading (Pte) Ltd and another* [2022] 1 SLR 1318 at [91]. Hence, the obligation to exercise one's contractual discretion rationally cannot be excluded, unless perhaps that exclusion is extremely clear, *eg*, "the defendant is entitled to exercise its discretion even irrationally, arbitrarily and capriciously". Clause 9(a) is not worded in such a way that the defendants' obligation to exercise their discretion rationally has been excluded.

18 As such, the defendants' discretion is not as unfettered as they claim. It is clear, for instance, that the defendants cannot be the sole arbiters of fact in relation to the parties' relationship. They cannot insist that works were not completed if there is evidence to the contrary. They may not conjure a random figure as the commercial value of the works or manpower. And they certainly cannot ignore the terms of agreements into which they have entered just because they feel like it. In each case, the defendants must have a basis for exercising their discretion, and that basis cannot be *Wednesbury* unreasonable, *ie*, it cannot

be outside the possible range of reasonable decisions available to any person in the defendants' shoes. To hold otherwise would put the plaintiffs at the mercy of the defendants' whims and fancies. It would leave the defendants free to disregard promises without consequences.

19 The plaintiffs' solicitors argued in their closing submissions that cll 9(a) and 17 fall afoul of s 3 read with s 11 of the Unfair Contract Terms Act (Cap 396, 1994 Rev Ed) ("UCTA"). Their submissions on this point consisted of nothing more than this bald sentence. The plaintiffs have not shown that they dealt with the defendants as consumers, or that the contracts that they signed with the defendants were the defendants' "written standard terms of business". As such, the plaintiffs may not rely on the UCTA.

The various irregularities alleged by the defendants: Type A Irregularity

20 The defendants say that the plaintiffs should not be entitled to payment for Work Orders for which they have not submitted Weekly Timesheets because, without the Weekly Timesheets, they cannot verify that the plaintiffs' workers had entered the defendants' worksite to carry out work. I disagree. What is important for Manpower Work Orders is not who did the work, but how many people did the work. This is because the defendants pay for each worker by the hour. The defendants are able to verify how many workers had entered the worksite from either the Plaintiffs' Timesheets or the Daily Timesheets. Unless there are further irregularities (such as forged signatures or fabricated timesheets), the plaintiffs are entitled to be paid based on the number of people and hours recorded in the timesheets. Therefore, the presence of a Type A Irregularity alone does not disentitle the plaintiffs from claiming payment.

Type B Irregularity

21 The defendants accuse the plaintiffs of fabricating Daily Timesheets submitted for billing, or forging signatures on those timesheets:

(a) When a Daily Timesheet is generated, it is assigned a unique serial number by the Defendants' Online System. The serial number is unique in relation to all other Daily Timesheets, no matter which defendant had issued the Daily Timesheets, and no matter which of the defendants' contractors the Work Order was issued to. However, around 15,940 of the Daily Timesheets bear serial numbers that had already been used in other Daily Timesheets. When these serial numbers are searched up on the Defendants' Online System, some of them correspond to work done by a contractor other than the plaintiffs for a completely different work order.

(b) The header at the top of some of the Daily Timesheets is printed "Jurong Shipiyard Pte Ltd", which is a misspelling of the second defendants' name. The "only explanation" is that the plaintiffs (or their representatives) had digitally manipulated the Daily Timesheets and inadvertently made this typographical error.

(c) There are Daily Timesheets which bear the false, reproduced, forged or fabricated signatures of the defendants' representatives.

(d) In respect of certain Manpower Work Orders, the Plaintiffs had prepared and submitted summaries of the total number of workers as well as the total hours claimed on each day ("Timesheet Summaries").

Some of these Timesheet Summaries also bore the false, reproduced, forged or fabricated signatures of the defendants' representatives.

22 The plaintiffs' response is twofold. First, they did not submit the Daily Timesheets that the defendants are now impugning. They were not obliged to submit Daily timesheets; instead, they submitted the Plaintiffs' Timesheets and received payment on that basis. Second, the defendants have not called any witness with personal knowledge of the operation of the Defendants' Online System to speak to how the system works, and specifically whether the system indeed generates unique serial numbers per Daily Timesheet. They say that it is more probable that the Defendants' Online System repeats and reuses the same serial number for different Daily Timesheets.

23 I find that the Plaintiffs' Timesheets cannot be simply dismissed as fabrications. First, even in the Defendants' Set of Documents, the Plaintiffs' Timesheets form part of the supporting documents for a number of Manpower Work Orders. This shows that the plaintiffs had submitted Plaintiffs' Timesheets for billing.

24 Second, the defendants' representative on the ground had signed off on the Plaintiffs' Timesheets. Notably, the defendants do not dispute that their engineer or QC would be present at the worksite throughout the day to supervise the work. For the Plaintiffs' Timesheets in the Plaintiffs' Set of Documents not alleged as forged, the defendants thus must accept that their representatives had in fact seen and endorsed the number of workers present, and the number of hours the workers worked for, as reflected in the Plaintiffs' Timesheets. Indeed, on the present facts, where a Plaintiffs' Timesheet in the Plaintiffs' Set of

Documents bears the unchallenged signature of the defendants' representatives, the latter establishes the authenticity of that Plaintiffs' Timesheet.

25 Third, the respective contracts between the plaintiffs and the defendants do not impose any contractual requirements as to the form of the timesheets. Nowhere in the contracts is it provided, for instance, that the plaintiffs must submit Daily Timesheets to get paid, or that failing to do so disentitles them from payment.

26 The parties made great effort to explain why the defendants would or would not accept the Plaintiffs' Timesheets. In brief, the plaintiffs rely on an Alleged Agreement that the plaintiffs would from time-to-time supply additional manpower from the plaintiffs' subcontractors. These workers would not be tagged to the plaintiffs or reflected on the Defendants' Online System, because the workers were not directly employed by the plaintiffs. The defendants' Section Manager at the time, Mr Gan Hon Keng ("Mr Gan"), thus instructed the plaintiffs to submit the Plaintiffs' Timesheets to invoice for the Manpower Jobs. The defendants naturally deny that the Alleged Agreement exists. However, if the defendants cannot impugn their representatives' signature on a Plaintiffs' Timesheet, then they must be taken to have signed on that timesheet and must accept that that timesheet accurately records the number of the plaintiffs' workers present and the number of hours worked. Whether the Alleged Agreement exists does not change the fact that the defendants' representatives had signed on some Plaintiffs' Timesheets.

27 Fourth, it is unclear whether the Daily Timesheets were submitted along with the Plaintiffs' Timesheets for billing. The defendants point to one of the

Work Orders for which the court awarded summary judgment. The supporting documents for that Work Order contained Daily Timesheets. However, this does not establish that the plaintiffs had submitted Daily Timesheets for the rest of the Work Orders. He who alleges bears the burden of proof, and the defendant has not eliminated, on the balance of probabilities, the other possible explanations for the Daily Timesheets being in the Defendants' List of Documents. One such possible explanation is that the Daily Timesheets are the defendants' internal documents, appended by the defendants to the Plaintiffs' Timesheets. This is possible, as the Daily Timesheets only require the defendants' representatives' signature. In this situation, the plaintiffs would also have nothing to do with the forged, fabricated or reproduced signatures of the defendants' representatives on the Daily Timesheets.

28 The defendants claim that the Defendants' Set of Documents was what the plaintiffs had submitted to the defendants' Finance Department, "retrieved in exact condition". If true, this would mean that the plaintiffs had indeed submitted the Daily Timesheets. However, the defendants' own Mr Chow Meng testified that retrieving the Defendants' Set of Documents was a "headache" because the documents were kept in different locations. That is why the defendants "took some time" to retrieve the documents. Furthermore, the documents for some Work Orders in the Defendants' Set of Documents are not even tagged to the correct Work Order. For instance, the defendants had disclosed Plaintiffs' Timesheets for Work Order 16013539, as supporting documents for Work Order 16008165, and vice versa. In my view, the Defendants' Set of Documents was cobbled together from documents in various places. In addition, the defendants admitted to losing some supporting

documents. On these facts, it is unlikely that the Defendants Set of Documents is exactly what the plaintiffs had submitted to the defendants.

29 The fact that the Plaintiffs' Timesheets in the Plaintiffs' Set of Documents are all photocopies does not lead me to reject the timesheets. This is because both parties agree that the plaintiffs would submit the original supporting documents, including the Plaintiffs' Timesheets, to the defendants, who would keep the originals. It is thus undisputed that the plaintiffs would only be left with photocopies. If the defendants cannot produce the originals, that is likely because they had lost them (see [28] above).

30 The defendants also argue that the Plaintiffs' Timesheets in the Plaintiffs' Set of Documents have not been proved, as the plaintiffs did not bring those timesheets (which are photocopies) within the exceptions under s 67 of the Evidence Act 1893 (2020 Rev Ed) (the "EA"), and also failed to issue any notice pursuant to s 68 of the EA for the defendants to produce the originals. However, for the reasons in the previous paragraph, the plaintiffs have satisfied ss 67(1)(*a*)(i) and (ii), as well as s 67(*c*) of the EA. They are also not required to provide notice by virtue of ss 68(2)(*d*) and (*e*) of the EA.

31 It follows, then, that the Plaintiffs must stand and fall by the Plaintiffs' Timesheets disclosed in the Plaintiffs' Set of Documents. The Daily Timesheets are thus irrelevant in determining how much the plaintiffs are entitled to. Nonetheless, the defendants impugn some of the Plaintiffs' Timesheets in the Plaintiffs' Set of Documents by alleging that they are forged, fabricated or reproduced. This falls under the Type C Irregularity, to which I now turn.

Type C Irregularity

32 As just stated, the Plaintiffs stand and fall by the Plaintiffs' Timesheets disclosed in the Plaintiffs' Set of Documents. Where the defendants fail to successfully impugn the defendants' representatives' signatures on a Plaintiffs' Timesheet in the Plaintiffs' Set of Documents, then the plaintiffs are entitled to the full amount on that timesheet. Likewise, where the defendants succeed in so impugning, the plaintiffs' claim in relation to that timesheet would fail, *ie*, they would be entitled to nothing under that timesheet.

33 The defendants have impugned some of their representatives' signatures on the Plaintiffs' Timesheets through the evidence of their handwriting expert, Ms Lee Gek Kwee ("Ms Lee"). The plaintiffs' handwriting expert, Ms Melanie Holt, has not directly challenged Ms Lee's findings. She merely raised possible shortcomings and limitations in relation to Ms Lee's methodology. This, in my view, is insufficient to overturn Ms Lee's findings.

34 The plaintiffs object to admitting the evidence of the makers of some signatures on the relevant documents who did not put in an AEIC or testify during trial. Such evidence was led through the AEIC of Mr Woi Cha How ("Mr Woi"), who was last the HOD of the BP Section before leaving the defendants' employ in March 2024. The defendants claim that the evidence satisfied various grounds of s 32 of the EA, and I agree.

35 As regards the signatures which the defendants claim is the result of "copy-paste fabrication", the evidence of the makers of the signatures is not determinative. What is determinative is Ms Lee's opinion on the matter, which is admissible and has been duly admitted. Even if the evidence of the makers of

the signatures (which is that they did not use electronic signatures) were not admissible, the defendants can still rely on Ms Lee's opinion to impugn the signatures which they claim are copy-pasted. I thus do not need to investigate whether each signatures' makers' evidence is admissible.

36 For the signatures which the defendants say are forged, I am satisfied that the evidence of all the relevant signatures' makers, save for the purported evidence of Mr Yong Kai Leong ("Mr Yong") (which I will address later), may be admitted under s 32(1)(*j*)(iii) of the EA. The defendants' solicitors had asked the witnesses, who are overseas and no longer under the defendants' employ, whether they were willing to testify. They either declined or did not respond. In the circumstances, the defendants simply had no practicable way to secure their attendance at trial.

37 I am also satisfied that the plaintiffs were responsible for forging, fabricating or reproducing the signatures of the defendants' representatives. There is no other conceivable explanation available — the defendants have no reason or motive to forge, fabricate or reproduce their representatives' signatures. For instance, if one of the representatives were not present, the substitute could simply have signed in his or her own name. It would also be absurd to think that the defendants' representatives had purposefully signed a different signature to cheat the plaintiffs.

38 I find the defendants had succeeded in impugning the signatures on the Plaintiffs' Timesheets in the Plaintiffs' Set of Documents which Ms Lee opines are the result of copy-paste fabrication, or are not written by, or highly probably not written by, the relevant maker of the signature. These determinations are the

lowest two out of the nine degrees of authenticity used by forensic document experts. To be clear, where the defendants have successfully impugned a Plaintiffs' Timesheet in the Defendants' Set of Documents which matches the Plaintiffs' Timesheet in the Plaintiffs' Set of Documents, the defendants would have successfully impugned the latter timesheet. As for the Plaintiffs' Timesheets with signatures which Ms Lee found to be too faint to be examined, the plaintiffs have not satisfied their burden of proof as to the authenticity of those timesheets. These signatures are thus also successfully impugned. Hence, the plaintiffs shall not be entitled to the amount of money on those timesheets.

39 However, the defendants have, for some Work Orders, admitted that a certain amount is due from them to the plaintiffs. These admissions are found in Annex 2 of the defendants' closing submissions. The defendants seek to invoke the high policy doctrine of *ex turpi causa* to argue that the plaintiffs are precluded from pursuing any claims in connection with Work Orders bearing forged or fabricated signatures, including the admitted amounts. The doctrine of *ex turpi causa* says that no court will lend its aid to a man who founds his cause of action upon an immoral or illegal act. The court will not allow recovery for what is illegal; to so allow would undermine the integrity of the legal system: *ANC Holdings Pte Ltd v Bina Puri Holdings Bhd* [2013] 3 SLR 666 at [79]–[80]. In this case, what gives rise to the plaintiffs' entitlement to be paid are the contracts between the parties, not the timesheets. The timesheets merely constitute evidence as to the number of workers supplied, and the duration of their work. Here, it is the evidence, and not the underlying contracts, which has been tainted by illegality. The plaintiffs are thus entitled to rely on the underlying contracts to pursue claims which are supported by evidence, and to recover sums which the defendants admit are due under the contracts.

40 Hence, for each Work Order, the defendants shall pay either the amount to which they have admitted, or the sum of all the amounts in the relevant Plaintiffs' Timesheets which they have not successfully impugned, whichever is higher. As regards Work Orders for which the defendants have paid more than the amount in the previous sentence, the plaintiffs shall pay the difference to the defendants. Since the plaintiffs claim that "the Timesheet Summaries was not a document (*sic*) that they had submitted as part of the supporting documents for any invoices", they are not entitled to claim therefrom.

41 The defendants further claim that some Plaintiffs' Timesheets reflected the same workers working on different Work Orders on the same day. In so far as such inconsistencies exist within the Plaintiffs' Set of Documents, the plaintiffs shall naturally not be entitled to payment for duplicates of manpower. If the inconsistencies are, as the plaintiffs allege, only present in the Defendants' Set of Documents, this would not affect the plaintiffs' entitlement to be paid.

Type D Irregularity

42 The defendants allege that the plaintiffs had improperly prepared and submitted Weekly Timesheets for certain invoices for Manpower Jobs reflecting the Plaintiffs' alleged supply of manpower in excess of the number of workers recorded by the defendants' biometric security system. They say that such an irregularity could arise where some of the Plaintiffs' workers who had clocked in through the defendants' biometric security system to work for a particular Work Order end up being claimed under a different Work Order. This argument assumes that the defendants' biometric security system is infallible. In reality, as the first defendant's security manager, Mr Liew Chee Wai

("Mr Liew") testified, the workers might tailgate each other and not scan their passes. In any event, as I had found, where the defendants' representative's signature on the Plaintiffs' Timesheet is unchallenged, that representative is taken to have endorsed the number of workers on the particular day. This irregularity thus does not affect the plaintiffs' entitlement to be paid.

Type E Irregularity

43 The defendants claim that for certain Manpower Work Orders, the plaintiffs had submitted Daily Timesheets purporting to support another Manpower Work Order instead. This is basically the situation which I have described at [28] above, just that it applies to Daily Timesheets rather than Plaintiffs' Timesheets. The defendants seek to blame the plaintiffs for submitting supporting documents under the wrong Manpower Work Order. With respect, the defendants have not clearly established that the plaintiffs are to blame. It is unlikely that the defendants' Finance Department would accept and approve such haphazard submissions from the plaintiffs. Indeed, the defendants had already made partial payment for many of the Work Orders with Type E Irregularities. It is more likely that these errors arose when the defendants cobbled the Defendants' Set of Documents together (see [28] above). In any event, the plaintiffs stand and fall by the Plaintiffs' Timesheets in relation to Manpower Jobs.

44 Types F to I Irregularities pertain to Sub-Task Jobs. As such, I now turn to set out the work processes for Sub-Task Jobs.

Work processes for Sub-Task Jobs

45 The defendants' Sub-Task Work Order only contain a general description of the task which the plaintiffs are to carry out. The details and number of sub-tasks would thus be given by the defendants' Section Engineer. As the sub-tasks were billed by area completed, the defendants would not be concerned with the number of workers. Instead, the plaintiffs' foreman was the one who decided on the number of workers. The defendants' engineer was usually on site daily for the duration of the job to monitor progress and completion. These facts do not appear to be disputed.

46 The defendants say that upon completion of each task, either the defendants' Section Engineer or the plaintiffs would prepare for the former's review an approval a "Sub-Task Work List" setting out the sub-task that the plaintiffs carried out, the quantities of work and dimensions of the structures relating to the sub-task, and the rate (according to the defendants' standard tariff rates and/or standard practices) and total sum to be charged. The plaintiffs would then be required to prepare a final "Work Completion Report" based on the Sub-Task Work List which has been approved by the defendants' Section Engineer, setting out the information just mentioned. The Work Completion Report would then be submitted to the defendants' Section Engineer and Project Manager for verification, and thereafter returned to the plaintiffs. The defendants do not make clear whether the plaintiff would have to approach the Section Engineer and Project Manager separately, or whether the plaintiffs simply submit the Work Completion Report once to the defendants before getting it back.

47 The plaintiffs disagree. They claim that before invoicing for partial payments or final invoices for the Sub-Task Jobs, they would ask the defendants to prepare the necessary supporting documents. The defendants would then issue to the plaintiffs unsigned originals of the supporting documents. The supporting documents would take one of the following three forms: Work Completion Reports, Sub-Task Work Lists or Payment Summaries. There was no consistent practice as to which type of supporting document the defendants would prepare and issue as supporting documents; the plaintiffs simply took whatever type of supporting document the defendants provided and used that to calculate the amount to invoice the defendants.

48 Regarding the Sub-Task Work Lists and Work Completion Reports, the plaintiffs' counsel submits that these two kinds of documents are prepared or approved by the defendants instead of the plaintiffs. For the defendants' administrative purposes and at their instructions, the plaintiffs' foreman would sign the Work Completion Reports as "prepared by" the plaintiffs even though it was actually prepared by the defendants. The plaintiffs would then submit the Work Completion Report to the defendants' office, to be verified and signed by the defendants' engineer in charge and approved and signed by the defendants' Project Manager. Initially, Mr Navin alleged that the plaintiffs would only get a photocopied version of the report; the defendants would retain the original. But the plaintiffs' counsel subsequently submitted that the reports with all the required signatures would be returned to the plaintiffs for billing.

49 For the Sub-Task Work List, the plaintiffs say that the defendants' engineer would set out the work done and area worked on. Depending on the engineer, the document may or may not need to be signed by the engineer. The

hard copy of the Work List (original if signed) would be given to the plaintiffs for billing.

50 As regards Payment Summaries, the defendants' engineer sets out the work done, area worked on, rate/unit price and amount due for work completed. The hard copy is given to the plaintiffs for billing. Thus, no matter the kind of supporting documents, the original hard copies would be returned to the plaintiffs for billing after the defendants' representatives had signed on them. The billing process is similar to the process described at [12]–[14] above.

51 Sub-Task Jobs usually do not require timesheets. However, the plaintiffs say that there are exceptional situations where the defendants' engineer would orally inform the plaintiffs' foreman to supply additional manpower for the Job (usually due to last minute increases in scope of work or when the deadline is moved forward). If so, the plaintiffs' foreman will orally inform the defendants' engineer about the additional number of workers required, and then prepare and submit Plaintiffs' Timesheets for the additional workers.

52 The defendants mainly allege Types F, G, H and I Irregularities in relation to the Sub-Task Jobs themselves. Type A to C and E irregularities are also allegedly present in Sub-Task Jobs where the defendants asked the plaintiffs to supply additional manpower.

Type F Irregularity

53 The Type F Irregularity relates to Work Completion Reports reflecting the plaintiffs' alleged completion of the same Sub-Task at the same location

more than once, under different Sub-Task Work Orders. Essentially, the defendants accuse the plaintiffs of claiming double payment for the same work.

54 The defendants have failed to prove that the plaintiffs had double-claimed for work. The supporting documents for these Work Orders bear the signatures of one of the defendants' engineers and a manager verifying that the work was done. What this means is that the defendants had checked the plaintiffs' work on each Sub-Task invoice at least two times before approving. Indeed, the defendants had even made progress payments (see [14] above) to the plaintiffs pursuant to some of these invoices. All these strongly suggest that the plaintiffs had in fact completed the Sub-Tasks under all the invoices.

55 The plaintiffs have also satisfactorily accounted for the same work being done twice. Some groups of invoices with alleged Type F Irregularities are for same works at the same location, but done on different dates. In my view, and as the plaintiffs claim, reworks or remedial works could have been carried out at the same location following initial works. Other groups of invoices which the defendants impugn under Type F Irregularities are for same works at the same location, with the same date indicated on the invoices. However, I see no reason to doubt the plaintiffs' claim that the date on the supporting document is the date that that supporting document was made, and not the date on which the plaintiffs completed the Sub-Task. The two tasks could thus have been done on different days — the first in time being the initial works, and the second being reworks or remedial works.

56 The witness testifying that the plaintiffs double claimed for work is Mr Woi, who was not even personally involved in verifying these works. He

claimed on the stand that when he was going through the supporting documents during the defendants' internal investigation, he did so with the engineers who actually oversaw the Sub-Tasks. That, however, is a mere assertion. Those engineers have not provided any statements, let alone affidavits, accusing the plaintiffs of double claiming.

57 The defendants claim that the plaintiffs have provided no evidence of any alleged rework being ordered by the defendants. In my view, where the relevant supporting document bears the genuine signature of the defendants' representative, that is evidence that the rework was in fact ordered. Therefore, the defendants have failed to prove on a balance of probabilities that, based on the mere fact that the same works were done at the same location, the plaintiff had double claimed for work.

58 This conclusion, however, is on the basis that the signatures on the supporting documents are authentic. The defendants further allege that some of the documents which bear Type F Irregularities also contain impugned (*ie*, forged, fabricated or reproduced signatures). Obviously, the plaintiffs cannot claim for payment for Work Orders which bear signatures that the defendants can successfully impugn. The supporting documents which the defendants say contain forged signatures are those in support of Work Orders 17007629, HP/11-1112/0214, 17023015 and 17025667.

59 The defendants say that the Work Completion Report for Work Order 17007629 bears the "fake" or reproduced signatures of Mr Yong, the Section Engineer for this Work Order, and Mr Foo Ing Hwa ("Mr Foo"), the Project Manager. Mr Woi avers in his AEIC he had sent Mr Yong over WhatsApp a

collation of 30 samples of his signatures (each sample contained in a cell) taken from the supporting documents. He avers that Mr Yong had replied that "cells 3, 4, 5, 12 & 15 are my real hand wrote (*sic*) signature with my name" and that the rest were fake, or reproduced using the "insert signature function in Adobe App (*sic*)" by the second plaintiff.

60 However, Mr Woi did not exhibit Mr Yong's alleged reply (*eg*, a screenshot of the WhatsApp message) in his AEIC. This is unsatisfactory. How would one know whether Mr Yong actually said that some of the collated samples were false or reproduced? Also, how might one be satisfied that the samples in the abovementioned cells are authentic? It is one thing for Mr Yong to not prepare an affidavit and testify in court. It is quite another for the defendants to not show the record of messages between Mr Yong and Mr Woi. The defendants plainly have the record of these messages, but for some reason are reluctant to disclose the messages. The most reasonable inference is that these messages are unfavourable to the defendants' case.

61 The defendants are fortunate that Mr Foo's evidence is in much better shape. He avers on AEIC that he did not physically sign on the Work Completion Reports for Work Order 17007629. In his written cross-examination responses, he testified that he would "vet through to ensure that all the supporting documents, such as Work Completion Reports, are complete and duly endorsed", but his scope of work did not extend to physically checking whether the work ordered was performed. He had signed and approved partial payment of $45,000 to the first plaintiff on 14 March 2017. He insisted on the stand that he had not signed on the pages of the Work Completion Report dated 15 March 2017. The defendants' handwriting expert, Ms Lee, corroborates

Mr Foo's evidence. She opines that it is "highly probable" that Mr Foo did not sign the respective signatures purportedly belonging to them on the Work Completion Report. Ms Holt does not directly challenge Ms Lee's opinion.

62 The remaining question is whether it was the plaintiffs, rather than someone else, who forged Mr Foo's signature. For the same reasons set out at [37] above, I find that the plaintiffs had fabricated the signatures on the Work Completion Report and thereafter submitted it for billing.

63 The defendants have proven on a balance of probabilities that the plaintiffs had forged or fabricated Mr Foo's signatures in the Work Completion Report for Work Order 17007629. Hence, they may not claim for the work which was reported in the Work Completion Report. They are nonetheless entitled to keep the $45,000 which they have already received, as Mr Foo had actually approved that partial payment. In so far as there are payments due to the plaintiffs under Work Order 17007629 unrelated to the Work Completion Report, the plaintiffs are entitled to those sums.

64 I turn next to Work Order HP/11-1112/0214. The defendants claim that the plaintiffs had forged Mr Alagappan's Deivasigamani's ("Mr Mani") three signatures in the Payment Summary and Work List submitted in respect of this Work Order. As I have explained above, Mr Mani's indications of authenticity and his correspondence with Mr Woi and the defendants' solicitors are admissible under s 32(1)(*j*)(iii) of the Evidence Act. His evidence is that he did not sign the signature in the Work List nor the two signatures in the Payment Summary. Those documents only require his signature — the defendants do not allege otherwise. His evidence is also corroborated by Ms Lee's expert opinion,

which stands unchallenged by Ms Holt. It is likely that the plaintiffs had forged Mr Mani's signature in the Payment Summary and Work List here. The plaintiffs thus may not claim for the outstanding sum under the Work Order, but may keep progress payments endorsed by the defendants' representatives.

65 For Work Orders 17023015 and 17023015, the defendants accuse the plaintiffs of forging, fabricating or reproducing Mr Mani's signature on the respective Work Completion Reports. For the same reasons above, the plaintiffs may not claim for the outstanding sum under these two Work Orders, but may keep progress payments endorsed by the defendants' representatives.

Type G Irregularity

66 The defendants accuse the plaintiffs of submitting Sub-Task Work Lists which have been fabricated or altered to inflate the plaintiffs' claim. For example, in Work Order 17009502, the plaintiffs' submitted Work List (including the signature of the defendants' Section Engineer) indicates the area of work done for one of the works as 5,340sqm, but the Work List in the defendants' internal records, without any signatures, indicates 2,040sqm. The two Work Lists are otherwise identical. Someone had written on the plaintiffs' submitted Work List, cancelling out "5,340sqm" and replacing it with "2,040sqm". The plaintiffs say that the Sub-Task Work Lists were prepared by the defendants, not the plaintiffs. I am prepared to accept that. The defendants themselves admit that they had prepared at least some Sub-Task Work Lists (see [46] above). They have not identified which Work Lists were prepared by the plaintiffs. Their evidence in this regard is equivocal at best, and I thus reject it.

67 The defendants' accusations regarding forgery or fabrication are unsupported. On the stand, Mr Woi admitted that the corrections in handwriting had been made by the defendants, only after the plaintiffs had submitted the Sub-Task Work List that had been approved by the defendants' Section Engineer. The defendants claim that the plaintiffs had merely submitted forged or fabricated Work Lists, presumably after the defendants' Section Engineer signed the Work List, for billing. But there is no evidence of this at all. The Section Engineer had signed the Work List submitted by the plaintiffs, and must have been taken to have done his checks before signing. It is more likely that the defendants' PCPD had, pursuant to the billing process, amended the amount due under the Work List afterwards, and reprinted the Work List now present in their internal records. In any event, I place little weight on the Work List in the defendants' internal records as those lists bore no signatures at all.

68 The question then is whether the defendants are entitled to pay only the amended amount, as opposed to the original amount. The plaintiff bears the burden of proving that the defendants exercised their discretion irrationally, arbitrarily, capriciously or fraudulently. Unfortunately, the plaintiffs have failed to specifically challenge the amendments, except in relation to Work Order 17036146. The defendants claim that their amendments in that Work Order were meant to bring the rates of work in line with the defendants' standard tariff rates. The plaintiffs say that the defendants' document for standard tariffs does not contain the rates for some prices which the defendants amended. This was thus proof that the amended rates were arbitrary. I agree. To recapitulate, the basis on which the defendants exercise their discretion cannot be *Wednesbury* unreasonable (at [18] above). The defendants' purported basis is their standard tariff rates, which I accept as rational. But the defendants'

exercise of their discretion in relation to Work Order 17036146 does not appear to be founded on that basis. It seems that the defendants have simply made up the numbers. Hence, for Work Order 17036146, the plaintiffs are entitled to claim the unamended amount. The plaintiffs have not specifically challenged the remainder of the defendants' amendments as fraudulent or irrational, or produced evidence to do so. As such, the plaintiffs are entitled only to the amended amounts.

Type H Irregularity

69 The defendants allege that the plaintiffs had submitted Sub-Task Work Completion Report bearing inflated claims. This is basically the same as the Type G Irregularity, except in relation to the Sub-Task Work Completion Reports instead of the Sub-Task Work Lists. Since the basis for the amendments is the defendants' standard tariff rates (which is a rational basis), and the plaintiffs have not specifically challenged the defendants' amendments as being irrational or fraudulent, the plaintiffs are entitled only to the amended amounts.

Type I Irregularity

70 The defendants allege that the plaintiffs have claimed for amounts disproportionate to the sums that were vastly disproportionate to the sums that were paid out and the percentage of work that was already done as stated in their requests for partial payments. In my view, the objection here is a red herring. If the works done are verified and approved by the defendants, and supported by the defendants' representatives' genuine signatures, then the plaintiffs are entitled to such sums. As Mr Chow Meng concedes, it matters not that the sums

due to the plaintiffs turn out to be greater than what the defendants estimated – the defendants "have to pay and will make other arrangements. We have to pay."

Work processes for Miscellaneous Jobs and Type J Irregularities

71 A work order for Miscellaneous Jobs only contains a general description of the services which the defendants require the plaintiffs to provide. Accordingly, the defendants' section engineer will orally provide the necessary details of the services to the plaintiffs. The defendants say that the plaintiffs would prepare and/or provide various supporting documents evidencing the quantities of the service provided. The defendants would verify and approve the Miscellaneous Jobs before paying the plaintiffs.

72 The plaintiffs broadly agree with the defendants. They distinguish between the processes for toilet cleaning jobs and the supply of lorry cranes. For the former, the second plaintiff would prepare a Job Completion Report certifying work done and relevant time period usually every month. No Plaintiffs' Timesheets or signature by the first defendants' representatives were required. For the latter, the second plaintiff would pass a delivery order ("DO") for each lorry crane used and records the number of hours used to the first defendant's engineer, who signs to confirm the defendants' use of the lorry cranes. The second plaintiff would only retain a carbon copy; the first defendant would retain the original signed DO. Using the data in the DOs, the second defendant would prepare a Transport Supply Timesheet recording the details of multiple days. The second defendant would not need to sign the Transport Supply Timesheets as they are summaries of the data in the DOs, which were already signed by the first defendant.

73 The defendants allege Type J Irregularities in relation to 18 invoices for Miscellaneous Jobs. This irregularity consists of the plaintiffs' failure to submit supporting documents for Miscellaneous Jobs which the defendants have verified. In relation to these 18 invoices, the plaintiffs only submitted either Job Completion Reports or Transport Supply Timesheets. As described above, the former reports bear only the plaintiffs' signatures, and the latter timesheets bear no signatures at all. The plaintiffs say that they have lost the DOs, and the defendant claims they never received the DOs. Indeed, the defendants say that they did not receive any supporting documents for the 18 invoices until after the commencement of these proceedings. The claimant denies this. In the absence of objective evidence which aids either party's allegations, I am confined to examining the disclosed supporting documents themselves, and the parties' arguments in relation to those documents.

74 The defendants argue that the Job Completion Reports and Transport Supply Timesheets on their own could not serve as proof that the Miscellaneous Jobs were in fact done. I agree. The plaintiffs bear the burden of proving on a balance of probabilities that the works were done. I am not persuaded by purported supporting documents which contain only the plaintiffs' representatives' signatures or, worse, no signatures (see [72] above). The plaintiffs claim that they were not required to provide any documents bearing the defendants' representatives' signatures. That, however, is a bare assertion. The plaintiffs also point out that the defendants had "never raised the issue of missing supporting documents until these Suits commenced", even though the invoices date as far back as 10 March 2017. This, they argue, shows that the Type J Irregularity argument is an afterthought. That argument is, in my view,

a red herring. The defendants had no need to raise this issue before the proceedings commenced, because they had not paid for the 18 invoices then.

Allegedly non-invoiced work

75 The defendants contend that the second plaintiff is not entitled to payment of $541,152.19 for 12 sub-task jobs for which it has yet to issue invoices ("Non-Invoiced Work"), as it failed to comply with the parties' work processes and payment processes, including failing to submit Work Completion Reports in respect of the sub-tasks it had allegedly completed. The plaintiffs' explanation is that three of these reports are pending formal approval by the first defendant's section engineer, eight have already been approved by the section engineer and are awaiting approval by the first defendants' project manager, and one was approved by the section engineer without requiring the Project Manager's approval. The plaintiffs' Mr Navin testified that he had passed these 12 reports to the defendants during a meeting on or around February 2020.

76 In response, the defendants claim that the explanation is illogical and inconsistent with the plaintiffs' evidence. Mr Navin had admitted on the stand that only the original Work Completion Reports with both the defendants' section engineer's and project manager's signatures would be returned to the plaintiffs for subsequent billing. Hence, if the second plaintiff had submitted the Work Completion Reports for processing, it could not possibly have received Work Completion Reports which did not bear the project manager's signature.

77 The plaintiffs have only proven that the second plaintiff had submitted the Work Completion Report which did not require the project manager's signature. It is entitled to payment for that Work Order provided the section

engineer's signature is genuine. For the remaining 11, I agree that the plaintiffs' explanation is illogical and inconsistent. In addition, the defendants' Mr Chow Meng also testified that the plaintiffs' representatives said, during the meeting on February 2022, that they did not have the Work Completion Reports. The plaintiffs have not called the second plaintiff's foreman to testify as to whether the work was done. Taken together, the plaintiffs have not discharged the burden of showing that they had submitted the 11 reports or completed the works on those reports. They thus cannot claim pursuant to those reports.

Whether the plaintiffs' entire claim should be struck out for forgery

78 The defendants rely on *Masood v Zahoor* [2008] EWHC 1034 (Ch), in which the court held that the claimant's conduct in producing and relying upon forged documents and the consequential perjured evidence and false disclosure of documents was a "flagrant and continuing affront to the court" (at [149]), and it would have struck out the entirety of his claim were it not for the fact that the defendants were also guilty of forgery and perjury (at [152]). However, in *Excalibur & Keswick Groundworks Ltd v McDonald* [2023] 1 WLR 2139 at [49], the English Court of Appeal held that the court should not strike out the claim for forgery or perjury unless the litigant's conduct was of "such a nature and degree as to corrupt the trial process so as to put the fairness of the trial in jeopardy". I do not think that the plaintiffs' conduct has met this high threshold. They may have forged or fabricated signatures, but the defendants have managed to impugn a considerable number of them, and furthermore, some of the plaintiffs' claims do not rely on forgery or fabrication. Hence, I do not think it fair to simply strike out the plaintiffs' entire claim.

Administrative charges

79 The plaintiffs had entered into Administrative Charges Agreements on 27 July 2018 — the plaintiffs had to sign these agreements if they wanted to receive partial payments from the defendants. These agreements allowed the defendants to charge the plaintiffs 1% of each partial payment, provided that the total aggregate of such administrative charge shall not exceed 4% of the aggregate of the partial payments. The plaintiffs argue that the defendants are not entitled to now levy administrative charge payments. Such payments had previously only been levied at the point of payment of the partial payment. The defendants' Mr Lee also testified that he did not know of any prior instance of the defendants back-charging the plaintiffs for administrative charges.

80 In my view, the agreements clearly entitle the defendants to administrative charges, as determined by the mechanism stated at [79] above. The defendants have a contractual right to receive payment — the fact that they had not asked for payment until now does not remove that right. The defendants may claim for administrative charges for partial payments made on or after 27 July 2018. The defendants are not entitled to claim for administrative charges made before that date, because they have not satisfactorily proven any agreement which entitles them to such administrative charges.

Conclusion

81 The defendants rely on clauses in the contracts between the parties which they say contain the defendants' entitlement to indemnity costs. As the plaintiffs' lawyers have not submitted on costs, I shall determine that issue after parties have addressed me on costs.

82 As the claims and counterclaim are partially allowed, the parties are to jointly calculate the quantum of damages that each party owes to the other based on the parameters in my judgment, and give me a joint figure within four weeks from the date of this Judgment. Liberty to apply is granted in case of disagreement, but it would save the court and the parties much time, effort, and costs if the parties can agree on the quantum.

- Sgd -
Choo Han Teck
Judge of the High Court

Harish Kumar, Devathas Satianathan, Marissa Zhao Yunan and Kiran Jessica Makwana and Yong Yi Xiang (Rajah & Tann Singapore LLP) for the plaintiffs;
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