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DISTRICT JUDGE
SIA AIK KOR
1 JULY 2026

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2026] SGDC 214

District Court Originating Claim No. 781 of 2022
District Court Assessment of Damages No. 459 of 2025

Between

Thirunavukarasu Manikam

… *Claimant*

And

(1) Gumanan s/o Nallathambi
(2) JBR Curry House Pte. Ltd.
(3) Thomas JohnKennedy Rani
(4) Arulsamy Thomas JohnKennedy
(5) Wai Fong Machinery Pte. Ltd.

… *Defendants*

JUDGMENT

[Damages — Assessment]
[Evidence — Adverse inferences]

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Thirunavukarasu Manikam
v
Gumanan s/o Nallathambi & 3 Ors

[2026] SGDC 214

District Court Originating Claim No. 781 of 2022
District Court Assessment of Damages No. 459 of 2025
District Judge Sia Aik Kor
12 March 2026, 18 May 2026

1 July 2026 Judgment reserved.

District Judge Sia Aik Kor:

1 In this suit, Thirunavukarasu Manikam ("Thiru" or the "Claimant") sues Gumanan s/o Nallathambi ("Gumanan" or the "First Defendant"), JBR Curry House Pte Ltd ("JBR" or the "Second Defendant"), Thomas JohnKennedy Rani ("Rani" or the "Third Defendant") and Arulsamy Thomas JohnKennedy ("John" or the "Fourth Defendant")(collectively, the "Defendants"). The claim is based on a breach of contract, in the tort of misrepresentation and in unjust enrichment. Wai Fong Machinery Pte. Ltd. had applied to add itself as a fifth defendant for the purposes of resisting an injunction application by Thiru which was dismissed when Thiru was absent from the hearing. It was subsequently not involved in these proceedings.

The Claim

2 Thiru claimed that the Defendants had agreed that in return for his injection or loan of funds to secure the tenancy of No. 9 Kian Teck Drive Singapore 628826 ("Premises") including paying off the debts of the earlier tenants of the Premises as a condition precedent and to apply towards the running of a food and beverage business ("Business") by JBR at the Premises, the Defendants agreed to make him a shareholder of JBR for the value of his capital input, appoint him as a director and allow him to participate in the Business, give him 50% share in the net profits of the Business at the Premises, and for Gumanan, Rani and John to repay the injection in equal shares when the Business was on an even keel and to ink a shareholders agreement setting out the same (collectively the "Representations"). The Defendants did so as they were starved of capital to begin or sustain the Business. The Defendants subsequently reneged on the agreement and refused to issue shares in JBR to him or facilitate his appointment as director of JBR or to sign the agreement. The Defendants essentially did all things to thwart his involvement in the Business and deny him his role in JBR.

3 Thiru claimed that he provided a total of $162,035.43 in reliance on the Representations which were false and made falsely at the material time, and which were either fraudulent or negligent misrepresentations.

4 Thiru claimed that the Defendants also failed and refused to provide proper accounting records of the Business or to account to Thiru the income and expenditure of JBR. The Defendants operated the Business by employing phantom employees and paying CPF contributions to them as an expense of the Business and engaged in malpractices such as not depositing cash collections of the Business into JBR's bank account. The Defendants effectively rendered the

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value of the shares in JBR meaningless and worthless. The Defendants failed to make reparations to settle the loan extended to Rani and John which was received by all the Defendants and occupied the Premises to make financial gains at the expense of Thiru and JBR. Thiru claimed that the Defendants had thereby unjustly enriched themselves at the expense of Thiru and JBR.

5 Thiru therefore claimed against the Defendants repayment of $162,035.53 and damages for loss of opportunity in respect of the potential earnings of the monies so applied to seed the Business.

The Defence

6 John and Rani are husband and wife. Rani and John, together with Gumanan started the Business at the Premises and together, they operated and managed the Business at the Premises. John was the manager of JBR and Rani was a shareholder of JBR. Gumanan was a director and shareholder of JBR. Rani and John had actual authority from Gumanan and JBR to start, operate and manage the Business at the Premises.

7 The Defendants deny intending to defraud or defrauding Thiru. They deny that the funds were provided by Thiru at the Defendants' request. They alleged that Thiru had voluntarily provided the funds to the Defendants to secure the Premises for JBR. They do not deny that JBR entered into a tenancy of the Premises for $75,085 with funds provided by Thiru. Thiru was a lender and investor to the Defendants for the Business and financier to secure the Premises. Specifically, Thiru was a lender and investor for JBR in relation to its Business within the Premises only.

8 The Defendants deny that they were starved of capital to begin or sustain the Business and claimed that they had sufficient funds to do so without Thiru's

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involvement[1]. They deny promising or representing to Thiru that he would be made shareholder, director and be permitted to participate in the Business. They also deny that they had represented or agreed that Thiru would receive a 50% share in the net profits of the Business. As Thiru was a lender and investor, Thiru and John had agreed that Thiru would partake in the "profits and losses" of JBR[2]. The Defendants had agreed with Thiru to repay the loan/injection when the Business was on an even keel[3]. However, JBR was operating at a loss.

9 The Defendants alleged that it was misconstrued that the clearance of the bad debts of the previous tenant was a condition precedent for the tenancy of the Premises for JBR. The Defendants admit that Thiru had paid Eng Lee Engineering Pte Ltd ("Eng Lee") the required security deposit and advance rentals for the Premises but deny that he had paid off Eng Lee for the earlier tenancy to pave the way for JBR to commence the Business.

10 While the Defendants assert that JBR maintained proper accounting records, their position is that Thiru was not entitled to any confidential information of JBR, including its income and expenditure.

Entering of Judgment against Gumanan and JBR

11 On 15 January 2025, JBR's defence was struck out following its breach of an unless order made on 19 November 2024. The unless order relates to a production order made on 17 July 2024 where JBR was ordered to disclose to Thiru its audited, or if unavailable, unaudited financial statements for its Business within the Premises for all financial years that overlap with any part

[1] Defence at [21]

[2] Defence at [26]

[3] Defence at [27], [40]

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of the period from April 2022 to the date of the order, as well as the supporting documents relied upon to arrive at the unaudited financial statements. Under the production order, JBR was also ordered to produce the human resource records of JBR which evidence the names and citizenship of its former and current employees and the duration of such employment for each of these employees as well as all written communication between the Ministry of Manpower and JBR regarding the employment of phantom employees in the Business and the payment of CPF contributions to these employees and JBR's CPF contribution statements for the period from April 2022 to the date of the order. JBR did not comply with the production order at all. Accordingly, judgment was entered against JBR for it to pay Thiru the sum of $162,035.53 with interest and to pay Thiru damages for loss of opportunity, if any, to be assessed.

12 On 10 June 2025, consent judgment was entered against Gumanan in similar terms[4]. The trial of Thiru's claim proceeded only as against Rani and John and was heard over 6 days on 3 November 2025, 5 and 6 January 2026, 23, 26 and 27 February 2026.

Assessment of Damages

13 This is the assessment of damages payable to Thiru for his loss of opportunity as against Gumanan and JBR pursuant to the judgments against them. For the assessment hearing on 12 March 2026, JBR did not file any affidavits and was also absent from the hearing. On 27 December 2025, JBR's sole director and shareholder, one Shaik Rajee Mohameed Shaik Abudullah, had informed Thiru's counsel via email that "JBR will not be defending the AD hearings"[5]. No closing or reply submissions were filed on behalf of JBR.

[4] Claimant's Bundle of Documents ("CBD") 79

[5] 4CSBD 14

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Thiru's case

14 At the AD hearing[6], Thiru's claim was that he was promised 50% of the net profits of the Business[7]. Thiru argued that this was evident as it was pleaded in the Defence[8] that Thiru and the Fourth Defendant had agreed that Thiru would partake in the "profits and losses" of JBR. In the affidavits of the Third Defendant[9] and the Fourth Defendant[10], they had stated that they had agreed with Thiru that he would be entitled to only 50% of the net profits of the Business.

15 Accordingly, Thiru claimed that his 50% profit share was therefore the "potential earnings of the monies so applied to seed the Business"[11] and represents his pleaded loss of opportunity.

Gumanan's case

16 In Gumanan's closing submissions, he challenged that he was personally liable. He claimed that John and Rani were the directing minds of JBR and that he was only a director and shareholder on paper. The day-to-day operations and management of JBR would be under the purview of Rani and John and he did not play any active part in the management of JBR. He claimed that he became a director of JBR after Rani and John had asked him for help by becoming a director in JBR and to effect this, Rani and John transferred to him 30% of the paid-up shares in JBR.

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[6] Thiru's Closing Submissions at [18] – [19]

[7] CBD 12, Statement of Claim at [6e]

[8] CBD 26, Defence at [26]

[9] Rani's affidavit of evidence-in-chief ("AEIC") at [13]

[10] John's AEIC at [18]

[11] CBD 15, Statement of Claim at [13]

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17 Gumanan claimed that he had no prior knowledge of Thiru's investment into JBR when it was made and only came to be aware of issues with Thiru sometime around May 2022 from Rani and John.

18 Gumanan claimed that he should not be held liable for any of the losses suffered by Thiru as the proper party was JBR. There is no evidence that he was authorised by JBR to invite Thiru to invest in JBR. Gumanan claimed that he had not breached his fiduciary duties, engaged in fraudulent or wrongful trading or unlawfully paid dividends from JBR to himself. He had also not failed to act with due diligence, or made negligent misrepresentations to Thiru. Neither is Thiru able to pierce the corporate veil of JBR.

Issues

19 As consent judgment had already been entered against Gumanan for him to pay Thiru the sum of $162,035.53 as well as damages for the loss of opportunity, if any, which are to be assessed, the issue of his liability to pay such sums is no longer a live issue in the assessment hearing. What is relevant is whether Thiru suffered any damages for his loss of opportunity which Thiru states is 50% of the net profits of the Business and if so, the quantum of such damages.

20 In any event, I did not accept Gumanan's arguments that he was only a director and shareholder on paper, given that this was not supported by the evidence[12] that he was a director and shareholder of JBR since its incorporation on 3 August 2021. Rani only became a shareholder on 23 September 2021 when Gumanan transferred 70,000 of his 100,000 shares to her. These shares were subsequently transferred back to Gumanan on 23 November 2022 and Gumanan

[12] CBD 347 - 354

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held 100% of the shares of JBR from 23 November 2022 to 5 May 2023[13]. Rani did not become a director of JBR until 5 April 2022 and ceased to be a director on 29 September 2022. Hence, Gumanan was the one who incorporated JBR on 3 August 2021 and was the sole director from 3 August 2021 to 4 April 2022 and from 30 September 2022 to 6 May 2023. He was also the sole shareholder of JBR from 3 August to 22 September 2021 and from 23 November 2022 to 5 May 2023.

21 Gumanan's claim that he had no prior knowledge of Thiru's investment into JBR was also inconsistent with the fact that he was a signatory to the canteen service agreement at the Premises dated 4 April 2022[14] as well as an authorised cheque signatory to JBR's bank account with access to the monies in the account[15]. Gumanan did not invest any monies in JBR[16] and was not asked to invest any monies in JBR by Rani or John[17]. Gumanan was also responsible for the use of JBR's CorpPass[18] as well as the signatory to JBR's Annual Report for the financial year ended 31 December 2022 declaring that JBR was able to pay its debts as they fall due[19]. Gumanan would therefore be well aware of JBR's financial situation and must therefore have been aware of Thiru's investment given that the canteen service agreement evidenced the payment of the security deposit and advance rental. In addition, as Rani testified in respect of JBR's

[13] Notes of Evidence ("NE"), 12 March 2026, 32/7-10

[14] NE, 12 March 2026, 39/22-32

[15] NE, 12 March 2026, 38/14-19

[16] NE, 12 March 2026, 42/24-26

[17] NE, 12 March 2026, 42/31 – 43/1

[18] NE, 12 March 2026, 36/31- 37/5

[19] CBD 278 – 279, NE, 12 March 2026, 40/11 – 41/14

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finances, "nothing happened without Gumanan's knowledge"[20] while John testified that both Gumanan and Rani were in charge of JBR's finances[21].

22 In my view, the sole issue which arises in the assessment hearing is whether JBR was profitable.

Was JBR profitable?

Burden of Proof

23 Section 108 of the Evidence Act provides that when any fact is especially within the knowledge of any person, the burden of proving that fact is upon that person. Thiru argued that the facts surrounding JBR's profitability or otherwise are especially within JBR's knowledge and Gumanan's knowledge as a director and are not capable of being known by Thiru whose access to JBR's financial records stopped after 13 July 2022. Accordingly, Thiru argued that the burden has shifted to Gumanan and JBR to prove that JBR has been unprofitable.

24 To deal with Thiru's arguments, I turn to the following exposition by the Court of Appeal in *Britestone Pte Ltd v Smith & Associates Far East, Ltd* [2007] 4 SLR(R) 855 at [60]

> To contextualise the above principles, at the start of the plaintiff's case, the legal burden of proving the existence of any relevant fact that the plaintiff must prove and the evidential burden of adducing some (not inherently incredible) evidence of the existence of such fact coincide. Upon adduction of that evidence, the evidential burden shifts to the defendant, as the case may be, to adduce some evidence in rebuttal. If no evidence in rebuttal is adduced, the court may conclude from the evidence of the plaintiff that the legal burden is also discharged

[20] 4CSBD 20/31-32

[21] 4CSBD 33/16-18

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> and make a finding on the fact against the defendant. If, on the other hand, evidence in rebuttal is adduced, the evidential burden shifts back to the plaintiff. If, ultimately, the evidential burden comes to rest on the defendant, the legal burden of proof of that relevant fact would have been discharged by the plaintiff. The legal burden of proof – a permanent and enduring burden – does not shift. A party who has the legal burden of proof on any issue must discharge it throughout. Sometimes, the legal burden is spoken of, inaccurately, as "shifting"; but what is truly meant is that another issue has been engaged, on which the opposite party bears the legal burden of proof.

25 In view of the above-mentioned, I did not accept Thiru's arguments in so far as they suggest that section 108 of the Evidence Act displaces his legal burden of proving that JBR was profitable and that he has suffered damages for the loss of opportunity to participate in such profits. However, as illustrated above, while the evidential burden to produce facts in relation to JBR's profitability may rest on Gumanan and JBR pursuant to section 108 of the Evidence Act, it is also clear that the evidential burden can shift if rebuttal evidence is adduced.

26 In the present case, Thiru argued that JBR is profitable based on the system generated sales receipts on 1, 2, 3, 4, 6 and 13 July 2022[22] which he argued indicate an estimated revenue of $5,700 per day. Thiru claimed that such an estimate is conservative because the bank statements show that the NETS collections increased significantly after the opening day on Thursday, 16 June 2022[23]. At the trial, Rani had agreed that an estimate of around 500 to 600 paying customers daily (prior to 6 May 2023) was conservative[24] and that the price list at [4.16] of the investigative report dated 13 May 2025[25] reflects the prices of

[22] 1BA 46 – 47; CBD 255 - 270

[23] CBD 126, 127, 185 - 187

[24] 4CSBD 28/5-9, 30/8-14

[25] CBD 459

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the food and drinks sold at JBR prior to 6 May 2023[26]. Thiru argued that based on the price list, a customer could easily spend more than $10, especially if beer is purchased. Thiru also argued that the quantification was consistent with the renewal of the canteen service agreement, the declaration of solvency in the ACRA filings, the fact that no bank loans were obtained as well as the ability of JBR to pay high salaries, given its job advertisements from 5 October 2024 to 19 October 2024 for a store assistant offering a salary of $3,000 - $5,000 and from 22 January 2025 to 5 February 2025 for a business development manager offering a monthly salary of $8,000 to $14,000.

27 However, the annual report of JBR for the financial year ending 31 December 2022 indicates that JBR's revenue was $619,796 and after accounting for cost of sales of $335,348 and operating expenses of $342,823, JBR made a loss of $53,130.

28 Save for the revenue, Thiru did not appear to dispute the other figures in the Statement of Comprehensive Income in JBR's Annual Report for the financial year ended 31 December 2022, given that he in fact relied on the same figures in calculating JBR's profits. In the circumstances, I proceeded to consider if the revenue figures in the 2022 Annual Report were under-reported.

Whether the revenue figures in the 2022 Annual Report were under-reported

29 While Thiru claimed that the system generated sales receipts from JBR's digital payments and cash terminals from 1 to 13 July 2022 show an average daily revenue or collection of around $5,781.95[27], there is no evidence as to how

[26] 4CSBD 31/21-30

[27] Claimant's AEIC at [157]

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these various receipts should be interpreted and whether there is any overlap among the various receipts. In this regard, I note that the sum of the NETS collection from Nets Terminal ID 70591101 and Nets Terminal ID 70591103 on 1, 2, 4, 6 and 13 July 2022 was close to the amounts credited into JBR's UOB account in respect of the same days. However, there is no indication of the NETS collection from Terminal VP-POS01 in JBR's bank account. In addition, the handwritten calculations[28] appear to be reconciliation calculations. For example, the handwritten calculations[29] appear to reconcile the NETS collection dated 2 July 2022 from Terminal ID 70591103 in the sum of $2,276.27 against the NETS collections generated by Terminal VP-POS01 in the sum of $1,892.10 resulting in an extra sum of $384.17. Similarly, the handwritten calculations[30] appear to reconcile the NETS collection dated 4 July 2022 from Terminal ID 70591103 in the sum of $1,039.00 against the NETS collections generated by Terminal VP-POS01 in the sum of $1,009.50 resulting in an extra sum of $29.50. The calculations go on to state the total sales of the day as $2,140.40, including the cash collections, which is the output from Terminal VP-POS01. The receipt from the sale of the set meals on 4 July 2022[31] were also reconciled against the cash used as well as the NETS collection from Terminal 70591101 to arrive at a total sales of $567.90 and an extra $98.90. Adding the reconciliation calculations of $2,140.40 and $567.90 together gives a revenue of $2,708.30 on 4 July 2022. Similarly, adding $3,034.10 to $730.60 gives a revenue of $3,764.70 on 6 July 2022[32] and adding $2,694.10 to $781.70

[28] CBD 256, 258, 266, 268,

[29] CBD 258

[30] CBD 266

[31] CBD 265

[32] CBD 267 - 268

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gives a revenue of $3,475.80 on 13 July 2022[33]. These do not support Thiru's arguments that the average daily collections was $5,781.95.

30 The revenue is stated as $619,796 in the 2022 Annual Report. Dividing this by a total of 199 days from 16 June 2022 to 31 December 2022 yields a daily revenue of $3,114.55. Given the substantial variability in the revenue of the 6 days for which receipts are available, it is unclear if they are representative of the revenue in the months which follow. Based on the bank statements, the NETS collections appeared to have increased from July 2022. However, it is unclear whether the cash collection has correspondingly dropped. Thiru has also not shown that the average daily NETS collection for the months for which bank statements were available exceeded or was inconsistent with the average daily revenue of $3,114.55 represented by the revenue of $619,796 stated in the Annual Report.

31 While Rani did confirm that there were approximately 500 to 600 customers per day, it was unclear if they spent an average of $10 per person. Based on the bank statements of JBR[34], the small value deposits paid by PayNow over 2 September to 12 September 2022 amount to $537.40 over 45 transactions. Hence, Thiru argued that the average spend by customers paying by PayNow was $12.74 per transaction. However, it is unclear whether the average spend of the 45 transactions over 11 days would be representative of the average spend of the claimed 5,500 or 6,600 customers over those days, including those who may have paid in cash.

[33] CBD 269 - 270

[34] CBD 151 – 157, NE, 23 February 2026, 7/16 – 9/3

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32 In the circumstances, Thiru was unable to prove on a balance of probabilities that the revenue figures in the Annual Report in 2022 were under-reported and that JBR was profitable as at 31 December 2022.

33 In relation to the period after 31 December 2022, Thiru had relied on the investigative report dated 13 May 2025. There, it was estimated that there were between 100 and 150 customers between 0811 hours and 1021 hours on 1 May 2025, between 150 and 200 customers between 1329 and 1600 hours and between 150 and 250 customers between 1800 and 2100 hours[35]. Based on the price list of the items sold at the restaurant, it is estimated each customer who purchased food at the restaurant would spend an average of $5.00 while those who bought beer would spend an average of $10.00. Other food items e.g. snacks, titbits, desserts etc would cost each customer an average of $2.00[36].

34 In my view, the findings by the private investigators in 2025 did not bring Thiru very far. Based on the report[37], the numbers appear to be based on discrete video footage taken from 0811 hours to 1021 hours on 1 May 2025 which was a public holiday and for which the footfall would be higher. No evidence was advanced as to how many customers would purchase food and how many would purchase beer or other items and the basis on which one can estimate the average spend of each customer. No figures were also available as to the cost of sales or the operating expenses in 2025 and it is unclear how the corresponding figures in JBR's Annual Report in 2022 could be extrapolated to subsequent years. There was therefore insufficient evidence for the Court to make any finding in respect of the profitability of JBR after 31 December 2022.

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[35] 2BA 510 at [4.8], 2BA 511 at [4.12] and at [4.14]

[36] 2BA 513 at [4.17]

[37] 2BA 510 at [4.7]

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35 I was unable to draw any inference from the circumstantial evidence highlighted by Thiru for the following reasons. First, while the canteen agreement entered into in April 2022 was with Eng Lee, the canteen service agreement entered into on 16 January 2023 was with Wai Fong Machinery Pte Ltd[38] which had taken over the premises from Eng Lee. The renewal of the canteen agreement, even before it had expired, did not therefore point to the fact that JBR was profitable at the time. The desire to secure the Premises at which the Business is conducted for a longer period may indicate optimism about JBR's prospects but this alone is insufficient indication that it was in fact profitable at that time. Secondly, the fact that JBR has filed annual returns with ACRA for financial year ending 31 December 2023 that JBR is solvent does not necessarily imply that it is profitable. The declaration that JBR is solvent simply means that JBR is able to pay its debts as they fall due. An entity which makes losses can nevertheless be solvent if there is sufficient cash, assets, financing or investor support to meet its liabilities. The fact that JBR did not take any bank loans is also not determinative of its profitability, given that there may be other sources of funds such as equity injections and director or shareholder loans. The fact that JBR posted job advertisements with high monthly salaries was also unable to assist Thiru as it was unclear whether the positions were ultimately filled, what the salaries that were eventually paid were, and what was the corresponding impact on the operating expenses and JBR's profits.

36 Thiru argued that pursuant to section 116(g) of the Evidence Act, the Court may presume that evidence which could be and is not produced would if produced be unfavourable to the person who withholds it.

[38] 1BA 233-247

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37 In this regard, the principles in relation to the drawing of an adverse inference in relation to absent witnesses set out in *Sudha Natrajan v The Bank of East Asia Ltd* [2017] 1 SLR 141 ("*Sudha Natrajan*") at [20] – [23] are instructive:

(a) Adverse inferences may go to strengthen the evidence adduced on that issue by the other party or to weaken the evidence, if any, adduced by the party who might reasonably have been expected to call the witness.

(b) There must however have been some evidence, even if weak, which was adduced by the party seeking to draw the inference, on the issue in question, before the court would be entitled to draw the desired inference. In other words, there must be a case to answer on that issue which is then strengthened by the drawing of the inference.

(c) While the inference to be drawn is not necessarily confined to the undisclosed evidence, section 116(g) does not afford the court the opportunity to speculate as to what the evidence may be without some basis for the drawing of the inference which the opposing party seeks to persuade the court to draw. In other words, the court must put its mind to the manner in which the evidence that is not produced is said to be unfavourable when drawing the adverse inference under s 116(g).

38 As set out earlier, Thiru was unable to prove on a balance of probabilities that JBR was profitable as at 31 December 2022, contrary to the indication in the 2022 Annual Report that it was loss-making. There was also no prima facie evidence that JBR was profitable subsequent to 31 December 2022 to which an

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adverse inference could be drawn or applied in strengthening the evidence. Applying the principles set out in *Sudha Natrajan*, it was not possible to speculate on the quantum of profits which JBR had made, if it was indeed profitable subsequent to 31 December 2022.

39 In respect of JBR, Thiru had sought to rely on *Toh Wee Ping Benjamin & anor v Grande Corp Pte Ltd* [2020] 2 SLR 308 where the Court of Appeal held at [42] that the effect of having a defence struck out is that the defendant is deemed to have admitted to all allegations of fact in the statement of claim. Hence, Thiru argued that JBR is deemed to have admitted to the facts pleaded in the Statement of Claim that Thiru will receive a 50% share in the net profits of JBR, the business at JBR is lucrative and that JBR is not operating at a loss, as alleged in the Defence.

40 Even if I accept that the Business was lucrative, such a bare statement says nothing about the quantum of profits made and was incapable of filling the evidential void in the present case in respect of the quantum of profits that JBR is alleged to be making. As held in *Sudha Natrajan*, section 116(g) of the Evidence Act does not afford the court the opportunity to speculate as to what the evidence may be.

Conclusion

41 In the circumstances, I find that Thiru was unable to prove on a balance of probabilities the quantum of JBR's profits and correspondingly his damages for the loss of opportunity.

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42 The parties are to file and exchange written submissions on the issue of costs (limited to 10 pages) within 14 days of this judgment.

Sia Aik Kor
District Judge

Joseph Li Jing Xin (ReThink Legal) for the claimant;
The first defendant in person;
The second defendant absent and unrepresented.

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