IN THE SINGAPORE INTERNATIONAL COMMERCIAL COURT
OF THE REPUBLIC OF SINGAPORE

[2026] SGHC(I) 2

Originating Application No 4 of 2025

Between

DNO

… *Applicant*

And

DNP

… *Respondent*

JUDGMENT

[Civil Procedure — Costs]

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DNO
v
DNP

[2026] SGHC(I) 2

Singapore International Commercial Court — Originating Application No 4 of 2025
Anthony James Besanko IJ
8 January 2026

12 February 2026 Judgment reserved.

Anthony James Besanko IJ:

Introduction

1 DNP was the claimant in an arbitration. The respondent in the arbitration was a partnership firm ("Partnership"). DNP succeeded in the arbitration and was awarded damages of US$33,009.53 and INR22,432,076.68 plus simple interest ("Award"). A counterclaim brought by the Partnership was dismissed.

2 In SIC/OA 4/2025 ("OA 4"), DNO brought an application seeking to set aside the Award on grounds that: (a) a breach of natural justice occurred in connection with the making of the Award; and (b) the Award was in conflict with the public policy of Singapore. DNP opposed the application on various grounds, including a contention that DNO lacked standing to challenge the Award.

3 In *DNO v DNP* [2025] SGHC(I) 24 ("*DNO v DNP (Merits)*") (at [58]), I found that the legal personality of the Partnership was merged into and assumed by the company, DNO, such that DNO had standing to challenge the Award. In the same judgment, I dismissed DNO's substantive application to set aside the Award. These reasons are to be read with the aforementioned judgment.

4 The proceedings were commenced in the General Division of the High Court ("General Division") on 21 October 2024 in HC/OA 1092/2024 ("OA 1092"). OA 1092 was later transferred to the Singapore International Commercial Court ("SICC") on 3 March 2025 and converted into OA 4. OA 4 was heard on 19 May 2025, and I delivered judgment on 18 September 2025. As the successful party, DNP made an application for the costs of the proceedings both for the period it was in the General Division ("Pre-Transfer Stage") and the SICC ("Post-Transfer Stage"). These reasons address that application.

5 On 18 September 2025, I directed DNP to file written submissions, attaching its costs schedule, within 14 days. DNO was to file written submissions within 14 days thereafter. DNP filed its written submissions with its Costs Schedule and Disbursements Schedule ("DNP's Costs and Disbursements Schedule") on 6 October 2025. DNO filed its submissions on 21 October 2025, but did not include a costs schedule of its own costs.

6 On 22 December 2025, DNO sought leave to file a Costs Schedule and a Disbursements Schedule ("DNO's Costs and Disbursements Schedule") setting out costs incurred *in connection with the issue of DNO's standing to bring OA 4*. DNO did not seek leave to file a schedule of its costs and

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disbursements with respect to the issues in the action *beyond* the issue of standing. On 8 January 2025, I granted DNO's application.

The parties' submissions

7 As DNP was the successful party in OA 4, I begin by addressing DNP's claim for costs.

8 DNP's Costs Schedule sets out the costs incurred by DNP both in the Pre-Transfer Stage ("Pre-Transfer Costs") and the Post-Transfer Stage ("Post-Transfer Costs"). It sets out in various categories a description of the work done, the hours spent by each legal counsel involved in the matter, and the total amount incurred for each category of work. In a separate section and in relation to each counsel, the name of the counsel, their role, their level of seniority and their hourly rate is set out. DNP's Disbursements Schedule sets out DNP's disbursements both in the Pre-Transfer Stage ($4,381.35) and the Post-Transfer Stage ($2,107.02). A description of each disbursement is given. As a preliminary matter, I observe that there is a calculation error in DNP's Disbursements Schedule, in respect of the total disbursements claimed in the Post-Transfer Stage – the costs incurred in respect of S/N 5–13 should add up to $2,116.02 instead of $2,107.02. I consider that this is a straightforward calculation error, which need not be rectified through the filing of an amended disbursements schedule.

9 A simplified version of DNP's Costs and Disbursements Schedule can be found in Annex 1. As there was no dispute as to the reasonableness of counsels' hourly rates, I have omitted that information from Annex 1.

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Pre-Transfer Costs

10 DNP's claim for Pre-Transfer Costs is for $14,000, GST of $1,260, plus disbursements of $4,381.35. DNP also claims interest. DNP claims that it *actually* incurred costs amounting to $16,700, which it has reduced to $14,000.

11 There are two categories of work which make up the Pre-Transfer Costs:

(a) The first category is work done in connection with the affidavit filed by DNO in support of OA 4, for which DNP claims that costs of $3,700 were incurred (S/N 1 of DNP's Costs Schedule).

(b) The second category is work done in connection with DNP's affidavit in response to OA 4, for which DNP claims that costs of $13,000 were incurred (S/N 2 of DNP's Costs Schedule).

12 DNP's arguments in support of its claim for Pre-Transfer Costs are as follows. First, it submits that this is an appropriate case for costs to be awarded on an indemnity basis, because DNO's challenge to the Award was "no more than an attack on the merits of the Award", and the costs claimed have not been shown to be unreasonable in amount or unreasonably incurred. Secondly, DNP submits that, even if its first argument fails, an amount of $14,000 is a reasonable amount (and reasonably incurred) for costs assessed on a standard basis.

13 DNO does not dispute that DNP is entitled to costs. DNO's submission is that the Pre-Transfer Costs claimed by DNP are excessive. First, it submits that costs should not be assessed on an indemnity basis, because there has been no finding that it instituted the action for an improper purpose or that it conducted the action in an improper manner. Secondly, it submits that the

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amount of $14,000 is excessive having regard to the range of figures in Appendix G of the Supreme Court Practice Directions 2021 ("Appendix G"). In support of that submission, it contends that the bulk of the work in the proceedings was done after the matter was transferred to this Court.

Post-Transfer Costs

14 DNP's claim for Post-Transfer Costs is set out in its Costs Schedule in a similar way to its claim for Pre-Transfer Costs. DNP claims an amount of $77,400 and GST of $6,966, plus disbursements of $2,116.02. DNP also claims interest.

15 There are three categories of work in the Post-Transfer Stage:

(a) The first category is for work done in connection with DNO's further affidavit and work done in connection with DNP's own submissions for OA 4. This involved three counsel engaged by DNP, a total of 60 hours of work, and a claim of $29,600 (S/N 3 of DNP's Costs Schedule).

(b) The second category is for work done in connection with DNO's submissions, and preparation for the hearing of the OA 4. This again involved the three counsel, a total of 52 hours of work, and a claim of $26,400 (S/N 4 of DNP's Costs Schedule).

(c) The third category of work pertains to miscellaneous costs arising from, among others, the attendance of three counsel at the case conferences and hearings, as well as the preparation of costs submissions. This involved a total of 44 hours of work, and a total claim of $21,400 (S/N 5–9 of DNP's Costs Schedule).

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16 DNP submits, in relation to Post-Transfer Costs, that the starting point under the Singapore International Commercial Court Rules 2021 ("SICC Rules 2021") is that it should be awarded the costs it had actually incurred, subject to the principles of proportionality and reasonableness. DNP submits that its claim is neither disproportionate nor unreasonable.

17 DNO submits in response that DNP's claim for costs is unreasonable. It submits that DNP did not need to involve three counsel in the action and that the issues in the action were not particularly complex.

18 DNO also submits that it should be awarded the costs of two interlocutory applications brought before the substantive hearing, in SIC/SUM 20/2025 ("SUM 20") and SIC/SUM 25/2025 ("SUM 25"):

(a) SUM 20 was DNP's application for an increase in the quantum of security for costs. The parties eventually reached an agreement on the quantum, and DNP did not pursue SUM 20. DNO submits that costs should be awarded in its favour but does not specify an amount which should be allowed.

(b) SUM 25 was DNO's application for leave to file a further affidavit on the issue of its standing to bring OA 4. I granted the application in *DNO v DNP* [2025] 4 SLR 362 ("*DNO v DNP (Leave to File Further Affidavit)*"). DNO submits that the costs for SUM 25 should be fixed at $10,000 plus reasonable disbursements.

19 DNO submits that the proper amount for Post-Transfer Costs, after taking into account the amounts to be set off, is $45,000 plus reasonable disbursements. It does not indicate how this amount was calculated.

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20 As I have said, DNO has filed a Schedule of Costs and Disbursements with respect to the issue of standing. DNO submits that it should be awarded its costs with respect to the issue of standing and that those costs should be set off against the costs awarded to DNP. DNO submits that its Schedule of Costs and Disbursements provides a good indication of the amount of costs the Court should allow by way of a set-off. DNO's Costs and Disbursements pertains to work done both in relation to SUM 25, and in relation to part of the substantive hearing in OA 4. I reject DNO's claim for costs and disbursements in relation to the issue of standing for the reasons set out below (at [29]). There are additional reasons for rejecting the claim insofar as they relate to the costs of SUM 25. They are also set out below (at [61]–[66]). In those circumstances, it is not necessary to consider the details of DNO's Costs and Disbursements Schedule with respect to the issue of standing.

21 Finally, I note that DNO does not contend that the disbursements listed in DNP's Disbursements Schedule are unreasonable in quantum or that they were unreasonably incurred.

My decision

22 When OA 4 was transferred to this Court, there was no order made regarding costs or assessment of costs of the proceedings. In the circumstances, the Pre-Transfer Costs are to be assessed by reference to the Rules of Court 2021 ("ROC 2021"), and the Post-Transfer Costs are to be assessed by reference to the SICC Rules 2021: see *Senda International Capital Ltd v Kiri Industries Ltd* [2023] 1 SLR 96 ("*Senda International*") at [13]. Neither party suggested otherwise.

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Pre-Transfer Costs

23 The provisions relevant to the assessment of the Pre-Transfer Costs are O 21 rr 2(2) and 22(1)–22(3) of the ROC 2021, and Appendix G.

24 I begin with O 21 r 22 of the ROC 2021, which deals with the basis upon which costs are to be assessed. The starting point is O 21 r 22(1) of the ROC 2021, which provides that costs are to be assessed on a standard basis "unless it appears to the Court to be appropriate to order costs to be assessed on the indemnity basis". O 21 r 22(2) of the ROC 2021 provides that in the case of costs to be assessed on a standard basis, "a reasonable amount in respect of all costs reasonably incurred is to be allowed". O 22 r 22(3) of the ROC 2021 provides that in the case of costs assessed on an indemnity basis, "all costs are to be allowed except insofar as they are of an unreasonable amount or have been unreasonably incurred".

25 It is then necessary to go back to O 21 r 2(2) of the ROC 2021, which sets out the matters which must be considered by the Court in exercising its power to fix or assess costs. The matters set out in the sub-rule are not exhaustive and the Court must have regard to all relevant circumstances. However, neither party suggested that in this case there was a circumstance or matter the Court was required to consider beyond those set out in the sub-rule. O 21 r 2(2) of the ROC 2021 is in the following terms:

> (2) In exercising its power to fix or assess costs, the Court must have regard to all relevant circumstances, including —
>
> (a) efforts made by the parties at amicable resolution;
>
> (b) the complexity of the case and the difficulty or novelty of the questions involved;

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> (c) the skill, specialised knowledge and responsibility required of, and the time and labour expended by, the solicitor;
>
> (d) the urgency and importance of the action to the parties;
>
> (e) the number of solicitors involved in the case for each party;
>
> (f) the conduct of the parties;
>
> (g) the principle of proportionality; and
>
> (h) the stage at which the proceedings were concluded.

26 Appendix G, which is titled "Guidelines for Party-and-Party Costs Awards in the Supreme Court of Singapore", also provides guidance as to the costs for different proceedings in the Court. In the case of originating applications involving arbitration matters, the guidance is expressed as follows: "Costs (daily tariff) $13,000–$40,000".

27 DNP submits that DNO's case was bereft of merit, and that that is a basis upon which this Court may award indemnity costs.

28 With respect to the first limb of DNP's submission, that is, that DNO's case was bereft of merit, I made a number of observations in the Judgment to the effect that not only should DNO's various complaints be rejected, but properly characterised, the subject of those complaints *could not* amount to breaches of the rules of natural justice or bring the Award in conflict with the public policy of Singapore. I made the following observations in *DNO v DNP (Merits)*:

> (a) in the opening section, that "a number of DNO's submissions seemed to proceed on the mistaken view that OA 4 involved an appeal on questions of fact and law" (at [4]);

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(b) in the section dealing with the alleged breaches of natural justice in connection with the Amendment Application:

> 64 It was not always clear from the submissions, precisely what acts in connection with the Amendment Application, DNO contends gave rise to the breach of natural justice. The mere refusal of the Amendment Application by the Tribunal does not constitute a breach of natural justice.
>
> 65 Furthermore, it is not entirely clear whether DNO was advancing an argument that the Tribunal committed a breach of natural justice in refusing the Amendment Application because it erred *in the way it carried out the balancing exercise* required in deciding whether to allow the application.
>
> […]
>
> 85 I cannot leave this section of my reasons without making the following observation. As I was working my way through DNO's criticisms with respect to the first three considerations, it became increasingly apparent to me how far they are removed from a breach of natural justice, even if they are accepted.
>
> […]
>
> 95 Leaving to one side for the moment DNO's challenge to the Tribunal's reasoning with respect to the fourth consideration, there is simply no basis to conclude that the Tribunal acted in breach of the rules of natural justice. The Tribunal considered the submissions of the respective parties; the case was one that involved the exercise of a discretion with respect to a matter of case management; and the Tribunal's decision was well within the range of decisions a reasonable and fair-minded tribunal in the circumstance might make.
>
> [emphasis in original]

(c) that in any event, DNO "would have been unable to rely on any said breach [of natural justice], given the absence of prejudice and its hedging against an adverse result" (at [127]);

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(d) in the section dealing with the alleged inconsistent/defective reasoning of the tribunal, that "DNO's challenges to the Tribunal's reasoning were no more than attacks on the merits of the Tribunal's conclusions" (at [171]); and

(e) in the section dealing with the public policy ground, that there were difficulties caused by DNO's failure to adduce any expert evidence as to the content of Indian law (at [191]–[193]).

29 While it is true that DNO succeeded on the issue of standing to challenge the Award, I do not consider that circumstance to be a sufficient reason why indemnity costs should not be awarded, or DNP's costs should be reduced. The fact is that DNO was always going to be unsuccessful, *regardless* of whether it was successful on the issue of standing, because its substantive challenges to the Award were devoid of merit. I make the further observation that DNO's case on standing was not clear-cut. The evidence adduced by DNO should have contained more detail than it did, and the issue of DNO's standing was finely balanced (see *DNO v DNP (Merits)* at [54] and [57])).

30 DNO raises one argument against the conclusion that its case was devoid of merit. It submits that the fact that a party's case is "ultimately deemed unmeritorious does not *ipso facto*, lead to an award of indemnity costs". It is true that the mere fact that a party is unsuccessful does not mean that an award of indemnity costs will be made. However, that does not meet the point that DNO's case was bereft of merit *from start to finish*.

31 With respect to the second limb of DNP's submission, that is, that the Court may exercise its discretion to award indemnity costs on the basis that a case is bereft of merit, the position is more complex. For the reasons which

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follow, I am of the view that the Court can exercise its discretion to award indemnity costs on the basis that a case is bereft of merit.

32 In *DKT v DKU* [2025] 1 SLR 806 ("*DKT v DKU*"), the appellant argued that there had been a breach of natural justice in three respects. The appeal was dismissed in its entirety by the Court of Appeal, which described the appellant's arguments in the following manner (at [1]):

> … This was a baseless appeal against the dismissal by a judicial commissioner (the "Judge") of an application to set aside an arbitral award. Having considered the submissions before us, we were satisfied that the appellant's numerous complaints in this case were nothing more than unmeritorious complaints because they were, in truth, directed at challenging the merits of the award, but presented under the guise of natural justice challenges in a vain attempt to come within the ambit of the limited grounds that exist to set aside an arbitral award.

33 The Court of Appeal awarded costs on an indemnity basis as the appellant was contractually obligated to indemnify the respondent for all legal costs (*DKT v DKU* at [17]). Significantly, the Court of Appeal went on to make the following observation (at [17]):

> Indeed, even aside from cll 24.1.1 of the two contracts, we might have been inclined to award indemnity costs in any case *because this appeal was so bereft of merit.*
>
> [emphasis added]

34 DNO referred to the decision in *Airtrust (Hong Kong) Ltd v PH Hydraulics & Engineering Pte Ltd* [2016] 5 SLR 103 ("*Airtrust*"), in which the General Division identified four "broad categories of conduct by a party which may provide good reason for an order of indemnity of costs to be made" (*Airtrust* at [23]). They are as follows:

(a) where the action is brought in bad faith, as a means of oppression or for other improper purposes;

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(b) where the action is speculative, hypothetical or clearly without basis;

(c) where a party's conduct in the course of proceedings is dishonest, abusive or improper; and

(d) where the action amounts to wasteful or duplicative litigation or is otherwise an abuse of process.

35 DNO submits that the only categories conceivably relevant in the present case are that: (a) the action was brought for an improper purpose; or (b) there was conduct in the action which was improper. DNO submits that no findings had been made to that effect, and accordingly, "there is no basis for indemnity costs to factor in the pre-transfer cost considerations".

36 Two points should be made at this stage of my reasons. First, the fact that a case is devoid of merit may, with or without other reasons, give rise to an inference that the application was made for an improper purpose or the conduct of the action was improper. DNP does not put its case in this way. It relies, and only relies, on the fact that DNO's case was devoid of merit. As a matter of fairness, an inference of the type I have identified should not be considered by the Court in the absence of a clear submission that the inference should be drawn. Secondly, it seems to me that there are questions of degree involved in determining whether a case which is devoid of merit is sufficient, of itself, to justify an award of indemnity costs. On one view of the authorities, the case must be *so devoid of merit* that an order for indemnity costs is warranted (see in addition to *DKT v DKU*, the decision in *QBE Insurance (Singapore) Pte Ltd v Relax Beach Co Ltd* [2023] 2 SLR 655 at [37]). I consider that DNO's case was so devoid of merit that an order for indemnity costs is warranted.

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37 If this be right, then DNP is entitled to recover all of its Pre-Transfer Costs, save and except for costs of an unreasonable amount or costs unreasonably incurred. Any doubts about whether costs are of an unreasonable amount or were unreasonably incurred are to be resolved in favour of DNP. As I have said, in determining whether costs are of an unreasonable amount or were unreasonably incurred, the Court is to consider all relevant circumstances including the matters listed in O 21 r 2(2) of the ROC 2021.

38 DNO submits that the Pre-Transfer Costs should not exceed $13,000 (all in). It relies on the costs range for arbitration matters commenced by an originating application in Appendix G ($13,000– $40,000), and the fact that this range is inclusive of costs "for any pre-hearing and post-hearing work carried out for the matter" (*ie*, for the whole action).

39 In my opinion, DNO's argument must be rejected. Although the Court will generally take Appendix G as the starting point for assessment of costs in the General Division, it is well-established that the Court may depart from the stated costs ranges in Appendix G, having regard to the circumstances of the case. Appendix G itself states that it is intended to provide "a *general indication* on the quantum and methodology of party-and-party awards", and emphasizes that the Court retains the final say in the assessment of costs:

> … The fundamental governing principle is that the precise amount of costs awarded remains at the discretion of the Court. The Court may depart from the Costs Guidelines depending on the particular circumstances of each case. See in particular Order 21, Rule 2(2) of the Rules of Court 2021 …

40 The question, ultimately, is whether the costs incurred have been shown to be of an unreasonable amount or unreasonably incurred (see O 21 r 22(3) of the ROC 2021). I find that DNP's claim for $14,000 in Pre-Transfer Costs is not unreasonable. As I mentioned previously, there are two categories of work

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in the Pre-Transfer Costs. The costs in relation to each category of work have been incurred by DNP and clearly relate to work which had to be done.

(a) There is no difficulty with the first category, for which the costs incurred amounted to $3,700; it has not been shown to be an unreasonable amount.

(b) I have looked carefully at the second category of work where the claim is for $13,000, because at first blush, the hours spent in relation to preparing an affidavit in response (28 hours) seems to be high. However, when the discount of $2,700 is applied to that category of work, the amount claimed is $10,300. In my opinion, that amount has not been shown to be unreasonable.

41 Even if I am wrong and costs should be assessed on a standard basis, I consider that the costs claimed by DNP (*ie*, $15,260, taking into account GST) are reasonable for the following reasons: (a) the complexity of the case – which arose *not from the nature of the legal arguments raised* but from the volume of evidence in the affidavits, the lengthy Award, and the *numerous* arguments raised by DNO; and (b) the fact that DNO has not put forward a costs and disbursements schedule with respect to the work concerned (other than with respect to the issue of standing). In respect of the latter, while it is true that in the case of costs assessed on a standard basis, the reasonableness of an amount claimed is to be determined objectively, a matter which might raise a query about the reasonableness of the amount claimed by DNP determined objectively, is the costs of DNO for largely equivalent work.

42 As I have said, DNO does not challenge the reasonableness of the disbursements incurred by DNP in the Pre-Transfer Stage. I consider that each disbursement is both reasonable in quantum and reasonably incurred.

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Accordingly, I allow DNP's claim for disbursements in the Pre-Transfer Stage, which is in the sum of $4,381.35.

43 I assess and fix DNP's Pre-Transfer Costs in the amount of $19,641.35 (inclusive of GST and disbursements).

Post-Transfer Costs

44 The provisions of the SICC Rules 2021 which are relevant in the case of Post-Transfer Costs are O 22 rr 2(1) and 3(1)–3(3). Those provisions are in the following terms:

> **Powers of Court (O. 22, r. 2)**
>
> 2.—(1) Subject to any written law, costs are in the discretion of the Court and the Court has the power to determine all issues relating to the costs of or incidental to all proceedings, including by whom and to what extent the costs are to be paid, at any stage of the proceedings or after the conclusion of the proceedings.
>
> […]
>
> **Entitlement to costs and assessment of costs (O. 22, r. 3)**
>
> 3.—(1) Without affecting the scope of the Court's discretion in Rule 2(1), and subject to any provisions to the contrary in these Rules, a successful party is entitled to costs and the quantum of any costs award will generally reflect the costs incurred by the party entitled to costs, subject to the principles of proportionality and reasonableness.
>
> (2) In considering proportionality and reasonableness, the Court may have regard to all relevant circumstances, including —
>
> (a) the complexity of the case and the difficulty or novelty of the questions involved;
>
> (b) the skill, specialised knowledge and responsibility required of, and the time and labour expended by, the counsel;
>
> (c) the urgency and importance of the action to the parties;

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> (d) the number of counsel involved in the case for each party;
>
> (e) the conduct of the parties, including in particular —
>
> > (i) conduct before, as well as during the application or proceeding;
> >
> > (ii) whether it was reasonable for a party to raise, pursue or contest a particular allegation or issue;
> >
> > (iii) the manner in which a party has pursued or contested a particular allegation or issue; and
> >
> > (iv) whether the conduct of the parties, including conduct in respect of alternative dispute resolution, facilitated the smooth and efficient disposal of the case;
>
> (f) the amount or value of the claim;
>
> (g) the stage at which the proceedings were concluded;
>
> (h) the existence of any offer to settle, the date the offer was made, the terms of the offer and the extent to which the claimant's judgment is more favourable than the terms of the offer to settle;
>
> (i) the existence of an agreement as to the amount of, basis for, or mechanics for, the determination of a costs award; and
>
> (j) the estimates provided in a costs schedule.

45 In *Senda International*, the Court of Appeal examined the principles for the assessment of costs in a case involving the transfer of proceedings from the General Division to the SICC. The relevant provision in that case was O 110 r 46(1) of the Rules of Court (2014 Rev Ed) ("ROC 2014"). O 110 r 46(1) of the ROC 2014 was in different terms from the relevant provisions in the SICC Rules 2021; it provided:

> 46.—(1) The unsuccessful party in any application or proceedings in the Court must pay the reasonable costs of the application or proceedings to the successful party, unless the Court orders otherwise.

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However, there is nothing to indicate that the principles set out in *Senda International* are not equally applicable to the SICC Rules 2021.

46 The Court of Appeal in *Senda International* discussed the differences between the assessment of costs in the General Division and the assessment of costs in the SICC, including the reasons for those differences and the effect they had on the appropriate approach to the assessment of costs (at [47]–[52]). There is no dispute about those principles in the present case.

47 The starting point for the assessment of "reasonable costs" is the costs in fact incurred by the successful party, to the extent that such costs are "reasonable" (*Senda International* at [52] and [72]).

48 The party claiming costs bears the legal burden to establish that the costs it claims are reasonable costs. It will discharge that burden by providing evidence of information on its incurred costs. Such evidence would typically include the following: (a) a breakdown of the claimed costs in terms of the number of hours claimed; (b) information identifying by whom those hours were incurred, their levels of seniority and corresponding hourly rates; and (c) some information as to the types of work those hours were incurred for. Subject to one observation I refer to below, DNP has produced the material identified in *Senda International*. Accordingly, DNO has an evidential burden to show that the costs claimed by DNP are not reasonable (*Senda International* at [75]).

49 The Court of Appeal in *Senda International* said that the best way in which the evidential burden may be discharged is often for the unsuccessful party to produce evidence of its own costs so that a comparison can be made. In this respect, DNO's Costs Schedule does not assist its case, for two reasons.

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(a) First, DNO's Costs Schedule pertains only to the limited issue of standing, and not the costs incurred in respect of the entire proceedings. Without a full picture of the costs incurred, it is not possible to make an accurate comparison.

(b) Secondly, DNO claims to have incurred Post-Transfer Costs of $15,375 *solely* for work done in relation to the issue of standing. In comparison, DNP's claim for $77,400 for work done in relation to the substantive application in OA 4 does not appear to be disproportionate or unreasonable.

50 Another way in which the evidential burden may be discharged by the unsuccessful party, as identified in *Senda International*, is to bring forward comparable cases where lower costs have been assessed (at [79]). DNO has not done that. In fact, it was DNP that referred to what it said were comparable cases, as evidence that the costs claimed were reasonable. DNP made the following submission, relying on the compilation of costs awards found in the Guide to the Assessment of Costs in the Singapore International Commercial Court (27 February 2024):

> … [DNP] submits that the costs that it is claiming is eminently reasonable and within the range of 2 closely comparable decisions (both 1-day hearing) in the Guide of the Assessment of Costs in the SICC:
>
> (a) In *Gokul Patnaik* v *Nine Rivers Capital* [2020] SGHC(I) 23, the defendant, represented by a team of three solicitors, was successful in resisting an application to set aside the award, and was awarded costs fixed at SGD65,000 excluding disbursements including a striking-out application not heard. The issues there are less complex, and disposed of in a judgment that is almost half the length (51 pages) of the present Judgment; and
>
> (b) *CYW* v *CYX* [2023] SGHC(I) 17, where the Court awarded the successful respondent who had a team of

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> counsel for 4 solicitors in the setting aside application the pre-transfer costs of SGD 10,000 and post-transfer costs of SGD 159,195.80. The judgment there (33 pages) is also much shorter than the Judgment here.

51 I make the following observations on DNP's submission in this regard.

52 While "precedents in the form of previous costs orders can play a useful role in the assessment process", the precedential value of these orders ultimately turns on a comparison of the *common features* shared between each case (*CBX v CBZ* [2022] 1 SLR 88 ("*CBX v CBZ*") at [42]; see also *Senda International* at [79]). It remains for the trial court to decide what "reasonable costs" entails in each and every case; to this end, previous costs awards "provide a check as to whether the costs claimed by the successful party are reasonable or not" (*Senda International* at [79]; *CBX v CBZ* at [42]).

53 Insofar as DNP seeks to rely on the fact that the hearings in both cases lasted one day, I accept that as a relevant common feature. I also accept that the cases all involved first-instance proceedings under the International Arbitration Act 1994 (2020 Rev Ed), and that no Senior Counsel, King's Counsel, or Registered Foreign Lawyer was appointed to act for either party.

54 However, I am unable to accept DNP's submission (or implication) that the issues involved in the two cases were *less complex* than that in OA 4. It is unclear how DNP arrived at its conclusion that the issues involved in *Gokul Patnaik* v *Nine Rivers Capital* [2021] 3 SLR 22 were "less complex", apart from its reference to the length of the judgment and the number of solicitors involved. I note that DNP also refers to the same two factors when explaining its reliance on *CYW v CYX* [2024] 3 SLR 125. I do not consider the length of a judgment to be a reliable guide as to the complexity of a case. There might be reasons, unrelated to the complexity of the case, why one judgment is longer than

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another. Nor do I think that the number of legal practitioners necessarily provides a reliable guide, unless the number of legal practitioners is much larger than what may be reasonably expected. As I explain below (at [56]), I do not consider that that can be said of this case.

55 That said, it is *DNO* which bears the evidential burden of showing that the costs claimed by DNP are unreasonable. In essence, DNO makes one submission in support of its case, and that submission is pitched at a very high level. DNO submits that the costs claimed by DNP are unreasonable having regard to two of the factors referred to in O 22 r 3(2) of the SICC Rules 2021: (a) the number of legal practitioners representing DNP; and (b) the fact that the case was not particularly complex one. I make the observation that the two factors are interrelated in the sense that a lack of complexity may support the conclusion that three counsels were not necessary. In my opinion, the two factors, in effect, direct attention to the *hours spent* on the category of work in question because, all other things being equal, it is immaterial whether the work was done by one, two or three counsel.

56 I do not consider that the two factors put forward by DNO advance its case. DNO asserts in its written submissions that it had two legal practitioners involved in the case and that the matter "was largely handled by a single solicitor". To my mind, and as earlier mentioned (at [49] above), this difference proves nothing in circumstances where DNO adduced limited evidence of its own costs. Nor can it be said that the case was not particularly complex in circumstances where it required considerable work and attention to deal with the arguments put forward by DNO – arguments that I held were without merit.

57 I do not consider that the Post-Transfer Costs are unreasonable in terms of the amounts claimed. DNO has not discharged its evidential burden of

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showing that the costs are unreasonable. First, DNO did not produce a schedule of its own costs incurred *in respect of the entire proceedings*. Second, DNO's submission is pitched at a very high level, in that it does not analyse the various categories of work and explain why the amount claimed in relation to the category of work was unreasonable. In my view, it cannot be because counsels' hourly rates are unreasonable, or because the work as described did not need to be done. Furthermore, to the very modest extent the cases to which I was referred to are *comparable* cases (see [50]–[54] above), they favour DNP and not DNO.

58 In summary, I find that DNP has established that the Post-Transfer Costs it claims are reasonable, and DNO's submissions fall a long way short of establishing that they are unreasonable.

59 However, if DNO is entitled to costs as against DNP in relation to one or more summonses, applications, or matters, it is entitled to set off those costs against the costs which would otherwise be awarded to DNP (O 22 r 2(2)(*b*) of the SICC Rules 2021). DNO submits that it is entitled to costs in relation to two applications made by summons, for which an order for costs has not yet been made (see [18] above).

60 I start with SUM 25. I will make extensive reference to my decision in *DNO v DNP (Leave to File Further Affidavit)* (see [18(b)] above), and these reasons are to be read with the aforesaid judgment. The background to SUM 25 is as follows. DNP filed Mr Z's affidavit on 7 November 2024. In that affidavit, Mr Z addressed the issue of DNO's standing in detail. From that date, DNO was put on notice of DNP's case as to its standing to challenge the Award. However, it was not until 26 March 2025, when the parties put forward the case

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management plan, that DNO gave notice that it sought to file a further affidavit on the issue of standing.

61 I have concluded that DNO's application for costs on SUM 25 must be refused for the following reasons:

(a) First, although the successful party will ordinarily receive its costs, SUM 25 was an application by a party to be relieved of an obligation it failed to comply with. DNO accepted that it needed the leave of the Court before filing a further affidavit (*DNO v DNP (Leave to File Further Affidavit)* at [9] and [16]).

(b) Secondly, it does not follow as a matter of course that the successful party in a pre-trial hearing is entitled to an order for costs. The fact that an application is successful is relevant, and may often be decisive. However, there may be other factors which support the conclusion that the successful party should not be awarded its costs. There were such other factors in this case of this application. The first of these was the extent of the delay. In respect of this matter, I found that there were *four* case management hearings between 7 November 2024 and 26 March 2025; at none of those conferences did DNO indicate that it intended to apply for permission to file a further affidavit. On at least two occasions, DNO "indicated expressly or by silence that it did not intend to file any interlocutory applications in the future" (*DNO v DNP (Leave to File Further Affidavit)* at [38]). I found that it was reasonable for DNP, and the Court, to assume that DNO would not seek to file any further affidavits (*DNO v DNP (Leave to File Further Affidavit)* at [40]). The second of the other factors is the explanation for the delay. In this respect, I found that DNO did not provide a clear

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explanation for its delay in bringing SUM 25 (*DNO v DNP (Leave to File Further Affidavit)* at [41]–[42]).

(c) Thirdly, although I found that DNO did not have a tactical reason for its delay in bringing SUM 25, I did find that the delay was the result of "a failure … to consider the matter carefully and/or confused or muddled thinking about [DNP] being 'required' to seek the resolution of the issue of standing well before the hearing" (*DNO v DNP (Leave to File Further Affidavit)* at [46]).

62 DNO advances two reasons in support of its contention that it should be awarded its costs of SUM 25.

63 First, DNO submits that it is clear the Partnership had changed its status to an incorporated private limited entity. I take this to be a submission that DNP should not have opposed the order sought. I reject this submission, because it was by no means *beyond argument* that SUM 25 should be refused having regard to DNO's delay in bringing the application. Furthermore, DNO's explanation for the fact that the Partnership continued to file GST Returns after the incorporation of DNO was not wholly satisfactory (*DNO v DNP (Merits)* at [54]).

64 Secondly, DNO submits that it ought to have its costs because DNP's opposition to SUM 25 was designed to secure it an unfair advantage. As I understand it, the basis of that submission is that DNP may have had in mind establishing that DNO did not have standing to challenge the Award in OA 4, but then later seek to enforce the Award against DNO. I identified an exchange I had with DNP's counsel during oral submissions, in *DNO v DNP (Leave to File Further Affidavit)* at [43]:

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> … I asked the respondent about the applicant's point that the respondent would ultimately seek to enforce the Award against the applicant. To test the point, I asked the respondent if it was prepared to give an undertaking that it would not seek to enforce the Award against the applicant. The respondent's response was that it was not in a position to give such an undertaking, and, in any event, enforceability was a matter of Indian law. …

65 The focus of this exchange was not on whether DNP was seeking to gain an unfair advantage, but rather, the possible prejudice DNO might suffer if the order was refused. This can be seen in my identification of a reason in favour of making the order sought by DNO (*DNO v DNP (Leave to File Further Affidavit)* at [47]):

> 47 Secondly, I considered that a relevant factor was that if the respondent's argument was successful and the action was dismissed, it was possible or at least could not be ruled out, that the respondent may nevertheless seek to enforce the Award against the applicant. Of course, the chances of that happening were unknown, but even the possibility is a relevant factor.

66 In any event, I do not consider that DNP was seeking to obtain an unfair advantage based on the exchange I had with its counsel or at all. In addition to these matters, I observed that the decision whether to allow SUM 25 was finely balanced.

67 I reject DNO's application for costs on SUM 25. Although it is not necessary for me to deal with quantum, I note that the amount sought by DNO ($10,000 plus reasonable disbursements) is not supported by any material.

68 I turn now to SUM 20. In late 2024, while the action was in the General Division, the parties agreed that DNO would provide security for costs in the amount of $20,000. In early to mid-March 2025, after the action had been transferred to this Court, DNP sought an increase in the amount of the security

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to $60,000. DNO made a counter-offer of an increase in the amount to $30,000, which was not accepted by DNP.

69 I considered that the issue of an increase in security for costs needed to be brought to a head. On or about 17 March 2025, I directed that by 25 March 2025, DNP was to file an application for an increase in security for costs or file an affidavit explaining why further time for negotiations should be allowed. DNP chose to file an application by summons. On 25 March 2025, DNP filed SUM 20, along with an affidavit of Mr Z, seeking an order for security for costs in the amount of $60,000.

70 I subsequently held a case management conference on 27 March 2025, wherein counsel for DNP informed me that they had received an e-mail from DNO that morning, proposing a higher amount for security for costs than that previously offered. Counsel for DNP said that he was optimistic the issue of security could be resolved. Nevertheless, in order to avoid any further delay should the matter not resolve, I listed the summons for argument on 2 April 2025. The matter was resolved between parties before 2 April 2025; the correspondence indicates that on 1 April 2025, parties agreed to an amount of $40,000 for security for costs in the interests of resolving the issue. Accordingly, there was no need to hear SUM 20.

71 DNO submits that DNP acted unreasonably in filing SUM 20 in circumstances where negotiations as to the quantum of security were ongoing. It submits that DNP should pay the costs of the summons.

72 I do not consider that DNP acted unreasonably in bringing SUM 20 when it did, having regard to the direction made by the Court on 17 March 2025. Accordingly, I make no order as to costs on SUM 20. Having made no order as

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to costs on SUM 20 and SUM 25, I find that DNO is not entitled to set off any costs against the Post-Transfer Costs awarded to DNP.

73 DNO also does not challenge the reasonableness of the disbursements incurred by DNP in the Post-Transfer Stage, and I consider that each disbursement is both reasonable in amount and reasonably incurred. Accordingly, I allow DNP's claim for disbursements in the Post-Transfer Stage, in the sum of $2,116.02.

74 I assess and fix the Post-Transfer Costs in the amount of $86,482.02 (inclusive of GST and disbursements).

Conclusion

75 In sum, I find that DNP is entitled to a total amount of $106,123.37 in costs for OA 4 (inclusive of GST and disbursements). This is the total of the:

(a) Pre-Transfer Costs of $15,260 (inclusive of GST), plus disbursements of $4,381.35; and

(b) Post-Transfer Costs of $84,366 (inclusive of GST), plus disbursements of $2,116.02.

76 I make no order as to costs on SUM 20 and SUM 25.

77 For the avoidance of doubt, I record that in accordance with O 21 r 29(1) of the ROC 2021 and O 22 r 6 of the SICC Rules 2021, interest on the quantum

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awarded above (calculated at 5.33% per annum) will run from the date of this order until the date of full payment by DNO.

Anthony James Besanko
International Judge

Gursharn Singh Gill s/o Amar Singh and Ramachandran Doraisamy Raghunath (PDLegal LLC) for the applicant;
Mohammad Haireez bin Mohameed Jufferie, Ow Jiang Meng Benjamin and Tan Kah Wai (LVM Law Chambers LLC) for the respondent.

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Annex 1: DNP's Costs and Disbursement Schedules

DNP's Costs Schedule

Breakdown of Legal Costs Incurred by DNP in OA 1092 and OA 4			
S/N	**Deliverable**	**Hours Spent**	**Amount (SGD)**
A. Pre-Transfer Costs			
1	Work done in connection with DNO's affidavit for OA 1092 dated 18 October 2024 (23 pages and 227 pages of exhibits), including reviewing and advising clients	MH – 2 hours BO – 5 hours	3,700
2	Work done in connection with DNP's response affidavit for OA 1092 dated 5 November 2024 (34 pages, 1389 pages of exhibits), including research, taking instructions, advising clients and drafting	MH – 5 hours BO – 8 hours TKW – 15 hours	13,000
	Subtotal – Actual Pre-Transfer Costs (Excluding GST)		16,700
	Claimed Pre-Transfer Costs		**14,000**
B. Post-Transfer Costs			
3	Work done in connection with DNO's further affidavit (11 pages and 172 pages of exhibits) and DNP's submissions for OA 4 (50 pages), including reviewing, researching, advising clients, and drafting	MH – 8 hours BO – 20 hours TKW – 22 hours	29,600

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4	Work done in connection with DNO's submissions (48 pages) and preparing for substantive hearing in OA 4	MH – 20 hours BO – 16 hours TKW – 16 hours	26,400
5	Attendance of case conferences leading up to the full-day hearing on 19 May 2025	MH – 1 hour BO – 4 hours TKW – 4 hours	4,200
6	Attendance of full-day hearing in OA 4	MH – 8 hours BO – 8 hours TKW – 8 hours	12,000
7	Costs incurred in advising clients on the full-day hearing in OA 4	MH – 1 hour BO – 1 hour TKW – 1 hour	1,500
8	Attendance of hearing for delivery of grounds of decision on 18 September 2025	MH – 1 hour BO – 1 hour TKW – 1 hour	1,500
9	Costs incurred in advising clients on outcome of OA 4 and drafting of costs submissions	MH – 1 hour TKW – 4 hours	2,200
	Subtotal – Post-Transfer Costs (Excluding GST)		**77,400**
		Costs Incurred	**91,400**
		GST (9%)	8,226
	Total Amount of Legal Costs (Inclusive of GST)		**99,626**

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DNP's Disbursements Schedule

S/N	Description	Quantum (SGD)
A. Pre-Transfer Disbursements (Before 3 March 2025)		
1	Notice of Appointment of Solicitor	25.60
2	1st Affidavit of Mr Z for OA 1092 filed on 7 November 2024	3,988.40
3	Other Incidentals (Printing, Transportation Claims)	353.35
4	E-Service Fees	14.00
	Subtotal (Pre-Transfer Disbursements)	**4,381.35**
B. Post-Transfer Disbursements (On or After 3 March 2025)		
5	Request for Certified Transcript / Notes of Evidence / Grounds of Decision dated 27 March 2025	5.60
6	Payment for Notes of Evidence	52.50
7	Request for Certified Transcript / Notes of Evidence / Grounds of Decision dated 1 April 2025	5.60
8	E-Filing Fees for Written Submissions for Substantive Hearing	35.20
9	E-Filing Fees for Bundle of Authorities for Substantive Hearing	491.20
10	Other Incidentals (Printing, Transportation Claims)	1,333.92
11	E-Service Fees	36.00
12	E-Filing Fees for Bundle of Authorities for Costs Submissions	142.80
13	E-Filing Fees for Written Submissions for Costs Submissions	13.00

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	Subtotal (Post-Transfer Disbursements)	**2,107.02**
	Total	**6,488.37**

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Annex 2: DNO's Costs and Disbursements Schedules

DNO's Costs Schedule

Breakdown of Legal Costs Incurred by DNO in OA 1092 and OA 4 in Connection with the Issue of Standing			
S/N	**Deliverable**	**Hours Spent (Total)**	**Amount (SGD)**
A. Pre-Transfer Costs			
1	Work done in connection with DNP's response affidavit for OA 1092 dated 5 November 2024 (34 pages and 1389 pages of exhibits), including reviewing and advising client, but limited to the issue of standing	GS – 3 hours PD – 0.5 hours	1,800
2	**Claimed Pre-Transfer Costs (Excluding GST)**		1,800
B. Post-Transfer Costs			
3	Work done in connection with DNO's further affidavit (11 pages and 172 pages of exhibits) and submissions which were necessitated purely due to the standing defence adopted by DNP	GS – 15 hours PD – 1 hour	8,100
4	Work done in connection with DNP's affidavit in response resisting SIC/SUM 25/2025	GS – 4 hours PD – 1 hour	2,600
5	Work done in connection with submissions for the final hearing (13 pages in relation to the issue of standing) and preparing for substantive hearing in OA 4	GS – 6 hours PD – 0.5 hours	3,300

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6	Attendance of full-day hearing in OA 4 (estimated 2.5 hours spent on issue of standing)	GS – 2 hours	1,000
7	Costs incurred in advising clients on the full-day hearing in OA 4	GS – 0.25 hours	125
8	Costs incurred in advising clients on outcome of OA 4 and drafting of costs submissions in relation to the standing issue	GS – 0.5 hours	250
9	**Claimed Post-Transfer Costs (Excluding GST)**		**15,375**
10	**Costs Incurred (Total of Items 2 and 9)**		**17,175**
11		**GST (9%) on Item 10**	**1,545.75**
Total Amount of Legal Costs (Inclusive of GST)			**18,720.75**

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DNO's Disbursements Schedule

S/N	Description	Quantum (SGD)
Post-Transfer Disbursements (On or After 3 March 2025)		
1	E-Filing Fees for Solicitor's Covering Affidavit filed on 1 April 2025	524.80
2	E-Filing Fees for Summons for Leave to File Further Affidavit on 3 April 2025	275.20
3	E-Filing Fees for Skeletal Arguments on 3 April 2025	10.00
4	E-Filing Fees for Bundle of Authorities on 3 April 2025	52.80
5	E-Filing Fees for Affidavit of Mr A on 14 April 2025	491.40
	Subtotal (Pre-Transfer Disbursements)	**1,354.20**
	Total	**1,354.20**

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