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

[2025] SGHC(A) 19

Civil Appeal No 36 of 2025 (Summons No 26 of 2025)

Between

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

… *Appellants*

And

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

… *Respondents*

Civil Appeal No 42 of 2025 (Summons Nos 28 and 30 of 2025)

Between

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

… *Appellants*

And

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

… *Respondents*

Civil Appeal No 43 of 2025 (Summons Nos 29 and 31 of 2025)

Between

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

… *Appellants*

And

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

… *Respondents*

In the matter of Suit No 1040 of 2020 (consolidated with 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*

GROUNDS OF DECISION

[Civil Procedure — Appeals — Notice]
[Civil Procedure — Extension of time]
[Civil Procedure — Striking out]

TABLE OF CONTENTS

INTRODUCTION **1**

FACTS **4**

BACKGROUND TO THE DISPUTE 4

PROCEDURAL HISTORY 4

THE PARTIES' SUBMISSIONS **7**

THE PLAINTIFFS' STRIKING OUT APPLICATIONS IN SUM 28 AND SUM 29 7

THE DEFENDANTS' EXTENSION OF TIME APPLICATIONS IN SUM 30 AND SUM 31 10

THE DEFENDANTS' STRIKING OUT APPLICATION IN SUM 26 11

ISSUES TO BE DETERMINED **12**

THE PLAINTIFFS' STRIKING OUT APPLICATIONS IN SUM 28 AND SUM 29 ..... **12**

THE DEFENDANTS' EXTENSION OF TIME APPLICATIONS IN SUM 30 AND SUM 31 ..... **15**

THE DEFENDANTS' STRIKING OUT APPLICATION IN SUM 26 ..... **16**

OBSERVATION **19**

CONCLUSION **20**

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

[2025] SGHC(A) 19

Appellate Division of the High Court — Civil Appeal Nos 36, 42 and 43 of 2025 (Summons Nos 26, 28, 39, 30 and 31 of 2025)
Woo Bih Li JAD, Kannan Ramesh JAD and Hri Kumar Nair J
27 August 2025

12 September 2025

Woo Bih Li JAD (delivering the grounds of decision of the court):

Introduction

1 These were five summonses that arose from the parties' appeals against the decision of the judge below ("Judge") in HC/S 1040/2020 ("Suit 1040"). For context, after the trial, the Judge gave his decision on liability in *Shipworks Engineering Pte Ltd and another v Sembcorp Marine Integrated Yard Pte Ltd and another and other suits* [2024] SGHC 325 (the "Liability Judgment"). He later issued his decision on quantum in *Shipworks Engineering Pte Ltd and another v Sembcorp Marine Integrated Yard Pte Ltd and another and other suits* [2025] SGHC 40 (the "Quantum Judgment"). The trial was not bifurcated. The Judge also decided to refuse the plaintiffs' claim for pre-judgment interest and he partially allowed the defendants' claim for such interest. He eventually gave his decision on costs. The plaintiffs, Shipworks Engineering Pte Ltd and Lanka

Marine Pte Ltd, seek to appeal the whole of the Judge's decision (that is, on liability, quantum, pre-judgment interest and costs), while the defendants, Sembcorp Marine Integrated Yard Pte Ltd and Jurong Shipyard Pte Ltd, also seek to appeal against the Judge's decision on liability, quantum, one aspect of pre-judgment interest and costs.

2 The five summonses were considered in the following three groups before the court:

(a) The defendants' application in AD/SUM 26/2025 ("SUM 26") to strike out the plaintiffs' notice of appeal ("NOA") in AD/CA 36/2025 ("AD 36"), as only one NOA had been filed against both the Liability Judgment and the Quantum Judgment;

(b) The plaintiffs' applications in AD/SUM 28/2025 ("SUM 28") and AD/SUM 29/2025 ("SUM 29") to strike out the defendants' appeals in AD/CA 42/2025 ("AD 42") and AD/CA 43/2025 ("AD 43") for being filed out of time; and

(c) If their appeals were indeed filed out of time, the defendants' applications for an extension of time to file their appeals in AD 42 and AD 43, by way of AD/SUM 30/2025 ("SUM 30") and AD/SUM 31/2025 ("SUM 31") respectively.

3 On 27 August 2025, we made the following decisions:

(a) We dismissed the defendants' striking out application in SUM 26 as the plaintiffs were not required to file more than one NOA to appeal against the Judge's decisions on both liability and quantum.

(b) We dismissed SUM 28 and SUM 29 as the defendants' appeals were not filed out of time.

(c) Accordingly, we made no order on SUM 30 and SUM 31 as the extension of time sought by the defendants to file their NOAs was not necessary.

4 We made the following costs orders:

(a) for SUM 26, the defendants were to pay the plaintiffs costs fixed at $3,500 (all in);

(b) for SUM 28 and SUM 29, the plaintiffs were to pay the defendants costs fixed at $4,500 (all in) for each summons;

(c) for SUM 30 and SUM 31, each party was to bear its own costs for these summonses, as these applications were necessitated by the plaintiffs' stance that the defendants' appeals were filed out of time; and

(d) the usual consequential orders apply.

5 In addition, we gave the following directions:

(a) As only one NOA had to be filed to appeal against the decision of the lower court, and as part of case management, we directed the defendants to withdraw one of their two appeals and amend the other to include the matter covered by the withdrawn appeal. The amended NOA was to be filed and served within seven days of the court's decision.

(b) The Registrar was to fix a case management conference as soon as possible to fix the time for the parties' cases to be filed in the remaining appeals and, if necessary, for combined cases and/or Records of Appeal to be filed and/or the date for hearing of the appeals to be fixed.

(c) Liberty was granted to the parties to apply.

Facts

Background to the dispute

6 The plaintiffs were contracted to perform work for the defendants, which included supplying manpower, performing "sub-tasks" (such as spray-painting and high pressure washing) and miscellaneous services (such as cleaning toilets and supplying lorry cranes to transport equipment and materials). The plaintiffs claimed against the defendants for unpaid invoices in relation to works and services rendered and on *quantum meruit* for completed works for which invoices were not yet rendered. The defendants counterclaimed, alleging that the plaintiffs could not have performed the disputed works and services, and further that the plaintiffs overcharged the defendants: Liability Judgment at [1]–[2].

Procedural history

7 On 20 December 2024, the Judge partially allowed both the plaintiffs' claims and the defendants' counterclaim in the Liability Judgment. The Judge ordered the parties to jointly calculate the quantum of damages that each party owed to the other based on the Liability Judgment, with liberty to apply in case of disagreement: Liability Judgment at [82].

8 On 13 March 2025, the Judge handed down the Quantum Judgment. He noted in the Quantum Judgment that there was a discrepancy between the plaintiffs' and defendants' position on the number of payment hours and the rate charged for 13 of the work orders that formed part of the defendants' counterclaim (the "13 Work Orders"): Quantum Judgment at [13]. However, these discrepancies "could clearly have been resolved by the parties" as both the number of payment hours and the rate of payment per payment hour should not be in dispute: Quantum Judgment at [14]–[15]. He therefore directed the parties to reach agreement on the sums in respect of the 13 Work Orders (the "Disputed Sums"), failing which the parties were to jointly appoint an independent accountant to calculate the sums, whose calculations would be final and binding on the parties: Quantum Judgment at [15]. He also stated that he would hear parties on costs within ten days after the parties had settled the final sum payable to the plaintiffs: Quantum Judgment at [17].

9 On 18 March 2025, the plaintiffs' solicitors wrote to the court to seek pre-judgment interest. The court rejected this request on 20 March 2025.

10 On 28 March 2025, the defendants' solicitors wrote to the court to seek pre-judgment interest. The court partially allowed this request on 2 April 2025.

11 On 8 April 2025, the Judge directed parties to file and serve their written submissions on costs by 28 April 2025. This direction appeared to vary his earlier direction in the Quantum Judgment at [17] that he would hear parties on costs within 10 days after the parties had settled the final sum payable to the plaintiffs.

12 On 28 April 2025, the plaintiffs duly filed their costs submissions. The defendants' solicitors sought an extension of time to file their costs submissions as the parties were still trying to come to an agreement on the Disputed Sums.

13 On 30 April 2025, the court granted the extension of time and allowed the parties to file their costs submissions by 8 May 2025. The defendants duly filed their costs submissions on 8 May 2025.

14 In the meantime, on 5 May 2025, the parties reached an agreement on the Disputed Sums.

15 On 19 May 2025, the defendants filed HC/SUM 1396/2025 ("SUM 1396") for a stay of execution of all the decisions rendered by the Judge (including any future decisions) in Suit 1040 pending the determination of their appeal against the decisions rendered, "which appeal the [d]efendants will file within 28 days of all matters in Suit 1040 being heard and determined, including costs". This was served on the plaintiffs on 21 May 2025 at 3.23pm.

16 On 21 May 2025, the court gave its decision on costs.

17 On 29 May 2025, the plaintiffs filed their appeal in AD 36 against the Liability Judgment, the Quantum Judgment, and the Judge's decisions on pre-judgment interest and costs, save for some findings of the Judge. This was served on 30 May 2025.

18 On 4 June 2025, in the course of the parties' correspondence concerning SUM 1396, the plaintiffs' solicitors informed the defendants' solicitors that the defendants were out of time to file an appeal. Later that day, the defendants

sought to file their appeals in AD 42 and AD 43. AD 42 was filed against the Liability Judgment, save for some findings of the Judge. AD 43 was filed against the Quantum Judgment, the defendants' entitlement to pre-judgment interest and costs, save for some findings of the Judge.

19 In the light of a dispute as to whether these two appeals were filed in time, a case management conference was convened on 11 June 2025. Thereafter, the filing of these two appeals was accepted by the Registry of the Supreme Court with the caveat that the acceptance of the appeals did not constitute a determination that they were filed in time.

20 On 13 June 2025, the defendants filed SUM 26 to strike out AD 36.

21 On 25 June 2025, the plaintiffs filed SUM 28 and SUM 29 to strike out AD 42 and AD 43.

22 On 9 July 2025, the defendants filed SUM 30 and SUM 31 for an extension of time to file and serve AD 42 and AD 43, if necessary.

The parties' submissions

The plaintiffs' striking out applications in SUM 28 and SUM 29

23 The sole basis of the plaintiffs' striking out applications in SUM 28 and SUM 29 was that the defendants' appeals were filed out of time.

24 Order 19 r 25(1)(*a*) of the Rules of Court 2021 ("ROC 2021") prescribes that a party who intends to appeal to the appellate court against the judgment of the lower court must file and serve its NOA within 28 days of the lower court's

judgment. This is to be read together with O 19 r 4(1) of the ROC 2021 which states that unless the court otherwise orders, the time for the filing of an appeal does not start to run until after the lower court has heard and determined all matters in the trial, including costs. The above is subject to O 19 r 4(1A) of the ROC 2021, which states that where the lower court does not hear and determine the issue of costs within 30 days after the lower court has determined all other matters in the trial, time for the filing of an appeal starts to run after the expiry of the 30-day period.

25 In this case, the parties agreed that whether the defendants' appeals were filed in time turned on when the Judge had "heard and determined all other matters in the trial" save for costs, under O 19 r 4(1A) of the ROC 2021. The nub of the dispute was thus whether the Judge had determined the issue of the 13 Work Orders in the Quantum Judgment at [15] read together with [17].

26 The plaintiffs submitted that the Judge had made a final determination on the 13 Work Orders on 13 March 2025, when he directed the parties to reach an agreement, failing which they were to appoint a joint independent accountant, such that the Judge became *functus officio*. However, the plaintiffs also argued that the only issue, save for costs, which had not been determined was pre-judgment interest which was determined on 2 April 2025. Accordingly, the plaintiffs contended that under O 19 r 4(1A) of the ROC 2021, if the court had not decided costs within 30 days from 2 April 2025, time to appeal would start to run from then. The plaintiffs took the position that the 30-day period from 2 April 2025 expired on 2 May 2025, since the Judge did not render his decision on costs until 21 May 2025. Applying O 19 r 25(1) of the ROC 2021, the deadline to appeal was thus 28 days from 2 May 2025, which was 30 May

2025 (being 28 days after 2 May 2025). Therefore, according to the plaintiffs, the deadline to file any appeal was 30 May 2025, such that AD 42 and AD 43 were both filed out of time.

27 The plaintiffs also submitted that they did not waive any right to object to the defendants' NOAs, and the onus was on the defendants to have clarified with the court when the time to appeal had begun to run.

28 However, the defendants submitted that the Judge had not yet determined the Disputed Sums. This only occurred when the Disputed Sums were determined either by agreement or by an independent accountant appointed by the parties. That was because any dispute between the parties arising from the appointment of the independent accountant, the scope of instructions to be given to the accountant, and/or the terms of reference for the accountant's appointment would have had to be referred to the Judge for his determination. Also, the court's decision on costs would have been affected in the event of further arguments on any of such matters. The Judge was only *functus officio* when the relevant court order was perfected. Therefore, the defendants submitted that the date on which the Judge heard and determined all other matters in the trial except costs was 5 May 2025, this being the date when the parties reached agreement on the Disputed Sums. As the Judge delivered his costs decision on 21 May 2025, which was within 30 days from 5 May 2025, the defendants submitted that O 19 r 4(1A) of the ROC 2021 did not apply, and that O 19 r 4(1) read with O 19 r 25(1) of the ROC 2021 applied instead. Thus, in their view, the deadline to appeal was 28 days after 21 May 2025, which was 18 June 2025.

29 The defendants also submitted that in SUM 1396 where the defendants applied for a stay of execution, the plaintiffs were put on notice that the defendants intended to appeal and had taken the position that the appeal timeline had not started running. As such, they submitted that when the plaintiffs did not object to this assertion, the plaintiffs had waived their right to object to the defendants' position on the timeline for appeal.

The defendants' extension of time applications in SUM 30 and SUM 31

30 Had their appeals been filed out of time, the defendants submitted that the court should exercise its discretion to grant them an extension of time to file and serve their two NOAs. This was on the basis that (a) the length of delay, which was five days for filing and six days for service after the deadline of 30 May 2025, was *de minimis*; (b) their reasons for the delay were *bona fide,* as it was not unreasonable for them to take the position that not all the matters in the trial had been heard and determined in the Quantum Judgment, and O 19 r 4(1A) of the ROC 2021 was a new provision that only came into force recently; (c) their appeals were not hopeless; and (d) no prejudice would be caused to the plaintiffs by granting the extension of time which could not be compensated with costs.

31 On the other hand, the plaintiffs submitted that (a) the delay was 40 days and was not therefore *de minimis*; (b) there were no good reasons for the delay as it was caused by the defendants' litigation choices and their solicitors' misunderstanding of the law; (c) that the defendants' intended appeals were not hopeless was neutral at best; and (d) they were prejudiced by the continued expenditure of time and costs to address the defendants' actions.

The defendants' striking out application in SUM 26

32 The defendants' sole basis for applying to strike out the plaintiffs' appeal was that the plaintiffs should have filed two NOAs, that is, one NOA for each of the two judgments given in Suit 1040. This was based on their interpretation of O 19 r 25(1)(*a*) of the ROC 2021 – which states that a "party who intends to appeal to the appellate Court against the *judgment* of the lower court must file and serve on all parties who have an interest in the appeal [an NOA] in Form 35 within 28 days after the date of the lower Court's *judgment*" [emphasis added] – as requiring one NOA to be filed against each written judgment rendered by the lower court. The defendants further submitted that requiring the plaintiffs to file two NOAs was appropriate as the Quantum Judgment decided issues that were not touched on in the Liability Judgment, and that they suffered prejudice by the plaintiffs' decision to file only one NOA as only one set of security of costs (instead of two) were filed despite appealing against two separate judgments.

33 The plaintiffs disagreed. They submitted that separate NOAs were not required for appeals against orders made in the same proceedings at the same trial or hearing. The word "judgment", as used in O 19 r 3 and O 19 r 25(1)(*a*) of the ROC 2021, should have been understood in the "composite" sense, in that it encompassed all decisions made by the Judge in Suit 1040, which was not bifurcated. In that regard, the defendants' reading would have eroded the distinction between bifurcated and non-bifurcated suits; bifurcated suits were governed by O 19 r 4(2)(*b*) of the ROC 2021, which required separate NOAs to be filed for distinct bifurcated portions of the bifurcated trial. In any case, it submitted that this was not a clear and obvious case for striking out, and that the court had the discretion to allow amendments to remedy the irregularity.

Issues to be determined

34 The disposal of the five summonses turned on the following issues:

(a) when the time to file an appeal against the decisions of the Judge expired;

(b) if the plaintiffs were correct that the deadline for filing any appeal against the Judge's decisions was 30 May 2025, whether an extension of time should be granted to the defendants to file and serve their two NOAs in AD 42 and AD 43; and

(c) whether more than one NOA needed to be filed to appeal against the orders in both the Liability Judgment and the Quantum Judgment.

The plaintiffs' striking out applications in SUM 28 and SUM 29

35 To explain our determination of when the time to file an appeal against the decisions of the Judge had expired, we turn to whether all the matters in the trial, save for costs, had been determined by the court when the Quantum Judgment was given. That depended on whether the Judge had made a determination regarding the Disputed Sums in the Quantum Judgment at [15], as the plaintiffs relied on this paragraph to argue that when the Quantum Judgment was handed down, the Judge had decided all matters save for costs and was therefore *functus officio* by issuing it. Yet, they also argued that the time when the 30 day period under O 19 r 4(1A) of the ROC 2021 began to run was 2 April 2025, when the Judge made his last order on pre-judgment interest, and not from 13 March 2025, which was the date of the Quantum Judgment. We found that the Quantum Judgment did not determine all matters in the trial save for costs for the following reasons.

36 First, the final sum under the 13 Work Orders needed to be known and would have to be endorsed by the Judge. Where the trial is not bifurcated, a party should only be required to file an appeal after the final sum is known.

37 Second, our view that the Quantum Judgment had *not* determined all other matters save for costs was reinforced by the defendants' arguments that other issues could have arisen in the meantime in respect of the Disputed Sums. Put simply, just because the Judge had directed parties to agree did not mean that they would necessarily agree. Even the appointment of a joint independent accountant would not necessarily resolve all issues. It could not be assumed that any disagreement on how the independent accountant was to carry out his role would result only in consequential orders, as it was unclear what other issues might have arisen. For instance, [15] of the Quantum Judgment did not say who should bear the cost of appointing the independent accountant, and who would bear the cost of the exercise if the parties did not agree. Furthermore, for the Judge to properly decide on costs, he would have had to know who succeeded on the Disputed Sums.

38 This brought us to [17] of the Quantum Judgment, which directed that the Judge would hear parties on costs within 10 days after the parties had settled the final sum. In our view, this paragraph showed that the Judge was awaiting the resolution of the Disputed Sums before deciding on costs and that the time of the 30 day period for him to decide on costs had not yet begun to run. This was consistent with the fact that the outcome of the Disputed Sums and the manner in which it was resolved had to be disclosed to the Judge first so that he could make a just decision on costs. For example, if parties had to appoint an independent accountant and the outcome was in favour of one of the parties, all

of this information (including the cost of appointing the accountant) would have to be disclosed to the Judge before he decided on the costs of the entire action.

39 On this point, we were aware that, subsequently, the Judge varied his direction at [17] of the Quantum Judgment and wanted to fix a date for costs submissions to be made without necessarily waiting for the outcome of the resolution of the Disputed Sums (see [11] above). We did not think that this was an appropriate variation for the reasons mentioned. In any event, it did not change the above analysis.

40 We also considered that the plaintiffs' argument, that the defendants could "indefinitely delay" the commencement of the appeal timeline by disputing or withholding agreement and/or returning to court on matters relating to the appointment of the independent accountant, did not assist the plaintiffs' position. The situation was no different if the Judge had decided to resolve the Disputed Sums himself. If either side was delaying matters, the aggrieved side could seek directions from the court.

41 Therefore, we found in favour of the defendants that it was only when the parties agreed on the Disputed Sums on 5 May 2025 that the Judge had decided on all other matters save for costs. His decision on costs on 21 May 2025 was within the 30-day period. By operation of O 19 r 25(1)(*a*) and O 19 r 4(1) of the ROC 2021, the time to appeal started on 22 May 2025, and expired 28 days later on 18 June 2025, and not 30 May 2025 as argued by the plaintiffs. AD 42 and AD 43 were thus filed and served in time.

42 As regards the waiver argument of the defendants, it is questionable whether a timeline prescribed by law may be waived by a party. In any event,

although the plaintiffs knew that the defendants had thought that the timeline to appeal had not begun to run, the plaintiffs were under no duty to correct that perception.

The defendants' extension of time applications in SUM 30 and SUM 31

43 As we found that the defendants' appeals were not filed out of time, it was not necessary for us to consider their applications for an extension of time to file their appeals in AD 42 and AD 43. However, we note for completeness that we would have granted the defendants an extension of time to file and serve their appeals if this was necessary.

44 As mentioned at [30], the defendants argued that the length of delay was five and six days for the filing and service of their appeals. This was based on the assumption that the deadline to do so was 30 May 2025 (as contended by the plaintiffs) and the date of 4 June 2025 when they attempted to file their appeals, which would have been served on 5 June 2025. Although the plaintiffs argued that the length of delay should be computed instead from the date when the defendants filed their applications for extension of time (*ie,* on 9 July 2025), we were of the view that the date of 4 June 2025 was appropriate, because that was the first time the defendants sought to resolve the matter. In any event, even if the date of the filing of the applications for extension of time should be the correct date to determine the length of the delay, that would not have made a material difference as we explain below.

45 Although the length of the defendants' delay was not *de minimis* on either contention regarding the length of delay*,* there would have been a genuine error on the part of the defendants' solicitors which was not attributed to their

misunderstanding of the ROC 2021. The background leading to this dispute was quite unusual and it was understandable why the defendants' solicitors did not think that the time to appeal expired on 30 May 2025. It was also not fair to say that the defendants should have sought clarification as to when the time to appeal had started running when it appeared that it did not occur to their solicitors that there was any issue about it at that time. Furthermore, the plaintiffs did not say that there were no merits in the defendants' appeals and, in our view, there was no *undue* prejudice to the plaintiffs beyond what the grant of an extension of time would ordinarily entail (such as continued expenditure of time and costs while being deprived of the fruits of their litigation).

46 We wish to remind parties that in the context of an application for an extension of time to file and serve an NOA, the question of prejudice to the opponent means undue prejudice, *ie*, one that is something more than what an extension of time would ordinarily entail (see *Tan Heng Khoon (trading as 360 VR Cars) v Wang Shing He* [2024] SGHC 243 at [10], citing *Aberdeen Asset Management Asia Ltd and another v Fraser & Neave Ltd and others* [2001] 3 SLR(R) 355 at [44] and *S3 Building Services Pte Ltd v Sky Technology Pte Ltd* [2001] SGHC 87 at [67]–[69]). Thus, for example, the fact that the appeal may then succeed or the hearing of the appeal is delayed because an extension of time is granted does not constitute undue prejudice and should not be relied upon to oppose the application. Otherwise, there would be prejudice in every application for such an extension of time.

The defendants' striking out application in SUM 26

47 Turning to the defendants' application to strike out the plaintiffs' appeal in AD 36, it was clear to us that there should only be one NOA filed to appeal

against the Judge's decisions in Suit 1040. That was because the word "judgment", as used in O 19 r 25(1)(*a*) of the ROC 2021, refers to a judgment given by the lower court *in a trial* (see the definition of "judgment" under O 19 r 3(*a*) of the ROC 2021). Both the Liability Judgment and the Quantum Judgment were issued in respect of the same trial. As the trial for Suit 1040 was not bifurcated, the trial was not over until the Liability Judgment and Quantum Judgment were issued. Therefore, it was appropriate for the plaintiffs to file only one NOA to appeal against both the Liability Judgment and the Quantum Judgment.

48 Furthermore, O 19 r 4(2)(*b*) of the ROC 2021 draws a distinction between bifurcated and non-bifurcated trials. It states that "in the case of a bifurcated trial, where the lower Court has heard and determined a distinct bifurcated portion of the trial (including the issue of costs), the time for the filing of an appeal or for the filing of an application for permission to appeal in respect of the bifurcated portion so determined starts to run from the date of that determination". In other words, a separate NOA needs to be filed where that portion of the bifurcated trial has been determined by the lower court. By that analysis, O 19 r 4(2)(*b*) of the ROC 2021 suggests that where there is no bifurcation, there should only be one NOA.

49 Even in other cases where separate written judgments were rendered for the main action and later costs, the court has recognised that only one NOA ought to be filed. For instance, this court held in *Ser Kim Koi v GTMS Construction Pte Ltd and others* [2021] 1 SLR 1319 ("*Ser Kim Koi*") at [10] that there was no "procedural/logistical difficulties of filing a single [NOA] against judgments issued on different dates", since "[b]oth judgments were

issued in respect of the same trial". The two judgments in *Ser Kim Koi* were (a) the written judgment on the main issues in the underlying suit (published on 18 January 2021); and (b) the written judgment on costs (published on 10 February 2021): *Ser Kim Koi* at [4]–[5].

50 That one NOA ought to be filed to appeal against the decisions in the main action and on costs, where separate written judgments were rendered for each, was reiterated in *"The Luna" and another appeal* [2021] 2 SLR 1054 ("*The Luna*"). There, the Court of Appeal cited *Ser Kim Koi* at [10] with approval (*The Luna* at [100]–[102]) and held that where a costs decision is delivered *before* an NOA had been filed in respect of an earlier substantive decision, the appellant should file a single NOA against both the substantive decision and the costs decision (citing *Ser Kim Koi* at [12]).

51 Although the facts before us involved two separate judgments on substantive issues, this did not make a difference. Since the trial was not bifurcated, only one NOA should have been filed.

52 In fact, it was the defendants who acted incorrectly in filing two NOAs. Although the plaintiffs did not apply to strike one out on the ground that the defendants should only have filed one NOA, we directed, for case management purposes, that the defendant withdraws one NOA and amend the other to include the matter covered by the withdrawn appeal. The amended NOA was to be filed and served within seven days of our decision. This avoided the filing of multiple documents for two appeals.

Observation

53 There is one other matter we should mention. The Judge had directed that if the parties could not agree on the Disputed Sums, they were to appoint an independent accountant to determine the dispute and that decision would be final and binding on the parties.

54 We have some reservation as to whether this is an impermissible delegation of the court's jurisdiction to determine all the disputes between the parties. In *Kao Chai-Chau Linda v Fong Wai Lyn Carolyn and others* [2016] 1 SLR 21 at [46], the High Court referred to its power under s 10A(1) of the Supreme Court of Judicature Act (Cap 322, 2007 Rev Ed) to appoint an assessor to provide a neutral evaluation of the propriety of claims presented. However, the court cautioned that the assessor's evaluation should be made available to the parties for their response and the ultimate decision still lay with the court, citing *Re Roslea Path Ltd (in liquidation)* [2013] 1 NZLR 207 at [160]. Also, the court mentioned that the appointment of an assessor would entail a further layer of costs.

55 The case before us did not involve the appointment of an assessor as such and neither side disputed the jurisdiction of the Judge to direct that the independent accountant's determination would be final and binding on the parties. In any event, the parties did not appoint an independent accountant. Hence, this is not an issue for us to decide, but we mention it so that it may be fully addressed in an appropriate case in the future.

Conclusion

56 In the circumstances, we made the orders mentioned above at [3]–[5].

57 The usual consequential orders were to apply.

Woo Bih Li
Judge of the Appellate Division

Kannan Ramesh
Judge of the Appellate Division

Hri Kumar Nair
Judge of the High Court

Harish Kumar s/o Champaklal, Devathas Satianathan, Marissa Zhao Yunan, Yong Yi Xiang and Kiran Jessica Makwana (Rajah & Tann Singapore LLP) for the appellants in AD/CA 36/2025 and respondents in AD/CA 42/2025 and AD/CA 43/2025;
Koh Swee Yen SC, Lin Chunlong, Ong Li Min Magdalene, Suraj Lingaraj Bagalkoti and Loh Zhi Wei Reinvs (WongPartnership LLP) for the respondents in AD/CA 36/2025 and appellants in AD/CA 42/2025 and AD/CA 43/2025.