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

[2025] SGHC 128

Originating Application No 891 of 2023 (Summons No 1067 of 2025)

Between

(1) Madison Pacific Trust Limited
(2) Tor Asia Credit Master Fund LP
(3) TACF Institutional Credit Master Fund LP
(4) Investment Opportunities V Pte. Limited

… *Applicants*

And

(1) David Salim
(2) DS Global Holdings Pte Ltd

… *Defendants*

JUDGMENT

[Equity — Remedies — Appointment of receiver — Section 4(10) of the Civil Law Act 1909 (2020 Rev Ed) — Section 18(2) and paragraphs 5(a) and 5(c) of the First Schedule to the Supreme Court of Judicature Act 1969 (2020 Rev Ed)]
[Legal Profession — Professional privileges — Section 128(1) of the Evidence Act 1893 (2020 Rev Ed)]
[Civil Procedure — Disclosure of documents — Sealing order]

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Madison Pacific Trust Ltd and others
v
David Salim and another

[2025] SGHC 128

General Division of the High Court —Originating Application No 891 of 2025 (Summons No 1067 of 2025)
Philip Jeyaretnam J
15 May, 13 June 2025

7 July 2025 Judgment reserved.

Philip Jeyaretnam J:

Introduction

1 HC/SUM 1067/2025 ("SUM 1067") is an application for a production order brought by Joshua James Taylor and Chew Ee Ling, the joint and several receivers and managers (the "R&Ms") of the assets of the first defendant, David Salim ("Mr Salim"). The R&Ms ask the court to direct that a third party, the Singapore law firm Gabriel Law Corporation ("GLC"), provide the R&Ms with information and/or documents pertaining to the assets of Mr Salim. Unsurprisingly, the application raised important questions concerning legal professional privilege, including its scope and ambit, whether the R&Ms are to be equated with Mr Salim for the purpose of privilege and whether they or the Registrar may waive privilege in place of Mr Salim.

2 GLC acted for various claimants, including Mr Salim, in Singapore International Arbitration Centre Arbitration No 417 of 2021 (the "Arbitration"). On 8 February 2023, the claimants discharged GLC.[1]

3 A final award was issued in the Arbitration on 16 August 2023 in favour of the respondents, who are the applicants in these proceedings ("OA 891").[2] In OA 891, the applicants sought leave to enforce the award in the same manner as a judgment of the Singapore Court.[3] Judgment was in due course entered against Mr Salim, among others.

4 The applicants then applied for (a) a Mareva injunction against Mr Salim, and (b) an order for the appointment of receivers and managers over Mr Salim's assets, to aid in the enforcement of the Mareva injunction.[4] Both the Mareva injunction and receivership order (the "Receivership Order") were granted on 6 October 2023.[5]

5 Paragraph 3.1 of the Receivership Order grants the R&Ms certain powers relevant to this application, as follows:

> 3.1 The Receivers and Managers shall, jointly and severally, have the sole right and power, in respect of the 1st Defendant, to:
>
> (a) subject to the proviso at paragraph 3.2 below, identify, take into custody or under his control, require to be delivered, get in and receive, collect and preserve, all assets of the 1st Defendant, except that the Receivers and Managers shall have no power of sale unless such sale is approved by the Court;

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1 Sameer bin Amir Melber's 1st Affidavit filed 5 May 2025 ("SAM1") at para 11.

2 Joshua James Taylor's 8th Affidavit filed 24 March 2025 ("JJT8") at para 8.

3 JJT8 at para 9.

4 JJT8 at paras 11–12.

5 JJT8 at pp 32–37, 38–46.

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> …
>
> (c) subject to the proviso at paragraph 3.2 below, carry on business of the 1st Defendant (and such Interested Company) so far as necessary for the purpose of preserving his / its assets (and for that purpose, to exercise and assume all powers and entitlements of the 1st Defendant to manage such business);
>
> …
>
> (i) investigate into the transfer of assets, directly or indirectly, to, in favour of, to the credit of, and / or in the account of, the 1st Defendant and / or his nominees, from any one of the Interested Companies and / or the companies listed at paragraph 2 above, and prepare a report of his findings, and as to the status of the assets, business and affairs of the 1st Defendant and every Interested Company, within three (3) months of his appointment for the purpose of preserving the business and affairs of the 1st Defendant and every Interested Company, or such longer period as he may apply to Court for;
>
> (j) obtain, in the name of the 1st Defendant or in the name of one or both of the Receivers and Managers (as may be appropriate), information from any party in respect of the assets, transactions and/or affairs of the 1st Defendant, including but not limited to, banks and/or other financial institutions and/or any government or statutory authority or body;
>
> …

6 Paragraph 4(e) of the Receivership Order directs Mr Salim to, amongst other things, provide consents for the disclosure of information pertaining to his assets. Paragraph 4(e) also grants the R&Ms liberty to tender such consents to the Court for execution if he does not comply:

> 4. The 1st Defendant shall:
>
> …
>
> (e) give his full and immediate co-operation to the Receivers and Managers to enable the Receivers and Managers to comply with this Order, including, but not limited to, providing such documents and consents, including, but not limited to, consents addressed to the 1st Defendant's bankers and/or custodians of any of his assets to disclose all information pertaining to his assets (including in particular his accounts) to the Receivers and Managers, which the Receivers and Managers may reasonably require to enable them to exercise their powers

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> and discharge their duties under this Order. In the event the 1st Defendant fails or refuses to execute such documents or consents, the Receivers and Managers shall have liberty to tender the same to the Court for execution, and the signature thereof by the Registrar shall have the same effect as the execution by the 1st Defendant.

7 The R&Ms now seek the production of the following information and/or documents as set out in Annex A of their summons ("Annex A"):

> 1. Please produce to the Receivers and Managers the following information and/or documents:
>
> > (a) any and all information and/or documents pertaining to the assets of Mr David Salim in or outside of Singapore (as defined in paragraphs 1 and 2 of the Receivership Order); and
> >
> > (b) copies of all cause papers in HC/S 123/2021 in relation to the determination of the issue of the ownership of Star Pacific Global Investment Limited and/or in relation to any other asset of Mr David Salim.
>
> 2. Such information and/or documents include but are not limited to the following:
>
> > (a) with regard to Gabriel Law Corporation's ("GLC") representation of Mr David Salim in HC/S 123/2021, an exhaustive list of the bank accounts from which GLC received funds to pay their fees and the dates on which such remittances were made;
> >
> > (b) in the event that the funds did not come from Mr David Salim, but from another person on his behalf or on his instructions, an exhaustive list of those persons, their contact details (such as email addresses, mobile phone numbers, postal addresses), the details of the accounts used to remit the funds to GLC and the dates of such remittances;
> >
> > (c) the contact details (such as email addresses, mobile phone numbers, postal addresses) of the persons whom GLC would have liaised within PT Supermal Karawaci regarding the payment of their bills, the details of the accounts that PT Supermal Karawaci used to remit the funds, and the dates of such remittances.
> >
> > (d) the documents and information which Mr David Salim provided to GLC during the onboarding process regarding the source of his funds and his ability to pay

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> for GLC's services (such as credit application forms and title deeds);
>
> (e) the order of Court and/or judgment setting out the Court's decision in HC/S 123/2021, or alternatively, if HC/S 123/2021 was settled, any settlement agreement containing details of Mr David Salim's assets;
>
> (f) all cause papers including pleadings, affidavits, orders of Court, etc. filed in HC/S 123/2021.

8 At the hearing before me on 15 May 2025, I had questions regarding (a) the scope and effect of a sealing order, including the position of counterparties, and (b) whether the R&M stands in the position of the individual in the way that a trustee in bankruptcy does. As parties were not able to fully address these issues, I reserved my decision and granted both parties liberty to file further written submissions on those two points by 29 May 2025,[6] which both parties duly did. GLC also wrote in by way of letter dated 30 May 2025 to raise a point it says was inadvertently left out of its submissions of 29 May, while the R&Ms responded in its own letter to court dated 13 June 2025.

Parties' cases

9 The R&Ms submit that the information and/or documents sought fall within paras 3.1(j) and 3.1(i) of the Receivership Order.[7]

10 Aside from certain objections relating to the precise scope of certain provisions of the Receivership Order, GLC submits that (a) the information and/or documents sought are subject to legal advice privilege pursuant to s 128(1) of the Evidence Act 1893 (2020 Rev Ed) ("EA"), which the R&Ms are

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6 15 May NEs at p 5 lns 2–9.

7 Receivers and Managers' Written Submissions dated 8 May 2025 ("R&M WS") at paras 29–30.

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not authorised to lift,[8] and (b) GLC cannot disclose the cause papers in HC/S 123/2021 ("Suit 123"), because they have been sealed by an order of court.[9]

11 The R&Ms disagree. The R&Ms submit that the information and/or documents they seek at paras 2(a) to 2(d) of Annex A are not privileged.[10] Even if the information and/or documents sought are privileged, the R&Ms submit that they can access the information because are acting as and in the name of Mr Salim,[11] or alternatively, because privilege has been waived by virtue of a letter of authorisation ("LOA") signed by the Assistant Registrar pursuant to para 4(e) of the Receivership Order.[12] The R&Ms also submit that the sealing order in Suit 123 does not prohibit them from accessing the cause papers because they do so in the name of Mr Salim pursuant to para 3.1(j) of the Receivership Order.[13]

Issues

12 The following issues therefore arise for my consideration:

(a) *Scope of the R&Ms' powers*: Do the information and/or documents sought by the R&Ms *prima facie* fall within the scope of what they are empowered to obtain under the Receivership Order?

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8 Notes of Evidence of hearing on 15 May 2025 ("15 May NEs") at p 3 ln 17; Gabriel Law Corporation's Written Submissions dated 8 May 2025 ("GLC WS") at para 20.

9 GLC WS at para 21.

10 R&M WS at para 31.

11 R&M WS at para 39.

12 R&M WS at para 40.

13 R&M WS at para 41.

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(b) *Legal privilege*: If (a) is answered affirmatively:

(i) Are the information and/or documents sought by the R&Ms legally privileged?

(ii) If so, can the R&Ms nevertheless access the information and/or documents?

(c) *Sealing order*: Can the R&Ms access the documents that are subject to a sealing order in HC/S 123/2021?

The principles on which a receiver and manager is appointed by the court

13 I begin by considering the principles on which a receiver and manager is appointed by the court.

14 The power of the court to appoint a receiver originated in the courts of equity (see *Zhang Lan v La Dolce Vita Fine Dining Group Holdings Ltd and other appeals* [2023] 2 SLR 137 at [29]). As explained in *Kerr & Hunter on Receivership and Administration* (Sweet & Maxwell, 21st Ed) ("*Kerr & Hunter*") at para 2-24:

> … Historically, it could be said that there were two main classes of cases in which the appointment of a receiver was made:
>
> (1) to enable persons who possess rights over property to obtain the benefit of those rights and to preserve the property pending realisation, where ordinary legal remedies are defective; and
>
> (2) to preserve property from some danger which threatens it.

15 A notable example within the first class of case was the appointment of a receiver by way of equitable execution. This was a means developed in equity for a judgment creditor to obtain recourse, where the judgment debtor's interest in property was only equitable, such that execution at law was not possible (*La Dolce Vita Fine Dining Co Ltd v Zhang Lan and others and another matter*

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[2022] SGHC 278 (*"La Dolce Vita (HC)*") at [1]; see also *Tan Holdings Pte Ltd (in creditor's voluntary liquidation) v Prosperity Steel (Asia) Co Ltd and others* [2012] 1 SLR 80 at [44]–[45]).

16 Examples of the second class included those in which the appointment was made to preserve property, such as pending litigation to decide the rights of parties, pending a grant of probate or administration, or when there is danger of the property being damaged or dissipated by those with legal title (*Kerr & Hunter* at para 2-29). The present case could be seen as an instance of the last example.

17 In Singapore, the power to appoint a receiver has been codified in s 4(10) of the Civil Law Act 1909 (2020 Rev Ed) ("CLA") (*Lee Kuan Yew v Tang Liang Hong and another and other suits* [1997] 1 SLR(R) 328 at [7]). Section 4(10) of the CLA states:

> **Injunctions and receivers granted or appointed by interlocutory orders**
>
> (10) A Mandatory Order or an injunction may be granted or a receiver appointed by an interlocutory order of the court, either unconditionally or upon such terms and conditions as the court thinks just, in all cases in which it appears to the court to be just or convenient that such order should be made.

18 I make a few observations regarding this power.

19 First, while s 4(10) of the CLA is sometimes referred to as the source of the court's jurisdiction to appoint a receiver, that is imprecise. The jurisdiction of a court is its authority to hear and determine a dispute, whereas the powers of a court constitute its capacity to give effect to its determination by making or granting the orders or reliefs sought by the successful party to the dispute (*Re Nalpon Zero Geraldo Mario* [2013] 3 SLR 258 at [31]).

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20 Second, although s 4(10) of the CLA only makes express reference to the power to appoint a receiver, the court's power extends to the appointment of both receivers and managers (*Singapore Civil Procedure 2025* vol 1 (Cavinder Bull SC gen ed) (Sweet & Maxwell, 2025) ("*Singapore Civil Procedure 2025*") at paras 13/9/2–13/9/3). It is commonplace for the same person or persons to be appointed to both roles (see *Kerr & Hunter* at para 2-9). This is what was done in this case. Steven Chong J (as he then was) discussed the distinction between receivers and managers in *Kao Chai-Chau Linda v Fong Wai Lyn Carolyn and others* [2016] 1 SLR 21 at [19]:

> First, I note that, historically, there was a distinction made between "receivers" on the one hand and "managers" on the other. The former were confined only to the collection and securing of the rents, income and profits whereas the latter were empowered also to buy, sell and manage the business as a going concern (see *Re Manchester and Milford Railway Company; ex parte Cambrian Railway Company* (1880) 14 Ch D 645 at 653). However, it appears that this distinction is not often drawn today (see Hubert Picarda, *The Law Relating To Receivers, Managers and Administrators* (Tottel Publishing, 4th Ed, 2006) ("*Picarda*") at pp 5 and 6). Order 1 r 4(1) of the Rules of Court (Cap 322, R 5, 2014 Rev Ed) ("ROC") explicitly provides that any reference to "'receiver' includes a manager or consignee". For the remainder of this judgment, therefore, I will refer to both receivers and managers as "receivers" simpliciter and to the law governing their appointment, duties and remuneration as the "law of receivership".

21 On this point, the position is the same as in English law, where the court's power to appoint a manager derives from s 37(1) of the Senior Courts Act 1981 (c 54) (UK), even though that section only makes express reference to the appointment of a receiver (*JSC BTA Bank v Mukhtar Ablyazov* [2012] EWHC 648 (Comm) at [14]).

22 Third, although s 4(10) of the CLA refers to an "interlocutory order", the court has the power to appoint a receiver on both an interlocutory and final basis (*Attorney-General v Aljunied-Hougang-Punggol East Town Council*

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[2015] 4 SLR 474 ("*AG v AHEPTC*") at [148]). However, the court's power to appoint a receiver is merely a remedy used to protect or enforce a legal or equitable right, and is not a cause of action in itself (*AG v AHPETC* at [151]).

23 Section 18(2) read with paras 5(*a*) or 5(*c*) of the First Schedule to the Supreme Court of Judicature Act 1969 (2020 Rev Ed) ("SCJA") provides another basis for the appointment of a receiver. Section 18(2) of the SCJA confers on the General Division the powers in the First Schedule. Paragraphs 5 and 14 of the First Schedule to the SCJA list the following powers:

> **Preservation of subject matter, evidence and assets to satisfy judgment**
>
> 5. Power before or after any proceedings are commenced to provide for —
>
> (a) the interim preservation of property which is the subject matter of the proceedings by sale or by injunction or the appointment of receiver or the registration of a caveat or a lis pendens or in any manner whatsoever;
>
> (b) the preservation of evidence by seizure, detention, inspection, photographing, the taking of samples, the conduct of experiments or in any manner; and
>
> (c) the preservation of assets for the satisfaction of any judgment which has been or may be made.
>
> …
>
> **Reliefs and remedies**
>
> 14. Power to grant all reliefs and remedies at law and in equity, including damages in addition to, or in substitution for, an injunction or specific performance.

24 In *Merill Lynch International Bank Limited v Kevin James Wallace and another* [1997] SGHC 235 at [21], the High Court granted a receivership order under s 4(8) of the Civil Law Act (Cap 43, 1994 Rev Ed) – which is *in pari materia* with s 4(10) of the current CLA – as well as s 18(2) of the Supreme

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Court of Judicature Act (Cap 322, 1985 Rev Ed) read with para 5(*a*) of the First Schedule to that Act.

25 The R&Ms submit, and I accept, that the same principles apply to para 5(*c*) of the First Schedule to the SCJA. This was the provision invoked in this case when the application for the Receivership Order was made.[14] In *China Medical Technologies, Inc (in liquidation) and another v Wu Xiaodong and another* [2018] SGHC 178, the High Court stated at [27]:

> That said, the more prevalent view is that para 5(c) is merely confirmatory (see generally Tan Yock Lin, "Supreme Court of Judicature (Amendment) Act 1993" [1993] SJLS 557 at p 572; Jeffrey Pinsler SC, Principles of Civil Procedure (Academy Publishing, 2013) at para 13.010, where the author avers that *para 5(c) is a "specific application of the general jurisdiction to grant injunctions conferred by [s 4(10) of the CLA]"*). Regardless, *there is nothing to suggest that para 5(c) is intended to limit the scope of s 4(10) of the CLA.*
>
> [emphasis added]

26 As to the principles on which a receiver would be appointed, in *Lee Kuan Yew v Tang Liang Hong and another and other suits* [1997] 1 SLR(R) 328, the High Court stated at [7]–[8]:

> 7 … [s 4(10) of the CLA] provides that a court may by order appoint a receiver "in all cases in which it appears to the court to be just and convenient that such (an) order should be made". A court may make such an appointment unconditionally or upon such terms and conditions as it thinks just. As he is appointed by the court, and not by any of the parties, the receiver is an officer of the court to which he must account and report from time to time. His main function is the identification, collection and protection or preservation of property which he must hold to abide by the outcome of the action in which he is appointed. A receiver appointed by a court derives his powers from the terms of the order appointing him. If necessary, he may apply to court for further powers and directions.

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[14] Receiver and Managers' Bundle of Documents dated 8 May 2025 at p 1802 para 56.

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> 8 It is not the law that a plaintiff must have a proprietary claim or any right over the asset over which a receiver is appointed. The purpose is to preserve the asset or to prevent any dissipation of any asset of the defendant who may thereby make the asset judgment proof.

27 In particular, the High Court has the power to appoint a receiver, prejudgment, in aid of a Mareva injunction (*Wallace Kevin James v Merrill Lynch International Bank Ltd* [1998] 1 SLR(R) 61 at [17]). The power extends to aid post-judgment Mareva injunctions as well, such as in the present case.

28 Upon a receiver's appointment, no property is vested in him (*Singapore Civil Procedure 2025* at para 13/9/19). The appointment does not have proprietary effect, but operates by way of injunction that both restrains the respondent from dealing with the assets in question, and authorises the receiver in respect of the same assets (*Kerr & Hunter* at paras 2-50 to 2-51). This can be contrasted with the position of an Official Assignee or trustee in bankruptcy, in whom the property of the bankrupt vests upon the making of a bankruptcy order (s 327(1)(*a*) of the Insolvency, Restructuring and Dissolution Act 2018 (2020 Rev Ed) ("IRDA")), in addition to the Official Assignee or trustee in bankruptcy being constituted the receiver of the bankrupt's property (s 327(1)(*b*) of the IRDA).

29 Regarding the extent of the receiver's powers, I explained in *La Dolce Vita (HC)* at [42]:

> … A receiver is appointed to stand in the place of the debtor and do those things which the debtor should, as a matter of good conscience, have done in order to satisfy the judgment debt. This cannot however extend to matters requiring the cooperation of a third party not bound to obey the debtor. Requests may be phrased as instructions, and usually acceded to by another for reasons such as personal affection or alignment of interests, but that does not mean that the person making the request can compel compliance. Without a right to do so, if a receiver is appointed, the receiver will not be able to

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> compel compliance with any instruction he may give in place of the debtor, and the third party will be free to withhold cooperation. Thus, while equity presumes that what ought to be done is done, equity also does not act in vain.

30 Bearing these principles in mind, I turn to the issues in this case.

Scope of the R&Ms' powers

31 A receiver, as an officer of the court, derives his powers solely from the terms of the court order appointing him. It follows that his powers are defined by the terms of the court order. What the receiver can or cannot do is a matter of construction of the terms of the receivership order (*Tan Holdings* at [59]).

Paragraph 3.1(j) of the Receivership Order

32 The R&Ms submit that the information and/or documents sought falls within para 3.1(j) of the Receivership Order, which empowers the R&Ms to "obtain, in the name of [Mr Salim] or in the name of one or both of the Receivers and Managers (as may be appropriate), information from any party in respect of the assets, transactions and/or affairs of [Mr Salim]".[15]

33 GLC does not dispute the validity of the R&Ms' position in general, but submits that para 3.1(j) of the Receivership Order only empowers the R&Ms to obtain "information" relating to Mr Salim's assets, transactions or affairs, which does not include documents.[16]

34 In my view, the Receivership Order empowers the R&Ms to obtain information but not documents *per se*. Documents would be relevant in so far as they contain the information sought, but the R&Ms do not have a freestanding

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15 R&M WS at para 29.

16 GLC WS at para 11.

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power to obtain such documents. In *Victory International Holdings Pte Ltd v Borrelli, Cosimo and another* [2025] 1 SLR 49, a chargor sought to obtain information from a privately appointed receiver. That is a different situation from the present one. Pertinently, however, the Appellate Division of the High Court noted the distinction between information and documents, saying at [81]:

> It is important to bear in mind that the obligation in question concerns provision of information by the receiver to the chargor, and not documents. Documents are only pertinent to the extent that they are repositories of information that is being sought by the chargor from the receiver. The question therefore remains whether the receiver is obliged to provide the information sought.

35 Accordingly, I would restrict the scope of any orders to be granted to information, instead of information and/or documents. In any event, the information sought in paras 2(a) to 2(c) of Annex A appears to take the form of lists of details relating to payment of GLC's fees, as opposed to documents relating to those payments. Paragraph 2(d) of the Receivership Order should be restricted to information and not documents, although that would not preclude GLC from providing the information in the form of the relevant documents (possibly subject to redaction) where they contain that information. I note that the R&Ms have indicated that they are willing to pay the reasonable costs and expenses incurred in the course of obtaining the relevant information, including the costs of redaction.[17]

Paragraphs 3.1(i) and 3.1(c) of the Receivership Order

36 The R&Ms also submit that they have the right to obtain the information relating to PT Supermal Karawaci ("PT Supermal") outlined at para 2(c) of Annex A, by virtue of para 3.1(i) of the Receivership Order, which allows them

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[17] 15 May NEs at p 4 lns 21–22.

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to "investigate into the transfer of assets, directly or indirectly, to in favour of, to the credit of, and/or in the account of, [Mr Salim] and/or his nominees, from any one of the Interested Companies".[18] PT Supermal is one of the Interested Companies.

37 In their affidavit, the R&Ms appear to rely on para 3.1(c) of the Receivership Order to obtain information about PT Supermal.[19] GLC submits that obtaining information is not encompassed within the power to "carry on business of [Mr Salim] (and such Interested Company) so far as necessary for the purpose of preserving his/its assets" under para 3.1(c) of the Receivership Order.[20]

38 I agree with GLC that para 3.1(c) does not provide a basis for the R&Ms to obtain information about PT Supermal. That provision concerns the carrying on of business, not the obtaining of information. However, I accept that para 3.1(i) of the Receivership Order does provide the R&Ms with a basis to request information relating to the payment of GLC's bills made by PT Supermal. In response to the R&Ms' queries as to the source of Mr Salim's funds for the payment of GLC's fees,[21] GLC indicated that the payments were or were to be made by PT Supermal.[22] Such payments would appear to be transfers of assets from PT Supermal in favour of, to the credit of or in the account of Mr Salim. The R&Ms thus have the power to investigate them under para 3.1(i) of the Receivership Order.

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18 R&M WS at para 30.

19 JJT8 at para 40.

20 GLC WS at para 18.

21 JJT8 at pp 48–49 paras 5 and 7.

22 JJT8 at p 335 paras 2(c)–(d).

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39 Accordingly, the R&Ms *prima facie* have the power to obtain the information (but not documents *per se*) sought in Annex A of their summons. I turn then to the question of whether this power extends to obtaining information that is legally privileged or covered by the sealing order in Suit 123.

Legal privilege

40 Section 128(1) of the EA states:

> 128.—(1) No advocate or solicitor is at any time permitted, unless with his or her client's express consent, to disclose any communication made to him or her in the course and for the purpose of his or her employment as such advocate or solicitor by or on behalf of his or her client, or to state the contents or condition of any document with which he or she has become acquainted in the course and for the purpose of his or her professional employment, or to disclose any advice given by him or her to his or her client in the course and for the purpose of such employment.

41 The purpose and scope of legal advice privilege was explained in *Skandinaviska Enskilda Banken AB (Publ), Singapore Branch v Asia Pacific Breweries (Singapore) Pte Ltd and other appeals* [2007] 2 SLR(R) 367 ("*Skandinaviska*") at [47], where the Court of Appeal quoted the following passage from the English Court of Appeal decision of *Balabel v Air India* [1988] 1 CH 317 at 330 with approval:

> Although originally confined to advice regarding litigation, the privilege was extended to non-litigious business. Nevertheless, despite that extension, the purpose and scope of the privilege is still to enable legal advice to be sought and given in confidence. *In my judgment, therefore, the test is whether the communication or other document was made confidentially for the purposes of legal advice. Those purposes have to be construed broadly.* Privilege obviously attaches to a document conveying legal advice from solicitor to client and to a specific request from the client for such advice. But it does not follow that all other communications between them lack privilege. In most solicitor and client relationships, especially where a transaction involves protracted dealings, advice may be required or appropriate on matters great or small at various

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> stages. There will be *a continuum of communication and meetings* between the solicitor and client. … Where information is passed by the solicitor or client to the other as part of the continuum aimed at keeping both informed so that advice may be sought and given as required, privilege will attach. A letter from the client containing information may end with such words as "please advise me what I should do". But, even if it does not, there will usually be implied in the relationship an overall expectation that the solicitor will at each stage, whether asked specifically or not, tender appropriate advice. *Moreover, legal advice is not confined to telling the client the law; it must include advice as to what should prudently and sensibly be done in the relevant legal context.*
>
> [emphasis added in *Skandinaviska*]

Whether the information sought is privileged

42 The R&Ms submit that the information and/or documents they seek at paras 2(a) to 2(d) of Annex A are not privileged.[23] These paragraphs relate specifically to information about Mr Salim's payment of GLC's legal fees.

43 I agree that the information sought by the R&Ms is not privileged as long as the scope is confined to information and/or documents relating to payment of GLC's fees, as specified in paras 2(a) to 2(d) of Annex A. These communications would not have been made for the purpose of seeking GLC's legal advice, but for the purpose of paying GLC for its services in rendering that advice. Disclosure of the communications regarding Mr Salim's payment of legal fees would not have jeopardised his ability to speak freely and in confidence for the purpose of obtaining legal advice.

44 By contrast, the R&Ms' broader request at para 1(a) of Annex A for "any and all information and/or documents pertaining to the assets of Mr David Salim in or outside of Singapore" would possibly include privileged

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[23] R&M WS at para 31.

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information. Mr Salim may have communicated information about his assets to GLC for the purposes of seeking legal advice. Indeed, the R&Ms do not go so far as to argue that the category of information in para 1(a) is not privileged.

45 For completeness, I consider the R&Ms' submission that evidence of the receipt of funds is evidence of an act or transaction, whereas privilege only applies to communications.[24] The R&Ms cite the Canadian case of *Re Ontario Securities Commission and Greymac Credit Corp. Re Ontario Securities Commission and Prousky* [1983] OJ No 2986, 41 OR (2d) 328 ("*Greymac*").[25] In *Greymac*, the Ontario High Court of Justice considered whether solicitor/client privilege extends to prohibiting a solicitor from answering questions as to the movement of funds into and out of this trust account. The court held at [22]–[23] that:

> 22 … Evidence as to whether a solicitor holds or has paid or received moneys on behalf of a client is evidence of an act or transaction, whereas the privilege applies only to communications. Oral evidence regarding such matters, and the solicitor's books of account and other records pertaining thereto (with advice and communications from the client relating to advice expunged) are not privileged, and the solicitor may be compelled to answer the questions and produce the material.
>
> 23 It may be helpful to ask in such a case whether the client himself if he were the witness, could refuse on the ground of the solicitor-and-client privilege to disclose particulars of a transaction directed by him through his solicitor's trust account. The fact that a client has paid to, received from, or left with his solicitor a sum of money involved in a transaction is not a matter as to which the client himself could claim the privilege, because it is not a communication at all. It is an act. The solicitor-and-client privilege does not enable a client to retain anonymity in transactions in which the identity of the participants has become relevant in properly constituted proceedings.

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24 R&M WS at para 37.

25 R&M WS at paras 35–37; Receivers and Managers' Letter to Court dated 13 June 2025 ("R&Ms' 13 June Letter") at para 4.

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46 The R&Ms also refer to Chen Siyuan and Lionel Leo, *The Law of Evidence in Singapore* (Sweet & Maxwell, 3rd Ed, 2022) at para 8.072, where the learned authors said:

> Privilege does not apply to facts. Accordingly, a client can be asked about facts which he knew at the time he consulted a lawyer or which he learnt otherwise than from communicating with his lawyers even if such facts are recorded in privileged communications.

47 However, the distinction between facts and communications is not always a clear one. As Jeffrey Pinsler SC explained in *Evidence and the Litigation Process* (LexisNexis Singapore, 2023) at para 14.014:

> The privilege applies to communications, not facts observed by the lawyer. For example, he may be required to reveal what he saw a client doing on a particular occasion if he is called as a witness in a separate proceeding. *The difference between a communication and fact is not always clear.* Section 128(1) prohibits the lawyer from stating the 'contents or condition of any document with which he becomes acquainted' in the course of his professional work for the client. Although the state of a document may be a fact, in these circumstances the document is regarded by s 128 as a protected communication (fact-based though it may be).
>
> [emphasis added]

48 The distinction between communications and facts that *Greymac* draws in respect of lawyers' fees has in fact been questioned in more recent Canadian cases. See, *eg*, *Maranda v Richer* [2003] 3 SCR 193 at [30]–[32]; *Cinar Corp v Groia* [2006] OJ No 4753 at [24] (*Greymac* "adopts a distinction between 'fact' and 'communication' that may no longer be acceptable").

49 In the present case, it is not entirely clear how the distinction would be drawn, or whether the distinction would assist the R&Ms. For instance, it would appear that the information Mr Salim provided to GLC during the onboarding process regarding the source of his funds and his ability to pay for GLC's

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services (see para 2(d) of Annex A) would be entirely contained within communications between Mr Salim and GLC. There would not have been any fact of payment for GLC or its lawyers to observe at that point.

50 I note that the learned authors of *The Law of Evidence in Singapore*, whom the R&Ms cite, likewise acknowledge that the distinction is not an easy one to draw in practice (see fn 161 at para 8.072). They also refer to Colin Liew, *Legal Professional Privilege* (SAL Academy Publishing, 2020) at [4.298]–[4.303], which suggests an alternative approach:

> 4.298
>
> The foregoing authorities show that the distinction between facts and communications is a fine one that is difficult to draw. It is therefore suggested that the better approach, in line with the underlying principles, is not to ask whether the information of which disclosure is sought is a fact or a communication, but to consider whether disclosure would reveal the nature or content of the confidential advice sought by or given to the client.
>
> …
>
> 4.301
>
> Such a contextual approach is commendable, and more recent cases have avoided the troublesome fact–communication distinction, focusing instead on the key inquiry, namely whether what is sought to be disclosed can properly be said to be or reveal confidential legal advice and assistance as opposed to information the revelation of which does not undermine the rationale of legal advice privilege.

51 In my view, this approach is more appropriate. It better coheres with the ultimate test endorsed in *Skandinaviska* at [47], namely whether the communication or other document was made confidentially for the purposes of legal advice. Applying that test, the information sought in paras 2(a) to 2(d) of Annex A is not privileged, whereas the information sought in para 1(a) of Annex A may include privileged information.

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52 The next issue is whether the R&Ms can obtain the information in the latter category notwithstanding that it may be privileged.

Whether the R&Ms can obtain the information sought even if it is privileged

53 The R&Ms submit that there is no question of waiving privilege because they are acting as and in the name of Mr Salim, as authorised by paras 3.1(j) and 3.1(a) of the Receivership Order.[26]

54 In the alternative, the R&Ms submit that privilege has been waived by virtue of the AR's execution of the LOA pursuant to para 4(e) of the Receivership Order.[27]

55 GLC objects that the Receivership Order does not grant the R&Ms the power to step into the shoes of Mr Salim and lift privilege on his behalf.[28]

56 GLC also submits that the R&Ms are not authorised to tender consents addressed to GLC because that it is not a banker of Mr Salim or a custodian of his assets.[29] I reject this submission at the outset. Paragraph 4(e) of the Receivership Order grants the R&Ms liberty to tender "documents and consents, *including, but not limited to,* consents addressed to [his] bankers and/or custodians of any of his assets" to the court for execution. The plain wording shows that consents addressed to Mr Salim's bankers or custodians of his assets are not the only type of consent the R&Ms may tender for execution.

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26 R&M WS at para 39.

27 R&M WS at para 40.

28 GLC WS at para 20.

29 GLC WS at para 16.

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The applicable principles

57 The R&Ms rely on *Ontario (Securities Commission) v Go-To Developments Holdings Inc* [2023] OJ No 4681 ("*Go-To Developments*"), as well as the discussion of *Greymac* therein.[30] It is useful to consider *Greymac* first. In *Greymac*, a registrar under the Loan and Trust Corporations Act, RSO 1980, c 249, was ordered to take possession and control of the assets of the Greymac Trust Company and Crown Trust Company by Orders in Council passed under the said Act. Under the Act, the registrar had "all the powers of the board of directors of the corporation" for the purposes of "conduct[ing] its business and take such steps as in his opinion should be taken toward its rehabilitation". This included the power to "carry on, manage and conduct the operations of the corporation and in the name of the corporation preserve, maintain, realize, dispose of and add to the property of the corporation, receive the incomes and revenues of the corporation and exercise all the powers of the corporation" (see *Greymac* at [5]). The Morrison Commission was also appointed under the Loan and Trust Corporations Act to inquire into the business of, *inter alia*, the Greymac Trust Company and Crown Trust Company.

58 The question before the Ontario High Court of Justice that is pertinent to the present issue was whether the registrar could waive legal privilege on behalf of the companies, in order to assist the Morrison Commission in its inquiry (at [14]). The court held that the registrar could not do so (at [19]). This was because assisting the Commission was not one of the purposes for which the registrar's powers were granted. The court explained at [17]:

> The decision in Re Cirone et al. [that a trustee of a bankrupt client steps into the shoes of the bankrupt and may waive the solicitor-and-client privilege to obtain confidential information

[30] Receivers and Managers' 2nd Written Submissions dated 29 May 2025 ("R&M 2WS") at para 29.

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> from the bankrupt's solicitor] is not determinative of the issue raised in Q. 2, in my judgment, because of the differences between the purposes for which a trustee in bankruptcy is appointed, and the purposes, as stated in s. 159 of the Loan and Trust Corporations Act, for which the registrar was ordered to take possession and control of the assets of Greymac Trust and Crown Trust. The object of a bankruptcy, as was pointed out by the late R. W. S. Johnston, Q.C., in his lecture on "Receivers" in Special Lectures of the Law Society of Upper Canada (1961), Remedies, 101 at p. 113, is to liquidate the assets of the bankrupt and distribute them amongst the creditors. The purposes for which the registrar was ordered to take possession and control of the assets of Greymac Trust and Crown Trust were to conduct the businesses of those corporations and take such steps as in his opinion should be taken towards their rehabilitation or continued operation. Section 159 of the Loan and Trust Corporations Act expressly provides that the registrar has his powers "for such purposes". The result of the Orders in Council is that *the registrar has all the powers of the boards of directors of Greymac Trust and Crown Trust, which would include the power to waive a solicitor-and-client privilege of either of those corporations, but those powers are expressly conferred for the purposes for which the registrar was ordered to take control. It is no part of those purposes, in my judgment, to render assistance to the Morrison Commission in its inquiry into the affairs of Greymac Trust and Crown Trust and other corporations.* That being so, the registrar, in my judgment, has no right to waive the solicitor-and-client privilege of Greymac Trust or Crown Trust so that their solicitors or former solicitors may be free to disclose confidential information to the commission.
>
> [emphasis added]

59 In my judgment, the key aspect of the court's reasoning in *Greymac* was that if a receiver has the power to waive privilege, that power must be limited to the purposes for which the receiver was appointed.

60 In the subsequent case of *Go-To Developments*, a court-appointed receiver was appointed over 23 entities (*ie*, the receivership respondents). The receiver brought a motion to compel Oscar Furtado, the receivership respondents' principal, to release certain emails to the receiver. The receiver was not appointed over Furtado in his personal capacity. Furtado was also the

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only party opposing the receiver's motion. Furtado claimed solicitor-client privilege over the emails. The receiver submitted that it stepped into the shoes of the receivership respondents and was entitled to access the receivership respondents' emails for the purposes for which the receiver was appointed, which included the investigation of alleged improper dealings between Furtado and a third party (at [19]). The receiver also argued that its powers under the receivership order included the power to assert and/or waive solicitor-client privilege as part of the receiver's inquiry or mandate in carrying out the business (at [25]). It is these arguments that the R&Ms also rely on and advance in the present case.[31] However, these arguments were not the reasons for the court's decision in *Go-To Developments*.

61 The court held at [21] that "[t]he jurisprudence is clear that a receiver's ability to waive privilege derives from the powers granted to the receiver by the order under which they were appointed", citing amongst others *Greymac*. The court also accepted that "privilege is a *personal right* and a protection which must be zealously protected" [emphasis added] (at [24]).

62 On the facts of the case, the court in *Go-To Developments* found that the receiver was entitled to review the emails for the purposes of exercising its powers under the receivership order (at [15]). In the first place, the court noted that the receiver was granted broad powers under the receivership order over all the property and businesses of the receivership respondents (at [28]). The court was satisfied that the language of the receivership order contemplated the receiver taking any steps reasonably necessary to investigate the affairs of the receivership respondents, including reviewing the emails in question (at [32]). More importantly, however, *Furtado was not entitled to assert solicitor-client*

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[31] R&M 2WS at paras 28–29, 34.

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privilege. The receivership order expressly carved out privileged records from the scope of the order, and Furtado tried to rely on this. However, the solicitor-client privilege was a right of the receivership respondents, not Furtado (at [36]). Furtado had failed to show that the emails were subject to his personal solicitor-client privilege (at [37]).

63 The present case is readily distinguished. It is not disputed that legal advice privilege, if it applies, belongs to Mr Salim. As his solicitors, GLC would be obliged to invoke this privilege unless it has been waived.

64 For completeness, I note GLC's belated attempt to distinguish the Canadian cases by submitting that Singapore follows the approach in the UK as opposed to that in Canada where, it is said, the courts conduct a balancing exercise by reference to the facts of the particular case (see *B and others v Auckland District Law Society and another* [2003] 2 AC 736 at [55]).[32] The R&Ms submit, and I accept, that the Canadian decisions cited above do not engage in a balancing exercise.[33] Rather, the question is whether the Receivership Order empowers the R&Ms to access privileged information or waive Mr Salim's privilege for the purposes of their appointment.

The position of trustees in bankruptcy

65 Parties also addressed me on the extent to which the position of a receiver and manager was comparable to that of a trustee in bankruptcy in respect of their powers to obtain privileged information. I turn to consider this aspect of the issue.

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32 Gabriel Law Corporation's Letter to Court dated 30 May 2025 at paras 3–4.

33 R&Ms' 13 June Letter at para 5.

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66 In *Shlosberg v Avonwick Holdings Ltd* [2017] Ch 210 ("*Sholsberg*"), a bankrupt's trustees in bankruptcy and his principal creditor were represented by the same firm of solicitors. The creditor sought to bring a claim against the bankrupt, using information contained in records that had been obtained by the trustees in bankruptcy pursuant to their power under s 311(1) of the Insolvency Act 1986 (c 45) (UK) ("UK Insolvency Act"). The bankrupt applied for an injunction compelling both the trustees and the creditor to discharge the solicitors, on the basis that some of the information was privileged. The UK Court of Appeal considered two issues relevant to the present proceedings.

67 First, the UK Court of Appeal considered and rejected the argument that legal privilege attaching to the records was "property" within the meaning of the UK Insolvency Act that vested in the trustees as part of the bankrupt's estate. Sir Terence Etherton MR stated at [63]:

> I consider it is clear that, on the proper interpretation of the relevant provisions of the 1986 Act, privilege is not property of a bankrupt which automatically vests in the trustee in bankruptcy. Following the *Morgan Grenfell* case [2003] 1 AC 563 and the *Simms* case [2000] 2 AC 115, the bankrupt can only be deprived of privilege if the 1986 Act expressly so provides or it is a necessary implication of the express language of its provisions. … All [the relevant statutory] provisions are in general terms. They do not expressly treat privilege as property of the bankrupt which automatically transfers from the bankrupt to the trustee. Nor is that a necessary implication of the provisions.

68 Second, the UK Court of Appeal held that s 311(3) of the UK Insolvency Act allowed the trustee to use the privileged information for the statutory purpose of getting in and realising the bankrupt's estate, but not to use the information in a way that would amount to a waiver of privilege. Section 311(1) of the UK Insolvency Act states:

> The trustee shall take possession of all books, papers and other records which relate to the bankrupt's estate or affairs and

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> which belong to him or are in his possession or under his control (including any which would be privileged from disclosure in any proceedings).

69 Sir Etherton MR analysed the above provision as follows (at [70]–[71]):

> 70 … The express terms of section 311(1) describe the duty of the trustee to take possession of the documents mentioned there. It says nothing about their use by the trustee. It is necessarily implicit in section 311(1), however, that the trustee is to take possession of the documents for the overriding function of getting in, realising and distributing the bankrupt's estate. It follows that the trustee must, at the least, be entitled to look at the documents to obtain information relevant to those matters. That is, of itself, a valuable advantage in the fulfilment of the trustee's statutory function.
>
> 71 It is not, however, necessarily implicit that the trustee can waive the bankrupt's legal professional privilege in taking steps against third parties for the benefit of the bankrupt's estate, desirable as that might be from the point of view of the creditors. Echoing the words of Lord Hobhouse in the Morgan Grenfell case quoted above at para 49, the fact that it would have been sensible or reasonable for Parliament to have included such a power does not mean that it is necessarily implicit having regard to the express language of the statute.

70 The analogous statutory provision in Singapore is s 369(1) of the IRDA, which states:

> **Possession of property by Official Assignee**
>
> 369.—(1) The Official Assignee must forthwith after the bankruptcy order, take possession of —
>
> > (*a*) the deeds, books and documents which relate to the bankrupt's estate or affairs and which belong to the bankrupt or are under the bankrupt's control *(including any which would be privileged from disclosure in any proceedings)*; …
>
> [emphasis added]

71 Section 369(1) of the IRDA is given effect by s 370 of the IRDA, which provides:

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> **Seizure of bankrupt's property held by bankrupt or other person**
>
> 370.—(1) At any time after a bankruptcy order has been made, the Official Assignee or any person authorised by the Official Assignee may take an inventory of and seize any property comprised in the bankrupt's estate which is, or any books, papers or records relating to the bankrupt's estate or affairs which are, in the possession or under the control of the bankrupt *(including any which would be privileged from disclosure in any proceedings)* or any other person who is required to deliver the property, books, papers or records to the Official Assignee.
>
> (2) The Official Assignee or any person authorised by the Official Assignee may, for the purposes of taking an inventory of or seizing any property comprised in the bankrupt's estate or any books, papers or records relating to the bankrupt's estate or affairs *(including any which would be privileged from disclosure in any proceedings)*, break open any premises where the bankrupt or anything that may be seized under subsection (1) is or is believed to be and any receptacle of the bankrupt which contains or is believed to contain anything that may be so seized.
>
> (3) If, after a bankruptcy order has been made, the Court is satisfied that any property comprised in the bankrupt's estate is, or any books, papers or records relating to the bankrupt's estate or affairs *(including any which would be privileged from disclosure in any proceedings)* are, concealed in any premises not belonging to the bankrupt, the Court may issue a warrant authorising any public officer to search those premises for the property, books, papers or records.
>
> [emphasis added]

72 Each of these provisions contains a clause expressly authorising the Official Assignee to seize records "including any which would be privileged from disclosure during any proceedings". These powers are also granted to a trustee in bankruptcy appointed in place of the Official Assignee (s 39(1)–(2) of the IRDA).

73 The extent of the powers of the Official Assignee or trustee in bankruptcy to obtain and use legally privileged documents does not appear to have been directly considered by our courts. However, in *Chan Kwong Shing*

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Adrian (in his capacity as the joint and several trustee of the bankruptcy estate of Ng Yu Zhi) and another v Invidia Capital Pte Ltd (in creditors' voluntary liquidation) [2024] 4 SLR 1224, Goh Yihan J analysed s 370(1) of the IRDA and noted *obiter* at [21] that:

> … I do see the sense in considering some limitations to the otherwise wide definition of "property". This especially so when one considers that the purpose behind s 370(1) is, among other things, to seize property so as to pay off the bankrupt's creditors (see *In re Celtic Extraction* at [26]). This purpose may mean that "property" which is "peculiarly personal" to the bankrupt should not be property that forms part of the bankrupt's estate for the purposes of s 370(1) (see also *Shlosberg* at [57]–[61], and the authorities cited within). These cannot be conceivably sold off to repay creditors.

74 Similarly, Goh J held at [23] that:

> … in order to come within the category of "books, papers or records relating to the bankrupt's estate or affairs" under s 370(1), these books, papers, or records must enable the Official Assignee to discharge his overriding function of realising and distributing the bankrupt's estate (see the English Court of Appeal decision of *Shlosberg v Avonwick Holdings Ltd* [2017] Ch 251 at [70]). Put another way, there must thus be some connection between those "books, papers or records" and the "bankrupt's estate or affairs" so as to enable the Official Assignee to discharge his duty in relation to the bankrupt's estate.

Analysis

75 Having considered the foregoing authorities, I find that the Receivership Order does not authorise the R&Ms to review privileged information or otherwise waive privilege on behalf of Mr Salim.

76 First, in my view, legal privilege is and should be treated as a personal right (see *Go-To Developments* at [24]). It is not and should not be treated as a right that can be exercised or waived by a receiver and manager on an individual's behalf. This accords with the purpose of the privilege, which is to

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enable legal advice to be sought and given in confidence (see *Skandinaviska* at [47]). An individual would not be able to speak with the assurance of confidentiality if his right to legal privilege was not treated as a right personal to and exercisable only by him.

77 Second, there is nothing in the Receivership Order that expressly or by necessary implication empowers the R&Ms to obtain privileged information or to waive privilege. To that extent, I do not accept that the power to obtain privileged information or to waive privilege is one of the powers granted to the R&Ms by the Receivership Order for the purposes of their appointment. In *Regina (Morgan Grenfell & Co Ltd) v Special Commissioner of Income Tax and another* [2003] 1 AC 563 (HL) at [44], Lord Hobhouse of Woodborough quoted *R v Secretary of State for the Home Department, Ex p Simms* [2000] 2 AC 115 ("*Simms*") at 131, stating:

> Fundamental rights cannot be overridden by general or ambiguous words. This is because there is too great a risk that the full implications of their unqualified meaning may have passed unnoticed in the democratic process. In the absence of express language or necessary implication to the contrary, the courts therefore presume that even the most general words were intended to be subject to the basic rights of the individual.

78 Lord Hobhouse went on to explain at [44] that while the context of the passage from *Simms* concerned human rights,

> … the principle of statutory construction is not new and has long been applied in relation to the question whether a statute is to be read as having overridden some basic tenet of the common law … The protection given by the common law to those entitled to claim legal professional privilege is a basic tenet of the common law …

79 As to what constitutes necessary implication, Lord Hobhouse stated at [45] that:

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> A *necessary* implication is one which necessarily follows from the express provisions of the statute construed in their context. It distinguishes between what it would have been sensible or reasonable for Parliament to have included or what Parliament would, if it had thought about it, probably have included and what it is clear that the express language of the statute shows that the statute must have included. A necessary implication is a matter of express language and logic not interpretation.

80 This was the approach applied in *Shlosberg* to the interpretation of a trustee in bankruptcy's powers under statute. This approach has also been endorsed and applied in Singapore (*Yap Sing Lee v Management Corporation Strata Title Plan No 1267* [2011] 2 SLR 998 ("*Yap Sing Lee*") at [43]–[46]). In *Yap Sing Lee*, Belinda Ang Saw Ean J (as she then was) considered s 47 of the Building Maintenance and Strata Management Act (Cap 30C, 2008 Rev Ed), which empowered subsidiary proprietors to apply for certain information from a management corporation. Ang J found that the statutory provision did not expressly or by necessary implication override legal advice privilege (at [46]).

81 In my view, this approach must, *a fortiori*, apply to the interpretation of court orders as well. It would be illogical to interpret a court order as derogating from legal advice privilege in the absence of express language or necessary implication, if a statutory provision would not be so interpreted.

82 I note an additional textual consideration in respect of para 4(e) of the Receivership Order. Paragraph 4(e) only requires Mr Salim to provide such consents "which the Receivers and Managers may reasonably require to enable them to exercise their powers and discharge their duties under this Order". That clause imposes an additional limitation on the R&Ms' power to obtain or execute consents. In my judgement, the foregoing reasons also support the conclusion that the R&Ms may not reasonably require Mr Salim to provide

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consents for the lifting of legal privilege, or to have such consents executed by the court.

83 Third, I doubt that the court has the power to issue a receivership order that allows the receiver and manager to access privileged material in the name of the receivership respondent, or to waive privilege in his name. Legal professional privilege is statutorily enshrined in ss 128 and 131 of the EA. Those provisions have mandatory effect. Section 128(1) stipulates that "[n]o advocate or solicitor shall at any time be permitted, unless with his or her client's express consent" to disclose privileged communications. Section 131(1) stipulates that "[n]o one may be compelled to disclose to the court" any privileged communication. Moreover, Order 11 of the Rules of Court 2021 ("ROC 2021"), which governs the court's power to order the production of documents, contains an express carveout for privileged documents in O 11 r 5(3), which states:

> Subject to any written law, the Court must not order the production of any document which is subject to any privilege or where its production would be contrary to the public interest.

84 In light of these provisions, I doubt that the court could issue an order that effectively compels the receivership respondent, as an individual, to relinquish legal privilege by allowing receivers and managers to access privileged information or documents, or more drastically, to waive privilege on his behalf.

Sealing Order

The applicable principles

85 Sealing orders are granted pursuant to the court's inherent power (*BBW v BBX* [2016] 5 SLR 755 at [25]). This power stems from the court's role as an

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adjudicating organ of the legal system, and allows the court to make the appropriate orders to achieve the ends of justice (*Re Tay Quan Li Leon* [2022] 5 SLR 896 ("*Leon Tay*") at [23]).

86 The grant of a sealing (or redaction) order is, as a general rule, a departure from the principle of open justice (*Leon Tay* at [17]). It is therefore only permitted sparingly on grounds that are correspondingly strong to outweigh the principle of open justice in that case (*Leon Tay* at [24]).

87 Leave to inspect a case file (which is now governed by O 26 r 3 of the ROC 2021) should not be granted if there is a sealing order in place, although the absence of a sealing order does not necessarily mean leave should be granted (*BBW v BBX* at [32]; see also *Tan Chi Min v The Royal Bank of Scotland plc* [2013] 4 SLR 529 ("*Tan Chi Min*") at [33]).

88 The court can also make non-disclosure orders in the exercise of its inherent powers. A sealing order is different from a non-disclosure order, in that the former prevents the inspection of documents in the court file, whereas the latter prohibits the disclosure of information (*CSR v CSS* [2022] 5 SLR 675 at [31]). However, both can have the same broad aim, that is to maintain the confidentiality of information used in proceedings and to maintain the *status quo* until a decision on the issue is reached (*Sembcorp Marine Ltd v Aurol Anthony Sabastian* [2013] 1 SLR 245 at [38]).

89 In *Aurol Anthony Sabastian v Sembcorp Marine Ltd* [2013] 2 SLR 246 ("*Aurol Anthony*"), the Court of Appeal considered (albeit *obiter*) the question of whether a sealing order prevents the disclosure of sealed documents by those in possession of them, as opposed to merely preventing the inspection of sealed documents from the court file. The Court held at [99] that "[i]t is ultimately

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the *purpose* for which the order was granted that will be the lodestar in guiding the court's determination as to the true *effect* of the order". In that case, the Court found that the purpose of the sealing order would be defeated if it did not have the effect of preventing the disclosure of the sealed documents as well (at [101]):

> … While in a narrow sense, the effect of granting the interim sealing order was that it prevented an individual from inspecting the sealed documents, it was evident that the AR had intended that the public should not have access to the confidential information contained in the sealed documents through any other means. To find otherwise would mean that a party to the proceedings who might routinely have obtained copies of the sealed materials as well as a non-party who somehow obtained possession of them could, with impunity, have disclosed the confidential information to the public in spite of the interim sealing order. *This would not only denude the interim sealing order of all meaning and effect, but would also allow one, in the words of Lindley LJ, to "set the court's process at naught"*. By any measure, it would be perverse if such conduct were not also caught within the ambit of the offence of criminal contempt provided each element had been satisfactorily proved.
>
> [emphasis added]

Analysis

90 The R&Ms argue that there is no confidentiality against them as they are seeking the cause papers in Suit 123 in the name of Mr Salim pursuant to para 3.1(j) of the Receivership Order.[34]

91 Concerning the test in *Aurol Anthony*, the R&Ms say they are unable to ascertain the true effect of the sealing order and whether disclosure of the cause papers would be a breach of the order, because it is unclear which party applied for the sealing order, the grounds on which the sealing order was made, and the

[34] R&M WS at para 41.

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purpose for which the sealing order was made.[35] However, the R&Ms submit that because GLC has not provided information as to which party applied for the sealing order, or what reasons the order was made, an adverse inference should be drawn that the sealing order does not in fact engage any principle that would cause the court to reject inspection or disclosure.[36]

92 I am unable to accept the R&Ms' contentions.

93 I do not think that the matter can be disposed of by simply saying that the R&Ms act in the name of Mr Salim for the purposes of obtaining the cause papers in Suit 123. For one, the Receivership Order does not place the R&Ms in the position of Mr Salim *as a party to the proceedings in Suit 123*. More importantly, this argument by the R&Ms asserts without explaining why they should be treated as acting in Mr Salim's name for the purposes of obtaining the cause papers in Suit 123. A more principled approach would be to ask whether the purpose of the sealing order would be defeated if it did not have the effect of preventing disclosure of the sealed documents to the R&Ms (see *Aurol Anthony* at [99]).

94 In my view, the effect of the sealing order would be denuded if the R&Ms were to obtain the cause papers that they seek. It is incumbent on the R&Ms to satisfy the court that they are entitled to the sealed documents. I can sympathise with the difficulty the R&Ms face in determining the background circumstances of the sealing order. However, I do not think it is appropriate to draw an adverse inference against GLC that there is no purpose behind the sealing order that would militate against inspection or disclosure of the sealed

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35 R&M 2WS at para 12.

36 R&M 2WS at paras 14–15.

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documents. GLC has stated that Mr Salim is the plaintiff in Suit 123 and that the suit concluded on 23 September 2021.[37] GLC has indicated that it is not at liberty to reveal the name of the defendant.[38] GLC understandably does not want make disclosures that may be in breach of a court order. It is, however, ready to comply with an order to disclose the relevant information.[39] On the other hand, the R&Ms have not provided any independent factual basis for thinking that the purpose of the sealing order would be consistent with disclosing the sealed documents to them. The R&Ms suggest that since their duty is to investigate Mr Salim's assets, disclosure should not be prevented if, for instance, the purpose of the sealing order was to keep Mr Salim's assets confidential.[40] But this is speculative, and cannot form the basis of the production order they seek.

95 Additionally, I appreciate the force of GLC's submission that the effect of the sealing order is that the cause papers filed in Suit 123 cannot, without the consent of *all* parties to Suit 123, be disclosed to any party.[41] The sealing order does not necessarily just protect Mr Salim's interest in confidentiality, but possibly the interest of other parties to the proceedings as well. In the absence of those parties' consent, or the determination of the court that the sealing order may be appropriately discharged or varied, based on an assessment of the interests of the relevant parties and the reasons for confidentiality, it is not appropriate for the court to grant a production order that would undercut the sealing order.

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37 15 May NEs at p 3 lns 21–22.

38 15 May NEs at p 3 lns 22–23.

39 15 May NEs at p 4 lns 27–28.

40 R&M 2WS at para 14.

41 GLC WS at para 21; Gabriel Law Corporation's Further Written Submissions dated 29 May 2025 ("GLC 2WS") at paras 12–13.

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96 The appropriate avenue for the R&Ms to obtain the cause papers they seek is to apply to inspect the case file in Suit 123. If the sealing order is an insurmountable obstacle to such an application, it is open to them to seek a discharge or variation of the sealing order (see, *eg*, *Tan Chi Min* at [33]). The R&Ms, perhaps appreciating the difficulty of this course, have chosen to apply for a production order against GLC. But it is not appropriate to circumvent the sealing order in this way.

97 For completeness, I note that the R&Ms also cite *Singapore Civil Procedure 2025* at para 26/3/10 for the proposition that documents subject to a sealing order may only be inspected in "exceptional circumstances".[42] They do not, however, explain what these exceptional circumstances might be or why the present circumstances are exceptional. In any event, the paragraph cited states that a sealed case file "may only be inspected in exceptional circumstances *with the permission of the court or after the sealing order has been discharged*" [emphasis added]. This accords with the proper course I have indicated the R&Ms should take. Accordingly, without prejudice to any application the R&Ms may make for inspection of the court file, I do not find at this stage that exceptional circumstances exist that would warrant an order that GLC produce the sealed documents to the R&Ms.

Conclusion

98 For the foregoing reasons, I grant an order for GLC to produce to the R&Ms the information, but not documents, stated at paras 2(a) to 2(d) of Annex A, within 14 days from the date of the order to be made. I do not allow

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42 R&M 2WS at para 13.

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the application for GLC to produce to the R&Ms the information and/or documents set out at paras 1 and 2(e)–2(f) of Annex A.

99 As noted at [35] above, the R&Ms have agreed to pay the reasonable costs and expenses incurred in the course of obtaining the relevant information and I make an order for this. Turning to costs of this application, GLC acted reasonably as an otherwise uninvolved third party in defending the application, especially given the issues of legal professional privilege that arose. I award GLC costs of the application.

100 If parties are not able to agree the amount of costs within 14 days of this judgment, they may write in for me to determine the amount payable.

Philip Jeyaretnam
Judge of the High Court

Chow Chao Wu Jansen, Chew Xiang, Faith Hwang Zi Xin and Tan Jie Loong (Rajah & Tann Singapore LLP) for the Receivers and Managers;
Sameer bin Amir Melber and Nur Halimatul Syafheqah binte Rosman (Gabriel Law Corporation) for Gabriel Law Corporation.

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