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

[2025] SGHC 198

Originating Application No 716 of 2025

Between

WRP Asia Pacific Sdn Bhd

… *Applicant*

And

Grant Thornton Singapore Pte Ltd

… *Respondent*

JUDGMENT

[Arbitration — Award — Recourse against award — Setting aside]

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WRP Asia Pacific Sdn Bhd
v
Grant Thornton Singapore Pte Ltd

[2025] SGHC 198

General Division of the High Court — Originating Application No 716 of 2025
Aidan Xu @ Aedit Abdullah J
12 September 2025

7 October 2025 Judgment reserved.

Aidan Xu @ Aedit Abdullah J:

1 The applicant seeks to set aside an arbitration award on the grounds that the arbitral tribunal had breached the rules of natural justice, deprived the applicant of an opportunity to present its case, and acted in excess of jurisdiction. The complaint was that the tribunal departed from an agreed or a common position that the clause upon which a specific dispute turned should be read in a particular way. Having considered the arguments, I found that the tribunal had reached its conclusion addressing the arguments made by the applicant in presenting its case. There was therefore no breach of natural justice, and no excess of jurisdiction. The application was thus dismissed.

Facts

The parties

2 The applicant WRP Asia Pacific Sdn Bhd ("WRP") is a Malaysian-incorporated company, primarily engaged in the business of manufacturing and exporting disposable medical, industrial and other specialty glove products. WRP engaged the respondent, Grant Thornton Singapore Pte Ltd ("Grant Thornton"), a Singapore-incorporated company that provides professional services including forensic investigations, for services in respect of ongoing litigation being pursued by WRP.

Background to the dispute

3 The dispute arose regarding the alleged non-payment of invoices issued by Grant Thornton to WRP.[1]

4 On 22 November 2021, the parties entered into an agreement titled "Terms of Engagement – Provision of professional services" ("Engagement Letter"). Grant Thornton was to conduct forensic investigations into alleged wrongdoings committed by WRP's former CEO, director and shareholder, and his spouse in preparation for litigation in the Malaysian High Court.[2]

5 Grant Thornton's scope of work under the Engagement Letter was divided into several phases (*ie*, Phase 1A, Phase 1B, Phase 2 and Phase 3).[3] For

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1 Affidavit of Loong Mei Yin filed 11 July 2025 ("LMY") at p 58 at para 7.2.

2 LMY at p 58 at para 7.3, and p 131 at paras 11–12.

3 LMY at p 132 at para 13, p 144 at cl 2.3.1, p 147 cl 2.5.

Phase 1A, parties had agreed on a fee cap of $480,000.[4] For Phases 1B, 2 and 3, fees were to be calculated by reference to specified hourly rates.

6 Between 29 April 2022 and 14 August 2023, Grant Thornton sent seven interim invoices to WRP for work allegedly completed under Phases 1A, 1B and 3.[5] WRP made partial payment of the first interim invoice but retained a portion to fulfil withholding tax obligations in Malaysia. WRP disputed the amounts payable under the second to seventh invoices.

7 Accordingly, on 4 March 2024, Grant Thornton commenced arbitration against WRP to recover the outstanding sums ("Arbitration"). The arbitral tribunal issued its award on 21 April 2025 ("Award").

The Arbitration

8 One of the issues in the Arbitration was whether WRP owed sums under the fifth invoice, which was allegedly for services rendered under Phase 1B and Phase 3.[6]

9 Grant Thornton argued that it had completed work under Phases 1B and 3 pursuant to WRP's instructions. It was therefore entitled to be paid for the work done in accordance with the agreed hourly rates in the Engagement Letter.[7]

10 WRP argued that no sums were payable. Grant Thornton had not been explicitly instructed to commence work in relation to Phase 1B and Phase 3 of

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4 LMY at p 132 at para 14(a), and p 150 at cls 9, 9.4 and 9.5.

5 Affidavit of Belinda Tan Tze Wei ("BT") filed 23 July 2025 at Tab 1.

6 LMY at p 78 at [9.57].

7 LMY at p 78 at [9.58].

the Engagement Letter. The work it had done was in relation to Phase 1A and subject to the fee cap. In any case, pursuant to, *inter alia*, cl 9.5 of the Engagement Letter, Grant Thornton was required to notify WRP and submit fee estimates for its approval before commencing any work falling outside of Phase 1A, and it had failed to do so:[8]

> **H. BT Knew Work Under Phase 1B Must be Approved by Ex-Com of WRP**
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> 31. One needs to refer to clause 2.3.1(i), (j) and (k) of the LOE as a starting point. It is of note that WRP has in its Defence pointed out that no "instruction" or "instructions" were given by WRP, no request was made by WRP under Phase 1B. The fact that GT claims that GT has done work beyond the specified limit of Phase 1A must mean that GT knew GT needed to comply with clause 9.5 of the LOE. Clause 9.5 states:
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> > "Based on the scope of work described above, we are prepared to cap our professional fees at S$480,000 (as shown at paragraph 9.4), on the assumption that we will incur 2,000 man-hours for Phase 1A. **We will discuss with you regularly about our ongoing work and will notify and seek your approval before proceeding with any additional scope, where necessary.**" [emphasis added]
>
> 32. This contractual provision is critical. GT seems to ignore it as it is a hurdle GT could not cross. The first requirement is notification by GT of any additional scope of work. The second requirement is GT obtaining approval before proceeding with any additional scope of work.
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> [emphasis in original]

11 The arbitral tribunal ("Tribunal") found in favour of Grant Thornton on this issue. In particular, it found that:

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[8] LMY at p 79 at [9.64]–[9.68], and p 1307 at paras 31–32.

(a) WRP had instructed Grant Thornton to carry out work that was outside the scope of Phase 1A and fell within the scope of Phase 1B and Phase 3.[9]

(b) Clause 9.5 should be interpreted as only applying to additional work that was required for Phase 1A, but not captured in the work specified. It did not apply to work that was within the scope of Phase 1B. While this might have been a sensible commercial approach as a matter of client management, this was not a contractual requirement.[10]

(c) Grant Thornton was therefore entitled to charge hourly rates for work rendered under Phase 1B and Phase 3 and WRP was liable to pay for the work performed that the Tribunal had found to be within the scope of Phase 1B and Phase 3.[11]

Summary of the Applicant's arguments

12 WRP argues that the parties had agreed that cl 9.5 applied to work under Phases 1A, 1B, 2 and 3.[12] Hence, by finding that cl 9.5 was only applicable to work done under Phase 1A:

(a) The Tribunal had breached the fair hearing rule by adopting a defective chain of reasoning.[13] This breach resulted in the Tribunal finding that cl 9.5 only applied to work done under Phase 1A and

9 LMY at p 86 para 9.94.

10 LMY at p 86 para 9.96.

11 LMY at p 86 at para 9.97.

12 Applicant's Written Submissions at para 36.

13 Applicant's Written Submissions at para 30.

therefore that Grant Thornton was entitled to be paid for the work done in relation to the fifth invoice. WRP had thereby suffered prejudice, as if the Tribunal had the benefit of full arguments on the interpretation of cl 9.5, it could reasonably have decided in favour of WRP.[14] The Award should thus be set aside pursuant to Art 24(b) of the International Arbitration Act 1994 (2020 Rev Ed) ("IAA") or s 3(1) of the IAA read with Art 34(2)(*a*)(ii) of the UNCITRAL Model Law on International Commercial Arbitration ("Model Law").[15]

(b) The Tribunal had decided an issue falling outside of the parties' scope of submission to arbitration.[16] Therefore, the Award should be set aside under s 3(1) of the IAA read with Art 34(2)(*a*)(iii) of the Model Law.[17]

WRP further contends that in the case the court finds that there was a breach of natural justice, the Award should be set aside in its entirety. The court is not entitled to grant partial setting aside. The remedy of remission to the Tribunal for redetermination is not available to Grant Thornton as it has not applied for such.

Summary of the Respondent's arguments

13 Grant Thornton argues that the application for setting aside should be dismissed. There was no breach of natural justice and the Tribunal had not acted in excess of its jurisdiction as the Tribunal was addressing an argument that

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14 Applicant's Written Submissions at paras 57–60.

15 Applicant's Written Submissions at para 16.

16 Applicant's Written Submissions at para 62.

17 Applicant's Written Submissions at para 16.

WRP itself had made.[18] Even if there had been a breach of natural justice, the breach was not linked to the making of the Award, as the Tribunal's finding that WRP had instructed Grant Thornton to carry out the work was dispositive of the case.

14 In the alternative, Grant Thornton argued that should the court find cause to set aside the Award, that it should only order a partial setting aside or remit the issue to the Tribunal for redetermination.[19] This is because WRP's application only challenges the Tribunal's reasoning for the order regarding the fifth invoice.

The decision

15 This application turned on the issue of whether the parties had in fact agreed on the scope of cl 9.5. This was WRP's core complaint and its basis for arguing that Tribunal's determination of the issue was unforeseeable and in excess of jurisdiction despite WRP having raised the issue in its closing submissions. WRP failed to make out a sufficient basis for the setting aside of the Award on any of the grounds it invoked.

16 The two main issues are whether the Tribunal's finding that cl 9.5 only applied to work done in relation to Phase 1A constitutes:

(a) a breach of the rules of natural justice under s 24 of the IAA, or Art 34(2)(a)(ii) of the Model Law; and/or

(b) a breach of Art 34(2)(*a*)(iii) of the Model Law.

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18 Respondent's Written Submissions at paras 64 and 99.

19 Respondent's Written Submissions at paras 88 and 90–94.

Natural justice and Art 34(2)(*a*)(ii)

17 WRP contends that the tribunal had acted in breach of the rules of natural justice (namely, the fair hearing rule) by adopting a defective chain of reasoning. Parties had "pleaded and acted on the basis that [cl 9.5] applied to not just Phase 1A but also to Phase 1B and the other Phases":[20]

(a) In its Statement of Claim, Grant Thornton had pleaded that "[p]ursuant to clause 9 of the Engagement Letter, in particular clauses 9.3 to 9.5, 9.7 and 9.9 thereof, WRP agreed to pay [Grant Thornton]'s professional fees incurred for Phases 1B and 3".[21]

(b) In turn, WRP had in its Defence "relied fully on the terms of the Engagement Letter and highlighted there was no approval from WRP before [Grant Thornton] proceeded with work under Phase 1B".[22]

(c) Despite this, Grant Thornton did not take the position that cl 9.5 was limited to only Phase 1A, or that it did not apply to Phase 1B in its Reply.[23]

(d) The parties' witness statements did not raise issues of whether cl 9.5 was limited to Phase 1A. Moreover, Grant Thornton's witness, Ms Belinda Tan, had admitted in cross-examination that WRP's approval was required before Grant Thornton could commence on any work beyond the scope of Phase 1A.[24]

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20 Applicant's Written Submissions at para 48.

21 Applicant's Written Submissions at para 45.

22 Applicant's Written Submissions at para 46.

23 Applicant's Written Submissions at para 47.

24 Applicant's Written Submissions at paras 51–53.

It was the Tribunal which on its own accord decided to go on its own interpretation of cl 9.5 without giving notice to parties. WRP was thereby never given the opportunity to present its arguments on the issue.[25] This resulted in the Tribunal finding that Grant Thornton was owed sums under the fifth invoice. WRP had suffered prejudice from the breach as the Tribunal could have reasonably decided in its favour had it the benefit of full arguments.[26]

18 Grant Thornton argues that the Tribunal was merely addressing an argument that WRP itself had advanced in its closing submissions. As such, WRP cannot claim that the Tribunal had adopted an unexpected chain of reasoning.[27] Though WRP may not agree with the Tribunal's reasoning or contend that the precise reasoning adopted by the Tribunal was not put forward by Grant Thornton, this is not a breach of natural justice. An arbitral tribunal is not confined to adopting the arguments raised by the parties.[28] In any case, WRP did not make this objection contemporaneously,[29] and the issue did not lead to the making of the Award.

The applicable law

19 WRP invokes both s 24(*b*) of the IAA and Art 34(2)(*a*)(ii) of the Model Law. Section 24(*b*) of the IAA provides that an award may be set aside if a breach of the rules of natural justice occurred in connection with the making of the award, resulting in prejudice to a party. Art 34(2)(*a*)(ii) of the Model Law similarly provides that an award may be set aside if the applicant was "unable

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25 Applicant's Written Submissions at paras 50 and 54.

26 Applicant's Written Submissions at paras 56–60.

27 Respondent's Written Submissions at paras 65–68.

28 Respondent's Written Submissions at paras 69–72.

29 Respondent's Written Submissions at para 84.

to present his case". The courts do not distinguish between the right to be heard as an aspect of the rules of natural justice under s 24(*b*) of the IAA and as an aspect of being able to be heard within the meaning of Art 34(2)(*a*)(ii) of the Model Law: *Swire Shipping Pte Ltd v Ace Exim Pte Ltd* [2024] 5 SLR 706 ("*Swire Shipping*") at [76], citing *Triulzi Cesare SRL v Xinyi Group (Glass) Co Ltd* [2015] 1 SLR 114 at [123] and *ADG v ADI* [2014] 3 SLR 481 at [118].

20 An applicant seeking to set aside an award on the ground of breach of natural justice must establish:

(a) which rule of natural justice was breached;

(b) how it was breached;

(c) in what way the breach was connected to the making of the award; and

(d) how the breach prejudiced its rights.

(See *CVV and others v CWB* [2024] 1 SLR 32 at [29], citing *Soh Beng Tee & Co Pte Ltd v Fairmount Development Pte Ltd* [2007] 3 SLR(R) 86 ("*Soh Beng Tee*") at [29]).

21 The breach of natural justice alleged by WRP is a breach of the fair hearing rule, in that the Tribunal had adopted a chain of reasoning in the Award in respect of which it did not give WRP a reasonable opportunity to address.

22 To comply with the fair hearing rule, the tribunal's chain of reasoning must be one which (a) the parties had reasonable notice of; and (b) had sufficient nexus to the parties' arguments: *DKT v DKY* [2025] 1 SLR 806 at [12], citing *BZW v BZV* [2022] 1 SLR 1080 at [60(b)].

23 As noted by the Court of Appeal in *CJA v CJZ* [2022] 2 SLR 557 ("*CJA*"), in determining whether there has been a breach of the fair hearing rule, the court's emphasis is on the opportunities given to the parties to address the determinative issues in a matter: *CJA* at [73], citing *Pacific Recreation Pte Ltd v S Y Technology Inc* [2008] 2 SLR(R) 491 at [32]. The arbitral tribunal is entitled to arrive at conclusions that are different from the views adopted by parties; provided that these are based on evidence that was before the tribunal and that it consults the parties where the conclusions involve a dramatic departure from what has been presented to it: *CJA* at [72], citing *Soh Beng Tee* at [65(e)].

24 In particular, it is not a breach of natural justice for an arbitral tribunal to reject an argument by one side without the existence of countervailing arguments from the other. The arbitral tribunal is entitled and obliged to come to its own conclusions or inferences from the facts placed before it: *Kempinski Hotels SA v PT Prima International Development* [2011] 4 SLR 633 at [111], citing *Soh Beng Tee* at [65].

25 The nature of the issue is also relevant in determining the extent of opportunity that a party ought to be granted to address the determinative issues: *CJA* at [76], citing *Phoenixfin Pte Ltd v Convexity Ltd* [2022] 2 SLR 23 at [52]. Sufficient time to make legal submissions is all that is required for legal issues. However, where the issue is factual or of mixed fact and law, then parties should also have the opportunity to question the existing evidence or adduce relevant evidence of their own.

The Tribunal's reasoning

26 In this case, the Tribunal was presented with arguments from WRP that Grant Thornton had to receive specific instructions to proceed with work beyond the scope of Phase 1A before it could earn fees for the work, and that Grant Thornton had not received any instructions to do so:[30]

> 9.93 The Parties have competing approaches to the requirements for GT to be entitled to be paid for work pursuant to Phases 1B/3:
>
> > (a) WRP asserts that there is no evidence of instructions given under clauses 2.3.1.i, j, or k. WRP does not allege that GT was not asked to do the work, whether by its Malaysian counsel TPA, Mr Sim or otherwise. Rather, its case is that, in order to charge for the work, GT was required to have specified that the work would be within Phase 1B and provided a fee estimate for the same, asserting that such instructions must not "simply be those given during the day-to-day course of work". WRP contends that such instructions must explicitly refer to Phase 1B (Loong Witness Statement, para 8(b)). Mr Sim's evidence was that WRP expected a fee estimate for any work outside the scope of Phase 1A to be approved by ExCom prior to it being approved (Transcript, Day 2, page 145)…

27 The Tribunal then concluded that the evidence before it pointed against this. The wording of cll 2.3.1(i), (j) and (k) for Phase 1B and cll 2.5(a), (b) and (c) for Phase 3 did not require that instructions be provided in writing and in a particular form, and WRP's director, Ms Loong Mei Yin, had testified that WRP did ask Grant Thornton to do the work.[31]

28 As argued by the respondent, it was only after making this factual finding that the Tribunal then considered the argument that the Engagement

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30 LMY at p 85 at [9.93(a)].

31 LMY at p 86 at [94].

Letter set out other procedural requirements for Grant Thornton to meet, through cl 9.5:[32]

> 9.95 WRP relies on the second sentence of clause 9.5, which it asserts requires GT to provide a fee estimate before proceeding with any work outside the scope of Phase 1A. Clause 9.5, second sentence, provides as follows:
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> > We will discuss with you regularly about our ongoing work and will notify and seek your approval before proceeding with any additional scope, where necessary.
>
> 9.96 However, the Tribunal considers that this second sentence must be read in the context of the clause which it appears, where the sentence immediately prior is in relation to Phase 1A. Read in this light, this sentence provides that to the extent that GT considers additional work was required for Phase 1A that is not captured in the work specified, GT must gain approval prior to proceeding with that additional scope. It does not require that, if WRP instructs GT to carry out work that is within the scope of Phase 1B, GT is then required to obtain its approval to carry out work it has been instructed by it to do. While this might have been a sensible commercial approach as a matter of client management to avoid later disputes over fees, this was not a contractual requirement.

No breach of natural justice

29 As such, the Tribunal's finding that cl 9.5 does not apply to work outside the scope of Phase 1A was simply a rejection of the applicant's arguments on cl 9.5. The Tribunal's reasoning does not constitute a dramatic departure from parties' arguments.

30 In so far as WRP argues that no party had explicitly raised the issue of the scope of cl 9.5 and were in fact agreed on the issue, the Tribunal is entitled to adopt reasonable inferences even if they have not been specifically addressed by parties, and may even arrive at conclusions that are different from those adopted by parties: *CJA* at [72]–[73]. In such cases, the arbitral tribunal is not

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[32] LMY at p 86 at [95]–[96].

required to consult the parties on those conclusions unless they involve a dramatic departure from what has been presented to the tribunal.

31 The interpretation of contractual clauses would not generally be found to involve a dramatic departure from parties' arguments. Where a party makes an argument based on a contractual clause, it is not only reasonable, but expected, for the proper interpretation of the clause to come into issue.

32 Additionally, while Grant Thornton did not expressly put forward that specific interpretation. WRP had itself argued that cl 9.5 set out procedural requirements for Grant Thornton to meet before it could charge fees for its work, and therefore should have reasonably foreseen that the Tribunal might draw its own conclusions regarding the interpretation of cl 9.5. Given this, it thus cannot then complain it was not given the opportunity to be heard. Though not cited by the parties, this principle is illustrated by the decision in *Glaziers Engineering Pte Ltd v WCS Engineering Construction Pte Ltd* [2018] 2 SLR 1311 at [60], in which the Court of Appeal stated:

> Whatever the case may be, this type of decision *cannot* be set aside on the basis of any breach of natural justice because if the parties could reasonably have foreseen that the issue would arise, and if they choose not to address that issue, they cannot complain that they have been deprived of a fair hearing. [emphasis in original]

33 Furthermore, the Tribunal's interpretation of cl 9.5 was consistent with Grant Thornton's general case that the Engagement Letter did not impose any specific requirements for work outside of the scope of Phase 1A to be chargeable. While WRP contends that Grant Thornton had agreed that cl 9.5 extended to work done under Phases 1B and 3, and that it was therefore surprised by the Tribunal deciding on an issue parties considered closed, it has not demonstrated such an agreement. The strongest evidence it raises in this

regard is a statement in Grant Thornton's pleadings that it is entitled to its claim for Phase 1B and Phase 3 fees pursuant to certain clauses including cl 9.5. This does not constitute clear agreement, and should also be read in the context of the entire Statement of Claim, which suggests that Grant Thornton generally referred to cll 9.3 to 9.5 collectively as clauses providing the rates it charged for the various phases of work.[33] Given this rationale for Grant Thornton's pleadings, much stronger evidence would have been required to show any such agreement, such as an express admission or concession that the interpretation put forward by WRP was the correct one; there was none. Ms Belinda Tan's alleged admission that Grant Thornton would require approval for work beyond Phase 1A was not made in the context of any specific clause and therefore does not demonstrate agreement with WRP's interpretation of cl 9.5.

34 For these reasons, I do not find that the Tribunal had breached the fair hearing rule in making the Award.

Other issues

35 As the making of the Award did not involve a breach of natural justice, it is not necessary to determine whether the alleged breach led to the making of the Award or if any prejudice resulted.

36 Grant Thornton also argued that there had been a delay in WRP bringing its objection. First, WRP had not raised any allegation of a breach of natural justice during the arbitration proceedings. Second, WRP did not write to the Tribunal immediately or apply to set aside the Award swiftly. Instead, it was not until Grant Thornton had filed and served an urgent enforcement application

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[33] See LMY at p 668 at para 7(b).

in Malaysia that it informed Grant Thornton that it would be filing an application to set aside the Award. Hence, Grant Thornton argues that WRP should not be entitled to make this objection now, citing *China Machine New Energy Corp v Jaguar Energy Guatemala LLC* [2020] 1 SLR 695 ("*China Machine*") at [168]–[170].[34]

37 Given my findings above, I do not find it necessary to go into any extended discussion on this matter. It suffices to note that:

(a) The rule in *China Machine* is premised on the principle that where it comes to an allegation of a breach of natural justice, parties cannot be allowed to "hedge" – a party cannot conduct itself before a tribunal on the footing that it remains content to proceed with the arbitration, only to then complain that there has been a fatal failure in the process of the arbitration after realising that an award has been made against it.

(b) The delays relied on by Grant Thornton do not involve any hedging. WRP's complaint is regards the Tribunal's findings in the Award. Hence, it is unclear how WRP could have raised its complaint during the arbitration, before any award had been issued. Further, WRP had filed its application to set aside the Award within the three-month timeline under Art 34(3) of the Model Law. Any alleged delay in bringing the setting aside application is thus immaterial. In any case, the rule in *China Machine* is concerned with a party's behaviour during the course of the arbitration, not after.

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[34] Respondent's Written Submissions at paras 84–87.

Excess of jurisdiction

38 WRP argues that as the issue of the scope of cl 9.5 was never put before the Tribunal or argued before the Tribunal, it did not fall within the scope of parties' submission to arbitration.[35]

39 Grant Thornton argues that WRP should not be allowed to raise an *ultra petita* challenge as its real complaint is that there has been a breach of natural justice.[36] In any case, WRP had itself submitted on the issue of the applicability of cl 9.5 to the Tribunal in its closing submissions.[37]

The applicable legal framework

40 As an arbitral tribunal's jurisdiction is derived from the parties' consent, an arbitral tribunal only has the authority to bind the parties to findings on issues that they have agreed to refer to arbitration: *Swire Shipping* at [39], citing *Bloomberry Resorts and Hotels Inc and another v Global Gaming Philippines LLC and another* [2021] 2 SLR 1279 at [68] and *CRW Joint Operation v PT Perusahaan Gas Negara (Persero) TBK* [2011] 4 SLR 305 at [31]. Accordingly, Art 34(2)(*a*)(iii) of the Model Law provides that an award may be set aside by the court if it deals with matters beyond the scope of the parties' submission to arbitration.

41 The court will apply the following two-stage test in assessing whether a tribunal has acted in excess of jurisdiction:

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35 Applicant's Written Submissions at para 62.

36 Respondent's Written Submissions at para 98.

37 Respondent's Written Submissions at para 99.

(a) first, the court must determine the matters which were within the scope of the parties' submission to the arbitral tribunal; and

(b) second, whether the arbitral award involved matters outside the scope of parties' submission to arbitration, which were therefore irrelevant to the issues that required determination.

(See *CJA* at [38]).

42 The court will assess the scope of parties' submission to arbitration with reference to five sources: (a) the parties' pleadings; (b) the agreed list of issues; (c) the opening statements; (d) the evidence adduced; and (e) the closing submissions: *CDM v CDP* [2021] 2 SLR 235 at [18]. These are not discreet or independent sources, and should be assessed holistically: *Swire Shipping* at [41]–[42], citing *CAJ v CAI* [2022] 1 SLR 505 at [50], *DGE v DGF* [2024] SGHC 107 at [110] and *CKH v CKG* [2022] 2 SLR 1 ("*CKH v CKG*") at [16].

43 Furthermore, a decision on an issue that may not have been specifically pleaded, but which can be subsumed into a more general issue that has been raised by the parties is not one that is made in excess of the tribunal's jurisdiction: *Swire Shipping* at [48].

WRP is entitled to raise an* ultra petita *challenge

44 I do not accept Grant Thornton's argument that WRP should not be allowed to raise an *ultra petita* challenge in this case. WRP's complaint is twofold: (a) that it was denied a reasonable opportunity to present its arguments on the scope of cl 9.5; and (b) that the Tribunal acted in excess of jurisdiction. Despite the two grounds arising out of the same factual matrix, they are conceptually distinct – the issue of whether there had been a breach of natural

justice is concerned with the arguments of the parties, whereas excess of jurisdiction concerns whether the issue determined by the tribunal was live: *Swire Shipping* at [72].

The interpretation of Clause 9.5 was not in excess of jurisdiction

45 There was no breach of Art 32(2)(*a*)(iii) of the Model Law. The Tribunal's Award did not go outside what was submitted to it.

46 While the applicability of cl 9.5 to Phase 1B was not explicitly raised in the pleadings, an issue not initially the subject of a specific pleading may nonetheless come within the scope of the parties' submission to arbitration if it was clearly raised and the parties had an adequate opportunity to address it: *Swire Shipping* at [61].

47 In this case, WRP itself had clearly raised the issue for the Tribunal's consideration. In the witness statement of its director, WRP had alleged that the onus was on Grant Thornton to seek WRP's approval before proceeding with work under Phase 1B pursuant to cl 9.5 of the Engagement Letter, thereby bringing its applicability into issue. It then reiterated this point in its closing submissions. Having itself placed the issue before the Tribunal, it is not open to WRP to now contend that the issue of whether cl 9.5 applied to Phase 1B did not fall within the scope of its submission to arbitration.

48 In any case, the interpretation of cl 9.5 was clearly intertwined with the broader issue of whether there was a contractual obligation for Grant Thornton to follow a specific procedure to charge for work instructed. The Tribunal was entitled to decide the scope of cl 9.5 as an anterior issue to the issue of whether the Engagement Letter set out a procedure for Grant Thornton to follow before beginning Phase 1B work. This was central to the determination of the sums

owed under the fifth invoice, and was not in excess of the Tribunal's jurisdiction: *Swire Shipping* at [48].

Appropriate remedy

49 Given my findings above, it is not necessary to determine whether the Award must be set aside in its entirety, or if it may be partially set aside or remitted to the Tribunal for reconsideration. However, I note that it is not necessary for a party to file a separate application to seek remittal. Article 34(4) of the Model Law states that the court may order that an award be remitted to the Tribunal for reconsideration "where appropriate and so requested by a party". It is sufficient for a party to request for such in its submissions.

Conclusion

50 As such, the application is dismissed.

51 Cost directions will be given separately.

Aidan Xu
Judge of the High Court

Gabriel Peter, Nur Halimatul Syafheqah Binte Rosman and Sameer Bin Amir Melber (Gabriel Law Corporation) for the applicant; Leong Hoi Seng Victor (Liang Kaisheng) (Audent Chambers LLC) (instructed) and Wong Thai Yong (Wong Thai Yong LLC) for the respondent.