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

[2025] SGHC 256

Originating Claim No 479 of 2024

Between

Wish Controls Pte Ltd

… *Claimant*

And

Trident Water Systems Pte Ltd

… *Defendant*

Counterclaim of Defendant

Between

Trident Water Systems Pte Ltd

… *Claimant in Counterclaim*

And

Wish Controls Pte Ltd

… *Defendant in Counterclaim*

JUDGMENT

[Contract — Payment terms]
[Contract — Terms — Remedies for breach]

Wish Controls Pte Ltd
v
Trident Water Systems Pte Ltd

[2025] SGHC 256

General Division of the High Court — Originating Claim No 479 of 2024
Choo Han Teck J
28 October, 9 December 2025

18 December 2025 Judgment reserved.

Choo Han Teck J:

1 The Claimant, Wish Controls Pte Ltd, is a Singapore-incorporated automation and electrical company. The Defendant, Trident Water Systems Pte Ltd, is a Singapore-incorporated management consultancy company. Sato Kogyo (S) Pte Ltd ("Sato") was awarded the main contract by Systems on Silicon Manufacturing Co Ltd ("SSMC" or the "Client") for additions and alterations to an existing semi-conductor factory development in Pasir Ris ("Project"). The Defendant was a subcontractor engaged by Sato to provide a wastewater treatment system under a sub-contract dated 6 June 2022 ("Sub-Contract") for the Project. The Defendant engaged the Claimant to supply and install equipment from Siemens for the operation of the wastewater treatment ("Equipment").

2 The Quotations, Purchase Orders ("PO"), Delivery Notes ("DO") and Invoices central to the dispute are set out below:

S/N	Claimant's Quotations	Defendant's PO	Claimant's DO	Claimant's Invoice	Invoice Sum	Remarks
1	WISHQ22150	TWSPO/86/22 ("1st PO")	PJE 573-1 ("1st DO")	23/001 ("1st Invoice)	$89,104.86 already paid; not disputed. Not a subject of these proceedings.	
			PJE 573-2 ("2nd DO")	23/0196 ("2nd Invoice)	$297,016.20	Disputed invoices
			PJE 573-3 ("3rd DO")	23/0253 ("3rd Invoice)	$89,104.86	
			PJE 573-4 ("4th DO")	23/0319 ("4th Invoice)	$89,104.86	
			PJE 573-5 ("5th DO")	23/0324 ("5th Invoice)	$29,701.62	
2	WISHQ23150	TWSPO/156/23 ("2nd PO")	PJE2307-1 ("6th DO")	23/0289 ("6th Invoice)	Sums totaling $3,402.00 under these invoices were disputed; but summary judgment was allowed. No longer a subject of these proceedings.	
3	WISHQ23155	TWSPO/158/23 ("3rd PO")	PJE23079-1 ("7th DO")	23/0306 ("7th Invoice)		
4	WISHQ23177	TWSPO/165/23 ("4th PO")	PJE 23087-1 ("8th DO")	23/0325 ("8th Invoice")	$17,820.00	Disputed Invoice
Total Amount claimed by the Claimant					$522,747.54	

3 The Claimant is claiming $522,747.54 unpaid under its invoices. However, the Defendant claims that no payments are owing because the Claimant breached certain implied terms. The Defendant is counterclaiming

against the Claimant for loss and damage arising from the Claimant's breach. The issues at trial were as follows:

(a) First, is the Defendant liable to pay the sums under the Claimant's Invoices for the 1st and 4th PO ("Claim").

(b) Second, is the Defendant entitled to the counterclaim for loss and damage ("Counterclaim").

The Claim

Preliminary issue

4 As a preliminary issue, counsel for the Defendant, Mr Gerard Quek, argues that the payment term of 30 days found in the POs does not apply to the DOs and hence the Invoices the Claimant issued. Mr Quek argues that the 30-day payment term "goes against ordinary commerce, common sense and logic" because it allows the Claimant to "unilaterally [impose a] 30 days payment term from the date of the invoice". Counsel argues that it is an implied term of the POs, and consistent with trade practice, that payments are made on "completion and acceptance of the works and/or ancillary works to the satisfaction of [Sato] and/or the Defendant". But I think counsel misses the point, namely, that the Defendant signed and accepted that the stated items in the DOs were "Checked & Received in good condition", and only then were the Invoices issued.

DO/Invoice	**Date of Issue**
2nd DO	14 July 2023
2nd Invoice	19 July 2023
3rd DO	29 August 2023

3rd Invoice	7 September 2023
4th DO	4 October 2023
4th Invoice	6 November 2023
5th DO	7 November 2023
5th Invoice	22 November 2023
8th DO	7 November 2023
8th Invoice	22 November 2023

5 Furthermore, when sending the DOs the Claimant (through the Claimant's project manager, Mr Mathivanan Dinesh Kumar ("Dinesh")) makes it clear that it will issue the Invoices when the Defendant signs the DOs, and the Defendant (through the Defendant's project manager, Mr Liow Yaw Vwee ("Yaw")) acknowledged this. For example, in the email exchange for the 3rd DO:

> Dinesh email to Yaw on 5 September 2023:
>
> Hi Yaw,
>
> Please find the claim for 15% as discussed earlier.
> Kindly sign and send me back to submit invoice.
> Remaining 20% will be focused current/upcoming months.
>
> Thanks & Regards,
> M. Dinesh Kumar
>
> Yaw reply email to Dinesh on 7 September 2023:
>
> Hi Dinesh,

> Attached is the signed DO for the 15% progress claim.
> Taken note of the work focus for the coming months.
> Thanks for the support provided.
>
> Best regards,
> Yaw

It is clear that the Defendant accepted that the DOs it signed were for the payment process. Accordingly, the Defendant cannot now argue that somehow payment is contingent on an implied term.

6 Furthermore, in each Invoice issued, the Claimant expressly refers to the respective POs under the "Customer Job No" field. The parties used the Invoices as the only way to charge for payment under the POs. Therefore, the payment terms in the PO must have applied to the Invoice. Accordingly, I find that the payment terms of 30 days from the PO apply to all Invoices the Claimant issued.

7 Mr Quek also argues that the POs should be read on a "back-to-back" basis with the "Conditions of the Sub-Contract between the Defendant and [Sato] for the Project". However, the POs contain no reference to these "Conditions" at all. While it is common for construction contracts to be on a "back-to-back" basis (see *Vim Engineering Pte Ltd v Deluge Fire Protection (S.E.A) Pte Ltd* [2023] SGHC(A) 2 at [40]), it is not a standard or default position. The parties must provide for it in their contracts. Without a "back-to-back" provision in the POs, one cannot find that the Sub-Contract between the Defendant and Sato imposes an obligation on the contract between the Defendant and the Claimant. Accordingly, this argument fails.

1st PO

8 Mr Quek argues that the Claimant is not entitled to payment for the invoices pursuant to the 1st PO (2nd to 5th Invoice) because the Claimant, by only delivering the Equipment on 14 July 2023, failed to procure and deliver the Equipment within the delivery lead time of 31 March 2023. However, in my view, that argument has no merit. I accept that there was an initial completion deadline of 31 March 2023 (the printed date of 31 March 2022 was clearly a typographical error). Based on the contemporaneous communication between the parties, it is clear that they initially expected the date to be 31 March 2023. For example, on 9 March 2023, the Defendant's project manager, Yaw, exchanged a series of messages with the Claimant's project manager, Dinesh, regarding timelines. In that series of messages, Yaw asked Dinesh for the equipment delivery schedule and sought Dinesh's help to "push Siemens as the initial plan was to deliver the PLC by end March". Dinesh did not resist this and even stated that "[t]oday I emailed Sato and SSMC for delay reasons". In my view, it is clear from this exchange that the parties initially agreed on the 31 March 2023 as the deadline.

9 In any event, a mere breach of contract, does not entitle the Defendant to withhold payment. When a party breaches a contract, the innocent party's rights are as follows: First, if the term breached is (i) a condition, (ii) sufficiently serious in nature and consequence, or (iii) the contract clearly provides for termination rights, the innocent party may terminate the contract. Second, the innocent party may elect to sue for damages. The Defendant is excused from payment only if it had terminated the contract, in which case all outstanding obligations would cease to exist.

10 Having signed the 2nd, 3rd, 4th and 5th DOs, accepting performance of the Claimant's obligations under the 1st PO, the Defendant had affirmed the contract and waived its right to terminate. The Defendant did so with the full knowledge of the breach. In such a situation, the contract remains valid and the parties are to fulfil obligations still outstanding, including payment, but subject to a claim for damages for breach. By signing the DOs, the Defendant has accepted the works listed therein as completed. It is not entitled to withhold payment. Accordingly, the Defendant is liable to pay the Claimant the monies owed under the 2nd, 3rd, 4th and 5th Invoices.

11 The Defendant claims that the "Outstanding scope" referred to "Remarks" section in the 5th DO was a reference to the 1st PO, and therefore, it shows that the Claimant had not completed its work under the 1st PO. The "Remarks" section of the 5th DO contain the following:

> "Outstanding scope:
>
> (1) Port connection to FMCS & Main CUB monitor (pending Vijay);
>
> (2) Installation of minotor [*sic*] at Main CUB (to be done in conjunction with Item 1);
>
> (3) Handover of information such as licenses and software (as per Sato handover requirements)"

However, this argument has no merit. As mentioned at [9]–[10] above, even if this was a breach of contract, the remedy is to terminate the contract, or sue for damages. Here, when the Defendant signed the 5th DO, it had affirmed the contract and cannot refuse payment on the basis of alleged "incomplete works".

12 I am also not convinced that items (1) and (2) were part of the scope of the 1st PO. The Claimant's Operations Manager, Ms Gunasekaran Balasowmiya ("Sowmiya") testified that items (1) and (2) were part of the "Tie-

in to SCADA". She explains that this was an additional requirement that SSMC added and only required after the execution of the 1st PO. I find that this is consistent with the documentary evidence. Items (1) and (2) in the 5th DO contain a caveat that they were "(pending Vijay)". Vijay is the representative of SSMC. When Vijay "finally approved", the Defendant sent a follow-up email to the Claimants. In this email sent on 5 January 2024, the Defendant told the Claimants:

> "Vijay has finally approved the tie-in method to FMCS… We will require new switches for this tie-in … Please quote us accordingly".

13 Upon Vijay's approval, the Defendant had to obtain a further quote for completion of the works from the Claimant. In my view, if this was part of the 1st PO there would be no need for a request for an additional quote. For completeness, Sowmiya explained that in the event, the Claimant did not send a quote because it had become evident at that point that the Defendant was not going to pay the outstanding Invoices. Accordingly, I find that the Defendant is liable to pay the sums owed under the 2nd, 3rd, 4th and 5th Invoice.

4th PO

14 For the 8th Invoice under the 4th PO, Mr Quek also argues that payment is not due because of the notes in the "Remarks" section of the 8th DO. The "Remarks" were:

> "Outstanding work under this scope:
>
> - SCADA interface some tag nos/names still not corrected as per original information provided
> - SCADA interface some logics still not as per original logic submitted
> - Client punchlist relating to SCADA interface (requests for enhancements)"

The Defendant's case is that these points were within the scope of the 4th PO. Thus, the Claimant did not complete its job scope and therefore should not be paid for the 4th PO.

15 Even if the "Remarks" show a breach of the agreement, they are not grounds to withhold payment. This argument is identical to their argument under the 5th DO (see above at [16]–[17]). Similarly, here, when the Defendant signed the 8th DO, it had waived its right to terminate the contract. The Defendant cannot therefore withhold payment on the basis of alleged "incomplete works" as a breach of contract. Accordingly, I find that the Defendant is liable to pay the sums claimed under the 8th Invoice.

Admission

16 On 18 January 2024 at 10.15am, Sowmiya sent a compilation of the overdue Invoices to the Defendant over email. On 18 January 2024 at 5.45pm, the Defendant's director, Theron Madhavan ("Theron"), replied:

> Dear Sowmiya,
>
> SOA duly noted.
>
> Trident is facing a cash crunch due to very significant losses incurred on this project.
>
> There are no funds available to pay for this now. We will try to see if we can secure some funds in February to make a partial payment. DO not that it will not be a substantial amount. But we will make the effort.
>
> We will do our best to reduce the amount owed over the next 6 months.
>
> I will update you again if there are any developments.
>
> Rgds,
>
> Theron

17 From the email, the Defendant had admitted that it owed the Claimant the sums outstanding under the Invoices. The Defendant's case was that at the time, it did not believe that it owed the Claimant the sum. Theron explains that he had only worded the email that way to "maintain a cordial relationship with the Claimant and to assure the Claimant that payment will be forthcoming if steps are taken by the Claimant to complete the outstanding works". He said he did so because "the focus at the material time was to ensure that the works … were completed, and it was important that the relationship with the Claimant did not break down…". Theron relies on the subsequent email of 2 February 2024 to show that he always intended for the Claimant to complete works before it was entitled to any payment. However, I find his explanation unconvincing and contrary to the express wording of those emails.

18 The 2 February 2024 email reads:

> Dear Sowmiya,
>
> I understand from my engineer at the site that Wish Controls has stopped providing any further services for the project.
>
> There is a final tie-in that needs to be done before the system can be handed over to SSMC and Sato will then release the 5% payment of $80K plus to Trident.
>
> When we receive the payment, we will allocate $50K as repayment to Wish. However, this can only be done if Wish completes the final bit to complete the tie in.
>
> It is of course your prerogative not to do so, but I do believe it makes sense to finish it off and at least get back $50K.
>
> Perhaps you can highlight this to your management.
>
> Thank you.
>
> Best regards,
>
> Theron

19 The 2 February 2024 email was not a demand for the works to be completed before payment was due. It was a plea from the Defendant to the

Claimant to consider taking up the works, so that Sato and SSMC would pay the Defendant. I find that this interpretation consistent with the 18 January 2024 email, which outlines the "cash crunch" the Defendant was facing, and the resulting inability to pay the Claimants.

20 Under O 9 r 18 of the Rules of Court 2021 ("ROC 2021"), where admissions of fact are made by a party in the party's pleadings or other documents, the Court may, on application made orally or in writing, give judgment on those admissions. Here, I agree with the Claimant that the contemporaneous emails contained an admission from the Defendant that it owed the Claimant the sums under the Invoices. Accordingly, I find that the Claimants had admitted to owing the Defendant the sum under the Invoices.

Allegations of "Double Claim"

21 The Defendant issued two invoices to Sato, Invoice No. 24/0209 and Invoice No. 25/0010 ("Invoices to Sato"), for a total of $138,975.00. Under these invoices, the work being charged for were:

> Trident Outstanding Works
>
> To complete Trident outstanding works, including but not limited to:
>
> - Tie-in to SCADA
> - Complete defects rectification; and
> - Support for Defects Liability Period (for Wish Controls Works only)

The Defendant's case is that the Claimant had already claimed payment for the works from Sato and is thus "double claiming" by suing for recovery under the POs. Mr Quek argues that "the Claimant has elected and/or requested for direct payments from [Sato]" and therefore, "waived its rights (to repayment) and is

now estopped from making the same claims against the Defendant." In my view, this argument must fail.

22 The works that Sato engaged the Claimant to do were "Trident Outstanding Works". This does not include the work already completed. The Defendant owes the Claimant $$522,747.54 under the 1st and 4th PO, which were already completed. Therefore, the choice to take on "Trident Outstanding Works" cannot be taken to be in absolute discharge of the Defendant's obligation to pay the Claimant. The crucial inquiry is whether there is an overlap between "Trident Outstanding Works" and the scope of the 1st and 4th PO. I find that the Defendant has not proven an overlap. With regard to the item "Tie-in to SCADA", the Defendant asserts that this was part of the original job-scope under the 1st PO. However, as explained at [12]–[13], I find that the "Tie-in to SCADA" was not part of the 1st PO. Therefore, the completion of the "Tie-in to SCADA" that the Claimant claims from Sato is not a "double claim".

23 Regarding the item "Complete defects rectification", I find that the Defendant has not proven which defects were under the scope of the POs between itself and the Claimant. If the Defendant is asserting that the Claimant has "double claimed" for works under the POs, it has to show what had been "double claimed". The Defendant asserts that the scope of work under "Complete defects rectification" includes the "punchlists and defects list [that it] circulated to the Claimant". However, the Defendant has not shown that rectification of the items under the "punchlists and defects list" were in the Claimant's original scope of work in the POs.

24 Even if the Defendant owed to Sato an obligation to rectify certain work, it does not follow that it was the Claimant who had to rectify it. As explained at [7] above, the POs between the Claimant and the Defendant were not on a

back-to-back basis with the Sub-Contract between the Defendant and Sato. Therefore, unless proven, there are no grounds to find that the obligation on the Defendant (*ie*, to rectify the defects) were owed by the Claimant. Thus, I find that the Defendant has not discharged its burden.

25 On the item "Support for Defects Liability Period (for Wish Controls Works only)", again, the Defendant has not proven that it falls within the scope of the POs. It is clear from the POs that there is no mention of this item. Thus, the Defendant has failed to show what the "double claimed" was. Accordingly, I find that there is no merit to this "double claim" argument.

26 The Defendant has received approximately $3.72 million (being 95% of the Sub-Contract amount), from Sato. This evinces the fact that Sato had accepted the works that the Claimant did and duly paid the Defendant for them. Therefore, it is against common sense and reason that the Defendant should be allowed to retain the benefit of the Claimant's work (by receiving payment under the Sub-Contract) but refuse to pay the Claimant altogether.

27 Accordingly, the Claimant succeeds in its claim.

The Counterclaim

28 The Defendant alleges eight breaches on the part of the Claimant and counterclaims for damages to be assessed. The eight alleged breaches are:

S/N	Claimant's alleged breach
1	The Claimant failed to complete all the works in the 1st PO by 31 March 2023 to the satisfaction and acceptance of the Defendant and/or Sato ("Alleged Breach No. 1")
2	The delivery and installation of the Equipment was delayed ("Alleged Breach No. 2")

3	The Claimant failed to complete the ancillary works under the 4th PO to the satisfaction and acceptance of the Defendant and/or Sato ("Alleged Breach No. 3")
4	The Claimant failed to comply with instructions from the Defendant and/or Sato ("Alleged Breach No. 4")
5	The Claimant failed to deliver to the specifications of the Project and the works and/or ancillary works were not fit for purpose. The Claimant failed to attend to the defects ("Alleged Breach No. 5")
6	The Claimant failed to complete the works and/or ancillary works in accordance with the timelines and the work programme for the Project ("Alleged Breach No. 6")
7	The Claimant's breach and/or delay has caused a knock-on effect and delayed the Defendant's progress of works of the Project ("Alleged Breach No. 7")
8	The Claimant's delay exposed the Defendant to the imposition of liquidated damages by Sato ("Alleged Breach No. 8")

In his submission, Mr Quek argues that the alleged breaches resulted in the Defendant suffering prolongation costs and loss of profits as a result of the Claimant's breach and the subsequent termination of the Defendant's subcontract with Sato. However, I disagree. Regarding the prolongation costs, I find that the Defendant has not proven any damage. It is axiomatic that a claimant seeking damages for a civil wrong must prove its damage. See: *POP Holdings Pte Ltd v Teo Ban Lim and others* [2025] 2 SLR 90 at [1].

29 In the present case, the Defendant has failed to prove that it suffered the prolongation costs. The Defendant asserts that it had incurred "prolongation cost", consisting of "direct manpower overheads and outsourced manpower". However, it adduced no evidence of payslips or any contracts of service with the "outsourced manpower". All the Defendant adduced was a self-prepared

document with certain figures that were not supported by any documentary evidence. I am therefore unable to accept that this was a damage suffered by the Defendant.

30 Regarding the loss of profits ground, the Defendant's case is that it lost the "retention sum pursuant to its [Sub-Contract] with [Sato] for the sum of S$178,060.00 being withheld by [Sato] following the termination of the Defendant's subcontract", as a result of the various alleged breaches. However, causation is an essential element in a claim in damages. The party alleging the damage has to prove that the alleged breach caused the damage. In the present case, I find that for want of evidence, the Defendant has not proven causation.

31 In the termination notice issued by Sato against the Defendant, Sato claims that the Defendant had:

> a. Abandoned the Sub-Contract works or suspended the Sub-Contract works…;
>
> b. Failed to proceed with the Sub-Contract works with due diligence …;
>
> c. Failed to execute the Sub-Contract works or perform or comply with its other obligations or duties under and in accordance with the Sub-Contract; and
>
> d. Become insolvent … .

Even if is accepted that the Claimant has breached its obligations, the Defendant has not shown that those breaches caused the termination by Sato. Applying the "but-for" test of causation, it cannot be said that the Defendant would not have been terminated by Sato had the Claimant not breached its obligations under the PO. It is clear from the notice of termination that Sato terminated the Claimant not just because of the actual work product, but because it had declared to Sato that it was insolvent. Thus, the Defendant has failed to prove causation for this head of damage. Therefore, because the Defendant has failed to prove damage

for the prolongation cost and causation for the loss of profits, their counterclaim on those items of damages fails.

32 In any event, I find that the Defendant has failed to establish that the Claimant committed Alleged Breach No. 4, 5, 6, 7 and 8. For Alleged Breach No. 4, it is unclear where the obligation to "comply with the instructions from the Defendant and/or [Sato]" is derived from. Without an obligation, there can be no breach. Next, for Alleged Breach No. 5 and 6, these refer to the requirements under the Project. The POs contain none of those requirements. As found above at [7], the POs and the Sub-Contract did not operate on a back-to-back basis. As to Alleged Breach No. 7, the Defendant fails to prove these alleged consequential effects. The Defendant claims that it was unable to hand over to Sato because of the delay by the Claimant. However, that is demonstrably untrue. It was unable to hand over because it did not complete the works, including the "Tie-in to SCADA", which was not part of the Claimant's scope of work. Lastly, as to Alleged Breach No. 8, the Defendant has failed to show how this contractual obligation arose. Accordingly, with no obligation, there can be no breach.

33 I do find that the Claimant has committed Alleged Breach No. 1, 2 and 3. As to Alleged Breach No. 1 and 2, from my findings above at [8], there was a delay of delivery from the originally agreed deadline. As to Alleged Breach No. 3, I also accept that the Claimants has breached the 4th PO. The items under the "Remarks" in the 8th DO (pertaining to the original information and logic of the SCADA programming – see above at [14]) are within the scope of the 4th PO. Accordingly, there was therefore a failure to complete the ancillary works under the 4th PO. However, because the Defendant fails to prove damage (see above at [29]–[31]), I award nominal damages of $1,000 for each of the three breaches.

Conclusion

34 The Claim is allowed. The Defendant is to pay the Claimant the sum of $522,747.54 for payments due under the Invoices, at an interest rate of 5.33% per annum from the date of the Originating Claim to the date of this judgment. With regard to the Counterclaim, the Defendant is to pay the Claimant $3,000 as a nominal sum for its breaches. Parties are to submit on costs within ten days of this judgment.

- Sgd -
Choo Han Teck
Judge of the High Court

Ranjit Singh (Francis Khoo & Lim) for the claimant;
Gerard Quek Wen Jiang and Glenn Chua Ze Xuan (PDLegal LLC)
for the defendant.