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

[2026] SGHC(A) 6

Appellate Division / Civil Appeal No 47 of 2025

Between

GTL Agencies (S) Pte Ltd

… *Appellant*

And

(1) Neo Boon Huat
(2) Odeta Marine Pte Ltd
(3) Tao Juinn Kai

… *Respondents*

EX TEMPORE JUDGMENT

[Equity — Fiduciary relationships — Duties]
[Intellectual Property — Law of confidence — Breach of confidence]

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v
Neo Boon Huat and others

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2 February 2026

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Hri Kumar Nair JCA (delivering the judgment of the court *ex tempore*):

Introduction

1 AD/CA 47/2025 ("AD 47") is an appeal against the whole of the decision of Justice Hoo Sheau Peng (the "Judge") in HC/OC 433/2022 ("OC 433"). Having heard parties, we dismiss the appeal with costs and the usual consequential orders. These are our reasons.

Background

2 The appellant, GTL Agencies (S) Pte Ltd ("GTLA"), is a Singapore-incorporated company in the business of providing shipping agency services. From May 2013 to 30 September 2021, two companies, ASEAN Cableship Pte Ltd ("ACPL") and WORMS Services Maritimes ("WORMS"), engaged GTLA to act as their shipping agent.

3 The first respondent, Neo Boon Huat ("Neo"), was an employee of GTLA from 1 April 2013 until 18 August 2021, when his employment was terminated with immediate effect. During his time at GTLA, Neo was the point of contact for ACPL and WORMS and took charge of day-to-day operational matters relating to the two companies. The second respondent, Odeta Marine Pte Ltd ("Odeta"), was incorporated in Singapore on 5 August 2021. The third respondent, Tao Juinn Kai ("Tao"), was at the material times the sole director and shareholder of Odeta.

4 On 13 September 2021, Neo sent an e-mail to ACPL on behalf of Odeta, attaching a quotation ("Odeta Quotation"). ACPL then requested a quotation from GTLA. After reviewing GTLA's quotation, ACPL requested better rates from GTLA. On 29 September 2021, GTLA provided a final quotation to ACPL. On 1 October 2021, ACPL and WORMS informed GTLA that they would no longer engage GTLA's services. On the same day, they appointed Odeta to act as their agent.

5 GTLA subsequently commenced OC 433 against the respondents and one Ho Tuck Weng ("Ho"), a former director and shareholder of GTLA. While GTLA had pleaded several causes of action, the crux of its case was that Ho and Neo had colluded with Tao to incorporate Odeta and used GTLA's confidential information, to divert GTLA's then-existing business with ACPL and WORMS to Odeta. After the first day of trial, GTLA reached a settlement with Ho and discontinued its action against him.

Procedural history of OC 433

6 During the pre-trial process, GTLA made an application for Ho and the respondents to produce various documents. On 14 June 2024, an Assistant

Registrar granted the order in HC/ORC 3286/2024 ("ORC 3286"). Tao and Odeta were ordered to file and serve an affidavit by 28 June 2024, stating:

> … if the [requested documents] are or are not in the said party's possession or control, whether he has previously had such possession or control and if so, when the said party parted with possession or control and what has become of the requested documents;

7 After Tao filed an affidavit on behalf of himself and Odeta, GTLA took the view that the said affidavit failed to comply with ORC 3286. GTLA subsequently applied for and was granted unless orders against Tao and Odeta. The unless order, HC/ORC 1927/2025 ("ORC 1927"), required that Tao and Odeta to:

> … comply with ORC 3286/2024 […] within 7 days of the date of grant of this order, failing which the defence of [Tao and/or Odeta] be struck out and interlocutory judgment be granted to the claimant in terms of the reliefs prayed for in the statement of claim (amendment no. 2) dated 23 February 2024, without further order;

8 Tao filed the supplemental affidavit on behalf of himself and Odeta on 3 February 2025 (the "Discovery Affidavit").

GTLA's arguments and claims in OC 433

9 GTLA claimed against Neo for: (a) breach of his fiduciary duties and/or duty of good faith and fidelity; (b) breach of his contractual and equitable obligations of confidentiality; and (c) the tort of inducing a breach of contract on the part of ACPL and WORMS. As against Tao and Odeta, GTLA claimed dishonest assistance in respect of Neo's conduct.

10 In its closing submissions filed on 30 April 2025, GTLA raised two preliminary arguments. First, GTLA argued that Tao and Odeta's defences should be struck out and interlocutory judgment entered against them for their

failure to comply with the unless order in ORC 1927. Second, GTLA submitted that the respondents should be precluded from relying on certain facts which they had failed to plead.

Decision below

11 The Judge dismissed GTLA's preliminary arguments.

12 First, the Judge found that the obligation imposed in the unless order (*ie*, ORC 1927) was "not clearly for the actual disclosure or production of documents"; instead, it pertained to the *filing of affidavits* stating whether the requested documents were in Tao/Odeta's possession or control. While Tao and Odeta were "slightly late" in filing the said affidavit, they had not *substantively* failed to comply with ORC 1927. Further, the Judge considered it inappropriate to allow any enforcement of ORC 1927 as GTLA had "unduly delayed its attempt at enforcement of the unless order".

13 Second, in respect of GTLA's assertion that the respondents had relied on facts in their closing submissions which they had not pleaded, the Judge held that no prejudice was caused to GTLA as the said points were either not relied on by the respondents or put into issue during the trial.

14 In respect of the substantive claims in OC 433, the Judge found that GTLA had failed to prove any of its claims against the respondents. We summarise the Judge's key findings below:

(a) Neo, as an employee, did not owe fiduciary duties to GTLA.

(b) GTLA adduced insufficient evidence to discharge its burden of proving Neo's alleged breaches of his duty of good faith and fidelity.

(c) Information pertaining to the scope of GTLA's services, pricing, or the identity of its customers was not confidential information. Further, Neo could not have used GTLA's pricing information in preparing the Odeta Quotation, as GTLA's final quotation was sent on 29 September 2021, well after Neo's employment was terminated. Thus, there was no breach of confidentiality.

(d) GTLA failed to prove that Neo had committed the tort of inducing a breach of contract, as it had not even proven that ACPL or WORMS breached their contracts with GTLA.

(e) As there was no breach on the part of Neo, the claim in dishonest assistance against Tao and Odeta failed.

15 Accordingly, the Judge dismissed OC 433 in its entirety. We address the Judge's reasons and findings in further detail below, where relevant.

Preliminary arguments

16 GTLA asserts, as a ground of appeal, that the Judge erred in rejecting its preliminary arguments. We note that GTLA made no substantive submission on this ground in its Appellant's Case. However, in its Appellant's Case, it sought to maintain all its submissions made below, by stating that they were "*incorporated by reference and will be addressed further in oral submissions*…" [emphasis added].

17 That is not permissible. Order 19 r 31(5) of the Rules of Court 2021 ("ROC 2021") specifically provides that the Appellant's Case and the Appellant's Reply "must contain everything that the parties intend to put forward at the appeal and must be prepared on the basis that there will be no

need to supplement or to elaborate on any points made". Order 19 r 31(1) of the ROC 2021 also provides that the Appellant's Case must contain "a succinct summary of … contentions to be made at the appeal" as well as "detailed submissions on the facts and the legal issues". That parties cannot simply "incorporate" submissions made below into their respective Cases is reinforced by para 121(7) of the Supreme Court Practice Directions 2021, which provides that parties must ensure that all documents which they refer to in their submissions (whether in their Cases or in the oral submissions) are contained in their core bundles, and that they should not be making submissions based on documents contained solely in the record of appeal or the supplemental record of appeal unless they are responding to questions from the *coram*.

18 Further, such a practice is unfair to the respondent, as it will not be clear what arguments it needs to address in its Respondent's Case and in oral arguments. It is also an impermissible attempt by a party to get around the page limits prescribed under O 19 r 32(1) of the ROC 2021. If a party is of the view that the page limit constrains it from making its arguments fully or adequately, it may, if it can demonstrate special circumstances, apply for leave under O 19 r 32(3) of the ROC to exceed that limit, and pay the additional fees prescribed. GTLA failed to make any such application and is not entitled to simply "incorporate" or rely on its submissions below, wholesale, in its Appellant's Case.

19 We now address the two preliminary arguments below, which we find to be without merit. We note that GTLA's counsel did not make any submissions on them in oral arguments.

Failure to enforce the "unless order"

20 There is no basis to set aside the Judge's decision not to strike out the defences of Tao and Odeta and enter interlocutory judgment against them for their alleged breach of the unless order in ORC 1927. We make the following points.

(a) First, pursuant to para 3(*e*)(ii) of the Fifth Schedule to the Supreme Court of Judicature Act 1969 (2020 Rev Ed), permission of the appellate court is required to appeal against the Judge's refusal to strike out the defences of Tao and Odeta. No such permission was sought or granted.

(b) Second, ORC 3286 (the underlying order which ORC 1927 sought to enforce) was not an order to produce documents, but an order for Tao and Odeta to file an affidavit stating if the requested documents were in their possession, custody or control (see [6] above). It is undisputed that Tao had filed such an affidavit. Beyond making bare assertions, GTLA failed to demonstrate how Tao and Odeta were in breach of ORC 1927, such that the unless order should be enforced. While GTLA did cross-examine Tao on ORC 3286 and ORC 1927, it was not put to him that he and Odeta were in *breach* of the unless order – indeed, he was not even cross-examined on the Discovery Affidavit.

(c) Third, and in any event, the decision not to enforce the unless order involved an exercise of discretion by the Judge (see *Wuhu Ruyi Xinbo Investment Partnership (Ltd Partnership) v European Topsoho Sàrl* [2025] 2 SLR 383 at [39]). GTLA has not explained why that discretion was exercised wrongly. GTLA only applied for interlocutory judgment in its closing submissions below, *three months* after Tao filed

the Discovery Affidavit, and after evidence at the trial had been given. There was no good reason for the application to have been made so late. Given GTLA's delay, we agree with the Judge that it would have been disproportionate to enter interlocutory judgment against Tao and Odeta even if GTLA had established (which it has not) that Tao and Odeta had not substantially complied with ORC 1927.

Failure to plead material facts

21 In respect of the respondents' alleged failure to plead material facts, GTLA offers no argument as to why the Judge erred in her decision. GTLA has not explained which "unpleaded" fact had a material bearing on the outcome of the case. Neither does it contend that it was not given an opportunity to deal with the "unpleaded" facts and suffered prejudice as a result. There is therefore no reason to disturb the Judge's finding that GTLA had not suffered prejudice because of the respondents' reliance on any "unpleaded" fact.

22 We now turn to the substantive issues in this appeal.

Breach of fiduciary duties

23 We agree with the Judge that Neo was not a fiduciary of GTLA. Fiduciary duties only arise in exceptional circumstances for employees (*Clearlab SG Pte Ltd v Ting Chong Chai* [2015] 1 SLR 163 at [272]). Neo did not earn a high salary, nor was he considered senior management. More importantly, there is no evidence that Neo could act unilaterally, make decisions independently, or exercise any discretion in a manner which would affect GTLA's legal and practical interests. GTLA itself asserts that Neo "liaised directly *with management* on pricing and delivery" [emphasis added] – this implies that the decision rested ultimately with GTLA's management.

24 GTLA's main argument is that Neo's role in GTLA was important, at least in relation to the accounts of ACPL and WORMS, and that GTLA was therefore vulnerable to Neo's actions in relation to those accounts. This misstates the legal principle – any vulnerability to Neo's actions must relate to the abuse of *a power entrusted to Neo by GTLA*. The mere fact that Neo *could* carry out acts which would hurt GTLA's interests was insufficient to elevate his position to that of a fiduciary.

Breach of duty of good faith and fidelity

25 In respect of Neo's alleged breach of his duty of good faith and fidelity, the key issue is whether Neo had engaged in "actual competitive activity" (*Smile Inc Dental Surgeons Pte Ltd v Lui Andrew Stewart* [2012] 4 SLR 308 ("*Smile Inc*") at [67]). There is no dispute that ACPL and WORMS only moved their business to Odeta after Neo's termination on 18 August 2021. The question, therefore, is whether Neo did anything *while he was still an employee of GTLA*, to: (a) cause or facilitate ACPL/WORMS' decision to move its business to Odeta; or (b) otherwise disadvantage GTLA, or improve Odeta's prospects of taking over ACPL/WORMS' business from GTLA.

26 However, the arguments in the Appellant's Case conflate and confuse Neo's conduct before and after his termination. We address three instances of Neo's alleged conduct relied on by GTLA.

27 First, Neo's alleged assistance with the incorporation or funding of Odeta. The Judge found that Neo did not assist with the incorporation or funding with Odeta. GTLA argues that this finding is "formally correct, but … misses the point". In other words, GTLA does not challenge the Judge's specific finding with respect to Neo's (lack of) involvement in Odeta's incorporation. More importantly, even if Neo was directly involved in establishing Odeta with

the intention of soliciting ACPL and WORMS' business after he left GTLA, this, on its own, may be regarded as a "preparatory step" and would not amount to actual competitive conduct (*Smile Inc* at [65] and [67]). Counsel for GTLA, Mr Arivanantham ("Mr Ari"), accepted this in oral submissions.

28 Second, GTLA's reliance on Neo's alleged conduct in (a) introducing ACPL to Tao; (b) briefing Tao about ACPL's business and requirements; and (c) encouraging Tao to take up ACPL's business, is a non-starter. Neo's evidence was that this interaction with Tao took place in the first week of September 2021 (*ie*, *after* Neo's termination). We note that it is GTLA's pleaded case that Neo had approached ACPL/WORMS *before* Odeta was incorporated; and GTLA claims that Neo had made an admission to that effect. However, GTLA did not establish any such admission at the trial; the only evidence it referred to at the appeal pertained to Neo's conduct in late August 2021 or early September 2021, *ie*, after Neo had left GTLA. While there is some evidence that Tao had met with ACPL before Neo was terminated, that alone is insufficient to establish any breach on the part of Neo.

29 Third, GTLA relies on the Odeta Quotation (see [4] above). But that quotation was issued on 13 September 2021, after Neo's termination. There is no evidence of what Neo did *prior to his termination* to enable the preparation of the Odeta Quotation.

Breach of confidentiality

30 The issue is whether Neo used *confidential information* belonging to GTLA in preparing the Odeta Quotation, to enable Odeta to secure the business of ACPL and WORMS. GTLA's pleaded case is that Neo prepared the Odeta Quotation by copying "*carte blanche*" the quotation issued by GTLA to ACPL dated 1 July 2019 (the "GTLA Quotation") with some "cosmetic changes".

However, it is not pleaded *what* information (in the GTLA Quotation) GTLA claims to be confidential, and *why* the said information is confidential.

31 The information contained in the GTLA Quotation was (a) that ACPL was a customer of GTLA; (b) the scope of services required by ACPL; and (c) the prices charged by GTLA to ACPL for those services. We agree with the Judge that the Odeta Quotation does not evidence any misuse of GTLA's confidential information on the part of Neo.

32 First, that ACPL and WORMS were customers of GTLA was within Neo's knowledge and cannot constitute confidential information. In fact, we observe that ACPL and WORMS were customers of Neo's previous employers, Ben Line Agencies (S) Pte Ltd ("Ben Line"). Neo was the point person who dealt with the ACPL/WORMS accounts in Ben Line, and it is undisputed that he was instrumental in helping GTLA obtain ACPL/WORMS' business from Ben Line – ACPL and WORMS engaged GTLA only after Neo left Ben Line and joined GTLA.

33 Second, the Judge accepted Neo's evidence that he had authored the scope of services for ACPL while under the employment of Ben Line, finding his account to be "highly probable". This finding is not against the weight of the evidence in view of the facts above (at [33]), and also considering the fact that Neo was the only person in GTLA who handled quotations relating to ACPL. Further, such information amounts to knowledge and experience gained by Neo during his employment with Ben Line and GTLA, and is not protectable confidential information (see *Asia Petworld Pte Ltd v Sivabalan s/o Ramasami* [2022] 5 SLR 805 at [43]). In any event, we agree with the Judge that the scope of services would be known to ACPL, and cannot constitute confidential information *belonging to GTLA*.

34 Third, although it is arguable that prices charged by GTLA to ACPL and WORMS amount to confidential information, we note that the GTLA Quotation was drafted *more than two years* before the Odeta Quotation. Further, it is undisputed that GTLA had offered ACPL and WORMS lower rates in September 2021. Neo would not have been privy to those new rates, having left GTLA in August 2021. Importantly, the evidence does not show that Neo *had* misused the pricing information in the GTLA Quotation. As the respondents point out, some of the items in the Odeta Quotation were priced higher than in the GTLA Quotation. As the Judge had noted, because the final rates quoted by GTLA were not disclosed in full, it is unclear whether GTLA's final quotation was less competitive than that of Odeta.

35 In any event, GTLA's case on causation (*ie*, whether and how Neo's alleged misuse of its pricing information caused ACPL to move to Odeta) is flawed on its own pleadings. GTLA pleaded that the different pricing offered by GTLA and Odeta was just a pretext for ACPL's decision to move its business to Odeta – ACPL had "already decided" to transfer its business to Odeta and the pricing was "at best a disingenuous ground contrived by [ACPL]". GTLA maintained this assertion in its evidence. Therefore, on GTLA's own case, any misuse of its pricing information did not cause its loss.

Inducing breach of contract

36 We find this claim to be a non-starter.

37 GTLA cannot point to any contract with ACPL and/or WORMS which was *breached*. It does not explain why ACPL and WORMS were not entitled to engage Odeta, or what contractual term they had breached in doing so. The e-mail exchanges evidencing the arrangement between GTLA and ACPL/WORMS do not say that the latter would exclusively use GTLA's

services in Singapore for any specified period. Indeed, it is not GTLA's pleaded case that by engaging Odeta, ACPL/WORMS had acted in breach of contract. Instead, GTLA pleaded that Neo induced ACPL/WORMS to "*terminate*" their agreements with GTLA. In this respect, GTLA's case is flawed. Mr Ari accepted in oral submissions that the claim for inducing a breach of contract fails because there was no breach of contract by ACPL/WORMS.

Dishonest assistance by Tao and Odeta

38 Given that the claims against Neo fail, the claim for accessory liability against Tao and Odeta fail as well.

Costs and consequential orders

39 We fix costs at $50,000 (all in) to be paid by GTLA to the respondents, with the usual consequential orders to apply.

Hri Kumar Nair
Justice of the Court of Appeal

Woo Bih Li
Judge of the Appellate Division

Kannan Ramesh
Judge of the Appellate Division

Arivanantham s/o Krishnan and Wen Weiyang (AGP Law LLC) for the appellant;
Kenrick Lam (Templars Law LLC) for the respondents.