

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

**[2026] SGHCR 1**

Originating Application No 832 of 2025 (Summons No 2966 of 2025)

Between

(1) Yang Hong  
... *Applicant*  
And  
(1) Commissioner of Police,  
Singapore Police Force  
(Tanglin Police Division)  
... *Respondent*

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**GROUNDS OF DECISION**

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[Civil Procedure — Costs — Security — Whether different principles for ordering security for costs apply in judicial review proceedings]

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**This judgment is subject to final editorial corrections approved by the court and/or redaction pursuant to the publisher's duty in compliance with the law, for publication in LawNet and/or the Singapore Law Reports.**

**Yang Hong**  
v  
**Commissioner of Police, Singapore Police Force (Tanglin Police Division)**

**[2026] SGHCR 1**

General Division of the High Court — Originating Application No 832 of 2025 (Summons No 2966 of 2025)

AR Randeep Singh Koonar  
11 November 2025

7 January 2026

**AR Randeep Singh Koonar:**

**Introduction**

1 Originating Application No 832 of 2025 (“OA 832”) was Mdm Yang Hong’s (“Mdm Yang”) application for permission to commence judicial review proceedings against the Commissioner of Police of the Singapore Police Force (“Respondent”). The application before me, Summons No 2966 of 2025 (“SUM 2966”) was the Respondent’s application for Mdm Yang to be ordered to furnish security for its costs, up to and including the permission hearing in OA 832, in the sum of \$15,000.

2 The legal principles for ordering security for costs under O 9 r 12 of the Rules of Court 2021 (“ROC 2021”) are well-established. *Cova Group Holdings Ltd v Advanced Submarine Networks Pte Ltd and another* [2023] 5 SLR 1576

(see [2023] SGHC 178 for the complete text of the unreported version of the judgment) (“*Cova*”) held (at [16]) that the Court first considers whether its discretion to order security for costs is enlivened under one of the three limbs of O 9 r 12(1) of the ROC 2021, before deciding whether it is just to order security for costs having regard to all the relevant circumstances.

3 Mdm Yang, however, contended that the *Cova* principles should not apply in her case given the unique nature of judicial review proceedings. As judicial review proceedings are commenced by private individuals (or entities) against the State, Mdm Yang claimed that ordering security for costs would be inappropriate due to the inequality of resources between the individual and the State, and the public interest underlying such proceedings. Mdm Yang further claimed that these considerations applied in her case, and ordering security for costs would stifle her claim.

4 On this novel question of law, I rejected Mdm Yang’s contention. The case authorities and first principles did not support applying a different standard for ordering security for costs in judicial review proceedings. The *Cova* principles were also broad and flexible enough to account for any unique considerations that may apply in deciding whether to order security for costs in judicial review proceedings.

5 Applying the *Cova* principles, I allowed SUM 2966. It was incontrovertible that the Court’s discretion to order security for costs under O 9 r 12(1)(a) of the ROC 2021 was enlivened because Mdm Yang was ordinarily resident out of Singapore. It was also just to order security for cost given: (a) the Respondent would likely face significant difficulties in enforcing costs orders against Mdm Yang; (b) Mdm Yang’s claim in OA 832 did not have a reasonable prospect of success; (c) ordering security for costs would not unfairly

stifle Mdm Yang’s claim; and (d) there were no other circumstances making it inappropriate to order security for costs. I also found that ordering security for costs in the sum of \$15,000 would be appropriate.

6 Mdm Yang has appealed against my decision. I now set out the grounds of my decision in full.

## Facts

### *Parties*

7 Mdm Yang is a People’s Republic of China (“PRC”) national. She resides in the PRC. A PRC company, Guangzhou Crown Trading Co Ltd (“Guangzhou Crown”) also features prominently in OA 832. Guangzhou Crown was placed in bankruptcy in the PRC on 18 December 2023.<sup>1</sup> While Mdm Yang purported to represent Guangzhou Crown, the exact relationship between her and Guangzhou Crown was not made clear in OA 832. To illustrate, in legal proceedings commenced by Guangzhou Crown in India on 1 March 2023, Mdm Yang was described in court filings as Guangzhou Crown’s “authorised representative”, “legal representative” and “sales manager”.<sup>2</sup> Mdm Yang was authorised by a board resolution of Guangzhou Crown signed by one of its directors. OA 832 was commenced by Mdm Yang in her own name and personal capacity. Despite the centrality of Guangzhou Crown’s role in the matters giving rise to OA 832, Mdm Yang was coy about her role in Guangzhou

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<sup>1</sup> Mdm Yang’s supporting affidavit in HC/OA 498/2025 (“OA 498”), pp 134-141.

<sup>2</sup> Mdm Yang’s reply affidavit in HC/SUM 2966/2025 (“SUM 2966”), pp 19-29.

Crown, referring to Guangzhou Crown as “my [her] company”<sup>3</sup> and “a company that I [she] operated”.<sup>4</sup>

8 The named respondent in OA 832 is the Commissioner of Police of the Singapore Police Force (“SPF”). However, Mdm Yang’s intended application for judicial review is not targeted at decisions which were made by the Commissioner of Police personally, but rather, decisions made by the SPF as a collective entity, through various police officers.

### ***Background***

9 The background facts are not entirely clear. This was squarely attributable to how Mdm Yang had presented them. Instead of setting out the facts and identifying the evidence supporting those facts, Mdm Yang inundated the Court with a mass of documents.<sup>5</sup> Many of these documents were not in English. More importantly, there was little explanation on the relevance of these documents and how they supported her case, leaving the Court and the Respondent to decipher the facts. Even allowing Mdm Yang leeway on the ground that she was self-represented, this was plainly unsatisfactory.

### ***The Contract***

10 The genesis of Mdm Yang’s claim lies in a sales contract (“Contract”) entered on 5 March 2020 by Guangzhou Crown and a Singapore registered company, Innoso Pte Ltd (“Innoso”).<sup>6</sup> Under the Contract, Innoso agreed to sell

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<sup>3</sup> Mdm Yang’s reply affidavit in SUM 2966 at [5(c)].

<sup>4</sup> Mdm Yang’s written submissions for SUM 2966 at [3.3.2(i)].

<sup>5</sup> Mdm Yang’s supporting affidavit in OA 498; Mdm Yang’s supporting affidavit in HC/OA 832/2025 (“OA 832”).

<sup>6</sup> Mdm Yang’s supporting affidavit in OA 498, pp 19-23.

to Guangzhou Crown 50 metric tons of a material known as “SSMMS” for the price of US\$1,293,512.50. The shipper and supplier of the materials was an Indian company, Jindal Poly Films Limited (“Jindal”).<sup>7</sup> The terms of the Contract provided that the materials were to have a bacterial filtration efficiency (“BFE”) of more than 99.995%. It will be noted that the Contract was entered into around the time the COVID-19 pandemic was becoming a global medical emergency. According to Mdm Yang, the materials were intended to be used to manufacture medical masks,<sup>8</sup> although it is unclear if this was to be done by Guangzhou Crown’s customers whom the materials were sold to or whether Guangzhou Crown itself was involved in manufacturing medical masks. To be used to manufacture medical masks, the materials had to have a BFE of greater than 95%.<sup>9</sup>

#### *The alleged fraud*

11 Pursuant to the Contract, Guangzhou Crown paid Innoso US\$700,000 for a part shipment of 35.6073 metric tons of the materials.<sup>10</sup> 14.3927 metric tons of the materials were shipped by Jindal to Guangzhou Crown (“Delivered Materials”).<sup>11</sup> However, Innoso was unable to fulfil the remaining shipment, leading Innoso to refund Guangzhou Crown the sum of US\$327,657.25.<sup>12</sup>

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<sup>7</sup> Mdm Yang’s supporting affidavit in OA 498, pp 27-30.

<sup>8</sup> Mdm Yang’s reply affidavit in SUM 2966 at [6(c)]; Mdm Yang’s written submissions for SUM 2966 at [4.1.2] and [4.1.3].

<sup>9</sup> Mdm Yang’s reply affidavit in SUM 2966 at [2(b)], [5(c)] and [6(a)].

<sup>10</sup> Mdm Yang’s supporting affidavit in OA 498 at pp 24-26.

<sup>11</sup> Mdm Yang’s supporting affidavit in OA 498 at pp 28-30.

<sup>12</sup> Mdm Yang’s supporting affidavit in OA 498 at pp 31-32.

12 Mdm Yang claimed that Delivered Materials did not meet the contractual specifications because their BFE was between 62.79% and 73.15%, making them unfit for medical mask production.<sup>13</sup> Mdm Yang claimed that Innoso had committed fraud, relying on the following strands of evidence: (a) WhatsApp messages showing that Innoso’s representatives knew that Jindal had forged a test report stating that the materials had a BFE of more than 99.995%;<sup>14</sup> (b) Innoso was operating from a “fake” address in Singapore;<sup>15</sup> (c) Innoso tampered with customs documents by falsely declaring the product type;<sup>16</sup> (d) Innoso asked Guangzhou Crown to remove labels showing that the materials were actually “SMS” (which had a lower BFE than SSMMS);<sup>17</sup> and (e) Innoso suggested that Guangzhou Crown bribe testing centres to produce false test reports.<sup>18</sup> Mdm Yang claimed that Innoso’s fraud caused Guangzhou Crown to suffer huge losses, comprising the amount paid for the materials, air freight, import duties and compensation to its downstream customers who purchased the materials.<sup>19</sup> Mdm Yang also claimed that she was made personally liable for Guangzhou Crown’s debts.<sup>20</sup>

#### *The importation of the materials into Singapore*

13 Relying on information obtained from a website, [www.tradesparq.com](http://www.tradesparq.com), Mdm Yang further claimed that Innoso had imported 149 metric tons of the

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<sup>13</sup> Mdm Yang’s reply affidavit in SUM 2966 at [2(b)].

<sup>14</sup> Mdm Yang’s supporting affidavit in OA 498, pp 7-10.

<sup>15</sup> Mdm Yang’s supporting affidavit in OA 498, pp 163-165.

<sup>16</sup> Mdm Yang’s supporting affidavit in OA 498, pp 128-133.

<sup>17</sup> Mdm Yang’s supporting affidavit in OA 498, pp 43-45.

<sup>18</sup> Mdm Yang’s supporting affidavit in OA 498, pp 54-57.

<sup>19</sup> Mdm Yang’s reply affidavit in SUM 2966 at [8(c)].

<sup>20</sup> Mdm Yang’s reply affidavit in SUM 2966 at [8(c)].

same materials into Singapore in August 2020 (“Imported Materials”), on the false premise that the materials were SSMMS when they were in fact SMS. Mdm Yang claimed that this posed an “imminent public health risk” as 149 metric tons of the materials could be used to produce 340 million medical masks.<sup>21</sup> No evidence was adduced on what happened to these materials after they allegedly entered Singapore. In respect of the Imported Materials, Mdm Yang described herself as a “public health whistle-blower”.<sup>22</sup>

*Criminal complaints in China and India*

14 Mdm Yang claimed that she first made a criminal complaint against Innoso and Jindal in China in September 2020.<sup>23</sup> However, the Chinese police could not take action as they had limited cross-border enforcement capabilities.

15 Mdm Yang claimed that in late 2022, she also made a criminal complainant against Innoso and Jindal in India.<sup>24</sup> Mdm Yang claimed that this was futile because Innoso kept changing addresses and its registered address in Singapore was fake. Mdm Yang claimed that the Indian Courts had “already accepted a criminal case in December 2022”.<sup>25</sup> However, this seems to be an overstatement.<sup>26</sup> It would instead appear that the Indian authorities had decided not to commence a public prosecution and had informed Mdm Yang to bring a private prosecution instead. Mdm Yang was dissatisfied with that decision and

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<sup>21</sup> Mdm Yang’s reply affidavit in SUM 2966 at [2(b)] and [6].

<sup>22</sup> Mdm Yang’s reply affidavit in SUM 2966 at [2].

<sup>23</sup> Mdm Yang’s reply affidavit in SUM 2966 at [3(a)]; Mdm Yang’s written submissions in SUM 2296 at [4.1].

<sup>24</sup> Mdm Yang’s reply affidavit in SUM 2966 at [3(b)]; Mdm Yang’s written submissions in SUM 2966 at [4.1].

<sup>25</sup> Mdm Yang’s reply affidavit in SUM 2966 at [7(a)].

<sup>26</sup> Mdm Yang’s reply affidavit in SUM 2966, pp 19-29.

filed a criminal revision in the Indian courts.<sup>27</sup> That criminal revision remains pending.

*The Singapore investigations*

16 On 8 October 2024, more than four years after the events in question, Mdm Yang filed a police report in Singapore (“Police Report”). A copy of the Police Report was not adduced in evidence. From the correspondence that ensued between Mdm Yang and the SPF, however, it appeared that the thrust of the Police Report pertained to the alleged fraud committed on Guangzhou Crown in relation to the Delivered Materials and the alleged public health risk posed by the Imported Materials.

17 On 9 October 2024, the SPF informed Mdm Yang that based on the known facts, they would not take further action in relation to the Police Report. However, the SPF said that their decision may be revised if there was a substantial change in circumstances or if new evidence came to light. Mdm Yang was dissatisfied with the SPF’s decision. This led to a lengthy exchange of emails between Mdm Yang and the SPF. I highlight the salient points:

- (a) Between 10 October and 30 December 2024, Mdm Yang provided further information and documents to the SPF.<sup>28</sup>
- (b) On 30 December 2024, the SPF informed Mdm Yang that having considered the facts and circumstances, they maintained their decision to take no further action in relation to the Police Report.<sup>29</sup>

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<sup>27</sup> Mdm Yang’s supporting affidavit in OA 498, p 176.

<sup>28</sup> Mdm Yang’s supporting affidavit in OA 498, pp 182-193.

<sup>29</sup> Mdm Yang’s supporting affidavit in OA 498, pp 181-182.

(c) Mdm Yang remained dissatisfied with the SPF's decision. On 31 December 2024, Mdm Yang sent a lengthy email to the SPF, repeating the contents of her earlier emails, and asking for the detailed reasons for the SPF's decision.<sup>30</sup> The SPF responded on 7 January 2025, reiterating their decision to take no further action and informing Mdm Yang that she could take civil action.<sup>31</sup>

(d) On 13 January 2025, Mdm Yang sent another lengthy email to the SPF taking issue with their decision.<sup>32</sup> In this email, Mdm Yang provided further evidence of a telephone conversation between her business partner and Innoso's representative. Mdm Yang also demanded that the SPF provide her with the legal basis and reasons for their decision.

(e) Between 13 and 15 January 2025, the SPF asked Mdm Yang for further information, which she provided.<sup>33</sup> On 20 February 2025, the SPF informed Mdm Yang that they were investigating the Police Report and Mdm Yang would be updated of the outcome in due course.<sup>34</sup>

(f) The SPF's decision to investigate the Police Report did not appease Mdm Yang. On 4 March 2025, Mdm Yang sent an email to the SPF demanding that she be provided with a "detailed summary of the investigation plan" within seven days, failing which she would initiate

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<sup>30</sup> Mdm Yang's supporting affidavit in OA 498, pp 178-181.

<sup>31</sup> Mdm Yang's supporting affidavit in OA 498, p 177.

<sup>32</sup> Mdm Yang's supporting affidavit in OA 498, pp 173-177.

<sup>33</sup> Mdm Yang's supporting affidavit in OA 498, pp 168-173.

<sup>34</sup> Mdm Yang's supporting affidavit in OA 498, p 203.

judicial review proceedings and file a complaint with the Ministry of Home Affairs.

(g) On 15 and 16 April 2025, Mdm Yang sent the SPF emails accusing them of delay and breaches of statutory provisions and making various demands as to how the investigations should proceed.<sup>35</sup> Among other things, Mdm Yang demanded that her case be transferred from Tanglin Police Division to the Commercial Affairs Department (“CAD”) for investigations. Mdm Yang threatened to commence judicial review proceedings and alert the media and international organisations if the SPF did not accede to her demands.

(h) On 22 April 2025, the SPF informed Mdm Yang that they were unable to accede to her request for the case to be transferred to the CAD.<sup>36</sup> The SPF also informed Mdm Yang that investigations were still ongoing. Mdm Yang was dissatisfied with the SPF’s position and responded on the same day to repeat her demand and threats to commence judicial review proceedings and alert the media and international organisations.<sup>37</sup> On 25 April 2025, the SPF informed Mdm Yang that her case would not be transferred to the CAD and she would be updated on the outcome of the investigations in due course. The SPF also informed Mdm Yang that they could not accede to her requests for information on the investigations as this was confidential.

(i) Separately, between 12 March and 29 April 2025, Mdm Yang sent various emails to the Health Sciences Authority (“HSA”), initially

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<sup>35</sup> Mdm Yang’s supporting affidavit in OA 498, pp 206-210.

<sup>36</sup> Mdm Yang’s supporting affidavit in OA 498, p 218.

<sup>37</sup> Mdm Yang’s supporting affidavit in OA 498, pp 217-218.

requesting that they investigate the Imported Materials, jointly with the CAD.<sup>38</sup> This escalated to Mdm Yang demanding that the HSA take various steps, failing which she would commence judicial review proceedings against them and alert the media and other international organisations.

(j) On 29 July 2025, the SPF informed Mdm Yang that having considered the facts and circumstances of the case, and having consulted with the Attorney-General’s Chambers, the SPF had decided to take no further action against Innoso for any criminal offences. The SPF said that all investigations and enquiries into the matter would cease, and the case would be closed.

*Mdm Yang files OA 498*

18 On 14 May 2025, Mdm Yang filed Originating Application No 498 of 2025 (“OA 498”) against the Respondent. Mdm Yang applied for the following orders:

- (a) An order that the HSA conduct sampling and testing of the Imported Materials and submit the results to Court.
- (b) A declaration that the SPF breached s 15B and s 15(3) of the Criminal Procedure Code 2010 (“CPC”) by failing to transfer the case to the CAD and delaying the process for seven months.
- (c) A quashing order in respect of the SPF’s decision not to transfer her case to the CAD.

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<sup>38</sup> Mdm Yang’s supporting affidavit in OA 498, pp 234-238.

- (d) An interim injunction impounding the Imported Materials.

*Mdm Yang files OA 832*

19 On 6 August 2025, while OA 498 was pending, Mdm Yang filed OA 832 against the Respondent. Mdm Yang later amended the originating application twice. OA 832 was an application for permission to commence judicial review proceedings under O 24 r 5(3) of the ROC 2021. Mdm Yang applied for permission to seek the following orders:

- (a) A quashing order to nullify the SPF's decision made on 29 July 2025 to take no further action against Innoso and to close the case ("NFA Decision").
- (b) A mandatory order directing the Respondent to transfer the case to the CAD within 48 hours.
- (c) An interim preservation order maintaining the seizure of the Imported Materials, pending HSA testing, pursuant to O 13 r 2(1) of the ROC 2021.
- (d) Declarations that the NFA Decision and the SPF's decision not to transfer the case to the CAD ("No Transfer Decision") breached s 17(1)(a) and (3) of the CPC.
- (e) There be an expedited hearing due to the public health risk posed by the Imported Materials.

*Mdm Yang withdraws OA 498*

20 There were clear overlaps in the reliefs sought by Mdm Yang in OA 498 and OA 832. The main difference was that in OA 832, Mdm Yang further sought to challenge the NFA Decision, which was made after OA 498 was commenced.

21 At a Registrar's Case Conference ("RCC") on 26 August 2025, Mdm Yang applied for, and was granted permission to withdraw OA 498 by SAR David Lee ("SAR Lee"). Mdm Yang sought permission to withdraw OA 498, to consolidate her entire case in OA 832.

22 At a further RCC on 16 October 2025, SAR Lee ordered that Mdm Yang pay the Respondent costs arising from the withdrawal of OA 498, fixed at \$5,000 (all-in), to be payable forthwith. Mdm Yang did not appeal against SAR Lee's decision on costs within the time limited for doing so under the ROC 2021. However, Mdm Yang belatedly filed an appeal on 22 December 2025. I return to the significance of Mdm Yang's belated appeal later in these grounds.

*Respondent files SUM 2966*

23 The Respondent filed SUM 2966 on 7 October 2025. In the main, the Respondent applied for orders that: (a) Mdm Yang furnish security for its costs up to and including the disposal of the permission hearing in OA 832 in the sum of not less than \$15,000; and (b) for all proceedings in OA 832 to be stayed forthwith pending the provision of security for costs.

**Parties' submissions**

24 Broadly, the Respondent's submissions in SUM 2966 were as follows:

- (a) The *Cova* principles should be applied in deciding whether security for costs should be ordered.<sup>39</sup>
- (b) The Court’s discretion to order security for costs under O 9 r 12(1)(a) of the ROC 2021 was enlivened because Mdm Yang was ordinarily resident out of Singapore.<sup>40</sup>
- (c) It was just to order security for costs because:
  - (i) The Respondent would likely face significant difficulties in enforcing costs orders against Mdm Yang in the PRC.<sup>41</sup>
  - (ii) Mdm Yang’s claim in OA 832 had no reasonable prospect of success.<sup>42</sup>
- (d) The quantum of security sought was fair.<sup>43</sup>
- (e) Ordering security for costs was unlikely to stifle Mdm Yang’s claim.<sup>44</sup>

25 Mdm Yang’s submissions were as follows:

- (a) A “modified approach” for ordering security for costs should apply due to the unique nature of judicial review proceedings.<sup>45</sup>

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<sup>39</sup> Respondent’s written submissions for SUM 2966 at [9].

<sup>40</sup> Respondent’s written submissions for SUM 2966 at [11].

<sup>41</sup> Respondent’s written submissions for SUM 2966 at [13]-[17].

<sup>42</sup> Respondent’s written submissions for SUM 2966 at [18]-[37].

<sup>43</sup> Respondent’s written submissions for SUM 2966 at [38]-[41].

<sup>44</sup> Respondent’s written submissions for SUM 2966 at [42]-[47].

<sup>45</sup> Mdm Yang’s written submissions for SUM 2966 at [3.2.2], [3.3.2], [3.5], [5.2].

(b) Order 9 r 12(1)(a) of the ROC 2021 required not only proof that a claimant was ordinarily resident out of jurisdiction; but also, a substantial risk that costs orders would be unenforceable.<sup>46</sup>

(c) There was no substantial risk of costs orders made against her being unenforceable as she was willing and able to fulfil “legitimate costs obligations”.<sup>47</sup>

(d) Her claim in OA 832 had a “high prospect of success”.<sup>48</sup>

(e) She was facing financial difficulties<sup>49</sup> (which she described as “a state of financial ruin”<sup>50</sup>) and was unable to furnish security for costs. Ordering security for costs would therefore stifle her claim.

(f) There were unique circumstances making it inappropriate to order security for costs. These were that: (i) her impecuniosity was the direct result of the fraud which the SPF failed to investigate; and (ii) there was an overriding public interest which outweighed the need for security for costs.

(g) The quantum of security sought was excessive.<sup>51</sup> If the Court was minded to order that security for costs be furnished, the appropriate quantum was \$1.<sup>52</sup>

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<sup>46</sup> Mdm Yang’s written submissions for SUM 2966 at [3.2.1].

<sup>47</sup> Mdm Yang’s written submissions for SUM 2966 at [3.2.1].

<sup>48</sup> Mdm Yang’s written submissions for SUM 2966 at [3.1] and [3.4].

<sup>49</sup> Mdm Yang’s written submissions for SUM 2966 at [3.2.2], [3.3.2], [3.4.1] and [3.5]

<sup>50</sup> Mdm Yang’s written submissions for SUM 2996 at [3.2.2].

<sup>51</sup> Mdm Yang’s written submissions for SUM 2966 at [3.3.2].

<sup>52</sup> Mdm Yang’s written submissions for SUM 2966 at [6.2].

## Issues

26 The issues to be decided were as follows:

- (a) The applicable legal principles for deciding whether to order security for costs in judicial review proceedings.
- (b) Whether the Court's discretion to order security for costs under O 9 r 12(1) of the ROC 2021 was enlivened.
- (c) Whether it was just to order that Mdm Yang furnish security for costs. This turned on whether: (i) the Respondent would face difficulties enforcing costs orders made against Mdm Yang; (ii) Mdm Yang's claims had a reasonable prospect of success; (iii) ordering security for costs would stifle Mdm Yang's claim; and (iv) there were other circumstances making it inappropriate to order security for costs.
- (d) If security for costs was to be ordered, the appropriate quantum of security.

## Decision

### *Legal Principles*

#### *General principles for ordering security for costs*

27 Order 9 r 12 of the ROC 2021 provides for the court's power to order security for costs. The material part of the provision reads:

#### **Security for costs (O. 9, r. 12)**

**12.—(1)** The defendant may apply for security for the defendant's costs of the action if the claimant —

- (a) is ordinarily resident out of the jurisdiction;

(b) is a nominal claimant who is suing for some other person's benefit (but not suing in a representative capacity) or is being funded by a non-party, and there is reason to believe that the claimant will be unable to pay the defendant's costs if ordered to do so; or

(c) has not stated or has incorrectly stated the claimant's address in the originating claim or originating application, or has changed the claimant's address during the course of the proceedings, so as to evade the consequences of the litigation.

...

(6) The references in paragraphs (1), (2) and (3) to a claimant and a defendant are to be construed as references to the person (however described on the record) who is in the position of claimant or defendant (as the case may be) in the proceeding in question, including a proceeding on a counterclaim.

28 In *Cova*, Goh Yihan JC (as he then was) undertook a comprehensive review of the case authorities and explained how the court's power to order security for costs under O 9 r 12(1) of the ROC 2021 should be exercised. The relevant principles can be summarised as follows:

(a) A two-staged framework should be applied to determine whether to order security for costs. First, the court considers whether its discretion to order security for costs under O 9 r 12(1) of the ROC 2021 is enlivened. Second, the court considers whether it is just to order security for costs having regard to all the relevant circumstances: *Cova* at [16].

(b) In deciding whether it is just to order security for costs, the court should have regard to the Ideals in O 3 r 1 of the ROC 2021 and consider all relevant circumstances. Non-exhaustive factors include: (i) whether the claimant has a *bona fide* claim or whether the claim has a reasonable prospect of success; (ii) the claimant's financial standing; (iii) the ease of enforcing any judgment for costs against the claimant; (iv) the relative

strengths of the parties' cases; (v) whether the application for security for costs has been taken out oppressively to stifle the claimant's action; and (vi) whether the claimant's want of means has been brought about by the defendant: *Cova* at [18]–[19].

(c) The non-exhaustive list of factors are properly rationalised through the purposes behind the provision of security for costs, namely: (i) to protect the defendant, who cannot avoid being sued, by enabling him to recover costs from the claimant out of a fund within the jurisdiction; (ii) to ensure, within the limits of protecting the defendant, that the claimant's ability to pursue his claim is not stifled; and (iii) to maintain a sense of fair play between parties: *Cova* at [20].

*The Cova principles apply in deciding whether to order security for costs in judicial review proceedings*

29 The Respondent submitted that the *Cova* principles should be applied in deciding whether Mdm Yang should be ordered to furnish security for costs.<sup>53</sup> Mdm Yang submitted that a “modified approach” should be applied based on the unique nature of judicial review proceedings.<sup>54</sup> Mdm Yang’s submission rested on four broad planks. First, she relied on the inequality of resources between an individual and the State.<sup>55</sup> Second, she claimed that judicial review proceedings had a public interest element.<sup>56</sup> Third, she claimed that public

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<sup>53</sup> Respondent’s written submissions for SUM 2966 at [9]–[10].

<sup>54</sup> Mdm Yang’s written submissions for SUM 2966 at [3.5.1].

<sup>55</sup> Mdm Yang’s reply affidavit in SUM 2966 at [9(a)]; Mdm Yang’s written submission submissions for SUM 2966 at [3.5.3]; Notes of Evidence for SUM 2966, 11 November 2025, p 14, at lines 10 to 15.

<sup>56</sup> Mdm Yang’s reply affidavit in SUM 2966 at [6]; Mdm Yang’s written submissions for SUM 2966 at [3.5] and [3.5.1].

authorities should not be permitted to avoid accountability.<sup>57</sup> Fourth, she contended that all these considerations applied to her case and ordering security for costs would stifle her claim.<sup>58</sup> While Mdm Yang submitted that a “modified approach” should be applied, she did not elaborate on what such an approach entailed.

30 I rejected Mdm Yang’s submission. I found that a different standard for ordering security for costs was not warranted in judicial review proceedings, and the *Cova* principles ought to apply. I explain.

(1) The case authorities supported applying the *Cova* principles

31 There were no local case authorities considering the legal principles for ordering security for costs in judicial review proceedings.

32 The Privy Council considered the issue in *Responsible Development for Abaco Ltd v Christie and others* [2023] 4 WLR 47 (“*Responsible Development*”). *Responsible Development* was an appeal to the Privy Council against a decision of the Court of Appeal of the Commonwealth of the Bahamas. The claimant (“RDA”) was a company whose objective was ensuring that developments on the island of Abaco were environmentally sustainable and took account of the legitimate interests of residents and visitors. In response to a proposed marina development, RDA commenced judicial review proceedings against: (a) various public officials responsible for granting permissions and

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<sup>57</sup> Mdm Yang’s reply affidavit in SUM 2966 at [9(c)]; Mdm Yang’s written submissions for SUM 2966 at [3.5.1]; Notes of Evidence of SUM 2966, 11 November 2025, p 14, at lines 6 to 8.

<sup>58</sup> Mdm Yang’s reply affidavit in SUM 2966 at [5]-[6]; Mdm Yang’s written submissions for SUM 2966 at [3.5], [3.5.1], [3.5.3], [5.1] and [5.2]; Notes of Evidence for SUM 2966, 11 November 2025, p 14, at lines 17 to 22.

approvals for the development (“Government Respondents”); and (b) the persons who wished to develop the marina (“Developers”), who were joined as interested parties. The Government Respondents and the Developers applied for and obtained security for costs at first instance. RDA’s appeal to the Bahamas Court of Appeal was dismissed.

33 Before the Privy Council, RDA argued that the Government Respondents had no interest deserving of protection by an order for security for costs. The Privy Council rejected this argument.

34 The Privy Council held that there was no fundamental distinction between public authorities and private litigants in deciding whether to order security for costs. The Privy Council explained (at [64]):

[RDA] sought to suggest that the [Government Respondents] had no interest deserving of protection by an order for security for costs in their favour, on the grounds that the Constitution does not confer rights on public authorities. However, even if this point on the Constitution is correct (as to which the Board expresses no view), the suggestion cannot be accepted. The legal system operates so as to secure fairness for all litigants in the resolution of disputes and it is this principle which justifies the making of an order for security for costs in an appropriate case...*[T]here is no fundamental distinction between public authorities and private litigants in this regard. Public authorities have limited funds, which are supposed to be spent on promoting the public good. Absent good reasons to the contrary, public authorities should not be exposed to expensive litigation which will leave them out of pocket in terms of costs if they are successful. They are also entitled to expect litigation against them to be conducted in a reasonable and proportionate manner, subject to the discipline which the costs regime is intended to impose.*

[emphasis added]

35 On the issue of when costs may be awarded to the government in judicial review proceedings, the Privy Council further emphasised the need for a balance to be struck between the public interest in ensuring that public authorities

comply with the law and ensuring that public resources are not wasted meeting unmeritorious claims. The Privy Council explained (at [73]):

Apart from the constitutional right of access to the courts, which is delimited by the stifling principle, a court has a discretion as to the award of costs as set out above. There may be reasons why, in the exercise of that discretion, a court might decide not to award costs in favour of a public body when it is successful in defending a judicial review claim against it. *In judicial review proceedings there is always a general public interest to uphold the rule of law and ensure that public bodies comply with their obligations under public law.* In addition, depending on the circumstances of the particular case, the claimant often has a private interest of their own to seek to reverse an adverse decision taken by such a body. Also, *although there is a general public interest to ensure that public bodies comply with the law, there is also a public interest that their limited resources should not be unduly depleted in meeting claims which it transpires have no merit.* The existence of a requirement to obtain leave to apply for judicial review provides some protection for this aspect of the public interest, but it is not a complete answer to the problem, which is why the general approach of costs following the event is applied.

[emphasis added]

36 I note that a similar approach applies in Singapore on the making of costs orders in judicial review proceedings. In *Vellama d/o Marie Muthu v Attorney-General* [2013] 1 SLR 797 (“*Vellama*”), Philip Pillai J held (at [37]) that the general rule that costs follow the event applied in judicial review proceedings. In certain circumstances, however, the court may exercise its discretion to make a different order. One circumstance was where the matter raises a legal question of genuine public concern, which might make it inappropriate to make a costs order against the applicant even if the judicial review application was unsuccessful: *Vellama* at [43]. However, whether the public interest warranted a departure from the general rule depended on the facts. A public law dimension was not established just because public law issues are raised (*Vellama* at [44]). Keeping with the general rule the costs follow the event, in *Manjit Singh s/o Kirpal Singh and another v Attorney-General* [2013] 2 SLR 1108 at [161],

Vinodh Coomaraswamy JC (as he then was) ordered costs against a party who unsuccessfully applied for leave to commence judicial review proceedings. Coomaraswamy JC observed (at [160]) that similar costs orders had been made against applicants in earlier cases.

37 Returning to *Responsible Development*, in deciding whether the lower courts had correctly ordered RDA to furnish security for costs, the Privy Council considered that: (a) such an order may only be made where it is just to do so; (b) the purpose of an order was to protect the opposing party against the risk of not being able to enforce costs orders it may obtain; (c) it would only be just to make such an order where it is likely that the claimant would be liable to have a costs order made against it if it was unsuccessful in its claim; and (d) in each case, the court would have to consider the evidence and decide whether the claim would be stifled (*Responsible Development* at [54] and [70]-[72]). I agreed with the Respondent that these considerations were similar to those in *Cova*.<sup>59</sup>

38 Hence, while *Responsible Development* was not binding on me, I found it to be highly persuasive. It did not support the application of a different standard in deciding whether to order security for costs in judicial review proceedings.

39 Chua Lee Ming J's decision in *Xu Yuan Chen (alias Terry Xu) v Attorney-General* [2023] SGHC 200 ("Xu Yuan Chen") further supported the application of the *Cova* principles in judicial review proceedings. In *Xu Yuan Chen*, the appellant was issued a Correction Direction under the Protection from Online Falsehoods and Manipulation Act 2019 ("POFMA"). His application to

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<sup>59</sup> Notes of Evidence for SUM 2966, 11 November 2025, p 3, at lines 10 to 21.

cancel the Correction Direction was rejected by Minister and he appealed to the General Division of the High Court. The respondent, the Attorney-General, applied for security for costs against the appellant. Chua J applied the *Cova* principles in deciding whether to order security for costs. I was mindful that in *Xu Yuan Chen*, parties do not appear to have disputed that the *Cova* principles applied. I was also mindful that *Xu Yuan Chen* concerned a statutory appeal under s 17 of the POFMA and not judicial review proceedings. Despite this, parallels could be drawn between the two types of proceedings, which are both commenced against the Government, and can be seen as raising public interest considerations.

(2) Principle and policy supported applying the *Cova* principles

40 Principle and policy further supported applying the *Cova* principles in deciding whether to order security for costs in judicial review proceedings.

41 First, O 9 r 12 of the ROC 2021 did not distinguish between different types of proceedings. The text provided no support for applying a different standard in judicial review proceedings. For completeness, I note that O 9 r 12(1) of the ROC 2021 referred to a “defendant” and a “claimant”, and not an “applicant” and a “respondent” (which is how the parties are referred to in judicial review proceedings). But nothing turned on this. Order 9 r 12(6) of the ROC made it clear that references to a “claimant” and “defendant” in O 9 r 12(1) of the ROC 2021 are to be construed as references to a person who is *in the position* of a claimant and defendant, however the person is described on the record. This was broad enough to cover an applicant and a respondent in an originating application. *Xu Yuan Chen* supported this reading as Chua J did not doubt that he could order security for costs against the appellant in the originating application.

42 Second, the *Cova* principles were broad enough to account for any unique considerations affecting whether security for costs should be ordered in judicial review proceedings. *Cova* required consideration of whether it was just to order security for costs, and a key factor was whether ordering security for costs would stifle the claim (see [28] above). Any legitimate public interest considerations arising in judicial review proceeding could therefore be fully accounted for. Conversely, it was wrong in principle to adopt a blanket rule against ordering security for costs in judicial review proceedings. This approach rested on several fallacies. The first was that all judicial review proceedings raised legitimate public interest considerations. Where a claim was plainly unmeritorious, it would not be in the public interest to allow the proceedings to continue unchecked. Instead, the public interest required that the State be protected from costly and wasteful litigation (see *Responsible Development* at [64] and [73]). Applicants could not legitimately complain about hopeless claims being stifled. Further, arguments about the disparity of resources between the State and an individual could not be taken too far. The costs of litigation involving the State is ultimately borne by the public and due weight must be given to this. Moreover, not all applicants are impecunious. It would be placing the cart before the horse to fashion a rule against security for costs based on an individual litigant's circumstances. Put simply, making an order for security for costs required the careful exercise of the court's discretion, based on *all* relevant circumstances. This is precisely what the *Cova* principles facilitate.

43 Third, as discussed at [36] above, the general rule in Singapore was that costs follow the event in judicial review proceedings. The general rule could be departed from where the proceedings raised a question of genuine public concern, but a public interest dimension will not be found to exist just because

public law issues are raised. There was an obvious nexus between when costs will be ordered in judicial review proceedings and whether it would be appropriate to order security for costs in the same proceedings, since the latter serves as security for the former. Given the general rule in judicial review proceedings was that costs follow the event, it would be incongruous to adopt a general rule against ordering security for costs in the same proceedings.

44 Fourth, while Mdm Yang appeared to disagree with the application of the *Cova* principles, she never articulated what the appropriate standard or test should be. It was unclear if Mdm Yang was suggesting that security for costs should never be ordered in judicial review proceedings or that there should be a general rule against ordering security for costs, subject to possible exceptions. In any event, this was immaterial as I found both formulations to be untenable for the reasons discussed above.

45 I therefore applied the *Cova* principles to determine whether security for costs should be ordered against Mdm Yang.

#### ***The Court's jurisdiction to order security for costs was enlivened***

46 At the first stage of the *Cova* framework, I found that the Court's jurisdiction to order security for costs under O 9 r 12(1)(a) of the ROC 2021 was enlivened. It was undisputed that Mdm Yang was ordinarily resident out of Singapore, in the PRC. The jurisdictional threshold was therefore crossed.

***It was just to order security for costs having regard to all relevant circumstances***

47 At the second stage of the *Cova* framework, I found that it was just to order that Mdm Yang furnish security for costs, having regard to all relevant circumstances. I came to this view for four broad reasons:

- (a) First, the Respondent would likely face significant difficulties in enforcing costs orders made against Mdm Yang.
- (b) Second, Mdm Yang's claim in OA 832 did not have a reasonable prospect of success.
- (c) Third, ordering security for costs would not unfairly stifle Mdm Yang's claim in OA 832.
- (d) Fourth, there were no other circumstances making it inappropriate to order security for costs.

48 I elaborate on each reason.

***The Respondent would likely face significant difficulties in enforcing costs orders made against Mdm Yang***

49 It was common ground that the ease of enforcing costs orders was a relevant factor in deciding whether to order security for costs. I agreed with the Respondent's that it would likely face significant difficulties in enforcing costs orders made against Mdm Yang.<sup>60</sup>

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<sup>60</sup> Respondent's written submissions in SUM 2966 at [13]-[17].

50 First, it was undisputed that Mdm Yang did not have any assets in Singapore which could be used to satisfy costs orders.

51 Second, foreign enforcement was likely to be challenging. To begin, there was no legally binding reciprocal agreement between Singapore and the PRC for the enforcement of court judgments. While there was a Memorandum of Guidance between the Supreme People's Court of the People's Republic of China and the Supreme Court of Singapore on Recognition and Enforcement of Money Judgments in Commercial Cases ("Memorandum"), this did not mitigate the likely challenges in enforcement in the PRC because: (a) Memorandum was non-binding; (b) the Memorandum only applied to judgments obtained in "commercial cases" (which OA 832 was not); and (c) under Art 8 of the Memorandum, PRC Courts would not recognise and enforce Singapore judgments which would amount to the direct or indirect enforcement of public law, and it was arguable that costs orders made in OA 832 might fall within that prohibition.

52 Third, in SUM 2966, Mdm Yang made various allegations that she was facing financial hardship (see [25(e)] above). Hence, based on Mdm Yang's own evidence, there was reason to believe that she would not be able to satisfy costs orders made against her.

53 Conversely, Mdm Yang's assertions of her willingness and ability to satisfy costs orders were unsubstantiated.

54 Mdm Yang first asserted that she had already incurred large sums in court fees and travel expenses to carry on the proceedings in OA 498 and OA

832.<sup>61</sup> I placed little weight on this. The fact that Mdm Yang had paid fees and expenses which were necessary for her to commence and continue the proceedings in OA 832 said little of her willingness to satisfy *adverse* costs orders made against her. In fact, on 16 October 2025, SAR Lee ordered Mdm Yang to pay the Respondent costs of \$5,000 (all-in) *forthwith* for the withdrawal of OA 498. When I heard SUM 2966 on 11 November 2025, Mdm Yang had not paid these costs despite not appealing against SAR Lee's order and being out of time to file an appeal. Instead, Mdm Yang belatedly filed an appeal on 22 December 2025, after I ordered that she furnish security for costs. Seen in this light, Mdm Yang's claims of her willingness to pay costs orders rang hollow.

55 Mdm Yang's next asserted that her conduct in commercial matters demonstrated a "character of utmost good faith that negate[d] any suggestion of a risk of non-compliance".<sup>62</sup> Mdm Yang claimed that upon discovering that the Delivered Materials were unsuitable to produce medical masks, Guangzhou Crown had voluntarily compensated its customers the sum of RMB 6.45million. This was in the absence of a court order and stemmed purely from a "sense of commercial responsibility". Mdm Yang claimed that given her history of honouring substantial financial commitments, it was illogical that she would evade a potential costs order of a "mere" \$15,000.

56 Even taking Mdm Yang's claims at face value (since no evidence was adduced to support these claims), they did not assist her case. The fact that Guangzhou Crown had compensated its customers said nothing about Mdm Yang's personal finances and her own ability to satisfy costs orders. But more

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<sup>61</sup> Mdm Yang's written submissions for SUM 2966 at [3.2.1(i) and (ii)].

<sup>62</sup> Mdm Yang's written submissions for SUM 2966 at [3.2.1(iv)]

importantly, I could not see how Mdm Yang could simultaneously claim that: (a) she was facing financial difficulties (to submit that ordering security for costs would stifle her claim); and (b) yet, she was both willing and able to meet costs orders made against her (to submit that there was no risk of costs orders being unsatisfied). Quite clearly, Mdm Yang was taking inconsistent and self-serving positions as it suited her.

*Mdm Yang's claim in OA 832 did not have a reasonable prospect of success*

57 The merits of the action were a relevant consideration in deciding whether security for costs should be ordered (see [28(b)] above). To be clear, the “merits” related to the legality of the Respondent’s actions in handling Mdm Yang’s Police Report. Conversely, neither OA 832 nor SUM 2966 were the proper forum to determine the merits Mdm Yang’s allegations against Innoso and Jindal. It was also not the Court’s role in OA 832 to substitute its own views on how Mdm Yang’s Police Report should have been handled, for those of the SPF.

58 While the merits of the action were a relevant consideration, the court would not investigate the merits in considerable detail at the interlocutory stage of the proceedings: *Cova* at [26]. Further, the court considers the merits from two viewpoints. The first is whether the defendant’s defence has a good prospect of success and whether the defendant has raised a “plausible defence”: *Cova* at [29]. This goes towards the first purpose of an order for security for costs (see [28(c)] above), which is to protect the defendant against unpaid costs. The second is whether the claimant’s claim has a reasonable prospect of success: *Cova* at [36]. This goes towards the second purpose of an order for security for costs, of ensuring that the claimant’s claim is not unduly stifled. A finding that the defence has a reasonable prospect of success does not preclude a finding

that the claim also has a reasonable prospect of success: *Cova* at [36]. However, if the court finds that the claim does not have a reasonable prospect of success, it must follow that the defence will succeed.

59 I turn to explain why Mdm Yang's claims in OA 832 did not have a reasonable prospect of success. I do so with reference to the three main reliefs Mdm Yang sought in OA 832, namely: (a) to quash the NFA Decision; (b) a mandatory order to transfer the case to the CAD; and (c) an interim preservation order in respect of the Imported Materials.

(1) Mdm Yang had no basis to challenge the NFA Decision

60 As a preliminary matter, the Respondent submitted that the SPF made the NFA Decision in consultation with the Attorney-General's Chambers. The Respondent submitted that the NFA Decision thus involved the exercise of prosecutorial discretion and could only be judicially reviewed if: (a) it was abused, that is, where it was exercised in bad faith for an extraneous purpose; or (b) its exercise contravened constitutional protections and rights: *Law Society of Singapore v Tan Guat Neo Phyllis* [2008] 2 SLR(R) 239 (“*Phyllis Tan*”) at [149].<sup>63</sup> While Mdm Yang did not address this submission, it was at least *arguable* that the narrower scope of review in *Phyllis Tan* did not apply as the decision here was not made by the Public Prosecutor, but rather by the SPF, having consulted the Public Prosecutor (see [17(j)] above). I gave Mdm Yang the benefit of the doubt and assumed that she could avail herself of all possible grounds of judicial review. Even then, Mdm Yang's attempt to quash the NFA Decision was plainly unsustainable.

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<sup>63</sup> Respondent's written submissions for SUM 2966 at [30].

61 Mdm Yang submitted that the NFA Decision was unreasonable, irrational and unlawful because the SPF had demonstrated a “wholesale disregard” for s 424B of the Penal Code 1871 (“PC”).<sup>64</sup> I disagreed. Section 424B of the PC came into operation on 28 July 2023, long after the acts complained of in the Police Report occurred. Article 11(1) of the Constitution of the Republic of Singapore (2020 Rev Ed) prevents criminal laws from having retrospective effect. Hence, Innoso could not have committed an offence under s 424B of the PC and the SPF could not have committed a reviewable error by not investigating whether Innoso committed such an offence.

62 Mdm Yang submitted that the SPF had failed to take basic investigative steps before arriving at the NFA Decision and had abdicated its duty to investigate serious allegations of fraud.<sup>65</sup> At the hearing of SUM 2966, Mdm Yang pitched her case at a high level, claiming *no investigations* were done.<sup>66</sup> I disagreed. Having considered the evidence (summarised at [17] above), Mdm Yang had no basis to claim that no investigations were done. Moreover, it was not for Mdm Yang to dictate *how* SPF conducted its investigations or demand that she be provided with confidential information about the progress of the investigations. Mdm Yang may be dissatisfied with the *outcome* of the investigations, but that alone was not grounds for judicial review.

63 Mdm Yang submitted that the NFA Decision was made without affording her an opportunity to be heard, thereby violating natural justice.<sup>67</sup> Related to this, Mdm Yang submitted that the SPF’s conduct of the

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<sup>64</sup> Mdm Yang’s written submissions for SUM 2966 at [3.1.1]-[3.1.3].

<sup>65</sup> Mdm Yang’s written submissions for SUM 2966 at [3.1.4]

<sup>66</sup> Notes of Evidence for SUM 2966, 11 November 2025, p 11, at lines 18 to 24.

<sup>67</sup> Mdm Yang’s Statement (Amendment No 1) filed in OA 832 at [3(d)(ii)].

investigations was dilatory, and they had disregarded critical evidence, making their decision unreasonable.<sup>68</sup> I disagreed. Mdm Yang’s submissions were squarely contradicted by the evidence. The evidence (summarised at [17] above) showed that Mdm Yang was given multiple opportunities to provide further information and evidence, and the SPF had considered any new information provided to it. The SPF officers also responded to Mdm Yang’s queries within a reasonable time. The SPF was not Mdm Yang’s personal concierge. The SPF acts for the wider public and it was not for Mdm Yang to dictate how they carried out their work.

64 Mdm Yang also failed to show how the NFA Decision violated s 17(1)(a) or (3) of the CPC, which was her basis for seeking a quashing order in OA 832. Insofar as Mdm Yang’s case rested on the SPF’s alleged failure to investigate the Police Report, or the adequacy of the investigations conducted, I rejected it for the reasons given above.

(2) Mdm Yang had no basis to challenge the No Transfer Decision

65 Mdm Yang’s grounds for challenging the No Transfer Decision were equally unmeritorious.

66 In her Statement (Amendment No 1) filed under O 24 r 5(3)(a) of the ROC 2021 on 18 September 2025, Mdm Yang asserted that the No Transfer Decision violated s 17(1)(a) and (3) of the CPC which imposed a “mandatory transfer obligation for transnational fraud cases”. When asked to explain how s 17(1)(a) and (3) of the CPC imposed such an obligation, Mdm Yang did not address the Court’s query and simply said that she sent her case documents to

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<sup>68</sup> Mdm Yang’s Statement (Amendment No 1) filed in OA 832 at [3(d)(iii)]; Mdm Yang’s reply affidavit in SUM 2966 at [7(b) and (c)].

the CAD after learning that CAD was targeting cross-border criminal activities.<sup>69</sup> Mdm Yang's submissions were unmeritorious.

67 Sections 17 of the CPC reads:

**Procedure when arrestable offence is suspected**

**17.**—(1) If, from information received or otherwise, a police officer has reason to suspect that an arrestable offence has been committed, the police officer must, or if he or she is unable to attend to the case, another police officer acting in his or her place must —

- (a) investigate the facts and circumstances of the case as soon as practicable; and
- (b) try to find the offender and, if appropriate, arrest the offender and report the case to the Public Prosecutor.

(2) Despite subsection (1) —

- (a) if the police officer has reason to believe that the case is not of a serious nature, there is no need to investigate the facts and circumstances of the case; or
- (b) if the police officer has reason to believe that there are insufficient grounds for proceeding with the matter, he or she must not do so.

(3) In each of the cases mentioned in subsection (2)(a) and (b), the police officer receiving the information must state in his or her report his or her reason for not fully complying with subsection (1).

68 Section 17 of the CPC clearly did not require a specific department of the SPF to investigate a case and there was nothing mandating the transfer of “transnational fraud cases” to the CAD.

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<sup>69</sup> Notes of Evidence for SUM 2966, 11 November 2025, p 13, at lines 16 to 24.

(3) Mdm Yang had no basis to seek an interim preservation order in relation to the Imported Material

69 The court's power to make an interim preservation order is set out in O 13 r 2 of the ROC 2021. The provision reads:

**Detention, preservation, etc., of subject matter of action (O. 13, r. 2)**

**2.—(1)** The Court may order the detention, custody or preservation of any property which is the subject matter of or may give rise to issues in an action.

(2) The Court may order the inspection of any such property in the possession or control of a party.

(3) The Court may authorise any person to enter upon any immovable property in the possession or control of any party to effect any order made under paragraphs (1) and (2).

(4) Where there is a dispute as to the right of any party to a specific fund, the Court may order the fund to be paid into Court or otherwise secured.

70 In OA 832, Mdm Yang applied for an interim preservation order in respect of the Imported Materials. The interim preservation order sought to have the Respondent "maintain the seizure of the [Imported Materials]". Mdm Yang applied for an interim preservation order on the purported basis that the Imported Materials were unfit to produce medical masks, posing a public health risk.<sup>70</sup> Mdm Yang's case was legally and factually unsustainable.

71 I agreed with the Respondent that Mdm Yang's application was effectively an application for an injunction against the Government.<sup>71</sup> In particular, it sought a mandatory injunction against the SPF to locate, seize and maintain the seizure in respect of the Imported Materials. The granting of such

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<sup>70</sup> Mdm Yang's written submissions for SUM 2966 at [3.5.2].

<sup>71</sup> Respondent's written submissions for SUM 2966 at [34(d)].

an injunction was prohibited under s 27(1)(a) read with s 27(2) of the Government Proceedings Act 1956, which provided:

**Nature of relief**

**27.—(1)** In any civil proceedings by or against the Government the court shall, subject to the provisions of this Act, have power to make all such orders as it has power to make in proceedings between private persons, and otherwise to give such appropriate relief as the case may require:

Provided that —

(a) where in any proceedings against the Government any such relief is sought as might in proceedings between private persons be granted by way of injunction or specific performance, *the court shall not grant an injunction or make an order for specific performance, but may in lieu thereof make an order declaratory of the rights of the parties*; and

...

(2) The court shall not in any civil proceedings grant any injunction or make any order against an officer of the Government if the effect of granting the injunction or making the order would be to give any relief against the Government which could not have been obtained in proceedings against the Government.

[emphasis added]

72 Mdm Yang's claim for an interim preservation order was also factually unsustainable. According to the authors of *Singapore Civil Procedure 2025* (Sweet & Maxwell, 2025) (Cavinder Bull SC, general editor) at [13/3/8], the grant of an interim preservation order was governed by the principles in *American Cyanamid Co v Ethicon Ltd* [1975] AC 396 and the relevant questions were: (a) whether there was a serious question to be tried; and (b) whether the balance of convenience lay in favour of granting or refusing the interlocutory relief sought. Even taking Mdm Yang's factual case at its highest, in that the Imported Materials did enter Singapore, and they were unfit to produce medical masks, the balance of convenience clearly did not support granting an interim

preservation order. This was because there was no evidence that the Imported Materials remained in Singapore, let alone, that they were in the Respondent's possession or control, such that the Respondent should be ordered to preserve them. This was perhaps to be expected since the Police Report was lodged more than four years after the fact.

73 Mdm Yang's response was that her duties as a "whistle-blower" ended at reporting the entry of the Imported Materials and she had no duty to trace their present location.<sup>72</sup> This was misconceived on two counts. First, Mdm Yang had conveniently ignored her glaring delay in making a Police Report *in Singapore*. If Mdm Yang was truly concerned about the public health risk posed by the Imported Materials *in Singapore*, it is unclear why she did not make a police report in Singapore earlier. Second, as the applicant in OA 832, Mdm Yang bears the burden of proof. Labelling herself a "whistle-blower" does not relieve her from that burden.

*Ordering security for costs would not unfairly stifle Mdm Yang's claim*

74 For the reasons given above, the factors that pertained to protecting the Respondent against unpaid costs orders (i.e. the first purpose of an order for security for costs) pointed towards ordering security for costs. Hence, the next issue was whether ordering security for costs would unfairly stifle Mdm Yang's claim (i.e. the second purpose of an order for security for costs).

75 Before explaining why ordering security for costs would not unfairly stifle Mdm Yang's claim, I first address three key points of principle.

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<sup>72</sup> Mdm Yang's reply affidavit in SUM 2966 at [6(b)].

76 The first is that the claimant bears the burden of showing that an order for security for costs would stifle his or her claim. In *Responsible Development* at [71], the Privy Council held that it was for the claimant to show, on the balance of probabilities, that its claim would be stifled if security for costs was ordered. In my view, the position in Singapore should be the same, subject to the caveat that the claimant should only bear an evidential burden, since the ultimate burden of persuasion in an application for security for costs lay with the defendant and making factual findings on the balance of probabilities may be inapposite in interlocutory proceedings. This would be consistent with *Cova* at [39]–[41], where Goh JC focused on the cogency of the grounds and evidence put forward by the claimant in deciding whether ordering security for costs would stifle the claim. It would also be principled since matters concerning the claimant's financial standing would be squarely within the claimant's own knowledge and the defendant should not be put to the invidious task of proving a negative.

77 The second is that where a claimant relies on his or her alleged impecuniosity to resist furnishing security for costs, that impecuniosity must relate to the claimant's ability to meet the order for security: *Cova* at [40]. Broad and sweeping allegations of impecuniosity are therefore unhelping in deciding whether security for costs should be ordered.

78 The third is that the court may consider the extent to which the claimant's impecuniosity was caused by the defendant's conduct which is the subject of the action: *Cova* at [43]. However, the claimant must prove that the defendant's conduct had caused its impecuniosity, in that it was a material cause, and not merely a contributing factor: *Cova* at [44] and [45].

79 Applying these principles to the facts, Mdm Yang failed to show that ordering security for costs would stifle her claim in OA 832.

80 While Mdm Yang made various *claims* regarding her alleged impecuniosity,<sup>73</sup> she did not adduce any evidence to back them up. There was no evidence showing: (a) the source of the funds used to pay for the Delivered Materials and others costs; (b) that Guangzhou Crown had refunded its customers who purchased the Delivered Materials or the amount refunded; (c) the source of the funds that Guangzhou Crown had used to refund its customers; (d) that Mdm Yang was made personally liable for Guangzhou Crown's debts; (e) that Mdm Yang had personally paid Guangzhou Crown's debts or the amount paid; and (f) Mdm Yang's personal finances, including the balances in her bank accounts, her assets, and her expenses.

81 Conversely, the objective evidence suggested that Mdm Yang was consistently able to marshal funds when required to carry on the proceedings in OA 498 and OA 832. At the time of filing her reply affidavit in SUM 2966, Mdm Yang's evidence was that she had spent \$4,000 in filing fees and \$7,000 on travelling to Singapore to deal with court related matters.<sup>74</sup> While Mdm Yang claimed that she had borrowed \$15,000 from a friend to meet these expenses, she did not adduce any evidence proving this. Moreover, the question of Mdm Yang's claim being stifled had to be seen in the context of her being required to furnish up to \$15,000 in security for costs. This sum may not be small, but it was equally not a particularly large amount of security. On the evidence, I was not satisfied of Mdm Yang's inability to furnish the security.

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<sup>73</sup> Mdm Yang's reply affidavit in SUM 2966 at [5(c)] and [8(c)]; Mdm Yang's written submissions for SUM 2966 at [3.2.2], [3.3.2] and [3.5].

<sup>74</sup> Mdm Yang's reply affidavit in SUM 2966 at [8(b)].

82 As Mdm Yang had not shown that she was impecunious, it was unnecessary for me to consider whether the Respondent had caused Mdm Yang's impecuniosity. But for completeness, I did not accept Mdm Yang's suggestion that the SPF had somehow caused or contributed to her alleged impecuniosity, insofar as she submitted that “[her] impecuniosity [was] a direct result of the very fraud the Respondent failed to investigate”.<sup>75</sup> On Mdm Yang's own case, her alleged impecuniosity could only have been caused by the alleged fraud which occurred more than four years before the SPF became involved.

83 Finally, any difficulties or inconvenience a claimant may face in furnishing security for costs could not be an overriding consideration. Instead, in deciding whether it was just to order security for costs, the Court had to consider and balance all relevant considerations, including the need to protect the Respondent from costly and unmeritorious litigation. This harks back to the third purpose of an order for security for costs, which is to maintain a sense of fair play between the parties (see [28(c)] above).

*There were no other circumstances making it inappropriate to order security for costs*

84 For completeness, there were no other circumstances making it inappropriate to order security for costs.

85 Mdm Yang claimed there were two “unique” circumstances making it inappropriate to order security for costs.<sup>76</sup> I disagreed.

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<sup>75</sup> Mdm Yang's written submissions for SUM 2966 at [3.2.2(i)].

<sup>76</sup> Mdm Yang's written submissions at [3.2.2] and [3.5].

86 Mdm Yang’s first claim that her impecuniosity was the direct result of a fraud which the Respondent failed to investigate was untenable for the reasons at [82] above.

87 Mdm Yang also contended that there was an “overriding public interest” in her claim, namely, the alleged public health risk posed by the Imported Materials and her role as a “whistle-blower”, which she claimed should take precedence over the Respondent’s interest in obtaining security for costs. I disagreed. Given the patently unmeritorious claims Mdm Yang had advanced in OA 832, there was no public interest considerations to be vindicated, and the public interest instead pointed in favour of ordering security for costs, to ensure that public funds were not wasted defending hopeless claims.

***\$15,000 was a reasonable quantum of security***

88 Having found that the Court’s jurisdiction to order security for costs was enlivened and that it was just to order security for costs, I turn to the quantum of security to be furnished.

89 The Respondent submitted that \$15,000 in security should be furnished. At hearing, I asked Mdm Yang if she had any submissions to make on the issue of quantum, should I order that she furnish security for costs. Mdm Yang said she was willing to pay \$1 to move the case forward.<sup>77</sup>

90 I agreed with the Respondent that \$15,000 was a reasonable quantum of security for costs. My reasons were as follows.

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<sup>77</sup> Notes of Evidence for SUM 2966, 11 November 2026, p 16, at lines 6 to 11.

91 First, I had regard to the costs guidelines in Appendix G of the Supreme Court Practice Directions 2021 (“SCPD 2021”). The guideline range for a judicial review application was \$14,000 to \$35,000. The sum of \$15,000 was therefore at the lower end of the guideline range.

92 Second, the sum of \$15,000 was reasonable given the amount of work and time likely to be involved in defending OA 832. As the Respondent pointed out,<sup>78</sup> Mdm Yang had amended her case several times. It would also be obvious that Mdm Yang had a litigious streak, and a propensity to advance wide ranging arguments, with little regard to their merit. The blunderbuss approach adopted by Mdm Yang was most evident in her affidavits filed in support of OA 832, which involved inundating the Court and the Respondent with various documents, without explaining their relevance, and in several instances, without having them translated. It was Mdm Yang’s prerogative to formulate her claim. However, she could not expect to be excused from the costs consequences which came with running a wide ranging and extravagant case.

93 Third, the Respondent’s earlier request that Mdm Yang furnish \$8,000 as security for costs did not preclude it from seeking a higher sum of security in SUM 2966. Mdm Yang took issue with this, claiming that the Respondent had unilaterally and arbitrarily increased the sum, to create a financial barricade against her.<sup>79</sup> I disagreed with Mdm Yang. The Respondent’s earlier request for security for costs was made in June 2025, in relation to OA 498. Since then, the Applicant had widened the scope of her case in OA 832 and had further amended her originating application (twice) and statement in OA 832 (once). The Respondent’s earlier request had also sought voluntary security from Mdm

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<sup>78</sup> Respondent’s written submissions for SUM 2966 at [39].

<sup>79</sup> Mdm Yang’s written submissions for SUM 2966 at [3.3.1] at [5.1].

Yang. As Mdm Yang refused to provide security for costs voluntarily, the Respondent was compelled to file an application. This itself would have caused the Respondent to incur additional costs, which it was entitled to have the security cover.

94 Fourth, when OA 498 was withdrawn, SAR Lee ordered Mdm Yang to pay the Respondent costs of \$5,000 (all-in) despite the relatively early stage at which OA 498 was withdrawn. The Applicant did not appeal against SAR Lee's costs order within time, and she belatedly filed an appeal on 22 December 2025. It is noteworthy that by the time she filed that appeal, Mdm Yang would have known from my brief grounds delivered at the hearing of SUM 2966 that I had relied on her failure to appeal against the cost order made by SAR Lee as a factor in deciding on quantum of security. Mdm Yang's belated appeal therefore comes across as an afterthought and filed for tactical reasons.

95 Fifth, for the reasons given at [74]–[83] above, I was satisfied that ordering security for costs in the sum of \$15,000 would not unfairly stifle Mdm Yang's claim.

## **Conclusion**

96 For these reasons, I made the following orders:

(a) Mdm Yang was to furnish security for the Respondent's costs up to and including the disposal of the permission hearing in OA 832 in the sum of not less than \$15,000 by depositing the said sum with the Supreme Court Registry or with the Accountant-General by no later than 25 November 2025, 4pm.

(b) All proceedings in OA 832 against the Respondent would be stayed forthwith pending the provision of the aforementioned security for costs, save that Mdm Yang was not prevented from appealing against the decision in SUM 2966.

97 I also ordered that Mdm Yang pay the Respondent's costs of SUM 2966, fixed at \$5,500 (all-in). The usual rule is that costs follow the event. Having succeeded in obtaining an order for security for costs against Mdm Yang, the Respondent was therefore entitled to its costs of the application. There was no reason to depart from the general rule. In fixing the quantum of costs, I had regard to Appendix G of the SCPD 2021, which provided a guideline range of \$2,000 to \$10,000 (excluding disbursements) for a security for costs application. As SUM 2966 was heard as a special half-day hearing, I also agreed with the Respondent that it was appropriate to have regard to the guideline range for contested applications fixed for a special hearing with a duration of three hours, which was \$9,000 to \$22,000 (excluding disbursements). SUM 2966 was not a simple application for security for costs since it required going into the merits of OA 832 and it also raised a novel legal question as to the principles for ordering security for costs in a judicial review application. The Respondent would also have incurred significant time reviewing Mdm Yang's affidavits and written submissions. Given the Respondent incurred approximately \$400 in disbursements, the sum of \$5,500 (all-in) sought by the Respondent was fair. This was in the middle of the guideline range for security for costs applications and substantially below the guideline range for special hearings.

98 Mdm Yang has not furnished the security for costs ordered to date. However, the effect of the order at [96(b)] was to allow Mdm Yang to appeal against my decision, while the rest of the proceedings remain stayed.

Randeep Singh Koonar  
Assistant Registrar

The applicant in person;  
Lewis Tan and Ho May Kim (Attorney-General's Chambers) for the  
respondent.

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