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

[2026] SGHC 12

Suit No 367 of 2022

Between

E-Tech Building Services Pte Ltd

… *Plaintiff*

And

Foreign Domestic Worker Association for Social Support and Training (FAST)

… *Defendant*

JUDGMENT

[Building and Construction Law — Quantum Meruit — Assessment of reasonable sum of remuneration]
[Building and Construction Law — Quantum Meruit — Profit and attendance fees]
[Building and Construction Law — Standard form contracts — Public sector]
[Civil Procedure — Pleadings — Adequacy of pleadings]

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v
Foreign Domestic Worker Association for Social Support and Training (FAST)

[2026] SGHC 123

General Division of the High Court — Suit No 367 of 2022
Christopher Tan J
11–13 June, 2, 3 July 2024, 3 April 2025

16 January 2026 Judgment reserved.

Christopher Tan J:

Introduction

1 The plaintiff in this action, E-Tech Building Services Pte Ltd ("E-Tech"), is in the business of commercial and industrial real estate management.[1] It is also a general building contractor registered with the Building and Construction Authority ("BCA") and specialises in integrated building services.[2] The defendant is the Foreign Domestic Worker Association for Social Support and Training (FAST) ("FAST"), a non-profit charity[3] which provides skills training and social support for foreign domestic workers

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1 Statement of Claim (Amendment No 1) ("Statement of Claim") at para 1.

2 Plaintiff's closing submissions ("Plaintiff's Closing Submissions") at para 2.

3 [2021] SGDC 195 at [5].

("FDWs").[4]

2 E-Tech brought this action claiming for remuneration in respect of renovation and refurbishment works that it had carried out for FAST. These works were performed on the property at 3 Chin Cheng Avenue Singapore 429401 ("Property"), which comprises four blocks A, B, C and D.[5]

Facts

3 Sometime in or prior to 2019, FAST proposed to lease the Property from the Singapore Land Authority ("SLA") for the purposes of building a hub providing services to FDWs ("FAST Hub").[6] FAST had extended an offer to E-Tech for the latter to operate the FAST hub. On 27 August 2019, E-Tech's founder,[7] Mr Teo Ah Lai Victor ("Mr Teo"), sent a letter to FAST setting out E-Tech's in-principle acceptance of the offer, subject to the parties signing a Memorandum of Understanding detailing the terms and conditions.[8] On 9 October 2019, FAST sent Mr Teo a letter of intent proposing to appoint E-Tech to renovate and refurbish the Property and thereafter to operate the FAST Hub.[9] Parties had then engaged in further negotiations although, as found by the District Court in *E-Tech Building Services Pte Ltd v Foreign Domestic Worker Association for Social Support and Training (FAST)* [2021] SGDC 195 (at [42]), they stopped short of ever reached a binding agreement on the retrofitting

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4 Statement of Claim at para 2.

5 Teo Ah Lai's AEIC at para 8.

6 Statement of Claim at para 5.

7 Teo Ah Lai's AEIC at para 1.

8 Statement of Claim at para 6; Bundle of Agreed Documents ("Agreed Bundle") at p 1.

9 Statement of Claim at para 7; Agreed Bundle at p 2.

and operation of the FAST Hub.[10] Notwithstanding the lack of such a binding agreement, E-Tech commenced works, rectifying defects at the Property and redeveloping the same into a hostel for FDWs and offices.[11] These works commenced sometime around March 2020.[12]

4 The dealings between the parties were eventually overtaken by the onset of the COVID-19 pandemic in February to March 2020. On 4 April 2020, SLA informed FAST that in response to the pandemic, the Property had to be used as a Migrant Workers Housing Facility ("MWHF").[13] Thereafter, from 26 April 2020 to 16 July 2020, FAST and E-Tech engaged in a series of correspondence concerning the ongoing retrofitting works to the Property, which was now going to be used as a MWHF. As per E-Tech's case, parties had then continued to engage in the following discussions regarding the costs of the works:

(a) As FAST intended to charge SLA for the costs of managing the Property as a quarantine facility, it sent an email dated 26 April 2020 seeking E-Tech's comments on the items that ought to be included in the costs for retrofitting works and the management fee.[14]

(b) On 2 May 2020, E-Tech sent an email setting out its replies to comments by FAST's regarding the retrofitting costs. Thereafter,

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10 The District Court consequently granted E-Tech's application to restrain FAST from calling on a performance bond provided by E-Tech to FAST, on the ground that the bond had been purchased merely *in anticipation* of parties eventually reaching a binding agreement on the FAST Hub: see [70] of the District Court's judgment.

11 Plaintiff's Closing Submissions at para 7; Teo Ah Lai's AEIC at para 16.

12 Teo Ah Lai's AEIC at para 27.

13 Statement of Claim at para 10.

14 Statement of Claim at para 11; Teo Ah Lai's AEIC at para 30.

E-Tech continued with the works for retrofitting the MWHF.[15]

(c) On 9 July 2020, E-Tech provided FAST a proposed breakdown of its costs for retrofitting the Property, amounting to $1,072,440.80.[16]

(d) On 16 July 2020, E-Tech submitted to FAST a revised figure for its retrofitting costs, in the sum of $1,253,640.80.[17]

The retrofitting works performed by E-Tech on the Property lasted for about seven months (from March 2020 to 16 September 2020[18]) albeit the advent of the COVID pandemic midstream through the works transformed the intended purpose of the Property from being a FDW hub to a MWHF. It is noteworthy that the duration of the works encompassed the entire span of the Circuit Breaker period, when non-essential activities had effectively been locked down.

5 Parties were in agreement that FAST had, by its conduct (as described in the sub-paragraphs above), agreed to pay for the works performed by E-Tech on the Property.[19] The primary issue at this trial was thus confined to an assessment of the sum that was due to E-Tech for the works.

The parties' positions

6 E-Tech's claims for works done could be broken down into the following three broad categories:

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15 Statement of Claim at para 13.

16 Statement of Claim at para 14.

17 Statement of Claim at para 16.

18 Teo Ah Lai's AEIC at para 27.

19 Statement of Claim at paras 19; Defence (Amendment No 1) at para 7.

(a) Building works – amounting to $798,643.85 ("Builder's Works").[20]

(b) 15% of the amount due on the Builder's Works, being a fee for profit, attendance and project management ("P&A Fee") – amounting to $119,796.58.[21]

(c) Non-builder's works – amounting to $182,936.00 ("Non-Builder's Works").[22]

Details of E-Tech's claims in respect of each of the three categories above, as well as FAST's responses thereto, were captured in a schedule found in Annex A to the Defendant's Closing Submissions ("Scott Schedule").

Builder's Works

7 The Scott Schedule listed three main sections of Builder's Works. Each section in turn encompassed various items of Builder's Works. I set out below the three sections, as well as the relevant items under each section that were *disputed* by FAST (I have omitted those items *admitted* to by FAST).

(a) **Section A** – Builder's Works for Block **D**:

(i) Item **A1**: Demolition, dismantling and removal of partitions and built-in cabinets.

(ii) Item **A2**: General cleaning.

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20 Scott Schedule at p 15.

21 Statement of Claim at p 5.

22 Statement of Claim at p 6.

(iii) Item **A3**: Construction of concrete steps.

(b) **Section B** – Builder's Works for Block **C**:

(i) Item **B1**: Demolition, dismantling and removal of partitions and built-in cabinets.

(ii) Item **B2**: Partition works, with painting.

(iii) Item **B5**: Electrical and plumbing services for washing machines.

(iv) Item **B6**: Supply and installation of three water dispensers.

(v) Item **B7**: Chemical and general cleaning of toilets.

(vi) Item **B9**: Re-tiling for walls and floors in the toilets.

(vii) Item **B10**: Installation of air-conditioning system for the management office and general office area.

(c) **Section C** – Other Builder's Works:

(i) Item **C1**: Additions and alteration ("A&A") works for the grocery room to be used as FAST's temporary office.

(ii) Item **C2**: Electrical services for Block A for the security guard house.

(iii) Item **C4**: General cleaning of the common area.

(iv) Item **C6**: Clearing of surface water drains.

(v) Item **C8**: Fire-protection services at Blocks A to D.

(vi) Item **C9**: Laying of main power cable from the Block A

switch room to Block C.

(vii) Item **C10**: Plumbing and sanitary services at Blocks A and C.

(viii) Item **C11**: Replacement of electrical main switch board and sub-board.

As alluded to in [6(a)] above, the claim for Builder's Works by E-Tech (encompassed in Sections A, B and C above) collectively amounted to $798,643.85. Of this amount, FAST was prepared to pay only $376,645.61, *ie*, it disputed the purported works to which the balance related.[23]

8 In challenging the disputed works, FAST argued that there was insufficient documentary evidence to show that the works were done.[24] As an example, a good proportion of E-Tech's claims for Builder's Works pertained to costs of labour allegedly supplied by E-Tech. There was generally no dispute about the reasonableness of the *unit* costs of labour that E-Tech adopted in calculating its claim: E-Tech sought to recover costs of labour at the rate of $120 per day per worker, while FAST similarly proposed payment based on the assumption of "$15/hr x 8hr",[25] which effectively translated into the same rate of $120 per day per worker as well. What FAST *did* dispute, as regards the labour costs claimed by E-Tech, was the evidence relied upon by E-Tech to

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23 The Defendant admitted to the sum of $376,**5**45.61, as set out at p 15 of the Scott Schedule, although I note that a summation of the component items that the Defendant admitted to in the Scott Schedule adds up $376,**6**45.61, *ie*, $100 more than the global sum calculated by the Defendant.

24 See, generally, Defendant's Closing Submissions at paras 58–74.

25 See *eg,* Seah Kwee Yong's responses in cross-examination, in the Transcripts for 12 June 2024 at p 95 (lines 10–14); see also Seah Kwee Yong's expert report, exhibited in his AEIC at p 52, s/n 2.

show that the labour had indeed been deployed. Specifically, FAST took issue with the absence of any records logging the timeslots for which E-Tech's workers had purportedly performed the works.[26]

9 Both sides also relied heavily on their experts to support their respective positions on the disputed works. E-Tech's expert was Mr Ong Chin Hoe Steven ("Mr Ong") and FAST's expert was Mr Seah Kwee Yong ("Mr Seah").

P&A Fee

10 As stated at [6(b)] above, E-Tech maintained that it was entitled to the P&A Fee, comprising a 15% markup on the Builder's Works.[27] It pointed out that under the Public Sector Standard Conditions of Contract ("PSSCOC") 2014 published by the BCA, a contractor may in certain circumstances recover "Loss and Expense" – defined by cl 1.1(q)(iii) of PSSCOC 2014 to include 15% of the contractor's costs – where the 15% is:

> to be inclusive of and in lieu of any profits, head office or other administrative overheads, financing charges (including foreign exchange losses) and any other costs, loss or expense of whatsoever nature and howsoever arising.

E-Tech argued that the existence of such a clause supported its claim for the P&A Fee. Specifically, E-Tech contended that it was entitled to an administrative charge for supervision and project management of the works at the Property, these being tasks that it had undertaken in its capacity as a main contractor and a "managing agent".[28]

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26 Defendant's Closing Submissions at para 32.

27 Statement of Claim at p 5, last row of the Builder's Works table.

28 Plaintiff's Closing Submissions at paras 187–188.

11 FAST objected to the imposition of the P&A Fee, citing the case of *Goh Eng Lee Andy v Yeo Jin Kow* [2016] 4 SLR 292 ("*Goh Eng Lee*") in support of its contention that a main contractor is allowed to claim a mark-up for profit and attendance only where this has been contractually agreed upon, in situations where the employer has engaged its own sub-contractors to work under the main contractor.[29] FAST thus argued that E-Tech's claim was not a mark-up for profit and attendance as properly understood, since there was no agreement between parties for such a mark-up and all the sub-contractors in this case were appointed by the main contractor (*ie*, E-Tech) itself and not by the employer (*ie*, FAST).[30]

12 FAST also submitted in the alternative that should this court be minded to allow E-Tech to claim a mark-up for profit and attendance, the 15% figure sought by E-Tech should be rejected given that it was without basis.[31]

Non-Builder's Works

13 E-Tech's claim for Non-Builder's Works, alluded to at [6(c)] above, essentially comprised the cost of various items that E-Tech claimed to have purchased for the Property. The items of Non-Builder's Works disputed by FAST are set out below:

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29 Defendant's Closing Submissions at paras 91–93.

30 Defendant's Closing Submissions at paras 93, 97–102.

31 Defendant's Closing Submissions at paras 103–109.

Item	Amount which E-Tech claimed	Amount which FAST was willing to pay
Electrical fixtures	$57,000.00	$1,350.00
Water closet tank, seat cover, water tap, bottle trap, shower, spray	$22,836.00	$18,264.00[32]
Cupboards and lockers (300 sets)	$24,000.00	$3,333.48
Beds	$27,000.00	$15,720.00
Tables and chairs for the canteen	$25,000.00	0
Stationery	$1,000.00	$55.55

14 In essence, FAST's opposition to the items of expenditure above were grounded on there being insufficient documentary proof to support E-Tech's assertion that it had incurred them.[33] Based on the documents tendered by E-Tech, FAST was prepared to pay only $59,723.03 of the $182,936 claimed for Non-Builder's Works.[34]

Other claims

15 E-Tech also sought to recover 7% Goods and Services Tax ("GST") on the amounts claimed for Builder's and Non-Builder's Works.

16 Finally, E-Tech claimed $177,851.08 as costs incurred in managing the

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32 While the Defendant had indicated in the Scott Schedule that it was willing to pay $18,**62**4 (rather than $18,**26**4), this appears to be a typographical error. The sum of $18,264 is reflected in the Defendant's Closing Submissions (at para 76(ii)) as well as in the relevant invoice referred to by the Defendant (exhibited in the Agreed Bundle at p 441).

33 Defendant's Closing Submissions at paras 75–77.

34 Scott Schedule at p 16.

MWHF ("Management Costs").[35] FAST admitted to this last claim item.[36]

My Decision

17 The following issues arose for my determination in this action:

(a) The extent to which E-Tech's claim for **Builder's Works** should be allowed.

(b) Whether E-Tech was entitled to the **P&A Fee** and, if so, whether the markup of 15% sought by E-Tech was justified.

(c) The extent to which E-Tech's claims for **Non-Builder's Works** should be allowed.

18 Before traversing the issues above, I first allude to a threshold issue, which is the legal premise for E-Tech's claim. Both parties took the position that there *was* an agreement between them for E-Tech to perform works on the Property and for FAST to pay E-Tech for those works. However, that agreement was pitched very broadly, without express stipulation by parties as to the quantum of remuneration that E-Tech would receive. Against that backdrop, the following paragraph in E-Tech's Statement of Claim set out various bases for its claim to remuneration, including *quantum meruit*:[37]

> The Defendant by its conduct as set out above from 26 April 2020 to 16 July 2020 agreed to pay the Plaintiff for its work done for which the Plaintiff claims the sum of $1,178,472.78 and/or damages, alternatively damages on a quantum meruit basis for the following works …

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35 Statement of Claim at para 20.

36 Defence (Amendment No 1) at para 11; Defendant's Closing Submissions at para 15.

37 Statement of Claim at para 19.

In its pleaded defence, FAST admitted to the aforementioned paragraph, save that it put E-Tech to strict proof of the *value* of the works done.[38]

19 After the close of trial, E-Tech had by its submissions narrowed the basis of its claim by focusing primarily on the doctrine of *quantum meruit*.[39] I agree with E-Tech that this was a reasonable foundation for grounding its case. In *Rabiah Bee bte Mohamed Ibrahim v Salem Ibrahim* [2007] 2 SLR(R) 655 ("*Rabiah Bee*") (as affirmed in *MGA International Pte Ltd v Wajilam Exports (Singapore) Pte Ltd* [2010] SGHC 319 ("*MGA International*") at [113] and *Eng Chiet Shoong v Cheong Soh Chin* [2016] 4 SLR 728 at [37]), Prakash J (as she then was) canvassed the principles governing *quantum meruit* claims:

> 123 It would be noted from the above that two types of *quantum meruit* exist *viz* contractual *quantum meruit* and, secondly, restitutionary *quantum meruit*. Where there is an express or implied contract which is silent on the quantum of remuneration or where there is a contract which states that there should be remuneration but does not fix the quantum, the claim in *quantum meruit* will be contractual in nature. Where, however, the basis of the claim is to correct the otherwise unjust enrichment of the defendant, it is restitutionary in nature. It is also relevant that there cannot be a claim in *quantum meruit* if there exists a contract for an agreed sum and there cannot be a claim in restitution parallel to an inconsistent contractual promise between the parties.
>
> …
>
> 126 From the beginning of the venture, the defendant was riding on the plaintiff's expertise in choosing suitable properties for investment, purchasing and sprucing them up and sometimes engaging in their maintenance and management. … When the parties divided the responsibilities under the venture, they expressly agreed that these duties would be carried out by the plaintiff. *It is not inconsistent with that term to imply a term that the plaintiff should be remunerated for such work on a reasonable sum basis.* If the parties had both carried out this

[38] Defence (Amendment No 1) at para 7.

[39] Plaintiff's Closing Submissions at paras 23–25.

> portion of the venture or some of it through a stranger, they would definitely have had to pay fees and those fees would have been chargeable as part of the expenses of the venture before the profit calculations took place. I therefore find that there is a contractual basis in this case for a claim in *quantum meruit.*
>
> [emphasis added]

In light of the above principles, it is clear that E-Tech's claim could properly be regarded as based in ***contractual*** *quantum meruit,* with a term to be implied into the parties' agreement that E-Tech would be remunerated for work done on a reasonable sum basis.

20 The nub of this dispute thus relates to what sum would be reasonable, given the facts of this case.

Builder's Works

21 As explained at [7] above, E-Tech's claims for Builder's Works could be categorised under three broad sections:

(a) Section A – Builder's Works for Block D.

(b) Section B – Builder's Works for Block C.

(c) Section C – Other Builder's Works.

I will cover those items of E-Tech's claims which FAST has disputed, under each of the three sections above, in sequence.

Item A1: Block D – Demolition, dismantling and removal of partitions & built-in cabinets

22 Item A1 comprised three sub-items:

(a) Demolition works which E-Tech had outsourced to Glenhill Property Consultants Pte Ltd ("Glenhill"): $3,040.

(b) Removal of debris by E-Tech's workers: $900.

(c) Additional labour supplied by E-Tech: $3,000.

FAST agreed to pay the claim of $3,040 in sub-item (a),[40] which E-Tech had supported by furnishing an invoice from Glenhill.[41] However, FAST disputed E-Tech's claims for sub-items (b) and (c).

Removal of debris

23 I allow the claim in sub-item (b) for $900, being the amount that E-Tech sought to charge for removal of debris. Glenhill's invoice for the demolition works in sub-item (a)[41] contained no indication that Glenhill's mandate extended to removing the debris arising from the demolition. Consequently, E-Tech's highlighted that *someone else* had to remove that debris.[42] In support of its claim for debris removal, E-Tech adduced photographs of debris on the site.[43] There was no suggestion from FAST that the debris was still at the Block D premises when it took over the Property from E-Tech, meaning that the debris *had* been removed eventually. Against this backdrop, I accept the claim that the debris had been removed and that the removal was performed by E-Tech itself. Furthermore, the estimate of $900 proposed by E-Tech as the labour cost for the removal does not strike me as unreasonable, nor did FAST propose any lower

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40 Sub-item A1(a) at p 2 of the Scott Schedule.

41 Exhibited in Ong Chin Hoe Steven's AEIC at pp 108–109.

42 Teo Ah Lai's AEIC at para 38.

43 Exhibited in Ong Chin Hoe Steven's AEIC at p 112.

sum as an alternative.

24 FAST nevertheless objected to E-Tech's claim for removal of debris on the basis that there was no evidence of any vendor having issued receipts to E-Tech for the clearing of the debris.[44] All that E-Tech adduced were two receipts issued by *E-Tech to itself* for sums that collectively amounted to $900.[45] However, this objection carries little force on the present facts where E-Tech's case (as set out in the preceding paragraph) is that E-Tech *itself* had cleared the debris, meaning that there would be no receipts from an external vendor to speak of. E-Tech also explained that it had issued these receipts to itself as a means of keeping track of the works it had done[46] – FAST's expert, Mr Seah, did not appear to take any issue with such a tracking system.[47]

Additional labour supplied by E-Tech

25 I disallow the claim in sub-item (c) for $3,000, being the amount that E-Tech sought to charge for *additional* labour it supplied, in relation to the demolition works. E-Tech had arrived at this claim amount by estimating that it took five men working five days to complete the job (*ie*, 5 × 5 × $120).[48] My reservations about this claim arise from the fact that I have already allowed the claims for both the demolition works by Glenhill in sub-item (a) *and* the removal of debris by E-Tech in sub-item (b). E-Tech failed to provide a

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44 Sub-item A1(b) at p 2 of the Scott Schedule.

45 Exhibited in Ong Chin Hoe Steven's AEIC at pp 110–111.

46 Plaintiff's Closing Submissions at para 31; Transcripts for 12 June 2024 at pp 85 (line 25) – 86 (line 10).

47 Transcripts for 12 June 2024 at p 89 (lines 12–26).

48 Teo Ah Lai's AEIC at para 37. See Teo Ah Lai's evidence in Transcripts for 2 July 2024 at p 52 (lines 9–25).

sufficient explanation for why it needed additional labour *over and above* the labour that would have been deployed to carry out the jobs in these two sub-items, for which FAST had already been charged. It is unclear what the additional labour would have been deployed towards, *eg*, whether it was demolition works or debris removal. In this respect:

(a) In so far as demolition works were concerned, there appears to be little reason why E-Tech would have needed to supply labour, given that this task was within Glenhill's remit of responsibility. E-Tech relied[49] on the opinion of its expert, Mr Ong, who testified that the additional labour "could probably" be to supplement Glenhill's workers[50] and that this was "presuming" that Glenhill had a shortage of manpower.[51] With respect, experts should not be speculating on factual matters over which they have no personal knowledge. If Glenhill had indeed required E-Tech to chip in with extra labour, a Glenhill representative could have been called as a witness to confirm this but E-Tech did not see fit to do so.

(b) As regards debris removal, E-Tech also did not explain why it would need to supply *additional* labour, especially since it had already charged FAST $900 for this very task by way of sub-item (b) above.

E-Tech also tried to explain that its workers had to perform works to make the new partitions (after Glenhill's demolition of the old partitions) fireproof.[49] However, there was no evidence pertaining to the material of the new partitions,

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49 Plaintiff's Closing Submissions at para 34.

50 Transcripts for 11 June 2024 at pp 84 (line 29) – 85 (line 2).

51 Transcripts for 11 June 2024 at p 86 (line 1).

eg, to show why they needed fireproofing, or what works were needed to fireproof them.

26 Given these concerns, coupled with the fact that there were no documentary records logging the attendance of E-Tech's workers pursuant to the supply of additional labour claimed in sub-item (c), I reject this claim.

Item A2: Block D – General cleaning

27 Item A2 was E-Tech's claim for labour costs for general cleaning. This was for an amount of $3,000, arrived at by E-Tech's estimation that it took five men five days to complete the general cleaning (*ie*, 5 × 5 × $120).[52] In contrast, FAST's expert, Mr Seah, opined that two men would have been sufficient for this job.[53]

28 I allow E-Tech's claim for this item of work. As a starting point, there was some evidence that the work *was* done: E-Tech adduced photographs of workers wearing T-shirts emblazoned with E-Tech's logo doing general cleaning at various locations within the Property.[54] Admittedly, E-Tech's evidence was not entirely satisfactory – while the photographs depicted E-Tech's workers doing cleaning works, one could neither discern the total number of workers actually deployed (whether it was really five workers) nor confirm the duration which they spent on the job (whether it was really five days). Such ambiguity could have been avoided if E-Tech had produced documentary records identifying the workers involved and logging the number

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52 Teo Ah Lai's AEIC at para 41.

53 Seah Kwee Yong's AEIC at p 52.

54 Exhibited in Teo Ah Lai's AEIC at pp 167–168.

of hours that each worker clocked performing the cleaning works. Nevertheless, I had to juxtapose this shortcoming against the fact that E-Tech's works had to be conducted with some measure of urgency as the COVID pandemic had just begun and there was a pressing need to get the MWHF up and running, so that the migrant workers could be accommodated in good time. The works by E-Tech consequently spanned only about seven months. Significantly, this encompassed the entire Circuit Breaker period (see [4] above), when movement control measures were at their most acute. Under such extenuating circumstances, E-Tech's failure to comprehensively document the deployment of its workers was somewhat explicable – even FAST's expert, Mr Seah, acknowledged this.[55] Furthermore, unlike in the case of sub-item A1(c), discussed at [25] above, no other sub-contractor appears to have been engaged by E-Tech for this job – meaning that if the general cleaning was done, it would have been done by E-Tech's workers. This would have been a cost to E-Tech which it was legitimately entitled to claim – Mr Seah also accepted this.[56]

29 As regards the quantum of the claim, the photographs adduced by E-Tech suggested that the locations where general cleaning was done sprawled over extensive grounds. E-Tech's estimate of five men requiring five days to do the job thus did not strike me as unreasonable.

Item A3: Block D – Construction of concrete steps

30 Item A3 comprised two sub-items:

(a) Cost of material for constructing the steps: $200.

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55 Transcripts for 12 June 2024 at p 63 (lines 17–21).

56 Transcripts for 12 June 2024 at pp 70 (line 24) – 71 (line 3).

(b) Cost of labour for constructing the steps: $600.

FAST agreed to pay the cost of the materials in sub-item (a) but refused to pay for the labour in sub-item (b), saying that there was no proof of the latter.[57]

31 I allow E-Tech's claim of $600 for labour. Firstly, it is clear from the photographs tendered by E-Tech that the concrete steps *were* constructed[58] – FAST did not dispute this. As such, it would be wrong for E-Tech to be reimbursed only for cost of the materials (*ie*, concrete and steel) while remaining out of pocket for the labour it had deployed to construct the steps.

32 Furthermore, the size of the claim (*ie*, $600), which E-Tech arrived at by estimating that it took two men 2½ days to construct the steps (*ie*, 2 × 2.5 × $120),[59] did not strike me as excessive. E-Tech's expert, Mr Ong, explained that this estimate was reasonable considering the work that had to be done, including the installation of rebars, preparing the formwork and pouring the concrete.[60] FAST did not adduce any evidence to suggest that fewer men or a shorter time was required to complete construction of the steps.

Item B1: Block C – Demolition, dismantling and removal of partitions and built-in cabinets

33 Item B1 comprised three sub-items:

(a) Demolition, dismantling and removal of partitions and built-in

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57 Sub-item A3(a) and (b) at p 3 of the Scott Schedule.

58 Exhibited in Teo Ah Lai's AEIC at pp 177–178.

59 Teo Ah Lai's AEIC at para 44.

60 Transcripts for 12 June 2024 at pp 71 (line 20) – 72 (line 21).

cabinets, which E-Tech had outsourced to Door Studio Pte Ltd ("Door Studio"): $25,000;

(b) Demolition works which E-Tech had outsourced to Glenhill: $6,240.

(c) Removal of debris by E-Tech's workers:[61] $1,500.

FAST agreed to pay for the claims in sub-items (a) and (b),[62] which E-Tech had supported by furnishing Door Studio's quotation[63] and Glenhill's invoice.[64] However, FAST disputed E-Tech's claim in sub-item (c) for removal of debris.

34 I allow E-Tech's claim in sub-item (c). E-Tech's claim was consistent with the fact that this task of debris removal does not appear to be covered by the mandates set out in Door Studio's quotation or Glenhill's invoice. These documents each listed various items of work, none of which explicitly mentioned the removal of debris from the demolition works. That being the case, someone other than Door Studio and Glenhill would have been required to remove the debris. To that end, E-Tech adduced photographs of the debris on site.[65] There was no suggestion by FAST that the debris in those photographs were present at Block C when FAST took over the Property from E-Tech, meaning that the debris *was* removed. Viewing the evidence as a whole, I am prepared to accept that it was E-Tech which had removed the debris. I thus allow

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61 Teo Ah Lai's AEIC at para 50.

62 Item B1(a) and (b) at p 4 of the Scott Schedule.

63 Exhibited Teo Ah Lai's AEIC at p 182.

64 Exhibited Teo Ah Lai's AEIC at p 180.

65 Exhibited in Teo Ah Lai's AEIC at pp 187–188.

E-Tech's claim of $1,500, given that this amount does not strike me as an excessive estimate of the cost of labour for the debris removal (in any case, FAST did not propose a lower sum).

35 As with the claim for sub-item A1(b) at [24] above, FAST objected to how E-Tech's claim here was not backed by any receipts from external vendors.[66] Instead, E-Tech had supported this claim by adducing three receipts of $500 each, issued by E-Tech to itself.[67] As with my findings in respect of sub-item A1(b), I reject this objection on account of the fact that it is E-Tech's case that the debris was removed by E-Tech itself and not by an external vendor. E-Tech explained that it had issued the receipts to itself as a means of keeping track of the works that it had done.

Item B2: Block C – Partition works, with painting

36 Item B2 comprised three sub-items:

(a) Partition works which E-Tech had outsourced to Chooi Seak Seong: $66,327.

(b) Partition works which E-Tech had outsourced to Yong Fook San: $250.

(c) Labour cost of E-Tech painting the partitions: $1,440.

FAST was agreeable to paying the claims in sub-items (a) and (b), which E-Tech had supported with invoices from Chooi Seak Seong and Yong Fook

66 Sub-item B1(c) at p 4 of the Scott Schedule.

67 Exhibited in Ong Chin Hoe Steven's AEIC at pp 57–58.

San. However, FAST disputed E-Tech's claim for labour costs in sub-item (c).

37 I allow E-Tech's claim in sub-item (c). I note that unlike some of the other claims for labour above, E-Tech did not adduce any invoices or receipts for the painting works. While this was less than satisfactory, I am nevertheless prepared to accept that the painting works *were* done by E-Tech. As with the analysis pertaining to sub-item A1(b) at [23] above, it is not apparent from the invoices issued by Chooi Seak Seong[68] and Yong Fook San[69] that their work scope entailed painting the partitions which they were to install. There is also no suggestion that the partitions remain unpainted today, meaning that someone must have painted them. There is also some evidence that it was E-Tech which did the painting – E-Tech adduced photographs, one of which depicted a worker wearing a shirt with the E-Tech logo painting the partitions.[70]

38 As regards the size of the claim, the amount of $1,440 was derived from E-Tech's estimate that it took three men working four days to complete the painting of the partitions (*ie*, 3 × 4 × $120).[71] E-Tech's expert, Mr Ong, had opined that E-Tech's estimate was reasonable.[72] However, I find his evidence on this aspect to be rather bald. It is trite that the court's assessment of an expert's opinion necessitates the consideration of, among other things, the grounds, facts and assumptions on which the opinion is based: see Jeffrey Pinsler, Evidence and the Litigation Process (LexisNexis, 8th Edition, 2024) at para 8.052. While Mr Ong's evidence might conceivably have sufficed to

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68 Exhibited in Ong Chin Hoe Steven's AEIC at p 62.

69 Exhibited in Ong Chin Hoe Steven's AEIC at p 63.

70 Exhibited in Teo Ah Lai's AEIC at pp 237–238.

71 Exhibited in Ong Chin Hoe Steven's AEIC at p 16.

72 Transcripts for 11 June 2024 at p 73 (lines 12–21).

discharge E-Tech's burden of proving this claim on a balance of probabilities (even if barely), the terseness of his evidence meant that tactically, it would not have taken much for FAST to nudge the scales back to a neutral position. Yet, there was no countervailing expert evidence from FAST to contradict E-Tech's claim that the amount charged for the work was reasonable. If FAST took the view that the sum charged was too high, it could have suggested an alternative sum in light of the painting that was done – it did not do so.[73]

39 Having looked at the photographs myself, I agree with E-Tech that its estimate of $1,440 was reasonable. As the partitions stretched quite extensively, I am prepared to give E-Tech the benefit of the doubt and accept that having three workers take four days to paint the partitions was not excessive.

Item B5: Block C – Electrical and plumbing services for washing machines

40 Item B5 comprised two items:

(a) Isolator, cables in surface conduits from DB to the washing machine, dryer, water supply pipe and drainpipe for the washing machine: $1,000.

(b) Labour for laying cables in surface conduits, water supply pipe and drainpipe: $1,440.

FAST disputed E-Tech's claims in respect of both sub-items above, on the grounds that they were not supported by sufficient evidence.[74]

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73 See Seah Kwee Yong's AEIC at pp 29–30.

74 Sub-items B5(a) and (b) at p 6 of the Scott Schedule.

41 I allow E-Tech's claim for both sub-items. One of the initial concerns I had was whether the electrical cables and plumbing for the washing machine and dryer were already on the site to begin with, such that E-Tech had no business charging FAST for their installation. However, the quotation which E-Tech had provided to FAST before the works began suggested otherwise – this document expressly quoted $14,000 for the supply and installation of "commercial dryer and washing machine at Blk C", where the quotation included[75]

> installation of isolator, laying of cables in surface conduits from DB to equipment. Laying of water supply pipe and drainpipe for washing machine.

In other words, this was clearly work that had to be done.

42 Further, the evidence suggested that the work *was* done. E-Tech adduced photographs[76] showing what looked like a washing machine and dryer situated side by side at the site, with pipes and electrical cables connected. Admittedly, these photographs were not entirely illuminating, but the more important point is that FAST did not suggest that the washing machine and dryer were not working. This meant that E-Tech's evidence, to the effect that it had done the electrical cabling and plumbing for the water machines, stood unrebutted. Absent any evidence that the works were done by some other contractor whose services had already been charged to FAST, I accept that they were performed by E-Tech. E-Tech would consequently be entitled to charge for this.

43 Another objection raised by FAST to this claim was that it was not part

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75 Exhibited in Teo Ah Lai's AEIC at p 40.

76 Exhibited in Teo Ah Lai's AEIC at pp 324–327.

of E-Tech's pleaded case.[77] I disagree. The claim can be found in the table at para 19 of the Statement of Claim, which states:[78] "Electrical and plumbing services for washing machine". This description, albeit brief, adequately captures the work for which the claim in item B5 is being made.

44 As regards the quantum of the claim, the labour cost of $1,440 was derived by E-Tech estimating that the installation required four men three days to complete (*ie*, 4 × 3 × $120).[79] This did not strike me as excessive. FAST also did not adduce any evidence to demonstrate why a lesser number of men, or a shorter duration of time, would have been required. As regards the cost of materials installed, estimated by E-Tech to be $1,000, FAST similarly did not rebut E-Tech's evidence with any evidence demonstrating how this estimate might be considered excessive.

Item B6: Block C – Supply and installation of water dispensers

45 Item B6 comprised two items:

(a) The supply of three hot/cold water dispensers which E-Tech had purchased from Uni Hong Enterprise Pte Ltd ("Uni Hong"): $2,100.

(b) Labour for installation of the hot/cold water dispensers, installation of isolator and laying of cables in surface conduits: $2,880.

FAST agreed to pay for the claim in sub-item (a), which E-Tech had supported with invoices from Uni Hong for the three water dispensers. However, FAST

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77 Defendant's Closing Submissions at p 20.

78 At row 5.

79 Teo Ah Lai's AEIC at para 70.

disputed E-Tech's claim for sub-item (b), in respect of its labour cost in installing the water dispensers and isolator, as well as the laying of cables.

46 I allow the claim in sub-item (b). As with the claim in respect of the washing machine and dryer referred to in the section immediately above, the quotation provided by E-Tech to FAST prior to commencement of the works expressly alluded to the installation of water dispensers. Specifically, the quotation contained an item for the supply and installation of four sets of hot/cold water dispensers, where the quotation included:[80]

> installation of isolator, laying of cables in surface conduits from DB to equipment. Laying of water supply pipe and drainpipe for Water Dispenser.

It is also not in dispute that the water dispensers eventually installed on the Property were working properly, meaning that someone must have done the electrical cabling. In the absence of evidence that this was done by someone else, I am prepared to accept that the electrical cabling was performed by E-Tech. As with the installation of the washing machine and dryer, E-Tech would consequently be entitled to charge for installing the electrical cabling in respect of the water dispensers.

47 As regards the quantum of the labour claim, the amount of $2,880 was derived from E-Tech's estimate that the installation of the water dispensers required eight men three days to lay the electrical cables (*ie*, 8 × 3 × $120).[81] While this was twice the cost of the labour for installing the washing machine and dryer alluded to at [44] above, I note that unlike in the case of the washing

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80 Exhibited in Teo Ah Lai's AEIC at p 40.

81 Teo Ah Lai's AEIC at para 74.

machine and dryer (which were situated side by side), the photographs adduced at trial[82] were more suggestive of the water dispensers having been installed in more than one location. One may thus assume that the electrical works pertaining to the water dispensers were relatively more extensive. FAST also did not adduce any evidence to demonstrate why the works could reasonably have been done by a lesser number of men or in a shorter period of time.

Item B7: Block C – Chemical and general cleaning of toilets

48 Item B7 comprised two sub-items:

(a) Chemical and general cleaning, which E-Tech had outsourced to Modest Renovation Services Pte Ltd ("Modest"): $1,800.

(b) Additional labour supplied by E-Tech: $360.

FAST agreed to pay for the claim in sub-item (a), which E-Tech had supported by furnishing the invoice from Modest.[83] However, FAST disputed E-Tech's claim for sub-item (b), in respect of the additional labour cost that it allegedly incurred.

49 I disallow the claim in sub-item (b) for additional labour supplied. E-Tech had quantified this claim by estimating that the additional labour comprised one man working for three days (*ie*, 1 × 3 × $120).[84] E-Tech also tendered photographs, with one of these photographs showing a worker wearing

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82 Exhibited in Teo Ah Lai's AEIC at pp 331–338.

83 Exhibited in Ong Chin Hoe Steven's AEIC at p 88.

84 Teo Ah Lai's AEIC at para 78.

a shirt with the E-Tech logo stooping on the floor of a toilet.[85] I nevertheless harboured concerns over this sub-item, principally because E-Tech had already billed FAST for the services of Modest cleaning the toilets, as per sub-item (a) of the preceding paragraph. It is unclear why FAST needed to pay for *additional* labour, purportedly supplied by E-Tech, to supplement Modest's workers (see similar concerns raised by me in respect of the claim in sub-item A1(c), at [25]–[26] above). In this respect, FAST's expert, Mr Seah, stated emphatically that it was unlikely for a contractor to have to supply additional labour for a job for which a sub-contractor such as Modest had already been engaged, as the sub-contractor is expected to provide the requisite labour to fulfil its obligations.[86] E-Tech nevertheless pointed to Modest's invoice for the work in sub-item (a) – which stipulated that Modest was engaged to perform "1st Chemical & General Cleaning" – and suggested that the word "1st" likely meant that there must have been a *second* round of cleaning.[87] This would support E-Tech's claim that it had to step in to do further cleaning after Modest had completed the first round. In my view, this bald extrapolation from a single word in an invoice was far-fetched. Even if the word "1st" meant that a further round of cleaning was required, it is unclear why the court should infer that the extra round of cleaning was necessarily done by E-Tech and not some other sub-contractor whose services had already been billed to FAST. These concerns could have been resolved by E-Tech simply calling Modest to give evidence affirming that E-Tech had indeed provided additional labour to assist Modest with the cleaning of the toilets. It is unclear why E-Tech failed to do this.

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85 Exhibited in Ong Chin Hoe Steven's AEIC at p 89.

86 Transcripts for 13 June 2024 at p 33 (lines 11–23).

87 Plaintiff's Closing Submissions at para 84.

50 These gaps, coupled with the absence of documentary records logging the attendance of E-Tech's workers for this job, made me unwilling to give E-Tech the benefit of the doubt for this claim.

Item B9: Block C – Re-tiling of toilet walls and floors

51 Item B9 comprised three sub-items:

(a) Re-tiling of the walls and floors of the toilets, which E-Tech had outsourced to Xie Yi Reno: $11,400.

(b) Removal of the debris by E-Tech: $1,500.

(c) Cement paving of the uneven flooring, including application of epoxy coating, which E-Tech had outsourced to Door Studio: $3,500.

FAST agreed to pay for the claims in sub-items (a) and (c), as E-Tech had supported these claims by furnishing the invoices from Xie Yi Reno and Door Studio. However, FAST disputed E-Tech's claim for sub-item (b), in respect of the additional labour cost that it allegedly incurred for removal of debris.

52 I allow E-Tech's claim in respect of sub-item (b). A perusal of the invoices from Xie Yi Reno[88] and Door Studio[89] reveals that the mandate of both sub-contractors did not expressly include the removal of debris generated by their works. If so, someone else would have had to remove the debris. The evidence is also consistent with the debris having been eventually removed –

[88] Exhibited in Ong Chin Hoe Steven's AEIC at p 98.

[89] Exhibited in Ong Chin Hoe Steven's AEIC at p 102.

eg, FAST did not suggest that any of the debris from Xie Yi Reno's hacking works remained in Block C at the point that FAST took over the Property from E-Tech. I can only assume that the hacked tiles were removed – meaning that someone must have eventually removed them. As there is no evidence that any other sub-contractor had removed the debris, I am prepared to accept E-Tech's claim that it had done so. Furthermore, E-Tech had supported its claim with some documentary evidence, producing three invoices of $500 each, issued on three dates in March 2020.[90]

53 As regards the size of the claim, the sum of $1,500 did not seem exorbitant. Given that there was no evidence from FAST to challenge E-Tech's estimate by suggesting that a lesser sum was warranted, I am prepared to give E-Tech the benefit of the doubt as to the reasonableness of this amount.

Item B10: Block C – Installation of air-conditioning system for management office and general office area

54 Item B10 of the Scott Schedule related to the supply and installation of the air-conditioning system for the management office. E-Tech supported this claim with an invoice issued by itself,[91] for the sum of $4,500. The dispute over this item was a rather technical one: FAST concurred that payment was due to E–Tech for the works but maintained that the amount of $4,500 in the invoice should be regarded as *already* incorporating GST. In other words, the invoice amount should be regarded as $4,205.61 *before* GST.

55 I rule in favour of E-Tech on this issue, *ie*, that the invoice should be

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90 Exhibited in Ong Chin Hoe Steven's AEIC at pp 99–101.

91 Exhibited in Ong Chin Hoe Steven's AEIC at p 106.

taken as being for the amount of $4,500 *prior* to addition of GST, such that E–Tech is allowed to claim for GST amounting to 7% of $4,500. It is important to point out that as regards those items of Builder's Works which FAST had admitted to, FAST had taken the general approach that E-Tech *was* entitled to charge FAST for GST, being 7% of the amounts of those works.[92] In line with this approach, FAST did not object to E-Tech charging it 7% of the amounts reflected in invoices tendered by E-Tech in support of the other Builder's Works claims that FAST had agreed to. It is unclear why, having taken that approach, FAST decided to single out E-Tech's GST claim in respect of item B10 for objection.

56 The basis for the objection also came across as somewhat inconsistent. During the cross-examination of E-Tech's expert, FAST's counsel had asserted that the sum of $4,205.61 was the appropriate fair value (and that the claim sum of $4,500 should be rejected) because the air-conditioning set which had been installed was a *used* one.[93] Yet, FAST's submissions at the end of trial objected to the claim of $4,500 on the ground that the breakdown in the invoice was "devoid of any ascribed value to substantiate its claim"[94] – there was no mention in the submissions of the air-conditioning set being a used set. I should also add that there was no evidence on record to support FAST's allegation that the air-conditioning set was indeed a used one.

57 I thus reject FAST's objections with respect to the claim in item B10. Consistent with the approach adopted by FAST *vis-à-vis* those invoices

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92 See the table at para 23 of Defendant's Closing Submissions (penultimate row).

93 Transcripts for 11 June 2024 at p 46 (lines 16–27).

94 Defendant's Reply Submissions at para 12.

tendered by E-Tech for Builder's Works that FAST had admitted to, E-Tech is allowed to claim GST on the amount of $4,500 reflected in the invoice, being 7% of $4,500. There is nothing to support FAST's claim that the figure of $4,500 already incorporated GST.

Item C1: A&A works for the grocery room

58 Item C1 pertained to A&A works in respect of the grocery room that was to be used as FAST's temporary office. This comprised two sub-items:

(a) Air-conditioning services, including cooling pipes complete with insulation and drainpipes, testing and commissioning: $2,250.

(b) Labour only for air-conditioning services: $960.

FAST agreed to pay for the claim in sub-item (a), which E-Tech had supported with an invoice.[95] However, FAST disputed E-Tech's claim for sub-item (b), in respect of the additional labour cost for the air-conditioning services.

59 I disallow E-Tech's claim for sub-item (b). It is not clear from E-Tech's AEICs as to how the $960 for labour costs was derived. More importantly, I cannot tell why E-Tech was claiming for additional labour of $960 when its claim of $2,250 in sub-item (a) above, being for works done by E-Tech in respect of the air-conditioning, would presumably have included E-Tech's labour costs. E-Tech claimed that additional labour was needed for chemical washing, vacuuming of the compressor and replacing the gas, as the air-

95 Exhibited in Ong Chin Hoe Steven's AEIC at pp 120–121.

conditioning "did not cool down the room effectively after installation".[96] However, given that it was E-Tech that had installed the air-conditioning system to begin with, it is unclear why FAST should be made to pay for labour incurred to rectify the system if it was not functioning properly post-installation.

Item C2: Electrical services for security guard house

60 Item C2 pertained to electrical services that E-Tech had conducted for the Block A security guard house. E-Tech claimed $720 for these electrical services, which involved lighting, power points, wiring and fans).

61 I disallow this claim. The claim amount of $720 for labour was derived by E-Tech estimating that it took two men three days to perform the electrical services (*ie*, 2 × 3 × $120).[97] However, there was very little by way of particularisation as to what these electrical services entailed. There was also no documentary evidence, *eg*, by way of receipts or invoices, in support of this claim. E-Tech had also not tendered any photographs to show the works done.[98]

62 In its submissions, E-Tech argued that the guardhouse would be very hot if there was no air-conditioning, and that a fan would help. For the guardhouse to now be operational, the "electrical system must have been provided for fixtures such as fan and wiring".[99] However, for this extrapolation to be accepted, E-Tech would have to demonstrate that there was no fan or electrical wiring in the guardhouse to begin with, such that E-Tech's mandate extended

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96 Plaintiff's Closing Submissions at para 97.

97 Teo Ah Lai's AEIC at para 97.

98 Plaintiff's Closing Submissions at para 102.

99 Plaintiff's Closing Submissions at para 103.

to installing the same. E-Tech failed to prove this. In fact, there was no mention of any guardhouse in the quotation which E-Tech had provided to FAST before works commenced.[100]

Item C4: General cleaning of common area

63 Item C4 comprised three sub-items:

(a) Labour for cleaning all common areas: $700.

(b) Supply of cleaning detergent and equipment: $43.85

(c) Labour for cleaning all common areas: $7,200.

FAST disputed the claim for all three sub-items.

The claims for labour in sub-items (a) and (c)

64 I allow E-Tech's claim in sub-item (a) for $700. It does not appear to be in dispute that the premises were cleaned by E-Tech's workers, as demonstrated by various photographs tendered by E-Tech. E-Tech supported this claim for labour by way of two receipts that it had issued, which collectively amounted to $700.[101] FAST's expert, Mr Seah, was also unable to raise any issues about the invoices.[102]

65 However, I disallow the claim in sub-item (c). E-Tech quantified its claim amount of $7,200 by estimating that it took six men ten days to perform

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100 Exhibited in Teo Ah Lai's AEIC at pp 39–42.

101 Exhibited in Ong Chin Hoe Steven's AEIC at p 126.

102 Seah Kwee Yong's AEIC at p 58.

the general cleaning (*ie*, 6 × 10 × $120).[103] However, my concerns arise from the fact that this sub-item, like the claim in sub-item (a) in the immediately preceding paragraph, was a claim for labour. No attempt was made by E-Tech to explain why more than one claim for labour was being made in respect of item C4. Certainly, E–Tech did not attempt to draw a distinction between how the labour was deployed for both sub-items.

66 I also note that unlike the claim in sub-item (a) for $700, the claim for labour costs in sub-item (c) was not supported by any documentary evidence (*eg*, receipts). While E-Tech had adduced photographs of workers wearing shirts with the E-Tech logo doing cleaning works,[104] the limitation of such evidence was that it neither depicted the total number of workers doing the cleaning nor gave an inkling of the total duration which the workers spent on the cleaning. The photographs thus did not affirmatively show that it would have taken six workers ten days to do the cleaning. While I might have been amenable to accommodating the limitations of the photographic evidence if the cost of labour being claimed was relatively small (as I have done for some of the other claims for labour costs above), the claim for labour in sub-item (c), being for the sum of $7,200, was E-Tech's largest claim for labour in respect of a job that did not involve specialist skills (*eg*, electrical installations). This was more than double the labour claim in respect of the cleaning job in item A2 at [27] above. Given the larger size of the claim here, there would have been a greater need for E-Tech to produce more direct evidence in support, *eg*, attendance logs of its workers. I am of course sympathetic to the fact that the COVID pandemic may have rendered it difficult for E-Tech to maintain such records – see my

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103 Teo Ah Lai's AEIC at para 102.

104 Exhibited in Teo Ah Lai's AEIC at pp 509, 512-517.

comments at [28] above. But if that had indeed been a constraint, E-Tech should still at the very least have taken the effort to provide a more granular breakdown of the work that was done – with a view to demonstrating that the claim was indeed reasonable – especially in light of the fact that this was one of its bigger claims for labour. E-Tech failed to do this and instead provided what looked more like a back-of-the-envelope estimate of 6 men × 10 days × $120.[105]

67 E-Tech's expert evidence in relation to sub-item (c) was not particularly satisfactory either. While on the stand, E-Tech's expert, Mr Ong, was asked for his opinion about having six men taking *eight days* to clean all the common areas, to which he replied that this was "a reasonable amount because it is quite substantial".[106] Clearly, Mr Ong was not too familiar with the numbers underlying sub-item (c), as E-Tech's claim was not based on six men taking *eight* days but rather six men taking *ten* days.[107] Overall, I find E-Tech's evidence in support of its labour claim for $7,200 to be unpersuasive.

The claim for sums spent on cleaning detergent and equipment

68 Finally, I allow the claim in sub-item (b) for $43.85 spent on cleaning detergent and equipment, which E-Tech had supported by adducing a purchase receipt dated 18 April 2020. FAST had pointed out that the receipt was dated two days *after* the date on the invoice in support of the claim for labour costs in sub-item (a) (the invoice having been dated 16 April 2020).[108] I do not regard this to be a material discrepancy, especially if the cleaning took place over

105 Teo Ah Lai's AEIC at para 102.

106 Transcripts for 11 June 2024 at p 88 (lines 24–31).

107 Teo Ah Lai's AEIC at para 102; Ong Chin Hoe Steven's AEIC at p 37.

108 Defendant's Reply Submissions at para 17.

several days. FAST also complained that the receipt included a purchase of $1 for newspapers, which could not be considered as cleaning equipment.[108] However, I do not see why newspapers cannot be used for cleaning.

69 I would pause here and observe that there were points when I could not help but wonder if FAST had lost its sense of proportion, taking up High Court trial time bickering over such miniscule amounts. I will have to revisit this again when deciding on post-trial costs.

Item C6: Clearing of surface water drains

70 Item C6 of the Scott Schedule was E-Tech's claim for the cost of labour expended in clearing the drains on the premises. This claim was disputed by FAST.

71 I allow E-Tech's claim for this item. Firstly, there was no serious dispute that the drains *were* cleared. E-Tech provided photographs showing the drains being cleared,[109] while FAST failed to adduce any evidence to show that the drains were in any way clogged when they took over the Property from E-Tech. Furthermore, E-Tech's claim amount of $1,440, derived from the estimate that four men took three days to clear the drains (*ie*, 4 × 3 × $120),[110] did not seem excessive. E-Tech's expert, Mr Ong, had also commented that the estimate was reasonable.[111] As with the claim for sub-item B2(c) at [38] above, while Mr Ong's statement of opinion was rather terse, there was no countervailing expert opinion from FAST to suggest that the job would have required fewer workers

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109 Exhibited in Ong Chin Hoe Steven's AEIC at pp 133–134.

110 Teo Ah Lai's AEIC at para 107.

111 Transcripts for 11 June 2024 at pp 88 (line 29) – 89 (line 3).

or a shorter duration to complete.

Item C8: Fire-protection services at Blocks A to D

72 Item C8 related to the fire-protection services carried out by E-Tech at Blocks A to D. This comprised five sub-items:

(a) Costs of the regulatory submission which E-Tech had engaged Yeoh Hock Lam to prepare, for the purpose of submission to the Fire Safety and Shelter Department of the Singapore Civil Defence Force ("SCDF"): $68,200.

(b) Installation of the smoke detector at Block C: $8,450.

(c) Installation of the fire alarm system at Blocks A to D: $41,170.

(d) Installation of the dry riser and fire hose reel systems at Blocks A to D: $45,500.

(e) Installation of additional hose reel drums: $2,750.

As regards the works in sub-items (b) to (e) above, E-Tech had outsourced these to Techfire Engineering ("Techfire"). FAST did not dispute the claims in sub-items (b), (d) and (e), which E-Tech had supported with invoices from Techfire,[112] but disputed the claim in sub-item (c). FAST also disputed the claim in sub-item (a), *ie*, the sum that E-Tech claimed to have been charged by Yeoh Hock Lam for preparing the regulatory submission to SCDF.

73 I allow E-Tech's claim in respect of both sub-items (a) and (c) and set

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112 Exhibited in Ong Chin Hoe Steven's AEIC at pp 143, 146 and 148.

out my reasons for doing so below. I should preface my explanation by highlighting that parties had spent an extremely significant amount of trial time canvassing both sub-items.

Payment to Techfire for the fire alarm system

74 I begin with sub-item (c), *ie*, the cost of $41,170 paid by E-Tech to Techfire for the installation of the fire alarm system.

75 By way of preliminary observation, a perusal of sub-items (b) to (d) shows that they were different but complementary components of a fire-prevention system – there was thus nothing duplicative about the claim in sub-item (c). The evidence also suggests that the fire alarm system in sub-item (c) *was* ultimately installed. E-Tech had adduced photographs showing various parts of the fire alarm system on the Property.[113] If the fire alarm system had not been properly installed, FAST could have simply said so – it is conspicuous that FAST did not. If a working fire alarm system had indeed been installed on the Property, Techfire would have been entitled to payment for it – FAST's expert, Mr Seah, conceded as much.[114]

76 As regards the amount of the claim in sub-item (c), E-Tech had supported this with a quotation from Techfire dated 4 November 2019, for the sum of $41,170.[115] The primary objection which FAST raised to this document was that it was a quotation, which is not equivalent to an invoice.[116] In my view,

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113 Exhibited in Teo Ah Lai's AEIC at pp 700–712.

114 Transcripts for 12 June 2024 at p 55 (lines 8–15).

115 Exhibited in Ong Chin Hoe Steven's AEIC at p 144.

116 Seah Kwee Yong's AEIC at p 64; Defendant's Closing Submissions at p 21.

this did not merit rejecting E-Tech's claim. While an invoice would have provided a more certain indication of what was eventually owing to Techfire, the quotation in this case was the next best piece of documentary evidence casting light on what Techfire proposed to charge for the part of the fire alarm system captured in sub-item (c). The quotation was also partially corroborated by a *subsequent* document issued by Techfire, being an invoice dated 3 March 2020 for an amount of $20,585. Critically, the invoice had reflected this amount as being a "50% downpayment" for the fire alarm system.[117] This meant that as at the date of the invoice on 3 March 2020, the total sum due from E-Tech in respect of the work in sub-item (c) was still regarded by Techfire to be $41,170 (such that $20,585 could be regarded as 50% of the total sum), *ie*, the amount stipulated in the quotation issued earlier. While E-Tech was unable to produce any further invoices from Techfire for the remaining 50% of the $41,170, I am prepared to accept that both the quotation of 4 November 2019 and the subsequent invoice of 3 March 2020 – collectively viewed – served as sufficient proof that the sum due to Techfire for the fire alarm system was $41,170. There was no other document on record suggesting that a lesser amount was eventually agreed upon. It would have been open to FAST to undermine the probative weight of the quotation and invoice by procuring evidence from Techfire that the amount which had ultimately been charged was in fact lower than the figure in the quotation. However, FAST did not do so, thereby leaving the evidential value of both these documents intact.

77 FAST also complained that E-Tech was unable to produce any documents showing that the amount of $41,170 had in fact been *paid*.[118] In this

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117 Exhibited in Ong Chin Hoe Steven's AEIC at p 145.

118 Defendant's Closing Submissions at p 21.

respect, E-Tech's Chief Financial Officer, Zhang Yumei,[119] explained in her oral testimony that there was no record of payment as "it was very chaotic because of COVID".[120] I am prepared to give E-Tech the benefit of the doubt that the amount was paid, especially given the presence of clear documentary evidence that the amount *was* owing to Techfire (as explained in the immediately preceding paragraph) and the absence of any indication that Techfire subsequently discounted the amount due or that E-Tech defaulted on its payment obligations. In the ordinary course of business, payment would have been made. As Zhang Yumei explained in court, the payment must obviously have been made, as any failure to pay would have resulted in Techfire taking E-Tech to task.[121]

Payment to Yeoh Hock Lam for regulatory submission to SCDF

78 I next explain why I allow the claim in sub-item (a), being the cost of Yeoh Hock Lam's services for the fire safety submission.

79 E-Tech's case was that after the fire protection installations on the Property were complete, it had engaged Yeoh Hock Lam to make regulatory submissions to the authorities, including a fire safety submission to SCDF that was ultimately approved.[122] FAST objected to the claim for Yeoh Hock Lam's services, saying that FAST had never sighted the regulatory submission allegedly filed with the authorities.[123] Notwithstanding, I am prepared to find

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119 Zhang Yumei's AEIC at para 1.

120 Transcripts for 13 June 2024 at p 67 (lines 12–17).

121 Transcripts for 13 June 2024 at pp 67 (line 29) – 68 (line 24).

122 Teo Ah Lai's AEIC at para 119.

123 Chua Ching Kok's AEIC at para 84.

that Yeoh Hock Lam *did* do the work of preparing a regulatory submission to SCDF, for the following reasons:

(a) E-Tech had adduced copies of a highly detailed regulatory return pertaining to the Property that was meant for submission to SCDF's Fire Safety and Shelter Department.[124] E-Tech's Mr Teo was reflected as the applicant on the face of this return, which also bore the signature of a professional engineer. If the regulatory submission was ultimately prepared, this meant that someone must have done the work to *prepare* it. FAST's expert, Mr Seah, conceded that the return tended to suggest that Yeoh Hock Lam had indeed done work assisting E-Tech with preparing a fire safety submission to SCDF and should consequently be paid for his services.[125] However, FAST took issue with the fact that the return pertained only to Block C (and not the other blocks) of the Property.[126] In my view, this does not detract from the point that if work *was* done by Yeoh Hock Lam, he would have been entitled to payment.

(b) It is also undisputed that migrant workers began moving into the Property on 29 April 2020.[127] FAST's expert, Mr Seah, conceded that occupants could only move in if the regulatory requirements imposed by the authorities had been complied with.[128] As there was no suggestion that these regulatory requirements were ever waived by the

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124 Exhibited in Ong Chin Hoe Steven's AEIC at pp 172–174.

125 Transcripts for 12 June 2024 at pp 50 (line 23) – 51 (line 21).

126 Defendant's Closing Submissions at pp 20–21.

127 Transcripts for 12 June 2024 at p 32 (lines 28–31).

128 Transcripts for 12 June 2024 at p 27 (lines 1–7).

authorities,[129] the conclusion must be that the regulatory requirements for fire safety were ultimately satisfied. This in turn lends further credence to E-Tech's claim that works had been performed by Yeoh Hock Lam to secure compliance with those requirements.

80 As regards the size of the claim sum, which was for the sum of $68,200, E-Tech had supported this with a quotation from Yeoh Hock Lam dated 30 December 2019 for that amount.[130] FAST objected to this document on the same ground as that which it raised in opposition to the claim for Techfire's services in in sub-item (c) at [76] above – being that the document was merely a quotation and not an invoice.[131] I am not persuaded by this objection. As a preliminary observation, it is unclear exactly why the document from Yeoh Hock Lam was described as a "quotation". The global amount of $68,200 payable by E–Tech appears to have already been fixed by an *earlier* document, *viz*, an invoice dated 21 October 2019. That invoice was for an amount of $20,460 which was described in the invoice as a payment of "30%".[132] If $20,460 constitutes 30% of the total sum due for Yeoh Hock Lam's services, this must mean that the total sum due was $68,200 (*ie*, $20,460 ÷ 0.3). The "quotation" issued by Yeoh Hock Lam two months later, on 30 December 2019, simply served to re-iterate the total sum due for Yeoh Hock Lam's services by quoting a "lump sum" of $68,200. The day after that, on 31 December 2019,

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129 Transcripts for 12 June 2024 at p 53 (lines 2–17).

130 Exhibited in the Agreed Bundle at pp 160–161.

131 Seah Kwee Yong's AEIC at p 65.

132 Exhibited in the Agreed Bundle at p 163.

Yeoh Hock Lam issued a second invoice[133] for another $20,460[134] – this brought the total invoiced amount to $40,920 (*ie*, $20,460 + $20,460), being 60% of the $68,200 that was due. While E-Tech was unable to produce any further invoices from Yeoh Hock Lam for the remaining 40% of the $68,200, I am prepared to accept that the totality of the three documents (*ie*, the "quotation" of 30 December 2019 and the invoices of 21 October 2019 and 31 December 2019) clearly conveyed that the global sum due to Yeoh Hock Lam for his services was $68,200. There was no other evidence on record suggesting that Yeoh Hock Lam had subsequently decided to charge E-Tech a lesser amount.

81 FAST also raised the issue that E-Tech was unable to produce any documents to show that *payment* had in fact been made to Yeoh Hock Lam for his services.[135] However, given that the documents from Yeoh Hock Lam cited in the immediately preceding paragraph show that the sum of $68,200 was due from E-Tech, I am prepared to assume (absent any evidence to the contrary) that E-Tech would have made payment in the ordinary course of business. The points which I made at [77] above, about whether E-Tech can be regarded as having paid Techfire for the fire alarm system, apply with equal force here.

Concluding remarks on item C8

82 Having found in favour of E-Tech in respect of its claims for Techfire's fire alarm system and Yeoh Hock Lam's services, it bears highlighting that the manner in which E-Tech went about proving its claims was unsatisfactory, to say the least. Given that E-Tech's documentary records were in shambles, it

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133 Transcripts for 12 June 2024 at pp 47 (line 25) – 48 (line 28).

134 Exhibited in the Agreed Bundle at p 162.

135 Defendant's Closing Submissions at p 20.

could have shortened the entire fact-finding process by calling Techfire and Yeoh Hock Lam as witnesses (since they were E-Tech's sub-contractors). As would be apparent from the analysis in the immediately preceding paragraphs, E-Tech's failure to do so meant that an inordinate amount of time had to be spent deciphering the peripheral circumstances to assess if they were consistent with Techfire and Yeoh Hock Lam having performed the services that were the subject of E-Tech's claims in item C8.

83 Thus, while I have allowed E-Tech's claims in sub-items (a) and (c) – this being the just conclusion on the present facts – the needless expenditure of resources in assessing this claim must be taken into account as against E-Tech, when making the post-trial costs order.

Item C9: Laying the main power cable from Block A's switch room to Block C

84 Item C9, which pertained to the laying of the main power cable from Block A's switch room, comprised three sub-items:

(a) Checking the existing installation at Blocks A to E (including removal of existing installations), which E-Tech outsourced to Remco Electrical Engineering Pte Ltd ("Remco"): $35,000.

(b) Laying of the main power cable, from the Block A switch room to the Block C switchboard, which E-Tech also outsourced to Remco: $51,200.

(c) Labour for installation of electrical services by E-Tech: $19,200.

FAST disputed E-Tech's claim for all three sub-items.

The works outsourced to Remco: Sub-items (a) and (b)

85 I allow E-Tech's claim in respect of sub-item (a). E-Tech supported this claim by adducing an invoice from Remco[136] for the works stipulated in sub-item (a). FAST argued that this invoice was not reliable because it pertained to a more extensive list of works and alluded to a sum of $42,300, which was larger than the claim of $35,000 in sub-item (a) that E-Tech sought to support with this invoice. Specifically, the $35,000 claimed under sub-item (a) pertained only to a subset of the works listed in the invoice.[137] I fail to see the force of this argument. The point is that the $35,000 claimed under sub-item (a) was *completely* covered by the invoice. There is no principle requiring E-Tech to take an all or nothing approach. That E-Tech elected to claim for only part of the invoiced items cannot in and of itself be taken as undermining the credibility of the claim.

86 Similarly, I allow the claim in sub-item (b), which E-Tech supported with an invoice from Remco.[138] In cross-examination, FAST's expert, Mr Seah, conceded that the work for this latter sub-item would have been done.[139]

The claim for labour in sub item (c)

87 I disallow E-Tech's claim for labour, in respect of electrical services, in sub-item (c).

88 In this case, the sub-contractor Remco had already provided the range

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136 Exhibited in the Agreed Bundle at p 127.

137 Defendant's Closing Submissions at p 22.

138 Exhibited in the Agreed Bundle at p 164.

139 Transcripts for 12 June 2024 at pp 57 (line 23) – 58 (line 29).

of services listed in sub-items (a) and (b). It is unclear what other works E-Tech would have had to perform to supplement Remco's efforts. As FAST's expert, Mr Seah, had observed, it was unlikely for E-Tech to have to supply additional labour for a job for which a sub-contractor such as Remco had already been engaged, as Remco would be expected to provide the requisite labour for fulfilling its obligations.[140] It behoved E-Tech to properly explain what work was done, especially given that the claim under this sub-item, despite being the *highest* claim for labour in E-Tech's entire case (standing at $19,200), was unsupported by any invoices or receipts. While E-Tech had adduced photographs of workers performing electrical-related works at various locations within the Property,[141] I cannot even tell from these photographs whether they were from E-Tech or Remco.

89 As regards the claim amount of $19,200, it is not possible for me to simply accept, at face value, E-Tech's estimate that it took four men *forty* days to complete this job (*ie*, 4 × 40 × $120).[142] In line with my observations about the claim in sub-item C4(c) at [66] above, the large size of this claim warranted E-Tech providing a more granular breakdown to demonstrate that the amount claimed was in fact reasonable. Such a detailed breakdown was particularly important for the claim in this sub-item, not just because of its size but because of the need to show that the works were indeed performed by E-Tech's workers and not Remco's. E-Tech failed to provide such a breakdown and provided only a broad-brush estimate of the labour that it allegedly deployed, which I find to be insufficient under the circumstances.

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140 Transcripts for 13 June 2024 at p 33 (lines 11–23).

141 Exhibited in Teo Ah Lai's AEIC at pp 834–851.

142 Teo Ah Lai's AEIC at para 125.

90 I am thus not prepared to conclude that E-Tech had provided labour, over and above what Remco would have already supplied for this job.

Item C10: Plumbing and sanitary services at Blocks A and C

91 Item C10 of the Scott Schedule was for plumbing and sanitary services at Blocks A and C. E-Tech claimed to have outsourced the works underlying this claim to Magnificent Seven Corporation Pte Ltd ("Magnificent Seven"). FAST disputed the claim, arguing that there was insufficient evidence that E-Tech paid this sum to Magnificent Seven. Oddly, parties did not devote as much time at trial (or content in their submissions) to item C10 as they did for some of the other items of claim, despite the fact that item C10 was the most substantial in size – standing at the sum of $166,250[143] – dwarfing many of the other individual items claimed by E-Tech.

92 I allow this claim as E-Tech has supported it with a document issued by Magnificent Seven, requesting payment of $166,250 for work done.[144] FAST sought to cast doubt on this claim by contending as follows:[145]

(a) The document from Magnificent Seven was merely a quotation, with there being no evidence that payment had been made.

(b) Even then, this document contained the scribbled words "Total amount 120K". As the scribbled amount of "$120K" was *less* than the sum of $166,250, there was some uncertainty as to whether the full sum of $166,250 had indeed been paid.

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143 Teo Ah Lai's AEIC at para 128.

144 Exhibited in Agreed Bundle at pp 166–167.

145 Defendant's Closing Submissions at p 23.

In my view, FAST failed to raise sufficient doubts to challenge E-Tech's evidence for this claim.

93 Firstly, it is clear that the document from Magnificent Seven was *not* (as FAST alleged) merely a quotation. A plain reading of the document shows that it was a claim by Magnificent Seven for work *already* done – FAST's expert, Mr Seah, agreed with this.[146] This document thus provided sufficient evidence to sustain E-Tech's claim, at least at a *prima facie* level. Of course, the evidential value of this document would have been eroded if FAST had adduced expert evidence to show that the works listed in Magnificent Seven's document had not been performed, but FAST did not do that. In fact, there was some evidence suggesting that it *was* performed: E-Tech's expert, Mr Ong, testified that when he went to the site, "we certainly saw plumbing and sanitary works at the kitchen and the wash area".[147] His evidence on this was not challenged.

94 As for the scribbled words "Total amount 120K", there was no context as to how these words came to be penned on the document. I am therefore not in any position to discern what they mean, *eg*, whether they signify that E-Tech had somehow paid a lesser amount than the $166,250 printed on the document (as FAST appeared to suggest) or whether they merely meant that "120K" had been paid as a downpayment, with the balance paid later.

95 In the round, I am prepared to give E-Tech the benefit of the doubt and regard the document from Magnificent Seven as sufficient evidence to sustain E-Tech's claim for item C10.

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146 Transcripts for 12 June 2024 at p 59 (lines 2–17).

147 Transcripts for 11 June 2024 at p 94 (lines 17–26).

Item C11: Replacement of electrical main switch board and sub-board

96 Item C11 comprises three sub-items:

(a) Electrical main switch board and sub-board: $12,900.

(b) Order of electrical main switch board and sub-board: $24,900.

(c) Installation, commissioning and turn on: $12,000.

E-Tech had outsourced all three sub-items of work to CSL & Associates ("CSL"). FAST did not contest the claims for sub-items (a) and (b). However, FAST disputed the claim for sub-item (c).

97 I allow the claim for sub-item (c). By way of background, payment for CSL's services was to be made in three tranches. The payments for the first and second tranche were the subject of E-Tech's claims in sub-items (a) and (b) above, which FAST did not contest – both amounts were supported by invoices issued by CSL.[148] As for the disputed claim in sub-item (c), this pertained to the payment of the third tranche. E-Tech adduced evidence showing that after the first two tranches had been paid, CSL issued an invoice dated 7 April 2020 reflecting that the first two tranches were paid and explicitly stating that the third tranche of $12,000 was payable.[149] E-Tech relied on this document as proof that $12,000 was indeed owing to CSL for the third tranche, as per the claim under sub-item (c). FAST, on its part, argued that there was no evidence of E-Tech ever having made payment of the third tranche.[150]

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148 Exhibited in Ong Chin Hoe Steven's AEIC at pp 164–165.

149 Exhibited in Ong Chin Hoe Steven's AEIC at p 166.

150 Defendant's Closing Submissions at p 23.

98 I am prepared to proceed on the premise that E-Tech did pay the $12,000 under the third tranche. The invoice dated 7 April 2020 clearly indicated that CSL proceeded on the premise that the third tranche of $12,000 was due from E-Tech to CSL – that amount thus ought to have been paid in the ordinary course of business. There is no evidence of E-Tech having defaulted on its payment obligations to CSL, or of CSL subsequently discounting the amount due under the third tranche.

GST on Builder's Works

99 I turn to consider E-Tech's claim for GST on the Builder's Works. FAST had acceded to E-Tech claiming an additional 7% GST on the Builder's Works which were performed,[151] save for the GST claim in respect of item B10 (which I have already dealt with at [55] above).

100 Given that FAST did not dispute E-Tech's entitlement to GST on the Builder's Works, I award 7% GST on the sum of the Builder's Works for which E-Tech has established its entitlement to claim (*ie,* $767,203.85). Adding on GST, E-Tech is thus entitled to $820,908.12 for the Builder's Works.

P&A Fee

101 Over and above the claims for Builder's Works listed above, E-Tech also claimed the P&A Fee, which it calculated as being 15% of the claim amount for Builder's Works.

102 I <u>disallow</u> E-Tech's claim for the P&A Fee.

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[151] See the table at para 23 of Defendant's Closing Submissions (rows 1 and 4).

E-Tech's procedural objection

103 Before touching on the substantive merits of E-Tech's claim for the P&A Fee, I first deal with a procedural objection which E-Tech had raised in relation to this issue: E-Tech argued at the opening of the trial that FAST had failed to plead any "affirmative case" objecting to the P&A Fee,[152] and thus should not be allowed to challenge the P&A Fee at trial.

104 I am not persuaded by this submission. At the outset, I doubt the correctness of E-Tech's contention that FAST failed to plead its objection to the claim for the P&A Fee. In its pleaded defence, FAST had furnished figures which it *admitted* as owing to E-Tech, which figures were materially different from that pleaded in E-Tech's Statement of Claim. Critically, it was obvious that these figures *excluded* the P&A Fee. I agree with FAST's submission[153] that this was sufficient to amount to a joinder on the profit and attendance issue.

105 Even if FAST were regarded, for the sake of argument, as having failed to sufficiently plead its objection to E-Tech's claim for the P&A Fee, I would still have been minded to allow FAST to pursue this objection at trial. As early as in its opening statement, FAST made it clear that it was disputing E-Tech's entitlement to the P&A Fee.[154] During the trial itself, FAST made extensive challenges to E-Tech's claim for the 15% markup when cross-examining E-Tech's expert, Mr Ong.[155] E-Tech, on its part, also cross-examined FAST's

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152 Transcripts for 11 June 2024 at p 6 (lines 6–16).

153 Defendant's Closing Submissions at para 90.

154 Defendant's Opening Statement at para 24.

155 Transcripts for 11 June 2024 at pp 63 (line 15) – 66 (line 28).

expert, Mr Seah, on the right to charge such a markup on its works[156] and even cited Mr Seah's responses in closing submissions[157] to support its claim for the P&A Fee. E-Tech thus knew from the outset that its entitlement to the P&A Fee was a major issue for determination. E-Tech fully sank its teeth into that issue, both during the cut and thrust of oral testimonies and in written submissions. E-Tech cannot conceivably be considered as having been prejudiced in any way by FAST's failure to explicitly plead the objection to the P&A Fee: see *How Weng Fan v Sengkang Town Council* [2023] 2 SLR 235 at [27].

The substantive merits of E-Tech's claim for the P&A Fee

106 I now deal with the substantive issue of whether FAST's objections to the imposition of the P&A Fee are well grounded. On this, I find in favour of FAST and consequently dismiss E-Tech's claim for the P&A Fee.

107 One of the main substantive arguments which FAST had raised against the P&A Fee was that the 15% markup had never been agreed upon between the parties.[158] In furtherance of this objection, FAST cited the case of *Goh Eng Lee*, which involved a "design and build" contract where the contractor was to be paid by way of a lump sum (see [29]–[32] of the decision). The employer had sued the contractor for failure to complete the contract, while the contractor counterclaimed for (*inter alia*) costs of variation works that it had performed. In particular, the contractor sought a profit and attendance fee, which it quantified as a 15% markup. Kannan Ramesh JC (as he then was) rejected the defendant's claim for this fee, opining that: (a) any such fee ought to have been

156 See, *eg,* Transcripts for 12 June 2024 at pp 22 (line 24) – 26 (line 23).

157 Plaintiff's Closing Submissions at para 180.

158 Defendant's Closing Submissions at paras 97–99, 115.

included in the contract price, given the nature of the contract; and (b) there was no agreement between the parties for the plaintiff to pay a 15% markup for profit and attendance generally. Ramesh JC explained (at [42]):

> The defendant also sought to claim fees for "profit and attendance". Conventionally understood, fees for profit and attendance are sought and paid in the construction industry where the main contractor supervises the work of a subcontractor. This is usually contractually provided for in cases where the subcontractor is nominated by the employer. … In the present case, I found that there was no legal basis for the defendant's claim for profit and attendance. Generally speaking, many of the claims made by the defendant were not claims for profit and attendance over work of such a nature. *More importantly, as a "design and build" contract, any claim for such sums would have been included in the contract price. Neither was there any agreement between the parties that the plaintiff would pay a 15% mark-up for profit and attendance generally, a point which the defendant conceded.*
>
> [emphasis added]

FAST interpreted *Goh Eng Lee* as authority for the proposition that absent *prior agreement* between parties for the contractor to charge a fee for profit and attendance, the contractor cannot claim for the same.

108 I have some reservations about the manner in which FAST has extrapolated the holding in *Goh Eng Lee*. In *BGK Pte Ltd v BGL Pte Ltd* [2022-2023] SCAdjR 669 ("*BGK*"), one of the issues was whether the contractor could claim a fee for profit and attendance in respect of certain variation works. Similar to what FAST has done in the present trial, the contractor in *BGK* sought to rely on the PSSCOC to claim a margin of 15% of its costs, by way of profit and attendance. The employer resisted, citing *Goh Eng Lee* for the proposition that a claim for profit and attendance is barred absent prior agreement between parties for such a fee to be charged. The review adjudicator, Chow Kok Fong, rejected the employer's reading of *Goh Eng Lee*. The relevant parts of his

decision are extracted below:

> 89 The Claimant has also claimed for profit and attendance at 15% of the costs it defrayed in the carrying out of the additional dismantling work. It should be noted that there is no express provision in the Contract for the payment of profit and attendance on variation work. However, the Claimant argues that it is reasonable to include a component for profit and attendance and states that the 15% rate has been allowed in a number of recent determinations … The Claimant also refers to express provisions for the payment of profit and attendance at the rate of 15% in the … [PSSCOC]. This is the standard form used in government projects and the Claimant argues that this constitutes "an industry norm".
>
> 90 The Respondent refutes the relevance of the provisions of the PSSCOC simply because there are no equivalent terms in the present Contract. It further relies on the High Court decision in *Goh Eng Lee Andy v Yeo Jin Kow* [2016] 4 SLR 292 ("*Goh Eng Lee*") for the proposition that, ***in the absence of such agreement, there can be "no legal basis for the defendant's claim for profit and attendance***" (at [42] and [43]).
>
> 91 As noted in *Goh Eng Lee*, the conventional understanding is that "profit and attendance" serves to compensate a contractor for profit on the subcontract work and to cover expenses incurred by a contractor in "supervising and/or accommodating the subcontractor" (at [42]). There is no general rule of construction that a contractor is entitled to profit and attendance as a matter of course. Whether it is payable depends on the contractual intent and the factual matrix of the case.
>
> 92 It is significant that in *Goh Eng Lee*, ***the learned judge ruled as he did because that case involved a design-and-build contract and many of the claims with respect to the contract in that case "were not claims for profit and attendance***" (at [42]). ***It is in this sense that the court held that an express agreement of an uplift is necessary if a claim is to be made for this item. The court was not propounding a general proposition to be applied to every situation***.

The review adjudicator then upheld the award of a profit and attendance fee to the contractor – albeit the fee awarded was capped at only 7% of the contractor's costs (rather than the 15% sought by the contractor). In doing so, he observed

(at [93]:]

> There can be little argument that it is reasonable for a contractor to claim for profit and attendance. As noted by the learned adjudicator below, the claimant "was expected to provide general attendance to the subcontractor such as supervision, provision of temporary power, water and lighting, scaffolding *etc.* for carrying out the variation works" (*Adjudication Determination* at [80]). The adjudicator appears to recognise that in the absence of allowing a percentage for profit and attendance, the costs of these items would have to be tediously calculated. Relevantly, there is no suggestion by the Respondent in the instant case that these costs were to be absorbed elsewhere.
>
> [emphasis in bold italics added]

109 In line with the views expressed in *BGK*, I am similarly not prepared to accept FAST's suggestion that there is a blanket prohibition against claims for profit and attendance if parties had not agreed on such a fee beforehand. In the *quantum meruit* context, the court engages in a highly fact-centric analysis to determine what is a reasonable measure of recompense. Whether a claim for profit and attendance is justified on a *quantum meruit* basis depends on the circumstances of the case, including the nature and precise terms of the contract. Thus, in *Goh Eng Lee*, the claim for profit and attendance fees was rejected because the alleged variation works were, *inter alia,* pursuant to a pre-existing "design and build" contract that involved a lump sum payment (at [24]–[32]) and this was found to exclude further claims by the contractor for profit and attendance (at [42]). Ramesh JC's views – to the effect that a prior agreement was necessary before a profit and attendance fee could be charged in that case – must be read against that context. In contrast, the claim for profit and attendance was allowed in *BGK*, with the contractor being awarded a margin of 7% of its costs, as this was found to be reasonable in light of the variation works performed.

110 Having said that, it is questionable whether E-Tech's claim for a 15% markup on the Builder's Works could even be properly termed a fee for "profit and attendance". As explained by Ramesh JC in *Goh Eng Lee*, a "profit and attendance" fee is typically sought and paid when a main contractor supervises the work of a subcontractor that was *not* appointed by him (at [42]):

> The profit component is a form of compensation to the main contractor for the lost profit that would have otherwise been earned *had the contractor appointed the subcontractor*, while the attendance element is provided to cover the expenses incurred by the contractor in supervising and/or accommodating the subcontractor. [emphasis added]

In this case, the sub-contractors involved in the Builder's Works, for which E-Tech sought to charge the profit and attendance fee, were appointed by the sub-contractor itself, *ie*, by E-Tech, and not by the employer (*ie*, FAST). Additionally, E-Tech was unable to point to any other contractual terms suggesting that it could claim for profit and attendance under these circumstances. In effect, the P&A Fee sought by E-Tech was no more than a markup for profit, rather than a claim for profit and attendance. The question is thus whether E-Tech's claim for such a markup should be allowed, on a *quantum meruit* basis, in light of the works that E-Tech has performed.

111 The starting point is that the burden lies squarely on a plaintiff pursuing a claim in *quantum meruit* to adduce evidence as to what would be reasonable recompense: see *MGA International* at [118]. It is in this respect that E-Tech's claim for the P&A Fee falters. E-Tech argued that a 15% markup is reasonable, pointing out that under the PSSCOC 2014, a contractor claiming for "Loss and Expense" is allowed (by virtue of the definition of "Loss and Expense" in cl 1.1(q)(iii), extracted at [10] above), to recover a markup amounting to 15% of its costs. E-Tech contended that this clause implies that contractors must be

compensated for having to supervise the works involved[159] and, to that end, a 15% markup is a generally accepted rate of profit in the construction industry.[160] Accordingly, E-Tech argued that it was entitled to charge a markup of 15% for having undertaken, in its capacity as a main contractor and a "managing agent", the supervision and project management of the works at the Property.[161]

112 I fail to see how the terms of the PSSCOC 2014 assist E-Tech's claim that it is entitled to a markup of 15% (by way of the P&A Fee). Firstly, the terms of the PSSCOC 2014 which E-Tech sought to rely on are triggered under circumstances that are different from those existing here. Specifically, the PSSCOC 2014 allows the contractor to claim for "Loss and Expense" – which includes the 15% markup in cl 1.1(q)(iii) – under expressly delineated situations, *eg*, when the employer instructs a variation or the Superintending Officer suspends works. I set out below cl 22.1 of the PSSCOC 2014, which prescribes the specific instances when "Loss and Expense" is recoverable:

> **22.1 Reasons for Loss and Expense**
>
> The Contractor shall be entitled to recover as Loss and Expense sustained or incurred by him and for which he would not be reimbursed by any other provision of the Contract, all loss, expense, costs or damages of whatsoever nature and howsoever arising as a result of the regular progress and/or completion of the Works or any phase or part of the Works having been disrupted, prolonged or otherwise materially affected by:
>
> (a) the issue of an instruction for a variation;
>
> (b) the issue of an instruction in relation to Provisional Sum Items but only if and to the extent that such instruction on a true interpretation of the Contract as a whole, constitutes a variation in kind or extent, from the Works described under the Provisional Sum Items;

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159 Plaintiff's Closing Submissions at paras 177–180.

160 Plaintiff's Closing Submissions at para 187.

161 Plaintiff's Closing Submissions at para 188.

> (c) failure of the Employer to give possession of the Site to the Contractor in accordance with Clause 12.2;
>
> (d) the suspension by the Superintending Officer of any work for a cause which entitles the Contractor to recover Loss and Expense;
>
> (e) the Contractor not having received from the Superintending Officer within a reasonable time necessary Drawings, instructions or other information in regard to the Works for which notice in writing had been given by the Contractor in accordance with Clause 3.4;
>
> (f) the issue of an instruction by the Superintending Officer under any of Clauses 3.6, 4.4, 10.4, 10.6, 18.2, 18.4 and 25.1(3) but only if the Employer is liable to pay to the Contractor any Loss and Expense by reason of such an instruction;
>
> (g) unforeseeable adverse physical conditions of which notice in writing has been given pursuant to Clause 5.2;
>
> (h) acts or omissions of other contractors engaged by the Employer in executing work not forming part of this Contract; or
>
> (i) any act of prevention or breach of contract by the Employer not mentioned in this Clause.

Thus, as explained in *TT International Ltd v Ho Lee Construction Pte Ltd* [2017] SGHC 62 at [51(a)], the entitlement to loss and expense under cl 22.1 arises when the regular progress and/or completion of the contract works is disrupted, prolonged or otherwise materially affected by the events set out in cl 22.1. Furthermore, cl 22.2 of the PSSCOC 2014 (extracted immediately below) circumscribes the contractor's ability to claim for any loss, expense, costs or damage not covered by the contract:

> **22.2 Sufficiency of Loss and Expense**
>
> The Contractor shall not be entitled to recover any loss, expense, costs or damage whatsoever resulting from any disruption, prolongation or other material effect to the regular progress or completion of the Works or any phase or part of the

> Works except in accordance with the express provisions of the Contract.

113 E-Tech did not explain why the definition of Loss and Expense in the PSSCOC 2014 should be regarded as a sufficiently apposite reference point for determining the reasonableness of a 15% markup. It was not E-Tech's case that any of the triggering events prescribed in cl 22.1 of the PSSCOC 2014 applies here. There were also various aspects of E-Tech's methodology in defining the 15% markup that struck me as questionable. For example, E-Tech sought to apply the 15% markup against the entire span of Builder's Works, including the costs of labour supplied by E-Tech, notwithstanding that E-Tech's labour cost claims had *already* incorporated a profit margin inuring to E-Tech's benefit.[162] E-Tech did not justify why it should be allowed to charge an additional 15% profit margin on profits that FAST was already being made to pay. Even cl 1.1(q)(iii) of the PSSCOC 2014 (extracted at [10] above) states that the Loss and Expense that the contractor is entitled to – including the 15% markup which E-Tech relies on – is to be "inclusive of *and in lieu of* any profits".

114 The evidence of E-Tech's expert, Mr Ong, did not serve to advance its case either. His report stated that contractors tend to charge smaller margins for profit and attendance in larger projects, given economies of scale. Mr Ong opined that as the project involving the Property was small, it was fair and reasonable for E-Tech to charge a relatively higher margin of 15%.[163] However, Mr Ong's evidence on this was threadbare, as he neither elaborated on the yardstick(s) employed by the industry in appraising the size of a project, nor justified his views as to why a markup of 15% is reasonable in light of the size

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162 Transcripts for 12 June 2024 at p 23 (lines 8–17).

163 See Ong Chin Hoe Steven's AEIC at pp 48-49.

of the project in this case. In relation to the latter, all Mr Ong could say when pressed in cross-examination was that 15% for profit and attendance was a "round figure" that facilitated easy calculation.[164] With respect, the roundness of the figure provided no insight into the validity of a 15% markup.

115 What E-Tech needed to show was that the 15% margin was a reasonable estimate of the compensation payable for the work it had done, such that E-Tech's claim in *quantum meruit* should be allowed. In my view, E-Tech failed to discharge this burden. The precedents show that if a plaintiff makes a claim in contractual *quantum meruit* for a fee that is quantified as a margin of a base figure, that claim may be rejected if there is a complete dearth of evidence to assist the court as to what a reasonable margin would have been on the facts: see, *eg*, *Qwik Built-Tech International Pte Ltd v Acmes-Kings Corp Pte Ltd* [2013] SGHC 278, where the court declined to award the plaintiff any markup for supplying tools and additional building materials and instead awarded only the cost price incurred by the plaintiff (at (see [32]–[33]); see also *Rabiah Bee*, where the court refused to award the 10% letting fee claimed by the plaintiff (at [129]). In the present case, there was no evidence from which I could meaningfully discern what a reasonable margin would have been for E-Tech's purported efforts in supervising and managing the works. E-Tech had offered some vague allusions to how some of its employees provided management and supervision of various works on the Property[165] but these were bereft of particulars necessary for me to affirmatively conclude that substantial resources had indeed been committed by E-Tech to these endeavours.

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164 Transcripts for 11 June 2024 at pp 63 (line 21) – 64 (line 1).

165 Plaintiff's Closing Submissions at paras 183–184.

116 Accordingly, I reject E-Tech's claim for the P&A Fee.

Non-Builder's Works

117 As discussed above (at [13]), FAST disputed various items of the claim by E-Tech for Non-Builder's Works, on the ground that these claims were backed by insufficient documentation. For ease of reference, I reproduce parties' respective positions on the disputed items in the table below:

Item	**Amount that E-Tech claimed**	**Amount FAST was willing to pay**
Electrical fixtures	$57,000.00	$1,350.00
Water closet tank, seat cover, water tap, bottle trap, shower, spray	$22,836.00	$18,264.00
Cupboards and lockers (300 sets)	$24,000.00	$3,333.48
Beds	$27,000.00	$15,720.00
Tables and chairs for the canteen	$25,000.00	0
Stationery	$1,000.00	$55.55

118 My conclusions on the claims for Non-Builder's Works are as follows:

(a) Electrical fixtures: I agree with FAST that E-Tech's claim should be allowed only to the extent of $1,350. To support this claim, E-Tech was only able to produce an invoice for the amount of $1,350 for a diesel generator,[166] and nothing more.

(b) Water closet tank, seat cover, water tap, bottle trap, shower,

166 Teo Ah Lai's AEIC at para 151 & p 1137.

spray: I agree with FAST that E-Tech's claim should be allowed only to the extent of $18,264. To support this claim, E-Tech was only able to produce an invoice from Double Star Plumbing Services Pte Ltd for an amount of $18,264[167] and nothing more.

(c) Cupboards and lockers: I agree with FAST that E-Tech's claim should be allowed only to the extent of $3,333.48. E-Tech had only managed to produce three invoices (two from ezMart and one from Sin Rong Hua Trading)[168] adding up to only this amount.

(d) Beds: I agree with FAST that E-Tech's claim should be allowed only to the extent of $15,720, given that it was able to produce invoices from Asia Furniture Company Pte Ltd[169] adding up to only this amount and no more.

(e) Tables and chairs for the canteen: E-Tech's claim is denied in its entirety. E-Tech failed to produce any supporting documents for the amount spent on the tables and chairs. All it did was adduce some photographs of the tables and chairs in the canteen – it was not even clear if these had been purchased by E-Tech or someone else. Indeed, it was FAST's position that these tables and chairs had been brought to the premises by FAST itself.[170]

(f) Stationery: E-Tech's claim is allowed to the extent of $55.55, given that it was able to support this claim with a receipt for only this

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167 Teo Ah Lai's AEIC at para 82 & p 366.

168 Teo Ah Lai's AEIC at para 152 & pp 1139–1141.

169 Exhibited in Teo Ah Lai's AEIC at pp 1143–1147.

170 Defendant's Closing Submissions at para 76(iv).

amount.[171]

I therefore award E-Tech $59,723.03 for the Non-Builder's Works (exclusive of GST).

119 I also award 7% GST on the amount of Non-Builder's Works which I have allowed, given that (as with the position in respect of Builder's Works, at [99] above) FAST did not dispute E-Tech's entitlement to 7% GST for the Non-Builder's Works that were performed.[172] Accounting for 7% GST, E-Tech is entitled to $63,903.64 for the Non-Builder's Works.

Conclusion

120 In conclusion, I award E-Tech:

(a) $820,908.12 for Builder's Works (inclusive of GST);

(b) $63,903.64 for the Non-Builder's Works (inclusive of GST); and

(c) $177,851.08 for the Management Costs.

The global award to E-Tech is $1,062,662.84.

121 At the hearing, parties also consented to E-Tech being awarded interest on the award of $1,062,662.84, at the rate of 5.33% per annum, for the duration 24 May 2022 to 16 January 2025 (less interest for the period from 13 November

171 Exhibited in Agreed Bundle at p 445.

172 See the table at para 23 of Defendant's Closing Submissions (rows 2 and 4).

2024 to 3 April 2025). I so order accordingly.

Christopher Tan
Judge of the High Court

Tay Yi Ming Daniel and Wan Chi Kit (BR Law Corporation) and
Lee Yun Long (Chan Neo LLP) for the plaintiff;
Lim Bee Li and Wong Zhen Yang
(Chevalier Law LLC) for the defendant.