

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

[2026] SGHC 157

Originating Claim No 402 of 2024

Between

Goh Bin Seng

... Claimant

And

- (1) Yeo Neng Jian Stephen
- (2) Ong Yong Sheng
- (3) Cleanmage Pte Ltd
- (4) Cleanmage Landscape Pte Ltd
- (5) Cleanmage Pestcare Pte Ltd
- (6) Cleanmage Facilities
Management Pte Ltd

... Defendants

Counterclaim of 3rd and 4th Defendants

Between

- (1) Cleanmage Pte Ltd
- (2) Cleanmage Landscape Pte Ltd

... Claimants in Counterclaim

And

Goh Bin Seng

... Defendant in Counterclaim

JUDGMENT

[Companies — Oppression — Quasi-partnership]
[Companies — Oppression — Commercial unfairness — Relevance of
conduct of alleged victim of oppressive conduct]
[Companies — Oppression — Legitimate expectations]
[Companies — Oppression — Appropriate relief — Discount for
unreasonable conduct of claimant]
[Companies — Directors — *De facto* directors]
[Companies — Directors — Duty to act honestly and in good faith]
[Employment law — Employees — Whether director also employee]
[Evidence — Witnesses — Reference to other witnesses' evidence-in-chief —
Admissibility and weight]
[Evidence — Admissibility of evidence — Hearsay]

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

Goh Bin Seng
v
Yeo Neng Jian Stephen and others

[2026] SGHC 157

General Division of the High Court — Originating Claim No 402 of 2024
Low Siew Ling JC
27–30 January, 3–6, 12–13, 19–20 and 24–25 February, 8 June 2026

29 July 2026

Judgment reserved.

Low Siew Ling JC:

Introduction

1 In HC/OC 402/2024, the Claimant, Mr Goh Bin Seng (“Mr Goh”), seeks relief for oppression under s 216 of the Companies Act 1967 (2020 Rev Ed) (“CA”). The oppression is said to arise from the actions of the first and second defendants, Mr Yeo Neng Jian Stephen (“Mr Yeo”) and Mr Ong Yong Sheng (“Mr Ong”) respectively, in excluding Mr Goh from the management and operations of the third defendant, Cleanmage Pte Ltd (“Main Co”). Main Co was viewed by parties as the “mother company” for the group of companies under the Cleanmage group, which also included the fourth defendant, Cleanmage Landscape Pte Ltd (“Landscape Co”), the fifth defendant, Cleanmage Pestcare Pte Ltd (“Pestcare Co”), and the sixth defendant, Cleanmage Facilities Management Pte Ltd (“FM Co”).

2 After considering the evidence and the parties’ submissions, I grant judgment in favour of Mr Goh as I find that he has successfully established his claim for oppression. Mr Goh and Mr Yeo were the co-founders of the Cleanmage group of companies, and their relationship was founded on legitimate expectations that both Mr Goh and Mr Yeo would be jointly involved in Main Co’s management and derive broadly equal financial benefits from the operations of the Cleanmage group of companies as a whole. These legitimate expectations were breached when Mr Yeo and Mr Ong purported to dismiss Mr Goh from Main Co and exclude him from receiving his rightful share of the profits of the Cleanmage group of companies.

3 I set out the detailed reasons for my decision below.

Facts

The parties

4 The Cleanmage group of companies comprises Main Co, Landscape Co, Pestcare Co and FM Co. I refer to these companies collectively as the “Cleanmage Group” for convenience.

5 The Cleanmage Group is in the business of facilities management, with each company in the group carrying out specific aspects of the work. For example, cleaning is handled by Main Co, landscaping by Landscape Co, and pest management by Pestcare Co. While Mr Goh, Mr Yeo and Mr Ong collectively own all of the shares of the companies in the Cleanmage Group, Mr Goh and Mr Yeo were the co-founders of Main Co and the central protagonists in this case.

6 The claimant, Mr Goh, holds 50% of the shares in Main Co, 20% of the shares in Landscape Co, 45% of the shares in Pestcare Co and 25% of the shares in FM Co.¹ Mr Goh is currently the sole director of Pestcare Co.²

7 The first defendant, Mr Yeo, holds the other 50% of the shares in Main Co.³ He also holds 80% of the shares in Landscape Co, 25% of the shares in Pestcare Co and 45% of the shares in FM Co.⁴ Mr Yeo is currently a director of Main Co, Landscape Co and FM Co.⁵

8 The second defendant, Mr Ong, holds 30% of the shares in Pestcare Co and 30% of the shares in FM Co.⁶ Although he does not hold any shares in Main Co, Mr Ong has been a director of Main Co since July 2020.⁷ He is also a director of Landscape Co and FM Co.⁸

9 In the following paragraphs, I lay out a brief background to the present dispute. As the business relationship between Mr Goh and Mr Yeo spanned more than 15 years, I do not propose to deal with all the events that transpired between them. I will instead focus on the milestones in their commercial journey together as they expanded the business of the Cleanmage Group from cleaning to landscaping, pest control and integrated facility management, before turning

¹ Affidavit of Evidence-in-Chief of Goh Bin Seng dated 1 October 2025 (“GBS1”) at para 1; Affidavit of Evidence-in-Chief of Yeo Neng Jian Stephen dated 17 September 2025 (“SY1”) at para 5.

² GBS at para 408; SY1 at para 5.

³ SY1 at para 5.

⁴ SY1 at para 5.

⁵ SY1 at paras 5–6.

⁶ SY1 at para 5.

⁷ SY1 at para 5–6.

⁸ SY1 at para 6.

to consider the key events that led to Mr Goh’s purported termination from Main Co in April 2023.

Background to the dispute

Formation of Cleanmage LLP

10 Mr Goh and Mr Yeo first became acquainted during National Service in 2000. As they both shared an entrepreneurial mindset, they stayed in touch and discussed potential business ideas through the years.⁹

11 Sometime in or around early 2007, they discussed starting a business together while maintaining their full-time jobs.¹⁰ At the time, Mr Goh was working as an accountant while Mr Yeo was a project manager for a landscape company.¹¹ Their plans eventually culminated in the formation of Cleanmage LLP, which was registered on 29 March 2007 with both Mr Goh and Mr Yeo as partners and managers.¹² Aside from nominal registration costs, neither Mr Goh nor Mr Yeo injected any capital into Cleanmage LLP.¹³ Cleanmage LLP provided general cleaning services for residential properties and corporate premises.¹⁴

⁹ SY1 at paras 9–10; GBS1 at paras 6–7.

¹⁰ GBS1 at para 9; SY1 at para 12.

¹¹ GBS1 at para 8; SY1 at para 11.

¹² Agreed Bundle of Documents filed on 6 January 2026, Volume 12 (“12AB”) at pp 533–537; GBS1 at para 10.

¹³ GBS1 at para 10.

¹⁴ GBS1 at paras 11 and 17; SY1 at para 14; 12AB at p 533.

12 In the initial phases, neither Mr Goh nor Mr Yeo drew a salary from Cleanmage LLP,¹⁵ and no formal agreements concerning the relationship were entered into.¹⁶ Both ran the business of Cleanmage LLP in an informal manner, working together to divide their respective job scopes and balance their work for Cleanmage LLP with their full-time jobs.¹⁷ It was generally agreed that the responsibilities and the workload were to be shared equally.¹⁸

Incorporation of Main Co

13 On 8 September 2008, Mr Goh and Mr Yeo decided to incorporate Main Co with an initial paid-up capital of \$20,000, which was derived from the profits of Cleanmage LLP.¹⁹ Main Co was incorporated so that the business could secure a higher Building and Construction Authority (“BCA”) workhead grading, which would enable it to tender for more corporate or commercial cleaning jobs.²⁰ At the time of incorporation, Mr Goh and Mr Yeo each held 50% of Main Co’s shares and both were appointed directors of Main Co.²¹

14 Mr Goh and Mr Yeo continued to run Main Co in addition to their full-time jobs until 10 June 2009, when Mr Yeo left his job at the landscape company and joined Main Co full-time at a monthly salary of around \$2,500.²² Mr Goh continued working full-time as an accountant. The parties do not dispute that at

¹⁵ GBS1 at para 12; SY1 at para 13.

¹⁶ GBS1 at para 13; SY1 at para 13.

¹⁷ 12AB at pp 136–141.

¹⁸ SY1 at para 13; GBS1 at para 11.

¹⁹ GBS1 at para 21; SY1 at para 14.

²⁰ GBS1 at para 18.

²¹ Agreed Bundle of Documents filed on 6 January 2026, Volume 8 (“8AB”) at pp 71–76 and 83–97.

²² GBS1 at para 31; SY1 at para 17.

this stage, Mr Yeo took on a heavier responsibility for Main Co's affairs.²³ However, Mr Goh remained involved and continued to attend to Main Co's matters after work, on weekends or during his vacation leave.²⁴

15 On or around 8 April 2010, Mr Goh also resigned from his full-time job and joined Main Co at the same monthly salary of \$2,500.²⁵

16 Again, no formal agreement was entered into between the parties regarding their relationship *inter se* or the manner in which Main Co's affairs were to be managed.²⁶ Neither Mr Goh nor Mr Yeo had any formal employment contract with Main Co. Mr Goh was broadly in charge of operations and administration (given his accounting background),²⁷ while Mr Yeo took charge of business development and also handled operations at some sites.²⁸ In practice, both parties took charge of separate work sites, consulted each other and jointly made all major decisions for Main Co.²⁹

17 Over the years, Mr Goh and Mr Yeo contributed equally to Main Co's paid-up capital to further improve its BCA grading and in turn increase the value

²³ SY1 at para 19.

²⁴ GBS1 at paras 30, 32–33; 8AB at pp 219–220; 12AB at pp 136–141; Transcript of 27 January 2026, p 89 at line 5 to p 91 at line 4.

²⁵ GBS1 at paras 34–36; SY1 at paras 20–21.

²⁶ GBS1 at para 26; SY1 at para 25.

²⁷ Transcript of 27 January 2026, p 144 at line 24 to p 145 at line 23.

²⁸ GBS1 at para 36; SY1 at paras 17, 20 and 252; Transcript of 5 February 2026, p 33 at lines 14–23.

²⁹ GBS1 at para 38; SY1 at para 38.

of contracts that Main Co could tender for. Since the end of 2018, Main Co’s paid-up capital has been \$500,000.³⁰

Incorporation of Landscape Co

18 In 2015, Mr Yeo suggested expanding the business to take on landscaping work, as he saw demand for these services from Main Co’s existing clients. Mr Yeo surmised that he and Mr Goh could benefit from forming a team to take on such work in-house, as any Main Co contracts involving landscaping services could then be subcontracted to the related company instead of third parties.³¹

19 Landscape Co was incorporated on 10 December 2015.³² Landscape Co was incorporated as a separate company as the National Parks Board required the majority of a company’s revenue and contracts to be related to landscape services before it could be placed on the Landscape Company Register.³³ A company placed on the Landscape Company Register would in turn enjoy benefits such as higher foreign worker quotas as well as the recognition that it was a genuine service provider with trained landscape employees.³⁴

20 Mr Goh and Mr Yeo each contributed half of the \$50,000 initial paid-up capital of Landscape Co, and they each owned 50% of the shares of Landscape Co.³⁵ Both were appointed directors of Landscape Co and they each drew a

³⁰ GBS1 at para 22; Agreed Bundle of Documents filed on 6 January 2026, Volume 1 (“1AB”) at p 236.

³¹ SY1 at paras 73–76; GBS1 at para 44.

³² SY1 at para 76; GBS1 at para 48; 8AB at pp 67–70 and 235–247.

³³ GBS1 at paras 46–47; SY1 at paras 75–76.

³⁴ GBS1 at para 45; SY1 at para 75.

³⁵ GBS at para 51; SY1 at para 76.

monthly salary of \$1,300 from Landscape Co,³⁶ on top of their monthly salary from Main Co.

21 Although Landscape Co was incorporated as a separate company, Mr Goh and Mr Yeo agreed that Main Co would provide support to Landscape Co by: (a) allowing Landscape Co to tap into Main Co’s resources (such as its office space and lorry);³⁷ and (b) subcontracting any Main Co contracts involving landscaping works to Landscape Co at a fixed price of 90–95% of the landscaping component of the contract, with Main Co retaining a small 5–10% as an administrative fee.³⁸

22 Given Mr Yeo’s prior experience with landscaping work, he took full charge of Landscape Co’s affairs, while Mr Goh focused on Main Co’s work.³⁹ There was again no formal agreement regarding the relationship between Mr Goh and Mr Yeo in Landscape Co, or the manner in which the affairs of Landscape Co were to be managed.⁴⁰

Mr Yeo’s request for more Landscape Co shares in 2018

23 On 20 March 2018, Mr Yeo asked Mr Goh to transfer an additional 30% of the shares in Landscape Co to him, such that Mr Yeo would hold 80% of the shareholding in Landscape Co.⁴¹ Mr Yeo asserted that if Mr Goh still “treat[ed] [him] as a partner”, Mr Goh should “be fair to” him and make the share transfer

³⁶ GBS1 at para 51; SY1 at paras 76 and 316.

³⁷ GBS1 at paras 52 and 445; SY1 at paras 94 and 99.

³⁸ SY1 at para 77; GBS1 at para 54.

³⁹ GBS1 at para 49; SY1 at para 78.

⁴⁰ GBS1 at para 56.

⁴¹ GBS1 at para 58; SY1 at para 84.

as Mr Goh was not involved in Landscape Co's operations, while Mr Yeo intended to inject more capital into Landscape Co as Landscape Co was "losing money".⁴²

24 Mr Goh initially did not agree, as he felt that he had also contributed to Landscape Co and taken on more responsibilities in Main Co since Mr Yeo was busy with Landscape Co.⁴³ Mr Goh's view was that if the parties no longer held the shares in Landscape Co equally, "more issues and disputes will arise" since they would have to be much more careful about separating Landscape Co's affairs from Main Co's affairs (where the shareholding remained 50-50).⁴⁴ However, Mr Yeo insisted that the 80-20 split was "a fair deal" given the amount of work that he had put into Landscape Co.⁴⁵

25 On 22 March 2018, Mr Goh suggested that Mr Yeo could purchase the requested shares from him at a price proportionate to Landscape Co's paid-up capital, *ie*, \$15,000.⁴⁶ Mr Yeo replied that it was not necessary for him to pay Mr Goh for the share transfer, since Mr Yeo would also contribute equal capital to the incorporation of a separate company the parties were discussing, this time to expand into pest control operations (what would eventually become Pestcare Co). As Mr Yeo and Mr Goh had agreed that they would hold the shares in Pestcare Co on an 80-20 basis in Mr Goh's favour, Mr Yeo pointed out that the two sums in share capital contributions would effectively offset each other.⁴⁷

⁴² 1AB at pp 168–170.

⁴³ GBS1 at para 60.

⁴⁴ 1AB at p 163; GBS1 at para 61.

⁴⁵ 1AB at p 167.

⁴⁶ 1AB at pp 162–163; GBS1 at para 65.

⁴⁷ GBS1 at para 66.

26 Following these exchanges, on or around 26 March 2018, Mr Goh transferred 30% of the shares in Landscape Co to Mr Yeo for a nominal consideration of \$1.⁴⁸

Debarment of Landscape Co, Mr Goh and Mr Yeo from public sector contracts

27 In or around June 2018, Mr Yeo caused Landscape Co to withdraw a tender it had submitted to the Housing and Development Board (“HDB”) as he had provided an unusually low quotation based on materials that were not compliant with the HDB’s tender specifications.⁴⁹ This resulted in Landscape Co and its directors (including any other companies Landscape Co’s directors also held directorships in) being debarred from tendering for any contracts with public sector agencies for one year from 5 October 2019.⁵⁰ At the relevant time, Mr Goh and Mr Yeo were the directors of Landscape Co.

28 When Mr Goh and Mr Yeo found out about the debarment, they realised that as long as either remained a director of Main Co, Main Co could not tender for any government contracts.⁵¹ As a solution, Mr Goh proposed that he and Mr Yeo should step down as directors of Main Co, appoint a nominee director to act on their joint instructions during the debarment period, and reappoint themselves after the debarment period ended.⁵² Mr Yeo agreed to this proposal, on the condition that Mr Goh placed a bond of \$150,000 with him to safeguard

⁴⁸ 1AB at p 174; SY1 at para 89; GBS1 at para 67.

⁴⁹ GBS1 at paras 73–77; see also SY1 at paras 121–122.

⁵⁰ GBS1 at para 71; SY1 at para 123; 8AB at pp 416 and 572–573; .

⁵¹ GBS1 at para 79.

⁵² SY1 at para 125; GBS1 at para 81.

Mr Yeo’s position in Main Co.⁵³ Mr Goh agreed, and both Mr Goh and Mr Yeo resigned as directors of Main Co in or around July 2020.⁵⁴

29 At around the same time, Mr Ong, then the Deputy Operations Manager of Main Co, was appointed the sole director of Main Co.⁵⁵

30 Mr Goh and Mr Yeo also signed an undated members’ resolution resolving that they be reinstated as directors with effect from the date of execution of Form 45 (Consent to Act as Director and Statement of Non-Disqualification to act as Director).⁵⁶ This was based on their prior understanding that they would be reappointed as directors of Main Co following the debarment period. For reasons that will become clear later, this resolution was never put into force.

31 Even after their resignation, Mr Goh and Mr Yeo continued to manage Main Co’s affairs as *de facto* directors, including approving and authorising payroll, salary increments and bonuses for all employees (including Mr Ong), acting as signatories for Main Co’s corporate bank account and declaring and paying dividends to themselves as shareholders.⁵⁷

Expansion into pest control and incorporation of Pestcare Co

32 In or around 2018, Mr Goh and Mr Ong obtained Vector Control Technician licences from the National Environmental Agency (“NEA”) to carry

⁵³ GBS1 at paras 82–83; SY1 at para 129.

⁵⁴ GBS1 at para 86; SY1 at para 129; 8AB at pp 122–123.

⁵⁵ GBS1 at paras 84–85; SY1 at para 129; 8AB at p 121.

⁵⁶ GBS1 at para 87; 8AB at p 126.

⁵⁷ GBS1 at para 88; SY1 at para 131.

out pest control services for Main Co. This was another way to maximise profits by having pest control works conducted in-house whenever these were required by Main Co's clients, without having to subcontract such work to third parties.⁵⁸

33 In or around March 2018, at the same time that Mr Yeo sought an 80% shareholding in Landscape Co, he encouraged Mr Goh to set up a company to carry out pest control services,⁵⁹ and to do so soon “to build up a base tapping on cleanmange resources.”⁶⁰ However, Pestcare Co was not incorporated at this point in time as Mr Goh and Mr Yeo disagreed over whether the new company should be incorporated at this early stage, or only after there was sufficient revenue from pest control services to hire at least one worker.⁶¹

34 On 25 May 2020, Mr Yeo again pushed Mr Goh to incorporate Pestcare Co. He also reiterated the parties' previous understanding for Pestcare Co's shares to be held in an 80-20 split in favour of Mr Goh, and suggested that Mr Ong could assist with Pestcare Co on a temporary basis.⁶² Mr Goh agreed, and Pestcare Co was incorporated on 15 July 2020 with Mr Goh as its sole director.⁶³ Mr Yeo's stated rationale for incorporating Pestcare Co as a separate company was so “if anyt[in]g happens at least [they could] abandon and move on.”⁶⁴

⁵⁸ GBS1 at para 103.

⁵⁹ 1AB at pp 154–155.

⁶⁰ 1AB at p 169; SY1 at para 137; GBS1 at para 104.

⁶¹ 1AB at pp 154–171, 224–227 and 476–385; GBS1 at para 105.

⁶² 1AB at p 508; SY1 at paras 138–139.

⁶³ SY1 at para 140; GBS1 at para 118; 8AB at pp 60–64.

⁶⁴ 1AB at pp 179–219.

35 Mr Goh and Mr Yeo's understanding was that they would each contribute \$25,000 to the initial paid-up capital of Pestcare Co, hold the shares in an 80-20 split in favour of Mr Goh, and that Main Co would provide initial support to Pestcare Co.⁶⁵ This was achieved by: (a) allowing Pestcare Co to tap into Main Co's resources (such as its office space, van and Mr Ong's assistance); and (b) subcontracting any pest control works in Main Co's contracts to Pestcare Co on a similar arrangement as Landscape Co (*ie*, Main Co would subcontract pest control works to Pestcare Co at a fixed price representing 90–95% of the pest control component of the contract, with Main Co retaining the remaining 5–10% as an administrative fee).⁶⁶ Neither Mr Goh nor Mr Yeo would receive salaries or directors' fees from Pestcare Co until certain revenue targets were achieved.⁶⁷

36 Post-incorporation, Mr Goh was primarily responsible for running Pestcare Co, with assistance from Mr Ong until sometime in August 2023.⁶⁸

37 Despite the parties' earlier understanding that they would each contribute equally to Pestcare Co's paid-up capital (which had formed part of the basis for Mr Goh's agreement to transfer 30% of the Landscape Co shares to Mr Yeo for \$1), Mr Yeo initially refused to contribute his share as he said he lacked confidence that the company was ready.⁶⁹ Instead, Mr Yeo proposed on

⁶⁵ GBS1 at para 117.

⁶⁶ Core Bundle of Documents, Volume 1 ("1CB"), at pp 312–313; 1AB at pp 508–509; Transcript of 5 February 2026, p 168 at line 13 to p 169 at line 15; GBS1 at paras 123–134; SY1 at para 142.

⁶⁷ GBS1 at para 122; 1AB at p 509.

⁶⁸ GBS1 at para 127.

⁶⁹ 1AB at pp 555–563 and 564–578; GBS1 at para 120.

22 May 2021 that he could assist Mr Goh with Pestcare Co’s business in exchange for more shares in Pestcare Co.⁷⁰

38 Mr Goh ultimately acceded to Mr Yeo’s proposal for the former to transfer 30% of Pestcare Co’s shares to Mr Ong and 5% more to Mr Yeo, resulting in Mr Yeo holding 25%, Mr Ong holding 30% and Mr Goh holding 45% of the shares in Pestcare Co on 11 November 2021.⁷¹

Incorporation of FM Co

39 In the meantime, Mr Goh and Mr Yeo also discussed setting up a separate company to take on integrated facilities management work. Mr Yeo saw that there was increasing demand for such services, and his plan was for the new FM Co to be able to bid for such works, which would include cleaning, landscaping, pest control, and mechanical and electrical (“M&E”) works.⁷² Mr Yeo’s vision was for the respective companies in the Cleanmage Group to take on various aspects of this work at a price that would be “very competitive to the rest”,⁷³ since the relevant works would not need to be subcontracted to third parties.

40 On 22 May 2021, Mr Yeo suggested to Mr Goh that the shares in the new FM Co should be held in a 51-49 split to prevent a deadlock.⁷⁴ Mr Yeo also proposed that Mr Ong should be given some shares in FM Co in the form of 5%

⁷⁰ 1AB at 552–554.

⁷¹ 1AB at p 653; 8AB at pp 776–778; GBS1 at para 173; SY1 at paras 125–126.

⁷² 1AB at pp 552–554; GBS1 at para 180; SY1 at para 131.

⁷³ 1AB at p 154; see also GBS1 at para 182; SY1 at paras 132–132.

⁷⁴ 1AB at pp 552–554.

upfront and another 5% if FM Co hit a revenue target of \$1 million.⁷⁵ On his part, Mr Goh suggested that to reduce the risk of one company's affairs affecting the other companies, either Mr Goh and Mr Yeo should be reinstated as directors of Main Co while Mr Ong should be appointed the sole director for FM Co, or both Mr Goh and Mr Yeo should be appointed as directors of FM Co while Mr Ong remained the sole director of Main Co.⁷⁶

41 Mr Yeo agreed to the latter proposal.⁷⁷ Mr Goh and Mr Yeo were accordingly not reinstated as directors of Main Co. FM Co was incorporated on 6 June 2022 with a share capital of \$10,000, which was not paid up at the point of incorporation.⁷⁸ At the initial stage, Mr Goh and Mr Yeo each held 45% of FM Co's shares, and Mr Ong held the remaining 10%.⁷⁹ Despite the earlier agreement between Mr Goh and Mr Yeo that both should be appointed as directors of FM Co, Mr Yeo was appointed the sole director of FM Co.⁸⁰

Mr Yeo and Mr Ong's demand for more FM Co shares in 2023

42 On 18 March 2023, in an email titled "Goh bin seng 1976 last chance to redeem sins", Mr Yeo asked Mr Goh to transfer 20% of the shares in FM Co to Mr Ong as the latter "will be assisting on the tenders and documentations works [*sic*] on the back end." Mr Yeo insisted that Mr Ong's additional shares should come from Mr Goh's existing shares in FM Co, as Mr Yeo "will take charge of

⁷⁵ 1AB at pp 699–700.

⁷⁶ 1AB at p 567.

⁷⁷ 3rd Supplementary Affidavit of Evidence-in-Chief of Goh Bin Seng dated 13 January 2026 ("GBS3") at Tab 2, p 16; 1AB at p 565

⁷⁸ GBS1 at para 184; SY1 at para 134; 1AB at pp 77–82.

⁷⁹ GBS1 at para 184; SY1 at para 134.

⁸⁰ Agreed Bundle of Documents filed on 6 January 2026, Volume 9 ("9AB") at pp 55–59; GBS1 at para 184; SY1 at para 134.

the cfm management in terms of coordinations works [*sic*] till a management [team] is form[ed]”, while Mr Goh “will be doing nothing”.⁸¹ Mr Yeo told Mr Goh that while he could choose not to agree to his proposals, “when things become ugly its [*sic*] no turning back”.⁸²

43 Despite Mr Goh’s protests that he was prepared to contribute to FM Co but that it was Mr Yeo and Mr Ong who “want[ed] to cut [him] off”,⁸³ Mr Yeo insisted that Mr Goh had to “comply to what is written here” as this was his “last chance to work with us”.⁸⁴ Mr Goh ultimately transferred the requested shares to Mr Ong on 18 April 2023 for a nominal consideration of \$1.⁸⁵ Following this transfer, Mr Goh held 25% of FM Co’s shares, while Mr Yeo and Mr Ong held 45% and 30% of FM Co’s shares respectively.⁸⁶

Breakdown of relationship between Mr Goh and Mr Yeo

Allegations of non-contribution and unreasonable behaviour

44 Although Mr Goh and Mr Yeo steadily expanded the Cleanmage Group’s business together over the years, it was by all accounts a rocky relationship. Mr Goh had a bad temper and was prone to outbursts, while Mr Yeo often belittled Mr Goh’s contributions and his lack of entrepreneurial drive.

⁸¹ Agreed Bundle of Documents filed on 6 January 2026, Volume 2 (“2AB”) at p 190; GBS1 at para 252.

⁸² 2AB at p 189.

⁸³ 12AB at p 305.

⁸⁴ 2AB at p 189; GBS1 at para 257.

⁸⁵ 9AB at pp 323–326.

⁸⁶ GBS1 at para 258.

45 Things started to come to a head in 2018, when Mr Yeo grew increasingly frustrated with what he felt were Mr Goh’s minimal contributions to the Cleanmage Group. Mr Yeo believed that he was primarily responsible for the Group’s growth and success, but that he was forced by their 50-50 shareholding to share the fruits of his labour equally with Mr Goh. Mr Yeo vented his frustrations at Mr Goh over several emails.⁸⁷

46 On his part, Mr Goh sought to draw clearer lines between Main Co and Landscape Co’s affairs once Mr Yeo became the 80% shareholder of Landscape Co in 2018.⁸⁸ Mr Goh prevented Landscape Co from using Main Co’s office supplies and vehicles and even chased one of Landscape Co’s employees, Ms Sia Jing Rong (“Ms Sia”), out of Main Co’s office in June 2019, all of which led to significant strains in relations.⁸⁹

Clashes with Mr Nguyen

47 The cracks in the relationship between Mr Goh and Mr Yeo deepened with the actions of Mr Nguyen Van Tung (“Mr Nguyen”), a Vietnamese Operations Executive (“OE”) who joined Main Co in or around early 2017.⁹⁰ Mr Nguyen grew close to Mr Goh, who even allowed him to stay rent-free in Mr Goh’s parents’ HDB flat at Fajar Road (“Fajar Property”).⁹¹

⁸⁷ Some instances where Mr Yeo had voiced this complaint include in his email dated 21 March 2018 to Mr Goh (1AB at pp 163–171), his email dated 15 June 2020 to Mr Goh (1AB at pp 521–529) and his email dated 25 December 2020 to Mr Goh (1AB at pp 538–540).

⁸⁸ See Mr Yeo’s response to Mr Goh’s proposal (1AB at p 199).

⁸⁹ SY1 at paras 98–101; Affidavit of Evidence-in-Chief of Sia Jing Rong dated 17 September 2025 (“SJR”) at paras 7 and 11–14.

⁹⁰ GBS1 at para 136; SY1 at para 107.

⁹¹ GBS1 at para 137.

48 Sometime in 2018, Mr Yeo became unhappy with Mr Nguyen as the latter refused to assist him with Landscape Co's work and failed to follow his instructions. Mr Yeo became so upset with Mr Nguyen after one incident that he sent several messages in an internal group chat demanding that Mr Nguyen return to Main Co's office and threatening to terminate his employment with immediate effect if he did not respond.⁹² Mr Nguyen did not reply to these messages.

49 After what he perceived as Mr Nguyen's insubordination, Mr Yeo confiscated the van and mobile phone that Main Co had issued to Mr Nguyen.⁹³ Mr Goh then allowed Mr Nguyen to use his personal car to move between work sites.⁹⁴ When Mr Nguyen returned to Vietnam on home leave in 2018, Mr Yeo reassigned Mr Nguyen's larger vehicle to Mr Ong.⁹⁵ After Mr Nguyen returned from Vietnam, he took back possession of the larger vehicle without first seeking Mr Yeo's approval. This further aggravated Mr Yeo, who demanded that Mr Nguyen return the vehicle and threatened to report him to the police.⁹⁶

50 The clashes with Mr Nguyen reinforced Mr Yeo's unhappiness, as he felt that Mr Goh had allowed an employee to come between them as business partners. In Mr Yeo's view, Mr Nguyen would not have dared to defy him if not for Mr Goh's support. Although Mr Nguyen ultimately resigned from Main Co in June 2019,⁹⁷ Mr Yeo continued to bring up the incidents involving Mr Nguyen

⁹² 8AB at pp 439–441; GBS1 at para 140; SY1 at para 112.

⁹³ GBS1 at para 145; Affidavit of Evidence-in-Chief of Nguyen Van Tung dated 30 September 2025 ("NVT") at para 6.8.

⁹⁴ GBS1 at para 145; NVT at para 6.10.

⁹⁵ GBS1 at para 146; SY1 at para 110.

⁹⁶ GBS1 at para 147; SY1 at para 110; NVT at paras 6.6–6.10.

⁹⁷ NVT at para 8.6.

on multiple occasions, criticising both Mr Nguyen for “trying to screw [Main Co] up” and Mr Goh for allowing him to do so.⁹⁸

Passing of Mr Yeo’s mother in 2020

51 After Mr Yeo’s mother passed away in or around the second half of 2020,⁹⁹ the relationship between Mr Yeo and Mr Goh deteriorated further. It appears that Mr Goh had, in one of his outbursts, directed curses at Mr Yeo’s family members,¹⁰⁰ including Mr Yeo’s mother.¹⁰¹ Mr Yeo also felt that Mr Goh had been disrespectful at his mother’s wake.¹⁰² In a series of email diatribes, Mr Yeo blamed Mr Goh for his mother’s passing and made several offensive personal allegations against Mr Goh.¹⁰³ Mr Yeo continued to accuse Mr Goh of being responsible for his mother’s passing in their email correspondence over the next few years.¹⁰⁴

52 By the end of 2020, the relationship between Mr Goh and Mr Yeo had deteriorated to the point where both could not even tolerate being in Main Co’s office at the same time.¹⁰⁵ Their communications with each other were fraught and riddled with vulgarities and personal attacks. Main Co’s staff also found themselves caught between the two bosses and their frequent disagreements.¹⁰⁶

⁹⁸ 1AB at p 552; GBS1 at para 152.

⁹⁹ GBS1 at para 128, Transcript of 27 January 2026, p 134 at lines 9–12.

¹⁰⁰ 8AB at pp 294–295.

¹⁰¹ 8AB at pp 795–797,

¹⁰² SY1 at para 69.

¹⁰³ GBS1 at para 128; 1AB at pp 538–548 and 653; 12AB at p 188.

¹⁰⁴ 8AB at p 775; 1AB at pp 552, 653 and 707.

¹⁰⁵ Transcript of 13 February 2026, p 71 at line 12 to p 72 at line 7.

¹⁰⁶ Some of the alleged incidents are captured in the following AEICs: Affidavit of Evidence-in-Chief of Trang Boh Nghi dated 8 September 2025 (“TBN”) at paras 8–

Somewhat surprisingly, the personal animosity between Mr Goh and Mr Yeo did not affect the business of the Cleanmage Group, which continued to grow. Nevertheless, it was clearly a matter of time before parties headed towards a complete breakdown in their relationship.

Mr Goh’s exclusion from Main Co’s affairs

Mr Goh’s purported termination in January 2022

53 On 29 January 2022, Mr Yeo sent an email to Mr Goh at one of the corporate email accounts used by Mr Goh (“Admin Email Account”), stating that Mr Goh “is no longer related to [Main Co]” and that he should not touch anything belonging to Main Co from 29 January 2022, as Main Co “suspect [*sic*] [Mr Goh’s] illegal activities with Vietnamese Bryan since 2018 and [Mr Goh was] demoted from [*sic*] immediate effect”.¹⁰⁷ Despite this email, which Mr Yeo appeared to have sent in a fit of pique, Mr Goh continued his work in Main Co with no further protest from Mr Yeo.¹⁰⁸ Both parties even incorporated FM Co together less than six months later, on 6 June 2022.¹⁰⁹

54 It was only towards the second half of 2022 that Mr Yeo and Mr Ong began to cut Mr Goh off from Main Co’s affairs in earnest.

Restricting Mr Goh’s access to Main Co’s email addresses

55 In or around September 2022, Mr Ong changed the password of Main Co’s email account used for operations (“Operations Email Account”) without

14; Affidavit of Evidence-in-Chief of Le Hoang Bao Nhi dated 5 September 2025 at paras 12–33; and SJR at paras 7–9.

¹⁰⁷ 1AB at p 684; GBS1 at para 175.

¹⁰⁸ GBS1 at paras 178.1–178.2

¹⁰⁹ GBS1 at para 184; 8AB at pp 77–82.

informing Mr Goh,¹¹⁰ even though Mr Goh was in charge of Main Co's operations and this email account dealt with emails from Main Co's clients regarding operational matters. Mr Ong also stopped his usual practice of sending Mr Goh screenshots of the emails received at this account.¹¹¹

56 During the same period, Mr Goh was also excluded from emails received at the Admin Email Account. This account was used by Main Co for its administrative matters, including the renewal of business licences and to receive general inquiries including requests for quotes.¹¹² This email account was manned by Main Co's Admin & Business Development Executive Trang Boi Nghi ("Ms Trang"),¹¹³ and the usual practice was for her to take screenshots of emails received and send them to Mr Goh via WhatsApp.¹¹⁴ Sometime in 2022, Ms Trang ceased sending information or emails from the Admin Email Account to Mr Goh, and also stopped sending quotations and tender documents or updating Mr Goh on final prices quoted or tendered.¹¹⁵

57 Mr Goh suspected that Mr Yeo had instructed Mr Ong and Ms Trang to cut him off.¹¹⁶ Although Mr Yeo did not expressly admit that he had instructed them to do so, Mr Yeo sent an email to Mr Goh on 11 December 2022 to say

¹¹⁰ GBS at para 204.

¹¹¹ GBS1 at paras 203–204.

¹¹² GBS1 at para 36.2

¹¹³ GBS1 at paras 36.2 and 175.

¹¹⁴ GBS1 at para 200.

¹¹⁵ GBS1 at para 201.

¹¹⁶ GBS1 at para 202; 1AB at pp 737–739; Transcript of 29 January 2026, p 4 at line 17 to p 13 at line 23.

that “I will 100% support [Mr Ong] and join him for sure! Getting rid of villains [ie, Mr Goh] is our mission!”¹¹⁷

Mr Yeo’s instructions to Main Co staff not to consult Mr Goh

58 On 3 November 2022, arising from a dispute involving Main Co’s hostel deposit policy, Mr Yeo sent several messages in an internal WhatsApp group with Main Co’s employees, in which he claimed that Mr Goh was not a part of Main Co’s management, threatened severe consequences for any employee who took instructions from Mr Goh and demanded that the employees report to him exclusively.¹¹⁸

59 In particular, Mr Yeo sent the following messages:¹¹⁹

And you not happy with anything said here you come and talk to me!!! Dont you dare use jinjin [referring to Mr Goh] name to challenge the company!

I repeat again get this into your head Only the management agreed on the system then we carry out accordingly!! This company is cleanmage pte ltd. Not any other name like jinjin!

60 In January 2023, when one of Main Co’s human resource (“HR”) executives, Ms Chan Chee Sian (Cassandra) (“Ms Chan”), wanted to check with Mr Goh on certain administrative matters, she was reprimanded by Mr Yeo, who told her:¹²⁰

¹¹⁷ 1AB at p 737.

¹¹⁸ GBS1 at para 215.

¹¹⁹ Claimant’s Bundle of Documents (“CBD”) at Tab 4, p 206.

¹²⁰ Agreed Bundle of Documents filed on 6 January 2026, Volume 3 (“3AB”) at pp 202–203; GBS1 at para 217.

Don't know what's wrong with you...

Actually the whole coy only u jj jj jj [referring to Mr Goh]

[...]

Seriously

Reslly [sic] nobody jj already

[,,]

Why always jj chk...

Failure to consult or inform Mr Goh of management decisions relating to Main Co

61 From around 2022, Mr Yeo and Mr Ong also stopped consulting Mr Goh on various substantive decisions relating to Main Co.

62 While Mr Goh and Mr Yeo would previously discuss the hiring of management-level staff in Main Co and agree on the salary increments for its employees, Mr Yeo and Mr Ong hired at least eight senior staff for Main Co in 2022 without Mr Goh's knowledge, input or approval.¹²¹ With effect from 1 July 2023, the salaries of Mr Ong, Ms Trang and other senior staff from Main Co were increased without consulting or informing Mr Goh.¹²² Mr Goh was also not consulted when Main Co purchased a new vehicle at a cost of around \$83,000.¹²³

63 Further, two Main Co clients were diverted to FM Co (where Mr Goh held a lower percentage of shares) without consulting or informing Mr Goh.¹²⁴

¹²¹ GBS1 at para 238.

¹²² GBS1 at para 250.

¹²³ GBS1 at para 239.

¹²⁴ GBS1 at para 261.

(a) Nanyang Institute: Main Co had an existing contract with Nanyang Institute of Management Pte Ltd (“Nanyang Institute”) from 17 May 2010, which was due to expire in March 2023.¹²⁵ On 6 March 2023, Nanyang Institute entered into a contract with FM Co for the provision of cleaning, landscaping and pest control services, which FM Co then subcontracted to Main Co, Landscape Co and Pestcare Co respectively, while retaining 5–10% of the fees.¹²⁶

(b) Bio Techne: While Main Co did not have a prior contract with Bio Techne Singapore Pte Ltd (“Bio Techne”), Bio Techne had written to Main Co’s email address on 17 February 2023 to ask for a quotation.¹²⁷ Mr Ong then provided a quotation in FM Co’s name, and the contract for the provision of cleaning, landscaping and pest control services was ultimately entered into with FM Co on 5 May 2023.¹²⁸ These services were similarly subcontracted to the other entities in the Cleanmage Group (save for Pestcare Co, whose involvement the parties dispute),¹²⁹ while FM Co retained 5–10% of the fees.

Removal from WhatsApp group chats

64 In or around September 2022, Mr Ong exited his existing WhatsApp group chats with Mr Goh, which were used to discuss Main Co’s internal management matters, including payroll.¹³⁰

¹²⁵ SY1 at paras 138–139.

¹²⁶ SY1 at para 141.

¹²⁷ SY1 at para 145.

¹²⁸ SY1 at paras 145–147.

¹²⁹ SY1 at paras 148–149; GBS1 at para 261.2.

¹³⁰ GBS1 at para 205.

65 As Mr Goh was in charge of Main Co’s operations, he was also in various WhatsApp group chats with Main Co’s clients for operational matters, such as issues at cleaning sites that required attention. He was progressively removed from these group chats from December 2022.¹³¹

66 From May 2023, Mr Goh was either removed from internal group chats with other Main Co employees, or other employees left internal group chats relating to sites that Mr Goh was a part of.¹³²

Exclusion from management reports, administrative accounts and main email account

67 Prior to 2023, U Ventures Pte Ltd (“U Ventures”), which was providing accounting and bookkeeping services to Main Co, had sent Main Co’s quarterly management accounts and financial reports to Mr Goh, Mr Yeo and Mr Ong.¹³³ U Ventures ceased sending these reports to Mr Goh in or around April 2023.¹³⁴ In or around February 2023, Mr Ong also removed Mr Goh’s access to Main Co’s CorpPass account, thereby preventing Mr Goh from managing digital access services for Main Co.¹³⁵

68 In or around April 2023, Mr Yeo and Mr Ong removed Mr Goh’s access to another one of the Cleanmage Group’s corporate email accounts (“Info Email

¹³¹ GBS1 at para 225; Agreed Bundle of Documents filed on 6 January 2026, Volume 5 at pp 186, 356 and 431; Agreed Bundle of Documents filed on 6 January 2026, Volume 6 at pp 599, 615 and 754–755; Agreed Bundle of Documents filed on 6 January 2026, Volume 7 at pp 531 and 742.

¹³² GBS1 at paras 287–289.

¹³³ Affidavit of Koh Ling Xi Jace dated 17 September 2025 (“KLXJ”) at para 8; Transcript of 24 February 2026, p 135 at line 23 to p 137 at line 9.

¹³⁴ GBS1 at paras 227–228.

¹³⁵ GBS1 at para 230.

Account”).¹³⁶ This was significant as the Info Email Account was the email address on Mr Goh’s business card, and it was the email address primarily used by Mr Goh to manage Main Co’s affairs, including for administrative access to Main Co’s systems.¹³⁷

69 In the same period, Mr Ong also removed Mr Goh’s administrative rights to: (a) Main Co’s payroll system WhyzeHR, which Mr Goh used to handle payroll matters for Main Co;¹³⁸ and (b) Main Co’s accounting software Xero, after he suspected that Mr Goh had been disrupting access to these systems.¹³⁹ By September 2023, Mr Goh only had administrative access to Pestcare Co’s Xero accounting records, but had completely lost access to Main Co’s accounting records.¹⁴⁰

Warning letters

70 During the same period that Mr Goh was being progressively excluded from Main Co’s affairs, Main Co purported to issue Mr Goh four warning letters for his behaviour (“Warning Letters”):

- (a) On 7 November 2022, Mr Ong issued a warning letter to Mr Goh for his “non-ethical attitude” in threatening to dismiss Main Co’s HR executive Ms Chan over a disagreement regarding the salary reimbursement to a cleaner in Main Co (“First Warning Letter”).¹⁴¹ The First Warning Letter was framed as “the last and final warning” and

¹³⁶ GBS1 at para 232.

¹³⁷ GBS1 at para 36.3; SY1 at para 181.

¹³⁸ GBS1 at paras 241–243.

¹³⁹ GBS1 at para 245; SY1 at para 182.

¹⁴⁰ GBS1 at paras 248–249.

¹⁴¹ 9AB at p 179.

emphasised that Mr Goh had to “correct your attitude if you wish to continue to stay in the company”.

(b) On 25 November 2022, Mr Ong issued a second warning letter to Mr Goh for further “bad behaviour” towards Ms Chan. This incident arose from Mr Goh’s alleged instructions to Ms Chan to deduct rental payments for the Fajar Property from the Main Co employees’ salaries, as Mr Goh had allowed some cleaners to stay there. Mr Ong characterised Mr Goh’s behaviour as harassing Ms Chan to do “unauthorised work” and “refus[ing] to go through the correct chain of command for authorisation” (“Second Warning Letter”).¹⁴² Similar to the First Warning Letter, the Second Warning Letter emphasised that this was Mr Goh’s “last final warning” and Mr Goh had to “correct [his] attitude if [he] wish[ed] to continue to stay in the company.”¹⁴³

(c) On 4 January 2023, a third warning letter was issued alleging that Mr Goh had deliberately caused difficulty in the processing of Main Co employees’ salaries for December 2022, which resulted in delays to the payroll affecting all of Main Co’s employees (“Third Warning Letter”).¹⁴⁴ According to Mr Yeo and Mr Ong, Mr Goh had a practice of raising discrepancies with respect to the salaries of a few employees of Main Co just hours before the payroll cut-off time. This had an impact on payroll processing for the entire company as the employees’ salaries were compiled into two large Excel files (one for Singaporeans and one

¹⁴² 9AB at p 198; SY1 at para 166; GBS1 at para 429.8.

¹⁴³ 9AB at p 198.

¹⁴⁴ 9AB at pp 242–243; SY at para 169; Transcript of 28 January 2026, p 156 at line 15 to p 158 at line 1.

for foreign workers) for GIRO processing purposes.¹⁴⁵ Just like the earlier warning letters, the Third Warning Letter was framed as a “last final warning” and emphasised that Mr Goh had to “correct [his] attitude if [he] wish[ed] to continue to stay in the company”.¹⁴⁶

(d) On 12 April 2023, a fourth warning letter was issued implicitly accusing Mr Goh of sabotaging Main Co’s operations (“Fourth Warning Letter”).¹⁴⁷ Unlike the earlier warning letters, this letter made no explicit assertion that Mr Goh was responsible for any misconduct. It was addressed as a “warning” to Mr Goh but the contents went no further than to suggest that “there may be acts of sabotage [...] within our company”, that “sabotage can take many forms, including intentionally damaging company property, interfering with computer systems, or purposely disrupting work processes”, and that “if you or any other employee are found to be engaging in sabotage, you will face serious consequences, including termination of employment and potential legal action”.¹⁴⁸ This was related to Mr Ong and Mr Yeo’s suspicions that Mr Goh had removed U Ventures’ access to Xero and Main Co’s access to WhyzeHR sometime in April 2023.¹⁴⁹

Mr Goh’s purported termination in April 2023

71 Shortly before the Fourth Warning Letter was issued, Mr Yeo suggested to Mr Goh on 18 March 2023 that he should cease managing Main Co’s

¹⁴⁵ Transcript of 28 January 2026, p 162 at line 17 to p 163 at line 13; Transcript of 20 February 2026, p 32 at line 23 to p 33 at line 10.

¹⁴⁶ 9AB at p 243.

¹⁴⁷ SY1 at para 183.

¹⁴⁸ 9AB at p 330.

¹⁴⁹ SY1 at para 183.

operations as Main Co’s employees were beginning to ignore him because he was acting problematically.¹⁵⁰ Mr Yeo asked Mr Goh to consider taking up a “Quality Control role” instead.¹⁵¹ This was around the same time that Mr Yeo demanded that Mr Goh transfer 20% of the FM Co shares he held to Mr Ong, as Mr Goh “will be doing nothing” for FM Co.¹⁵²

72 On 29 April 2023, less than two weeks after Mr Goh had transferred the requested FM Co shares to Mr Ong for \$1 and the Fourth Warning Letter was issued (see [42]–[43] and [70(d)] above), Mr Ong issued a letter of termination to Mr Goh via email, stating that Mr Goh’s “services were no longer required at [Main Co]” (“29 Apr 2023 Termination Letter”).¹⁵³ Notwithstanding this letter, which Mr Goh claimed he did not receive,¹⁵⁴ Mr Goh continued to manage some of Main Co’s operations and continued to receive his monthly salary of \$20,000 from Main Co.

73 On 2 May 2023, in response to an email from Mr Goh asking why his access to the Info Email Account had been removed, Mr Yeo copied Mr Ong and referred Mr Goh to the 29 April 2023 Termination Letter.¹⁵⁵ Mr Yeo informed Mr Goh that he had 24 hours to remove his personal belongings, that he was not allowed to enter Main Co’s office or access Main Co’s property, and that he must return all company property to the “management” with immediate effect.¹⁵⁶

¹⁵⁰ 2AB at pp 192–194.

¹⁵¹ 2AB at p 192; SY1 at para 173.

¹⁵² 2AB at p 193.

¹⁵³ 2AB at p 196; see also SY1 at para 186.

¹⁵⁴ GBS1 at para 233.

¹⁵⁵ 2AB at p 195; SY1 at paras 187–188.1.

¹⁵⁶ 2AB at p 195; SY1 at paras 188.2–188.4.

74 The 29 April 2023 Termination Letter was also included in another email sent by Mr Ong to Mr Goh on 15 August 2023, which attached a “letter regarding Termination of Salary payment” (“Salary Termination Letter”).¹⁵⁷ The Salary Termination Letter stated that although Main Co had, as “a gesture of goodwill”, continued to pay Mr Goh his monthly salary despite his termination in April 2023, his salary payments would cease with effect from 1 August 2023.¹⁵⁸

75 On 12 August 2023, the lock to Main Co’s Woodlands Office was changed after Mr Yeo and Mr Ong realised from closed circuit television (“CCTV”) footage that Mr Goh had returned to Main Co’s office on non-working days, looked through documents at Mr Ong’s desk and tampered with the CCTV.¹⁵⁹ Mr Ong gave Mr Goh a deadline of 31 August 2023 to remove his belongings, failing which his room would be cleared and his belongings would be left outside the office.¹⁶⁰

76 As Pestcare Co’s equipment and consumables were stored in Main Co’s Woodlands Office, Mr Goh also lost easy access to these materials which he needed to continue to run Pestcare Co’s operations. After Mr Goh’s repeated requests, Mr Ong finally moved some of Pestcare Co’s equipment and consumables into a cupboard outside Main Co’s Woodlands Office in October 2023.¹⁶¹

¹⁵⁷ 2AB at pp 196–198.

¹⁵⁸ 2AB at p 198.

¹⁵⁹ SY1 at paras 196–197; 9AB at pp 423–424.

¹⁶⁰ 12AB at p 334.

¹⁶¹ GBS1 at para 294.

77 In August 2023, Mr Ong removed Mr Goh from the list of signatories to Main Co’s bank accounts. With this, Mr Goh lost access to Main Co’s bank accounts and Main Co’s finances became completely controlled by Mr Yeo and Mr Ong.¹⁶²

Events after Mr Goh’s exclusion from Main Co

78 A number of significant events took place after Mr Goh’s exclusion from Main Co in April 2023.

Mr Yeo and Mr Ong are appointed directors of Main Co, FM Co and Landscape Co

79 First, Mr Yeo was reappointed as a director of Main Co pursuant to a director’s resolution dated 16 August 2023.¹⁶³ Mr Goh was not informed of this in advance.¹⁶⁴ Although Mr Yeo had to step down later as Mr Goh refused to vote in favour of his re-election at Main Co’s Annual General Meeting on 24 October 2023,¹⁶⁵ Mr Yeo was reappointed as a director of Main Co pursuant to another director’s resolution dated 13 June 2024, for the professed purpose of conducting the present litigation.¹⁶⁶ Pursuant to director’s resolutions on the same date, Mr Ong was also appointed as a director of Landscape Co and FM Co allegedly for the same purpose.¹⁶⁷

¹⁶² GBS1 at para 251.

¹⁶³ Agreed Bundle of Documents filed on 6 January 2026, Volume 11 (“11AB”) at pp 60–64.

¹⁶⁴ GBS1 at para 272.

¹⁶⁵ SY1 at para 238; GBS1 at para 276

¹⁶⁶ Agreed Bundle of Documents filed on 6 January 2026, Volume 10 (“10AB”) at pp 217–218; SY1 at para 239.

¹⁶⁷ 10AB at pp 216 and 219.

Mr Yeo and Mr Ong's salaries are increased

80 Sometime after July 2023, Mr Ong's salary from Main Co was increased from \$3,600 per month to \$4,500 per month without Mr Goh's knowledge or consent.¹⁶⁸ In January 2024, Mr Ong's salary was further increased to \$8,000 per month, again without consulting Mr Goh.¹⁶⁹ Mr Ong also received bonuses and incentives of \$9,000 for the financial year ("FY") ending on 31 December 2023 and \$8,000 for FY 2024.¹⁷⁰

81 In January 2024, Mr Yeo's monthly salary from Main Co was increased from \$20,000 to \$25,000, again without Mr Goh's knowledge or consent.¹⁷¹ In addition, Mr Yeo received a further \$25,000 in bonuses, profit-sharing, commission and incentive payments from Main Co for FY 2024, which Mr Goh was not previously aware of.¹⁷²

Reduced dividends declared by Main Co from FY 2023

82 From FY 2018 to FY 2022, Main Co had continuously declared and paid substantial dividends of between \$350,000 to \$500,000 each year to Mr Goh and Mr Yeo as equal shareholders.¹⁷³ However, for FY 2023 (the same year that Mr Goh was purportedly terminated from Main Co), only \$50,000 in dividends

¹⁶⁸ GBS1 at para 357.1.

¹⁶⁹ Defence (Amendment No. 2) and Counterclaim dated 20 March 2025 ("D&CC") at [48.65]; GBS1 at para 357.2.

¹⁷⁰ GBS1 at paras 358.4 and 358.8.

¹⁷¹ GBS1 at para 366.

¹⁷² GBS1 at para 366; D&CC at [48.65]–[48.73].

¹⁷³ GBS1 at paras 133 and 403.2–403.5; SY1 at para 313; 11AB at pp 83–85; 8AB at pp 479–480, 650–652; 9AB at pp 114–116, 631–633.

were declared and paid to each shareholder,¹⁷⁴ even though Main Co's revenue and profit had continued to grow:

Financial Year (ending 31 December)	Main Co's Revenue (S\$)	Main Co's Gross Profit (S\$)	Amount of dividends declared to each 50% shareholder (S\$) in respect of this FY, as declared in the following FY
2018	5,953,199	1,110,990	400,000
2019	6,553,276	1,323,607	350,000
2020	5,065,549	976,294	500,000
2021	6,037,551	1,059,097	450,000
2022	8,524,355	860,255	400,000
2023 ¹⁷⁵	10,763,276	933,029	50,000

83 No further dividends have been declared or paid to date.¹⁷⁶

¹⁷⁴ GBS1 at paras 403.7–403.8; 11AB at p 105.

¹⁷⁵ The figures for FY 2023 are based on draft unaudited financial statements for FY 2023 provided by Mr Ong to Mr Goh on 24 October 2024 (11AB at pp 79–102). There are audited statements released on 23 January 2026 during Main Co's AGM, but these were not before the court.

¹⁷⁶ Transcript of 12 February 2026, p 16 at lines 11–13; GBS1 at paras 403.7–403.8; SY1 at para 315.

Withdrawal of support for Pestcare Co

84 Shortly after Mr Goh’s purported termination from Main Co, Main Co and Mr Ong withdrew their support for Pestcare Co,¹⁷⁷ which Mr Goh continued to run as the sole director and largest shareholder.

85 Mr Ong had previously assisted Mr Goh with Pestcare Co’s operations in accordance with the previous understanding between Mr Goh, Mr Yeo and Mr Ong for Mr Ong to assist in running Pestcare Co in exchange for the transfer of 30% shareholding from Mr Goh to Mr Ong.¹⁷⁸ On 12 August 2023, Mr Ong messaged Mr Goh to say that he was “out” of Pestcare Co.¹⁷⁹

86 Around the same time, Main Co stopped subcontracting pest control works from its new contracts to Pestcare Co, even though Main Co continued to subcontract landscaping works under the same contracts to Landscape Co. This included an HDB “Term Contract for Conservancy Services and Related Works at HDB Properties (2023 to 2026)” valued at \$462,863.84,¹⁸⁰ for which the pest control services were subcontracted to a third party.

87 On 28 August 2023, Mr Ong asked Mr Goh if he was going to resign, and made it clear that Mr Ong was “not going to take over [Pestcare Co] with just 30% shares”.¹⁸¹ Mr Goh explained that it was difficult for him to continue operating Pestcare Co on his own, as he now had no salary from Main Co, no

¹⁷⁷ GBS1 at paras 127 and 292.

¹⁷⁸ SY1 at para 124; GBS1 at paras 123 and 295.

¹⁷⁹ 12AB at p 315.

¹⁸⁰ GBS1 at paras 318–319; 8AB at pp 144–147.

¹⁸¹ 12AB at p 335; GBS1 at paras 338–340.

access to Main Co's office and resources, and no new pest control work from Main Co to sustain the business.¹⁸²

88 In the meantime, Pestcare Co lost its sole remaining technician, Mr Zulkifli bin Jaafar ("Mr Jaafar"), after Mr Ong approached him to join Main Co.¹⁸³ On 23 August 2023, Mr Ong sent Mr Goh a message to inform him that "Zul will come back to [Main Co] since [I was] the one that find him [*sic*"]".¹⁸⁴ On 5 September 2023, Mr Jaafar gave formal notice of his resignation to Mr Goh, with his last day at Pestcare Co being 5 October 2023.¹⁸⁵

89 From October 2023, Pestcare Co's operations were further disrupted when Main Co sent its pest control team to the same sites which Main Co had previously subcontracted to Pestcare Co. This resulted in two teams arriving at the same sites to perform pest control works – one from Pestcare Co arranged by Mr Goh, and another team from Main Co with Mr Jaafar. Pestcare Co was ultimately forced to cease work for these sites after Mr Yeo and Mr Ong sent Main Co's clients a name list which only authorised Mr Ong and Mr Jaafar to perform pest control works at the sites and changed the password for accessing the work systems, thereby preventing Mr Goh from closing off work orders.¹⁸⁶

90 Faced with what he felt was an untenable situation, Mr Goh sought to tender his resignation as Pestcare Co's director under protest in a letter dated 27 September 2023.¹⁸⁷ This was met with a letter written by Mr Yeo dated

¹⁸² 12AB at pp 335–339.

¹⁸³ GBS1 at paras 303–304; SY1 at para 210.

¹⁸⁴ 12AB at p 330.

¹⁸⁵ 2AB at p 208.

¹⁸⁶ GBS1 at paras 311–316.

¹⁸⁷ 2AB at pp 209–212.

4 October 2023 complaining that Mr Goh’s performance as director “has not met the necessary standards” and that “the majority of shareholders have opted to initiate the closure of [Pestcare Co]”.¹⁸⁸ Nevertheless, Mr Goh remains the sole director of Pestcare Co and has continued managing its affairs, as no alternative local director has been put forward.¹⁸⁹ Moreover, Mr Yeo and Mr Ong did not hold sufficient shares to wind up Pestcare Co.¹⁹⁰

Registration of the “CLEANMAGE” trade mark

91 On 30 July 2024, Mr Yeo applied to register the “CLEANMAGE” name as a trade mark in his own name for Class 37 goods and/or services, which includes “Cleaning of buildings [exterior surface]; Cleaning of buildings [interior], Disinfecting; Fur care, cleaning and repair; Housekeeping services [cleaning services]; Pest control services, other than for agriculture, aquaculture, horticulture and forestry; Window cleaning” (“Trade Mark”).¹⁹¹ His application was approved and the Trade Mark was registered in his name on 19 December 2024.¹⁹²

92 Upon discovering this, Mr Goh’s solicitors wrote to Mr Yeo’s solicitors on 24 March 2025 to demand that Mr Yeo transfer the Trade Mark to Main Co, Pestcare Co and FM Co. Mr Yeo’s solicitors insisted that Mr Yeo had registered the Trade Mark “with the intention to hold it on trust for Main Co and transfer it to Main Co”.¹⁹³ Nevertheless, it was only after extended correspondence

¹⁸⁸ 2AB at pp 213–214.

¹⁸⁹ GBS1 at para 347.

¹⁹⁰ GBS1 at para 347.

¹⁹¹ 12AB at pp 615–618.

¹⁹² 12AB at pp 615–618.

¹⁹³ Supplementary Affidavit of Evidence-in-Chief of Ong Yong Sheng and Yeo Neng Jian Stephen dated 10 December 2025 (“SY2”) at para 255.

between both sets of solicitors that Mr Yeo transferred the Trade Mark to Main Co on 6 June 2025.¹⁹⁴

The parties' cases

93 Mr Goh's case is that the facts demonstrate a classic case of oppression. The Cleanmage Group was run as a quasi-partnership founded on a relationship of mutual trust and confidence, flowing from its origin in Cleanmage LLP as a "50-50 partnership".¹⁹⁵ As such, Mr Goh had legitimate expectations to be jointly involved in the management of Main Co,¹⁹⁶ and to receive broadly equal remuneration and financial benefits from the Cleanmage Group of companies as a whole.¹⁹⁷ These legitimate expectations were breached when Mr Yeo and Mr Ong excluded him from Main Co's affairs and purported to terminate him from Main Co on 29 April 2023.¹⁹⁸ After Mr Goh's termination, Mr Yeo and Mr Ong enriched themselves by substantially increasing their remuneration from Main Co and diverting corporate opportunities from Main Co to FM Co, whilst they sought to deprive Mr Goh of obtaining any further financial benefit from the Cleanmage Group by obstructing Pestcare Co's operations, and refusing to declare dividends for Main Co.¹⁹⁹

94 Mr Yeo and Mr Ong deny that there was a relationship of mutual trust and confidence between Mr Goh and Mr Yeo.²⁰⁰ Even if there was a quasi-

¹⁹⁴ GBS1 at paras 415–416; 12AB at pp 619–622.

¹⁹⁵ Claimant's Closing Submissions dated 27 April 2026 ("CCWS") at [16].

¹⁹⁶ CCWS at [153]–[154].

¹⁹⁷ CCWS at [17].

¹⁹⁸ CCWS at [85].

¹⁹⁹ CCWS at [146].

²⁰⁰ 1st and 2nd Defendants' Closing Submissions dated 27 April 2026 ("1&2D CWS") at [30]–[41].

partnership or some other personal relationship between them which may have given rise to certain informal understandings as to participation and profit, they argue that Mr Goh's termination was justified by his alleged breaches of his duties as a director and employee of Main Co – in particular, his unreasonable and disruptive behaviour towards them, the staff of the Cleanmage Group, as well as third parties such as the Cleanmage Group's subcontractors.²⁰¹

95 Main Co and Landscape Co have also filed a counterclaim against Mr Goh for his alleged breaches of duties, which include the aforesaid unreasonable behaviour as well as broader allegations that he had misused company resources and incorporated a rival company to compete with Main Co.²⁰²

Issues to be determined

96 The following issues are to be determined in relation to Mr Goh's claim for oppression:

- (a) whether Main Co and/or the other entities in the Cleanmage Group were quasi-partnerships or otherwise premised upon a relationship of mutual trust and confidence such that legitimate expectations arose as to how the affairs of the Cleanmage Group entities were to be conducted;
- (b) if the answer to (a) above is in the affirmative:
 - (i) what these legitimate expectations were;

²⁰¹ 1&2D CWS at [94]–[96].

²⁰² 3rd, 4th and 6th Defendants' Closing Submissions dated 27 April 2026 ("346D CWS") at [39]–[89].

- (ii) whether Mr Yeo's and Mr Ong's actions violated these legitimate expectations in a manner that was commercially unfair to Mr Goh, considering Mr Goh's own behaviour; and
- (iii) finally, the appropriate remedy to be awarded in this case.

97 In relation to Main Co and Landscape Co's counterclaims against Mr Goh for breaches of his duties as a director and employee, the following issues are to be determined:

- (a) whether Mr Goh was a director, *de facto* director and/or employee of Main Co and Landscape Co at the material times;
- (b) if the answer to (a) above is in the affirmative:
 - (i) what duties Mr Goh owed to Main Co and Landscape Co; and
 - (ii) whether Mr Goh had breached those duties.

Preliminary Issue: Admissibility and weight of the defendants' AEICs

98 Before turning to the substantive issues, I deal with Mr Goh's preliminary objections regarding the admissibility and appropriate weight to be given to some of the evidence adduced by the defendants' witnesses in their Affidavits of Evidence-in-Chiefs ("AEIC").

99 Prior to the commencement of the trial, counsel for Mr Goh had given notice of her objections to the contents of the AEICs, including a general objection that:²⁰³

To the extent the [defendants'] witnesses have stated in their AEICs that they confirm the contents of another witness' AEIC, this contravenes [4], [6] and [14] of the Supreme Court's Registrar's Circular No. 1 of 2025 ...

100 This objection was directed mainly at Mr Ong's AEIC dated 17 September 2025,²⁰⁴ which comprised three short paragraphs. The sole substantive paragraph of his AEIC read as follows:²⁰⁵

I have read the AEIC of Yeo Neng Jian Stephen, the 1st Defendant in this action. I confirm that I have personal knowledge of the matters deposed to in Stephen's AEIC which I am involved in, and that they are true and correct.

101 Objections were also raised during the trial against the parts of Mr Yeo's AEIC which sought to: (a) give evidence of matters that were not within his personal knowledge; and (b) refer to the contents of matters deposed in the AEICs of the defendants' other witnesses, such as Ms Trang and Ms Jace Koh of U Ventures ("Ms Koh").

102 Counsel for Mr Goh clarified that the objections to the AEICs of Mr Ong and Mr Yeo were twofold:

²⁰³ Claimant's Notice of Objections to Contents of Affidavits of Evidence-in-Chief filed on behalf of the Defendants dated 15 October 2025 at p 2.

²⁰⁴ For avoidance of doubt, Mr Ong and Mr Yeo had subsequently filed a joint Correction Affidavit filed on 10 December 2025 ("Correction Affidavit"), and a joint Supplementary Affidavit of Evidence-in-Chief dated 10 December 2025. No separate objection was taken to these affidavits, and to the extent that they suffer from the same problems which applied to Mr Ong and Mr Yeo's respective individual AEICs, they stand and fall together, and I do not deal with them separately.

²⁰⁵ Affidavit of Evidence-in-Chief of Ong Yong Sheng dated 17 September 2025 at para 3.

(a) First, that the evidence was hearsay and therefore inadmissible, as both AEICs gave evidence on matters which were not within their personal knowledge.²⁰⁶ There were matters in Mr Yeo’s AEIC that Mr Ong would have no personal knowledge of, since Mr Ong only joined Main Co in August 2017 and became a director of Main Co in July 2020. Mr Yeo also admitted during cross-examination that he was not personally involved in some of the incidents which were either detailed or confirmed in his own AEIC, and that his accounts were based on information relayed to him by others such as Mr Ong.²⁰⁷

(b) Second, even if the evidence in their AEICs was admissible, it ought to be given no weight as their AEICs contravened the requirements of Registrar’s Circular No. 1 of 2025 (“RC 1/2025”), as well as the principles articulated by the Court of Appeal in *Ernest Ferdinand De La Sala v Compania De Navegacion Palomar SA* [2018] 1 SLR 894 (“*De La Sala*”) at [136]–[140].

103 In response, counsel for Mr Ong and Mr Yeo argued that Mr Ong’s AEIC did not constitute inadmissible hearsay because paragraph 3 of his AEIC confined his evidence to the matters in Mr Yeo’s AEIC that were within his personal knowledge.²⁰⁸ Counsel also submitted that the credibility and weight of Mr Ong and Mr Yeo’s evidence was not affected by any cross-referencing to each other’s AEICs as they could have filed a joint affidavit under O 15 r 21 of the Rules of Court 2021 (“ROC 2021”).²⁰⁹

²⁰⁶ Transcript of 12 February 2026, p 218 at line 15 to p 219 at line 2.

²⁰⁷ Transcript of 12 February 2026, p 68 at lines 3–14, p 106 at line 1 to p 127 at line 21.

²⁰⁸ 1&2D CWS at [8]–[9].

²⁰⁹ 1&2D CWS at [10]–[15].

104 Dealing first with the admissibility of Mr Ong’s AEIC that was entirely bare, I agree as a matter of principle that a blanket statement that one witness has read and agrees with the statement of another witness can, depending on the circumstances, amount to inadmissible hearsay. In *Singh v Singh* [2007] NSWSC 1357, the New South Wales Supreme Court was confronted with a similar case where three deponents adopted the entire contents of another witness’s affidavit without any qualification. In rejecting the offending paragraph of each of the deponents’ affidavits, the court made the following observations at [13]:

A witness’s evidence, given on affidavit, must record facts to which the witness directly testifies. The unease that arises when two witnesses adopt exactly the same form of words to describe some past event is palpable enough. The unease becomes intolerable when the witness makes no attempt to give his or her own account and merely adopts another person’s account. The intolerable unease finds release in the application of the hearsay rule.

105 However, the fact that a witness’s AEIC unreservedly affirms the contents of another witness’s AEIC does not inexorably lead to the conclusion that the former is not giving evidence of matters within his personal knowledge. Section 62 of the Evidence Act 1893 (2020 Rev Ed) (“Evidence Act”) requires that a witness’ AEIC must only contain direct evidence, in that if it refers to facts, it must be the evidence of a witness who says he saw, heard or perceived that fact. In so far as the evidence sought to be adduced is of matters within the witness’s personal knowledge, it would not constitute hearsay simply because it is framed as the wholesale adoption of another person’s account. As the court noted in *Commodities Intelligence Centre v Mako International Trd Pte Ltd* [2022] 5 SLR 837 (“*Commodities Intelligence*”) at [33], one witness may well have the same recollection of events as another, and the fact that a witness has had the benefit of reading another witness’ AEIC and recalling events through such lens does not *ipso facto* render his or her evidence inadmissible or

unbelievable. However, the weight to be given to such evidence is another question entirely.

106 In the present case, I accept that Mr Ong did seek to limit his evidence to matters within his personal knowledge. Paragraph 3 of his AEIC was not a wholesale adoption of Mr Yeo's AEIC but rather a confirmation of the matters deposed to in Mr Yeo's AEIC *which Mr Ong was involved in*. Mr Ong's evidence on cross-examination was that he was given a draft copy of Mr Yeo's AEIC and, *in respect of matters that he was personally involved in*, adopted Mr Yeo's evidence as his own without any further comment or amendment as he agreed entirely with Mr Yeo's account of events.²¹⁰

107 Counsel for Mr Goh is entirely justified in her criticism that the state of Mr Ong's evidence was far from satisfactory. No attempt was even made at identifying the matters Mr Ong was supposedly involved in, let alone the specific paragraphs of Mr Yeo's AEIC that Mr Ong was adopting as true and accurate. That being said, I note that this did not prevent counsel from identifying parts of Mr Yeo's AEIC that were within Mr Ong's personal knowledge. During Mr Ong's cross-examination, Mr Goh's counsel had identified and cross-examined him extensively on the parts of Mr Yeo's AEIC that gave evidence on matters within Mr Ong's personal knowledge.²¹¹ I therefore accept that Mr Ong's AEIC and evidence on oath were admissible in so far as it was effectively limited to matters that did not amount to inadmissible hearsay.

²¹⁰ Transcript of 13 February 2026, p 87 at line 19 to p 89 at line 11.

²¹¹ Transcript of 13 February 2026, p 84 at line 2 to p 92 at line 24.

108 As for the admissibility of the parts of Mr Yeo’s AEIC which he conceded he had no personal knowledge of, it is clear that these constitute inadmissible hearsay and should be excluded from Mr Yeo’s evidence. It is no answer for Mr Yeo’s counsel to state that Mr Yeo must have had direct and personal knowledge of events that he had already admitted he was not involved in, simply because Mr Ong reported directly to Mr Yeo and Mr Yeo would have been regularly consulted on or informed of the relevant events as the *de facto* director of Main Co.²¹² The law requires that evidence must come directly from persons with direct and personal knowledge of the matters concerned, and Mr Yeo was certainly not in a position to attest to the truth of incidents which he was not personally involved in, such as the details of what transpired between Mr Goh and Mr Ong. Nevertheless, to the extent that a large portion of these inadmissible parts of Mr Yeo’s AEIC related to incidents involving Mr Ong, which Mr Ong had personal knowledge of, had adopted *via* his AEIC and was cross-examined by counsel on,²¹³ these could still form part of the record as Mr Ong’s evidence on oath.

109 Turning to the appropriate weight to be accorded to Mr Ong and Mr Yeo’s evidence, I agree with Mr Goh’s counsel that the manner in which both AEICs were prepared gives rise to serious doubts as to the independence and credibility of the evidence presented. RC 1/2025 sets out the best practices and principles to be adopted for the preparation and drafting of AEICs in civil proceedings. It provides in no uncertain terms that “[w]itnesses should not be asked to state in their AEICs that they confirm the AEIC of another witness”: RC 1/2025 at [14], citing *Jasviderbir Sing Sethi v Sandeep Singh Bhatia* [2021] SGHC 14 (“*Jasviderbir Sing Sethi*”) at [57] and [59]). This is exactly

²¹² 1&2D CWS at [4.2]–[5].

²¹³ Transcript of 13 February 2026, p 90 at lines 8–24.

what was done in this case. RC 1/2025 also restates “the fundamental principle [...] that the witness’ evidence in an AEIC must be his or her independent testimony” (RC 1/2025 at [4], citing *De La Sala* at [136] and [137]), and witnesses should not collaborate or be informed of the specific contents of other witnesses’ evidence to preserve the integrity of each witness’ independent recollection (RC 1/2025 at [4]).

110 It is clear that none of these best practices were adhered to when it came to the preparation of Mr Ong and Mr Yeo’s AEICs. The manner in which Mr Ong’s evidence was presented to the court was troubling to say the least. Mr Ong stated that Mr Yeo’s AEIC canvassed two different categories of events that Mr Ong was personally involved in: (a) matters that both he and Mr Yeo were involved in; and (b) matters which only Mr Ong was involved in and *not* Mr Yeo. Mr Ong’s evidence was that for the first category, their evidence was framed in identical terms because they “both have the same mindset”.²¹⁴ While this may be somewhat far-fetched, I can accept that this was not necessarily unbelievable: see *Commodities Intelligence* at [33]–[34]. However, the manner in which Mr Ong’s evidence as to the second category of events (the matters Mr Yeo was *not* involved in) was given was plainly unacceptable. Mr Ong’s evidence for these incidents was in substance given *in Mr Yeo’s words* based on Mr Yeo’s draft AEIC that Mr Yeo claimed to have prepared based on information that Mr Ong had previously relayed to him. Mr Ong then read Mr Yeo’s draft AEIC and agreed with Mr Yeo’s accounts of these incidents in their entirety.²¹⁵

²¹⁴ Transcript of 13 February 2026, p 86 at line 7 to p 87 at line 5.

²¹⁵ Transcript of 13 February 2026, p 89 at line 12 to p 92 at line 24.

111 It is self-evident that evidence given in such a circuitous manner raises serious concerns as to independence, credibility and reliability. Indeed, “allowing witnesses to collaborate on their answers” is explicitly cited in RC 1/2025 (at [9(b)]) as an example of prohibited witness coaching. Given the fact that Mr Ong’s evidence would have been heavily influenced by Mr Yeo’s own account and interpretation of events, I accord little weight to his evidence (save where it is supported by contemporaneous documents) as I do not see how it can, on its own, be considered to be independent and untainted in these circumstances. This means that for the most part, Mr Ong’s evidence cannot be used as corroboration for Mr Yeo’s account of events: *Jasvinderbir Sing Sethi* at [61].

112 In arriving at this conclusion, I am mindful of the fact that Mr Ong had voluntarily excluded himself from the court during Mr Yeo’s cross-examination, to assure the court of his independence. This was done in response to an application by Mr Goh’s counsel, given the irregularities on the face of Mr Ong’s AEIC. However, while this may have insulated Mr Ong’s answers on cross-examination against any potential influence from Mr Yeo’s evidence on cross-examination, it does not change the fact that substantial influence and contamination would have already taken place upstream at the time their AEICs (including their joint correction AEIC and joint supplementary AEIC) were prepared.

113 Counsel for Mr Yeo and Mr Ong explained that their evidence had been combined and presented primarily in Mr Yeo’s AEIC as a matter of expedience, to aid the court in its understanding of the complex factual history of the case and to save time and costs. In the first place, it is unclear to me how placing the evidence of one witness in another witness’s AEIC can serve to facilitate the court’s understanding of the facts or result in any savings of time and costs.

While solicitors may re-arrange a witness' evidence into a logical structure or engage in limited editing with a view to assisting the court in grasping the evidence, what solicitors may not do is cross over into authorship and present their reconstruction of events as though it were the witness's own account: *Kupetz, Jonathan v Terraform Labs Pte Ltd* [2026] SGHC(I) 9 at [27]. In so far as counsel argued that these issues should not affect the weight to be given to their evidence as Mr Yeo and Mr Ong could have filed a joint affidavit under O 15 r 21 of the ROC 2021, this is misconceived as the rule only applies if the facts affirmed in the joint affidavit are the same. This was clearly not the case. Mr Ong readily admitted that there were matters within Mr Yeo's AEIC (and the joint correction and supplementary AEICs) which he had no personal knowledge of and therefore could not testify to,²¹⁶ just as there were matters within Mr Yeo's AEIC which only Mr Ong had personal knowledge of and therefore Mr Yeo could not testify to.²¹⁷

114 At this point, it is apposite to reiterate the court's guidance in *Teo Ai Hua v Teo Mui Mui* [2011] 3 SLR 935 at [39] and [41] that counsel should avoid the "undesirable drafting shortcut" of a joint factual AEIC as: (a) during a trial, factual witnesses are examined in turn and are never jointly examined; and (b) it is unlikely that a witness will possess the same degree of knowledge of the material facts as another witness, especially when it concerns multiple events spanning over a few years.

115 It appears that the defendants took the evidence of their witnesses and repackaged it in their AEICs in a manner that would present the most convenient narrative for trial. This went beyond including Mr Ong's testimony concerning

²¹⁶ Transcript of 13 February 2026, p 84 at lines 13–20.

²¹⁷ Transcript of 13 February 2026, p 85 at line 16 to p 86 at line 6.

matters not within Mr Yeo's personal knowledge into Mr Yeo's AEIC. There were also various parts of Mr Yeo's AEIC which were admissible as they dealt with matters within his personal knowledge, but in which Mr Yeo also sought to confirm the accounts given by other witnesses. Mr Yeo admitted that he had the opportunity to review *other* witnesses' AEICs before affirming his own, and this was the reason why he was able to make extensive cross-references to the AEICs of other witnesses in his own AEIC.²¹⁸ Needless to say, this raises similar concerns as to the independence, credibility and reliability of the testimony put before the court. Such a practice must be firmly discouraged as it serves to ensure alignment of narratives through contamination and influence, instead of assisting the court to ascertain the truth of what actually transpired between parties. In light of the irregularities in how his AEIC was prepared, I also accord little weight to the parts of Mr Yeo's AEIC which sought to align his evidence with that of the other witnesses for the defendants.

116 I turn finally to the evidence of Ms Chan, Main Co's HR executive who was involved in the incidents relating to the First and Second Warning Letters issued to Mr Goh. Ms Chan had resigned from Main Co in February 2023. A draft of her AEIC was prepared but never signed, sworn or affirmed. Before the trial, I granted the defendants' application, *ie*, HC/SUM 2838/2025, for her to be ordered to attend court and for her Examination-in-Chief to be conducted orally *vide* HC/ORC 6596/2025. However, counsel for Mr Yeo and Mr Ong informed me during trial that despite their efforts to contact her and the substituted service of the order to attend court, Ms Chan could not be reached,²¹⁹ and she did not attend the trial for examination. As such, her draft AEIC is plainly inadmissible.

²¹⁸ Transcript of 12 February 2026, p 114 at line 1 to p 119 at line 18.

²¹⁹ Transcript of 25 February 2026, p 16 at lines 6–22.

117 To the extent that counsel sought to rely on the exception to the hearsay rule under s 32(1)(j) of the Evidence Act, this reliance is misplaced because a *draft unsigned* AEIC cannot be taken as a statement “made by a person” who subsequently refuses to give evidence under s 32 of the Evidence Act. Applying the principles enunciated by Woo Bih Li J (as he then was) in *Tradewaves Ltd v Standard Chartered Bank* [2017] SGHC 93 at [90] to the present case, while Ms Chan may well have *intended* to make the statement, the point remains that she has not made it. I am not satisfied that the draft unsigned AEIC represents her “oral statement [made] to another person who, at the request of the maker of the statement, puts it (or the substance of it) into writing at the time” pursuant to s 32(2) of the Evidence Act, particularly since counsel for Mr Yeo and Mr Ong repeatedly suggested in submissions that the language in their witnesses’ AEICs was similar because the affidavits were drafted by the same solicitors.²²⁰ On counsel’s own account, the draft unsigned AEIC was in substance a document drafted by others for Ms Chan. Accordingly, s 32(1)(j) of the Evidence Act is inapplicable. The consequence is that the alleged incidents in the Warning Letters involving Ms Chan rest on the available documentary evidence and the weight of the evidence from Mr Yeo, Mr Ong and Mr Goh.

The Oppression Claim

Applicable law

118 Section 216(1) of the CA allows a shareholder to seek relief where:

- (a) the company’s affairs are conducted or the directors’ powers are exercised: (i) in a manner that is oppressive to the shareholder, or (ii) in disregard of his interests as a member or shareholder; or

²²⁰ See, for example, 1st and 2nd Defendants’ Reply to Claimant’s Closing Submissions dated 18 May 2026 at [6].

(b) an act of the company is done or threatened or a members' resolution is passed or proposed which: (i) unfairly discriminates against one or more members, or (ii) is otherwise prejudicial to one or more members.

119 The different limbs are not intended to be read disjunctively. In a claim for oppression, the court is chiefly concerned with ascertaining and upholding the commercial agreement between the shareholders of the company, whether this is found in a formal document such as a company's constitutional documents or a shareholders' agreement, or in informal understandings that form the basis of the claimant shareholder's legitimate expectations: *Ascend Field Pte Ltd v Tee Wee Sien* [2020] 1 SLR 771 ("*Ascend Field*") at [29], citing *Tomolugen Holdings v Silica Investors Ltd* [2016] 1 SLR 373 at [88].

120 For legitimate expectations to be established, vague assurances or mere hopes and aspirations as to how the affairs of the company would be conducted will not suffice. Legitimate expectations must be reasonably clear and straightforward: *Oon Swee Gek v Violet Oon Inc Pte Ltd* [2024] 6 SLR 313 ("*Violet Oon (Merits)*") at [28]. While there need not be the requisite certainty to be enforceable as a contract, there must be "a sufficient degree of agreement" such that departing from it would constitute a breach of good faith: *James Borg Olivier v Lord Alfred McCaughran* [2025] EWHC 3308 (Ch) at [39].

121 If the court finds that the claimant shareholder's expectations were legitimate, the key question for determination is whether those expectations have been violated in a manner that is commercially unfair, *ie*, whether there was a "visible departure from the standards of fair dealing and a violation of the conditions of fair play which a shareholder is entitled to expect": *Over & Over Ltd v Bonvests Holdings Ltd* [2010] 2 SLR 776 ("*Over & Over*") at [77]

and [130], *Low Peng Boon v Low Janie* [1999] 1 SLR(R) 337 at [43]. Commercial unfairness is the touchstone of a claim under s 216 CA. What is fair will depend on the nature of the company and the relationships among the shareholders themselves: *Lim Kok Wah v Lim Boh Yong* [2015] 5 SLR 307 (“*Lim Kok Wah*”) at [102]. The understanding between the shareholders forms the backdrop against which the court determines whether there has been a departure from the shareholder’s legitimate expectations to such an extent that it has become commercially unfair: *Ho Yew Kong v Sakae Holdings Ltd* [2018] 2 SLR 333 (“*Sakae Holdings*”) at [172]; *DyStar Global Holdings (Singapore) Pte Ltd v Kiri Industries Ltd* [2018] 5 SLR 1 (“*DyStar Global*”) at [114], citing *Lim Kok Wah* at [103].

122 Whether the company is in fact a quasi-partnership is not a necessary part of the determination under s 216 of the CA but forms a part of the overall assessment of the substance, parameters and objectives of the parties’ commercial agreement: *Deniyal bin Kamis v Mapo Engineering Pte Ltd* [2023] SGHC 183 (“*Deniyal bin Kamis*”) at [85]; see also *Over & Over* at [87]. Nevertheless, a quasi-partnership is an established category of relationship where the shareholders of a company have implicitly agreed to associate on the basis of mutual trust and confidence: *Ting Shwu Ping v Scanone Pte Ltd* [2017] 1 SLR 95 at [85]–[86]; *Lim Swee Khian v Borden Co (Pte) Ltd* [2006] 4 SLR(R) 745 (“*Lim Swee Khian*”) at [83]. The lack of probity on the part of the majority may entitle the minority to relief: *Lim Swee Khian* at [81].

123 Minority shareholders who set up a business on the basis of mutual trust and confidence are particularly vulnerable as they would have operated on the belief that the majority would take their interests into account and that any disputes would be ironed out, even if these understandings are not documented: *Over & Over* at [83]. Thus, the court will, in such cases, apply a stricter

yardstick of scrutiny and be more ready to examine the parties’ past conduct to ascertain if there are any informal agreements or understandings between them which form the context for considering whether specific conduct is or is not commercially unfair: *Leong Chee Kin v Ideal Design Studio Pte Ltd* [2018] 4 SLR 331 (“*Leong Chee Kin*”) at [50].

124 That is not to say that a quasi-partnership is essential for informal understandings between shareholders to arise. Even absent a quasi-partnership, it is the personal relationship between the shareholders which gives rise to the application of equitable considerations such that the court will take informal understandings into consideration in assessing whether there has been commercial unfairness: *Deniyal bin Kamis* at [87]. The focus is on whether the circumstances of the parties’ personal relationship make it unfair for those conducting its affairs to rely on their strict legal powers and rights: *Lim Kok Wah* at [102]; *Anita Hatta v Lee Siow Kiang Georgia* [2020] 5 SLR 304 at [69].

125 Finally, a shareholder is not barred from relief even if he is not a minority shareholder (*eg.* if he holds 50% or more of the shares). The key is whether he lacks the power to stop the allegedly oppressive acts: *Ascend Field* at [32]–[34], citing *Ng Kek Wee v Sim City Technology Ltd* [2014] 4 SLR 723 at [48].

Cleanmage Group was a quasi-partnership

126 Applying the principles to the facts of the present case, I find that the Cleanmage Group was in substance established and run as a quasi-partnership between Mr Goh and Mr Yeo.

127 The most obvious indicium of this is the fact that Main Co, the “mother company” of the Cleanmage Group, was a continuation of a pre-existing

partnership between the Mr Goh and Mr Yeo, *ie*, Cleanmage LLP, and continues to carry on the same business. The following observations by Lady Justice Arden (as she then was) in *Strahan v Wilcock* [2006] 2 BCLC 555 at [19] aptly describe the genesis of the relationship between Mr Goh and Mr Yeo:

The question whether the relationship between shareholders constitutes a ‘quasi-partnership’ is relatively easy to answer if the company’s business was previously run by a partnership in which the shareholders were the partners. It is indeed common for partnerships to be converted into companies for tax or other reasons. It is also relatively easy to establish whether a relationship between shareholders constitutes a ‘quasi-partnership’ when a company was formed by a group of persons who are well known to each other and the incorporation of the company was with a view to them all working together in the company to exploit some business concept which they have. ...

128 Mr Goh and Mr Yeo had started their business together as a partnership, which they converted into Main Co to enable the business to secure a higher BCA workhead grading. Both Cleanmage LLP and Main Co were established by Mr Goh and Mr Yeo after they had discussed business ideas with each other through the years and decided to set up a cleaning business together (see [10]–[11] above).

129 The long history of the parties’ association, characterised by an established pattern of broadly equal responsibility and benefit and a marked lack of any formal documentation or agreements, further supported my finding (see [12] above).

130 The defendants suggested that Mr Goh and Mr Yeo did not have a close personal relationship as their social interactions were limited and their conversations from the outset were always centred around “business and

profits”.²²¹ To my mind, this did not militate against a finding of a relationship of mutual trust and confidence. The law does not require that parties must be close personal friends before a quasi-partnership may be found, nor does the existence of such a bond necessarily render the company a quasi-partnership. The focus of the inquiry is on the nature of the parties’ relationship *as regards their business together*: *Tarun Hotchand Chainani v Avinderpal Singh s/o Ranjit Singh* [2024] SGHC 117 at [23]–[25].

131 Thus, I find that the record confirms that Mr Goh and Mr Yeo agreed to associate on the basis of a personal relationship of mutual trust and confidence. It is undisputed that parties had known each other since 2000 and that they had frequently exchanged business ideas with each other even before setting up Cleanmage LLP. Mr Goh and Mr Yeo had connected with each other because of a shared interest in entrepreneurship, and this formed the basis of their partnership when they established Cleanmage LLP and later Main Co together. In any case, the email exchanges showed that their discussions, while primarily about their business ideas, also frequently dealt with more personal matters.

132 Further, Mr Yeo’s attempt to portray his relationship with Mr Goh as “dealing with each other at arms-length” from the very beginning,²²² is betrayed by his own actions and words. The email exchanges between the two demonstrated a close relationship and mutual understanding that they would both co-operate and work together as partners to ensure the success of the Cleanmage Group. Mr Yeo provided Mr Goh with his “reflections and thoughts on entrepreneurship” and repeatedly sought to motivate Mr Goh to take more

²²¹ Transcript of 27 January 2026, p 83 at line 19 to p 84 at line 11; 1&2D CWS at [30].

²²² SY1 at para 23.

risks.²²³ The following email from Mr Yeo to Mr Goh from 6 July 2008 is telling:²²⁴

Pal, I hope the next 3 months we will not go into any arguments anymore. So that we can continue this biz smoothly. We need a lot of “Mo Qi” which we are lacking. We need that to really cooperate and work hand in hand. You might say we are not husband and wife blah blah blah.. [sic] pal, then u are terribly [sic] wrong. In order to succeed, you need to have a team and that team needs to cooperate and compromise with alot [sic] of things. To make it simple, Mo Qi is what I meant.

133 In his evidence on cross-examination, Mr Yeo also testified that he had “consider[ed] each other as partners.”²²⁵ During the period between 2000 to 2007 (*ie*, when the Cleanmage LLP was incorporated), they clearly enjoyed a cordial relationship. Importantly, even after disagreements arose between them, they continued to incorporate companies and expand the Cleanmage Group together. Mr Yeo continued to state in various emails to Mr Goh that he treated him as a partner, pointing out that “there is no such thing as perfect partnership, it does come with its challenges but there are benefits as well”.²²⁶ In fact, Mr Yeo leveraged on their relationship as partners to convince Mr Goh to transfer 30% of Mr Goh’s Landscape Co shares to him in March 2018, saying “if you still treat me as your partner with your conscious [sic] take up this 80% (me) and 20% (you) offer”.²²⁷ Even in the midst of their most serious falling out in 2023 (which culminated in Mr Goh’s expulsion from Main Co), Mr Yeo continued to describe Mr Goh as his “partner”.²²⁸

²²³ SY1 at para 28; 8AB at p 216.

²²⁴ 12AB at p 141.

²²⁵ Transcript of 5 February 2026, p 15 at lines 7–19.

²²⁶ 1CB at p 192; 12AB at p 164.

²²⁷ 1CB at p 155; 1AB at p 168.

²²⁸ 2AB at p 192.

134 Thus, I do not accept Mr Yeo’s self-serving evidence at trial that he had only ever trusted and relied on Mr Goh for his experience as an accountant,²²⁹ and not as an equal business partner, as this was simply not borne out by the evidence. Notwithstanding the arguments and their present truculence, Mr Goh and Mr Yeo were clearly longstanding friends who had previously enjoyed a close and generally positive personal relationship when they decided to start a business together.

135 Parties had also consistently operated with a considerable degree of informality, which is further indicative of a relationship of mutual trust and confidence: *Deniyal bin Kamis* at [92]. There was no written shareholders’ agreement,²³⁰ no written directors’ appointment letter or employment contract for either Mr Goh or Mr Yeo,²³¹ and up until 2022, no formal Annual General Meetings (“AGMs”) or board meetings of Main Co.²³² Matters such as their respective shareholdings, contributions to share capital and operations and management responsibility over the various entities in the Cleanmage Group were discussed and agreed over informal email correspondence between the two. This was consistent with the parties operating as a quasi-partnership, as relationships “thin in words but thick in trust [are] underpinned by the implicit belief that each will do right by the other” without the need for formal legal documentation: *Over & Over* at [83].

136 While parties dispute the extent to which they contributed to Main Co during its formative years, it is clear to me that both had substantively

²²⁹ Transcript of 5 February 2026, p 23 at line 6 to p 24 at line 1.

²³⁰ Transcript of 5 February 2026, p 8 at line 24 to p 9 at line 4.

²³¹ Transcript of 6 February 2026, p 88 at lines 18–23.

²³² Transcript of 6 February 2026, p 214 at line 7 to p 215 at line 6.

contributed to the business. At trial, Mr Yeo sought to characterise Mr Goh as an incompetent partner whose contribution to the business was “negative”,²³³ but this was belied by the contemporaneous evidence and his own admissions. While Mr Yeo may have been the bigger risk-taker with a larger vision, Mr Yeo had also recognised at various points in time that Mr Goh had contributed to Main Co’s operations and administration. For instance, when Mr Goh and Mr Yeo discussed transferring Mr Goh’s Landscape Co shareholding in March 2018, Mr Yeo had explicitly acknowledged that Mr Goh had taken up some of the “sites [*sic*] responsibilities” for Main Co, and stated that “[he] appreciate [*sic*] [Mr Goh’s] doings and that is why [he] thought [Mr Goh] should have a share of 20%”.²³⁴ There was also extensive evidence demonstrating that Mr Goh had managed Main Co’s operations with an eye for detail, which Mr Yeo conceded on the stand when he stated that Mr Goh was appropriate for a quality control role,²³⁵ and “did contribute” to operations over the years.²³⁶

137 Each consulted the other on major business decisions such as salary increments, dividends, and director’s fees until the relationship broke down. In particular, there were numerous occasions between 2009 and 2011 where Mr Yeo had emailed Mr Goh for his input on certain business decisions, and *vice versa*.²³⁷ Further, the email correspondence shows that they had understood and accommodated each other’s needs during the running of the business.²³⁸ All

²³³ Transcript of 5 February 2026, p 71 at line 19 to p 72 at line 9.

²³⁴ 1AB at p 166.

²³⁵ Transcript of 5 February 2026, p 94 at lines 4–22.

²³⁶ Transcript of 12 February 2026, p 89 at line 1 to p 101 at line 16; Core Bundle of Documents, Volume 2 (“2CB”) at pp 595–598, 602, 614, 644–646 and 651; 3AB at pp 276 and 525–526; 4AB at p 229, 233, 245, 330–332 and 337.

²³⁷ 1AB at pp 103, 105, 107, and 125; 8AB at pp 170–171.

²³⁸ 1AB at pp 96–100.

of this goes to show that the genesis of Main Co was based on a personal relationship of mutual trust and confidence where both parties were committed to the growth of the business.

138 This quasi-partnership continued as they expanded their business by setting up the other Cleanmage Group entities, which were each established to specialise in related trades to support the Cleanmage Group's business as a whole.²³⁹ Mr Goh and Mr Yeo consistently contributed equally to Main Co's capital, and this was also the case for Landscape Co and Pestcare Co.²⁴⁰ Even as the new companies were incorporated, the pattern of informality and reliance on informal discussion and consensus prevailed. It is evident from the record that Mr Goh and Mr Yeo shared a common understanding that they would contribute to and manage the business together, which they understood as referring not just to Main Co but to the Cleanmage Group as a whole.

139 Even though Mr Yeo was primarily responsible for Landscape Co while Mr Goh took charge of Pestcare Co, this arrangement was by design from the outset and a further indication that they considered their equal partnership as extending beyond Main Co to the other related trades. Notably, their respective shareholdings in Landscape Co (from 2018) and Pestcare Co (at the point of incorporation) mirrored each other, with Mr Yeo holding 80% of the shares in Landscape Co while Mr Goh held 80% of the shares in Pestcare Co (see [33]–[35] above). Their initial shareholdings in FM Co were also equal (see [41] above). All of this pointed to a consistent understanding that both saw the other Cleanmage Group entities as extensions of their 50-50 partnership which was anchored in Main Co.

²³⁹ 2CB at p 425; 12AB at p 331.

²⁴⁰ GBS1 at paras 21–22, 51 and 121; SY1 at paras 14 and 76; 1AB at p 236.

140 The spirit of collaboration and co-operation between the two partners was most starkly evidenced by Mr Goh’s response to Landscape Co’s debarment in 2018, an incident which Mr Yeo admitted was entirely caused by his own negligence,²⁴¹ but which had profound effects not just for Landscape Co and Mr Yeo but also for Main Co and Mr Goh, who were caught by the debarment as well. When Mr Yeo and Mr Goh found out about the debarment, Mr Goh did not seek to cast blame but instead proposed solutions to work around the debarment to protect Main Co’s business with public sector agencies. Somewhat surprisingly, even though Mr Yeo was entirely responsible for the problem, he only agreed to step down as a director of Main Co if *Mr Goh* would provide a \$150,000 bond to safeguard *Mr Yeo’s* position in Main Co.²⁴² Even more surprisingly, Mr Goh agreed and did in fact provide the requested bond to Mr Yeo.²⁴³ In my view, Mr Goh’s response spoke to the spirit of close partnership between the two, such that he was willing to make personal sacrifices to protect the business that he and Mr Yeo had established together.

141 Thus, I find that Main Co, as well as the other Cleanmage Group entities, were established on the basis of a quasi-partnership, which was “the archetypal association formed or continued ‘on the basis of personal relationships, involving mutual trust and confidence’”: *Marten, Joseph Matthew v AIQ Pte Ltd* [2023] SGHC 361 (“*Marten, Joseph Matthew*”) at [152], citing *Lim Kok Wah* at [106]. It is also to be borne in mind, as a general observation, that a close personal relationship is more likely to entail or generate shared informal or even unspoken understandings that constrain the exercise of majority rights: *Deniyal*

²⁴¹ Transcript of 6 February 2026, p 174 at lines 4–22 and p 176 at lines 5–7.

²⁴² GBS1 at para 82; SY1 at paras 128–129; 8AB at p 659.

²⁴³ GBS1 at paras 82–83; SY1 at para 129.

bin Kamis at [2]. I turn now to consider what the parties’ enforceable legitimate expectations were in this context.

Legitimate expectations

Parties’ submissions

142 Mr Goh’s case is that arising from the quasi-partnership, the parties had the following enforceable legitimate expectations:²⁴⁴

- (a) In relation to Main Co:²⁴⁵
 - (i) Mr Goh and Mr Yeo would each hold 50% of the shares;
 - (ii) Mr Goh and Mr Yeo would each receive equal remuneration and benefit from Main Co;
 - (iii) Mr Goh and Mr Yeo would both be involved in the management of Main Co;
 - (iv) Mr Goh and Mr Yeo would each have access to Main Co’s correspondence and financial information, including but not limited to management accounts; and
 - (v) Mr Goh and Mr Yeo would consult each other on important decisions concerning Main Co and jointly make manpower decisions for management-level employees (*ie*, including operations executive(s) and other office staff).
- (b) In relation to Landscape Co:²⁴⁶

²⁴⁴ Claimant’s Opening Statement dated 13 January 2026 at [19]–[22].

²⁴⁵ Statement of Claim (Amendment No. 1) dated 6 March 2025 (“SOC”) at [11].

²⁴⁶ SOC at [16].

- (i) Mr Goh and Mr Yeo would both receive equal remuneration;
 - (ii) Main Co would provide financial, administrative and operational support to Landscape Co, with the approval and consent by Mr Goh and Mr Yeo;
 - (iii) Landscape Co would only tender for contracts involving landscape works directly; and
 - (iv) Landscape would support Main Co when Main Co tendered for integrated contracts which included landscaping works, and Main Co would subcontract these works to Landscape Co but retain 5-10% of the quoted price as compensation for Main Co's costs of administration, management and/or attendance.
- (c) In relation to Pestcare Co:²⁴⁷
- (i) Mr Goh, Mr Yeo and Mr Ong would not receive salaries or other remuneration from Pestcare Co in the initial stages;
 - (ii) Mr Goh would manage the operations and affairs of Pestcare Co, with Mr Ong's assistance;
 - (iii) Pestcare Co would only tender for contracts involving only pest control works directly;
 - (iv) Main Co would provide financial, administrative and operational support to Pestcare Co, with the approval and consent by Mr Goh and Mr Yeo; and

²⁴⁷ SOC at [24].

(v) Pestcare Co would support Main Co when Main Co tendered for integrated contracts which included pest management services, and Main Co would subcontract these services to Pestcare Co but retain 5-10% of the quoted price as compensation for Main Co's costs of administration, management and/or attendance.

(d) In relation to FM Co:²⁴⁸

(i) Mr Goh, Mr Yeo and Mr Ong would not receive salaries or other remuneration from FM Co;

(ii) Mr Yeo would manage the operations and affairs of FM Co, with Mr Ong's assistance;

(iii) FM Co would only tender directly for integrated facility management contracts ("IFM Contracts") which included M&E works; and

(iv) Main Co, Landscape Co and Pestcare Co would support FM Co when it tendered for IFM Contracts by taking on the respective scopes of work, which FM Co would subcontract to the respective entities after retaining 5-10% of the quoted price as compensation for FM Co's costs of administration, management and/or attendance.

143 In their Defence, the defendants admitted to the legitimate expectations set out in [142(a)(iv)]–[142(a)(v)] above in relation to Main Co, [142(b)(ii)]–[142(b)(iv)] above in relation to Landscape Co, [142(c)(i)]–[142(c)(ii)] in relation to Pestcare Co, and [142(d)(i)], [142(d)(ii)] and [142(d)(iv)] in relation

²⁴⁸ SOC at [29].

to FM Co. Essentially, the defendants accepted that there were legitimate expectations of access to information and consultation for Main Co and support from Main Co for the businesses of Landscape Co and FM Co, but claimed that there were never any legitimate expectations that:

- (a) Mr Goh and Mr Yeo would continue to hold equal shares in Main Co or have joint management of Main Co;²⁴⁹
- (b) Mr Goh and Mr Yeo would receive equal remuneration and financial benefit for any of the Cleanmage Group entities (save that both would not receive any remuneration from Pestcare Co or FM Co in the initial stages);²⁵⁰
- (c) Main Co would provide support to Pestcare Co, whether this came in the form of financial, administrative and operational support or in subcontracting pest management services from Main Co's integrated contracts to Pestcare Co;²⁵¹ or
- (d) FM Co would only tender for IFM contracts which included M&E works.²⁵²

144 However, the defendants' position on the pleadings was contradicted by Mr Yeo on cross-examination, where he conceded almost all the pleaded legitimate expectations in relation to Main Co,²⁵³ Landscape Co,²⁵⁴ Pestcare

²⁴⁹ D&CC at [(8.1)] and [(11.1)].

²⁵⁰ D&CC at [(8.2)], [(11.2)] and [(15)].

²⁵¹ D&CC at [(24.11)].

²⁵² D&CC at [(27.1)]–[(27.2)].

²⁵³ Transcript of 12 February 2026, p 199 at line 16 to p 200 at line 18.

²⁵⁴ Transcript of 12 February 2026, p 200 at line 25 to p 202 at line 13.

Co,²⁵⁵ and FM Co.²⁵⁶ He only qualified his concessions by clarifying that the parties' legitimate expectations of equal shareholding, joint management and equal remuneration in Main Co applied "in the earlier stages".²⁵⁷ Importantly, Mr Yeo conceded that he and Mr Goh had mutually agreed that Main Co would "temporarily" provide Pestcare Co with financial, administrative and operational support, and that Main Co would subcontract pest management services from Main Co's integrated contracts to Pestcare Co.²⁵⁸

My decision

145 In light of Mr Yeo's concessions on the stand, the defendants cannot seriously controvert the existence of the vast majority of Mr Goh's legitimate expectations as pleaded.

146 In closing submissions, counsel for Mr Yeo and Mr Ong attempted to downplay Mr Yeo's admissions by suggesting that they were "confined strictly to acknowledging that the underlying facts are true, and do not constitute an admission that those facts satisfy the legal threshold of [a legitimate expectation]".²⁵⁹ Specifically in relation to Landscape Co, counsel suggested that there was "never any binding agreement between" Mr Yeo and Mr Goh since they were "merely proposals [...] which were flexible and subject to change".²⁶⁰

²⁵⁵ Transcript of 12 February 2026. p 206 at line 10 to p 207 at line 12.

²⁵⁶ Transcript of 12 February 2026, p 208 at line 17 to p 209 at line 19.

²⁵⁷ Transcript of 12 February 2026, p 199 at line 24 to p 200 at line 3; Transcript of 5 February 2026 p 151 at lines 14–24.

²⁵⁸ Transcript of 6 February 2026, p 14 at lines 16–19.

²⁵⁹ 1&2D CWS at [53].

²⁶⁰ 1&2D CWS at [72].

147 I do not find that these *ex post facto* rationalisations are sufficient to obviate the effect of Mr Yeo’s clear admissions on cross-examination. The fundamental point is that legitimate expectations in law need not rise to the level of being enforceable contractual terms to be worthy of protection under s 216 of the CA. They represent the court’s recognition of the parties’ informal understandings that underpin their commercial agreement. It is an “agreement in the broadest sense as it may be found in informal understandings and assumptions attendant to the parties’ personal relationship”: *Violet Oon (Merits)* at [26]–[28]. The key requirement for a legitimate expectation to arise as a matter of law is the mutual agreement between the parties that this would form the basis of their commercial agreement. Mr Goh’s pleaded legitimate expectations were reasonably clear and straightforward. Once Mr Yeo was prepared to accept that the facts underlying Mr Goh’s claimed legitimate expectations were true, it follows that these expectations would have been shared between them, and there was a sufficient degree of agreement that could give rise to legitimate expectations as a matter of law. To the extent that Mr Yeo claimed that his communications to Mr Goh were merely “proposals”, I point out that the evidence demonstrates that they were taken up, agreed on and acted upon.²⁶¹ Thus, they also formed part of the parties’ mutually shared understandings which formed the foundation of their commercial agreement.

148 On the evidence, I find that the following legitimate expectations existed between the parties:

- (a) That Mr Goh and Mr Yeo would be jointly involved in the management of Main Co and consulted as to significant affairs of the other Cleanmage Group entities, although one or the other may take

²⁶¹ For example, the “proposal” for unequal shareholding in Pestcare Co (Transcript of 12 February 2026, p 205 at line 13 to p 206 at line 9).

charge of different entities in the Group (“Joint Management Expectation”);

(b) That Mr Goh and Mr Yeo would derive broadly equal financial rewards from Main Co and the Cleanmage Group as a whole. As such, both parties drew equal salaries, directors’ fees and dividends from Main Co. When one did not draw a salary from a particular entity, the other was not entitled to draw one either, although more benefits from one entity could be made up by less benefits from another (“Equal Rewards Expectation”); and

(c) That Mr Goh and Mr Yeo would each operate the entities within the Cleanmage Group under their control for their collective benefit. Flowing from this, parties had mutually agreed that Main Co would support the set-up of each new entity and subcontract work from Main Co’s integrated contracts to the relevant entity. It was also understood that none of the entities in the Cleanmage Group would compete with each other in the same scope of work (“Collective Benefit Expectation”).

149 In my view, these expectations went beyond Mr Goh’s mere subjective hopes and aspirations as to how the affairs of the Cleanmage Group would be conducted. They were clear and straightforward, mutually agreed and premised upon the quasi-partnership which persisted between the parties from 2007 onwards. Notwithstanding the numerous disagreements, demands and negotiations which transpired between Mr Goh and Mr Yeo over the years, these fundamental precepts have remained constant.

150 I give my detailed reasons for finding each of these legitimate expectations below.

(1) Joint Management Expectation

151 The evidence demonstrated a clear legitimate expectation that Mr Goh and Mr Yeo would both be jointly involved in the management of Main Co.

152 In the initial years of Main Co’s business, Mr Goh and Mr Yeo explicitly agreed that they would “consult each other on important decisions” and “jointly make manpower decisions for management-level employees.”²⁶² This understanding continued notwithstanding the subsequent breakdown in their relationship. I note that even as late 25 December 2020, Mr Yeo himself continued to take the position that “5050 thats [*sic*] how it is” and that if he did not agree, “nothing goes ahead.”²⁶³ The same must hold true for Mr Goh as the other 50% shareholder as well. Mr Yeo’s own words were consistent with the position that, in relation to Main Co, both Mr Goh and Mr Yeo understood that they each had an equal say in the affairs of Main Co and that any significant decision had to be made with the consent of both parties.²⁶⁴

153 I accept that the expectation of joint management did not extend to the other Cleanmage Group entities, for which Mr Goh himself accepts that there was a clear delineation of roles, with Mr Goh taking charge of Pestcare Co while Mr Yeo managed Landscape Co and FM Co. However, Main Co was the “mother company” and Landscape Co and Pestcare Co were “sister” companies,²⁶⁵ operating under a “80/20 model”.²⁶⁶ To borrow Mr Goh’s words, the “80 20” arrangement had to be seen in light of the overall “50 50”

²⁶² SY1 at para 38.

²⁶³ 1AB at p 538.

²⁶⁴ Transcript of 5 February 2026, p 76 at line 9 to p 78 at line 9.

²⁶⁵ 1AB at p 536.

²⁶⁶ 1AB at p 154.

arrangement to “drive the group together”.²⁶⁷ Flowing from the parties’ common understanding that the other Cleanmage Group entities were extensions of their 50-50 quasi-partnership which was anchored in Main Co, I find that parties would still legitimately have expected to be consulted as to the significant affairs of the entities under the other’s charge, *eg*, decisions as to salaries and bonuses. As Mr Yeo himself stated in his email dated 13 June 2020, “a 5050 doesnt [*sic*] mean both directors need to do the same thing 5050 equally”.²⁶⁸

154 I thus find that there was a legitimate expectation that Mr Goh and Mr Yeo would be jointly involved in the management of Main Co and that each would be consulted as to the significant affairs of the other entities in the Cleanmage Group, although one or the other may take charge of day-to-day operations for the different entities in the Group.

(2) Equal Rewards Expectation

155 In addition to Mr Yeo’s concessions, the Equal Rewards Expectation is also amply supported by the parties’ course of conduct over the span of more than 15 years. When Cleanmage LLP was founded in March 2007, both Mr Goh and Mr Yeo shared the load and worked on the basis that the other could “lend a hand” if one party was busy and could not fulfil a task.²⁶⁹ The proceeds generated from Cleanmage LLP’s business then became the initial paid-up capital of Main Co when it was incorporated in 2008.

156 Mr Goh and Mr Yeo became equal shareholders and directors of Main Co, and they provided joint and several personal guarantees for the purchase of

²⁶⁷ 1AB at pp 511–512.

²⁶⁸ 1AB at pp 527–529.

²⁶⁹ 12AB at p 140.

office space.²⁷⁰ When Mr Goh joined Main Co full-time in April 2010 (less than a year after Mr Yeo), both he and Mr Yeo drew the same salary of \$2,500.²⁷¹ In fact, their salaries from Main Co were always increased in tandem up until Mr Goh's "termination" in 2023. Each time, Mr Goh and Mr Yeo had discussed and agreed to the increases of their remuneration from Main Co (whether this was in the form of salary, directors' fees or dividends).²⁷² All these acts were consistent with an agreement that both were equally responsible for the business, and expected to be rewarded equally as well.

157 Looking at the other entities in the Cleanmage Group, I find that they were also established and managed in a manner that was broadly consistent with the expectation of equal financial reward from the Group as a whole. Mr Yeo readily admitted that "[Landscape Co] started as 50 50."²⁷³ Upon Landscape Co's incorporation in December 2015, Mr Goh and Mr Yeo contributed equally to the initial paid-up capital, became equal shareholders,²⁷⁴ and drew an equal salary of around \$1,300 from Landscape Co.²⁷⁵ It is telling that when Mr Yeo first asked Mr Goh to resign as a director of Landscape Co, he proposed that Mr Goh should continue to be paid \$1,400 as monthly salary,²⁷⁶ and Mr Goh also expressed his view that "what is arranged here [*ie*, Landscape Co] will mirror in pest."²⁷⁷ This was further proof of the parties' continued expectation of equal financial benefit from the extended business of the Cleanmage Group.

²⁷⁰ 12AB at pp 587–599.

²⁷¹ GBS1 at para 35; SY1 at para 21.

²⁷² 1CB at p 547; 1AB at p 692.

²⁷³ 1AB at p 602.

²⁷⁴ 8AB at pp 67–70 and 235–247.

²⁷⁵ SY1 at para 316.

²⁷⁶ 1AB at p 528.

²⁷⁷ 1AB at p 156.

158 Even as the parties continued to expand the business with the incorporation of Pestcare Co, both agreed that they would not draw any salaries from Pestcare Co in the initial stages. In fact, during the initial discussions on Pestcare Co on 25 March 2018, Mr Yeo had also expected the “same treatment to get 1.3k monthly. like [sic] what [Landscape Co] is giving [Mr Goh].”²⁷⁸ When FM Co was set up in June 2022, it was also agreed that there would be a similar “5050” arrangement,²⁷⁹ and that Mr Goh, Mr Yeo and Mr Ong all would not receive any remuneration from FM Co. Although Mr Ong was subsequently included as a 10% shareholder upon incorporation, both Mr Goh and Mr Yeo still had equal shareholding of 45% each in FM Co at the point of incorporation. The consistent pattern that emerges is one of equality in shareholding and financial reward.

159 Although it is possible for legitimate expectations to vary or terminate by mutual agreement or by a change in circumstances (*Re a company (No 005134 of 1986)*, *ex parte Harries* [1989] BCLC 383 at 387f; *Sikorski v Sikorski* [2012] EWHC 1613 (Ch) at [48]), I do not find that the subsequent changes to the Cleanmage Group entities’ shareholding fundamentally modified this expectation.

160 While Mr Goh had transferred 30% of his shares in Landscape Co to Mr Yeo for nominal consideration in March 2018,²⁸⁰ this was a *quid pro quo* on the understanding that Mr Goh would in turn receive 80% of Pestcare Co’s shares even as both contributed equally to Pestcare Co’s paid-up capital.²⁸¹ The

²⁷⁸ 1AB at p 155.

²⁷⁹ 1AB at p 573.

²⁸⁰ GBS1 at para 67; SY1 at para 89; 1AB at p 174.

²⁸¹ GBS1 at para 67; 1AB at pp 154–171 and 502–509; Transcript of 12 February 2026, p 203 at lines 7–16.

fact that Mr Yeo later delayed contributing his share of the \$50,000 initial paid-up capital did not affect the existence of such an understanding between parties, as Mr Yeo himself admitted in his email dated 25 May 2020 that “25k from each of us need to put into [Pestcare Co]”.²⁸²

161 While I accept that Mr Goh’s shareholdings in the other Cleanmage Group entities diminished over time due to Mr Yeo and Mr Ong’s demands for more shares, I do not find that this was sufficient in itself to undermine the Equal Rewards expectation. In so far as the defendants suggested that the shifting shareholdings signalled a significant change in the parties’ expectations,²⁸³ I do not agree. While Mr Goh certainly could not expect to receive the same dividends as Mr Yeo once the latter held more shares in Landscape Co and later FM Co, parties were still in a position to derive *broadly* equal benefit from the group as a whole because Mr Goh was still the largest shareholder of Pestcare Co and he remained a 50% shareholder in Main Co. From Mr Goh’s perspective, so long as the other entities in the Cleanmage Group held up their end of the commercial bargain and provided the necessary support to Pestcare Co, he was still in a position to receive broadly equal financial benefits as his lower shareholdings in Landscape Co and FM Co could be offset by his correspondingly larger shareholding in Pestcare Co and his 50% shareholding in Main Co, which was the “mother company”.

162 Importantly, this was not a case in which Mr Goh had willingly taken a step back and agreed to let Mr Yeo and Mr Ong take on larger stakes in the companies with consequently greater financial reward. Rather, Mr Goh was put under significant pressure by both Mr Yeo and Mr Ong to give up more of his

²⁸² 1AB at p 509.

²⁸³ 1&2D CWS at [72]–[74].

shares in exchange for their continued support, without which he would be unable to run Pestcare Co or Main Co. Seen in this light, the subsequent changes in shareholding, all at Mr Goh's expense, are not evidence of any modification to an existing legitimate expectation, but rather a result of the commercial pressure that was applied on Mr Goh. Mr Goh's contemporaneous reactions to Mr Yeo and Mr Goh's demands clearly showed that he was unhappy but that he hoped that, by complying with Mr Yeo and Mr Ong's demands, they could "move on" for the good of parties' relationship and the business.²⁸⁴

(3) Collective Benefit Expectation

163 Flowing from the understanding that Main Co was to be the "mother company", I find that there was also a legitimate expectation that the Cleanmage Group entities were to be operated for the collective benefit of Mr Goh and Mr Yeo, who were the founders of the Cleanmage Group and equal shareholders of Main Co.

164 The genesis of each of the extended businesses of the Cleanmage Group supported the existence of this expectation. Both Landscape Co and Pestcare Co were established to allow Main Co to benefit from tendering for integrated service contracts and subcontracting the relevant services to the other Cleanmage Group entities, thereby keeping all the profits "in house".²⁸⁵ Flowing from this, parties had agreed that Main Co would allow each new entity to tap on its resources and subcontract work from Main Co's integrated contracts to the relevant entity.

²⁸⁴ 1AB at pp 540–541.

²⁸⁵ SY1 at para 76; 1AB at p 506.

165 FM Co was set up under a similar premise, although it stood in a slightly different position because there was a dispute as to the types of contracts that FM Co was supposed to tender for. Mr Goh’s position was that FM Co was only supposed to tender for IFM contracts with M&E works,²⁸⁶ while Mr Yeo and Mr Ong initially took the position in their pleadings that there was no such limitation.²⁸⁷ However, if FM Co could tender for exactly the same kind of integrated service contracts as Main Co, they would clearly be in competition with each other. When Mr Yeo was cross-examined on this point at trial, he admitted that if both FM Co and Main Co could tender for exactly the same kind of integrated service contracts, FM Co would be “cannibalising” Main Co’s business.²⁸⁸ Nevertheless, he insisted that there was no legitimate expectation that FM Co would only tender for IFM contracts with an M&E component, although he later conceded that he would have, at least in part, the expectation that FM Co would take on M&E work when the point was specifically put to him.²⁸⁹

166 Importantly, Mr Goh’s position on this legitimate expectation was corroborated by Mr Ong’s evidence on cross-examination, where Mr Ong unambiguously accepted that FM Co was only supposed to tender or quote directly contracts which included “hard” facilities management contracts such as M&E works.²⁹⁰ This was consistent with the contemporaneous documentary evidence as well. In an email dated 25 May 2020, Mr Yeo explicitly

²⁸⁶ GBS1 at para 185.3.

²⁸⁷ D&CC at [27.1]–[27.2]; SY1 at paras 131–133; Transcript of 6 February 2026, p 57 at line 16 to p 58 at line 20.

²⁸⁸ Transcript of 6 February 2026, p 57 at lines 1–6.

²⁸⁹ Transcript of 6 February 2026, p 60 at lines 10–12.

²⁹⁰ Transcript of 13 February 2026, p 126 at lines 20–24.

acknowledged that “[w]e don’t have strong M&E thats [*sic*] why for FM company still a period to go”.²⁹¹

167 The overall objective for the establishment of the other entities in the Cleanmage Group is therefore clear: the business of each entity was to be operated for the collective benefit of the Group, and ultimately Mr Goh and Mr Yeo as the founders and shareholders of Main Co. Thus, no other entity in the Cleanmage Group would tender for integrated service contracts in direct competition with Main Co.²⁹² Instead, Main Co would tender for integrated service contracts without an M&E component, while FM Co would tender for contracts with an M&E component. With either Main Co or FM Co as the main contractor, all cleaning, landscaping or pest management services would be subcontracted to the relevant entity within the Group, with the main contractor retaining 5–10% of the contract price, and the remaining 90–95% to be passed on to the subcontracting entity.²⁹³ In return, Main Co would support the operations of the other Cleanmage Group entities both financially as well as in terms of staffing and other resources,²⁹⁴ although both Mr Goh and Mr Yeo agreed that any specific resourcing support would be contingent on their joint agreement.²⁹⁵

²⁹¹ 1CB at p 304; 1AB at p 500.

²⁹² SOC at [29(c)]–[29(d)]; Transcript of 6 February 2026, p 56 at line 14 to p 57 at line 3; Transcript of 12 February 2026, p 209 at lines 4–13 and p 206 at line 23 to p 207 at line 1.

²⁹³ 1CB at p 312; 1AB at p 508; 2CB at p 78; 11AB at p 116; Transcript of 6 February 2026, p 56 at lines 2–19 and p 75 at lines 9–17.

²⁹⁴ Transcript of 5 February 2026, p 169 at line 4 to p 171 at line 3.

²⁹⁵ 1AB at pp 538–549; Transcript of 5 February 2026, p 160 at lines 3–8; Transcript of 27 January 2026, p 187 at line 19 to p 188 at line 2.

168 I note, for completeness, that Mr Goh gave Mr Ong 30% of the shares in Pestcare Co at Mr Yeo's request in November 2021, and Mr Ong was also made a 10% shareholder of FM Co at the point of incorporation in June 2022.²⁹⁶ At this point, Mr Ong also came to have a direct financial interest in a part of the Cleanmage Group as a shareholder. I accept that Mr Ong's interest stood to be included into the calculus of collective benefit, but I do not think this detracts from the expectation that the Cleanmage Group was to be operated *mainly* for Mr Goh and Mr Yeo's collective benefit (with Mr Ong sharing a portion of the spoils as a reward for his contributions to the business), and not to benefit one at the exclusion or expense of the other.

Breach of legitimate expectations resulting in commercial unfairness

Parties' submissions

169 Mr Goh submits that the following actions taken by Mr Yeo and/or Mr Ong were breaches of the aforesaid legitimate expectations and resulted in commercial unfairness to him:²⁹⁷

- (a) Exclusion from Main Co: Excluding him from the management of Main Co, including removing his access to Main Co's emails, accounting software and payroll systems, removing him from WhatsApp group chats with staff and clients, cutting him off from access to Main Co's financial accounts and ultimately purporting to terminate him from Main Co and changing the locks of Main Co's office;
- (b) Diversion of contracts: Diverting the Nanyang Institute and Bio Techne contracts from Main Co to FM Co;

²⁹⁶ 1AB at pp 690–700.

²⁹⁷ CCWS at [27]–[100].

- (c) Obstructing Pestcare Co’s operations: Obstructing Pestcare Co’s operations by poaching Pestcare Co’s sole technician Mr Jaafar, causing Main Co to stop subcontracting new pest management works to Pestcare Co and purporting to terminate existing subcontracts;
- (d) Main Co decisions to Mr Goh’s detriment: Main Co’s decisions to: (i) reappoint Mr Yeo as a director; (ii) increase Mr Yeo’s financial rewards (including his salary, bonus and incentives) and Mr Ong’s salary; (iii) declare reduced/zero dividends from FY 2023; and (iv) appoint Prime Accountants LLP (“Prime Accountants”) as their auditors, all of which was done without consulting Mr Goh and/or against his objections; and
- (e) Landscape Co decisions without Mr Goh’s consent: Landscape Co’s use of Main Co’s resources and the resumption of salary payments to Mr Yeo, all of which was done with Mr Goh’s approval or consent.

170 The defendants do not dispute that these events took place.²⁹⁸ However, they argue that even if all the pleaded legitimate expectations existed, they were conditional upon equal contribution by Mr Goh and Mr Yeo which did not take place as Mr Goh was incompetent and caused numerous problems.²⁹⁹ In their view, Mr Goh’s exclusion was reasonable and justified by his own unreasonable behaviour, which was detailed in each of the Warning Letters issued to him just before his termination.

²⁹⁸ See 1&2D CWS at [96].

²⁹⁹ 1st and 2nd Defendants’ Opening Statement dated 13 January 2026 (“1&2D OS”) at [14]–[15].

171 In addition to the incidents described in the Warning Letters (see [70(a)]–[70(d)] above), Mr Yeo and Mr Ong also relied on a whole host of other incidents to establish Mr Goh’s alleged incompetence and unreasonable behaviour. These ranged from trivial matters, such as Mr Goh’s strange practice of using various aliases to sign off on emails sent to Main Co’s suppliers,³⁰⁰ to more serious issues, such as his failure to declare his cross-directorship and interest in a competing company known as Mage Facility Services Pte Ltd (“Mage Services”), which was incorporated on 31 December 2018 with Mr Goh as the sole director and shareholder.³⁰¹

My decision

172 In light of my findings above that Mr Goh had legitimate expectations that he would be jointly involved in the management of Main Co with Mr Yeo, that they would both derive broadly equal financial rewards from the Cleanmage Group as a whole, and that they would each operate the entities within the Cleanmage Group for their collective benefit, it is self-evident that those expectations would *prima facie* have been breached by most of the defendants’ actions in [169] above. In particular:

- (a) Mr Goh’s purported termination from Main Co and exclusion from access to Main Co’s financial information, and the significant decisions taken by Main Co to re-elect Mr Yeo as a director, increase Mr Yeo and Mr Ong’s salaries, declare reduced/zero dividends and appoint auditors without Mr Goh’s approval, would have breached the Joint Management Expectation;

³⁰⁰ 1&2D CWS at [101.1].

³⁰¹ 1&2D CWS at [171].

(b) Main Co's decisions to terminate Mr Goh's salary payments, increase Mr Yeo's remuneration (including his salary, bonus and incentives) and declare reduced/zero dividends would have breached the Equal Rewards Expectation; and

(c) The diversion of contracts from Main Co to FM Co and obstruction of Pestcare Co's operations would have breached the Collective Benefit Expectation and Equal Rewards Expectation.

173 For completeness, given the state of the equal partnership and as clearly evidenced by the events which have transpired, Mr Goh had no power to stop these allegedly oppressive acts and is thus not disentitled from relief by the mere fact that he held 50% of the shares in Main Co.

174 However, that is not the end of the inquiry. A breach of a shareholder's legitimate expectation only warrants relief if the conduct complained of departs from that expectation to such an extent as to become unfair: *Swee Wan Enterprises Pte Ltd v Yak Thye Peng* [2019] SGHC 149 at [91]. This necessarily depends on whether the majority shareholder's actions were reasonably justified by the circumstances. In management exclusion cases, it is especially important to consider if there might be good reason for the claimant shareholder's exclusion. The fact that the company concerned was a quasi-partnership does not, by that fact alone, render the exclusion unfair: Hans Tjio, Pearlie Koh and Lee Pey Woan, *Corporate Law* (Academy Publishing, 2nd Ed, 2024) ("*Corporate Law*") at para 11.066. In *Grace v Biagioli* [2006] 2 BCLC 70, for example, the court found that the claimant director had seriously breached his director's duties. As such, his dismissal from the board was not commercially unfair.

175 In other words, it is not possible to assess the fairness of Mr Goh’s purported termination from Main Co without also scrutinising his own conduct. In an oppression claim, a claimant shareholder’s conduct is relevant at two levels (*Tan Yong San v Neo Kok Eng* [2011] SGHC 30 at [103], [106]–[107]; *Marten, Joseph Matthew* at [175]):

(a) First, it goes towards the court’s determination as to whether commercial unfairness has been established. As the touchstone of an oppression claim is commercial unfairness and fairness is “a relative concept”, a court must be able to take into account the conduct of all the parties in determining whether there has been commercial unfairness as a whole which warrant the grant of relief.

(b) Second, even if commercial unfairness has been made out, a court may still consider the claimant’s conduct in assessing the relative equities when deciding on the appropriate reliefs to be granted.

176 Thus, the defendants’ alleged oppressive acts must be taken together with Mr Goh’s actions in considering whether commercial unfairness has been established. After all, “[the] demands of fairness must be understood and assessed in context, keeping in mind that partnership in business, like friendship generally, is a two-way street: obligations flow in both directions”: *Ang Xing Yao Lionel v Lew Mun Hung Joseph* [2022] SGHC 277 at [1].

177 However, I emphasise that when considering any alleged wrongdoing by the claimant shareholder, the court is *not* engaged in a balancing exercise of weighing one side’s misconduct against the other. A claimant shareholder’s misconduct is only relevant “if it has an immediate and necessary relation to the unfairly prejudicial conduct of which complaint is made”: *Wei Fengpin v Raymond Low Tuck Loong* [2022] 2 SLR 363 (“*Wei Fengpin*”) at [37] citing

Robin Hollington KC, *Hollington on Shareholders' Rights* (Sweet & Maxwell, 9th Ed, 2020) (“*Hollington*”) at p 267; see also *Richardson v Blackmore* [2006] BCC 276 at 290F (“*Blackmore*”).

178 The defendants’ central contention was that Mr Goh’s exclusion from Main Co’s affairs and subsequent termination from Main Co was justified due to his unreasonable and disruptive behaviour.

(1) The Warning Letters

179 Addressing the incidents detailed in the Warning Letters first, Mr Goh claimed at trial that save for the First Warning Letter, he did not receive the rest of the Warning Letters.³⁰² I do not accept his evidence on this point, not least because his position shifted as the trial progressed. In his AEIC dated 1 October 2025, there was no mention of him not seeing the Warning Letters.³⁰³ He then amended his AEIC prior to the commencement of his cross-examination to say that he “did not recall seeing” the Second and Third Warning Letters.³⁰⁴ His evidence changed again during cross-examination to his not having received them at all despite Mr Ong sending them to his email address which he admits he uses to this day. Mr Goh went so far as to suggest that even if they were sent to his email address, he may not have seen them, which beggars belief.³⁰⁵

180 Nevertheless, while I find that Mr Goh received the Warning Letters, I do not think his behaviour in any of the instances specified in those letters warranted anything close to being excluded from the Cleanmage Group.

³⁰² Transcript of 28 January 2026, p 116 at line 14 to p 117 at line 1.

³⁰³ Transcript of 28 January 2026, p 105 at line 6 to p 106 at line 14.

³⁰⁴ Errata Sheet to GBS1, admitted and marked as C1–2.

³⁰⁵ Transcript of 28 January 2026, p 116 at line 14 to p 119 at line 11.

181 The First Warning Letter castigated Mr Goh for his “non-ethical attitude” in threatening to dismiss Ms Chan over a dispute regarding salary reimbursement. The issue arose as Main Co’s usual leave encashment policy was to forfeit any leave that was unconsumed after two years. However, Mr Goh wanted to allow a cleaner from China to encash 45 days of his unused leave past the two-year mark as the cleaner had been unable to use his leave to return home due to the COVID-19 crisis.³⁰⁶ I first point out that there is nothing in the WhatsApp chat messages attached to the Warning Letter that showed any threat of termination.³⁰⁷ In fact, it was Ms Chan who invited Mr Goh to terminate her when she argued back.³⁰⁸ Thus, the First Warning Letter was already mistaken in its starting premise. Second, while Mr Goh was obviously unhappy with Ms Chan and threatened to deduct her pay if she did not follow his instructions,³⁰⁹ I do not think his behaviour crossed the line into “non-ethical” conduct, especially since Mr Goh was trying to make an exception on compassionate grounds but Ms Chan was refusing to follow his instructions.

182 The Second Warning Letter alleged further harassment of Ms Chan, this time over deductions from the cleaner’s salaries as rent for the Fajar Property. I agree that Mr Goh’s communications with Ms Chan were rude and dismissive, but I do not think they were so extreme as to justify potential termination. Mr Ong admitted during cross-examination that Main Co had deducted the rental for the Fajar Property from the workers’ salaries but failed to transfer the sums to Mr Goh as the landlord, in accordance with previous practice.³¹⁰ Even

³⁰⁶ GBS1 at para 429.4.

³⁰⁷ SY1 at para 159; 9AB at pp 178–179 and 187.

³⁰⁸ 12AB at p 289; 9AB at p 184.

³⁰⁹ 9AB at p 174.

³¹⁰ GBS1 at para 429.8; Transcript of 13 February 2026, p 147 at line 2 to p 152 at line 14.

if Mr Goh's language was unnecessarily abrasive, both Mr Yeo and Mr Ong conceded on cross-examination that this was a perfectly legitimate issue for Mr Goh to raise.³¹¹

183 The Third Warning Letter accused Mr Goh of deliberately attempting to delay payroll for Main Co by raising discrepancies in the pay of a few employees at the last minute, just hours before the payroll cut-off time.³¹² There was some confusion and argument as to whether payroll was in fact delayed as a result, as it appears that Main Co's practice was to try to pay its employees two calendar days before the contractually stipulated deadline, but this is not material for present purposes. Main Co's employees testified that Mr Goh regularly raised payroll discrepancies hours before the cut-off time, which placed them under great stress, as payroll for the entire company was computed as a batch (in one Excel file for Singaporeans and another for non-locals) to be verified on the same day.³¹³ They would therefore have to scramble to correct the issues to Mr Goh's satisfaction to avoid delaying payroll processing for all of Main Co's employees.³¹⁴ However, it emerged during cross-examination that the files were typically only sent to Mr Goh no more than two days before Main Co's payroll processing cut-off date. In other words, Mr Goh himself only had about a day or two at most to review the data of more than 300 Main Co employees for errors. In fact, in the particular instance on 3 January 2023, Mr Ong had asked Mr Goh to approve additional bonus amounts three hours

³¹¹ Transcript of 6 February 2026, p 136 at line 1 to p 137 at line 4; Transcript of 13 February 2026, p 147 at line 2 to p 152 at line 14.

³¹² Affidavit of Le Hoang Bao Nhi dated 5 September 2025 at paras 29–30.

³¹³ Transcript of 20 February 2026, p 63 at line 12 to p 64 at line 12.

³¹⁴ Transcript of 20 February 2026, p 39 at lines 3–7.

before the deadline.³¹⁵ The defendants also agreed that Mr Goh was entitled to raise discrepancies with the payroll, as he was in charge of Main Co's finances.³¹⁶ There was therefore nothing untoward in Mr Goh's practice of raising payroll discrepancies in this manner. Moreover, given that Main Co's employees had testified that this was a regular occurrence over the years, it is curious as to why Mr Ong decided that the issue was suddenly serious enough to merit a warning letter in January 2023, coincidentally just at the point when Mr Goh was being progressively sidelined in Main Co.

184 The Fourth (and final) Warning Letter was a vaguely-worded suggestion that Mr Goh may have been engaging in acts of "sabotage" which "can take many forms, including intentionally damaging company property, interfering with computer systems, or purposely disrupting work processes".³¹⁷ The defendants pleaded that this related to Mr Goh's actions in slamming or banging on doors, tables and chairs since 2010, preventing U Ventures from accessing Xero on 3 April 2023 and removing access to the WhyzeHR system for Mr Ong and another of Main Co's HR executives, Ms Le Hoang Bao Nhi ("Ms Le"), on 11 Apr 2023.³¹⁸

185 Insofar as the allegations of damage to company property are concerned, I note that the allegation that Mr Goh had a habit of slamming or banging on

³¹⁵ 2CB at pp 270–271; 9AB at pp 236–237; Transcript of 28 January 2026, p 159 at line 17 to p 160 at line 7.

³¹⁶ Transcript of 6 February 2026, p 144 at line 24 to p 145 at line 5; Transcript of 13 February 2026, p 157 at line 17 to p 159 at line 6.

³¹⁷ 9AB at p 330; SY1 at para 183.

³¹⁸ Transcript of 6 February 2026, p 152 at line 2 to p 154 at line 22; 1st and 2nd Defendants' Particulars of the Defence (Amendment No. 1) served pursuant to Request of the Claimant dated 27 August 2024 at pp 4–5.

doors and furniture was corroborated by other Main Co employees.³¹⁹ However, it is again difficult to understand why an issue that had been recurring for more than 13 years suddenly took on such significance that it warranted a letter warning of possible termination. Moreover, no allegation of actual damage to company property was ever made.

186 As for the disruption of access to various corporate systems, it is undisputed that U Ventures lost its access to Xero sometime in early April 2023 and Ms Le and Mr Ong lost their access to WhyzeHR on or around 11 Apr 2023. Although Mr Goh only admitted to removing Ms Le's access to WhyzeHR, I find that Mr Goh must have been the one responsible for disrupting U Ventures' access to Xero and Mr Ong's access to WhyzeHR as Mr Goh was the only person who held the administrative rights to these systems at the material time. It is no excuse for Mr Goh to say that he had only removed Ms Le's access to WhyzeHR because Mr Ong had removed Mr Goh's administrative access to Xero.³²⁰ However frustrated Mr Goh may have been at being increasingly cut off from Main Co's affairs, such tit-for-tat actions cannot be condoned. That said, it strains credulity for the defendants to suggest that these isolated incidents of disrupting access to Xero and WhyzeHR were sufficiently serious as to justify Mr Goh's termination, especially when access was restored soon after.³²¹ Put simply, the response was entirely out of proportion when compared with the potential disruption that was caused.

³¹⁹ Affidavit of Evidence-In-Chief of Pham Van Ha Henry dated 29 August 2025 at para 8; TBN at para 14.

³²⁰ 2CB at p 490; 11AB at p 816; Transcript of 29 January 2026, p 25 at line 5 to p 29 at line 15.

³²¹ Transcript of 29 January 2026, p 29 at line 17 to p 30 at line 14.

(2) Mr Goh's unreasonable behaviour

187 Apart from the incidents detailed in the First to Fourth Warning Letters, the defendants also accused Mr Goh of “causing conflict” with the Cleanmage Group’s employees, subcontractors and customers.³²² I do not propose to repeat the employees’ evidence here, save to note that I accept the general tenor of their testimony that Mr Goh was a volatile and difficult person to work with. He had a tendency to lose his temper and use aggressive or even abusive language, and Mr Yeo was often at the receiving end of this behaviour. Various instances of Mr Goh’s conduct were documented in the evidence, and I note that Mr Yeo was particularly distressed because Mr Goh sometimes misdirected his anger by cursing Mr Yeo’s family members as well.³²³ Even though Mr Goh’s behaviour did not seriously place the company’s business in jeopardy, I accept that it would have had an impact on staff morale.³²⁴ Third parties also found themselves at the receiving end of Mr Goh’s aggression – Mr Goh admitted that he had behaved poorly in an encounter with a director of Pest-Pro Management Pte Ltd in 2017,³²⁵ and Mr Goh also sent threatening messages to the manager of a company that Main Co had rented a vehicle from in 2022, which resulted in the manager making a police report.³²⁶

³²² SY1 at para 23.

³²³ SY1 at paras 63–69.

³²⁴ Transcript of 25 February 2026, p 10 at line 1 to p 12 at line 13.

³²⁵ SY1 at paras 58–59; Affidavit of Evidence-in-Chief of Parkrisamy Yokasewarie dated 29 September 2025 at paras 3–6; Transcript of 27 January 2026, p 121 at line 6 to p 122 at line 8.

³²⁶ SY1 at paras 60–61; Affidavit of Evidence-in-Chief of Chia Teck Liong dated 29 August 2025 at paras 7–14; Transcript of 27 January 2026, p 128 at line 24 to p 130 at line 20.

188 However, while Mr Goh’s conduct was deplorable by any measure, I note that he did make some attempts at conciliation once he had calmed down.³²⁷ Moreover, the same accusations levied against Mr Goh could also be made against Mr Yeo, who was similarly prone to outbursts and abusive language.³²⁸ Mr Yeo’s clashes with Mr Nguyen and his aggressive messages to employees in WhatsApp group chats demonstrated that he lost his temper with staff as well.³²⁹ The record is also replete with instances where Mr Yeo used equally insulting and offensive language against Mr Goh,³³⁰ and ridiculed Mr Goh in front of Main Co’s employees.³³¹ Mr Yeo treated Mr Goh in a manipulative and condescending fashion – he repeatedly berated him for his alleged failings and made him undertake “punishments” and “apologies” which amounted to nothing more than attempts to humiliate Mr Goh.³³² In one instance, Mr Yeo told Mr Goh “[you] want to get back something follow [like] a dog if not 1% also don’t have [*sic*]”.³³³ On another occasion, after Mr Goh apologised for a “rant”, Mr Yeo’s response was: “I thought I wanted an apology with 20k words?”³³⁴ Mr Yeo repeatedly insisted that he was singlehandedly responsible for the Cleanmage Group’s success, and he sought to downplay Mr Goh’s contributions to the business at every turn. In Mr Goh’s own words:³³⁵

im also very tired with the whole thing, and tired of being belittled all the times [*sic*]. to u im only there a beggar taking ur

³²⁷ 2CB at p 165; 9AB at p 199; 1AB at pp 532–533; 2AB at p 382.

³²⁸ 8AB at p 786.

³²⁹ 8AB at pp 439–441; CBD at Tab 4, p 206.

³³⁰ For *eg*, 1AB at pp 715–722.

³³¹ CBD at pp 28–29 and 64.

³³² For *eg*, SY1 at para 41.

³³³ 1CB at p 199; 1AB at p 180.

³³⁴ 1CB at p 335; 8AB at p 654.

³³⁵ 1AB at p 520.

money that contributes nothing, cleanamge belongs to u [sic],
not us.

189 I make a final observation as to Mr Yeo’s predisposition towards Mr Goh. As I observed at [140] above, Mr Yeo was entirely responsible for their debarment in 2018. While Mr Goh’s reaction to this event was nothing but constructive, paradoxically, Mr Yeo later held the debarment against Mr Goh and inexplicably remarked that Landscape Co was debarred “thanks to [Mr Goh’s] despicable moves!”³³⁶

190 Assessing the situation with a holistic lens, I can do no better than to refer to the aphorism: it takes two hands to clap. Both parties bore responsibility for the sorry state of their relationship. I raise Mr Yeo’s use of offensive and insulting language not to weigh the parties’ misconduct against each other as that would be a singularly unproductive exercise, but to make the point that Mr Yeo plainly did not feel that his own conduct rose to such a level as to justify his exclusion from the business. It is therefore difficult to see why Mr Goh should have been expelled from Main Co for his behaviour. After all, any unreasonable conduct on the claimant shareholder’s part must also be viewed in context of the oppression suffered by him.

191 In *Wei Fengpin*, the claimant was a director and shareholder who was the victim of a series of oppressive acts, including the payment of excessive and unjustified bonus to the respondents only, as well as the restriction of access to the company’s financial information and exclusion from key management decisions. The Court of Appeal found that the claimant’s own misconduct (in diverting certain corporate opportunities) did not preclude a buyout order as such a breach happened near the end of the parties’ relationship after years at

³³⁶ 1AB at p 507.

the receiving end of oppressive conduct (*Wei Fengpin* at [38]). While I accept that Mr Goh's unreasonable behaviour was more prolonged, he had also been subjected to Mr Yeo's condescension and insults for a sustained period of time. Considering matters in the round, I do not find that Mr Goh's conduct went so far as to render his subsequent exclusion and termination from Main Co not commercially unfair.

192 For completeness, Mr Yeo and Mr Ong had also sought to raise Mr Goh's habit of signing off on purchase orders for Main Co using aliases as another instance of Mr Goh's unreasonable behaviour. It is undisputed that Mr Goh had done so, but he explained that this was because he thought suppliers would find it unseemly for a director to be ordering consumables and he did not want them to perceive Main Co as a small company.³³⁷ While Mr Goh's thinking may have been somewhat curious, I fail to see how such trivial incidents could come anywhere close to justifying Mr Goh's complete exclusion from Main Co.

(3) Mr Goh's incorporation of Mage Services

193 That being said, I accept that Mr Goh's surreptitious incorporation of Mage Services on 31 December 2018 was not a minor transgression. Mage Services' stated principal activities were "general cleaning services (including cleaning of public areas, offices and factories) except household cleaning and online marketplaces" and "pest control services not in connection with agriculture".³³⁸ Mage was also registered as a Vector Control Operator by the NEA.³³⁹

³³⁷ GBS1 at para 431.1; Transcript of 28 January 2026, p 30 at line 2 to p 34 at line 12.

³³⁸ 8AB at pp 510–513.

³³⁹ Defendants' Bundle of Documents filed on 13 January 2026 ("1DB") at pp 120–122.

194 Clearly, Mr Goh had incorporated Mage Services with the intent to compete with Main Co (and what would eventually be Pestcare Co, although Pestcare Co was not incorporated at this point). This was a breach of his fiduciary duty of no-conflict as a *de facto* director of Main Co (*Sakae Holdings* at [135]), which I address in more detail later. I do not accept Mr Goh’s feeble explanation that he had incorporated Mage Services pursuant to his discussions with Mr Yeo to start a facilities management company, so that it would have a “longer track record and give it some credibility with potential customers.”³⁴⁰ This does not explain why Mr Goh never informed Mr Yeo of Mage Services’s incorporation nor why Mage Services was incorporated with Mr Goh as the sole shareholder and director. Moreover, if this were true, there was no reason for Mr Goh to agree to establish FM Co in 2020 instead of using Mage Services to start the Cleanmage Group’s foray into integrated facilities management with an M&E component. In my view, this was not an innocent breach, but a defensive response by Mr Goh after being forced to give up 30% of Landscape Co’s shares to Mr Yeo in March 2018.

195 Nevertheless, I do not find that this justified Mr Yeo and Mr Ong’s actions because this was only ever a technical breach. Although Mage Services is listed as a live company on ACRA, the evidence showed that it has been dormant since its incorporation.³⁴¹ Even if Mr Goh had entertained notions of breaking out of the Cleanmage Group to start his own cleaning and pest management business to compete with Main Co, beyond the act of incorporating Mage Services, he never took any further steps to put that plan into action. In fact, the defendants’ evidence is that they only discovered Mr Goh’s

³⁴⁰ GBS1 at para 99.

³⁴¹ 10AB at pp 660–665.

incorporation of Mage Services in March 2024.³⁴² Thus, this could not have operated on their minds as a basis to justify Mr Goh’s exclusion and termination in April 2023.

(4) Refusal to sign off on payments due from Main Co to Landscape Co

196 Mr Yeo also claimed that, pursuant to the arrangement between Main Co and Landscape Co for an integrated service contract with HDB in 2017, Main Co was supposed to pay Landscape Co \$15,000 per month to carry out maintenance on electrical substations (“ESS Works”), adding up to a total of \$450,000 over two and a half years.³⁴³ However, in breach of his fiduciary duties as a director of Main Co and Landscape Co at the material time, Mr Goh refused to approve any of the payments. Mr Goh explained that he had refused to sign off on the payments as the invoices were labelled “conservancy cleaning works” which were not within Landscape Co’s purview.³⁴⁴

197 Regardless of whether Mr Goh’s objections were well-founded (an issue I address in more detail as part of Main Co and Landscape Co’s counterclaim against Mr Goh), his refusal to sign off on these payments from 2017 to 2019 plainly could not serve as justification for Mr Yeo and Mr Ong’s actions to exclude him from Main Co in April 2023. It bears repeating that a claimant shareholder’s misconduct is only relevant if it has an “immediate and necessary relation” to the unfairly prejudicial conduct. It is evident that by the time Mr Yeo and Mr Ong had decided to cut Mr Goh off from the Cleanmage Group, the issues regarding these Landscape Co payments had already fallen into the

³⁴² SY1 at para 242.

³⁴³ SY1 at paras 80–81.

³⁴⁴ GBS1 at para 426; Transcript of 29 January 2026, p 189 at lines 5–24.

background as parties were focused on their more recent disputes.³⁴⁵ It would be a stretch to find that the events which occurred years prior had an “immediate and necessary relation” to the defendants’ exclusion of Mr Goh.

198 The situation is similar to the facts in *Blackmore*, where the petitioning shareholder had forged a letter in an attempt to persuade the respondent shareholders to accept his offer to purchase their shares at a lower price. The court found that the petitioner’s actions did not preclude him from obtaining relief from the oppression he subsequently suffered, as his misconduct was neither sufficiently serious nor sufficiently closely related to the respondent shareholders’ unfairly prejudicial conduct. It was, in the words of the English Court of Appeal, “[a]t best an episode in the background history”: *Blackmore* at [56]. The same can be said of Mr Goh’s refusal to approve the Landscape Co payments, by the point of his exclusion from Main Co some five years later.

199 As for Mr Goh’s allegations of oppressive behaviour, Mr Yeo and Mr Ong proffered other justifications for their actions.³⁴⁶ Save for two instances, I find their explanations to be generally contrived and disingenuous. I proceed to deal with each of the allegedly oppressive acts in turn.

(5) Salary increases, reduced dividends and reappointment of Mr Yeo as Main Co’s director

200 First, Mr Yeo contended that the increments to his remuneration package and Mr Ong’s salary did not constitute oppressive conduct as Main Co experienced strong growth after Mr Goh’s termination, and they had to take

³⁴⁵ 2AB at pp 189–191.

³⁴⁶ 1&2D CWS at [117] and [121]–[174].

over Mr Goh's workload.³⁴⁷ However, this explanation contradicted Mr Yeo's own case. Having repeatedly downplayed Mr Goh's contribution to the business as being so woeful as to be "negative" due to his incompetence, Mr Yeo could not in the same breath claim that Mr Goh's departure from Main Co caused such a significant increase in their workload as to justify a 25% increase in Mr Yeo's salary and a staggering 120% increase in Mr Ong's salary.³⁴⁸ If this were true, then contrary to Mr Yeo's allegations, Mr Goh must have been making substantial contributions to Main Co.

201 Second, Mr Yeo's explanation for Main Co's drastically reduced dividends for FY 2023 and failure to declare any dividends for FY 2024 was similarly unconvincing.

202 Mr Yeo's initial explanation for the reduced dividends was that despite consistent growth in profit and revenue, cash needed to be retained due to operational requirements for cashflow and uncertainties after the COVID-19 pandemic.³⁴⁹ In his AEIC, Mr Yeo also stated that several major contracts like those for One Raffles Place and Fraser Tower would soon be up for renewal.³⁵⁰ However, when he was confronted with the actual contracts which showed that both were only due to expire in June or July 2025, he then sought to backpedal and suggest that these were just two contracts among many others.³⁵¹ But this begs the question of why, if these two contracts were not so important to Main Co's cash flow, he had specifically cited their impending expiry in his AEIC as

³⁴⁷ SY1 at para 308.

³⁴⁸ SY1 at paras 19 and 254; 1AB at pp 502–509; Transcript of 12 February 2026, p 42 at lines 15–23 and p 60 at line 4 to p 62 at line 8.

³⁴⁹ SY1 at para 314.

³⁵⁰ SY1 at para 314.

³⁵¹ Transcript of 12 February 2026, p 30 at line 2 to p 33 at line 3.

a reason for the reduced dividends in FY 2023. Given that these contracts were only ending in mid-2025, there was no good reason why they should have affected the dividends that Main Co would declare for FY 2023. The fact that manpower costs had increased because Main Co's staff strength had increased was also neither here nor there, since Main Co would presumably have increased its headcount *because* the company had more contracts to service.³⁵² In fact, beyond vague assertions as to cash flow concerns, Mr Yeo could not proffer any rational or reasonable explanation for why Main Co's declared dividends for FY 2023 dropped year-on-year by \$350,000 *per shareholder* when its revenue had continued to increase year-on-year and its profit had remained stable when compared to FY 2022.

203 As for FY 2024, Mr Yeo explained that no dividends were declared because Mr Goh had commenced the present action, and Mr Yeo was unsure how Main Co would perform and whether Main Co's shareholding would change.³⁵³ It suffices to point out that any uncertainty about Main Co's performance as a result of the litigation is a red herring since dividends would only be declared from the company's profits at the end of the financial year, and Mr Yeo did not explain how a dispute between the shareholders of the Cleanmage Group should affect the company's operations which were (by this point) entirely in his and Mr Ong's hands. It is also unclear why any eventual change in shareholding as a result of the present action should affect how dividends should be declared and paid out to the existing shareholders based on their existing shareholding.

³⁵² Transcript of 12 February 2026, p 22 at line 9 to p 25 at line 12.

³⁵³ SY1 at para 315.

204 While the court will generally defer to the commercial judgment of the board in declaring dividends as it is a business decision (*Foo Kian Beng v OP3 International Pte Ltd* [2024] 1 SLR 361 at [75]), the court can intervene where the circumstances show that the directors have exercised their powers for improper purposes or in bad faith without commercial justification: *Lim Chee Twang v Chan Shuk Kuen Helina* [2010] 2 SLR 209 (“*Lim Chee Twang*”) at [114]; *DyStar Global* at [244] and [246]. The present circumstances are highly suggestive that Mr Yeo and Mr Ong’s decision to reduce and eventually cease declaring dividends was not a *bona fide* one. The drastic reduction compared to previous FYs, when measured against Main Co’s growing revenue and profit over the years and the increases in Mr Yeo and Mr Ong’s own remuneration, shows that Mr Yeo’s stated cashflow concerns were more illusory than real. In fact, Mr Yeo and Mr Ong pointed to Main Co’s strong financial growth after Mr Goh’s departure as another reason why Mr Goh’s termination was justified.³⁵⁴ Having unambiguously asserted that Main Co’s finances had flourished without Mr Goh’s “meddling”,³⁵⁵ Mr Yeo’s claims about cash flow concerns ring especially hollow.

205 In my assessment, Mr Yeo’s true motivation in reducing the dividends payable in FY 2023 and not declaring any dividends from FY 2024 onwards was to deprive Mr Goh of any financial benefits arising from Main Co’s business even though Mr Goh remained a 50% shareholder.³⁵⁶ At trial, Mr Yeo had taken the position that he was agreeable to buy out Mr Goh’s shares provided they were valued as at 29 April 2023.³⁵⁷ This underscored Mr Yeo’s

³⁵⁴ D&CC at [(30.32)]–[(30.33)].

³⁵⁵ SY1 at para 241.3.

³⁵⁶ SY1 at para 315.

³⁵⁷ 1&2D OS at [33].

intent to withhold Main Co's profits from Mr Goh and ensure that he could not reap any further financial rewards from Main Co once he had been terminated. This was manifestly unfair to Mr Goh and a clear violation of the Equal Rewards Expectation.

206 Third, Mr Yeo's appointment as a director of Main Co on 13 June 2024 against Mr Goh's objections was also an unjustified breach of the Joint Management Expectation. Mr Goh had offered to agree to Mr Yeo's re-election as director at Main Co's AGM on 24 October 2023 if Mr Yeo also voted in favour of Mr Goh's re-election, in line with their earlier agreement that they would step down and be re-elected at the same time. However, Mr Yeo refused to agree.³⁵⁸ Mr Yeo was instead reappointed as a director of Main Co pursuant to a director's resolution dated 13 June 2024 signed by Mr Ong.³⁵⁹

207 According to Mr Yeo, his reappointment as Main Co's director was necessary because Main Co's Memorandum and Articles of Association ("M&AA") required a minimum of two directors for any business to be transacted. Mr Yeo also claimed that a bank officer had informed him verbally that two directors were required for any transaction, including to authorise payroll.³⁶⁰ But this flimsy excuse begs the question of how Main Co was able to operate and authorise payroll without any issues from the time that Mr Goh and Mr Yeo stepped down as directors in 2020. Throughout this entire period, Mr Ong was the sole director of Main Co based on ACRA's records. Clearly, contrary to Mr Yeo's self-serving assertion, Main Co did not need two directors

³⁵⁸ GBS1 at paras 275–276.

³⁵⁹ 10AB at pp 218–219.

³⁶⁰ SY1 at para 237.

to transact business. This was made abundantly clear in Article 83 of Main Co’s M&AA, which provides that:³⁶¹

The quorum necessary for the transaction of the business of the directors may be fixed by the directors, and unless so fixed shall be two.

208 Instead of appointing Mr Yeo as director, it was open for Mr Ong, as the sole director of Main Co, to fix the quorum to be one and transact the necessary business by himself. I thus find that these actions were clear breaches of the Equal Rewards Expectation and the Joint Management Expectation that were commercially unfair to Mr Goh.

(6) Diversion of Nanyang Institute and Bio Techne contracts

209 Further, Mr Yeo and Mr Ong failed to provide a satisfactory explanation as to why the Nanyang Institute and Bio Techne contracts, which did not involve “hard” M&E work, were transferred to or quoted by FM Co instead of Main Co. Mr Yeo’s explanation that it was to “build track records”³⁶² was inconsistent with his own position that Main Co already existed to tender for “three-in-one” contracts which did not include M&E work.³⁶³ In line with the Collective Benefit Expectation, the need for FM Co to develop its own track record for integrated contracts with an M&E component could not come at the expense of Main Co.

210 In my assessment, Mr Ong and Mr Yeo had diverted these contracts from Main Co to FM Co to enrich themselves at Mr Goh’s expense, since they had a larger collective shareholding in FM Co while Mr Goh remained an equal shareholder of Main Co. This was done again with the intent of depriving

³⁶¹ 8AB at p 93.

³⁶² Transcript of 6 February 2026, p 81 at line 21 to p 82 at line 23.

³⁶³ Transcript of 6 February 2026, p 56 at lines 23–25.

Mr Goh of his rightful share of the financial rewards from Main Co. In doing so, Mr Ong and Mr Yeo had also breached their director's duties to Main Co.

211 I am cognisant of the Court of Appeal's holding in *Sakae Holdings* at [93] that s 216 of the CA should not be used to vindicate wrongs which are in substance wrongs against the company. Nonetheless, the diversion of business from Main Co to FM Co was not just a wrong committed against Main Co, but also a personal wrong that breached the Equal Rewards and Collective Benefit Expectations and injured Mr Goh's interests as a member of the company. This would also clearly have an impact in the ultimate value of any buy-out order made: *Sakae Holdings* at [119].

(7) Disruption of Pestcare Co's operations

212 In addition, Mr Yeo and Mr Ong's deliberate obstruction of Pestcare Co's operations after Mr Goh's purported termination were flagrant breaches of the Collective Benefit and Equal Rewards Expectations.

213 Despite acknowledging that parties had a legitimate expectation for Main Co to support Pestcare Co's operations by subcontracting pest management services to Pestcare Co and allowing Pestcare Co to tap on Main Co's resources, Mr Yeo and Mr Ong proceeded to do the very opposite. They locked Mr Goh out of Main Co's office in August 2023, thereby ensuring that Mr Goh lost easy access to Pestcare Co's consumables and equipment which were stored there. Main Co also inexplicably refused to subcontract any new pest management works to Pestcare Co, even though Pestcare Co's quotations for these works were in line with past practice and identical to previous quotations that had been accepted. This was compounded by Mr Ong's decision to approach Mr Jaafar to move to Main Co, deploy him to carry out the very

same pest control works which were originally subcontracted to Pestcare Co, and restrict Pestcare Co's ability to service these sites.³⁶⁴

214 This entire series of events was designed to disrupt Pestcare Co's operations and, by extension, block Mr Goh from deriving any financial benefits from Pestcare Co's business, even as Main Co continued to subcontract landscaping services to Landscape Co on similar terms. The disparity in Main Co's treatment of Pestcare Co as compared to Landscape Co is stark, to say the least. In my judgment, it is specious for Mr Ong to suggest that Main Co had withdrawn its support for Pestcare Co as it had no confidence in Pestcare Co's ability to fulfil its contracts, when one of the main reasons why Pestcare Co was facing difficulties was because of Mr Ong's and Mr Yeo's actions.

215 Indeed, Mr Yeo and Mr Ong went further by indicating to Mr Goh in a letter dated 4 October 2023 that they had "opted to initiate the closure" of Pestcare Co.³⁶⁵ This was followed by their refusal to re-elect Mr Goh as Pestcare Co's director at the AGM of Pestcare Co on 6 December 2024, while simultaneously refusing to nominate any other candidate.³⁶⁶ I accept that Mr Goh had also attempted to resign as the sole director of Pestcare Co,³⁶⁷ but he had obviously done so because he saw no other way out after Mr Ong and Mr Yeo had driven Pestcare Co's business to the brink. In my assessment, Mr Yeo and Mr Ong's brazen actions constituted a course of conduct which was manifestly commercially unfair to Mr Goh: *Over & Over* at [74].

³⁶⁴ GBS1 at paras 311–312 and 315–316.

³⁶⁵ 2AB at pp 213–214.

³⁶⁶ 11AB at pp 185–198.

³⁶⁷ 9AB at pp 583–586.

- (8) Landscape Co's use of Main Co's resources and resumption of salary payments to Mr Yeo

216 Turning to the use of Main Co's resources by Landscape Co without Mr Goh's consent, Mr Goh's allegations related to Mr Yeo using Main Co's funds to: (a) pay for a hostel used to house Landscape Co's workers; and (b) U Ventures' accounting services rendered to Landscape Co.³⁶⁸ While I accept that these were technically breaches of the Collective Benefit Expectation as specific resourcing support from Main Co was to be subject to Mr Goh and Mr Yeo's agreement, and Mr Goh's consent was never obtained, I do not find that these breaches were so serious as to amount to commercially unfair conduct.

217 It is undisputed that Main Co paid the rental for the lease of a hostel in Woodlands from 1 February 2018 to 31 January 2020, even though this was occupied by Landscape Co staff.³⁶⁹ Although there was some evidence to suggest that Landscape Co had repaid Main Co for the periods from September 2018 to March 2019,³⁷⁰ and moved to another hostel in May 2019 due to Mr Goh's objections,³⁷¹ it is undisputed that Landscape Co did not repay Main Co for the rental for the period from February to August 2018. I also accept that since U Ventures did not charge Landscape Co separately for handling their accounting services, Main Co would have subsidised these costs to some extent. On this point, I do not accept Ms Koh's evidence that the value of the accounting work for Landscape Co was so minimal that she was prepared

³⁶⁸ SOC at [49].

³⁶⁹ 10AB at pp 517–521; GBS1 at para 91.

³⁷⁰ SY1 at para 97; 10AB at p 523–524; Transcript of 5 February 2026, p 155 at line 3 to p 159 at line 20.

³⁷¹ Core Bundle of Documents, Volume 4 at pp 185–188; 10AB at pp 523–526.

to do it for free,³⁷² since this does not make any commercial sense. Even if Ms Koh was prepared to do Landscape Co's accounting for free, this was only because Main Co was paying her substantial fees for their accounting work.

218 However, these arrangements have to be seen against the backdrop that Landscape Co's staff were also servicing the ESS Works for Main Co's integrated service contract with HDB from 2017 to 2019 whilst Main Co took the benefit of these payments. In other words, there was a *quid pro quo* in these arrangements. Viewed in the larger context, I do not find that Main Co's provision of support for Landscape Co in the above instances could be said to be commercially unfair, especially when the parties' common understanding was always that Main Co would support the other entities in the Cleanmage Group,³⁷³ for the collective benefit of the Group.

219 As for the resumption of monthly salary payments of \$1,400 from Landscape Co to Mr Yeo in August 2023, while this was technically a breach of the Equal Rewards Expectation, I do not find that this amounted to commercial unfairness either. Mr Yeo was entitled to derive reasonable compensation from running Landscape Co, and he explained that he needed to be paid a monthly salary to increase Landscape Co's foreign worker quota from the Ministry of Manpower ("MOM").³⁷⁴ Notably, Mr Goh himself drew a similar salary from Pestcare Co after his ouster from Main Co for the same reason (*ie*, for the purposes of obtaining additional MOM quota) without consulting Mr Yeo or Mr Ong and without paying them the same salary. In my

³⁷² KLXJ at para 12.

³⁷³ GBS1 at para 52.

³⁷⁴ SY1 at para 323.

assessment, this simply reflected the *quid pro quo* in the parties' arrangements between Landscape Co and Pestcare Co.

- (9) Removal of access to financial information and appointment of Prime Accountants as Main Co's auditor

220 Mr Goh further contended that the failure to provide him with access to Main Co's financial accounts and records and Main Co's decision to appoint Prime Accountants as its auditors over his objections were unjustified breaches of the Joint Management Expectation.

221 There is no dispute that U Ventures stopped circulating Main Co's monthly accounts and reports to Mr Goh in April 2023,³⁷⁵ and his access to Main Co's Xero account was removed soon after his purported termination in April 2023. There has also been a prolonged delay in circulating Main Co's audited financial statements for FY 2023 and 2024, and Main Co's AGMs for 2024 and 2025 have not been held. Main Co's audited financial statements for FY 2023 were only released on 23 January 2026,³⁷⁶ and the audited financial statements for FY 2024 have not been released to date.³⁷⁷

222 While I agree that the exclusion of Mr Goh's access to Main Co's financial information from 2023 was a breach of the Joint Management Expectation that amounted to commercially unfair conduct, I do not find that Main Co's appointment of Prime Accountants and the delay in the finalisation of Main Co's audited statements reached the requisite threshold because Mr Goh bore substantial fault for these incidents as well.

³⁷⁵ GBS1 at paras 227–228.

³⁷⁶ Transcript of 6 February 2026, p 216 at line 25 to p 217 at line 3.

³⁷⁷ Transcript of 6 February 2026, p 216 at lines 11–19.

223 Main Co’s previous auditors, A+ Achieve PAC (“Achieve PAC”), were appointed by Mr Goh. On 12 August 2024, Main Co called an Extraordinary General Meeting (“EGM”) to replace Achieve PAC and appoint Prime Accountants in their place.³⁷⁸ Mr Yeo and Mr Ong explained that they wished to remove Achieve PAC as they were not responsive, and Mr Ong later found out that Achieve PAC’s accountant, Mr Onn Ping Lan (“Mr Onn”), had been debarred from acting as an auditor since March 2004 as a result of a criminal conviction for falsifying accounts.³⁷⁹ The proposed auditors, Prime Accountants, had been one of three potential auditors recommended to Main Co by U Ventures,³⁸⁰ which was then Main Co and Landscape Co’s accountant, tax agent and company secretarial service provider.³⁸¹ In fact, Mr Ong had also reached out to potential auditors proposed by Mr Goh but he did not receive any reply.³⁸²

224 Mr Goh objected to Achieve PAC’s removal at the EGM on 12 August 2024 even though he was made aware by this point in time that Mr Onn was debarred from acting as an auditor.³⁸³ His stated reason was that the appointed auditors were Achieve PAC and not Mr Onn personally. However, Mr Goh did not deny that throughout the entire period when he was handling Main Co’s audits, Mr Onn was the main auditor in Achieve PAC that he dealt with, and there was no basis to believe that Achieve PAC had any other

³⁷⁸ GBS1 at para 373.

³⁷⁹ SY1 at para 266; 10AB at pp 231–232.

³⁸⁰ Transcript of 24 February 2026, p 121 at line 5 to p 122 at line 25.

³⁸¹ SY1 at para 279; KLXJ at para 47.

³⁸² SY1 at para 278; Transcript of 24 February 2026, p 121 at lines 7–13.

³⁸³ 10AB at pp 231–234.

auditors.³⁸⁴ I take Mr Goh's point that Mr Ong was responsible for a substantial part of the delay as he only took active steps to replace Achieve PAC in June 2024,³⁸⁵ but in my view, this did not excuse Mr Goh's unreasonable refusal to terminate Achieve PAC's appointment at the first EGM.

225 While Mr Goh finally agreed to remove Achieve PAC as Main Co's auditors at the EGM on 28 March 2025,³⁸⁶ this had already delayed their removal for more than seven months. Moreover, Mr Goh refused to approve Prime Accountants' appointment as he had concerns about their independence. The sole basis for his concern was that Prime Accountants had been referred by U Ventures, which he perceived to be aligned with Mr Yeo.³⁸⁷ He proposed three other auditors that he claimed were independent but they were rejected by Mr Ong.³⁸⁸ Faced with yet another impasse at the second EGM on 28 March 2025 in view of Mr Goh's refusal to confirm Prime Accountants' appointment, a third EGM was convened on 23 April 2025.³⁸⁹ At this EGM, a resolution appointing Prime Accountants as Main Co's auditor was finally passed after Mr Ong purported to exercise a casting vote as chairman pursuant to Article 53 of Main Co's M&AA.

226 Article 53 states:³⁹⁰

In the case of an equality of votes, whether on a show of hands or on a poll, the chairman of the meeting at which the show of

³⁸⁴ Transcript of 29 January 2026, p 108 at line 7 to p 114 at line 1.

³⁸⁵ CCWS at [81(b)].

³⁸⁶ GBS1 at paras 391–392.

³⁸⁷ GBS1 at para 396.

³⁸⁸ 11AB at pp 318–321.

³⁸⁹ 12AB at pp 705–724.

³⁹⁰ 8AB at p 90.

hands takes place or at which the poll is demanded shall be entitled to a second or casting vote.

227 I agree with Mr Goh that Mr Ong was not entitled to any casting vote as he was not the chairman of the EGM. Article 49 of Main Co’s M&AA provides that:³⁹¹

The chairman, if any, of the board of directors shall preside as chairman at every general meeting of the company, or if there is no such chairman, or if he is not present within 15 minutes after the time appointed for the holding of the meeting or is unwilling to act, the members present shall elect one of their number to be chairman of the meeting.

228 At the material time, Mr Ong and Mr Yeo were Main Co’s directors as per ACRA’s records since Mr Yeo had been reappointed on 13 June 2024.³⁹² As there was no chairman of the board,³⁹³ pursuant to Article 49, the members would have had to elect the chairman of the meeting. No such election was held at the EGM.³⁹⁴ Consequently, there was no “chairman of the meeting” pursuant to Article 53 who could exercise a casting vote, and the resolution to appoint Prime Accountants was not validly passed.

229 In my view, this was a substantive irregularity which could not be remedied by the court, as the use of a casting vote by Mr Ong had changed the substance of “the thing to be done”: *Chang Benety v Tang Kin Fei* [2012] 1 SLR 274 at [40]. Even if Mr Ong’s wrongful use of the casting vote could be considered a procedural irregularity, it had caused substantial injustice to Mr Goh which cannot be remedied by an order of court: s 392(2) of the CA.

³⁹¹ 8AB at p 89.

³⁹² 10AB at pp 218–219.

³⁹³ Transcript of 19 February 2026, p 68 at line 23 to p 69 at line 1.

³⁹⁴ Transcript of 19 February 2026, p 69 at lines 11–16.

But for the invalid exercise of the casting vote, the resolution to appoint Prime Accountants would not have been passed to Mr Goh’s detriment.

230 That being said, I do not consider that Mr Ong’s improper use of the casting vote deviated from the Joint Management Expectation to such an extent as to amount to commercially unfair conduct. While Mr Goh was entitled to have his say in choosing the appropriate auditor for Main Co, his objections to Prime Accountants did not have a rational or reasonable basis. The mere fact that U Ventures had recommended Prime Accountants did not render them unsuitable. Mr Goh admitted that he had no other reason to suspect that they were not independent,³⁹⁵ and his objections were particularly baseless as the audited statement of directors’ emoluments and benefits prepared by Prime Accountants had revealed the substantial increases to Mr Yeo and Mr Ong’s remuneration. Put simply, there was no reason for Mr Goh to doubt Prime Accountants’ independence.

231 Much of the delay in replacing Main Co’s auditor, and the attendant delays in the audited accounts for FY 2023 and FY 2024 and holding of the AGMs for 2024 and 2025, could have been avoided if Mr Goh had taken a more reasonable position.

(10) Mr Yeo’s registration of the “CLEANMAGE” trade mark in his own name

232 Where oppression has been established, continuing oppressive conduct (including conduct that occurred after the claim was filed) may be taken into consideration for the purpose of determining whether the affairs of the company

³⁹⁵ Transcript of 29 January 2026, p 114 at lines 18–20 and p 121 at lines 15–18.

are continuing to be conducted in an oppressive manner, and what relief under s 216 of the CA would be appropriate: *Dystar Global* at [138].

233 I have already found that oppression under s 216 of the CA has been made out based on the pleaded facts. I accept counsel for Mr Yeo and Mr Ong’s point that Mr Goh did not amend his Statement of Claim to plead the material facts surrounding Mr Yeo’s registration of the Trade Mark in his own name.³⁹⁶ While the pleadings should have been amended for good order if Mr Goh intended to rely on this post-writ conduct, I do not think this precludes my consideration of this point as the defendants were not materially prejudiced by the fact that this specific allegation was not pleaded. Mr Yeo’s registration of the Trade Mark was already a live issue even before the trial commenced, and the defendants were able to respond substantively to the allegation both in their joint supplementary AEIC and during cross-examination: *OMG Holdings Pte Ltd v Pos Ad Sdn Bhd* [2012] 4 SLR 231 at [18]. Thus, I go on to consider whether Mr Yeo’s registration of the Trade Mark is a further instance of oppressive conduct against Mr Goh to be taken into account.

234 Mr Yeo admitted that he had registered “CLEANMAGE” as a trade mark under his personal name without Mr Goh’s knowledge or consent. As Mr Yeo subsequently transferred the Trade Mark to Main Co,³⁹⁷ nothing substantive turns on this, though I find that Mr Yeo’s intentions in covertly registering the trade mark in his own name were far from innocent. Mr Yeo had claimed that he had registered the trade mark to “hold it on trust for Main Co and transfer it to Main Co after [Mr Goh] sold out his shares” to him.³⁹⁸

³⁹⁶ 1st and 2nd Defendants’ Reply to Claimant’s Closing Submissions dated 18 May 2026 at [8].

³⁹⁷ 12AB at pp 619–622.

³⁹⁸ SY2 at para 255.

However, he initially refused to execute a deed of assignment or trust in favour of Main Co,³⁹⁹ and later admitted on the stand that he did not understand the precise nature of a trust.⁴⁰⁰

235 In my assessment, this is yet another instance of oppressive conduct, especially when viewed together with Mr Yeo’s attempt to disallow Pestcare Co from using the “Cleanmage” name at Pestcare Co’s AGM on 23 January 2026.⁴⁰¹ The only explanation was that Mr Yeo wanted to exclude Mr Goh from taking any benefit from the Cleanmage name, in breach of the Collective Benefit Expectation. Importantly, Mr Yeo’s stated intent to only transfer the Trade Mark to Main Co *after* he had bought out Mr Goh’s shares in Main Co makes clear that he was also trying to artificially depress the value of Main Co by keeping the Trade Mark off its books, so that he could buy out Mr Goh’s shares at a lower price.

236 In conclusion, I find that Mr Yeo and Mr Ong had embarked on a deliberate course of conduct that had breached Mr Goh’s legitimate expectations in a manner which was patently a violation of the conditions of fair play which Mr Goh was entitled to expect. Mr Goh was sidelined from management, denied his share of the financial rewards of the business, and eventually excluded completely from the “mother company” of the Cleanmage Group. While Mr Goh was evidently a difficult person to work with, his behaviour did not justify his expulsion from a business which he had helped to build and manage for more than a decade. From a founding member and equal

³⁹⁹ Core Bundle of Documents, Volume 3 at pp 266; 10AB at p 479.

⁴⁰⁰ Transcript of 12 February 2026, p 158 at line 20 to p 159 at line 5.

⁴⁰¹ Transcript of 12 February 2026, p 159 at line 18 to p 161 at line 167.

partner of Main Co, Mr Yeo and Mr Ong’s actions had reduced Mr Goh to a virtual outsider.

Appropriate relief

237 Where oppression has been established, the court has a wide discretion to make such order as it thinks fit “with a view to bringing an end or remedying the matters complained of”: s 216(2) of the CA.

238 It is common ground that a share buy-out order is the most appropriate relief in the present case. The relationship between the parties has irretrievably broken down and the most practical and effective remedy is a corporate divorce: *Sembcorp Marine v PPL Holdings Pte Ltd* [2013] 4 SLR 193 at [158]. As the Cleanmage Group remains generally profitable and all entities remain going concerns, a buy-out order of Mr Goh’s shares in Main Co, Landscape Co, Pestcare Co and FM Co would be the most appropriate form of relief. Although Mr Goh remains the largest shareholder and sole director of Pestcare Co, it would be fair and equitable for Mr Yeo to buy out Mr Goh’s shares in Pestcare Co shares as this will keep the Group intact and bring to an end the totality of the matters complained of: *Lim Chee Twang* at [146].

239 Where a share purchase order is considered appropriate, the court may direct such an order against both the company itself and the wrongdoing active respondent. In considering the specific person(s) who ought to be made to buy out the minority’s shareholding, the court will take into account “the degree of responsibility that the respondent in question bears for the unfair prejudice suffered by the petitioner”: *Hollington* at para 8-13.

240 With these principles in mind, I find that the most appropriate order would be for Mr Yeo to buy out Mr Goh’s shares in all of the Cleanmage Group

entities. Although Mr Ong was certainly not a passive observer, Mr Yeo was clearly the directing mind of the entire course of conduct that ultimately drove Mr Goh out of the Cleanmage Group.

241 In terms of valuing the shares, the court has an unfettered discretion, subject only to the overriding requirement of fairness: *Dystar Global* at [279]. The court's task is to fix the shares at a price that is fair, just and equitable as between the parties: *Feen, Bjornar v Viking Engineering Pte Ltd* [2021] 1 SLR 497 at [22].

242 As the Cleanmage Group entities remain going concerns, the shares should *prima facie* be valued as at the date of this decision as this would best reflect their value: *Koh Keng Chew v Liew Kit Fah* [2018] 3 SLR 312 (“*Liew Kit Fah*”) at [6]–[9], citing *Profinance Trust SA v Gladstone* [2002] 1 WLR 1024 at [60]. While such determination need not be in accordance with strict accounting principles as the role of the court is to determine a price that is fair and just in the particular circumstances of the case (*Wei Fengpin* at [32]), I see no reason to depart from the usual order here. Mr Yeo's proposal to value the date of the shares as at 29 April 2023 was manifestly inequitable to Mr Goh. While it is true that Mr Goh would not have played any part in the growth of Main Co, Landscape Co or FM Co after his departure, his exclusion was involuntary and the very commercial unfairness complained of. Moreover, Mr Goh has continued Pestcare Co's operations as best he could. This could have benefited Main Co (if Mr Yeo and Mr Ong had kept to their bargain of subcontracting pest management works to Pestcare Co) and would certainly have benefited Mr Yeo and Mr Ong personally (as Pestcare Co's shareholders).

243 Turning to the question of whether any discounts or premiums should be applied, where it is established that the claimant shareholder has unjustifiably been on the receiving end of unfairly prejudicial conduct, the courts will almost invariably order a buyout on terms that *do not* include a minority discount. This reflects the fact that it would not be “fair, just or equitable” in these circumstances for the claimant to be bought out on terms that do not allow him to realise the full value of his investment: *Liew Kit Fah* at [49]. In the quasi-partnership context, there is a strong presumption that no discounts should be applied because the minority shareholder has no choice in the matter and a buyout is the only practical way out short of a winding up: *Thio Syn Pyn v Thio Syn Kim Wendy* [2019] 1 SLR 1065 at [17]–[18], citing *In re Bird Precision Bellows Ltd* [1984] Ch 419 at 430.

244 Nevertheless, this presumption can be displaced in special circumstances, including where the claimant had acted in such a manner as to deserve his exclusion from the company, or has contributed to the oppressive conduct of the majority: *Thia Tiong Siong v POP Holdings Pte Ltd* [2025] SGHC(A) 9 at [111]; *Thio Syn Kim Wendy v Thio Syn Pyn* [2018] SGHC 54 at [25].

245 Although I have found that Mr Goh’s rude and aggressive behaviour was not so egregious as to justify his exclusion from Main Co or bar him from obtaining relief for the oppression he suffered, I take the view that the valuation of his shares should appropriately signal the court’s approbation of his conduct. On this note, I do not accept counsel’s characterisation of Mr Goh’s behaviour as merely being “imperfect” – his aggression and frequent use of intemperate language was deplorable and took place over a sustained period of time. It is clear that the Cleanmage Group staff were intimidated by his behaviour, and there is no question that his antics contributed substantially to Mr Yeo and

Mr Ong’s frustrations, even if they did not justify his expulsion from Main Co. In granting relief from minority oppression, the court is principally concerned with identifying the prejudice that has been established and fashioning a remedy that seeks to cure that prejudice. In my assessment, it would be inequitable to completely ignore Mr Goh’s own conduct in determining the appropriate relief to be granted, and a minority discount should be applied to reflect the part that Mr Goh played in the unravelling of the parties’ relationship.

246 However, that is not the end of the inquiry. After the buy-out is completed, Mr Yeo will gain virtually full control of the Cleanmage Group entities (save for Mr Ong’s 30% minority shareholding in FM Co and Pestcare Co). This is a benefit with a tangible value that should be recognised by the imposition of an appropriate premium for control: *Oon Swee Gek v Violet Oon Inc Pte Ltd* [2025] 4 SLR 847 at [42]–[44]. The only basis counsel for Mr Yeo and Mr Ong proffered to argue that a premium for control should not be applied was that this was “essentially a willing buyer and willing seller situation” because Mr Yeo and Mr Ong consent to the transfers.⁴⁰² I fail to see how this is a “willing buyer, willing seller” scenario when Mr Goh has effectively been forced out of the Cleanmage Group and the buy-out is being ordered by the court as relief for oppressive conduct. Even if it was, the submission does not address the fundamental point that the premium for control represents a tangible benefit that has substantive value, and this is well recognised in private company valuations as a matter of principle: Aswath Damodaran, *Damodaran on Valuation: Security Analysis for Investment and Corporate Finance* (John Wiley & Sons, 2nd Ed, 2017 Reprint) at pp 493–496. Thus, I see no reason why it should not apply in this case.

⁴⁰² 1D2DCS at para 244.

247 I therefore order Mr Yeo to purchase Mr Goh's shares in Main Co, Landscape Co, Pestcare Co and Landscape Co at a price to be determined by an independent valuer as at the date of this decision, with the application of a minority discount to account for Mr Goh's conduct but also a corresponding premium for Mr Yeo's consolidation of control over the entire Cleanmage Group post buy-out. This would in my view represent a price that is fair, just and equitable between the parties. While I did consider whether the minority discount and the premium for control should effectively cancel each other out such that the valuation should be ordered without any discount or premium attached, I do not consider it appropriate to proceed on this assumption as the value of the minority discount and the premium for control are ultimately questions for the valuer to decide.

248 The valuation should take into account the value of the Trade Mark which Mr Yeo has since assigned to Main Co (and the implicit licence for Landscape Co, Pestcare Co and FM Co to use the same), and also the following effects of Mr Yeo and Mr Ong's conduct which I had found to be oppressive, and which have a consequential effect on the value of the various entities in the Cleanmage Group: (a) Main Co's unauthorised increase in Mr Yeo and Mr Ong's salary and bonuses; (b) the reduction in Main Co's dividends declared with effect from FY 2023; (c) the failure to support Pestcare Co's business in line with the Collective Benefit Expectation; and (d) the inappropriate diversion of business from Main Co to FM Co in respect of the Nanyang Institute and Bio Techne contracts.

249 For completeness, Mr Goh also sought a declaration that his termination from Main Co was invalid. I decline to make such an order for the simple reason that a *de facto* director holds no official office and therefore cannot be terminated as such. A *de facto* director is one who, notwithstanding his not

having been validly appointed, nevertheless performs the functions of a director and is held out by the company as such, and is typically used as a conceptual device to “*impose* directors’ duties and liabilities on someone who [is] not officially a director”: *The Wellness Group v Paris Investments Pte Ltd* [2018] 2 SLR 973 at [43]. After Mr Goh stepped down as a director of Main Co in July 2020, he was only a *de facto* director of Main Co *because of* the functions he continued to discharge in the company. Once he was excluded from participating in Main Co’s management, he could no longer be considered a *de facto* director. In my view, the nub of Mr Goh’s complaint was whether his exclusion from Main Co – which resulted in the loss of his status as a *de facto* director – was commercially unfair. As I have found that it was, there is no further purpose to be served by making a declaration to similar effect.

The Director’s and Employee’s Duties Counterclaim

250 Main Co and Landscape Co (collectively, the “Counterclaimants”) have filed a counterclaim against Mr Goh for alleged breaches of his duties owed as a director of Main Co and Landscape Co, and as an employee of Main Co. In particular, Main Co and Landscape Co allege that Mr Goh had breached:⁴⁰³

- (a) his duties as a director to:
 - (i) act honestly and in good faith at all times in the interests of the companies and to use reasonable diligence in his discharge of duties;
 - (ii) not place himself in a position of conflict of interest with the company;

⁴⁰³ D&CC at [(59)]–[(67)].

- (iii) not make improper use of his position or any information acquired by virtue of his position for his personal gain; and
- (b) his duties as an employee to:
 - (i) ensure that he was sufficiently capable and competent to carry out his work;
 - (ii) exercise reasonable skill, care and diligence in his duties;
 - (iii) show obedience to his employer; and
 - (iv) show fidelity and good faith to his employer.

Mr Goh's position as director and/or employee of Main Co and Landscape Co

251 Before considering the allegations in detail, I deal first with the question of whether and when Mr Goh was a director and/or employee of Main Co and a director of Landscape Co. This will determine the scope of the duties he owed to both companies.

Mr Goh was a director and de facto director of Main Co until April 2023

252 It is not seriously disputed that Mr Goh was a director of Main Co until his resignation on 5 October 2019 and that he continued as a *de facto* director of Main Co until sometime in April 2023, when he was prevented from exercising the powers of a director.⁴⁰⁴

253 The enquiry as to whether a person is a *de facto* director is a question of fact and degree: *Marten, Joseph Matthew* at [280], citing *Sakae Holdings Ltd v*

⁴⁰⁴ CCWS at [29]; D&CC at [(58)].

Gryphon Real Estate Investment Corp Pte Ltd [2017] SGHC 73 at [33]. It is evident from the record that Mr Goh continued to exercise the powers of a director even after his formal resignation following Landscape Co’s debarment. Mr Goh continued to manage operations, remained a bank signatory of Main Co’s corporate bank account, discussed and decided the remuneration of employees including Mr Ong, and approved purchase orders, manpower deployment, tender bids and payrolls. He and Mr Yeo retained their rooms in Main Co’s office while all the other employees (including Mr Ong) worked from cubicles, and Main Co’s employees continued to refer to him as “boss”.⁴⁰⁵ Practically speaking, and as I have found above at [249], Mr Goh continued as a *de facto* director of Main Co after his formal resignation.

254 Whether Mr Goh was a formally appointed director or a *de facto* director, he was subject to the same duties owed to the company under the CA and at general law: *Marten, Joseph Matthew* at [280].

Mr Goh was a director of Landscape Co from 10 December 2016 to 16 October 2020

255 Although Mr Goh was never involved in Landscape Co’s operations, he held office as a director of Landscape Co from 10 December 2016 until his official resignation on 16 October 2020.⁴⁰⁶ This means that any claims for breaches of director’s duties made by Landscape Co against Mr Goh must relate to his actions during this period when he was a director on record.

⁴⁰⁵ Examples can be found at the Agreed Bundle of Documents filed on 6 January 2026, Volume 4, at pp 214, 227, and 249 (which was an instance on 22 July 2023).

⁴⁰⁶ 8AB at p 663.

Mr Goh was not an employee of Main Co

256 Main Co also argued that Mr Goh owed separate duties as an employee of the company, though it is not entirely clear how this added a further dimension to the director's duties that he indisputably owed. All the factual allegations that Main Co relied on as breaches of Mr Goh's duties as an employee were identical to the allegations it pleaded as breaches of his director's duties. In fact, the duties owed as a director would generally be more onerous than those owed by an employee. During closing submissions, counsel for Main Co clarified that the breaches of employee's duties were pleaded as an alternative, in the event that the court found that Mr Goh did not breach his director's duties.⁴⁰⁷

257 In any case, I do not find that Mr Goh was an employee of Main Co. The test for whether a relationship of employment exists is a multi-factorial one: *Asplenium Land Pte Ltd v Lam Chye Shing* [2019] 5 SLR 130 at [54]–[55], citing Ravi Chandran, *Employment Law in Singapore* (LexisNexis, 5th Ed, 2017) at para 1.29. Nevertheless, given that a person can only be an employee pursuant to a contract of service, it is clear that the parties' intentions are critical to the analysis. By this, I do not mean that the court should only look to the expressed intentions of the parties, as these are not conclusive. Rather, the court must look beyond labels and undertake a holistic assessment of the reality of the relationship with due regard to all relevant factors: *Public Prosecutor v Jurong Country Club* [2019] 5 SLR 554 at [47]–[49].

258 While not directly relevant to the question of whether Mr Goh is to be considered an employee for the purposes of owing duties to Main Co,

⁴⁰⁷ 346D CWS at [4.1].

Landscape Co and FM Co, s 2(1) of the Employment Act 1968 (2020 Rev Ed) (“Employment Act”) defines an “employee” as a person who has entered into or works under a contract of service with an employer. A “contract of service” means any agreement, whether written or oral, express or implied, whereby one person agrees to employ another as an employee and that other agrees to serve his employer as an employee: s 2(1) of the Employment Act. As such, the absence of such a contract of service would be a strong factor against the existence of any employment relationship. In the present case, the fatal flaw in Main Co’s case was that apart from a bare assertion that Mr Goh “was still an employee of Main Co from the date of Main Co’s incorporation up until the termination of [his] employment”,⁴⁰⁸ the fact that there *was* an employment contract between Main Co and Mr Goh, how and when it was formed and the material terms of such contract were never pleaded. A contract of employment need not be written, but there must still be sufficient certainty as to the material facts surrounding the formation of an oral contract and its terms: *Chan Tam Hoi v Wang Jian* [2022] SGHC 192 at [47]. Beyond a vague suggestion that Mr Goh was an employee since Main Co’s incorporation, there was simply no basis for me to make any finding that a contract of employment even existed between the parties.

259 The Counterclaimants cited the case of *Secretary of State for Business, Enterprise and Regulatory Reform v Neufeld* [2009] ICR 1183 (“*Neufeld*”) to make the point that Mr Goh’s status as a director and 50% shareholder of Main Co did not preclude an employment relationship from arising. As a matter of principle, I accept that an individual can concurrently serve as a director, controlling shareholder and employee. However, *Neufeld* does not take Main Co’s case very far, because the England and Wales Court of Appeal took pains

⁴⁰⁸ D&CC at [(60)].

to emphasise at [38] of its judgment that the question it was concerned with was this: accepting that the evidence indisputably established that the shareholders/directors worked under genuine employment contracts, whether the fact that they were also controlling shareholders of the companies prevented the contracts of service from being recognised as such.

260 The question decided by the Court of Appeal in *Neufeld* was therefore a strictly legal one: on the assumption that a contract of employment had been proved, whether the fact that the purported employee was also the controlling shareholder of the company would preclude a finding that he was also an employee. The answer must be no. However, the preceding fact – the existence of an employment contract – must still be proved (*Neufeld* at [85]):

In deciding whether a valid contract of employment was in existence, consideration will have to be given to the requisite conditions for the creation of such a contract and the court or tribunal will want to be satisfied that the contract meets them. [...] [I]n many cases involving small companies, with their control being in the hands of perhaps just one or two director/shareholders, the handling of such matters may have been dealt with informally and it may be a difficult question as to whether or not the correct inference from the facts is that the putative employee was, as claimed, truly an employee. In particular, a director of a company is the holder of an office and will not, merely by virtue of such office, be an employee: the putative employee will have to prove more than his appointment as a director. It will be relevant to consider how he has been paid. Has he been paid a salary, which points towards employment? Or merely by way of director's fees, which points away from it? In considering what the putative employee was actually *doing*, it will also be relevant to consider whether he was acting merely in his capacity as a director of the company; or whether he was acting as an employee.

[emphasis in original in italics; emphases added in bold]

261 In the present case, the putative employment contract had been neither sufficiently pleaded nor proved. Even if the putative employment contract had

been sufficiently pleaded, there is scant evidence to demonstrate that Mr Goh was an employee of Main Co.

262 There is no evidence to suggest that Main Co, Mr Goh or Mr Yeo had any intention to distinguish between the roles of director and employee. There are no written director's appointment letters or employment contracts. Consistent with the informal quasi-partnership which operated between them, it seems clear that both Mr Yeo and Mr Goh simply got on with the work for Main Co because they collectively owned the business. The fact that Mr Goh received monthly salary payments (and paid CPF and income tax on those salary payments) was insufficient in itself to suggest an employment relationship because the correspondence between Mr Goh and Mr Yeo showed that they considered salaries, directors' fees and dividends as alternative ways for them to extract financial benefits from the company.⁴⁰⁹ This is also corroborated by Mr Yeo under cross-examination, where he conceded that he viewed director's fees and monthly salary as "interchangeable" and that the monthly salary payments they each took were simply part of the financial benefit that each of them would receive from Main Co.⁴¹⁰ The fact that Mr Goh may have submitted medical claims and taken leave from work is a neutral factor, as a director could also be entitled to medical benefits and leave.

263 In so far as the control condition for employment is concerned, to my mind, it is difficult to say that Main Co had exerted any form of control over Mr Goh. I accept that the control condition operates in a somewhat artificial fashion in such circumstances. Recourse must be had to the fact that the relevant control is with the company, which is a separate legal entity from Mr Yeo and

⁴⁰⁹ 1AB at pp 691–693.

⁴¹⁰ Transcript of 5 February 2026, p 87 at lines 9–15.

Mr Goh. However, aside from instances where he and Mr Yeo could not agree, there were no strictures placed on either him or Mr Yeo by Main Co. Unlike the other staff in Main Co, they could come and go from the office when they chose, they did not need to apply for leave and did not even track the leave that they took.⁴¹¹ The only limiting factor imposed on Mr Goh and Mr Yeo was the suite of legitimate expectations held between them as quasi-partners and equal shareholders. In substance, Mr Goh and Mr Yeo considered themselves to collectively hold full authority and control of Main Co's affairs, and they exercised direction and control over Main Co's employees, including Mr Ong, who held formal office as director.

264 I therefore find that Main Co has failed to discharge its burden of proving that Mr Goh was an employee of Main Co. In light of this, it is unnecessary for me to consider the issue of employee's duties any further. The rest of my judgment focuses on whether Main Co and Landscape Co have established their counterclaim that Mr Goh had breached the director's duties he owed to them.

Alleged breaches of director's duties

265 Before addressing the specific incidents, it is apposite to set out the general principles relating to the directors' duties that the Counterclaimants say have been engaged here.

266 The duty to act honestly and in good faith in the best interests of the company represents the overarching duty of "single-minded loyalty" owed to the company: *BIT Baltic Investment & Trading Pte Ltd v Wee See Boon*

⁴¹¹ Transcript of 6 February 2026, p 91, lines 8-13; Transcript of 3 February 2026, p 67 at line 20 to p 68 at line 15.

[2023] 1 SLR 1648 at [32]. It is the distinguishing obligation of a director as a fiduciary of the company: *Corporate Law* at para 9.003. As the learned authors also go on to state (at para 09.043), the duty obliges the director to exercise his discretion in a manner that he thinks best serves or advances the company's interests: see also *Ho Kang Peng v Scintronix Corp Ltd* [2014] 3 SLR 329 at [35].

267 The test is an objective-subjective one. The question is whether the director honestly believed that his act or omission was in the interests of the company. Where the director's alleged beliefs are objectively unreasonable, this may constitute evidence that the director did not in fact honestly hold such beliefs at the time: *Wee Ewe Seng Patrick John v True Yoga Pte Ltd* [2023] 2 SLR 323 at [96].

268 As this is a fiduciary duty, mere incompetence is not enough to establish a breach, and "[a] servant who loyally does his incompetent best for his master is not unfaithful and is not guilty of a breach of fiduciary duty": *Bristol West Building Society v Mothew* [1998] Ch 1 at 18. The scrutiny is placed on the decisions of the director, where he is bestowed certain powers in relation to the company and must exercise such powers for the benefit of the company as a whole: Peter Loose, Michael Griffiths and David Impey, *The Company Director: Powers, Duties and Liabilities* (Jordan Publishing, 12th Ed, 2015) at para 6.49.

269 Additionally, the director also owes the company a duty of care, skill and diligence. The director's conduct is measured against the conduct of a "reasonably diligent person having both (a) the general knowledge, skill and experience that may reasonably expected of a person carrying out the same functions as are carried out by that director in relation to the company, and (b)

the general knowledge, skill and experience that that director has”: *Lim Weng Kee v Public Prosecutor* [2002] 2 SLR(R) 848 at [27]–[28], citing *Re D’Jan of London Ltd* [1994] 1 BCLC 561 at 563. This duty is partly captured in s 157(1) of the CA, which requires the director to “at all times [...] use reasonable diligence in the discharge of the duties of his or her office.”

270 The Counterclaimants have made a litany of allegations to substantiate their claims against Mr Goh for breaches of his director’s duties of good faith and reasonable diligence. For brevity, I group them into six broad categories:

- (a) minor incidents in Main Co;
- (b) incidents relating to Landscape Co, including Mr Goh’s threat to terminate a Landscape Co employee and his refusal to sign off on payments due from Main Co to Landscape Co from 2017 to 2019;
- (c) Mr Goh’s incorporation of Mage Services on 31 December 2018;
- (d) Mr Goh’s appointment of Achieve PAC as Main Co’s auditors, his delay in approving their removal and his refusal to approve Prime Accountants as their replacement;
- (e) the incidents detailed in the First to Fourth Warning Letters, and Mr Goh’s generally rude and threatening behaviour which “facilitated conflict” with employees and clients; and
- (f) Mr Goh’s threat to terminate Pestcare Co’s support for Main Co’s contract with Mapletree Facilities Services Pte Ltd (“Mapletree”).

271 Before dealing with each of these allegations in turn, I first consider the preliminary issue of whether causation was properly the subject of the first tranche of trial before me.

Preliminary issue: Causation not addressed

272 While the trial for the counterclaim was bifurcated by consent *vide* HC/ORC 354/2025 (“ORC 354”), disputes arose between the parties after trial as to whether the issue of causation was to be determined in the first or second tranche of trial. The terms of ORC 354 provided that “issues of liability as set out in Table A of the Annex” to ORC 354 were to be heard prior to “issues for the assessment of damages set out in Table B” of the Annex. Table A listed only three issues for determination in the first tranche of trial: whether Mr Goh had breached his duty as a director to Main Co, whether Mr Goh had breached his duty as a director to Landscape Co, and whether Mr Goh had breached his duty as an employee of Main Co. Table B listed issues relating to loss of goodwill with employees and clients, loss of profit, loss of value and damages. Causation was not explicitly addressed in either Table A or Table B.

273 Before me, counsel for Mr Goh argued that causation must be taken to have formed part of the first tranche even if it was not specifically listed in Table A because the parties’ correspondence leading up to the consent order made it clear that Mr Goh had consented to the bifurcation proposal on the understanding that the issue of liability, which in Mr Goh’s view would necessarily include causation, would be dealt with first. Conversely, the Counterclaimants took the position that issues relating to causation were intended to be dealt with as part of the second tranche, and this was made clear in the supporting affidavit where, in demarcating the issues, it was made clear that for liability, parties only intended the court to consider whether Mr Goh had

breached his duties as a director and employee, whereas “in terms of damages, the Court must consider evidence of the loss suffered by [Main Co and Landscape Co] including loss of revenue, loss of profits, and loss of value, to be proven by ... documentary evidence ... and oral testimony”.

274 Having regard to the terms of ORC 354 and construing it in its context with the Counterclaimants’ supporting affidavit, I cannot accept Mr Goh’s contention that parties had agreed for causation to be dealt with at the first tranche of trial. In fact, it seems clear that this was explicitly not the intent.

275 First, whether an issue was intended to be dealt with at the first or second stage of trial is ultimately a question of construction of ORC 354 which was a consent order. I see much force in the Counterclaimants’ point that parties could not have intended to have causation determined at this stage as it will entail a substantial overlap with the issues that must plainly also be considered at the second tranche, thereby resulting in unnecessary duplication of evidence and submissions. Bifurcation is, at its core, driven by considerations of promoting expeditious proceedings, cost-effectiveness and ensuring the efficient use of court resources: *Crapper Ian Anthony v Salmizan bin Abdullah* [2024] 1 SLR 768 at [57].

276 In any case, the legal position as to when liability is established for breach of a director’s fiduciary duties is a more nuanced one than that presented by Mr Goh. As a general point, a breach of a director’s fiduciary duty of loyalty is actionable without proof of damage or loss: *Nordic International Ltd v Morten Innhaug* [2017] 3 SLR 957 at [75], citing *Towers v Premier Waste Management Ltd* [2012] 1 BCLC 67.

277 In the specific context of non-custodial breaches of a director’s fiduciary duties, including his duties to act honestly and in good faith, causation is relevant to a claim for equitable compensation, but it is for the company to first establish that the director has breached their duties and that it has suffered loss, whereupon a rebuttable presumption of causation arises. The respondent director then has to rebut the presumption by establishing that loss would not have been sustained if the respondent director had not breached his duties: *Sim Poh Ping v Winsta Holding Pte Ltd* [2020] 1 SLR 1199 (“*Sim Poh Ping*”) at [240]–[241]. While the Court of Appeal in *Sim Poh Ping* stated at [240] that the rebuttable presumption arises once the principal is able to prove on a balance of probabilities that the fiduciary has breached his fiduciary duty and that loss has been sustained, this statement was made in the context of a claim for equitable compensation for breach. It does not stand for the proposition that liability for breach is only made out where causation of loss is established.

278 In fact, Mr Goh had submitted on this exact position, citing *Sim Poh Ping* in his reply closing submissions when he argued that the Counterclaimants have not established that any loss has been sustained.⁴¹² But if, on Mr Goh’s own case, whether damage was suffered is a logically anterior question to whether the breach of duty caused that damage, it would be difficult, if not impossible, for Mr Goh to address the issue of causation and rebut the presumption without having the alleged damage suffered first sufficiently particularised and established by the Counterclaimants. The latter questions, on the terms of ORC 354, are clearly reserved for the second tranche.

⁴¹² Claimant’s Reply Closing Submissions dated 18 May 2026 at [50].

279 Consequently, in discussing the alleged breaches of director’s duties below, I limit my findings to the question of whether the alleged breach was established and say no more on the issues of causation or loss.

Minor incidents in Main Co

280 Main Co argued that Mr Goh had breached the “no profit” rule and preferred his own interests over those of the company in respect of four separate incidents. First, by purchasing a thumb drive for his nephew and claiming it as a business expense in or around 2010; second, by using Main Co’s employees to perform painting and other works for his relatives in or around 2010; third, by reimbursing himself for used parking coupons while representing to Mr Yeo that this was not allowed under the relevant regulations; and fourth, by utilising his room in Main Co’s office to store his personal belongings including four car rims.⁴¹³

281 I have little difficulty in rejecting Main Co’s claims in respect of this group of allegations, most of which are both trivial and extremely dated. Main Co could not seriously contend that these *de minimis* incidents for which Main Co had hardly suffered any damage could constitute actionable breaches of fiduciary duties: see *Goh Chan Peng v Beyonics Technology Ltd* [2017] 2 SLR 592 at [84]. In any case, the onus was on Main Co to prove the factual basis underlying its claims, and, for the contentious matters, I find that it had failed to discharge its burden on a balance of probabilities.

282 In relation to the thumb drive and painting works, Mr Goh explained that he had let his nephew borrow the thumb drive and it was duly returned to

⁴¹³ 3rd, 4th and 6th Defendants’ Opening Statement dated 27 January 2026 (“346D OS”) at [12.4]–[12.5].

Main Co,⁴¹⁴ and that he had offered Main Co's employees part-time work opportunities on their days off and compensated them directly.⁴¹⁵ Main Co offered no evidence to refute Mr Goh's explanations which appeared to be reasonable on their face.

283 As for the parking coupons, Mr Goh's evidence on the parking coupons was that he had told Mr Yeo that only used parking coupons could be claimed as a business expense but not unused parking coupons.⁴¹⁶ While Mr Yeo disputed this account, Mr Yeo bore the burden of proving his version of this conversation on a balance of probabilities. Bearing in mind that it took place 17 years ago, I do not find that he has discharged his burden as it was entirely possible that Mr Yeo had misremembered what Mr Goh had told him.⁴¹⁷ Even if I accept Mr Yeo's account of the conversation, it is difficult to see how Mr Goh's alleged misrepresentation to Mr Yeo about the reimbursement of used parking coupons amounted to a breach of any duty Mr Goh owed to *Main Co*. Mr Yeo admitted that his real grievance was not that Main Co had reimbursed Mr Goh for the parking coupons because "it is not about the money, it is just like why he can claim and why I can't".⁴¹⁸ This was not a breach of any duty owed to Main Co.

284 As for Mr Goh's usage of his room to store his personal belongings, I agree with Mr Goh that it is a nonsense to say that this amounts to a breach of his duties as a director. In fact, Main Co did not even explain how such a breach

⁴¹⁴ Transcript of 3 February 2026, p 43 at line 22 to p 44 at line 11.

⁴¹⁵ Transcript of 3 February 2026, p 45 at line 10 to p 46 at line 7.

⁴¹⁶ GBS1 at paras 419–421; Defence to Counterclaim (Amendment No. 1) dated 20 August 2024 ("Defence to CC") at [62.1].

⁴¹⁷ Transcript of 12 February 2026, p 63 at line 13 to p 64 at line 24.

⁴¹⁸ Transcript of 12 February 2026, p 63 at lines 20–21.

was made out by his conduct. Beyond the fact that no conceivable loss or damage could be suffered by the company, it was plainly within Mr Goh's rights to store his personal belongings in his own office, just as Mr Ong admitted he did in his workspace in the office.⁴¹⁹

Incidents relating to Landscape Co

285 Main Co and Landscape Co claimed that Mr Goh had breached his duty to act in good faith by refusing to sign off on payments which were due from Main Co to Landscape Co for the integrated service contract with HDB for ESS Works in 2017, and by removing Main Co's logistical support for Landscape Co without due cause in 2018.⁴²⁰ Mr Goh admitted the factual basis underlying the claims but denied that they amounted to breaches of any duties owed.⁴²¹

286 In relation to the HDB contract for ESS Works, Mr Goh explained that he did not authorise the payments from Main Co to Landscape Co as Landscape Co was only supposed to do landscaping works, and the invoices were for "conservancy cleaning services" instead.⁴²² I do not consider this to be a wholly unreasonable position for him to take. The alleged failure by Main Co to pay Landscape Co for the ESS Works had to be seen in the wider context of the Cleanmage Group at the time. While I accept that the works were performed by Landscape Co staff, it is important to note that Landscape Co was also heavily reliant on Main Co's resourcing support during this period. It was in Main Co's and Landscape Co's mutual interests for their symbiotic relationship to continue

⁴¹⁹ Transcript of 19 February 2026, p 100 at lines 2–18.

⁴²⁰ 346D OS at [13].

⁴²¹ Defence to CC at [62.3].

⁴²² GBS1 at para 426.

as it served the long-term benefit of both companies and the Cleanmage Group as a whole.

287 Even if this non-payment was a breach of Mr Goh’s duty to Landscape Co, it would also have been subject to the implicit sanction of the entire body of members of Landscape Co which were, at the relevant time, Mr Goh and Mr Yeo. Both were plainly content for Main Co to retain the revenue from the ESS Works, at least up until they no longer held equal shares in Landscape Co.⁴²³ In fact, Mr Yeo referred to Main Co’s retention of the earnings for these works without objection in his email to Mr Goh on 20 March 2018, and used this to suggest that it was only fair for Mr Goh to transfer 30% of his Landscape Co shares to him.⁴²⁴ After Main Co’s support for Landscape Co was withdrawn, the ESS Works were “return[ed] back” to Main Co for the last six months as Main Co formed an in-house team to perform them.⁴²⁵ In these circumstances, it is difficult to say that Mr Goh’s failure to authorise payments from Main Co to Landscape Co for this contract amounted to an unratified breach of his duty to act in good faith.

288 The next question is whether the withdrawal of support for Landscape Co from Main Co amounted to a breach of Mr Goh’s duties to Landscape Co. Mr Goh did not dispute that he caused Main Co to withdraw some of its logistical support to Landscape Co after he gave up 30% of his Landscape Co shares to Mr Yeo.⁴²⁶ Mr Goh’s actions included threatening to dismiss Landscape Co’s Ms Sia in June 2019 if she continued to use Main Co’s

⁴²³ Transcript of 12 February 2026, p 76 at line 16 to p 80 at line 1.

⁴²⁴ 1AB at pp 154–161.

⁴²⁵ Transcript of 30 January 2026, p 14 at lines 9–19.

⁴²⁶ Transcript of 29 January 2026, p 171 at line 20 to p 172 at line 21, p 195 at lines 9–20.

resources, and demanding that Landscape Co's workers move out of the hostel that Main Co was paying for.⁴²⁷ However, the legal basis for claiming that these acts were done in breach of Mr Goh's duty to act in good faith was not entirely clear to me, especially when Mr Yeo agreed that any resourcing support that Main Co would provide to Landscape Co after the change in shareholding had to be approved by both Mr Goh and Mr Yeo.

289 Bearing in mind the context of the withdrawal of support, in circumstances where Mr Yeo now held 80% of the shares in Landscape Co, I do not consider Mr Goh's actions in seeking to draw clearer lines between Main Co and Landscape Co to be evidence of bad faith. While both companies were part of the Cleanmage Group, resourcing support from Main Co was something that Landscape Co no longer had any legal basis to be entitled to, but was rather a matter to be agreed between Mr Goh and Mr Yeo.

290 Landscape Co's submissions amounted to this: regardless of whether Mr Goh's actions were justified, the *manner* in which he withdrew Main Co's support for Landscape Co lacked good faith as he did so in a threatening way without giving Landscape Co sufficient time to source for alternative support.⁴²⁸ However, I do not see how I can make a finding of bad faith based solely on the manner in which Mr Goh reacted, especially when it was Mr Yeo who had insisted that Mr Goh give up his Landscape Co shares to him, and Mr Goh was simply acting consistently with their agreement that after the change in shareholding, any resourcing support from Main Co had to be approved by both partners.

⁴²⁷ 9AB at p 187; 8AB at p 542; Transcript of 29 January 2026, p 182 at line 8 to p 183 at line 21.

⁴²⁸ 346D CWS at [88]–[89].

291 In sum, I do not find any breach of the duty of good faith in respect of Mr Goh's actions as there is no evidence that they were motivated by any improper purpose or intention to injure Landscape Co's interests. As Mr Goh noted in his email to Mr Yeo on 2 June 2020:⁴²⁹

I thought by giving you the 30 you will be [sic] move on, but you didn't. What I trying to show you is what I see from my angle... Even after give you the 30, you continue to use [Main Co] to pay for [Landscape Co] costs when HDB already took 95 per cent, tree prunes exclude, hostel and hostel stamp duty, sph ads...
All I wanted is align interests so we can drive the group together, not focus on individual company.

[emphasis added in bold.]

Mr Goh's incorporation of Mage Services on 31 December 2018

292 As I have held at [193]–[194] above, Mr Goh's incorporation of Mage Services was plainly a breach of the duty of no-conflict, as a director cannot place himself in a position where his duty to advance the company's interests conflicts with his own interests or some external loyalty: *Sim Poh Ping* at [68]–[69]. The saving grace is that this appeared to be a technical breach, as Mage Services remained dormant and did not transact any form of business since its incorporation.⁴³⁰ It is therefore unclear whether Main Co had suffered any damage as a consequence of Mage Services's incorporation. Nevertheless, as I am dealing only with issues relating to the duties owed by Mr Goh and whether he had breached them, I will leave the issue of causation and loss for resolution at the assessment stage.

⁴²⁹ ICB at p 315; 1AB at p 511.

⁴³⁰ GBS1 at paras 100–101; 10AB at pp 660–665.

Appointment of Achieve PAC as Main Co's auditors

293 I also accept Main Co's contention that, given Mr Onn's conviction and debarment, Mr Goh had breached his duty to act with reasonable diligence by appointing Achieve PAC as Main Co's auditors in the first place. By admitting that he was not aware of Mr Onn's debarment, Mr Goh conceded that he had appointed Achieve PAC without doing the necessary due diligence checks on Mr Onn's suitability and qualifications to act.⁴³¹

294 Counsel for Mr Goh suggested that the breach was not made out as Mr Goh had appointed Achieve PAC, as opposed to Mr Onn, as Main Co's auditors. However, counsel also conceded that there was no evidence before the court to suggest that Achieve PAC had any other auditors that could perform the necessary work for Main Co, or that Mr Goh had dealt with any other auditor in Achieve PAC other than Mr Onn.⁴³²

295 Unlike the incorporation of Mage Services, Mr Goh's breaches had caused real prejudice to Main Co, as there have been substantial delays in the preparation of its audited financial statements which have also exposed Main Co to potential statutory liability for its failure to comply with s 197(1) of the CA. The delays have also resulted in the downgrading of Main Co's EPPU Grading, which has affected the value of the contracts that Main Co can tender for. While I accept Mr Goh's contention that some of the delay was attributable to Mr Ong, insofar as Main Co can prove at the assessment stage that it has suffered any damage caused by Mr Goh's breach in appointing Mr Ong, this can be recovered from Mr Goh.

⁴³¹ 346D CWS at [68]–[71]; Transcript of 29 January 2026, p 110 at line 15 to p 114 at line 11.

⁴³² Transcript of 8 June 2026, p 7 at lines 9–17.

The incidents detailed in the First to Fourth Warning Letters, including Mr Goh's rude and aggressive behaviour

296 Main Co contended that Mr Goh's conduct in this category of incidents amounted to a breach of his duty to act in good faith in Main Co's interests.⁴³³

297 Dealing with the First and Second Warning Letters, I do not find that Mr Goh's behaviour with respect to these incidents amounted to a breach of his duty of good faith to Main Co. In both instances, Mr Goh was motivated by legitimate concerns as to whether the Main Co cleaner would be deprived of his leave encashment, and why the Main Co's employees' salaries had been deducted for rent but the rent had not been paid to him as the landlord. I do not see how Mr Goh's conduct could be said to have been motivated by any bad faith or improper purpose.

298 To the extent that Main Co's claim was also premised on the tone of his communications with Ms Chan, and Mr Goh's generally rude and aggressive behaviour to Main Co's staff, it was unclear to me how the *manner* in which Mr Goh communicated with employees necessarily amounted to a breach of his duty of good faith. Main Co did not attempt to articulate a principled basis for this argument in its submissions either.

299 I accept that Mr Goh was difficult to work with and that he frequently used intemperate language, but this was not necessarily an indication of bad faith. In fact, I note that the Counterclaimants could not cite a single authority for the proposition that rudeness or abrasiveness *per se* can amount to a breach of a director's duty of good faith.

⁴³³ 346D CWS at [49]–[54], [57]–[61] and [74]–[78].

300 In the absence of any authorities cited by parties to address this point, I find the case of *Brola, derivatively on behalf of Credit Glory Inc. v. Lundgren*, 2025 WL 3439671 (Del. Ch. 2025) (“*Brola v Lundgren*”) to be instructive. In *Brola*, the company had two directors, Mr Brola and Mr Lundgren. Mr Brola alleged that Mr Lundgren had harassed the company’s employees by, among other matters, “repeatedly sen[din]g offensive sexual messages and demands” and “degrading comments”. One of the targets of such harassment succeeded in claims against the company and Mr Lundgren (at pp 1–2). Mr Brola claimed that on this basis, Mr Lundgren had breached his fiduciary duty by acting “contrary to the best interests of the company” (at p 3).

301 The Delaware Court of Chancery found that Mr Lundgren’s wrongdoing was “personal malfeasance, not a misuse of his corporate office” (*Brola v Lundgren* at p 11). The following observations merit reproduction here:

Bad faith comprises both “[f]iduciary conduct motivated by an actual intent to do harm” and “intentional dereliction of duty.” The doctrine is “exacting, but narrow.”

Brola distorts the meaning of bad faith beyond recognition, seeking to transform it into a general morality code.

[F]iduciary liability is not a catch-all for every wrong committed in the workplace simply because the perpetrator happens to hold a title. Egregious interpersonal misconduct, even when violative of employment law and company policy, generally falls outside the scope of [...] corporate law. This case highlights the importance of that distinction.

Adopting Brola’s theory would undermine the principled distinction between interpersonal harms and fiduciary breaches. A literal application of the syllogism he draws [...] — that because sexual harassment is selfish, and selfishness is disloyal, then harassment is a breach of the duty of loyalty— would impose strict fiduciary liability for workplace misconduct. That logic lacks a limiting principle. If every self-serving, reprehensible act by an officer constitutes fiduciary disloyalty, then a breakroom fistfight, a defamatory social media post, or theft of office supplies becomes an internal affairs matter...

[emphasis added in bold]

302 Main Co appears to apply the same erroneous syllogism in its submissions, the general tenor of which suggested that a director had to behave perfectly at all times, with *any* potential loss of temper or unreasonable behaviour in the company constituting an actionable breach of a director's duty to act in good faith because such conduct undermined workplace stability and undermined the company's commercial interests. This cannot be correct as a matter of principle or policy. First, the fiduciary duty of good faith rests on scrutinising the exercise of the director's discretion in the interests of the company: *Re Smith and Fawcett Ltd* [1942] Ch 304 at 306. A director's fiduciary duty of loyalty and good faith should not be repurposed into an all-encompassing code of conduct to govern a director's interpersonal relations with others. This is supported by the *obiter* observations of the court in *Apex Global Management Ltd v FI Call Ltd* [2015] EWHC 3269 (Ch), where Hildyard J remarked at [47] that he was "not convinced" that fiduciary duties extend to "control every aspect of one person's interaction with another". It would certainly be ideal for directors to conduct themselves reasonably and professionally at all times. However, seeking to fasten strict fiduciary liability onto any workplace behaviour that falls short of that would not only expand the duty of good faith beyond its doctrinal limits, but also risk opening the floodgates to a string of claims for fiduciary breaches in respect of conduct that has nothing to do with a director's duty of loyalty and good faith to the company.

303 This is not to say that abrasive or offensive behaviour can never amount to a breach of a director's duties to the company. I accept that if such conduct was motivated by an intention to injure the company's interests, it may amount to a breach of the duty of good faith. However, there was insufficient evidence

to establish that Mr Goh’s rude behaviour was motivated by any improper purpose – he simply had trouble controlling his temper.

304 I can also accept that particularly egregious behaviour which gives rise to a foreseeable risk of significant harm to the company’s interests may in principle amount to a breach of a director’s duty of care and diligence. Nevertheless, it would require a sufficiently serious case of misconduct for such a breach of duty to be found.

305 For example, in *Jonathan Lecaille v National Parking Enforcement Limited* [2025] EWHC 2281 (Ch) (“*Re National Parking Enforcement Limited*”), the company, which was found to be a quasi-partnership, was run by a couple who had later divorced. The ex-wife was found to have engaged in “extreme personal behaviour” and “extraordinary and markedly unprofessional conduct” towards the ex-husband. Her behaviour included open displays of anger in front of the company’s employees (including distributing her personal email exchanges with her ex-husband to the employees, and a printed leaflet which was intended to demonstrate that her ex-husband was a narcissist), offensive conduct towards employees resulting in three formal grievances, a decision to terminate the company’s access to its accounting software, unauthorised withdrawals which drained most if not all of the money from the company’s account and taking on another job in a pub whilst continuing to receive her full salary from the company despite claiming to be too ill to work: *Re National Parking Enforcement Limited* at [76]–[77]. In holding that the ex-husband had established his case that the ex-wife had conducted the company’s affairs in a manner which unfairly prejudiced his interests as a member, the court found that these actions amounted to a breach of the ex-wife’s duties as a director of the company to exercise reasonable care, skill and diligence and to promote the success of the company.

306 In contrast, I do not think that Mr Goh’s conduct crossed the necessary threshold to establish any such breach. The Counterclaimants pleaded that Mr Goh had failed to use reasonable diligence by behaving aggressively towards Main Co’s clients, specifically referring to an incident between Mr Goh and one of its clients, Golden Village Plaza Singapura, on or around 9 September 2011, during which Mr Goh had behaved poorly and communicated with the client in an “unfriendly and threatening tone”.⁴³⁴ As a result, the client had sent an email to Mr Yeo to complain about Mr Goh’s conduct. However, the client was never called as a witness, which meant that the only admissible evidence was to prove the fact that a complaint had been received. I do not think that a single client complaint received some 15 years ago could amount to a breach of Mr Goh’s duty to act with reasonable diligence.

307 As for two other incidents where Mr Goh had lost his temper at a director of Pest-Pro Management Pte Ltd and sent harassing messages to the manager of a van rental company (see [187] above), these isolated incidents (which took place five years apart) were not pleaded as breaches of Mr Goh’s duties as a director in the counterclaim but only relied on by the defendants in the main action to suggest that Mr Goh’s termination from Main Co was justified by his unreasonable behaviour. In fact, there was no reference to the incident with the manager of the van rental company in the pleadings. While I have earlier decided to consider Mr Yeo’s registration of the Trade Mark in his own name as another instance of oppressive conduct even though this was not pleaded in the Statement of Claim, I find that Main Co’s failure to clearly plead these incidents did materially prejudice Mr Goh’s defence in the counterclaim. Unlike the Trade Mark which was in issue even before the trial commenced, the Counterclaimants’ case in relation to these incidents was constantly shifting.

⁴³⁴ D&CC at [(62.6)].

Their pleaded position was that, relying on the Golden Village incident, Mr Goh had failed to use reasonable diligence in his behaviour with *clients*. This shifted in their opening statement to a suggestion that his aggressive behaviour towards Main Co's suppliers and sub-contractors was also a breach of his duty of diligence.⁴³⁵ In closing submissions, the case shifted again, this time to allege that Mr Goh's use of derogatory or insulting language on Main Co's suppliers and sub-contractors was a breach of his duty of good faith as it "prioritised personal frustration over the proper discharge of his duties".⁴³⁶ Understandably, Mr Goh did not respond substantively to these alleged incidents as breaches of his fiduciary duties in his arguments,⁴³⁷ not least because it was unclear what case Mr Goh was expected to meet. As such, I say no more about these incidents in relation to the counterclaim.

308 Similarly, I do not find that Mr Goh's conduct as detailed in the Third Warning Letter was motivated by any bad faith. I have already pointed out that there were no grounds for Mr Yeo and Mr Ong to allege that Mr Goh had deliberately attempted to delay Main Co's payroll by raising "last minute" discrepancies, as the payroll files were only sent to Mr Goh no more than two days before Main Co's internal payroll processing cut-off date. It was not unreasonable for Mr Goh to take a day or two to review the files, which comprised the salaries payable to more than 300 of Main Co's employees. Contrary to Main Co's allegations, there is no evidence to suggest that Mr Goh's rejection of the payroll files was motivated by any improper purpose. In respect of the 3 January 2023 payroll, for example, Mr Goh had simply stated in his WhatsApp message to Mr Ong that he "rejected the payroll giro [*sic*]" as he was

⁴³⁵ 346 OS at [12.3].

⁴³⁶ 346D CWS at [56].

⁴³⁷ CCWS at [172].

“amending the bonus” for one of the OEs and Mr Ong admitted that this was his mistake.⁴³⁸ Rather, Mr Goh, even as he was complaining about the perceived ostracism by Mr Ong and Mr Yeo, appeared to be focused on ensuring that the payroll was correct, and confirmed that it was “correct now” before sending it on.⁴³⁹ It is therefore difficult to fathom how Mr Goh could be said to have acted in bad faith by raising payroll discrepancies at the “last minute”, when the payroll files were only sent to him for review at the “last minute”.

309 However, Main Co had legitimate grounds for grievance in relation to Mr Goh’s conduct as set out in the Fourth Warning Letter, to the extent that Mr Goh had intentionally disrupted Mr Ong, Ms Le and U Ventures’ access to Main Co’s administrative systems in retaliation for their actions against him. To my mind, Mr Goh’s tit-for-tat actions were plainly motivated by an improper purpose and would therefore amount to a breach of his duty of good faith. On this point, I observe that the court in *Re National Parking Enforcement Limited* found a breach of the duty to act in good faith in respect of similar misconduct by the ex-wife in that case: *Re National Parking Enforcement Limited* at [104]. There was also evidence that Mr Goh had terminated Mr Yeo’s access to Main Co’s CorpPass by changing the email address registered under the account to Mr Goh’s own personal email address in September 2022. However, it is unclear what damage Main Co sustained as a result of these breaches, as access to the necessary systems was restored shortly thereafter. Again, insofar as Main Co can prove any damage caused by such a breach at the assessment stage, this can be recovered from Mr Goh.

⁴³⁸ 2AB at pp 372–374.

⁴³⁹ 2AB at pp 375.

Threat to terminate Pestcare's support for Mapletree

310 The final arrow in Main Co's quiver is its allegation that Mr Goh had breached his duty of good faith owed to Main Co by threatening to terminate Pestcare Co's support for Main Co's contracts with Mapletree. Main Co claimed that it was this threat, which Mr Yeo substantiated with an undated email from Mr Goh where Mr Goh said he would "screw up mapletree pest to ur liking",⁴⁴⁰ which resulted in Main Co having to step in to undertake the pest control works for Mapletree in place of Pestcare Co in October 2023.⁴⁴¹

311 However, this claim was patently untrue. The email which Mr Yeo produced was conspicuously undated, and Mr Yeo initially claimed in his AEIC that it was sent sometime in August 2023 (*ie*, just before Main Co terminated Pestcare Co's services for the Mapletree site).⁴⁴² However, during cross-examination, Mr Yeo conceded that this email was actually sent by Mr Goh on 14 May 2022, as Mr Goh had disclosed the same email with the correct date in his Third Supplementary List of Documents.⁴⁴³ In other words, the alleged threat was sent a year and a half *before* Main Co purported to take over the Mapletree pest control works.⁴⁴⁴ The purported link between Mr Goh's threat in mid-2022 and Main Co's taking over of Mapletree's pest control works in late 2023 was not only specious but disingenuous. This is nothing more than a feeble attempt to shore up the counterclaim against Mr Goh and seek to justify Main Co's actions in disrupting Pestcare Co's operations after Mr Goh's unjustified

⁴⁴⁰ SY1 at para 216.3.

⁴⁴¹ SY1 at para 217.

⁴⁴² SY1 at para 216.3, read with the Correction Affidavit at pp 31 and 42.

⁴⁴³ 1CB at pp 574; 12AB at p 204; Transcript of 6 February 2026, p 28 at line 3 to p 30 at line 18.

⁴⁴⁴ 10AB at pp 580–600.

exclusion from Main Co. In any case, Mr Goh never acted on his impulsive threat in May 2022 to “screw up” the Mapletree contract – in fact, it was Main Co which eventually prevented Pestcare Co from continuing to perform pest management services at the Mapletree site.

Conclusion

312 For the reasons above, I find that Mr Goh’s claim for oppression under s 216 of the CA has been successfully established, and the appropriate remedy is for Mr Yeo to buy out Mr Goh’s shares in the Cleanmage Group entities, which are to be valued on the basis that I have ordered above.

313 I will hear parties on the appropriate terms of the orders for valuation and buy-out (including the effect of my findings on Mr Goh’s breaches of duties on the conduct of the valuation, if any), and costs.

Low Siew Ling
Judicial Commissioner

Chew Xizhi Stephanie and Chia Wan Lu (TSMP Law Corporation)
for the claimant;
Foo Soon Yien and See Zhi Yan (BR Law Corporation) for the first
and second defendants;
Qua Bi Qi and Lee Yi Xian Eugene (Nine Yards Chambers LLC) for
the third, fourth and sixth defendants;
The fifth defendant absent and unrepresented.