

Singapore Telecommunications Ltd v Starhub Cable Vision Ltd
[2005] SGHC 80

Case Number : Suit 634/2003
Decision Date : 28 April 2005
Tribunal/Court : High Court
Coram : Kan Ting Chiu J
Counsel Name(s) : Tan Kok Quan SC, Kannan Ramesh, Sean Tan Kim Kang, Lam Sin Yee (Tan Kok Quan Partnership) for the plaintiff; Philip Jeyaretnam SC, Low Chai Chong, Ajinderpal Singh, Andrea Chee (Rodyk and Davidson) for the defendant
Parties : Singapore Telecommunications Ltd — Starhub Cable Vision Ltd

Contract – Breach – Defendant cable television services provider leasing fibres and ducts from plaintiff telecommunications provider – Plaintiff alleging defendant breaching agreement by "tapping" use of leased facilities to serve properties not included in agreement – Whether "tapping" unauthorised even though not expressly prohibited by agreement

Contract – Breach – Defendant informing plaintiff of decision to build own infrastructure to serve properties excluded from agreement – Plaintiff agreeing to defendant's decision – Defendant failing to plead estoppel in defence – Whether plaintiff estopped from denying defendant having right to self-provide for excluded properties

Contract – Remedies – Damages – Provision in agreement excluding liability of parties for damages for lost revenue or profits – Whether true intention of parties reflected in provision – Whether plaintiff prohibited from recovering damages because of provision

28 April 2005

Judgment reserved.

Kan Ting Chiu J:

The parties

1 The plaintiff, Singapore Telecommunications Ltd, or SingTel, is the dominant telecommunication services provider in Singapore.

2 The defendant, Starhub Cable Vision Ltd, was formed in 2002 upon the merger of Singapore Cable Vision Ltd ("SCV") and Starhub Pte Ltd. As its name suggests, it is a provider of cable television services.

The network lease agreement

3 The plaintiff and the defendant were obliged to deal with one another when cable television was to be launched in Singapore in 1995.

4 At that time, the plaintiff was building a nationwide system of optical fibre and underground ducting, but it was not licensed to offer cable television services. The government awarded SCV the right to provide cable television services to viewers in Singapore, although SCV did not have the network of optical fibre and ducts necessary for that purpose.

5 To save time and capital expenditure, it was decided that SCV was to lease the necessary optic fibres and ducts from the plaintiff to serve its cable television customers instead of building its own infrastructure.

6 However, even with this incentive, SCV was not able to launch its cable television services to all the viewers at once. The properties that were to be served were divided into three categories: (a) high-rise residential, (b) landed, and (c) commercial. The parties referred to category (a) properties as the "Included Properties" and categories (b) and (c) properties as the "Excluded Properties".

7 SCV was not able to work out the fibres and ducts required to link up to all the categories at the same time. Whilst it was ready with the specifications for the high-rise residential properties, it had not finalised the requirements for the landed and commercial properties.

8 Consequently, when SCV entered into a network lease agreement on 16 June 1995 ("the Agreement"), it was specifically with reference to high-rise residential apartments in public and private housing estates. All other properties were excluded from the Agreement and it was contemplated that further agreements would be negotiated for them when SCV was ready.

9 In simplified terms, without technical particulars which are not relevant to the legal issues under consideration, SCV leased optic fibre strands in the plaintiff's optic fibre network and duct space in its conduit system on a non-exclusive basis for the installation of coaxial cables which lead to high-rise residential properties that are being served.

10 In these proceedings, the scope of the lease was a matter of serious dispute. The scope is set out in cll 1.2 and 1.3 of Exhibit A of the Agreement:

1.2 The building category covered under this lease agreement is only the high-rise residential apartments in public and private housing estates. High-rise residential apartment blocks are defined as having more than 3-storeys. Shop-houses in HDB estates are classified under the high-rise apartment category as well.

1.3 The building categories which are not included in this lease agreement are single family units or landed properties, schools and other educational institutions, libraries, hospitals, government buildings, commercial buildings, hotels, URA conservation projects and any other category of buildings.

11 The plaintiff alleged that SCV breached the Agreement when it resorted to "tapping", or, as it was described in para 7 of its Statement of Claim, the use of the leased facilities to transmit cable services to landed and commercial properties.

12 It must be emphasised that the tapping that the plaintiff complained of is SCV's practice of linking its own fibres and ducts to the leased facilities to serve landed and commercial properties. It did not object to SCV providing its own fibres and ducts to serve high-rise residential properties.

13 Under the Agreement, SCV was to transmit signals through the plaintiff's optic fibre strands and ducts, and lay coaxial cables from the leased facilities to link up to the high-rise residential properties. However, SCV went beyond that. It extended fibres and coaxial cables to serve landed and commercial properties. The plaintiff was adamant that this was in breach of the Agreement because the Agreement did not extend to landed and commercial properties.

14 The defendant, on the other hand, argued that SCV was entitled to do it. The defendant put up a triple defence to the complaint of tapping, that:[\[1\]](#)

(a) there was no prohibition that prevented SCV from serving other categories of properties

through its own extensions;

(b) there was an agreement that only additional facilities will be charged on an incremental cost basis; and

(c) the plaintiff recognised SCV's right to self-provide, *ie*, provide its own fibres and ducts to link to the plaintiff's fibres and cables.

15 At the trial, the witnesses for each side were subject to long and thorough examination. They were not only questioned on matters in which they were directly involved in, but were also examined on events they did not participate in, and on matters they do not appear to remember clearly because of the passage of time.

16 With that in mind, I have, where there are contemporaneous records and correspondence, placed more weight on them than the unsupported assertions and concessions of the witnesses.

The issues

Was tapping prohibited?

17 The defendant's position was that the plaintiff had only provided dark fibres, *ie*, fibres with no signals, and duct space. SCV had to lay the coaxial cables, and then transmit the contents through the fibres and the cables. It was submitted:

SingTel is like any other carrier. Take a carrier of fruit (say by refrigerated truck). He is entitled to charge by weight or by volume or by piece. He can have different prices for different fruit. Even if it costs him the same to carry two watermelons as to carry one, he can charge for both. But he has no right over what happens to the fruit after he has delivered it – unless he stipulates so in his contract. He cannot stop the owner of the fruit from selling it to hotels instead of to individual residents. In just the same way, unless SingTel bargained for a prohibition on what SCV can do with the signals after they have left SingTel's system, SingTel has no right or control over that at all.[\[2\]](#)

18 Is the analogy apt? The simplicity of the approach must be examined against the parties' relative rights *inter se* with and without the Agreement. Without the Agreement, SCV had absolutely no right to transmit anything through the plaintiff's fibres or the ducts. It acquired the right to do that under the Agreement. The right it acquired was that which was agreed to and related to high-rise residential properties only. The example cannot apply because there was a limitation in the Agreement about the high-rise residential properties. The limitation would be the equivalent of a condition in the carrier situation that the fruits carried will be sold only to individual consumers.

19 Can the defendant rely on the fact that there was no express prohibition in the Agreement against tapping to argue that it had a right to tap?[\[3\]](#) This argument does not stand up to examination because outside of the Agreement any use of the leased facilities was prohibited. If SCV did not have a right to tap, it cannot be entitled to do it just because there is no specific prohibition against it. The Agreement gave it the right to use the fibres and ducts to serve high-rise residential properties only and not other properties.

20 The draft minutes of a meeting with the plaintiff of 7 September 1994 put up by SCV stated:[\[4\]](#)

Any extension to *areas currently excluded* from the SingTel Lease will be based on incremental costs, *ie* ignoring the facilities already included. [emphasis added]

This draft was not approved by the plaintiff.^[5] Nevertheless, SCV's treatment of non-high-rise residential properties as areas excluded from the Agreement lends weight to the view that matters outside the Agreement were excluded from it, and had to be brought in by further agreement. If the focus is shifted so that the question is whether the Agreement authorised tapping, there is little room for asserting that it did. If SCV did not acquire the right under the Agreement, it could not have acquired it by any other means.

21 This question of tapping had been brought up before this action was filed. The Telecommunications Authority of Singapore ("TAS") was the authority which served as the moderator in the dealings between the plaintiff and SCV. On 27 March 1998, after the tapping issue had arisen, and while the parties were negotiating a lease agreement for landed properties, the Director-General of TAS sent to the Chairman of SCV a paper entitled "SingTel's Lease of Ducts/Fibre to SCV for its Roll-out to Landed Properties" which stated in a footnote that:

It should be noted that the current lease term for high-rise prohibits tapping off to serve landed and commercial estates.^[6]

22 There was no expression of disagreement from SCV with that statement, or any case put up to TAS that tapping was allowed.

23 That same view was also taken within SCV. In an internal memorandum from its Senior Manager Regulatory Affairs and Operations to its Senior Vice President Broadband Engineering Services dated 16 October 2001 when an issue had arisen over tapping to serve buildings in the Nanyang Technological University campus, the former wrote:

In addition, SingTel's NLA [network lease agreement] is for the sole purpose of serving residential properties only. As such, SCV may tap/extend from OR [optical receivers] to serve residential properties and not commercial properties.

How do we counter these arguments to maintain our position that we will not give assurance not to tap/extend from OR to serve other buildings in the campus?^[7]

24 The writer was referring to the Agreement, and the residential properties referred to are the high-rise residential properties covered in the Agreement.

25 Although the effect of the Agreement cannot be construed according to the TAS paper or SCV's internal memorandum, these documents were relevant as they lent support and weight to the plaintiff's assertion that there was no agreement that tapping was allowed.

26 The conclusion then is that while tapping was not expressly prohibited, it was clearly not authorised.

Whether there was an agreement that only additional facilities were to be charged on an incremental cost basis

27 The defendant's second defence was founded on an exchange of letters between SCV and the plaintiff. On 8 July 1996, SCV wrote a letter to the plaintiff captioned "Fiber and Duct Lease – Landed and Commercial Properties". The writer of the letter recounted the original negotiations

between the parties and stated:

It was also agreed in the initial lease negotiations that the subsequent "commercial and landed properties" lease would be computed based on the additional fibers and ducting requirement only. The common portion of the network already covered under the "high-rise residential properties" lease, such as the digital ring and the fibers to the MDFs etc ... shall not be charged again. This can only imply a continuity.[\[8\]](#)

28 The plaintiff replied on 17 July 1996 stating:

... we would like to clarify the same understanding that the pricing for the commercial and landed properties would be based on the additional fibres and ducting, and not include the Common Portion of the network already implemented for the high-rise residential properties. However, we would also like to point out that *the previous pricing for the Common Portion was contracted on the basis of restricted use.*[\[9\]](#) [emphasis added]

29 The defendant contended that when it extended its services by adding its own fibres and ducts, there should be no additional payment to the plaintiff because no additional fibres and ducts of the plaintiff were used.

30 The defendant was making a connection between payment and authority. The weakness in this argument is that even if the plaintiff was not entitled to additional payment, that does not necessarily mean that SCV was allowed to tap. It may mean, for example, that when SCV leased additional facilities to serve landed and commercial properties, no additional payment was required for the use of the facilities already leased. In such a situation, exemption from further payment does not operate as authority to tap.

31 Another difficulty with the argument was that it did not take into account the last qualifying sentence in the quoted passage of the plaintiff's reply that the previous pricing for the leased facilities was for service to high-rise residential properties only.

32 The rates for the high-rise residential properties were concessionary or preferential rates. This was acknowledged by SCV in its letter of 8 July 1996 which requested that "the preferential treatment for high-rise residential properties be extended to all categories of buildings".[\[10\]](#) This means that non-preferential or commercial rates would apply to landed and commercial properties.

33 On that basis, additional payment would be due when the same facilities leased to serve high-rise residential properties are used for the landed and commercial properties to reflect the higher rates.

34 The payment formula set out in the agreement is also instructive on this question. SCV had wanted lease payments to be set on the basis of cost recovery, and not be tied to revenue.[\[11\]](#) The plaintiff, on the other hand, proposed payment reflecting an internal rate of return on its expenditure at 8% *and* lease payment based at the numbers of homes passed.[\[12\]](#) The plaintiff prevailed on this issue.[\[13\]](#)

35 Under the Agreement, payments were set out in Art 2.3 and, in greater detail, in the Rent Calculation Schedule of the Agreement:[\[14\]](#)

RENT CALCULATION SCHEDULE

(A) The rate of Rent payable in respect of each twelve-month period ("one year") commencing from the Launch Date or 1 July 1995, whichever is earlier, shall be as follows:

<u>Period</u>	<u>Rate per home completed per annum</u>
Years 1 to 10 (both years inclusive)	S\$9.15
Years 11 to 15 (both years inclusive)	S\$7.15
Years 16 to 20 (both years inclusive)	S\$5.15

(B) The Rent payable for each year during the term of the lease shall be calculated based on the actual number of homes completed for such year, or the Minimum Guaranteed Rent, whichever is higher. The Minimum Guaranteed Rent in respect of each year shall be as follows:-

<u>Period</u>	<u>Minimum Guaranteed Rent</u>
Year 1	S\$2,268,898 (247,967 homes)
Year 2	S\$4,828,757 (527,733 homes)
Year 3	S\$6,269,360 (685,176 homes)
Year 4	S\$7,405,232 (809,315 homes)
Years 5	S\$7,457,250 (815,000 homes)
Years 6 to 10 (both years inclusive)	S\$7,457,250 (815,000 homes) per annum
Years 11 to 15 (both years inclusive)	S\$5,827,250 (815,000 homes) per annum
Years 16 to 20 (both years inclusive)	S\$4,197,250 (815,000 homes) per annum

The Minimum Guaranteed Rent shall be adjusted for any liquidated damages payable pursuant to Clause 2.1(c) and any cessation of Rent pursuant to Clauses 6.1 and 6.2.

The rate was in fact based on a internal rate of return of 7.28% and payment on the projected numbers of homes passed.[\[15\]](#)

36 The "actual numbers of homes completed" referred to the homes that were ready to be linked to the network, not the number of homes that were actually connected.

37 When the rent beyond the minimum guaranteed rent is to be paid according to the number of homes passed, the plaintiff is not charging only on a cost recovery basis. By this formulation, if the number of homes passed increases, for example by the development of additional homes which are

served by the same fibres and ducts provided by the plaintiff, the plaintiff will receive additional payment without incurring any additional expenditure.

38 Consequently, the argument that the plaintiff was only entitled to receive payment as a return on its capital expenditure cannot stand.

39 In the course of the hearing, the plaintiff produced, at the request of the defendant, a document entitled Lease Payment Analysis for Initial Term^[16] which shows how the rate of \$9.15 for each home was worked out. The plaintiff's Chief Financial Officer was questioned on it by counsel. However, the contents of this document did not assist in the determination of this issue because it was the plaintiff's internal document which was not a contractual document, and was not even brought out or used in the negotiations leading to the conclusion of the Agreement.

40 When payment is not restricted to cost recovery, but includes an element of revenue sharing, it would be a matter of commercial negotiation to fix the further payments to be paid when existing fibres and ducts are used to serve landed and commercial properties. This would have to take into account, *inter alia*, the additional customers and revenue that SCV would get and the amount of additional facilities, if any, that the plaintiff is required to provide.

Whether the plaintiff had recognised SCV's right to self-provide

41 The defendant contended that in April 1997, the plaintiff had recognised that SCV had the right to self-provide. In early 1997, the parties negotiated, but were unable to come to a lease agreement for landed properties. They eventually came to an agreement in July 1998.

42 Patience was apparently wearing thin on both sides during the negotiations. By a letter dated 14 March 1997,^[17] SCV informed the plaintiff that it would not take a lease offered by the plaintiff, and would build its own infrastructure to serve landed properties. This brought a reply from the plaintiff on 2 April 1997^[18] that:

We respect SCV's decision in building its own infrastructure to serve the landed property residents, and therefore withdraw all our previous offers on the lease of ducting and fibre for the same said purpose.

43 The defendant submitted that by this reply, the plaintiff cannot deny that SCV had the right to self-provide for landed properties. It did not assert this as an independent right, but raised it as an "estoppel point".^[19]

44 There are two problems with this submission. First, the plaintiff's reply was that it respected SCV's decision to build its own infrastructure to serve landed properties. It could mean a complete and separate infrastructure independent of the plaintiff's fibres and ducts, or it could mean infrastructure which connects to the plaintiff's fibres and ducts. As SCV did not seek the plaintiff's clarification on that, it cannot say that the plaintiff had given its approval to SCV to tap its fibres and ducts. Second, the plaintiff objected that this issue was not pleaded by the defendant in its defence. I agree with the plaintiff. Estoppel cannot be relied on unless it is pleaded, and when it is pleaded, it must be pleaded with proper particulars with regard to the representation, reliance, and change of position. As this was not done, the defendant cannot raise this estoppel point.

45 In addition to the three lines of defence on the primary issue of tapping, the defendant also raised three other issues to the plaintiff's claims: the shop-house issue, recoverable damages issue and limitation of damages issue.

The shop-house issue

46 The shop-house issue arose out of the statement in cl 1.2 of the Agreement that “[s]hop-houses in HDB [Housing & Development Board] estates are classified under the high-rise apartment category”.[\[20\]](#)

47 The defendant contended that of the properties the plaintiff claimed to have been served by tapping, 4,940 were shop-houses. The defendant contended that “shop-houses” used in the Agreement is a generic term used to include all types of shops located within HDB estates[\[21\]](#), whereas the plaintiff took the position that:

Shop-houses were properties with dual usage – a residential component and a commercial component. Occupants of shop-houses reside in the unit above their shop.[\[22\]](#)

48 The dispute had been referred to the Infocomm Development Authority of Singapore (“IDA”) which was empowered to resolve disputes between the plaintiff and SCV over the Agreement.

49 On 14 September 2001, IDA issued a direction to the parties to negotiate and conclude a network lease agreement to supercede the Agreement.[\[23\]](#) This was followed by other letters, particularly one dated 14 March 2002[\[24\]](#) which set out IDA’s determinations in relation to the disputes between the parties. There was an explanatory memorandum forwarded with the letter, cl 17 of which stated:

IDA considers it acceptable that all HDB shop-houses shall be charged at double the home pass rate on the basis that each shop-house comprises two separate units, a commercial shop-front unit and a residential-unit.[\[25\]](#)

50 While IDA can issue directions to the parties, its directions will not become part of the network lease agreement. Nevertheless, IDA’s ruling on the issue should be taken into account in determining what constitutes a shop-house for the purpose of the Agreement.

51 I do not accept the defendant’s construction that all types of shops located in HDB estates are shop-houses. It was not shown that “shop” and “shop-house” are synonymous in any usage. No one can seriously believe or argue that the units in new shopping malls in HDB estates are shop-houses or should be regarded as shop-houses for the purpose of the Agreement or for any other purpose. Such units must, by any definition, be commercial properties. I accept that shop-houses are properties that serve two purposes, as shops, and as houses.

52 Moving on, is the plaintiff correct to assert that the shop and the residential parts must be occupied by the same party, or is it sufficient that there just be a residential part and a shop part, as stated in the direction?

53 I do not find the additional requirement necessary or justified. When there is a residential unit above a shop unit, it should not matter whether the two units are occupied by the same occupants. When we think of the familiar traditional shop-houses, we do not differentiate between those which are occupied by the same occupants and those which are not. There is no basis for imposing this differentia to shop-houses in HDB estates.

The recoverable damages issue

54 The plaintiff explained the nature and basis for its claim for damages in the following terms:

The nature of the loss and damage suffered by the Plaintiffs is the loss in revenue that the Plaintiffs would otherwise have earned from the Defendants' lease of commercial dark fibre for the transmission of the Cable Services to the Excluded Properties. The Plaintiffs will aver that the rates that Defendants would have had to pay the Plaintiffs would be the applicable commercial rates that the Plaintiffs were offering for the lease of commercial dark fibre for the transmission of, *inter alia*, Cable Services from the date when the Defendants commenced transmission of the Cable Services to the Excluded Properties identified in Clause 1.3 of Exhibit A and not stipulated in Clause 1.2 of Exhibit A of the Agreement.[\[26\]](#)

55 On my limited understanding of the optic fibre technology, all fibres are dark fibres when they are installed, before signals are transmitted through them. They are "lit" when signals are transmitted through them. The description "commercial dark fibre" is not apt as the commercial element relates to the properties served, and not the fibres. The reference to "commercial rates" is correct in that it was contemplated that non-preferential rates would be charged.

56 With that clarification in place, it is clear that the plaintiff was seeking payment of the rent that it lost when SCV resorted to tapping to avoid paying the additional or incremental rent it should pay.

57 The defendant argued that the claim was not recoverable for four reasons:[\[27\]](#)

- (a) the plaintiff did not lose revenue,
- (b) any revenue it lost did not flow from the alleged breach,
- (c) damages must be assessed on the basis that the contract be performed in the manner most advantageous to the defendant and least advantageous to the plaintiff, and
- (d) it was not pleaded as restitutionary damages.

58 The plaintiff's reply was that if SCV did not tap, it would have to enter into agreements to use the leased facilities to link to landed or commercial properties, with or without further fibres and ducts from the plaintiff. In either case, it would have to pay rent to the plaintiff, and the plaintiff therefore lost revenue in the form of the rent it lost because of the tapping.[\[28\]](#)

59 I agree with the plaintiff. If SCV had informed the plaintiff that it was extending its services to landed and commercial properties through the leased facilities, SCV would have to agree to pay additional rent before it obtained the plaintiff's consent to proceed with the extended services. The pleaded loss and damages are recoverable in law unless they are specifically excluded.

The limitation of damages issue

60 Article 8.5(a) of the Agreement provided that:

Notwithstanding any other provisions of this Agreement and regardless of any fault or negligence of the Company or Telecom, neither Party shall be liable to the other for any indirect, incidental, consequential, or special damages (including, without limitation, damages for harm to business, lost revenues, or lost profits) regardless of the form of action or whether such Party had reason to know of such damages; Provided however, that such limitation shall not operate as a limitation on the right of either Party to bring an action for damages against any third party, including indirect, special or consequential damages, based on any acts or omissions of such third party as

such acts or omissions may affect the construction, operation or use of the Leased Facilities. Each Party hereto shall assign such rights of claims, execute such documents and do whatever else may be reasonably necessary to enable the other Party to pursue any such action against such third party.

The classes of the damages affected must be read disjunctively.

61 The plaintiff contended that the claim for loss of revenue was not excluded by this article.^[29] It asserted that:

On first glance, Article 8.5(a) of the Agreement appears to exclude claims for loss in revenue, which is what the Plaintiffs are claiming herein. However, when one reads Article 8.5(a) in its entirety, one will see that this is not so. Article 8.5(a) of the Agreement is meant to address remoteness of damages, and exclude indirect, incidental, consequential or special damages. Damages for harm to business, lost revenues, or lost profits, which are expressly set out in parenthesis in Article 8.5(a), must be read in the context of the rest of Article 8.5(a). The Plaintiffs will now elaborate on this.^[30]

and it went on to discuss the principles set out in *Hadley v Baxendale* (1854) 9 Exch 341; 156 ER 145 and the principles on remoteness of damage in contractual situations which I do not find to be relevant to the issue. The application of a limitation of damages provision may become an issue when there is a legally sound claim for damages; when there is no proper claim, there is nothing to limit or exclude.

62 Then the plaintiff argued:

[Article] 8.5(a) and the words in parenthesis could not have been drafted to exclude all claims for loss in revenue. Where the loss in revenue is a direct damage, that surely is not meant to be excluded. If the Defendants' reading of Article 8.5(a) is correct, then most of a party's claims under the Agreement for breach of any of the clauses therein would be excluded as most of these will be revenue loss claims or claims for loss in profits. This could not have been the intention of the parties when they agreed to have Article 8.5(a) in the Agreement.^[31]

63 I have some difficulty following this. The article was framed in clear and express terms. It was not one-sided; if the leased fibres and ducts were defective and broke down, and SCV was unable to serve its customers, any claim by SCV for lost revenue would also be excluded by this article. The plaintiff's submission impliedly acknowledged that the article is on its face broad enough to cover its claim. There is nothing to suggest that the provision did not reflect the true intention of the parties. If the plaintiff believed that it did not, it should have taken steps to have it rectified, but there was no application for rectification.

64 In the circumstances, the plaintiff's claim comes within the "lost revenues or lost profits" part of the excluded liabilities, and is not recoverable.

65 This does not mean that the article allowed SCV to breach the Agreement with impunity and left the plaintiff with no remedies. The plaintiff could have obtained an order to restrain SCV from tapping. It did not seek an injunction in this action not because the relief was unavailable but because the tapping had ceased when the action was filed.

66 In conclusion, I find that SCV had breached the Agreement by tapping, but the plaintiff cannot recover damages because of Art 8.5(a).

[\[1\]](#)Defendant's Reply Submissions para 1

[\[2\]](#)Defendants' Closing Submissions para 6

[\[3\]](#)Defendants' Closing Submissions paras 10-18

[\[4\]](#)AB576 at para 2.4

[\[5\]](#)see AB536

[\[6\]](#)AB1511, footnote 1

[\[7\]](#)AB2017

[\[8\]](#)AB1360

[\[9\]](#)AB1370

[\[10\]](#)AB1360

[\[11\]](#)Defendants' Closing Submissions para 23

[\[12\]](#)AB528

[\[13\]](#)Defendants' Closing Submissions para 23

[\[14\]](#)AB1154-1155 and AB1183

[\[15\]](#)see exhibit P1

[\[16\]](#)P1

[\[17\]](#)AB1438

[\[18\]](#)AB1440

[\[19\]](#)Defendants' Closing Submissions para 119

[\[20\]](#)AB1175

[\[21\]](#)Defendants' Closing Submissions para 112

[\[22\]](#)Plaintiffs' Opening Statement para 151

[\[23\]](#)AB1809

[\[24\]](#)AB2454

[\[25\]](#)AB2458

[\[26\]](#)Exhibit 8: Better Particulars of Statement of Claim filed 5 February 2004

[\[26\]](#) Further & Better Particulars of Statement of Claim filed 5 February 2004

[\[27\]](#) Defendants' Closing Submissions para 123

[\[28\]](#) Plaintiffs' Reply Submissions paras 62-6

[\[29\]](#) Plaintiffs' Closing Submissions para 307

[\[30\]](#) Plaintiffs' Closing Submissions para 309

[\[31\]](#) Plaintiffs' Closing Submissions para 317

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