IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2019] SGHC 73

Suit No 27 of 2009

Between

(1) Yeo Boong Hua
(2) Lim Ah Poh
(3) Teo Tian Seng

… *Plaintiffs*

And

(1) Turf Club Auto Emporium Pte Ltd
(2) Singapore Agro Agricultural Pte Ltd
(3) Koh Khong Meng
(4) Turf City Pte Ltd
(5) Tan Huat Chye
(6) Ng Chye Samuel
(7) Tan Chee Beng
(8) Ong Cher Keong

… *Defendants*

JUDGMENT ON COSTS

[Civil Procedure] — [Costs]

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v
Turf Club Auto Emporium Pte Ltd and others

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Woo Bih Li J
30 November, 24 December 2018

15 March 2019 Judgment reserved.

Woo Bih Li J:

Introduction

1 This judgment addresses the question of costs in respect of the four hearings mentioned below ("the Four Hearings"):

(a) the hearing of the action in Suit No 27 of 2009 before Choo Han Teck J in October 2012 ("the October 2012 Hearing");

(b) the hearing of CA 156 of 2012 being the appeal to the Court of Appeal against the decision of Choo J ("the CA 156/2012 Hearing");

(c) the hearing of the action in Suit No 27 of 2009 before me in 2014 ("the 2014 Trial"); and

(d) the hearing of the plaintiffs' claims based on the torts of conspiracy and inducement of breach of contract before me in 2017 ("the 2017 Torts Hearing").

Unless otherwise stated, the expression "costs" includes disbursements.

2 The background to this action has been set out in my judgment dated 6 August 2015 and in judgments of the Court of Appeal subsequently. It was also summarised in my supplementary judgment dated 17 October 2017 for the 2017 Torts Hearing.

Liability for costs

3 The plaintiffs submitted that the following defendants be held jointly and severally liable for whatever costs that may be ordered in favour of the plaintiffs in respect of the Four Hearings:

(a) the 2nd defendant, Singapore Agro Agricultural Pte Ltd ("SAA");

(b) the 3rd defendant, Koh Khong Meng ("Koh");

(c) the 5th defendant, Tan Huat Chye ("Tan Senior"); and

(d) the 7th defendant, Tan Chee Beng ("Tan CB").

4 As the 1st defendant, Turf Club Auto Emporium Pte Ltd, and the 4th defendant, Turf City Pte Ltd, were nominal defendants and as the 8th defendant, Ong Cher Keong ("Ong") was still an undischarged bankrupt, the plaintiffs did not seek costs against them.

5 At the time of the 2014 Trial before me:

(a) Rajah & Tann Singapore LLP ("R&T") acted for the 1st to 4th defendants and also for Tan CB;

(b) JLC Advisors LLP acted for Tan Senior; and

(c) Khor Thiam Beng & Partners acted for Ong.

6 By the time of the 2017 Torts Hearing:

(a) R&T had ceased to act for Tan CB. They continued to act for the 1st to 4th defendants and still do so.

(b) JLC Advisors LLP had ceased to act for Tan Senior. Instead, Optimus Chambers LLC ("Optimus") acted for both Tan CB and Tan Senior and still do so.

(c) Ong was unrepresented and did not participate in the hearing.

7 In R&T's costs submissions dated 14 December 2018, R&T agreed that SAA, Koh, Tan Senior and Tan CB should bear any costs granted to the plaintiffs jointly and severally. Previously in respect of Summons 4309/2015 ("SUM 4309/2015"), R&T had submitted that there should be no joint and several liability as their clients had run a separate case from that of Tan Senior and Ong.

8 In Optimus' submissions dated 14 December 2018, Optimus submitted that costs should not be on a joint and several basis. Optimus submitted that Tan CB should be liable for no more than 20% of the costs granted to the plaintiffs and Tan Senior should be liable for no more than 10% of such costs.

9 I note that whether or not Tan CB and Tan Senior were parties to the consent order, it was undisputed that SAA was such a party and the court has concluded that SAA did breach the consent order. SAA, being a corporate entity, acted through natural persons. One of these persons was Tan CB. Indeed, Tan CB resisted the plaintiffs' action just as much as SAA did. As mentioned, he was represented by R&T, who also acted for SAA, at the time of the 2014 Trial, which was the main hearing of the action and spanned 37 days.

10 Tan Senior also took an active role in the 2014 Trial, as well as hearings before and after that. In *Turf Club Auto Emporium Pte Ltd and others v Yeo Boong Hua* [2017] SGCA 21 at [179], the Court of Appeal also said that Tan Senior was rightly joined as a defendant in the present action.

11 I also concluded at the 2017 Torts Hearing that Tan CB, Koh and Tan Senior were liable for conspiracy to injure the plaintiffs by unlawful means, and Tan CB and Tan Senior were also liable for the tort of inducing SAA to breach the consent order. I have not mentioned Ong here as no one is suggesting that he be liable for any costs.

12 In *Turf Club Auto Emporium Pte Ltd and others v Yeo Boong Hua and others and another appeal* [2018] SGCA 79 at [31], the Court of Appeal ordered Tan CB, SAA and Koh to pay one set of costs for CA 168/2015 and Tan Senior to pay another separate set of costs for CA 171/2015. This was because Tan Senior had filed a separate and distinct appeal and the plaintiffs had asked for separate costs orders for each appeal. For the costs of the Four Hearings which I have to deal with, I am of the view that Tan Senior's involvement was inextricably linked and overlapped with those of the other defendants.

13 In the circumstances, I accept the plaintiffs' submission that SAA, Koh, Tan Senior and Tan CB are liable for whatever costs are to be granted to the plaintiffs and that their liability for such costs is joint and several. I will henceforth refer to these four parties as "the Four Defendants".

Certificate for costs for three lawyers for plaintiffs

14 In the plaintiffs' submissions on costs dated 14 December 2018, the plaintiffs sought a certificate for costs for three lawyers. Previously, the plaintiffs had filed SUM 4309/2015 on 21 September 2015 for a certificate for costs for more than two lawyers generally in respect of this action. The plaintiffs submitted that the application had not been determined. However, according to my minutes of one of the hearings of that application on 30 November 2015, I had dismissed that application. Accordingly, it is not open to the plaintiffs to seek a certificate for costs for three lawyers again.

15 In any event, while I agree that the matter was complex, this was because of the long history and the twists and turns of the litigation between the parties. Several factual issues were also raised. However, there was no complex point of law as such until the parties had to address the question of the nature of the reliefs which the plaintiffs were entitled to. This complexity was more evident at the Court of Appeal stage after the 2014 Trial. On 22 November 2018, the Court of Appeal made its decision on costs for two 2015 appeals before it, *ie*, CA 168/2015 and CA 171/2015, without granting a certificate for costs for three lawyers for the plaintiffs.

16 For the avoidance of doubt, I will not grant a certificate for costs for three lawyers for the plaintiffs for the Four Hearings.

Indemnity costs

17 The next question is whether the plaintiffs are entitled to costs on an indemnity basis.

18 I do not find the conduct of the Four Defendants to be so egregious as to justify such a costs order notwithstanding my criticism of the conduct of some of these defendants. The Court of Appeal also did not grant costs on an indemnity basis for the two 2015 appeals before it. Hence, costs will be decided on a standard basis for the Four Hearings.

Quantum of costs excluding disbursements

19 I come now to the quantum. For this section, I will consider the quantum for costs of the Four Hearings, excluding disbursements, which will be dealt with in the next section.

The 2014 Trial

20 I will start off with costs for the 2014 Trial as that was the trial which spanned 37 days. The quantum for that will be the highest of the Four Hearings and may in turn have a bearing on what the quantum of costs for the other three hearings should be.

21 Based on two lawyers for the plaintiffs and costs on a standard basis, the plaintiffs asked for $1.5m. They pointed out that at the end of the 2014 Trial, R&T had themselves estimated costs to be paid to the plaintiffs, if the plaintiffs were successful, at $1m.

22 R&T submitted that although that was the estimate they had given then, this estimate should no longer apply for various reasons:

(a) the estimate was given before the costs guidelines in Appendix G were issued;

(b) the quantum of costs should be proportionate to the judgment sum and the plaintiffs had been granted damages amounting to only $1,338,312.50 by the Court of Appeal;

(c) the estimate was based on the assumption that the plaintiffs succeeded in all their claims and they did not succeed in all. Indeed, they had abandoned some of the claims; and

(d) the plaintiffs had spent unnecessary time on issues which were not material such as whether there was in existence a Back to Back Arrangement, the question of certain construction costs and the preparation of the accounts of the Joint Venture Companies in question. Also, the plaintiffs wasted two full days cross-examining Ong when they ultimately abandoned their conspiracy claim against him. Had they not pursued a claim against Ong, Ong's lawyer need not have cross-examined the plaintiffs' witnesses for six days.

23 Using Appendix G, R&T submitted that costs for the 2014 Trial would have been $378,000. After taking into account all other factors, R&T submitted that the costs payable (by the Four Defendants) should be $250,000 which is about 66% of $378,000. On the quantum of costs (and disbursements) for the Four Hearings generally, Optimus aligned itself with R&T's arguments. Hence it will not be necessary for me to refer to Optimus' arguments going forward.

24 I note that the 2014 Trial was heard before the Appendix G costs guidelines were issued. In my view, such guidelines may still be considered. However, the fact that R&T had themselves estimated the costs payable to the plaintiffs for the 2014 Trial at $1m should not be ignored.

25 Even applying Appendix G, R&T's suggestion of $378,000 was not necessarily correct. R&T had used a daily tariff based on a simple tort or contract case. This is $15,000 a day with a tiered approach as follows:

(a) 1st to 5th day of trial - 100% of tariff

(b) 6th to 10th day of trial - 80% of tariff

(c) 11th day onwards - 60% of tariff

26 However, for a complex tort or contract case, the daily tariff is $17,000 a day. For complex corporate/company law disputes, the daily tariff is $20,000.

27 I have said that there was some complexity on the facts although the 2014 Trial was not so complex as to warrant a certificate for three lawyers for the plaintiffs. Indeed, it is worth reiterating that R&T had themselves estimated costs payable to the plaintiffs at $1m. They must have considered then that there was some complexity too even though the Appendix G guidelines had not been issued yet. I am of the view that the daily tariff of $17,000 a day would be more appropriate. This works out to:

(a)	1st to 5th days	$17,000 x 5	$ 85,000
(b)	6th to 10th days	(80% of $17,000) x 5	$ 68,000
(c)	11th to 37th days	(60% of $17,000) x 27	$275,400
		Total:	$428,400

28 I do not

think it would be appropriate to try and decide on the quantum of costs based on the number of claims or issues which the plaintiffs succeeded on. The main dispute of fact was whether those defendants to the consent order had acted wrongly and in breach of the consent order. Even though some defendants, like Tan Senior, were not parties to the consent order, their rights would be affected if the plaintiffs were no longer bound by the consent order. Also, even though the plaintiffs did not eventually obtain the relief which they were seeking, *ie*, a continuation of the consolidated actions, that does not change the main dispute of fact.

29 Having said that, I agree that there should be some discount because of the way the plaintiffs had pursued their claim. For example, if they had made up their minds earlier not to pursue a claim against Ong, since he had already been adjudged a bankrupt, there would have been costs savings even though the plaintiffs should not be entirely responsible for the rather long time that Ong's lawyer took to cross-examine the plaintiffs' witnesses, *ie*, about six days. Another example was the plaintiffs' attempt to rely on a report by its accounting expert, Timothy James Reid ("Mr Reid"). This report was not useful on the issue of liability or, as it turned out, on the quantum of damages.

30 Therefore, leaving aside the quantum of damages granted to the plaintiffs for the time being, which I will consider later, I give a discount of 20%. This brings the $428,400 mentioned at [0] above to $342,720 which I round down to $342,700 as the tentative costs for the 2014 trial.

The October 2012 Hearing and the CA 156/2012 Hearing

31 I come now to the costs for the October 2012 Hearing. Parties had done their getting-up but eventually Choo J decided a trial was not necessary. He

made his decision after receiving submissions. At the hearing of the appeal to the Court of Appeal, *ie*, the CA 156/2012 Hearing, the matter was remitted back to the High Court to be heard by a different judge with costs to be determined by the new trial judge.

32 The Four Defendants took the primary position that each party should bear its own costs (and disbursements) for the October 2012 Hearing and the CA 156/2012 Hearing. Their arguments were as follows:

(a) they were prepared to proceed with the trial in 2012 and did not request that the action be summarily determined;

(b) the defendants were successful before Choo J although the plaintiffs succeeded in their appeal against Choo J's decision; and

(c) there would be double-counting as the documents for the intended trial in 2012 were substantially similar to those for the 2014 Trial.

33 The second argument is a non-starter. Since the plaintiffs succeeded in their appeal in the CA 156/2012 Hearing, then in principle, the plaintiffs should be entitled to costs (and disbursements) of both the October 2012 Hearing and the CA 156/2012 Hearing unless there was some reason to deny them the costs.

34 The fact that the defendants did not ask for a summary determination in 2012 is neither here nor there as the plaintiffs also did not ask for such a determination. Accordingly, the first argument also did not assist the Four Defendants.

35 As for the third argument about double-counting or over-lapping, this will be taken into account in determining the quantum but it did not mean that the plaintiffs should be denied all costs for the October 2012 Hearing and the CA 156/2012 Hearing.

36 There is the question of refresher. The getting-up for the October 2012 Hearing would have to be re-done for the 2014 Trial. Also, while the getting-up which was done for the October 2012 Hearing would be used for the CA 156/2012 Hearing, there would be refresher and also fresh getting-up in the light of Choo J's decision. In principle, the plaintiffs are entitled to some costs for the October 2012 Hearing and the CA 156/2012 Hearing.

37 On the quantum of such costs, the plaintiffs asked for $50,000 as costs for the October 2012 Hearing presumably because they were aware of overlap in the getting-up for the October 2012 Hearing and the 2014 Trial.

38 Likewise, the getting-up for the October 2012 Hearing would overlap with the getting-up for the CA 156/2012 Hearing for which the plaintiffs were seeking another $50,000.

39 On the other hand, R&T submitted that, if the plaintiffs were entitled to some costs for these two hearings, then the quantum should be $20,000 (inclusive of disbursements) for the October 2012 Hearing and $15,000 (inclusive of disbursements) for the CA 156/2012 Hearing.

40 For the October 2012 Hearing, I will grant the plaintiffs 10% of $428,400 as costs (being 100% of the costs of the 2014 Trial) and round it downwards to $42,800.

41 For the CA 156/2012 Hearing, I will grant the plaintiffs 70% of $42,800 (being 100% of the costs of the October 2012 Hearing) as costs and round it upwards to $30,000.

The 2017 Torts Hearing

42 The 2017 Torts Hearing was an additional hearing where parties tendered submissions on the torts of conspiracy and inducement of breach of contract. No additional evidence was given. There were two sets of submissions from the various parties. The plaintiffs claimed costs of $59,000 for the 2017 Torts Hearing while R&T suggested $20,000 inclusive of disbursements.

43 The getting-up for the torts in question should already have been done before the 2014 Trial although I accept that further effort had to be put in to tender the submissions on these torts. I will grant the plaintiffs $20,000 as costs for the 2017 Torts Hearing.

Tentative costs for the Four Hearings

44 This brings the tentative costs (excluding disbursements) for the Four Hearings to:

(a)	$342,700	(the 2014 Trial)
(b)	$ 42,800	(the October 2012 Hearing)
(c)	$ 30,000	(the CA 156/2012 Hearing)
(d)	$ 20,000	(the 2017 Torts Hearing)
Total:	$435,500	

Quantum of disbursements

45 I now consider the quantum of disbursements. After determining this, I will then consider the question of proportionality bearing in mind that the damages granted to the plaintiffs amount to about $1.338m (see [22(b)] above).

46 The plaintiffs had previously sought disbursements for the CA 156/2012 Hearing and the 2014 Trial in their written submissions on interim payment of disbursements dated 8 December 2015. For the CA 156/2012 Hearing, the plaintiffs had claimed $30,289.31. The details were listed in a draft bill of costs on disbursements marked as Annex B of those submissions.

47 For the 2014 Trial, the plaintiffs claimed a much higher sum which I will not mention here as it has been adjusted. The details were listed in a draft bill of costs on disbursements marked as Annex C of those submissions.

48 In the plaintiffs' later written submissions dated 14 December 2018, they treated the disbursements for the October 2012 Hearing as part of the disbursements for the 2014 Trial. Hence there was no separate claim for disbursements for the October 2012 Hearing. In the latest letter dated 27 February 2019 from the plaintiffs' lawyers, they clarified that the total sum claimed as disbursements in Annex C, excluding GST, is $813,581.42 as follows:

Item	**Amount**
Claim for Section 3 Part A	$742,211.62
Claim for Section 3 Part B (excluding GST)	$71,369.80

Total:	**$813,581.42**

49 For the 2017 Torts Hearing, the plaintiffs claimed an additional $1,000 as disbursements.

50 I reiterate that R&T's submissions on costs discussed above were inclusive of disbursements. This was $20,000 for the October 2012 Hearing, $15,000 for the CA 156/2012 Hearing and $20,000 for the 2017 Torts Hearing.

The CA 156/2012 Hearing

51 In the absence of any objection by R&T of any item claimed by the plaintiffs as disbursements for the CA 156/2012 Hearing, I grant the plaintiffs $30,289.31 as disbursements for the CA 156/2012 Hearing.

The 2014 Trial and the October 2012 Hearing

52 R&T's main dispute on disbursements was in respect of various items claimed by the plaintiffs for the 2014 Trial. In all, R&T submitted that the plaintiffs be allowed $148,783.10 as disbursements for the 2014 Trial. I will set out the details of R&T's objections below.

53 The single highest sum of disbursements which R&T objected to was the fee of the plaintiffs' accounting expert, Mr Reid. According to No 569 of Annex C, Mr Reid's fees amounted to $316,065.11. The plaintiffs' lawyers have since clarified in their letter dated 27 February 2019 that this should be reduced to $299,796.29 as a credit note was issued to the plaintiffs by Mr Reid's firm for $16,268.82. Be that as it may, R&T's point was that the Court of Appeal had

rejected Mr Reid's valuation on the quantum of damages issue. Also, for the 2014 Trial, Mr Reid's report was not useful. This court had not accepted the plaintiffs' allegation that the KPMG entities had failed to conduct an investigation or valuation in accordance with the consent order. R&T submitted that the court should not grant the plaintiffs any part of Mr Reid's fees. This included his report as well as his attendance in court.

54 The plaintiffs submitted that the fact that an expert's views were ultimately rejected by the court does not mean that the costs of engaging him were unreasonably incurred. They relied on *Centre for Laser and Aesthetic Medicine Pte Ltd v GPK Clinic (Orchard) Pte Ltd* [2018] 1 SLR 180 at [96].

55 I am of the view that the plaintiffs' reliance on that case was misplaced. What the Court of Appeal had said there was that the fact that an expert's views were ultimately not accepted in full by the court does not mean that the costs of engaging the expert were unreasonably incurred. The Court of Appeal also said that the trial judge had the full benefit of hearing the expert's testimony and found his costs to be reasonably incurred. They saw no reason to disturb the trial judge's finding.

56 As the trial judge in the 2014 Trial, I am of the view that the costs of engaging Mr Reid were unreasonably incurred. His views did not assist the court on the issue of liability in the 2014 Trial. His views on the value of the joint venture companies might have been more relevant on the quantum of damages which was addressed directly in the Court of Appeal. However, the Court of Appeal found his report to be "eminently unsatisfactory": see *Turf Club Auto Emporium Pte Ltd v Yeo Boong Hua* [2018] SGCA 79 at [6]. It has also given

its decision on costs and disbursements for the appeals before it and has apparently not included any sum for his report.

57 I agree with R&T on this point. The plaintiffs' claim for $299,796.29 for Mr Reid's services is not allowed.

58 The second single highest sum of disbursements which R&T objected to was the plaintiff's claim for witness allowance of $20,000 for each of the three plaintiffs totalling $60,000. The $20,000 was based on 37 days x $540.50 per day.

59 R&T submitted that it was well settled that a litigant is not entitled to claim his costs of attendance in court. They relied on the High Court decision in *Lam Hwa Engineering & Trading Pte Ltd v Yang Qiang* [2013] 2 SLR 524 ("*LHE (HC)*") at [23] which they say was affirmed on appeal in *Lam Hwa Engineering & Trading Pte Ltd v Yang Qiang* [2014] 2 SLR 191 at [30].

60 R&T also objected to the plaintiffs' claim of $1,850 being sustenance and transport expenses for each of the three plaintiffs totalling $5,550. The $1,850 was based on 37 days x $50 per day. R&T submitted that the plaintiffs failed to explain how such expenses were necessarily incurred for the purpose of attending court, citing *LHE (HC)* at [45]–[46].

61 The plaintiffs submitted that *LHE (HC)* did not involve the costs of a litigant's attendance in court but the issue of his travel expenses. The High Court had distinguished the two. The plaintiffs also submitted that on appeal, the Court of Appeal held that there is no general principle that litigants are generally not allowed their costs of attending court. The plaintiffs cited *Mero Asia Pacific Pte Ltd v Takenaka Corp* [2002] 2 SLR(R) 1083 ("*Mero Asia*") for the proposition

that litigants may claim costs for their attendance as witnesses. There, the witnesses were directors of the claimant. The court allowed $1,000 per day per witness, although I should mention that this sum was not for attendance in court but costs thrown away (at [6]).

62 I agree that in *LHE (HC)*, the issue was whether the travel costs of a litigant could be claimed and not the costs of his attendance in court. The High Court was distinguishing between costs of attendance and travel expenses. Nevertheless, the High Court did observe at [23] that a claim for costs for attendance is generally not allowed (for litigants who are not solicitors). Although R&T submitted that this general principle was affirmed by the Court of Appeal at [30], what the Court of Appeal said was in reference to the case of *Rajabali Jumabhoy v Ameerali R Jumabhoy* [1998] 2 SLR(R) 576. The Court of Appeal explained that the court in that case had declined to award costs for attendance not on the basis of any general principle, but rather because the solicitors in question had not in fact attended the hearing although they filed a case on behalf of a party. Therefore, I do not consider the Court of Appeal's observation to affirm the alleged general principle. On the contrary, one could construe the Court of Appeal's observation to suggest that there is no general principle that a litigator is not allowed his costs for attendance.

63 In the case of *Mero Asia*, the witnesses in question were directors of the claimant, as already mentioned. It appears that they had an hourly rate of charge although it is unclear as to whether they were professionals or not. In that situation, the court did allow something, although at a lower hourly rate, for costs thrown away.

64 It is not usual for lay litigants to claim costs of attendance. I am not able to say whether this is a matter of practice or because it is generally not allowed. It is unnecessary for me to delve further into this because the plaintiffs are lay persons who did not claim to have lost any business opportunity or income while attending court. Neither was there any evidence of the quantum of the loss. It appeared that the plaintiffs had plucked a figure from the air at $540.50 per day. There was also the question whether all three of them were required to attend court every day of the trial. This was not addressed by the plaintiffs.

65 Accordingly, I do not allow the plaintiffs' claim of $60,000 for attendance in court for the three of them.

66 As for their claim for sustenance and transport, this is again not usually claimed for lay litigants themselves. Transport is often claimed for their solicitors and perhaps for other witnesses. Even then, sustenance is not usually claimed for solicitors or witnesses except perhaps at times for witnesses who do not reside in Singapore and incur higher expenses for sustenance than in their place of residence.

67 The plaintiffs' reply submissions did not elaborate why they should be allowed to claim sustenance and transport expenses at $50 per day. The plaintiffs did not say that they had to pay more for their meals because of court attendance. Some transport expenses would have been incurred but there was no elaboration on quantum. Also, the question arises as to whether all three of them were required to be present every day and also whether they came in the same transport.

68 I will not allow the plaintiffs' claim for sustenance and transport expenses totalling $5,550 for themselves.

69 R&T also objected to various miscellaneous expenses amounting to $5,104.91 for various items such as:

(a) filing Notice of Change of Solicitors;

(b) requests for file inspection, "soft copy" certified transcripts, notes of evidence of hearings for summonses;

(c) bizfile/ACRA/case searches;

(d) photocopying charges paid to third parties; and

(e) short payment of court fees.

70 The plaintiffs did not respond to this objection in their reply submissions. As a matter of general principle, the plaintiffs are not entitled to claim for expenses incurred because they changed solicitors. Payment to previous solicitors for photocopying charges for copies requested by present solicitors are also not claimable. The burden is on the plaintiffs to justify each and every item claimed. In the absence of elaboration from the plaintiffs, I disallow their claim for the expenses of $5,104.91 stated at [68] above.

71 R&T objected to the plaintiffs' claim for $4,794.67 as fees paid to the Singapore Mediation Centre being the plaintiffs' share of fees for mediation. The plaintiffs did not seek to justify this claim in their reply submissions. I disallow this claim for $4,794.67.

72 R&T objected to $4,727.10 being disbursements in respect of various interlocutory applications in the suit which were already the subject of other costs orders. The plaintiffs did not contest this objection in their reply submissions. I disallow this claim for $4,727.10.

73 R&T also objected to other disbursements:

(a)	Court hearing fees	$267,000.00
(b)	Transcription fees	$ 61,080.90
(c)	Printing and photocopying charges	$ 56,926.80
(d)	E-filing fees	$ 60,992.61
	Total:	$446,000.31

74 They submitted that as a lengthy trial could have been avoided for reasons mentioned, there should be a discount of 60%, *ie*, about $267,600 should be discounted.

75 The plaintiffs' reply submissions did not respond to this argument. I have allowed a 20% discount for getting-up costs for the 2014 Trial as mentioned above at [29]. However, that does not mean that there should be a similar discount across all the four items mentioned above. For example, fees like printing, photocopying and e-filing fees are likely to have been incurred *in toto* by the plaintiffs whether or not the trial was more lengthy than necessary.

76 I allow a 20% deduction for items (a) and (b) at [72] above, *ie*, a deduction of $53,400 and $12,216.18 which is rounded to $12,200.

77 The plaintiffs claimed $813,581.42 as disbursements for the 2014 Trial (see [47] above). I make the following deductions:

Amount claimed		$813,581.42
Deductions from:		
(a)	[56] above	$299,796.29
(b)	[64] above	$ 60,000.00
(c)	[67] above	$ 5,550.00
(d)	[69] above	$ 5,104.91
(e)	[70] above	$ 4,794.67
(f)	[71] above	$ 4,727.10
(g)	[72](a) above	$ 53,400.00
(h)	[72](b) above	$ 12,200.00
Balance		**$368,008.45**

78 The plaintiffs are allowed $368,008.45 for the 2014 Trial and this includes disbursements for the October 2012 Hearing. As submitted by the plaintiffs, GST (of 7%) is allowed on disbursements of $4,995.89.

The 2017 Torts Hearing

79 I grant the plaintiffs $300 as disbursements for the 2017 Torts Hearing.

Disbursements for the Four Hearings

80 The total disbursements are therefore:

(a)	$ 30,289.31	for the CA 156/2012 Hearing
(b)	$368,008.45	for the 2014 Trial and the October 2012 Hearing (plus GST as mentioned)
(c)	$ 300.00	for the 2017 Torts Hearing
	$398,597.76	(plus GST as mentioned)

Proportionality of costs

81 As mentioned, the Court of Appeal granted the plaintiffs costs (inclusive of disbursements) amounting to $315,000 for the two appeals.

82 For the purpose of comparison, I take into account the tentative sum of $435,500 as costs for the Four Hearings and $398,597.76 as disbursements for the Four Hearings (leaving aside GST on some disbursements for the 2014 Trial). The tentative total costs and disbursements for the Four Hearings and for the two appeals in 2015 to the Court of Appeal (at $315,000) would be $1,149,097.76 ("the Tentative Aggregate Costs and Disbursements").

83 I then compare this sum of $1,149,097.76 against the damages of $1,338,312.50 granted by the Court of Appeal to the plaintiffs. It does appear that the Tentative Aggregate Costs and Disbursements is disproportionate to the damages granted. On the other hand, the tentative sum of $435,500 as costs for the Four Hearings appears low when compared to (a) the sum of $398,597.76 as disbursements for the Four Hearings or (b) the $315,000 costs granted by the Court of Appeal for the two appeals in 2015 which were heard together. Furthermore, bearing in mind the multiple hearings and the length of the 2014 Trial, I am of the view that I should not adjust the tentative sum of $435,500 downwards as costs for the Four Hearings. After all, R&T themselves had

suggested $1m in their previous estimate of costs which was just for the 2014 Trial.

84 I also considered whether I should adjust the tentative sum of $435,000 upwards. However, bearing in mind: (a) the costs guidelines in Appendix G, and (b) that costs have been granted for each of the Four Hearings, and (c) the quantum of damages granted by the Court of Appeal, I am of the view that an upward adjustment is not appropriate.

Conclusion

85 Therefore, I grant to the plaintiffs:

(a) $435,500.00 as costs for the Four Hearings; and

(b) $398,597.76 as disbursements for the Four Hearings, with GST as mentioned.

86 These sums are payable by the Four Defendants jointly and severally to the plaintiffs.

87 After hearing SUM 4309/2015 and after hearing arguments on costs generally, I had, on 1 December 2015, ordered SAA, Koh and Tan CB to make an interim payment of $500,000 to the plaintiffs on account of costs, excluding disbursements. On 11 December 2015, I also ordered these three persons to make an interim payment of $300,000 to the plaintiffs on account of the plaintiffs' disbursements.

88 To the extent that any sum has already been paid to the plaintiffs pursuant to either or both orders of 1 and 11 December 2015, the plaintiffs are

to give credit for that sum and the balance payment under [84] is to be paid by the Four Defendants jointly and severally.

Woo Bih Li
Judge

Adrian Tan, Ong Pei Ching, Joel Goh and Hari Veluri (TSMP Law Corporation) for the plaintiffs;
Kelvin Poon and Alyssa Leong (Rajah & Tann Singapore LLP) for the 1st to 4th defendants;
Irving Choh and Melissa Kor (Optimus Chambers LLC) for the 5th and 7th defendants;
the 8th defendant unrepresented.