HIIN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2018] SGHC 25

High Court Suit No 1236 of 2015

Between

Lim Seng Choon David

... Plaintiff

And

- (1) Global Maritime Holdings Ltd
- (2) Global Maritime Consultancy Pte Ltd

... Defendants

AND

High Court Suit No 239 of 2015

Between

Global Maritime Consultancy Pte Ltd

... Plaintiff-in-counterclaim

And

Lim Seng Choon David

... Defendant-in-counterclaim

(consolidated by Order of Court dated 21 September 2017)

JUDGMENT

[Contract] — [Formation] — [Oral Agreement] [Companies] — [Directors] — [Duties] 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.

Lim Seng Choon David

 \mathbf{V}

Global Maritime Holdings Ltd and another and another Suit

[2018] SGHC 25

High Court — HC/Suit No 1236 of 2015 and HC/Suit No 239 of 2015 Choo Han Teck J 31 October, 1 November 2017; 6 December 2017

1 February 2018

Judgment reserved.

Choo Han Teck J:

Introduction

- The two defendants are in the business of providing marine, offshore and engineering consultancy services. The second defendant ("the 2nd defendant") in Suit 1236 of 2015 ("s 1236/2015") is a wholly-owned subsidiary of the first defendant in s 1236/2015 ("the 1st defendant"). The plaintiff in s 1236/2015 ("the plaintiff") was an employee of the 1st defendant and a director of the 2nd defendant.
- Suit 239 of 2015 ("s 239/2015") is the 2nd defendant's counterclaim against the plaintiff. The plaintiff's claim in s 239/2015 has been struck out and only the counterclaim ("the Counterclaim") remains. The two suits have been consolidated. I deal first with the claim in s 1236/2015 ("the Claim").

The Claim

- On 24 November 2014, the plaintiff met with Mr Gary Anthony Hogg ("Mr Hogg"). Mr Hogg was a director of both defendants. At the meeting, the plaintiff was asked to retire early. The core of this action concerns what transpired at this meeting. According to the plaintiff, he made an oral agreement between himself and the defendants, who were represented by Mr Hogg ("the Oral Agreement") at that meeting. The plaintiff alleges that the terms of the Oral Agreement are as follow:
 - (a) The plaintiff would waive the requirement of one month's calendar notice and his employment with the 1st Defendant would terminate with immediate effect;
 - (b) The 2nd defendant would pay to the plaintiff an aggregate sum for all of the plaintiff's unutilized holiday leave entitlement and "earned leaves" accumulated as at 24 November 2014, to be calculated subsequently based on leave records;
 - (c) The plaintiff would be paid the bonus accrued from the 2nd defendant for the year 2013;
 - (d) The plaintiff would transfer his shares in Global Maritime Group AS to an assignee identified by the defendants in consideration of payment for such shares calculated based on an open market value;
 - (e) The outstanding balance owed by the 2nd defendant to the plaintiff under a loan agreement for the sum of S\$500,000.00 would be paid to the plaintiff; and

(f) The 2nd defendant would pay to the plaintiff six months' salary in consideration of the plaintiff agreeing to a six months' non-competition period.

The plaintiff's claims for payment in lieu of unused holiday leave and "earned leaves" are based on the 2nd defendant's alleged practice of allowing accumulation and "earning" of leave from year to year.

- The defendants deny the Oral Agreement. They say that the negotiations between the plaintiff and Mr Hogg were subject to contract. They point out inconsistencies in the plaintiff's account in relation to the terms of the alleged Oral Agreement and rely on the correspondence between the plaintiff and Mr Hogg after the meeting as well as a draft Separation Agreement and Share Purchase Agreement that were later circulated to the plaintiff to show that no binding agreement was arrived at during the meeting. The defendants also take the position that the plaintiff is employed by the 1st defendant and the obligations of the 1st defendant as the employer were at no time transferred to the 2nd defendant. So, even if the 2nd defendant did allow the unlimited accrual of unused holiday and payments in lieu of such unused holiday and "earned leaves", these entitlements would not in any case apply to the plaintiff, who was an employee of the 1st defendant.
- 5 Relying on the Oral Agreement, the plaintiff claims
 - (a) against the 2nd defendant:
 - (i) \$273,550 and \$188,100 for unutilised holiday or leave entitlement and "earned leaves";
 - (ii) Bonus of \$30,692 for the year 2013;

- (iii) \$228,000 for six months' of the plaintiff's last drawn salary; and
- (iv) Interest on the said sums pursuant to s 12 of the Civil Law Act (Cap 43)
- (b) against the 1st defendant and/or the 2nd defendant:
 - (i) An order that the 1st defendant and/or the 2nd defendant purchase the plaintiff's shares in Global Maritime Group at the price of Norwegian Kroner 249,899.70;
 - (ii) Interest on the said sum pursuant to s 12 of the Civil Law Act; and
 - (iii) Costs

Decision for the Claim

- To establish an oral agreement, there must be clear evidence that all parties to the alleged agreement intended to create legal obligations by their exchange of words and conduct. This does not seem to be the case here. It appears to me that what transpired on the morning of 24 November 2014 were mere negotiations between the plaintiff and Mr Hogg in relation to the plaintiff's immediate retirement. I do not doubt that in discussing the plaintiff's immediate departure, the parties may have discussed the possible compensation that the plaintiff could be entitled to. But this did not necessarily mean that there was an agreement between the parties to be bound by these negotiations.
- 7 It is important to show that the terms orally agreed to are consistent with contemporaneous documents. This does not mean that the oral agreement has

to be evidenced by a written form of the terms. But contemporaneous documents showing that some agreement was reached can support the plaintiff's claim. In this case, the plaintiff adduced an email in which he wrote to Mr Hogg stating that he was entitled to "all dues plus 6 months' salary". The email was sent the very afternoon of 24 November 2014. There was also a draft Separation Agreement sent to the plaintiff shortly after his departure. Both the documents suggest that the parties were still at the stage of negotiations. Pertinently, the email sent on the very afternoon of the 24 November 2014 did not contain very much detail. If indeed the parties agreed to the specific terms as pleaded by the plaintiff, one would have expected the plaintiff to say something about these terms in his email to Mr Hogg and to make reference to them as being agreed or settled. More crucially, the draft Separation Agreement was also silent on the terms as pleaded by the plaintiff.

- On the plaintiff's best case, only a compensation of six months' salary was agreed to, since it was expressly mentioned in the email of 24 November 2014. But even then, I find that the parties were at cross-purposes and had no meeting of minds in relation to its basis. While the plaintiff had thought that the offer of six months' salary was in consideration of his agreeing to a non-competition period of the same duration, the defendants intended for it to be a compensation for his early retirement and had expected the plaintiff to adhere by a non-competition period of 12 months, as indicated in the draft Separation Agreement.
- I do not think that the parties themselves believed that an agreement was entered into on the morning of 24 November 2014. From the emails he sent, it seems to me that plaintiff himself believed that negotiations were still ongoing.

When asked during trial, the plaintiff candidly agreed that he was telling Mr Hogg what he had wanted in exchange for retirement in his email of 20 January 2015. He did not say that those terms had been agreed upon during the meeting on 24 November 2014. Judging by the language of both Mr Hogg and the plaintiff, I agree with the defendants that neither of them acted like parties who believed that a binding agreement existed in relation to the plaintiff's compensation package for early retirement. Moreover, the very act of sending the draft Separation Agreement and the draft Sale and Purchase Agreement for the shares suggest that the defendants intended for those to govern the terms on which the plaintiff would retire from the company. It is clear to me that neither of the parties saw themselves as having agreed to the terms of the plaintiff's early retirement at the meeting on 24 November 2014.

In any case, an oral agreement must contain terms that are clear enough to be enforced. The terms, alleged by the plaintiff, were neither certain nor clear. As mentioned, the parties had different understanding as to the plaintiff's obligations in relation to the six months' compensation. Although the plaintiff thought that he would be restricted by a six-month non-compete clause, the defendants had assumed that the six months' compensation was in exchange for the one month notice period and for the plaintiff to leave amicably. The defendants also intended for the non-competition period to be 12 months' long, as seen from the draft Separation Agreement. The alleged terms in relation to the unutilized and "earned" leave payments were also disputed. I found it difficult to believe that a multinational company would allow its employees to accrue leave in an unlimited fashion and would agree to compensate them for unutilized leave, including those accrued over the years, by way of an oral agreement. This is especially if the compensation could accumulate to a six-

figure sum (as in the plaintiff's case) or more. The plaintiff contends that this was allowed. When questioned as to who started or authorised this practice, the plaintiff conceded that it was himself, but claimed that his superior, Mr Jan Vatsvaag ("Mr Vatsvaag") had agreed to it. Mr Vatsvaag was not called to testify. Without evidence to support his claim, a bare declaration by the plaintiff that he himself allowed such a practice is unhelpful. At the very least, I would expect the defendants to satisfy themselves of the quantum payable before agreeing to pay them. Moreover, even the plaintiff himself agreed that the quantum allegedly owed to him was not known to either party as of the meeting on 24 November 2014. I am unable to see how the parties could be said to have agreed to terms so unclear and uncertain.

11 For the reasons above, I find there to be no oral agreement between the parties and the plaintiff's claim is dismissed.

The Counterclaim

- The 2nd defendant counterclaims against the plaintiff for the breach of duties that he owed as a director. These include, *inter alia*,
 - (a) making trips to Hong Kong and China at the 2nd defendant's expense although the 2nd defendant had no business operations in Hong Kong and China;
 - (b) making trips to other countries and obtaining reimbursement wrongfully;
 - (c) making claims for a pure gold bar and a gold business card stand purchased in Hong Kong that were given to himself and his son respectively;

- (d) making various claims and obtaining reimbursement for personal expenses (such as for passport renewal and home internet and telephone plans);
- (e) making unnecessary payments to a property agency, PropNex;
- (f) issuing cheques to one Tiffany Liu Yao;
- (g) issuing cheques to the plaintiff's wife for cleaning services;
- (h) causing the 2nd defendant to enter into lease agreements owned by the plaintiff's wife and himself and/or the plaintiff's son and daughter-in-law; and
- (i) causing the 2nd defendant to purchase used furniture and appliances from the plaintiff's wife.

Based on the above breaches, the 2nd defendant counterclaims for damages and/or an account of profit from the plaintiff.

Decision for the Counterclaim

The duties owed by a director are not in dispute. The first is the duty to act honestly and the second is to avoid conflicts of interests. At the core of the 2nd defendant's counterclaim is a series of acts by the plaintiff that the 2nd defendant alleges are breaches of the two duties owed to it. The plaintiff does not dispute that he carried out the various acts but he denies that they amounted to breaches of duties he owed as a director either under in common law or under the Companies Act (Cap 50, 2006 Rev Ed).

Duty to act honestly

The duty of a director to act honestly and in the company's best interests is both under common law and in s 157(1) of the Companies Act. The question is this — whether the director acted *bona fide* in the interests of the company in the performance of the functions attaching to the office of director. The test is a subjective one. Even so, I do not see how the plaintiff could have believed that his various acts were in the interests of the company. I address each category of breach in turn.

The Hong Kong and China Trips

- It is not remarkable that a director of a multinational-linked entity may be required to travel for business. Indeed, it is not disputed that the 2nd defendant had commercial ties with partners and individuals in the region. In determining whether there has been a breach of a director's duty to act honestly, the key question is whether the expenses incurred on these trips were in the company's best interest. In the present case, I am persuaded that they were not.
- The plaintiff does not dispute that he made a total of eight trips to Hong Kong and China on the 2nd defendant's account in 2014 ("the Hong Kong and China Trips". In fact, he admits that the 2nd defendant had no business operations in Hong Kong or in China but suggests that he travelled to these countries to solicit projects for the 2nd defendant. This could be possible. But the crux of the matter is that the trips have to be aligned with the interests of the firm. The email correspondence from the plaintiff's superior and director of the 2nd defendant at the material time, Mr Vatsvaag, was crucial. They clearly stated that the plaintiff could not venture into China because these matters were

to be dealt with by the managing director of the China office. In fact, on one occasion, the plaintiff was questioned by the China office on why he conducted a visit without informing the Chinese office. I also accept the evidence of the 2nd defendant's regional manager, Ms Anna Keen ("Ms Keen"), who testified that the Chinese clients are managed by the China office and that there was no reason for the plaintiff to visit China or Hong Kong to cultivate business. In fact, her evidence was that the plaintiff was not authorised to do so. The plaintiff does not dispute the evidence of Ms Keen but merely argues that he only needs to "inform" the Chinese office of his plans but is not required to seek approval. The plaintiff stops short at claiming that approval would have been granted. In any case, even if I accept the plaintiff's evidence that as a matter of corporate hierarchy he is not obliged to explain his actions to the Chinese office, it remains that there is no explanation from the plaintiff as to how his visits to Hong Kong and China were in the interests of the company given the 2nd defendant's evidence. To my mind, the plaintiff's trips to China and Hong Kong would have caused the 2nd defendant to incur unnecessary costs as it is a duplication of work that can be handled by the China office. On the facts before me, I find the plaintiff's claims for the eight trips to Hong Kong and China to be in breach of his duty to act in the company's best interests.

Other Overseas Trips

17 The 2nd defendant is also counterclaiming for various expenses incurred by the plaintiff on overseas trips other than to Hong Kong and China ("the Other Overseas Trips"). The 2nd defendant has detailed the reasons for why the claims for each of these trips were in breach of the plaintiff's duty to act honestly. I agree with the 2nd defendant that a bulk of the overseas expenses claimed by the plaintiff were not supported by documents or receipts. The plaintiff argues

that it was the 2nd defendant's policy that receipts were not necessary for certain purchases. The 2nd defendant's former accountant Miss Tiffany Liu ("Ms Liu"), agrees with this but testified that these were mainly for purchases of around \$10 to \$15. The claims by the plaintiff were mostly for amounts above \$15.

18 Receipts and documents were produced for some claims. But they included claims made for accommodation and food and beverage expenses on non-working days, some for several days in the same trip. For example, the plaintiff made claims for a trip to Vietnam during the Chinese New Year period when the Vietnam office was closed. On two instances, the plaintiff also made claims for reimbursements for his family vacation. These include a trip to Indonesia and a trip to Malaysia. I find these claims to have been made in breach of the plaintiff's duty as a director to act honestly. The plaintiff has not explained how these trips or individual claims would promote the company's interests. His only defence appeared to be that the claims were checked and approved by Ms Liu. However, according to Ms Liu, all she did was to ensure that the amounts claimed for matched the receipts, where receipts were tendered, or that the individual amounts matched the overall sum claimed for within a claim sheet. Also, when questioned as to what she meant by approving according to "established practices", Ms Liu testified that this meant allowing claims for expenses approved by the plaintiff himself. Ms Liu's evidence was that the plaintiff would approve his own expense claims. Claiming for expense that were not even marginally connected to the 2nd defendant's business cannot be said to be in the company's best interests. They are clear breaches of the plaintiff's duty to act honestly.

The gold products

- 19 In November 2014, after his retirement, the plaintiff took a ninth trip to Hong Kong, this time to collect a gold bar and a gold business card stand (collectively "the gold products") on behalf of the 2nd defendant. According to the plaintiff, the gold bar was a 10-year long service award while the gold business card stand was a 5-year long service award. The plaintiff contends that the gold products were commissioned by the 2nd defendant but the 2nd defendant denies so, saying that the firm had cash flow problems at the material time and would not have commissioned this. The plaintiff's evidence also appears to be that this idea came from the staff but was approved by him after discussion with Mr Vatsvaag, who was not called to testify. The plaintiff argues that the 2nd defendant did not communicate to him any issue regarding the commissioning of the gold products or his trip to Hong Kong to collect them. When questioned during trial, the plaintiff conceded that the only recipients of the gold bar and gold business card stand were himself and his son respectively. No one before or after them had received gold products in recognition of their long service with the 2nd defendant.
- The commissioning of the gold products and the plaintiff's trip to Hong Kong to collect them cannot be in the 2nd defendant's best interests just because the plaintiff himself authorised them or had discussed the idea with his superior. As a director of the 2nd defendant, the plaintiff has to satisfy the court that he had discharged his duty to act only in the firm's best interest. The issue is not just one of authorisation. In relation to the gold products, he has not given any explanation as to how his and his son's receipt of the gold products are in the firm's best interests. This is especially so when the gold products do not appear to be a common token of appreciation in the history of the company. No one

before or after the plaintiff or his son who served for five or ten years appears to have received similar gold products. I therefore find the plaintiff's commissioning of the gold products and his claim for expenses for his trip to Hong Kong to collect them to be in bad faith and in breach of his duty as a director to act in the best interests of the 2nd defendant.

Personal Expenses

21 There was also a host of personal expenses that the plaintiff claimed from the 2nd defendant over the years ("the Personal Expenses"). These include reimbursement for a SingTel Mio Plan for the plaintiff's home, servicing fees of the air conditioning system at the plaintiff's residence, car insurance and road tax for the plaintiff's own vehicle, top-up for his cash card, petrol for the plaintiff's own vehicle, parking expenses, shampoo and bathing oils for his personal use and fees for passport renewal. The plaintiff's explanation in response to these claims is that they were authorised and/or made known to the 2nd defendant. He contends to have either allowed the employees, and by inference himself, to make such claims or to have informed Mr Vatsvaag of these claims. However, neither of these explanations show how these claims are in the best interests of the firm, be it commercial or otherwise. Mr Vatsvaag as we know, never appeared in court. I therefore find that the plaintiff's claim for personal expenses was in bad faith and in breach of his duty to act in the 2nd defendant's best interests.

Payment to PropNex

In 2012, the 2nd defendant entered into a lease with the plaintiff's wife to rent a property in Woodlands ("the Woodlands Property") that belongs to the plaintiff and his wife. The details of the lease will be discussed below at [27]

but it suffices to mention for now that the original lease for the Woodlands Property was dated 1 June 2012 with its lease term stipulated to be for a period of 24 months ending 30 June 2014. The monthly rental was \$2700. Seven months into the lease, the plaintiff issued a letter, on behalf of the 2nd defendant, to his wife, who was the named landlord, stating that the 2nd defendant would be terminating this lease with effect from 28 February 2013. Immediately, a fresh lease for the same property was entered into on 28 February 2013 with the plaintiff's wife as landlord whereby the 2nd defendant agreed to lease the same property but at an increased rent of \$2800 a month with effect from 1 March 2013, the day immediately after the original lease was terminated. The plaintiff signed on behalf of the 2nd defendant on the new tenancy agreement. The fresh lease was negotiated through a property agency, PropNex, who was purportedly acting on behalf of the 2nd defendant. PropNex was paid \$2996 in commission for the transaction ("Payment to PropNex").

23 The transactions authorised by the plaintiff as director of the 2nd defendant are odd, to put it mildly. They resulted in an identical lease term for the same property, but at a higher rent and with an additional commission payable to PropNex. The plaintiff argues that the termination of the existing lease and re-execution of a fresh lease for the same property at a higher rate was necessary because Mr Vatsvaag instructed him to use agents for properties leased by the 2nd defendant. Again, Mr Vatsvaag was not called to testify. Regardless of what Mr Vatsvaag's instructions may be, the plaintiff owed an independent duty as a director to act in the best interests of the 2nd defendant. I cannot see how the termination of an existing lease, only to enter into one for a higher rent for the same property for the same term of lease can be in the best interests of the firm. Moreover, the plaintiff has not explained how the use of

PropNex in the transaction is beneficial for the company, or why the rental went up because an agent was used. No agent from PropNex testified. Even if so, the plaintiff had to satisfy himself, as director of the 2nd defendant, that the instructions were in the firm's best interests before carrying them out. He has not done so. The termination of the original lease, execution of the new lease and engagement of PropNex were all bright examples of the plaintiff's breach of duty to act honestly.

Cheques to Ms Liu

The plaintiff authorised cheques to be paid out to one Ms Liu for cleaning of the plaintiff's properties that were leased to the 2nd defendant. The plaintiff's only explanation in relation to these cheques was that he was not aware of the exact arrangement. This is unsurprising, given that there is a dearth of documents pertaining to this arrangement. Yet, in spite of this, he signed cheques reimbursing amounts claimed by Ms Liu for cleaning the flats without first satisfying himself that (i) Ms Liu is entitled to the amounts and (ii) it was an arrangement beneficial to the 2nd defendant. I do not hesitate to find the plaintiff's authorisation of the amounts to be paid out to Ms Liu for purported cleaning services of his properties, in the absence of any verification or contract, to be in clear breach of his duty to act in the company's best interests.

Cleaning services by the plaintiff's wife

The plaintiff also issued cheques to his wife for cleaning services. These were purportedly payments for the cleaning of properties belonging to the plaintiff and his wife, and which were leased to the company. The plaintiff's only defence was that the cheques were checked by the company's account Ms Liu. I pause to note that cheques issued to Ms Liu for identical cleaning

services form the subject of a separate claim discussed immediately above. It is unclear who would have checked the cheques payable to Ms Liu. In my view, there has been a clear breach of this duty. The plaintiff did not for a moment consider that there was no contract for the cleaning services, or took any steps to verify that they were in fact carried out. These are basic details that the plaintiff ought to have apprised himself of before authorising payments to be made by the 2nd defendant. This is in addition to the fact that the recipient of the payment was his wife and the services were for properties that he owed. In spite of this, he issued multiple cheques to his wife with great ease and minimum concern. I find these to be clear examples of a breach of the plaintiff's duty to act in the firm's best interests.

Duty to avoid conflict of interests

It is axiomatic that directors, as fiduciaries of companies, are expected to be loyal to their company and must avoid conflicts of interest. The rule is meant to protect the interests of the principal, but the director can obtain release from the company upon providing full disclosure.

Leases entered into on behalf of the 2nd defendant

There were a total of three tenancy agreements, two lease renewal agreements and two amendment agreements between the 2nd defendant and the plaintiff's wife. Of these, a tenancy agreement and two lease renewal agreements were signed by the plaintiff on behalf of the 2nd defendant. The agreements pertained to the Woodlands Property and a unit at Lompang Road ("Lompang Property"). The Woodlands Property belonged to the plaintiff and his wife while the Lompang Property was owned by the plaintiff's son, an employee of the 2nd defendant, and the plaintiff's daughter-in-law.

- The conflict of interests here is obvious in relation to the Woodlands Property, while the plaintiff would hope for as high a rental rate, the 2nd defendant would be negotiating for one that would cost the least. The same goes for the Lompang Property; I accept that a reasonable person would think that there is a conflict of interests since the plaintiff would arguably desire that his son enjoy a high rental rate. I would also expect the plaintiff to be well aware of this. It seems that this was so when questioned as to why he was not listed as a landlord despite being an owner of the Woodlands Property, the plaintiff retorted that the Woodlands Property is a HDB flat and it is understood that the husband and wife must own the unit together. As to why his wife signed as a witness on the lease for the Lompang Property, his only explanation was that his son had authorised the plaintiff's wife to act on his behalf. I do not see why this was necessary since the son could have signed as a witness on the lease agreement for the Lompang Property.
- On the whole, the plaintiff's explanations are unpersuasive and in any case irrelevant. The law is this area is strict. If a director is in a position of conflict, it will not be an excuse that his action was *bona fide* thought to be, or was in fact, in the interests of the company. The plaintiff must have sought a release from the 2nd defendant by providing full disclosure of his and/or his son's interest in the leases. This was not done. The mere mention of his wife's name without more in the 2nd defendant's financial statement does not count as adequate disclosure. The disclosure has to be made before the leases was entered into and full details on the property, the plaintiff's interests and rent would minimally have to be furnished to the board of directors. The plaintiff was unable to show that any of the other directors were aware that the counterparty on the leases were his wife or of the details of the ownership of the two

properties. Accordingly, I find that the plaintiff did not make full disclosure and therefore did not obtain any release from the 2nd defendant. The lease agreements were entered into in breach of the plaintiff's duty as a director to avoid conflict of interests.

Purchase of used furniture and appliances from wife

The plaintiff had also issued cheques on behalf of the 2nd defendant in favour of his wife for the purchase of furniture and appliances from her. According to the plaintiff, these were used furniture and appliances from the Lompang Property which were for sale. The plaintiff had not explained why he has no interest, as he claims, in the sale of these furniture and appliances conducted by his wife. It appears to me that the plaintiff was interested in the sale, be it directly or indirectly. The plaintiff does not deny that no release was sought from the 2nd defendant on this sale. Accordingly, I find his authorization of payment to his own wife as the director of the 2nd defendant for purchase of used furniture and appliances to be in breach of his duty to avoid conflicts of interest.

Remedies

- I thus find that the plaintiff to be in breach of his duty as a director to act honestly and to avoid conflicts of interest for the reasons above. Accordingly, I find him liable to the 2nd defendant for
 - (a) a sum of \$60,327.17 for the wrongful claims of expenses the Hong Kong and China Trips, the Other Overseas Trips, the gold products and the Personal Expenses; and

- (b) damages in the sum of \$5,916 in respect of the Payment to PropNex and Cheques to Ms Liu.
- I am also ordering the plaintiff to pay to the 2nd defendant damages to be assessed in respect of the leases entered into for the Woodlands Property and the Lompang Property, the cleaning services provided by his wife and for the purchase of used furniture and appliances from his wife. The costs of the two consolidated suits shall be paid by the plaintiff to the 2nd defendant and to be taxed if not agreed.

- Sgd -Choo Han Teck Judge

Twang Kern Zern and Lam Jianhao Mark (Central Chambers Law Corporation) for the plaintiff and defendant-in-counterclaim; Audrey Chiang Ju Hua and Nerissa Tan Yin Shi (Dentons Rodyk & Davidson LLP) for the 1st and 2nd defendants and plaintiff-in-counterclaim.