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DISTRICT JUDGE
SIM MEI LING
8 June 2026

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2026] SGMC 69

Magistrate's Court Originating Claim No 4482 of 2024

Between

Renologist Pte. Ltd.

… *Claimant*

And

1. Long Shiwei Kenneth
2. Koon Sze Yun, Vanessa

… *Defendant(s)*

JUDGMENT

[Building and Construction Contracts] — [Damages] — [Delay in completion]
[Building and Construction Contracts] — [Damages] — [Failure to complete]
[Building and Construction Contracts] — [Renovation contracts]

[Building and Construction Contracts] — [Termination] — [Repudiation of contract]
[Building and Construction Contracts] — [Terms] — [Implied terms]

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Renologist Pte. Ltd.
v
Long Shiwei Kenneth & Anor

[2026] SGMC 69

Magistrate's Court Originating Claim No 4482 of 2024
District Judge Sim Mei Ling
23 September 2025, 12 November 2025, 21 January 2026, 4 May 2026

8 June 2026 Judgment reserved.

District Judge Sim Mei Ling:

Introduction

1 The 1st and 2nd defendants are husband and wife, and joint owners of a Housing and Development Board ("HDB") flat at 122 Potong Pasir Avenue 1 ("the Property"). They engaged the claimant to carry out renovation works at the Property.

2 The claimant commenced these proceedings to recover allegedly outstanding payment for works done. The defendants denied that the sum is due, and counterclaimed for costs incurred in completing the renovation works and in renting alternative premises due to the delayed completion of the renovation works.

Background

A brief chronology

3 The parties first entered into a contract dated 14 June 2023 for the sum of $79,462.62 (the "June Contract")[1]. The payment schedule in the June Contract provided for a third progress payment of 40% of the contract sum, equivalent to $31,785.05, payable "at measurement of carpentry".

4 Attached to the June Contract was a separate page headed "Terms and Conditions" (the "T&Cs"). This was signed by the 1st defendant.[2] Clause 10 of the T&Cs provided that "…in the event the client withhold [sic] payments, upon requisition of funds, the company reserves the right to stop work and claim for any losses incurred" ("Clause 10").

5 The defendants paid the claimant a deposit of $7,946.26 on 14 June 2023.[3]

6 On 29 June 2023, the claimant sent the defendants a work schedule, which provided that hacking would commence on 10 July 2023 and handover would take place on 1 September 2023 (the "1st Work Schedule").[4]

7 As parties agreed to vary certain works, they then signed a new contract for the sum of $79,415.64 on 14 July 2023 (the "July Contract")[5]. The payment

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[1] Bundle of Documents (For Trial) Volume 1 ("1 BOD") 121 – 127.

[2] Mr Tan Han Yang ("Mr Tan")'s affidavit of evidence-in-chief ("AEIC"), [15]; Certified Transcripts ("CT"), 12 November 2025, 107:6 – 10; CT, 21 January 2026, 12:22 – 24.

[3] Statement of Claim ("SOC"), [11]; Defence and Counterclaim ("D and CC"), [7].

[4] D and CC, [11]; Bundle of Documents (For Trial) Volume 2 ("2 BOD") 624.

[5] 1 BOD 128 – 133.

schedule in the July Contract provided that a third progress payment of 40% of the contract sum ("3rd Payment"), being $31,766.26, would be payable "at measurement of carpentry".

8 The T&Cs were not attached to the July Contract.

9 The defendants paid a further sum of $31,761.56 on 17 July 2023.[6]

10 The claimant pleaded that the 3rd Payment had become due and payable upon measurements for carpentry works at or around 28 September 2023[7].

11 From 1 to 22 October 2023, the parties had further discussions on the renovation works. The discussions were between the claimant's interior designer, Ms Liang Zhi Qi ("Ms Liang"), the defendants and the 2nd defendant's father, Mr Koon Peng Hwee ("Mr Koon").

12 On 1 October 2023, the claimant issued a revised quotation ("Quotation 1") for the sum of $92,222.92[8]. The third progress payment was stated to be $43,292.72. On 2 October 2023, Ms Liang sent a second work schedule (the "2nd Work Schedule").[9] A second quotation ("Quotation 2") was issued on 9 October 2023 for the sum of $91,969.02[10]. The third progress payment was stated to be $43,064.30. No agreement was reached on these quotations.

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[6] SOC, [11]; D and CC, [7].

[7] SOC, [7].

[8] 2 BOD 588 – 593.

[9] 2 BOD 626.

[10] 2 BOD 600 – 605.

13 On 22 October 2023, there was a meeting attended by Ms Liang, the claimant's director Mr Tan Han Yang ("Mr Tan"), the 2nd defendant and Mr Koon ("the 22 October Meeting"). The defendants said that at the meeting, the parties agreed that all payment timelines would be suspended until parties agreed and signed a revised contract.[11]

14 On 23 October 2023, the claimant resumed tiling works and electrical works.[12]

15 The claimant issued a third quotation on 23 October 2023 ("Quotation 3") for the sum of $85,105.62[13] and a third work schedule on 23 October 2023 (the "3rd Work Schedule").[14] The third progress payment was stated to be $36,887.24.

16 On 24 October 2023, the claimant sent a fourth quotation ("Quotation 4")[15] and a fourth work schedule (the "4th Work Schedule").[16] Quotation 4 was for the sum of $70,779.42 and the third progress payment was stated to be $23,993.66. No agreement was reached on these quotations either.

17 On 25 October 2023, the claimant stopped further works and left the Property.[17] On 26 October 2023, Mr Koon informed Mr Tan that he would

[11] D and CC, [15], [19(i)]; Mr Koon's AEIC, [36], [51] – [52]; the 2nd defendant's AEIC, [53].

[12] Ms Liang's AEIC, [66].

[13] 2 BOD 606 – 612.

[14] 2 BOD 627.

[15] 2 BOD 613 – 619.

[16] 2 BOD 629.

[17] Ms Liang's AEIC, [67].

proceed to take all necessary action to prevent the handover from delayed further.[18]

18 On 26 October 2023, the claimant issued an invoice for $37,605.98.[19] This was stated to be for 90% of a total contract sum of $72,146.40 plus 100% for electrical work of $6,655, less payments already made.

19 There was no further WhatsApp communication between the parties between 27 October 2023 to 26 November 2023.[20] On 30 October 2023, the defendants issued a request for quotation to 3 contractors. The defendants eventually appointed another contractor, Life Style Home Pte Ltd ("LSH"), to complete the remaining works.

20 On 27 November 2023, the claimant issued a fifth quotation dated 3 November 2023 ("Quotation 5").[21] Quotation 5 was for $54,203.04 and the third progress payment was stated to be $9,074.92. The claimant also sent an invoice dated 26 October 2023, for $14,495.22.[22] This was stated to be the third progress payment based on a total contract sum of $50,188, less payments already made.

21 According to the defendants, LSH handed the Property over to them on 29 November 2023.

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[18] 1 BOD 217.

[19] 2 BOD 633.

[20] 1 BOD 528.

[21] 2 BOD 620 – 623.

[22] 2 BOD 634.

The claim

22 The claimant pleaded that it performed works valued at $54,203.04. Pursuant to clause 11 of the T&Cs, and after deducting amounts which the defendants previously paid, it was entitled to a balance of $14,495.22. Alternatively, it was entitled to a reasonable sum on a quantum meruit basis.[23]

23 The claimant initially conceded that there should be deductions amounting to $555 from its claimed sum.[24] In closing submissions, the claimant agreed to deductions totalling $655.[25] It appears that the difference arose because the claimant conceded that certain door works for bringing back and returning an utilised door frame (which would have cost $100) were also not done.[26]

24 After making deductions amounting to $655, the claimant's final claim amounted to $13,840.22.[27]

25 The defendants denied that the claimant was entitled to any payment.

26 The defendants challenged the claimant's valuation of its works at $54,203.04. In any event, deductions of at least $10,132 must be made because some of the pleaded works were either not completed, were defective, or not computed using the correct rate.[28]

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[23] SOC, [11] – [13].

[24] Defence to Counterclaim ("D to CC"), [33].

[25] The claimant's closing submissions ("CCS"), [8].

[26] CCS, [25].

[27] CCS, [8].

[28] D and CC, [35].

The counterclaim

27 According to the defendants, the 3rd Payment had not yet become due. It was unclear if the claimant had taken proper measurements such that carpentry fabrication could commence.[29] Further, no payment had fallen due as parties were in contractual re-negotiations.[30]

28 The claimant was in any event not entitled to stop work for non-payment as Clause 10 did not form part of the July Contract.

29 Further, following from the claimant's conduct between September to 25 October 2023 and its representations during and after the 22 October Meeting, the claimant was estopped from claiming that the defendants failed to make payment.[31] Even if there was a breach, this had been waived by the claimant.[32]

30 Accordingly, the defendants asserted that the claimant's stopping of work amounted to a repudiation of the July Contract, which they accepted.

31 The defendants said that because of the claimant's repudiation, they had to appoint LSH to complete the remaining works, at $74,980. They therefore counterclaimed for damages for the claimant's repudiatory breach to be assessed. In their opening statement, they quantified their damage as $35,272.18, being the total paid to LSH and the claimant, less the contract sum under the July Contract.

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[29] D and CC, [13]; CT, 21 January 2026, 26:5 -14.

[30] D and CC, [15]; CT, 21 January 2026, 26:5 -14.

[31] D and CC, [24].

[32] D and CC, [29], [34].

32 They also alleged that the following terms were implied in the July Contract:

(a) The claimant was to competently and timeously carry out the works in line with the 1st Work Schedule (or at least within a reasonable time), including all coordination on site and application of HDB permits (the "1st Pleaded Implied Term");

(b) Time is of the essence (the "2nd Pleaded Implied Term"); and

(c) The claimant should be competent and responsible for the HDB renovation permit application process (the "3rd Pleaded Implied Term").[33]

33 The defendants asserted that because of the claimant's delays, specifically the claimant's deficient handling of the HDB permit application process and its failure to conduct the works timeously, that they were only able to move into the Property in December 2023. They therefore sought damages for the claimant's breach of these implied terms. According to the defendants, they incurred further rental expenses of $10,037.70 between the period 1 September 2023 (the handover date as stated in the 1st Work Schedule) to 30 November 2023.

34 The claimant denied the counterclaims.

35 In relation to the counterclaim for additional expenses to complete the works, the claimant asserted that it was entitled to stop works at the Property

[33] D and CC, [51] – [52].

pursuant to Clause 10, on account of the defendants' withholding of the 3rd Payment.[34]

36 The 3rd Payment had become due as carpentry measurements had been taken. Due to an oversight[35], the T&Cs were not provided to the defendants for their execution when they signed the July Contract.[36] The T&Cs were nonetheless implied in the July Contract.[37]

37 The claimant denied waiving any breach. It only agreed to put the 3rd Payment temporarily on hold and to resume all the works leading up until the carpentry stage as a show of good faith.[38] However, due to the defendants' refusal to accept its quotations and work schedules despite multiple rounds of revision, the "oral agreement to re-negotiate" could not be fulfilled, and the July Contract continued to govern.[39]

38 Further, the contract and invoices from LSH should be viewed "with a degree of suspicion", and certain works which LSH purportedly performed went beyond the works which the claimant was engaged to provide.

39 As for the counterclaim for rental expenses, the claimant denied that the terms pleaded by the defendants ought to be implied.[40]

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[34] D to CC, [6].

[35] Mr Tan's AEIC, [19].

[36] Mr Tan's AEIC, [18].

[37] D to CC, [6], [20].

[38] D to CC, [18], [28], [32].

[39] D to CC, [20].

[40] D to CC, [39] – [40].

40 The claimant also denied that there was any delay on its part as its subcontractors had acted in accordance with the necessary procedures and addressed HDB's queries promptly. Instead, the defendants' request for variation works after signing the June Contract contributed to the delays in permit applications.[41] Any delays to the works were caused by the defendants' requests for additional works, and their failure to make the 3rd Payment.

41 The claimant also asserted that the defendants have not proven that they incurred the alleged rental expenses. The claimant also took issue with the defendants' reliance on an oral tenancy agreement in support of their claim, which it submitted was unenforceable.

42 Finally, the defendants had also pleaded that the claimant breached an implied term that the works would be carried out with due care, expedition, and diligence. As a result, the defendants incurred costs of $4,380 in rectifying defective works by the claimant, namely waterproofing defects in the master bedroom toilet.[42] However, in their opening statement, they stated that for the purposes of saving costs, they will not be pursuing this item of claim at trial.

Issues before the court

43 The issues before the court are therefore as follows:

(a) Is the claimant entitled to $13,840.22, being the alleged unpaid value of the works?

(b) In respect of the claimant's alleged repudiatory breach:

[41] D to CC, [41] – [42].

[42] D and CC, [38] – [41].

(i) Were carpentry measurements taken, such that the defendants' obligation to make the 3rd Payment had arisen?

(ii) Was there a term in the July Contract entitling the claimant to stop work in the event the defendants withheld payment?

(iii) Was the claimant in any event entitled to stop work on 25 October 2023?

(A) What was the effect of parties' re-negotiations?

(B) What was the effect of the agreement at the 22 October Meeting?

(iv) Have the defendants proven that they incurred $74,980?

(v) Have the defendants proven that $74,980 was for completing works which the claimant was to have performed under the July Contract and/or for rectifying alleged defects?

(c) In respect of the claimant's alleged breach of implied terms:

(i) Are the defendants entitled to rely on the alleged oral tenancy agreement?

(ii) Should any of the terms pleaded by the defendants be implied in the July Contract?

(iii) Have the defendants proven that the claimant breached the pleaded implied terms?

The weight to be given to the respective witnesses' evidence

44 I first deal with the defendants' submissions on the reliability of the respective witnesses.

45 The defendants submitted that their evidence was more detailed and reliable, as Mr Koon was frequently on site and therefore had the most in-depth knowledge of the events that had taken place. In contrast, Ms Liang was on site less frequently. Mr Tan had limited knowledge because he only became involved in the project from 17 October 2023[43], and he admitted that all his information about the events prior to October 2023 were told to him by either Ms Liang or the claimant's project manager, one Mr Billy Yeap ("Mr Yeap").[44] The claimant also failed to call Mr Yeap even though he was in charge of the workflow on site.[45]

46 While Ms Liang agreed that Mr Koon was on site very often, she disagreed that she was rarely onsite or had very little knowledge of the work onsite.[46] In any case, the mere frequency with which a witness attended on the site is but one consideration in weighing parties' evidence.

47 I also decline to draw an adverse inference against the claimant for not calling Mr Yeap as a witness.[47] The claimant's witnesses were not asked for the reasons Mr Yeap was not called, and therefore did not have a chance to offer any explanation for his absence.

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[43] Mr Tan's AEIC, [7], [9], [11].

[44] CT, 23 September 2025, 54:2 - 5, 58:1 – 16.

[45] CT, 23 September 2025, 7:28 – 8:4.

[46] CT, 23 September 2025, 9:29 -10:27.

[47] The defendants' closing submissions ("DCS"), [22], [27] – [28].

Is the claimant entitled to the sum of $13,840.22, being the alleged unpaid value of the works?

48 To recap, the claimant's claim, as pleaded, was pursuant to clause 11 of the T&Cs, alternatively, on a quantum meruit basis.

The claimant's contractual claim

49 Clause 11 states:

> The company reserves the rights [sic] to call for payments in accordance to [sic] the stage of completion. This can supersede the above payment terms listed in clause 8.

50 Even if the T&Cs formed part of the July Contract (which I do not accept for the reasons at [83] – [101] below), it is not clear how clause 11 affords it a contractual basis for its claim. The claimant has not explained this.

51 Further, the claimant did not even seek to rely on the prices provided for in the July Contract. Instead, it submitted that it derived the sum of $54,203.04 based on Quotation 5. However, this was not the operative contract. The claimant only sent Quotation 5 to the defendants on 27 November 2023, after parties ceased further negotiations and after the claimant had stopped works. These were therefore not prices that were agreed by the defendants.

The alternative claim in quantum meruit

52 The claimant framed its quantum meruit claim as one in restitutionary quantum meruit, as opposed to a claim in quantum meruit arising from a contract.[48]

[48] CCS, [16] – [22].

53 As explained in *Rabiah Bee bte Mohamed Ibrahim v Salem Ibrahim* [2007] 2 SLR(R) 655 ("*Rabiah*"), which the claimant cited, a quantum meruit claim on a restitutionary basis may be available where an innocent party has rendered services or supplied goods under a contract which has not been substantially performed and which has been determined by him because of the other party's breach (at [124]). On the other hand, a quantum meruit claim arising from a contract could arise where there is an express or implied contract that is silent on the quantum of remuneration or where the contract stating that there should be remuneration does not fix its quantum (at [123]).

54 The crux of a restitutionary quantum meruit claim is the premise that the contract was terminated prematurely as a result of a breach by the other party (*Rabiah* at [124]). In other words, a claim in restitutionary quantum meruit is only available to an innocent contractual party.

55 That a claim in restitutionary quantum meruit has to be premised on a contract being terminated prematurely because of a breach by the other party was restated in the more recent decision of *BMI Tax Services Pte Ltd v Heng Keok Meng and others* [2019] SGHC 9 at [51]. The court also stated that a claimant had to plead the elements of unjust enrichment, i.e. that: (1) a benefit had been received or the defendants had been enriched; (2) this benefit or enrichment was at the claimant's expense; and (3) the enrichment was 'unjust'.

56 Here, the claimant had only pleaded that it was entitled to payment of a reasonable sum on a quantum meruit basis.[49] It did not plead the elements of unjust enrichment.

[49] SOC, [13].

57 Pleadings aside, for the reasons I will come to at [83] – [117] below, it was the claimant which repudiated the July Contract when it abandoned the works on 25 October 2023. It is therefore not entitled to mount a restitutionary quantum meruit claim.

Value of work done

58 Additionally, and in any case, the claimant has failed to prove the extent of the works it allegedly completed, and the value of these works.

59 In relation to the work allegedly done, the claimant submitted that all the works in Quotation 5 were completed (save for those marked 'optional').

60 However, the only evidence it relied on for the assertion that works amounting to $54,203.04 were completed was Ms Liang's bare assertion[50]. Critically, she admitted that she did not go to the Property after 22 October 2023 and did not verify what were the works done on site.[51]

61 Moreover, the assertion that works amounting to $54,203.04 was completed is inconsistent with the claimant's concession in its defence to counterclaim that deductions of $555 should be made for certain works that were not in fact completed[52], as well as its concession in closing submissions that a further $100 should be deducted for works not done. This calls into question the accuracy of Ms Liang's assessment of the work done.

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[50] Ms Liang's AEIC, [69].

[51] CT, 23 September 2025, 44:16 - 45:1.

[52] D to CC, [33].

62 The claimant has also not proven the value of the works allegedly completed. It did not call any expert to value the works it had allegedly performed.

63 It first sought to rely on the prices in Quotation 5 to value the work allegedly done. The claimant is not entitled to rely on Quotation 5 in valuing the works, as no agreement was reached on Quotation 5.

64 Next, it argued that its valuation of $54,203.04 corresponded with what it paid its subcontractors and suppliers, plus a mark-up of 30 – 35% as the claimant's gross profits. It then sought to relate line items in the invoices from its subcontractor and suppliers against specific works described in Quotation 5.[53]

65 However, it has not proven that it incurred costs of S$37,472.80 for works done on the Property.[54] Ms Liang had a prepared project summary[55] setting out the total alleged cost price and produced the underlying invoices (without proof of payment). None of the claimant's witnesses sought to relate any of the subcontractors'/suppliers' invoices to the specific works allegedly completed.

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[53] CCS, [13].

[54] The defendants had argued that the sum of $37,472.80 is inconsistent with the claimant's project summary, which they said only stated a sum of $36,386.21. However, $36,386.21 is stated to be the total costs excluding GST. The sum of $37,472.80 was stated in the project summary as the total costs inclusive of GST.

[55] Bundle of Affidavits of Evidence-in-Chief Volume 1 ("1 BA") 207.

66 It was only in closing submissions that the claimant attempted to map the invoices to specific works described in Quotation 5.[56] The defendants have, rightly, pointed out certain issues with this belated attempt. For instance:

(a) The claimant attributed an invoice for the supply of 5 door frames (costing $648) to door works. However, these door works were, per the description in Quotation 5, only for supplying 2 wooden door frames and returning an unutilised door frame, costing $400.[57]

(b) The claimant had mapped various invoices to work done on bathrooms. However, these included invoices for kitchen tiles. [58]

(c) The claimant also relied on an invoice which was not translated. It is therefore not possible to determine what works this invoice was purportedly for.[59]

(d) The claimant had separately admitted in respect of window works that the grilles were incomplete.[60] It was only able to map 3 of 4 line items in M Aluminium & Glass Pte Ltd's invoice[61] against Quotation 5.[62] Yet, it has sought to recover the full sum of $6,597.72 it purportedly paid M Aluminium & Glass Pte Ltd.

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[56] One of the invoices which the claimant sought to match against line items in Quotation 5 is in Mandarin and not translated: 1 BA 209.

[57] 1 BA 229, CCS, [13(F)(1) and (2)].

[58] CCS, [13C(10), C(11), C(14) and C(15)], 1 BA 209, 211, 213, 214.

[59] 1 BA 209 – 210.

[60] D to CC, [30(g)].

[61] 1 BOD 309.

[62] CCS, [13E(1) – (8)].

(e) In respect of electrical works, the claimant had admitted that fitting, installation and termination were not completed.[63] It was only able to map some of the line items in ST Electric SG Pte Ltd's invoice[64] against Quotation 5.[65] Yet, it also sought to recover other line items in ST Electric SG Pte Ltd's invoice from the defendants.

(f) One of the alleged invoices was for fees incurred at the Small Claims Tribunal ("SCT"), in the sum of $434.85. Ms Liang had no explanation for why it was included.[66]

67 Even if I accept that the claimant incurred $37,0378.95 for works done on the Property ($37,472.80 less $434.85 paid to the SCT), this is less than what the defendants had already paid the claimant, which amounted to $39,707.82.

68 The claimant has not provided a sufficient basis for applying a 30% - 35% mark-up as its gross profits. Ms Liang only made a bare assertion this was an industry practice, which takes into consideration the time, overheads and resources incurred for a project.[67]

69 Given that the claimant has not proven its valuation of $54,203.04, I do not need to consider the defendants' alternative case, that even if I am prepared to allow a quantum meruit claim, that there should be deductions of at least $10,132 from the amounts in Quotation 5.[68] Nevertheless, given that parties

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[63] D to CC, [30(k)].

[64] 1 BOD 310.

[65] CCS, [13(H)].

[66] CT, 23 September 2025, 45:11 – 46: 15.

[67] Ms Liang's AEIC, [70] – [72].

[68] D and CC, [35].

have devoted much of their submissions to this, I have in Annex A, dealt with parties' arguments on these disputed deductions. In summary, even if I were minded to allow a claim in quantum meruit, there should be deductions of at least $7,038 from the claimant's quantification.

The defendants' counterclaim for alleged additional expenses of $35,272.18 to complete the works

Was there measurement of carpentry such that the 3rd Payment had become due?

70 There were slight inconsistencies in the claimant's case as to when exactly the carpentry measurements were taken. In its Statement of Claim, the claimant asserted that the 3rd Payment had become due upon the measurement of carpentry works at or around 28 September 2023.[69] Mr Tan's evidence was that on 29 September 2023, the claimant had met its sub-contractor for carpentry works at the Property, though he was not present.[70] Ms Liang's evidence was that carpentry measurements were taken on site on 27 September 2023.[71]

71 In any case, it is not disputed that from 21 September 2023, Ms Liang had informed the defendants that the carpenters would be coming to the Property to take the necessary measurements.[72] There was a site meeting on 27 September 2023, which was attended by the defendants, Mr Koon, Ms Liang,

[69] SOC, [7].

[70] DCS, [15].

[71] Ms Liang's AEIC, [11], [60].

[72] Bundle of Affidavits of Evidence-in-Chief Volume 2 ("2 BA") 618, 2 BA 620.

Mr Yeap and the carpenter.[73] Thereafter on 29 September 2023, Ms Liang sent carpentry drawings to the defendants.[74]

72 However, the defendants dispute that measurement of carpentry had taken place. The defendants and Mr Koon said they did not see the carpenter take measurements at the meeting on 27 September 2023.[75] Parties only discussed the layout in the internal space like the number and location of drawers and shelves.[76] They also contended that the drawings Ms Liang sent did not prove that carpentry measurements had been taken, because they were merely layout/concept drawings prepared since commencement of the works, and were missing crucial dimensions necessary to commence fabrication, including that of the finished walls, ceilings, floor profiles, wirings, pipes where the cabinets were to be installed.[77]

73 I accept that the drawings sent by Ms Liang on 29 September 2023 do not, by themselves, prove that carpentry measurements had been taken on 27 September 2023.

74 On the stand, Ms Liang agreed that these drawings were prepared on 20 June 2023[78], and these were design concepts prepared at an early stage of appointment.[79] She also agreed that the length and height of the cupboards were

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[73] Mr Koon's AEIC, [26]; CT, 23 September 2025, 124:4 - 15; CT, 12 November 2025, 7:13-23, 120:29 – 121:2.

[74] 1 BA 199, 200 – 201.

[75] CT, 12 November 2025, 7:24 – 8:4;122:11- 15; CT, 21 January 2026, 29:20 – 21.

[76] Mr Koon's AEIC, [26].

[77] CT, 12 November 2025, 9:4 - 11 – 9; 18: 21- 29.

[78] CT, 23 September 2025, 15:19 – 16:8.

[79] CT, 23 September 2025, 21: 4 - 15.

not recorded in these drawings but asserted that the actual measurements were with the carpenter.[80]

75 I decline to draw an adverse inference against the claimant for failing to produce the measurements that Ms Liang alleged were with the carpenter. The claimant's witnesses were not cross-examined on the reasons for non-disclosure and were therefore not given the chance to respond.

76 Nevertheless, on balance, even though the claimant has not produced the actual carpentry measurements, I find that the claimant had taken carpentry measurements, such that the 3rd Payment had become due.

77 Neither the defendants nor Mr Koon had, prior to these proceedings, disputed the claimant's request for the 3rd Payment on the basis that the sum had not become due, whether because site measurements were not taken or because the drawings were inadequate.

(a) On 30 September 2023, the 2nd defendant acknowledged receipt of Ms Liang's drawings and only asked for them to be updated with the laminates and PVC codes, but otherwise did not have any objections[81].

(b) On the same day, Ms Liang agreed to add in the laminates and PVC codes and stated that the claimant would need to collect the 3rd Payment before commencing fabrication of carpentry. She also informed the 2nd defendant that the fabrication could commence on the upcoming Monday if the 3rd Payment was made over the weekend.[82]

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[80] CT, 23 September 2025, 18:29 - 20:15.

[81] Mr Tan's AEIC, [39], [48]; 1 BOD 481.

[82] 1 BOD 481.

(c) On 30 September 2023 however, Mr Koon informed Ms Liang that "no [payments should] be disbursed until a final schedule for handover is fixed regardless of whether carpenter wants or don't want to start fabrication".[83]

(d) From 1 October 2023 to 17 October 2023, Ms Liang reminded the defendants that carpentry fabrication was on hold without payment from the defendants.[84]

78 The 1st defendant agreed that there were no messages from him, the 2nd defendant or Mr Koon, stating that the drawings were not sufficient for the carpentry work to proceed.[85] This was even though he claimed that he was aware within a few days after the drawings were provided, that these were insufficient.[86]

79 The 2nd defendant agreed she had no objections to the drawings though she qualified that she was a layperson.[87] Even then, when she was cross-examined on why the defendants did not want to make the 3rd Payment, the only reason she gave was that the amount Ms Liang was seeking was different from what was in the July Contract.[88]

80 Even Mr Koon, who ran a carpentry business, agreed that whenever the claimant requested for the 3rd Payment, he did not mention that the site

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[83] 2 BA 627.

[84] Ms Liang's AEIC, [62]; 2 BA 631 – 655.

[85] CT, 21 January 2026, 36:28 – 37:19.

[86] CT, 21 January 2026, 32:22 – 25.

[87] CT, 12 November 2025, 127:25 – 30.

[88] CT, 12 November 2025, 126:11 – 30.

measurements were undone or the drawings incomplete.[89] He said it was for the carpenter/Ms Liang to proceed with the carpentry works if they believed this was possible.[90]

81 The defendants' obligation to make the 3rd Payment had therefore arisen latest by 30 September 2023.

82 However, for the reasons that I will come to, I did not find that the defendants' failure to make the 3rd Payment entitled the claimant to stop work.

Was there a term in the July Contract entitling the claimant to stop work in the event the defendants withheld payment?

83 A contractor has no general right at common law to suspend works for non-payment unless this is expressly provided for: *LBE Engineering Pte Ltd v Double S Construction Pte Ltd* [2022] SGHC 92 ("*LBE*") at [14].

84 The claimant argued that the July Contract, in particular Clause 10, provided for such a right. Initially, it pleaded that the T&Cs, in particular Clause 10, were implied in the July Contract.[91] It was also Mr Tan's evidence that the T&Cs were implied in the July Contract, as there would otherwise be a gap in the contractual relationship.[92]

85 However, in closing submissions, the claimant instead submitted that the T&Cs continued to apply as: (1) the July Contract only revised the scope of works and price, and did not state that the T&Cs were extinguished; (2) this

[89] CT, 12 November 2025, 13:13 - 14- 8.

[90] CT, 12 November 2025, 12:30 – 13:12.

[91] D to CC, [6], [20].

[92] Mr Tan's AEIC, [23].

interpretation accorded with commercial sense, as the July Contract would otherwise be devoid of provisions on workmanship, materials and warranty; and (3) the T&Cs were incorporated through parties' knowledge and course of dealings, and the defendants themselves had accepted that certain terms of the T&Cs should still apply.[93]

86 On the claimant's first argument that the T&Cs continued to apply because the July Contract merely revised the scope of works and price, the claimant had cited *Gay Choon Ing v Loh Sze Ti Terence Peter and another appeal* [2009] 2 SLR(R) 332 at [53] – [54] for proposition that a contract may be discharged by agreement only where there is clear intention to rescind the earlier contract.

87 However, this argument is inconsistent with its pleaded case that the July Contract was a "new contract". Ms Liang had also taken the position in her AEIC that the July Contract "expressly superseded" the June Contract and formed the operative agreement.[94] Even in closing submissions, the claimant continued to argue (when disputing the applicability of the 1st Work Schedule) that the June Contract was "superseded" by the July Contract.[95]

88 The claimant's reliance on the principle that contractual interpretation must accord with commercial common sense (citing *Y.E.S. F&B Group Pte Ltd v Soup Restaurant Singapore Pte Ltd* [2015] 5 SLR 1187 at [32]) also does not assist it. The case before me is not one concerning contractual interpretation.

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[93] CCS, [167] – [171].

[94] Ms Lian's AEIC, [8]

[95] CCS, [188].

The T&Cs were not executed as part of the July Contract, and were not even provided to the defendants when parties entered into the July Contract.

89 In any case, even without the T&Cs, the July Contract would still be workable as it contained essential terms such as the scope of works, the identity of the parties, price and payment terms.

90 I now come to the claimant's third argument that T&Cs had been incorporated. Whether certain terms were incorporated in a contract turned on ascertaining the parties' objective intentions gleaned from their correspondence and their conduct in light of the relevant background. This includes the industry which parties are in, the character of the document which contains the terms in question as well as the course of dealings between the parties: *R1 International Pte Ltd v Lonstroff AG* [2015] 1 SLR 521 at [51].

91 The claimant argued that the T&Cs were incorporated in the July Contract because the defendants had in cross-examination, accepted that they were aware of the T&Cs and expected certain terms of the T&Cs to apply.[96]

92 However, the defendants had only accepted that they were aware of the T&Cs at the time they entered the June Contract.[97] This says nothing about whether objectively, it can be said that they intended the T&Cs to also apply to the July Contract. On the contrary, parties could not be said to have objectively intended the T&Cs to be incorporated in the July Contract, given that the July Contract superseded the June Contract, and that the T&Cs were not sent to them for their execution when they signed the July Contract.

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[96] CCS, [170] – [171].

[97] CT, 12 November 2025, 107:11 - 13; CT, 21 January 2026, 12:22 – 24.

93 Further, the defendants were only questioned on clause 4 (that the materials used would be as specified, and delivered in brand new condition) and clause 16 (provision of a 12 months' warranty). While they accepted that these terms would apply, their explanation was that this was because it was implied that materials would be in brand new condition[98], while a 12 months' warranty was the norm based on the 1st defendant's experience with previous renovation works.[99] This therefore cannot amount to an admission that certain terms of T&Cs would be incorporated. Critically, they were not asked about Clause 10.

94 The claimant's claim that the T&Cs were incorporated into the July Contract was also at odds with its own conduct:

(a) Clause 8 of the T&Cs provided that a third payment of 45% of the contract sum would be paid "upon measurement for carpentry works/ 10 days after second payment of 40%". The 2nd payment was made on 17 July 2023. By clause 8, the claimant could thus have demanded the third payment 10 days after, being 27 July 2023. It did not however do so until much later. It also did not demand for 45% of the contract sum, as provided under the T&Cs, but 40%, as provided for in the body of the July Contract.

(b) Clause 19 of the T&Cs provided for disputes to be referred to the Consumers Association of Singapore (CASE) Mediation Panel for resolution by mediation. The claimant however did not refer the matter to mediation by CASE, but instead commenced an action in the Small Claims Tribunal, and subsequently in this court.

[98] CT, 21 January 2026, 13: 25 – 14:9; CT, 12 November 2025, 109:1 – 110:29.

[99] CT, 21 January 2026, 14:12 -16:7.

95 While the claimant has not pursued the argument that the T&Cs were implied in the July Contract, had it done so, I would also not have decided this in its favour.

96 A term will only implied if: (1) there is a gap that arose because parties did not contemplate the gap; (2) it is necessary in the business or commercial sense to give the contract efficacy; and (3) a reasonable person having regard to the need for business efficacy considers the need for implication to be obvious. Implication of a term would not be permitted if it is inconsistent with the express terms of the contract. *Halsbury's Laws of Singapore Contract (Volume 7)* at [80.095].

97 In my view, it would not be appropriate to imply the T&Cs in the July Contract.

98 First, the 'gap' arose not because parties did not contemplate it. The claimant had in fact intended to include the T&Cs in the July Contract but missed it out due to an oversight.

99 Even if the gap arose because parties did not contemplate it, I am not satisfied that it is necessary to imply the T&Cs to give the July Contract business efficacy. As noted earlier, the July Contract would still be workable as it contained essential terms such as the scope of works, the identity of the parties, the price and payment terms.

100 Further, there are terms within the T&Cs that are inconsistent with the body of the July Contract.

(a) Clause 8 of the T&Cs provided for a third payment to be made "upon measurement for carpentry works/ 10 days after second payment

of 40%". However, the section titled "Payment Schedule" under the body of the July Contract provided for the 3rd Payment to be made "at measurement of carpentry".

(b) The T&Cs and the section titled "Payment Schedule" in the July Contract provide for different progress payments to be made. Clause 8 of the T&Cs provided for 4 payments to be paid in the following proportions: 10%, 40%, 45%, 5%. The "Payment Schedule" however provided for payments to be made in the following proportions: 10%, 40%, 40%, 10%. Ms Liang stated that the payment schedule under the July Contract was structured slightly differently at the defendants' request.[100]

(c) Lastly, clause 9 (which reserved the claimant's right to call for payments in the event of variation orders and/or if the project expenses exceed the amount collected from the defendants), and clause 11 (which reserved the claimant's right to call for payments and supersede the other payment terms) were inconsistent with the "Payment Schedule", which contained clear milestones by which progress payments were to be made.

101 In the circumstances, the claimant did not have an express or implied right to stop work when the defendants failed to make the 3rd Payment.

[100] Ms Liang's AEIC, [18].

Was the claimant in any event entitled to stop work on 25 October 2023?

102 The claimant argued, in the alternative, that even if the T&Cs did not apply, it could not continue with the renovation works[101]. It argued that it was imperative to collect the 3rd Payment before commencing carpentry works. This was allegedly because carpentry works were generally the most expensive portion of a renovation contract, and the subcontractors for the carpentry works would only begin fabrication after receiving payment. In addition, carpentry works would also incur substantial man-hours from the claimant's employees.[102]

103 A persistent course of payment delays or a protracted delay in payment of a substantial sum, could in some instances, amount to repudiation of the contract. However, not every instance of non-payment would amount to repudiation (*LBE* at [15]).

104 As I will elaborate below, it cannot be said that as of 25 October 2023, there had been a persistent course of payment delays or a protracted delay in payment of a substantial sum amounting to repudiation.

105 By 17 July 2023, the defendants had already paid $39,707.82, or 50% of the contract sum under the July Contract. Further, there were valid reasons for the defendants' failure to make the 3rd Payment.

What was the effect of parties' re-negotiations?

106 It is not disputed that parties had engaged in re-negotiations from 1 October 2023. According to the defendants, this meant that the quantum payable

[101] CCS, [172].

[102] Mr Tan's AEIC, [35] – [36]; see also Ms Liang's AEIC, [62].

as the 3rd Payment was in flux, and the 3rd Payment had not fallen due and payable.[103]

107 I disagree that the mere existence of these re-negotiations relieved the defendants of their obligation to make the 3rd Payment, which had become due and payable, at the latest, by 30 September 2023. In the absence of a successful re-negotiation, the July Contract would continue to bind parties.[104]

108 However, it was not clear how much the claimant was seeking as the 3rd Payment, and it later sought payment of a sum that had not been contractually agreed upon:

(a) Under the July Contract, the 3rd Payment was stated to be $31,766.26.[105]

(b) When Ms Liang stated on 30 September 2023 that the 3rd Payment had to be made, she did not specify the amount.[106]

(c) A day later, on 1 October 2023, the claimant issued Quotation 1 which provided for a 3rd Payment of $43,292.72.[107].

(d) On 9 October 2023, the claimant sent Quotation 2 which provided for a 3rd Payment of $43,064.30.

(e) In response to Mr Koon's query on 11 October 2023 at 4.12pm on how much was due as the 3rd Payment, Ms Liang had replied at

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[103] D and CC, [15], [27].

[104] CT, 21 January 2026, 3:17 - 20 and 40:4 – 9; CT, 21 January 2026, 41:24 - 26.

[105] SOC, [7].

[106] CT, 12 November 2025, 124:22 – 31; 1 BA 200 – 201.

[107] 2 BOD 588 – 593.

4.53pm with a screenshot of Quotation 2[108], i.e. for a 3rd Payment of $43,064.30.[109] Ms Liang accepted that no agreement was reached on this quotation.[110]

109 Both the 2nd defendant and Mr Koon testified that had the claimant actually requested $31,766.26 (which corresponded to the 3rd Payment in the July Contract), the defendants would have paid this.[111]

What was the effect of the agreement at the 22 October Meeting?

110 Moreover, the claimant itself had agreed on 22 October 2023 to suspend payment timelines until a finalised contract and schedule were agreed upon.

111 The claimant's witnesses accepted that this was what had been agreed at the 22 October Meeting:

(a) Ms Liang said that the agreement was that any discussion regarding payment would be held in abeyance pending resolution of the revised quotation.[112]

(b) Similarly, Mr Tan's evidence was that the agreement was to suspend issues relating to payment until parties could reach a landing on the completion date and the final contract sum.[113]

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[108] 2 BOD 501; CT, 23 September 2025, 27:13 – 27.

[109] 2 BOD 605.

[110] CT, 23 September 2025, 28:18 – 29: 7

[111] CT, 23 September 2025, 113:8 -12; 119:21 - 120:4; CT, 12 November 2025, 120:19 – 28;126:18 – 22.

[112] Ms Liang's AEIC, [65].

[113] Mr Tan's AEIC, [62].

112 Hence on 22 October 2023, Mr Tan instructed Mr Yeap to resume all tiling and electrical works.[114]

113 The claimant's only counterargument appeared to be that it had only agreed to this in good faith, and this did not amount to a waiver of its right to payment.[115]

114 However, having agreed on 22 October 2023 to suspend payment timelines, the claimant did an about-turn just 3 days later, on 25 October 2023. Mr Tan informed Mr Koon that they would only discuss the project schedule after payment was made, and instructed Mr Yeap to stop all works on site[116].

115 Against this backdrop, it cannot be said that the defendants' failure to make the 3rd Payment amounted to a persistent or protracted delay entitling the claimant to stop work on 25 October 2023.

116 The defendants had also argued, relying on *Eller Urs v Cheong Kiat Wah* [2020] SGHC 106 (at [107], [115]), that by the agreement reached at the 22 October Meeting and in instructing Mr Yeap to continue with the works, the claimant was estopped from asserting that the defendant's failure to make the 3rd Payment amounted to a breach and/or had waived any breach.

117 The claimant's agreement to suspend payment timelines was temporary, pending finalisation of a revised contract and schedule, and therefore cannot amount to a waiver of the defendants' non-payment. However, this amounted to a clear and unequivocal representation that it would not insist on the 3rd

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[114] 1 BOD 16.

[115] D to CC, [18]; Ms Liang's AEIC, [68].

[116] 1 BOD 527.

Payment in the meantime. The defendants did not make the 3rd Payment in reliance on this representation. It would therefore be inequitable for the claimant to resile on this just 3 days later.

Have the defendants proven that they incurred $74,980?

118 In the circumstances, the claimant had repudiated the July Contract when it stopped work on 25 October 2023, which repudiation the defendants accepted. The defendants were therefore entitled in principle to damages arising from the claimant's wrongful termination: *LBE* at [23].

119 An aggrieved party is entitled to claim as damages the losses or additional expenses which he has to incur to get what he had contracted to obtain from the party in breach. To make that determination, the price at which the innocent party would have to pay under the contract must be reckoned: *Guobena Sdn Bhd v New Civilbuild Pte Ltd* [2002] SGCA 39 ("*Guobena*") at [11].

120 The claimant did not dispute the methodology used by the defendants to arrive at the sum of $35,272.18.[117] However, it submitted that the contract and invoices from LSH, amounting to $74,980, should be viewed "with a degree of suspicion".[118]

121 In particular, the claimant argued that:

(a) It did not make sense for the defendants to have appointed LSH. LSH only handed the Property over to the defendants on 29 November 2023, 12 days later than the claimant's final proposed handover date of

[117] CCS, [135].

[118] CCS, [183].

17 November 2023. LSH also cost $35,272.18 more than what was outstanding under the July Contract ($39,707.82).[119]

(b) There were purported gaps in LSH's documentation which cast doubt on whether LSH had completed the remaining works. There was no work schedule from LSH to prove that the works were completed on 29 November 2023, and only a work schedule prepared by Mr Koon.[120] There was no handover documentation from LSH.[121] LSH's quotation also did not contain any terms and conditions, which the claimant submitted was unusual.[122] LSH's contract was also on a lump sum basis, and did not state the quantities to be performed.[123]

(c) There was a lack of evidence that the defendants paid LSH. Mr Koon's evidence was that LSH was a customer of Mr Koon's company, MPL Carpentry Works ("MPL"), and there was an agreement for payment to LSH to be by way of setting off LSH's invoices against MPL's.[124] The defendants only produced MPL's quotations (which were not countersigned by LSH)[125] and MPL's invoices[126], but not the underlying contracts between MPL and LSH.

122 I do not see anything unusual in the defendants' appointment of LSH:

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[119] Mr Tan's AEIC, [98] – [102].

[120] CCS, [177].

[121] CT, 12 November 2025, 95:6 – 32.

[122] CCS, [179].

[123] CCS, [180].

[124] Mr Koon's AEIC, [73].

[125] Bundle of Affidavits of Evidence-in-Chief Volume 3 ("3 BA") 1493 – 1504.

[126] 3 BA 1443 – 1447, 1505.

(a) While the claimant had proposed a handover date of 17 November 2023 (or a duration of 25 days) in the 4th Work Schedule sent on 24 October 2023[127], it abandoned the works just 1 day later. The defendants therefore had to appoint a replacement contractor.

(b) As to LSH's costs being higher, the claimant had issued a request for quotations on 30 October 2023.[128] Mr Koon's evidence was that the remaining works were charged higher than usual as they had to be completed on an expedited basis[129]and salvage works were more expensive than normal renovation works.[130] The amount LSH quoted was on par with or less than what the other 2 contractors quoted.[131]

123 I am satisfied based on the available evidence that LSH did perform the works which it quoted for. Mr Koon had provided a satisfactory explanation for the purported gaps in the documentation. He explained that there was a fixed date for handover.[132] There was no need for any handover documentation as he was on site and personally inspected the works.[133] The request for quotation was also prepared on the basis that the terms and conditions were as dictated by the owner, not the contractor.[134] He also explained that he wanted the contractor to quote on a lump sum basis to minimise room for variation claims.[135]

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[127] Mr Tan's AEIC, [66].

[128] 2 BOD 635 -639.

[129] Mr Koon's AEIC, [70]; CT, 12 November 2025, 54:1 -8.

[130] CT, 12 November 2025, 56: 9 – 21.

[131] 3 BOD 640, 644 – 646, 647 – 649, 650 – 652.

[132] CT, 12 November 2025, 101: 27 – 30.

[133] CT, 12 November 2025, 95:6 – 32.

[134] CT, 12 November 2025, 101:23 – 26; 102:17-22.

[135] CT, 12 November 2025, 103:15 – 105:20.

124 Further, I accept the defendants' evidence that they had incurred $74,980. The defendants have produced LSH's invoices and MPL's invoices, which they said were set off against each other. While MPL's quotations were not countersigned[136], Mr Koon explained that this was because LSH was MPL's regular customer.[137]

125 The defendants have also produced the 2nd defendant's bank statements for the period May 2024 to October 2024[138], which show monthly transfers to Mr Koon of $1,650, with the description "renovation loan" or "reno loan". These are consistent with their evidence that they had borrowed $106,741.56 from Mr Koon, for payments to the claimant and LSH. This loan was repayable at $1,650 per month for 64 months, with the 65th instalment at $1,141.56.[139]

126 I therefore find that the defendants have discharged their burden of proving that they incurred $74,980 for works carried out by LSH.

Have the defendants proven that the $74,980 was for completing works which the claimant was to have performed under the July Contract and/or to rectify alleged defects?

127 However, the defendants have not discharged their burden of proving that the entire $74,980 was for completing works which the claimant was obliged to perform under the July Contract and/or to rectify alleged defects.

128 Damages for breach of contract are awarded to put the innocent party in as good a position as if the contract had been performed: *Guobena* at [57]. The

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[136] CT, 12 November 2025, 98: 7 -17.

[137] CT, 12 November 2025, 98:28 – 99:17.

[138] 2 BOD 955 – 979.

[139] The 2nd defendant's AEIC, [69]; Mr Koon's AEIC, [72].

onus is on the defendants to place before the court sufficient evidence of the loss suffered and that the loss would not have been suffered but for the breach of contract.

129 The claimant accepted that the works were not completed.[140] However, it submitted that the certain works performed by LSH went beyond what the claimant was engaged to provide. [141]

130 For the reasons elaborated in Annex B, out of LSH's invoiced sum of $74,980, the defendants are not entitled to recover sums amounting to $53,900. In summary, this is because defendants have not proven that all the works LSH performed were the same works which the claimant was obliged to perform under the July Contract. Where costs were incurred in respect of alleged defects left by the claimant, the defendants have not provided evidence to substantiate Mr Koon's assertions that there were such defects. The defendants had only produced some photographs showing that the Property was left in an unfinished state[142].

131 After deducting $53,900 from LSH's invoiced sum of $74,980, this brings the total recoverable costs down to $21,080. Adding the $39,707.82 which the defendants paid the claimant, this brings the total amount incurred by the defendants for works under the July Contract to $60,787.82. This is less than the $79,415.64 which the defendants would have had to pay the claimant under the July Contract.

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[140] D to CC, [30].

[141] CCS, [184].

[142] 2 BOD 664 – 668.

132 As such, the defendants have not proven that they incurred additional expenses to obtain what the claimant had contracted to provide. I therefore award the defendants only nominal damages of $100 in respect of the claimant's repudiatory breach of the July Contract.

The defendants' counterclaim for alleged rental expenses of $10,037.70

133 I now deal with the defendants' counterclaim for breach of alleged implied terms.

Are the defendants entitled to rely on an alleged oral tenancy agreement?

134 In support of their claim that they incurred rental of $10,037.70, the defendants only produced various invoices issued by one "Ng Y M" purportedly for rental[143]. These invoices were expressed to be for short periods, beginning from 1 to 8 September, followed by 9 to 30 September 2023, and so on.

135 The defendants said there was no written tenancy agreement as it was a verbal tenancy agreement that started on 1 July 2023.[144] Each extension of the lease was also agreed upon orally.[145] There was also no stamp duty certificate "as it was a mutual agreement between the landlord and the [d]efendants and the rent was paid for in cash".[146]

136 The claimant submitted that the oral tenancy agreement is unenforceable for illegality.

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[143] Tab 17 of the 2nd defendant's AEIC.

[144] CT, 21 January 2026, 4:1 – 9.

[145] CT, 21 January 2025: 5: 6 – 14.

[146] 2 BOD 748.

137 First, the general legal principles on illegality can be summarised as follows:

(a) A court will not enforce a contract which is prohibited by statute or illegal at common law (*Ting Siew May v Boon Lay Choo and another* [2014] 3 SLR 609 ("*Ting Siew May*") at [27]).

(b) Where it is alleged that the contract is prohibited by statute, the court will have to examine the legislative purpose of the relevant provision to determine whether the provision was intended to prohibit the contract (and not merely the illegal conduct). The court will be slow to imply the statutory prohibition of contracts, unless there is a "clear implication" or "necessary inference" that this was what the statute intended (*Ting Siew May* at [103] – [116]).

(c) Where illegality at common law is concerned, the question is whether the contract falls afoul of one of the established heads of common law public policy, such as being a contract to commit a crime, tort or fraud (*Ting Siew May* at [37] – [41]).

(d) Even if a contract is not expressly or impliedly prohibited by statute nor is contrary to one of the established heads of common law public policy, the court may still refuse to enforce a contract if either one or both parties had entered into the contract with the object of committing an illegal act or with the intention or purpose of contravening a statutory provision. However, in such situations, the court will consider various factors to assess what a proportionate response to the illegality would be. These include: whether allowing the claim would undermine the purpose of the prohibiting rule, the nature and gravity of the illegality, the remoteness or centrality of the illegality,

the object, intent and conduct of the parties and the consequences of denying the claim (*Ting Siew May* at [42] – [77]).

138 The claimant appeared to be relying on statutory illegality rather than common law illegality, as it only made arguments on why there had been a breach of statutory provisions, and why it would be a proportionate response to disallow the counterclaim. In particular, the claimant argued that there had been contravention of the following provisions: (1) s 6 of the Civil Law Act 1909 ("CLA"); (2) s 52 of the Stamp Duties Act 1929 ("SDA"); and (3) the applicable HDB regulatory framework.

S 6 of the CLA

139 S 6 of the CLA provides:

> Contracts which must be evidenced in writing
>
> No action shall be brought against —
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> …
>
> (d) any person upon any contract for the sale or other disposition of immovable property, or any interest in such property; or
>
> …
>
> unless the promise or agreement upon which such action is brought, or some memorandum or note thereof, is in writing and signed by the party to be charged therewith or some other person lawfully authorised by him.

140 The claimant submitted that the defendants cannot rely on the invoices to establish a legal obligation to pay rent, as these do not constitute a memorandum or agreement under s 6. On the other hand, the defendants submitted that s 6 of the CLA did not apply as their claim was not brought upon any contract for the sale or other disposition of immovable property, but for breach of implied terms.

141 Neither party had cited any authorities on how s 6(d) of the CLA should be construed: whether it only applied where a party is suing on a contract for disposition of immovable property, or whether it also applied where a party is seeking to rely on such a contract but not suing on the contract itself.

142 On a plain reading of s 6(d), it only prohibits a party from "[bringing] an action upon" a contract for the sale or disposition of an interest in immovable property. Here, the defendants were not bringing an action upon the tenancy agreement. Their cause of action was instead based on breach of the July Contract. The claimant agreed that s 6 does not by itself, preclude the defendants from asserting that they incurred rental expenses.[147]

143 I am also not satisfied that s 6(d) was intended to prohibit the formation of oral contracts for the sale or disposition of an interest in immovable property entirely. It merely states that no action can be brought upon such contracts. Further, as noted in at *Halsbury's Singapore on Land Law* at [170.0806], a contract for disposition of land can still be enforced in the absence of a written memorandum if a claimant can prove a sufficient act of part performance.

144 Even if s 6(d) was breached, the claimant has not proven that the tenancy agreement was entered into with the intention of contravening a s 6(d). No evidence has been adduced that either the defendants or their landlord had such an intention.

S 52 of the SDA

145 The relevant provisions of the SDA are as follows:

[147] The claimant's further submissions dated 4 May 2026, [7].

(a) S 52 of the SDA provides that an instrument chargeable with duty must not be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, and must not be acted upon, registered or authenticated by any such person or by any public officer, unless the instrument is duly stamped.

(b) An "instrument" is defined in s 2 of the SDA as including every written document.

(c) S 4 of the SDA provides that every instrument mentioned in the First Schedule of the SDA which is executed in Singapore or is executed outside Singapore but relates to any property situated in Singapore, is chargeable with duty, and all instruments chargeable with duty must be duly stamped. A lease or agreement for a lease of any immovable property, is one such instrument under the First Schedule of the SDA.

146 I do not accept the defendants' argument that no stamp duty was payable simply because there was no written instrument for the rental arrangement. If this were true, this would mean that a party could avoid paying stamp duty by choosing to enter into a verbal, rather than written, tenancy agreement.

147 However, s 52 of the SDA only states that unstamped instruments, which include leases, are inadmissible. There is nothing before me to suggest that it was intended to prohibit the creation of leases that are unstamped.

148 There is also no evidence that either the defendants or their landlord had entered into the oral tenancy agreement with the intention of contravening s 52 of the SDA.

149 The failure to pay stamp duty did not render the defendants' evidence on the oral tenancy agreement inadmissible. In *Lian Hoe Leong & Brothers Pte. Ltd. v Texas Petrochemical Asia Pacific Pte. Ltd* [2024] SGDC 2325*,* the court held that the failure to stamp a written tenancy agreement does not preclude the court from relying on other evidence to determine the existence or terms of a tenancy.

150 The court can still therefore have regard to the invoices in determining whether the defendants had incurred rental expenses as claimed. To be clear, this should not be seen as providing parties with a backdoor to avoid paying stamp duty. A party who chooses to enter into a verbal tenancy agreement or fails to pay stamp duty on a written tenancy agreement runs the risk of not being able to prove the terms of the tenancy, in the absence of an admissible written tenancy agreement.

HDB regulations

151 HDB's website states that: (1) HDB's approval is required to rent out a flat[148]; and (2) a tenant must rent an HDB flat for at least 6 months[149].

152 The claimant submitted that the defendants have not provided any evidence that HDB's approval was obtained for the rental. Further, the defendants' counterclaim was for 91 days of rental, i.e. shorter than 6 months.

153 The defendants did not take a position on whether the HDB's regulations have been breached. They merely submitted that even if there was non-

[148] https: /www.hdb.gov.sg/renting-a-flat/renting-from-open-market/eligibility

[149] http://www.hdb.gov.sg/business-partners/estate-agents-and-salespersons/guide-for-estate-agents-renting-a-flat/regulations

compliance, they had suffered loss which the court can take into account in assessing damages.

154 Nevertheless, the onus is on the claimant, being the party asserting illegality, to prove that HDB's approval was not in fact obtained. No evidence had been adduced on this.

155 Further, it is not clear if the relevant HDB regulations were intended to prohibit the very formation of leases of HDB flats which are under 6 months and/or without HDB's approval. Neither party cited the applicable statutory provisions.

156 There is also no evidence that either the defendants or their landlord had entered into the oral tenancy agreement with the intention of contravening the HDB's regulations.

157 To conclude therefore, I find that the defendants are not precluded from relying on the oral tenancy agreement in support of their counterclaim for damages.

158 The claimant also argued that the defendants have failed to prove their alleged rental, because they did not call their landlord as a witness, despite the 2nd defendant admitting that the landlord was the best person to verify the invoices.[150] The defendants also did not adduce any bank statements showing that monthly cash withdrawals were made to pay rental.[151] I accept, based on the invoices produced, that the defendants incurred rental of $10,037.70. However,

[150] CT, 21 January 2026, 6:16 – 23.

[151] CT, 21 January 2026, 5:15 – 6:1.

for the reasons I will come to below, I find that the defendants have not made out their case for breach of implied terms.

Have the defendants proven the existence of the pleaded implied terms

The 1st Pleaded Implied Term (that the claimant was to competently and timeously carry out the works in line with the 1st Work Schedule (or at least within a reasonable time), including all coordination on site and application of HDB permits)

159 The defendants have not pleaded, nor attempted to elaborate in submissions, why such a term should be implied. They have not stated if they are seeking to imply a term in fact or law. Even if they are seeking to imply a term in fact, they have neither pleaded nor elaborated the factual matrix which they rely on in support of the pleaded implied term. They have not explained what was the gap that the implied term is meant to fill, why such a term was necessary for efficacy, or why a reasonable person would consider the need for this term to be obvious.

160 The defendants have therefore failed to discharge their burden of proving that such a term should be implied.

161 Further and in any event, I do not see any basis for implying a term that the works would be carried out in line with the 1st Work Schedule.

162 It is not disputed that the 1st Work Schedule was prepared on 27 June 2023, even before the July Contract. There were changes to the scope of works which led to the July Contract[152], which superseded the June Contract.

[152] D to CC, [10]; Ms Liang's AEIC, [40], Mr Tan's AEIC, [27].

163 The defendants however argued that the 1st Work Schedule continued to apply, because: (1) parties had in their messages between August 2023 and October 2023 and at the 22 October Meeting, continued to refer to the 1st Work Schedule, and the claimant did not say that the 1st Work Schedule was superseded or no longer applicable; and (2) the claimant did not provide any revised schedule as there was actually a reduction in the scope of works.[153]

164 This submission conveniently ignores Ms Liang's WhatsApp message on 29 June 2023 where she shared the 1st Work Schedule and referred to it as an "estimated work schedule". She also informed the defendants that this was "just a rough guide on the timeline", and that "it will definitely have some changes during the process".[154] The 2nd defendant had replied "Okie thank you".

165 It is also not entirely accurate to say that parties continued to refer to the 1st Work Schedule, or that the claimant did not say that the 1st Work Schedule was superseded or no longer applicable. Ms Liang had made clear in her message of 5 September 2023 that the defendants' changes would require time, and that the defendants should expect delays.[155] The claimant thereafter sent revised work schedules on 2 October 2023[156], 23 October 2023[157], and 24 October 2023[158].

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[153] CT, 23 September 2025, 87:11 – 88:11.

[154] 1 BOD 380.

[155] 1 BOD 458.

[156] 2 BOD 626; Mr Koon's AEIC, [28].

[157] 2 BOD 627; Mr Tan's AEIC, [63].

[158] 2 BOD 629; Mr Koon's AEIC, [28].

166 Given parties' understanding that the 1st Work Schedule was simply an estimate and subject to change, I do not see how a term that the claimant will complete the works in line with the 1st Work Schedule can be implied.

The 2nd Pleaded Implied Term - that time is of the essence

167 The defendants only relied on purported admissions by the claimant's witnesses that time was of the essence.[159] They did not plead nor attempt to elaborate in submissions why such a term should be implied (see [159] above).

168 I therefore decline to find that such a term was implied in the July Contract.

The 3rd Pleaded Implied Term - that the claimant should be competent and responsible for the HDB renovation permit application process

169 Once again, the defendants did not plead nor attempt to elaborate why such a term should be implied (see [159] above).

170 I therefore decline to find that such a term was implied in the July Contract.

Did the claimant breach any of the pleaded implied terms?

171 As the defendants have not proven that the pleaded terms ought to be implied, this disposes of their counterclaim. However, even if there were such implied terms, the defendants have not proven breach.

172 At this juncture, I pause to note that the defendants have not pleaded their rental expenses as loss flowing from the claimant's repudiation of the July

[159] CT, 23 September 2025, 32:26 – 30; 51:4 -19; CT, 23 September 2025, 62:7-27.

Contract. They have only pleaded this as their loss flowing from the claimant's alleged breach of the pleaded implied terms. The onus is thus on the defendants to prove that the claimant breached the pleaded implied terms, and that the rental expenses for 1 September to 30 November 2023 were caused solely by the breach.

The content and scope of the allegedly implied obligations

173 The defendants have not elaborated how the claimant's alleged delays amounted to a breach of the pleaded implied terms.

174 In respect of the 1st Pleaded Implied Term, the defendants have not elaborated why 1 September 2023 was a reasonable time for completion of their works. As noted above, the 1st Work Schedule which provided for a handover date of 1 September 2023 was only an estimate. The 2nd defendant also admitted that by 15 July 2023, this estimated handover date could not be achieved at least partly because of the defendants' request for changes.[160]

175 In respect of the 2nd Pleaded Implied Term, the defendants did not elaborate what they meant by "time is of the essence" or what obligation this is said to impose on the claimant.

176 As for the 3rd Pleaded Implied Term, the defendants have not elaborated or adduced any evidence on what would amount to an acceptable level of competence and responsibility, or how the claimant's conduct of the HDB permit application process allegedly fell below an acceptable level of competence and responsibility.

[160] CT, 12 November 2025, 117:1 – 118:27.

The cause of the delays

177 Even if the mere existence of delays by the claimant amounted to a breach of the pleaded implied terms, the defendants have not proven that their claimed rental expenses were caused solely by the claimant's delays.

178 The claimant accepted that although the July Contract was signed on 14 July 2023, works only commenced in late July.[161] The claimant also accepted that there were periods of time when no workers were on site[162].

179 However, the claimant did not accept that all the claimant's applications were deficient and had nothing to do with the defendants' requests for changes.[163]

180 Ms Liang's affidavit evidence was that the permits were applied for within a reasonable time frame and that any delay in the permit applications was due to variation requests by the defendant.[164] She only admitted, when specifically cross-examined on the permit application dated 4 July 2023, that HDB's comments to this application showed that it was deficient and had nothing to do with the variation requested by the defendants.[165] This cannot be construed as a general admission in respect of all 8 permits which the claimant applied for.

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[161] CT, 23 September 2025, 35:3 – 6.

[162] Mr Koon's AEIC, [24].

[163] DCS, [49].

[164] Ms Liang's AEIC, [19] – [29].

[165] CT, 23 September 2025, 36:15 – 37:9.

181 On the other hand, the claimant did not cross-examine the defendants' witnesses on their claim that the claimant had allegedly mishandled the HDB permit process.[166] The claimant said it did not do because any delays by it did not affect the defendants' obligation to make the 3rd Payment. However, as this contention is relevant to the defendants' counterclaim for breach of the pleaded implied terms, the claimant ought to have cross-examined the defendants' witnesses on this if it wished to challenge their evidence.

182 Be that as it may, the onus still rested on the defendants to prove that the delays were caused solely by the claimant. Ultimately, I am not satisfied that the delays were solely attributable to the claimant.

183 Even if the claimant had caused delays in the HDB permit application process, delays in the works were also at least in part attributable to the defendants' variation works.

184 Even though some variation requests were made before 14 July 2023,[167] i.e. before the July Contract was signed[168], these still had an impact on the timeline:

(a) The 1st Work Schedule which provided for handover on 1 September 2023, had been prepared on 27 June 2023 and on the basis that the works would commence on 10 July 2023.

[166] D and CC, [52] – [56], Mr Koon's AEIC, [11] – [21]; the 1st defendant's AEIC, [14] – [42]; the 2nd defendant's AEIC, [14] – [40].

[167] Ms Liang's AEIC, [30] – [46].

[168] CT, 23 September 2025, 37:1 -25; 38:11 – 20.

(b) In the 2nd defendant's message of 15 July 2023, she acknowledged that there were "several last min[ute] changes" and parties "should own this together". [169]

(c) On the stand, the 2nd defendant agreed that both parties had a part to play in the delays at that point in time, and that the handover date of 1 September 2023 provided for in the 1st Work Schedule would therefore have to be pushed back.[170]

185 There were also other changes made after the July Contract:

(a) On 21 July 2023, the defendants asked to change the layout of the dry kitchen.

(b) On 24 July 2023, the defendants asked that the shape of the "L box" for the living and dining room be a complete square instead of a "U" shape.

(c) On 2 August 2023, the defendants decided not to change the door frames, and requested anti-termite coating to be applied on the parquet floorings in the bedrooms prior to laying vinyl.

(d) Even as of 4 September 2023, the defendants decided to create an opening at the access balcony with new positions for the door and wall. [171]

[169] 1 BOD 404.

[170] CT, 12 November 2025, 117:1 – 118:27.

[171] Ms Liang's AEIC, [51] – [59].

186 The defendants submitted that the reference to the shape of the "L box" on 24 July 2023 was merely sent as a reminder and not a variation request[172]. As for the other variations, the defendants claimed that these reduced the works to be completed and therefore did not cause any delay. However, on the face of these changes, these were not merely instructions to drop works, as they involved, amongst other things, the changing of layouts and the creation of new openings.

187 I accept Ms Liang's evidence that any changes would require her to redo her plans and drawings, and fresh instructions given to the workers based on the revised drawings. Even if some works were dropped, this would require her to rearrange the work schedule to accommodate the changes.[173] Mr Koon agreed that the claimant would have to create new drawings and layouts to address any changes[174].

188 In the circumstances, the delays were not solely caused by the claimant. It cannot be said that but for the claimant's delays, the defendants would not have incurred the claimed rental expenses.

189 For completeness, the claimant had also highlighted in submissions other variation works that were not in the July Contract but added thereafter in Quotation 5[175], and works expressed to be "optional" or "KIV" in the July Contract but only formally included in Quotation 5[176]. They have not elaborated

[172] CT, 23 September 2025, 97:9 – 14.

[173] CT, 23 September 2025, 38:1 -10; 40:6 - 42:15.

[174] CT, 23 September 2025, 95:18 – 96:24.

[175] C4, C5, C8, C9, C23, VO 36 and 37 of Quotation 5; DCS [27], [190].

[176] G2, G3, H1, H10, H12, H18, H19, H20, H24 of Quotation 5; DCS, [27], [190].

if these variations were distinct from those highlighted by Ms Liang in her AEIC. The defendants did not in their reply submissions address this point.

190 To conclude, while I find that the defendants did incur the rental expenses as claimed, I am not satisfied that the claimant had breached the alleged implied terms, or that the rental expenses were solely caused by the claimant's alleged breach. I therefore dismiss this counterclaim.

Conclusion

191 In the circumstances, I dismiss the claim in full. As for the defendants' counterclaims, I only allow nominal damages of $100 in respect of the claimant's repudiatory breach of the July Contract but dismiss the counterclaim for rental expenses. The claimant is therefore to pay the defendants $100 with interest at 5.33% per annum from the date of this judgment to the date of payment.

192 Unless parties can agree on quantum of costs, they are to file brief costs submissions, limited to 10 pages, within 2 weeks of the date of this judgment.

Sim Mei Ling
District Judge

Yeo Hsien Yang, Shane Anthony and Mohyong Shiteng, Devlin (Invictus Law Corporation) for the claimant;
Ee Hock Hoe, Adrian and Chew Yun Ping, Joanne (Ramdas & Wong) for the defendants.

Annex A: Whether there should be deductions of $10,132 from the claimant's quantification of the value of works allegedly done

S/N	Item	Description	Amount claimed	The claimant's position[177]	The defendants' Position[178]	Finding	Deduction to be made
1.	B10	Demolition of doors and windows – to hack and remove door	$390	The claimant accepted that $390 should be deducted.[179]	$0 - There was no work done. The door was dismantled and disposed by other contractors.	By its own concession, the claimant is not entitled to this sum.	$390
2.	B14	Demolition of Walls – To hack and remove 9.5ft wall at main entrance	$400	The claimant accepted that $25 should be deducted.[180]	$375 - This is the agreed amount in the July Contract.	By the claimant's own concession, a sum of $25 should be deducted.	$25
3.	C4	Masonry Works Kitchen – To supply labour, tools and materials to lay tiles	$324	There was a change in the plan and layout, which required additional labour.	$0 - These are repetitive works covered by Item C2 of Quotation 5. The defendants were not	The claimant is not entitled to this sum. The claimant has not discharged its burden of proving that this work	$324

[177] D to CC, [33]

[178] D and CC, [35]; Mr Koon's AEIC, [67].

[179] D to CC, [33(1)].

[180] D to CC, [33(2)].

				The defendants could not explain the alleged repetition. Mr. Koon said they were both for the kitchen floor but Item C2 of the July Contract was for "cement screed kitchen wall", for which no tiles were required.[181]	referring to the July Contract.[182]	was separate from Item C2 of Quotation 5.	
4.	C5	Masonry Works Kitchen – To supply labour, tools and materials to cement screed for ~~hacked opening~~	$550	The area of 487 square feet stated at Item C1 referred to the wall area and did not include the area that was hacked. The defendants could not explain the alleged repetition.	$0 - These are repetitive works covered by Item C1 of Quotation 5. The defendants were not referring to the July Contract. [184]	The claimant is not entitled to this sum. The claimant has not discharged its burden of proving that this item was separate from Item C1.	$550

[181] CCS, [28] – [35].

[182] The defendants' reply submissions ("DRS"), [21(a)].

[184] ~~DRS, [21(a)]~~

				Item C1 of the July Contract was for "construct kitchen concrete base". The works done in Item C5 were to patch and make good the walls after hacking.[183]			
5.	C6	Wet Kitchen – To supply labour, tools and materials to lay wall tiles for kitchen backing	$1,965	The additional amount was to account for wastage that inevitably arises in renovation works. Mr. Koon conceded this is common practice in renovation industry.[185]	$1,710 - Only 57 square feet was completed, not 65.5 square feet. The July Contract was based on specific quantities and unit prices which were agreed, and the claimant was not entitled to impose wastage	The claimant is, at best, only entitled to $1,710, based on the defendants' concession that 57 square feet was completed. The claimant has not discharged its burden of proving that it incurred costs for these additional quantities.	$255

[183] CCS, [36] - [40].

[185] CCS, [41] – [45].

					costs on the defendants.[186]		
6.	C8	Access Balcony – To supply labour, tools and materials to erect 8.5ft wall using hollow block	$1,000	The defendants did not explain why the applicable unit rate should be $75. The agreed rate was $200. There was no further agreement to vary the rate to $75. A rate of $150 was applied to Items C14 and C15 of the June Contract, which related to supplying labour to erect an 8.5 ft tall wall using hollow blocks. A higher rate of $200 was justified to adjust for this wall being more than 8.5ft tall.	$375 - The applicable unit rate should be $75 and not $200.[188]	The claimant is, at best, entitled to $375. The claimant has not proven why $200 was a reasonable rate. Its explanations for how this rate was allegedly derived only appeared in closing submissions. There is no evidence that the $800 paid to its subcontractor was in respect of this work. The invoice relied on has also not been translated.[189]	$625

[186] DRS, [21(b)].

[188] CT, 12 November 2025, 45:2 – 47:17.

[189] 1 BA 209 line #10.

				The claimant paid its subcontractor $800 for this work.[187]			
7.	C9	Access Balcony – To provide labour to install main door frame	$250	The defendants did not raise any complaints at the material time. No evidence of defects has been provided. Even if defective, there should only be an appropriate deduction. The claimant was denied entry to inspect/rectify alleged defects.[190]	$0 - Installation was defective, crack lines between wall and frame have appeared, which were not rectified by Claimant.	The claimant is not entitled to this sum. While it is for the defendants to prove the alleged defect, the claimant has not produced satisfactory evidence on why this work should be quantified at $250.	$250
8.	C10	Bath 1 – To supply labour, tools and materials to lay	$1,120	The parties had agreed that the claimant would fix the defect at no cost	$870 - Floor trap pipe connection was non-compliant	The claimant is, at best, entitled to $1,120.	$0

[187] CCS, [46] – [54].

[190] CCS, [55] – [60].

		floor tiles at bath/WC 1 with waterproofing		to the defendants. The issue has since been resolved (see also Item C14). The defendants have not explained how they arrived at a deduction of $250.[191]	and not rectified by the Claimant.	The defendants had agreed to pay $1,120 for this work in the July Contract. It is for the defendants to prove the alleged defect, but they have not provided any evidence of this or why a deduction of $250 was warranted.	
9.	C11	Bath 1 – To supply labour tools and materials to lay wall tiles at bath/WC 1 with waterproofing	$2,568	The additional amount was to account for wastage. In any event, there was no feedback from the defendants regarding any defects. The claimant had been denied entry into the Property. No evidence of defects has been provided.	$1,964 - The actual quantity laid out was 187 square feet and not 214 square feet. Hollow beddings behind tiles were also not rectified. The July Contract was based on specific quantities and unit prices which were agreed,	The claimant is, at best, entitled to $2,244 ($12 x 187 square feet), based on the defendants' concession that 187 square feet was laid. The claimant has not discharged its burden of proving that it incurred costs for 214 square feet. The defendants have not provided any evidence of the alleged defect.	$324

[191] CCS, [61] – [63].

				It is unclear how the defendants arrived at $1,964.[192]	and the claimant is not entitled to impose wastage costs on the defendants.[193]		
10.	C14	Bath 2 – To supply labour, tools and materials to lay floor tiles at bath/WC 2 with waterproofing	$1,204	The works were completed. Mr. Koon conceded that the subcontractor rectified the waterproofing issue. HDB email dated 7 May 2025 confirmed no water seepage observed.[194]	$0 - Defective works, waterproofing completely failed and this was not rectified by the Claimant.	The claimant is, at best, entitled to $1,204. The defendants had agreed to pay $1,204 for this work in the July Contract. The defendants have not provided any evidence of the alleged defect.	$0
11.	C15	Bath 2- To supply labour, tools and materials to lay wall tiles at	$2,628	The additional amount was to account for wastage. In any event, the	$1,653 - The actual quantity laid out was 194 square feet and not 219 square feet. Hollow	The claimant is, at best, entitled to $2,328 ($12 x 194 square feet), based on the defendants' concession that 194 square feet was laid.	$300

[192] CCS, [64] – [70].

[193] DRS, [21(b)].

[194] 2 BA 761; CCS, [71] – [76].

		bath/WC 2 with waterproofing		defendants did not give feedback regarding any defects. The claimant had been denied entry into the Property. No evidence of defects has been provided. It is unclear how the defendants arrived at $1,653.[195]	beddings behind tiles were also not rectified.	The defendants have not provided any evidence of the alleged defect.	
12.	C17	Bath 2 – To construct entrance kerb at bathroom	$360	Item C10 of the July Contract clearly stated 2 lots of entrance kerbs. Mr. Koon agreed that Item C10 of the July Contract was the same as Item C17 of Quotation 5 and conceded mistake on his part,	$180 - Only 1 lot was agreed upon.	The claimant is, at best, entitled to $180. The claimant has not discharged its burden of proving that 2 lots were completed.	$180

[195] CCS, [77] – [83].

				but belatedly claimed that only 1 lot had been completed.[196]			
13.	C18	Bath 2 – To construct shower kerb at bathroom	$360	Item C11 of the July Contract clearly stated 2 lots of shower kerbs. Mr. Koon agreed that Item C11 of the July Contract was the same as Item C18 of Quotation 5 and conceded a mistake on his part.[197]	$180 - Only 1 lot was agreed upon.	The claimant is, at best, entitled to $180. The claimant has not discharged its burden of proving that 2 lots were completed.	$180
14.	C22	Patch and make good – to patch and make good door frame after hacking (common	$500	The works were completed.[198]	$250 - Only 1 lot and not 2 lots of work was completed.	The claimant is, at best, entitled to $250. The claimant has not discharged its burden of proving that 2 lots were completed.	$250

[196] CCS, [84] – [87]; CT, 12 November 2025, 37:23 – 38:10.

[197] CCS, [88] – [91]; CT, 12 November 2025, 38:28 – 39:14.

[198] CCS, [92] – [93].

		toilet and helper's room)					
15.	C23	Patch and make good – To patch and make good wall and ceiling after hacking false ceiling	$800	The works were completed. The claimant paid its subcontractor $800.[199] The defendants failed to identify the contractor which allegedly performed the works.[200]	$0 - The patching and surface preparation were done by another contractor, not the claimant.	The claimant is not entitled to this sum. The claimant has not discharged its burden of proving that it completed this work. There is no evidence that the $800 allegedly paid to the claimant's subcontractor was for this work. The invoice relied on has also not been translated.[201]	$800
16.	E3	Window Works – Living and Dining Area – To supply and install 2/3 way track aluminium sliding ~~window with~~ clear glass	$2,700	The works were completed. The defendants did not address how they derived 249 square feet nor adduced documents to prove the same.[202]	$1,945 - $755 is to be deducted from total window costs as total area of all windows installed was only 249 square feet and not 280 square feet.	The claimant is, at best, entitled to $1,945, based on the defendants' concession that 249 square feet was installed. The claimant has not discharged its burden of proving that 280 square feet of windows were installed.	$785
17.	E1	Door Works –	$100	The works were	$0 - The door	By the claimant's own concession,	$100

[199] 1 BA 209 line item 10.

[200] CCS, [94] - [98].

[201] 1 BA 209 line #10.

[202] CCS, [99] - [100].

		Cost to bring back and return unutilized door frame		completed. In any event, the claimant was denied entry into the Property and therefore are unable to verify the defendants' position. The defendants failed to identify the contractor who allegedly did the work.[203] However, elsewhere in the same set of submissions, the claimant deducted $100 from its valuation.[204]	frames were disposed of by another contractor, not the claimant.	it is not entitled to this sum.	
18.	G2	False Ceiling and Partition Works = To design and	$690	The additional quantity installed provided for the air-	$660 - The actual quantity installed	The claimant is, at best, entitled to $660, based on the defendants'	$30

[203] CCS, [101] – [102].

[204] CCS, [25].

		construct L box at living area with 2 aircon pelmet		con pelmets and/or was to account for wastage that inevitably arises in renovation works.[205]	was 66 feet and not 69 feet. The July Contract was based on specific quantities and unit prices which were agreed, and the claimant was not entitled to impose wastage costs on the defendants.[206]	concession that 66 feet was installed. The claimant has not discharged its burden of proving that it incurred costs for the additional quantities.	
19.	G3	False Ceiling and Partition Works = To design and construct L box at dining area	$660	The additional quantity was to account for material wastage that inevitably arises in renovation works.[207]	$520 - The actual quantity installed was 52 feet and not 66 feet.	The claimant is, at best, entitled to $520, based on the defendants' concession that 52 feet was installed. The claimant has not discharged its burden of proving that 66 feet was installed.	$140
20.	FP1	Electrical Works – To supply and	$1,800	The works were completed. The defendants have not	$1,710 - Only 38 points were fitted and not 40.	By its own concession, the claimant is only entitled, at best, to $1,710.	$90

[205] CCS, [103] – [105].

[206] DRS, [21(b)].

[207] CCS, [106] – [108].

		install new light point (casing)		adduced evidence that only 38 points fitted. The claimant relied on an invoice from its subcontractor stating that there were 40 light points to be installed. [208] However elsewhere in the same set of submissions, it also admitted that $90 should be deducted.[209]			
21.	H10	Electrical Works – To supply and install 13amp Single socket (Casing)	$195	The works were completed. The defendants did not elaborate or adduce evidence on the points which they said were "not	$35 - Only 2 points were provided. 1 of the points was not terminated and deductions must be made. The other	The claimant is, at best, entitled to $130 (2 x $65), based on the defendants' concession that 2 points were provided. The defendants have not provided any evidence of the alleged defect.	$65

[208] CCS, [109] – [111].

[209] 1 BOD 310 Item 1; CCS, [25].

				terminated" or "non-compliant". [210]	point was not compliant.		
22.	H12	Electrical Works – To supply and install 13amp double socket (casing)	$2250	The works were completed. In relation to the face plates, these works could only be completed in the final stages of the works and were only minor works. In any event, the claimant had incurred the full costs in relation to these works regardless of whether the faceplate were installed. The defendants did not elaborate or	$910 - Only 14 sockets are compliant. A further 4 sockets are not terminated with face plate and further deductions must be made.	The claimant is, at best, entitled to $1,350 (18 x $75), based on the defendants' concession that 18 sockets were installed. The defendants have not provided any evidence of the alleged defect.	$900

[210] CCS, [112] – [116].

				adduce evidence on the points which they said were "not terminated" or "non-compliant". [211]			
23.	H18	Electrical Works – To supply and install hood point	$150	The face plates could only be completed in the final stages of the works and are only minor works. In any event, the claimant had incurred the full costs in relation to these works regardless of whether the faceplate was installed. The defendants did not elaborate or adduce evidence on the faceplate which	$75 - Faceplate was not installed and termination not done.	The claimant is, at best, entitled to $150, based on the defendants' concession that the hood point was installed. The defendants have not provided any evidence of the alleged defect.	$0

[211] CCS, [117] – [120].

				they said was "not installed" and the termination that was "not done." [212]			
24.	H19	Electrical Works – To supply and install hob point	$150	The face plates could only be completed in the final stages of the works and are only minor works. In any event, the claimant had incurred the full costs in relation to these works regardless of whether the faceplate was installed. The defendants did not elaborate or adduce evidence on the faceplate which they said was "not	$75 - Faceplate was not installed and termination not done.	The claimant is, at best, entitled to $150, based on the defendants' concession that the hob point was supplied. The defendants have not provided any evidence of the alleged defect.	$0

[212] CCS, [121] – [123].

				installed" and the termination that was "not done." [213]			
25.	H20	Electrical Works – To supply and install built in oven/microwave point	$300	The face plates could only be completed in the final stages of the works and are only minor works. In any event, the claimant had incurred the full costs in relation to these works regardless of whether the faceplate were installed. The defendants did not elaborate or adduce evidence on the faceplate which they said was "not installed" and the	$150 - Faceplate was not installed and termination not done.	The claimant is, at best, entitled to $300, based on the defendants' concession that the oven/microwave point was installed. The defendants have not provided any evidence of the alleged defect.	$0

[213] CCS, [121] – [123].

				termination that was "not done." [214]			
26.	H21	Electrical Works – to provide labour to connect water heater	$50	In its pleadings, the claimant accepted the defendants' position. However, it submitted that the defendants have not provided evidence that the work was not done and relied on an invoice from the claimant's sub-contractor for this work. Elsewhere in submissions though, it conceded that this work was not done.[215]	$50 - No work was done.	By its own concession, the claimant is not entitled to this sum.	$50
27.	H24	Electrical Works	$180	The works were	$120 - Point was	The claimant is, at best, entitled to	$180

[214] CCS, [121] – [123].

[215] CCS, [124] – [126]; 1 BOD 310, Item 9; CCS, [25]

		– To supply and install 2 way heater point (casing)		completed. The defendants have not provided evidence that the work was not done. There was an invoice from the claimant's sub-contractor for this work. [216]	not 2 way.	$180, based on the defendants' concession that the heater point was installed. The defendants have not provided any evidence of the alleged defect.	
28.	VO 36	To supply and install laundry rack point	$150	The works were completed. The defendants have not provided evidence for their assertions. The claimant relied on an invoice from its subcontractor stating works were done for Item VO 36.[217]	$0 - This point was tapped from a lighting circuit and was thus included under previous items.	The claimant is not entitled to this sum. The claimant has not proven that this was a separate work done. There is no evidence that what it allegedly paid its subcontractor was in respect of this work.	$150

[216] CCS, [124] – [126].

[217] CCS, [127] – [129]; 1 BOD 310, Item 7.

29.	VO 37	To supply labour and materials to re-casing fibre optics	$220	The works were completed. The defendants have not provided evidence for their assertions. The claimant relied on an invoice from its subcontractor stating works were done for Item VO 37.[218]	$125 - Only casing was installed.	The claimant is entitled, at best, to $125, based on the defendants' concession that the casing was installed. The claimant has not discharged its burden of proving that this work was completed. There is no evidence that what it allegedly paid its subcontractor was in respect of this work.	$95
						Total deductions:	**$7,038**

[218] CCS, [127] – [129].

Annex B: Whether the works LSH was contracted to provide were the same works the claimant was to have provided under the July Contract and/or to rectify alleged defects

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
1. Preliminaries - $19,800				**Not allowed.**
i.	Insurance, profits/overheads, supervision/coordination, temporary works/access, housekeeping, debris disposal, cleaning and all other works deemed necessary to complete the Works including 12 months warranty.	The claimant was not engaged to provide insurance, profit/overheads, housekeeping and temporary work/access. Mr Koon agreed this was not expressly stated in the July Contract.[220]	Mr Koon explained that he drafted the brief such that the quotes would be at cost, and profit margins separately stated under preliminaries. [221] The claimant took the position at [12] of its closing submissions that it was entitled to charge for "labour, project	The July Contract did not include insurance. Even though LSH may have been entitled to charge for coordination/management work, it is unclear if such costs had also been factored in other parts of its quote.

[219] 3 BA 1427 -1429. The claimant did not take issue with the quote for plumbing works ($1,600) and electrical works ($3,100).
[220] CT, 12 November 2025, 63:11 – 18.
[221] CT, 12 November 2025, 61: 10: - 17.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
			management, coordination of subcontractors, and other costs incurred in carrying out the renovation works as the main contractor". The claimant itself took the position that they applied a 30-35% mark-up as profits.	
2. Wet works - $3,400				**Not allowed**
ii.	To complete existing tiling, plastering, wall and floor finishes and make good any defects (exclude the 2 toilets)	No quantity was stated.	The defendants did not address this in closing submissions.	The defendants have not provided any evidence to substantiate these works were. They have therefore not discharged their burden of showing that these were the same works under the July Contract. They have also not provided any evidence of the alleged defects that had to be rectified.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
3. Carpentry works (all colours to be selected) - $19,600				**Not allowed**
iii.	All drawer runners to be min. 25kg rating c/w soft close.	The claimant was not engaged to provide this scope of works. Mr Koon agreed that the July Contract did not state that there had to be a minimum 25kg rating.[222]	Item D(a) of the July Contract stated that the claimant was to install wooden laminated kitchen cabinet with "4 x soft-closing drawers". Even though additional terms for technical specifications were used, they referred to the same items.	The July Contract did not contain any specification that the drawers had to have a minimum 25 kg rating. The defendants have not adduced any evidence that the claimant was already obliged to provide drawers with a minimum 25 kg rating.
iv.	Mirrors on doors for toilet cabinets shall be 3mm	The claimant was not engaged to provide this scope of works.	Items D(11) and (12) of the July Contract stated that the claimant was "to	The July Contract did not contain any requirement that the mirrors on the doors must be 3mm thick

[222] CT, 12 November 2025, 66:4 – 30.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
	thick clear c/w sticker protection behind the reflective coating	Mr Koon agreed that the July Contract did not state that the mirrors would be 3 mm thick with stick protection behind the reflective coating.[223]	fabricate and install wooden laminated mirror cabinet" in the common toilet and "to fabricate and install wooden laminated mirror cabinet" in the master toilet. Even though additional terms are used, they refer to the same items.	clear or have sticker protection behind the reflective coating. The defendants have not adduced any evidence that the claimant was already obliged to provide these.
v.	Plywood for sinks and stoves to use marine plywood	The claimant was not engaged to provide this scope of works. Mr Koon agreed that the July Contract did	The defendants did not address this in closing submissions.	The July Contract did not contain any reference to this scope of works. The defendants have not adduced any evidence that this was within the July Contract.

[223] CT, 12 November 2025, 67:3 – 11.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
		not state anything about sinks and stove or plywood.[224]		
vi.	Work tops shall be quartz tops from I-Quartz	No quantity was stated, even though the July Contract had stated the quantities to be installed. Mr Koon agreed that LSH's quotation did not include any units or unit rates.[225]	Mr Koon explained during cross examination that the quantity of the quartz top will follow the bottom kitchen cabinet, which was for the same area as that provided in the July Contract.[226] These works were covered under Item D and Item E of the July Contract.	Item E of the July Contract provided for installation of a quartz kitchen top, and an upgrade to iQuartz. However, the defendants have not adduced any evidence of the actual dimensions installed by LSH, and whether this was the same as what was agreed in the July Contract.

[224] CT, 12 November 2025, 67: 14 – 29.
[225] CT, 12 November 2025, 68:1 – 17.
[226] CT, 12 November 2025, 69:18 – 28.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
vii.	To fabricate and install full height wardrobes for kid's room and master bedroom	No quantity was stated.[227]		Unlike Item D of the July Contract which stated the dimensions of the wardrobes, LSH's quote was silent on the actual dimensions installed. There was no evidence that this was the same as what was agreed in the July Contract.
viii.	Mirror cabinets for master bedroom and common toilets	No dimensions were stated. Mr Koon agreed that LSH's quotation did not include any dimensions.[228]		Unlike Item D of the July Contract which stated the dimensions of the mirror cabinets, LSH's quote was silent on the actual dimensions installed. There was no evidence that this was the same as what was agreed in the July Contract.
ix.	Top and bottom cabinets for fridge area and dry kitchen sink area	The claimant was not engaged to provide this scope of works.	These works were covered under Item D of the July Contract.	Item D of the July Contract stated that kitchen cabinets would be provided.

[227] CT, 12 November 2025, 69:2 – 70: 5.
[228] CT. 12 November 2025, 72:26 – 73:15.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
		Mr Koon agreed that the July Contract did not state this.[229]	In particular, the claimant was "to fabricate and install wooden laminated kitchen cabinet" and "fabricate and install… cabinet at dry kitchen". Even though slightly different terms were used, it referred to the exact same work. The different words were simply to pinpoint the location of the cabinets in the kitchen. Further, the claimant's layout drawings	However, unlike Item D of the July Contract which stated the dimensions of the cabinets, LSH's quote was silent on the actual dimensions installed. There was no evidence that these were the same as what was agreed in the July Contract.

[229] CT, 12 November 2025, 74:22 – 76:24.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
			evidenced that these kitchen cabinets are part of its scope of work.	
4. Glass partitions in the kitchen - $4,800				**Not allowed**
x.	10mm clear tempered glass	The claimant was not engaged to provide this scope of works. Mr Koon agreed that Item F of the July Contract did not state that the glass had to be 10mm clear tempered glass.[230]	Mr Koon said there were WhatsApp messages whereby the claimant stated that it would provide 10 mm clear tempered glass.[231] The claimant, via Ms Liang's WhatsApp message dated 13 July	Ms Liang's WhatsApp message of 13 July 2023 shows that the claimant was to have provided 10mm clear tempered glass for the partitions. However, there are other issues with the scope of the glass partition works (see below).

[230] CT, 12 November 2025, 77:5 – 22.

[231] CT, 12 November 2025, 77:18 – 24.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
xi.	Sliding system is top hung track and roller, bottom guide	The claimant was not engaged to provide this scope of works. Mr Koon said that the July Contract provided for the supply of sliding tempered glass panel with black frame. [234]	2023, agreed on the "10mm" requirement.[232] These works were covered under Items F1 and F2 of the July Contract. These stated that the aluminium and glass work for the kitchen was to supply and install fixed panel tempered glass with black frame and to supply and install sliding tempered glass panel with black frame.	Items F1 and F2 of the July Contract stated that a sliding system would be provided. However, there was no evidence to substantiate the claim that what LSH provided was the same as what was agreed in the July Contract.
xii.	Metal trimmings shall be black powder coated aluminium sections	The claimant was not engaged to provide this scope of works.		

[232] 1 BOD 396 – 397.

[234] CT, 12 November 2025, 78:27 – 79:3.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
		Mr Koon said that the July Contract provided for the supply of sliding tempered glass panel with black frame. [235]	Mr Koon had merely elaborated upon the specifications and it "tallies with exactly what F1 and 2 is saying".[233] Even though additional/different terms were used, this was not additional/unnecessary work.	
5. Shower screens in master and common toilets - $1,500				**Not allowed**
xiii.	Tempered clear glass, min 10 mm thick	The claimant was not engaged to provide this scope of works.	These works were covered under Items F3 and F4 of the July	Items F3 and F4 of the July Contract stated that tempered glass would be provided.

[233] CT, 12 November 2025, 78:25 - 81:2.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
			Contract.[236] These stated that the claimant would supply and install 1800 mm X 750 mm black aluminium u-channel tempered glass at the master and common toilets. Even though additional/different terms were used, this was not additional/unnecessary work.	However, there was no evidence to substantiate the claim that the shower screens LSH provided were the same as what was agreed in the July Contract.
xiv.	Top hung track and roller, bottom guide	The claimant was not engaged to provide this scope of works.	These works were covered under Items F3	

[235] CT, 12 November 2025, 78:27 – 79:3.

[236] CT, 12 November 2025, 81: 20 – 82:6.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
			and F4 of the July Contract.[237] Mr Koon said that he was just making it clearer to his contractor.[238] Even though additional/different terms are used, this is not additional/unnecessary work.	
6. Aluminium works for windows - $4,800				**Not allowed**
xv.	All windows except toilets and kitchen shall have sliding grilles	The claimant was not engaged to	These works were covered under Section I of the July Contract,	This was within the scope of the July Contract.

[237] CT, 12 November 2025, 81: 20 – 82:6.

[238] CT, 12 November 2025, 82:8 – 24.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
		provide this scope of works. The July Contract only specified grilles and did not state sliding grilles.[239]	which provided for the supply and installation of window grilles. Mr Koon said that window grilles had to be sliding by default, as the windows cannot otherwise be opened. [240]	However, there are other issues with the scope of aluminium works (see below).
xvi.	Existing window defects shall all make good	Location and quantity not stated.	The defendants did not address this in closing submissions.	Under cross-examination, Mr Koon elaborated that the windows in the kitchen, access balcony and living room were defective.[241] However, there was no evidence to substantiate the alleged defects.
7. Panel doors for rooms and toilets - $2,280				**Allowed.**

[239] CT, 12 November 2025, 83:1 – 24.

[240] CT, 12 November 2025, 83:1 – 24.

[241] CT, 12 November 2025, 84:1 – 85:9.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
xvii.	Panel doors for rooms and toilets	The claimant was not engaged to provide this scope of works.	These works were covered under Item J1 of the July Contract. This provided for the supply and installation of wooden laminated solid core door. [242] Even though additional/different terms were used, this was not additional/unnecessary work.	This was within the scope of the July Contract.
9. Vinyl Floor - $6,300				**Allowed**

[242] CT, 12 November 2025, 85:11 – 86:12.

S/N	LSH's works which the claimant disputed[219]	Claimant's objection	Defendants' position	Finding
xviii.	Vinyl Floor	The claimant was not engaged to provide this scope of works.	These works were covered under Item H of the July Contract. This provided for the installation of vinyl with PVC skirting in the living area, dining area, helper room, master bedroom, bedroom 2 and bedroom 3.[243]	This was within the scope of the July Contract.

Total deductions to be made = $53,900

[243] CT, 12 November 2025, 87:24 – 88:10.