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DISTRICT JUDGE
GEORGINA LUM
13 OCTOBER 2025

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2025] SGDC 274

District Court Suit No 1810 of 2021

Between

Naszima Banu D/O MD
Nassim

... Plaintiff

And

- (1) Khairoodin S/O Ali Bux
- (2) Eamanah Bebi A/P Malik Abd
Aziz Awan
- (3) Ameeroodin S/O Khairoodin
- (4) Muhammad Tajroodin S/O
Khairoodin

... Defendant(s)

JUDGMENT

[Partnership — whether the plaintiff was a partner or a nominal partner –
whether a partnership agreement and/or partnership had been entered into]

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Naszima Banu D/O MD Nassim
v
Khairoodin S/O Ali Bux and others

[2025] SGDC 274

District Court Suit No 1810 of 2021
District Judge Georgina Lum
23 November 2023, 6-8, 13, 14 February, 10-13, 16, 17, 24, 25 September
2024, 7 April 2025

13 October 2025

Judgment reserved.

District Judge Georgina Lum:

Introduction

1 The present Suit arises from a family dispute over the ownership, assets and profits in a minimart named Noorhaj Minimart (“the Minimart”).

Background facts

2 The Plaintiff, Naszima Banu d/o MD Nassim, is the niece of the 1st Defendant, Khairoodin s/o Ali Bux.

3 The 2nd Defendant, Eamanah Bebi A/P Malik Abd Aziz Awan is the wife of the 1st Defendant.

4 The 3rd Defendant, Ameeroodin s/o Khairoodin, is the son of the 1st and 2nd Defendants and the nephew of the Plaintiff.

5 The 4th Defendant, Mr Muhammad Tajroodin s/o Khairoodin is the son of the 1st and 2nd Defendants and the nephew of the Plaintiff.

6 It is not disputed¹ that in 1990, a partnership was created to manage and operate the Minimart for the retail and sale of dry and wet goods and that the Minimart operated out of premises leased from the Housing & Development Board (the “HDB”) located in Tampines (“the Premises”).

7 In 1990, the partners of the Minimart were²:

- (a) Mdm Roshien Jan d/o ali Bux (“Mdm Roshien”);
- (b) Mdm Noor Jahan Merwali Khan (“Mdm Noor”); and
- (c) Mdm Hajrah Binte Zainalabdin (“Mdm Hajrah”)

8 Mdm Noor is the Plaintiff’s grandmother and the 1st Defendant’s mother who passed away in 2008. Mdm Roshien is the Plaintiff’s mother and the 1st Defendant’s sister. Mdm Hajrah is a friend of Mdm Noor.

9 In 1992, Mdm Hajrah withdrew from the partnership pursuant to a written agreement dated 1 June 1992 (“the Withdrawal Agreement”)³.

10 While there is a dispute as to the circumstances in which Mdm Hajrah withdrew from the partnership, it is not disputed that the 1st Defendant had joined the partnership⁴ in 1992.

¹ Plaintiff’s Affidavit of Evidence in Chief (“AEIC”) at [7], Statement of Claim (“SOC”) at [3] and 1st Defendant’s Defence (“D1’s D”) at [2] and [6]

² 1 DBD

³ 1st and 2nd Defendant’s Bundle of Documents (“1 DBD”) 31 to 33

⁴ SOC at [3]

11 As at 1992, after the 1st Defendant’s admission as a partner, the shares in the partnership for the Minimart were held as follows⁵:

- (a) Mdm Noor: 40%;
- (b) Mdm Roshien: 30%; and
- (c) The 1st Defendant: 30%.

12 In August 2022, Mdm Roshien and Mdm Noor exited the partnership and the Plaintiff was registered with the Accounting and Corporate Regulatory Authority of Singapore (“ACRA”) as a partner of the Minimart⁶.

13 In or around 2018, disputes began arising between parties and in August 2021, the present Suit was commenced.

The Plaintiff’s case

14 It is the Plaintiff’s case that:

- (a) the 1st Defendant had joined the partnership on the basis that he would manage and operate the business “for the benefit of those previous partners without injecting any cash contribution into the partnership”⁷ and that in the two years since its creation, the Minimart and partnership “had already established custom and goodwill”⁸ which the Plaintiff had benefitted from;

⁵ Defendant’s Bundle of Affidavits (“DBA”) 62 and Plaintiff’s Closing Submissions (“PCS”) at Tab B

⁶ PCS at Tab B

⁷ SOC at [3] and Plaintiff’s AEIC at [3]

⁸ SOC at [4] and Plaintiff’s AEIC at [9]

(b) When her mother (Mdm Roshien) and grandmother (Mdm Noor) exited the Minimart partnership in August 2002, the aggregate equity in the partnership of 70% held by both of them was divided between the Plaintiff and the 1st Defendant resulting in the Plaintiff and the 1st Defendant each holding 50% equity in the partnership⁹;

(c) “At the inception”, parties had agreed that the Plaintiff would enter into the partnership on the following terms (“the Purported 2022 Partnership Agreement”)¹⁰:

(i) The 1st Defendant shall operate the partnership business and keep the Plaintiff apprised of all partnership matters including employment of workers, purchase of assets and movement of monies;

(ii) The Plaintiff shall remain the non-working precedent partner but is able to enter and operate the partnership business at any time;

(iii) The Plaintiff shall be entitled to a monthly drawing equal to that of the 1st Defendant’s monthly drawing;

(iv) The Plaintiff shall be entitled to a share of profits every year;

(v) The Defendant was not to make any payments to himself whether in terms of increased salary or remuneration or any payment of allowance without the express approval of the Plaintiff.

⁹ Plaintiff’s Closing Submissions (“PCS”) at [8]

¹⁰ Plaintiff’s Closing Submissions (“PCS”) [8], [9] and [42] and SOC at [5]

(vi) The Defendant would not incur any capital expenditure without the express approval of the Plaintiff.

(vii) The Defendant would not incur any increase in other operating expenses without the express approval of the Plaintiff including the employment of any workers or employees

(viii) The Defendant shall exercise utmost good faith and work only for the benefit of the partnership and to use partnership assets only for the benefit of the partnership.

(ix) The Defendant would not usurp whether for himself or any of his immediate family members including his wife and sons, any business or other benefits including opportunities of the partnership.

(Hereinafter to be referred to collectively as “the Purported Partnership Terms”)

(d) An exit agreement was purportedly entered into between the Plaintiff and the 1st Defendant on 21 October 2018 at a family meeting where¹¹ the 1st Defendant had stated that he would “(hand) over the partnership business and premises to (the Plaintiff) and (exit) the partnership by his next birthday in July 2019 and would allow the Plaintiff to continue with the business in her own name in lieu of providing any accounting to the Plaintiff and in particular all benefits derived by the 1st Defendant and his family including the 2nd, 3rd and 4th Defendants” (“the Purported Exit Agreement”);

¹¹ PCS at [12] to [16] and SOC at [8] to [11]

(e) The 1st Defendant has breached the Purported 2022 Partnership Agreement and the Exit Agreement¹²;

(f) The 1st Defendant and the 2nd to 4th Defendants had “wronged”¹³ her by *inter alia*¹⁴ selling, using and/or removing partnership assets and funds for their own purposes, businesses and/or benefit, denying her access to Minimart’s Premises, assets and/or business, receiving profits, business, goods and supplies (including customers and suppliers) diverted from by the 1st Defendant from the Minimart¹⁵, taken control and participated in the Minimart and/or its funds without the Plaintiff’s approval¹⁶, crippling the business of the Minimart and/or taking steps to wind down and close the Minimart; and

(g) She is entitled to the reliefs set out at [60] to [67] of her closing submissions including the sum of S\$264,499 from the 1st Defendant being 50% of the profits from the Minimart for the period from 2003 to 2020 (subject to the Court’s jurisdiction)¹⁷.

The Defendants’ case

15 It is the Defendants’ case that:

(a) The business of the Minimart had been mismanaged prior to the 1st Defendant’s admission as a partner and that as a civil servant, Mdm

¹² PCS at [43] to [59] and SOC at [14] to [18]

¹³ PCS at [41]

¹⁴ SOC at [9], [10] and [16]

¹⁵ SOC at [16]

¹⁶ SOC at [10]

¹⁷ PCS at [60], [61] and [64] to [67]

Hajrah feared bankruptcy and had in 1992 demanded an immediate exit from the Minimart business and a return of her capital investment of S\$26,500¹⁸;

(b) The Withdrawal Agreement had been signed on 1 June 1992 with Mdm Hajrah's withdrawal back-dated to 27 January 1992¹⁹;

(c) In June 1992, the 1st Defendant had been asked by Mdm Noor to take over the business of the Minimart to prevent the partners from being financially ruined and his admission to the partnership had been back-dated to 27 January 1992²⁰;

(d) At the time of the 1st Defendant's admission to the partnership in 1992, all three founding members of the partnership had agreed with the 1st Defendant that²¹:

(i) All three founders would cease to have any equity in the business of the Minimart;

(ii) Mdm Roshien and her family would no longer be involved in the management of the Minimart's business but would instead leave to work in another family business, the Noor Jihan Restaurant;

¹⁸ D1's Defence at [6]

¹⁹ D1's Defence at [6]

²⁰ D1's Defence at [6]

²¹ D1's Defence at [6] to [8], [10] and [11]

- (iii) The 1st Defendant would be solely responsible for paying off Mdm Harjah, the rental arrears with HDB and the debts of the Minimart;
 - (iv) The 1st Defendant would take over the Minimart without paying any cash to Mdm Noor and/or Mdm Roshien as the Minimart was deeply in debt, had no net asset value and no goodwill; and
 - (v) The 1st Defendant would contribute to the business of the Minimart through his sweat equity until the Minimart's debts had been repaid.
- (e) Though the Plaintiff was registered as a partner with ACRA in 2002²²:
- (i) The Plaintiff's registration as a partner was a result of pending bankruptcy proceedings in 2002 against her mother (Mdm Roshien);
 - (ii) Mdm Roshien had told the 1st Defendant that her creditors or official assignee would take over the Minimart upon her bankruptcy and proposed substituting her daughter as a partner in lieu of herself;
 - (iii) The 1st Defendant had only acceded to the Plaintiff's admission as a nominal partner or a "partner in name only" into the business of the Minimart as he was concerned about his livelihood;

²² See D1's Defence at [2], [6], [15] to [18]

(iv) The 1st Defendant had only acceded to the Plaintiff's admission as a nominal partner or a "partner in name only" on the agreement that:

(A) the prior status quo of the agreement reached with the founding partners in 1992 remained;

(B) the Plaintiff would be a nominal partner in name;

(C) the Plaintiff would have no equity in the Minimart; and

(D) the Plaintiff would not be involved with the management of the Minimart.

(v) The Plaintiff did not contribute any cash equity to the Minimart;

(vi) Mdm Noor had been removed from the Minimart partnership at the same time as she was also facing bankruptcy charges;

(vii) The 1st Defendant had not entered into the Purported 2022 Partnership Agreement with the Plaintiff and had not accepted the Purported Partnership Terms; and

(viii) At all material times, the Minimart business was not operating under a partnership between the Plaintiff and the 1st Defendant as provided for under the Partnership Act (Cap 391, 1994 Rev Ed) ("the Act");

- (f) The 1st Defendant had never entered into the Exit Agreement with the Plaintiff²³;
- (g) None of the Defendants had committed any wrongdoing against the Plaintiff as alleged by her in her pleadings²⁴;
- (h) The Plaintiff is barred from commencing and maintaining the present action on the ground of acquiescence²⁵; and/or
- (i) The Plaintiff is time-barred in the present Suit with respect to causes of action which accrued or matters which arose outside the applicable limitation period prescribed under the Limitation Act (Cap 163)²⁶.

Issues to be determined

16 On my review of the pleadings, evidence and submissions made, the issues before this Court are:

- (a) Issue 1: Whether the Plaintiff and the 1st Defendant never operated the Minimart under a partnership as provided for under the Act with the Plaintiff being only a nominal partner of the Minimart or whether the 1st Defendant and the Plaintiff had entered into the

²³ D1's Defence at [26] to [34]

²⁴ D1's Defence at [45] to [74], D2's Defence at [21] to [44], D3's Defence at [21] to [42] and D4's Defence at [21] to [49]

²⁵ D1's Defence at [72]

²⁶ D1's Defence at [76] and [77], D2's Defence at [45] and [46], D3's Defence at [43] and [44] and D4's Defence at [50] and [51]

Purported 2022 Partnership Agreement on the Purported Partnership Terms;

(b) Issue 2: In the event that the Court is satisfied that parties had entered into a partnership or the Purported 2022 Partnership Agreement on the Purported Partnership Terms:

(i) Whether parties had entered into the Exit Agreement on 21 October 2018; and

(ii) In the event that it is found that parties had entered into the Exit Agreement, if the 1st Defendant had breached the said agreement;

(c) Issue 3: Further to the above, in the event that the Court is satisfied that parties had entered into a partnership or the Purported 2022 Partnership Agreement on the Purported Partnership Terms:

(i) whether the 1st Defendant had breached the Purported 2022 Partnership Agreement and terms and the relief that the Plaintiff is entitled to (if any);

(ii) whether the Plaintiff has proven that the Defendants had “wronged” her in terms of the pleaded claims that she has made against them in the Statement of Claim filed herein;

(iii) whether the Plaintiff is barred from commencing and maintaining the present action on the ground of acquiescence; and

(iv) whether the Plaintiff’s claims are time barred;

Issue 1: Was the Plaintiff a partner within the meaning of the Act (or a nominal partner) and did parties enter into the Purported 2022 Partnership Agreement on the Purported 2022 Partnership Terms?

Law

17 Turning now to the first and primary issue before this Court, it is trite law that the partnership relation is essentially based on a contract either expressly agreed upon or as inferred by law. Though a partnership is not a contract, it is “a relationship that arises from a contract and therefore one has to study exactly what the contract entailed in order to ascertain what relationship the parties to it were actually in”: See *Law of Partnership in Singapore - including LLP and LP, Yeo Hwee Ying (2015 edition)* (“*Law of Partnership*”) at [2.1.1.] citing *Rabiah Bee bte Mohamed Ibrahim v Salem Ibrahim* [2007] 2 SLR (R) 655 at [64].

18 The concept of partnership is defined in section 1 of the Act as follows:

Definition of partnership

1.— (1) Partnership is the relation which subsists between persons carrying on a business in common with a view of profit.

19 As stated at pages 47-48 of the *Law of Partnership*, it is a crucial factor in a partnership that the business must be run on behalf of two or more persons and does not include ventures in which a business is being run entirely by one person with no intention of running the said business on behalf of another:

The crucial factor is that the business must be run on behalf of two or more persons. If, on the other hand, the one who is running the firm is treating the business entirely as his own (with no intention of running it on behalf of another), the venture may no longer be taken to be a partnership.

This was illustrated in *Re C and M Ashberg* where the deceased partner....Although the remaining partner continued to handle the business in the same manner as before his father’s death, he requested for his sister to join him in opening a bank

account in the firm's name and she was thereafter required to sign the cheques drawn on the funds available in this particular account. When the firm's creditors later applied to wind up the alleged partnership, she denied that the siblings had ever intended a partnership since she, as a good sister, was merely complying with her brother's request. Having found no reason to disbelieve that her brother alone ran the business on his own, the court concluded that she had not been a partner of the firm and was thus spared from any of its liabilities."

20 It is further noted that while the registration of the name of a party as a partner is strong prima facie evidence of partnership, this does not estop the co-partners from proving that the relevant partner was a nominal partner and/or disputing the status of the relevant party as a partner within the meaning of the Act: See *Sivagami Achi v P R M Ramanathan Chettiar & Anor* [1959] 1 MLJ 221 and *Chiam Heng Hsien (on his own behalf and as partner of Mitre Hotel Proprietors) v Chiam Heng Cho (executor of the estate of Chiam Toh Say, deceased) and others* [2015] 4 SLR 180 ("*Chiam Heng Hsien*").

21 In *Chiam Heng Hsien*, the judge below had primarily relied on the Appellant's failure to rectify the particulars stated in records maintained by the Accounting and Corporate Regulatory Authority ("ACRA") and his failure to object to the 1st and 2nd Respondents' payment of property tax in respect of the property to find that the appellant had impliedly consented to the admission of the 1st and 2nd Respondents as partners. In reaching their decision that the appellant did not consent to the 1st and 2nd respondents being admitted as partners, the Court of Appeal:

- (a) Recognised that a partnership is in essence a contractual relationship between two or more persons carrying on a business with a view to profit (at [56]); and

(b) Observed that in accordance with contract law principles, the fact of whether there had been consent to admit a person as a partner must be ascertained objectively and it may be express, implied or inferred from the surrounding circumstances including the conduct of the parties at the time the agreement was reached: at [69] citing *inter alia* the *Law of Partnership* at pp 29 and 79.

22 For further guidance in determining if a party is in effect a nominal partner in name, reference can also be made to the case *Ang Kin Chiew v Ang Boon Chy (trading as All Family Food Court and others)* [2006] SGHC 59 (“*Ang Kin Chiew*”).

23 In *Ang Kin Chiew*, the plaintiff had: (a) at various times from 1991 to 1996 held partnership interests ranging from 8.335% to 16.67% in several partnerships which were formed to manage and operate a group of eating houses and food courts; and (b) had worked at one of the eating houses from 1990 to 1991 and from 1992 to 2000. The plaintiff in *Ang Kin Chiew* had commenced proceedings to seek relief from the Court claiming *inter alia* that monies were managed or withdrawn without his knowledge or consent by other partners, that he had been deliberately excluded from all meetings held by the respective partnerships and that he had not been paid profits or income due to him. In reaching the decision that the plaintiff was not a partner but was a nominee of his father in the various partnerships, the High Court:

(a) Held that in determining whether parties were partners, the relevant test or approach taken by Courts would be one in which, the Court “(takes into account) all circumstances together, not attaching undue weight to any one of them, but drawing an inference from the

whole”: See [79] citing the *Chua Ka Seng v Boonchai Sompolpong* [1993] 1 SLR 482.

(b) Took into consideration *inter alia* the fact that (at [58]):

(i) The plaintiff made no capital contribution for his partnership shares in 5 of the partnerships in dispute;

(ii) The plaintiff’s capital contribution for the remaining partnership was paid by the 11th defendant;

(iii) The plaintiff did not involve himself in nor did he meet with the other partners to discuss the running of the food courts of the partnerships;

(iv) The plaintiff did not have discussions with bank officers to arrange for loans for the purchase of certain premises by the partnerships;

(v) The plaintiff did not make any monetary contribution towards the purchase of any of the premises by the partnerships; and

(vi) The plaintiff was not asked to and did not pay for losses incurred at one of the food courts managed by the partnerships.

24 While the considerations above in *Ang Kin Chiew* were made in the context of determining if the plaintiff was a nominee and not if he was a nominal partner, the test, factors and considerations taken into account by the High Court remain applicable in my view in determining if parties were in a partnership within the meaning of the Act or if one party had merely been a nominee, nominal partner or a partner in name.

Findings

25 Applying the approach adopted in the case law above, taking into consideration all the relevant circumstances before me, for the reasons stated below, I am of the view that at all material times:

- (a) There was no partnership within the meaning of the Act between the Plaintiff and the 1st Defendant; and
- (b) the Plaintiff was a nominal partner or partner in name in the Minimart.

26 I elaborate below.

The circumstances in which the 1st Defendant joined the partnership in 1992

27 Starting with the entry of the 1st Defendant into the partnership, it is the Plaintiff's evidence that the 1st Defendant had joined the partnership on the basis that he would manage and operate the business "for the benefit of those previous partners without injecting any cash contribution into the partnership"²⁷ and that in the two years since its creation, the Minimart and partnership "had already established custom and goodwill"²⁸ and was already acquainted with various suppliers who also supplied their goods to the partnership on favourable terms including extended credit terms" which the Plaintiff had benefitted from. In the Reply filed, the Plaintiff has also taken the position that as at 1992 the partnership was able to meet all its expenses as and when due²⁹.

²⁷ Plaintiff's AEIC at [3], [8] to [11]

²⁸ Plaintiff's AEIC at [9]

²⁹ Reply at [4] to [9]

28 Notwithstanding the 1st Defendant’s pleaded case on the agreement which had been reached in 1992 between the founding partners and himself and the financial difficulties in which the Minimart was in ultimately resulting in Mdm Hajrah exiting the partnership, the AEICs filed by the Plaintiff and Mdm Roshien were noticeably scant on details and silent as to several key assertions raised by the 1st Defendant on the circumstances and understanding reached in 1992 which formed the context within which the Plaintiff entered the partnership in 2002. I note that:

(a) No particulars or evidence was given in the AEICs filed by the Plaintiff and/or Mdm Roshien contradicting the 1st Defendant’s assertions that Mdm Hajrah had left the Minimart due to the Minimart’s financial difficulties with *inter alia* no alternative reason for Mdm Hajrah’s departure being provided. Mdm Roshien had only broadly stated in her affidavit that “there were issues that led (the partners) then inviting the Defendant to assist to manage and operate the partnership for us as partners³⁰ in this regard.

(b) There are also no details and evidence (in the form of documents or otherwise) tendered as to the purported profitability of the Minimart as at 1992 or its ability to meet expenses as and when they fall due though the same was pleaded in the Reply filed herein.

(c) With respect to the 1st Defendant’s assertion that the founding partners would no longer have any equity in the Minimart partnership:

(i) It was the Plaintiff’s evidence in her AEIC that the 1st Defendant was to manage the Minimart “for the benefit of those

³⁰ Mdm Roshien’s AEIC at [4]

previous partners without injecting any cash contribution into the partnership”. It was Mdm Roshien’s position in her AEIC that the 1st Defendant was to manage and operate the business for “us as partners”.

(ii) The Plaintiff’s and Mdm Roshien’s position on the equity arrangement is vague and unclear with no particulars provided as to how (on their version of events) the equity would be distributed between Mdm Noor, Mdm Roshien and/or the 1st Defendant (if any).

(d) There were also no details and/or assertions made by Mdm Roshien in her AEIC refuting the 1st Defendant’s position that after he was admitted in 1992, there was an understanding that Mdm Roshien and her family would no longer be involved in the management of the Minimart business and would instead work in Noor Jihan Restaurant.

29 The witness testimony from the Plaintiff and Mdm Roshien given at trial also did not assist the Plaintiff’s version of events.

30 At trial, the Plaintiff confirmed that:

(a) The “best person” to ask about the identity of the investors and the capital invested in the Minimart would be her mum, Mdm Roshien and the 1st Defendant and that she had no personal knowledge on this issue save for what her mum had “talk(ed)” to her about the business³¹;

(b) There was no documentary evidence showing that the 1st Defendant did not pay Mdm Hajrah for her share in the Minimart and

³¹ NE, 23 November 2023, 30/21-29 and 31/20-32/2

that she had no personal knowledge on this issue save for what had been told to her by Mdm Roshien and what she “learned” while assisting in the shop³²;

(c) The payment to Mdm Hajrah took place after her mum exited the Minimart business and she was no longer helping at the Minimart³³;

(d) There is no documentary evidence produced in support of her position on the financial performance of the Minimart in 1992³⁴;

(e) She was “not sure” if Mdm Hajrah was concerned about the prospect of bankruptcy and how the Minimart’s business debt would impact her career as a public servant³⁵;

(f) The 1st Defendant was a security leader with GM Singapore prior to his entry into the Minimart partnership earning a salary of S\$2900 a month and that the mortgage for his HDB flat had been paid off³⁶;

(g) She did not know if the 1st Defendant was initially reluctant to take over the Minimart business as he had a good career³⁷;

(h) She was “not sure” if the 1st Defendant had only agreed to take over the business and pay off Mdm Hajrah on condition that Mdm

³² NE, 23 November 2023, 35/8-36/5

³³ NE, 39/24-40/6

³⁴ NE, 23 November 2023, 44/11-14

³⁵ NE, 23 November 2023, 45/2-7

³⁶ NE, 23 November 2023, 54/7-25, 55/14-19 and 55/24-27

³⁷ NE, 23 November 2023, 56/11-13

Roshien and Mdm Noor would cease to have any equity or involvement in the business but disagreed with this position³⁸;

(i) The 1st Defendant was admitted as partner on 27 January 1992 and replaced Mdm Hajrah as a partner in the Minimart³⁹;

(j) In 1992, upon the 1st Defendant's entry into the Minimart business, Mdm Roshien and her family left the Minimart business to manage Noor Jihan Restaurant⁴⁰;

(k) There is no documentary evidence produced showing that either Mdm Noor or Mdm Roshien had paid Mdm Hajrah for her share in the Minimart⁴¹;

(l) In the 10 years between 1992 and 2002 when she was registered as a partner in ACRA⁴²:

(i) the 1st Defendant had complete management and control of the Minimart business;

(ii) the 1st Defendant did not furnish any accounts to Mdm Noor or Mdm Roshien;

(iii) the 1st Defendant did not share any profits or losses of the Minimart business with the Plaintiff, Mdm Roshien and/or Mdm Noor; and

³⁸ NE, 23 November 2023, 58/18-29

³⁹ NE, 23 November 2023, 59/8-17

⁴⁰ NE, 23 November 2023, 59/22-28

⁴¹ NE, 61/4-30

⁴² NE, 23 November 2024, 64/2-19

(m) there is no documentary evidence adduced showing that any objections were made by either Mdm Roshien or Mdm Noor to the 1st Defendant's abovementioned conduct⁴³.

31 I further note that when questioned as to why Mdm Hajrah would wish to exit the Minimart partnership if it was doing well as the Plaintiff had claimed, contrary to the position taken in her pleadings and AEIC before trial that Mdm Hajrah "did not want to be involved in the partnership business and existed the partnership on 27 January 1992" and that the 1st Defendant was "invited to assist to manage and operate" the Minimart, on the stand, the Plaintiff took the position that Mdm Hajrah withdrew from the Minimart because the 1st Defendant wanted Mdm Hajrah to leave so his name could be inserted into the partnership⁴⁴. I do not accept this change of position taken belatedly at trial on the stand bearing in mind inter alia the concessions made above by the Plaintiff on the stand on her lack of knowledge on the circumstances surrounding Mdm Hajrah's departure from the Minimart partnership in 1992.

32 On the stand, Mdm Roshien's evidence similarly did not assist the Plaintiff's version of the events that had transpired in 1992 as her testimony on the same was improbable, vague and/or inconsistent. At several junctures on the stand, Mdm Roshien had instead made multiple admissions and concessions which supported the 1st Defendant's case. I note that during her time on the witness stand at trial:

(a) Mdm Roshien raised for the first time that Mdm Noor had purportedly injected S\$40,000 into the Minimart and she had injected

⁴³ NE, 23 November 2024, 64/24-27

⁴⁴ NE, 23 November 2023, 46/9-24

the sum of S\$100,000 into the Minimart prior to the 1st Defendant's admission as a partner⁴⁵. Absent any document or proof tendered in support of this, I am not satisfied that such an injection of funds had occurred and note in particular that there was no mention of any capital contribution by Mdm Roshien in her AEIC.

(b) Contrary to the position taken in her AEIC that the 1st Defendant was admitted to operate and manage the Minimart business on behalf of the other partners, the evidence given by the Plaintiff on the stand and Mdm Roshien's own evidence at trial, Mdm Roshien claimed at one juncture that the 1st Defendant was not asked to "run the business or anything", that they only "wanted him as one male in the shop", the 1st Defendant was "only taking in the salary" and was "adopted" into the shop⁴⁶;

(c) When pressed on the quantum of the salary which was purportedly paid to the 1st Defendant, Mdm Roshien could not and did not give a definitive answer and merely stated that the 1st Defendant could take as much as he wanted⁴⁷;

(d) When referred to the 1st Defendant's Central Provident Fund ("CPF") statement for 1992 which recorded that the 1st Defendant did not receive any CPF contributions from the Minimart and therefore did not receive a salary, Mdm Roshien claimed that the 1st Defendant had hid the monies he received "in his house" as "the bank is in his house"⁴⁸;

⁴⁵ NE, 24 September 2024, 4/11-17

⁴⁶ NE, 24 September 2024, 6/20-30

⁴⁷ NE, 24 September 2024, 8/1-9/9

⁴⁸ NE, 24 September 2024, 8/1-9/9

(e) Mdm Roshien claimed that she could not remember if Mdm Hajrah had insisted on back-dating the effective date on which she left the partnership to January 1992 because she did not want to be liable for the enormous debt the Minimart was facing⁴⁹;

(f) Mdm Roshien also gave evidence that she did not know if the 1st Defendant came into the business to replace Mdm Hajrah because Mdm Hajrah wanted to exit the Minimart partnership and does not know if Mdm Hajrah was asked to leave because she refused to help out at the Minimart⁵⁰;

(g) Contrary to the position taken in her AEIC, Mdm Roshien asserted that it was the 1st Defendant who asked Mdm Hajrah to leave the Minimart because he wanted to insert his name into the partnership⁵¹. However when referred to her AEIC, Mdm Roshien changed her position and confirmed that the partners had invited the 1st Defendant to join the Minimart⁵² before reverting to her position that the 1st Defendant was allegedly the party who asked Mdm Hajrah to leave⁵³.

(h) Though she had asserted in her AEIC that the 1st Defendant stood to benefit from “extended credit terms” which the Minimart had as at 1992, at trial when questioned on this position, Mdm Roshien clarified that while she could understand the term “last time”, that she did not know “right now” what it meant.

⁴⁹ NE, 24 September 2024, 14-21

⁵⁰ NE, 24 September 2024, 16-4 and 17/7-11

⁵¹ NE, 24 September 2024, 10/1-26

⁵² NE, 24 September 2024, 18/1-19

⁵³ NE, 24 September 2024, 19/19-22

(i) Mdm Roshien confirmed that she did not receive any profits from the Minimart after the 1st Defendant had taken over but further claimed for the first time at trial that: (i) the 1st Defendant had allegedly told her the business was not profitable; (ii) the 1st Defendant’s helper had purportedly told her that he hid the money at home in a bag; and (iii) she could not recall if she had informed the Plaintiff about the 1st Defendant hiding money in his home⁵⁴. When questioned as to why these fresh allegations were not raised in the AEICs filed on behalf of the Plaintiff, no satisfactory answer was given by Mdm Roshien.

(j) Mdm Roshien clarified that the 1st Defendant did not insist but had asked her and Mdm Noor to exit the Minimart and take care of the coffeeshop⁵⁵;

(k) When questioned on why Mdm Hajrah had to be paid in S\$500 monthly instalments instead of one lump sum if the Minimart was profitable, Mdm Roshien took the position that this was a question that would need to be directed to the 1st Defendant as he “was the one who did (the payments), not (her)”⁵⁶.

(l) Mdm Roshien initially accepted that five and six businesses near the Minimart had opened and then closed at the material time because “business was poor” as “the shops were not opened, so how were the people supposed to come”⁵⁷. She changed her position thereafter and asserted that the Minimart was making money and shops were already

⁵⁴ NE, 24 September 2024, 41/4-28

⁵⁵ NE, 24 September 2024, 20/6-22

⁵⁶ NE, 24 September 2024, 24/27-25/3

⁵⁷ NE, 24 September 2024, 26/11-15

opened⁵⁸ but towards the end of her cross-examination, Mdm Roshien accepted that there were arrears owed to HDB before the 1st Defendant took over because there was no business⁵⁹ and finally in re-examination. Mdm Roshien reverted to claiming that the business was profitable again⁶⁰.

(m) While Mdm Roshein did not accept that she was only a partner in name after 1992, Mdm Roshien had confirmed that during 10 years that she was a named partner with the 1st Defendant in the Minimart, the 1st Defendant⁶¹:

- (i) had never asked her nor Mdm Noor to share in any losses in the business;
- (ii) had never kept her nor Mdm Noor informed of all partnership matters including the employment of key workers at the Minimart;
- (iii) had never consulted her nor Mdm Noor on the purchasing of anything for the Minimart;
- (iv) had never discussed with her nor Mdm Noor on how the monies of the Minimart business was spent;
- (v) had never allowed her nor Mdm Noor entry to the Minimart to manage it; and

⁵⁸ NE, 24 September 2024, 34/2-34

⁵⁹ NE, 25 September 2024, 11/1-18

⁶⁰ NE, 25 September 2024, 24/6-18

⁶¹ NE, 25 September 2024, 10/6-9 and 17/25-18/20

(vi) had never given her nor Mdm Noor any profit or salary from the Minimart.

(n) Mdm Roshien also confirmed that she did not object to the 1st Defendant having sole management and control of the Minimart business for 10 years⁶²;

33 For the record, I do not accept the fresh assertions made by the Plaintiff on the stand that the former partners had allegedly objected to not receiving profits in the 10 year time frame between 1992 and 2002 when:

(a) both the AEICs filed by the Plaintiff and Mdm Roshien were silent on this issue and:

(i) had not made any reference to any failure on the 1st Defendant's part to pay any profits due to either Mdm Roshien or Mdm Noor during these 10 years; and

(ii) had not stated that any objections were raised to this purported failure notwithstanding the position taken by the Plaintiff that Mdm Noor and Mdm Roshien allegedly retained equity in the Minimart and that the 1st Defendant was allegedly managing the business on their behalf.

(b) Mdm Roshien had confirmed on the stand that she had not raised any objections.

34 In contrast, the 1st Defendant's testimony at trial on the events leading up to him taking over the Minimart partnership remained consistent with his

⁶² NE, 25 September 2025, 11/19-23

AEIC and pleadings. I further note that the 1st Defendant's version of events is also supported by various admissions made by Mdm Roshien and the Plaintiff at trial as outlined above and documents tendered before the Court including:

(a) His employment documents, CPF statements and mortgage payment records⁶³ proving that he had entirely discharged payments for his HDB flat in line with his evidence he was making a comfortable living and had acceded to Mdm Noor's request and invitation for him to take over the Minimart partnership.

(b) The Withdrawal Agreement⁶⁴ which recorded terms supporting the 1st Defendant's version of events:

(i) The said agreement contained a term allowing Mdm Hajrah to backdate her exit from the partnership to January 1992 supporting the assertion that Mdm Hajrah had concerns that she would be implicated in the financial woes faced by the Minimart;

(ii) The said agreement also reflected an extended timeline for the repayment of Mdm Hajrah's investment of S\$26,500 with the sum of S\$6,500 paid to her for a start and the remaining sum to be disbursed at S\$500 per month reflecting the financial constraints in the Minimart at the material time; and

(iii) The agreement did not record any profit share payable to Mdm Hajrah upon her withdrawal and exit from the Minimart partnership.

⁶³ 1 DBD 12-28

⁶⁴ 1 DBD 31-37

(c) In a letter dated 15 June 1992⁶⁵, HDB stated *inter alia* that the approval of the Minimart’s application to substitute Mdm Hajrah with the 1st Defendant in the partnership was subject to *inter alia* the payment of rent and all outstanding fees and charges due to HDB to the month of June 1992. When referred to this document and its contents at trial, Mdm Roshien had accepted that this condition was present because there were outstanding arrears of rental and fees to HDB existing before the 1st Defendant took over “because there was no business”⁶⁶.

(d) Lending further support to the 1st Defendant’s position that the Minimart was in a bad financial position in 1992 when he had taken over, the 1st Defendant also produced a Writ of Summons, Statement of Claim and order for substituted service obtained from the High Court by HDB⁶⁷ in which *inter alia* HDB had pleaded that:

(i) A Notice to Quit dated 21 September 1992 had been served on the Minimart on 23 September 1992;

(ii) HDB had duly determined the lease of the Premises on 31 December 1992; and

(iii) HDB was seeking relief from the court in the form of possession, double rent, damages and costs from the Minimart.

(e) Bearing in mind the rental rate of S\$4,692 per month⁶⁸ payable by the Minimart for the Premises and the monetary jurisdiction of the

⁶⁵ 1 DBD 38

⁶⁶ NE, 25 September 2024, 11/9-18

⁶⁷ 1 DBD 34-44

⁶⁸ 1 DBD 36

High Court, it is clear from the above that the Minimart had been in financial difficulties.

35 In the circumstances, on a balance of probabilities and taking into consideration the abovementioned admissions, evidence, documents and all the circumstances of the case, I am satisfied that:

- (a) The Minimart had financial difficulties as at 1992;
- (b) Mdm Hajrah feared bankruptcy and had in 1992 demanded an immediate exit from the Minimart business and a return of her capital investment of S\$26,500;
- (c) The Withdrawal Agreement had been signed on 1 June 1992 with Mdm Hajrah's withdrawal back-dated to 27 January 1992 to address her concerns;
- (d) In June 1992, the 1st Defendant had been asked by Mdm Noor to take over the business of the Minimart to prevent the partners from being financially ruined and his admission to the partnership had been back-dated to 27 January 1992;
- (e) At the time of the 1st Defendant's admission to the partnership in 1992, all three founding members of the partnership had agreed with the 1st Defendant that:
 - (i) All three founders would cease to have any equity in the business of the Minimart;
 - (ii) Mdm Roshien and her family would no longer be involved in the management of the Minimart's business but would instead leave to work in the Noor Jihan Restaurant;

- (iii) The 1st Defendant would be solely responsible for paying off Mdm Harjah, the rental arrears with HDB and the debts of the Minimart;
 - (iv) The 1st Defendant took over the business without paying any cash to Mdm Noor and/or Mdm Roshien as the Minimart was deeply in debt, had no net asset value and no goodwill; and
 - (v) The 1st Defendant would contribute to the business of the Minimart through his sweat equity until its debts had been repaid.
- (f) In line with the understanding above, in the ten years between 1992 and 2002, Mdm Noor and Mdm Roshien were only partners in name of the Minimart without *inter alia* any equity who:
- (i) Were not asked to and did not contribute (monetarily or otherwise) towards the repayment of Mdm Hajrah's investment into the Minimart, sums owed by the Minimart to HDB and/or other debts owed by the Minimart;
 - (ii) did not receive any profits from the Minimart and did not raise objections on the same;
 - (iii) were not involved in the management or operations of the Minimart at all material times and did not raise any objections in this regard; and
 - (iv) were happy to leave the then failing Minimart to the 1st Defendant's sole management and control.

(g) In the circumstances, since the 1st Defendant's admission as a partner to the Minimart partnership in June 1992 (which was back-dated to January 1992):

(i) there was no partnership between Mdm Noor, Mdm Roshien and/or the 1st Defendant within the meaning of the Act; and

(ii) both Mdm Noor and Mdm Roshien were only nominal partners in name who had *inter alia* no equity and interest in the Minimart.

36 For completeness, I would highlight two further points which I had considered in reaching my findings above.

(a) I am aware that the terms of the Withdrawal Agreement specify that payment to Mdm Hajrah was to be made by the Mdm Roshien and Mdm Noor instead of the 1st Defendant. I am however satisfied that the 1st Defendant had paid Mdm Roshien with funds he had generated from his sole management and operation of the Minimart in view of the fact that:

(i) Mdm Roshien had confirmed at trial that she was aware that the 1st Defendant had paid Mdm Hajrah after she and Mdm Noor had left the Minimart partnership;

(ii) Both the Plaintiff and Mdm Roshien had confirmed at trial that neither Mdm Roshien and Mdm Noor was asked to contribute financially to the Minimart after the 1st Defendant took over its management;

(iii) Mdm Roshien had confirmed that the 1st Defendant had solely managed and controlled the Minimart after he had joined the Minimart partnership; and

(iv) The Minimart was clearly in financial difficulty when the 1st Defendant joined in 1992 and any funds or profits generated by the Minimart after he had entered into the Minimart partnership available for payment to Mdm Hajrah was a result of the efforts of his sole management and control over the Minimart.

(b) I also note from the contents of the letter dated 15 June 1992⁶⁹ that HDB had been informed that the shares in the Minimart would be held in the following proportion: - Mdm Roshien: 30%, Mdm Noor: 40% and the 1st Defendant: 30%. I am however satisfied for the reasons stated above that notwithstanding this stated shareholding, neither Mdm Noor nor Mdm Roshien were partners (in the legal sense contemplated in the Act) who “were carrying on business in common (with the 1st Defendant) with a view of profit”.

The circumstances in which the Plaintiff joined the partnership in 2002 and events thereafter

37 Taking into account the circumstances above and for the reasons stated below, I am further of the view that the circumstances in which the Plaintiff joined the Partnership and the events thereafter supporting findings that:

(a) the Plaintiff had entered into the partnership as a nominal partner with *inter alia* no equity interest in the Minimart and was registered as

⁶⁹ 1 DBD 38

a nominal partner in light of pending bankruptcy proceedings against Mdm Roshien;

(b) the Plaintiff and the 1st Defendant did not enter into the Purported Partnership Agreement on the Purported Partnership Terms as submitted by the Plaintiff;

(c) there was no partnership between the Plaintiff and/or the 1st Defendant within the meaning of the Act at all material times; and

(d) the Plaintiff was not a partner in the Minimart within the meaning of the Act at all material times.

38 Firstly, the available contemporaneous evidence and admissions made by the Plaintiff on the stand at trial supports the 1st Defendant's position that the Plaintiff was only registered as a nominal partner in lieu of Mdm Roshien in the Minimart in light of pending bankruptcy proceedings against Mdm Roshien.

39 As a starting point, in a government gazette published on 23 May 2023⁷⁰, it is clearly recorded that on 16 August 2002 a bankruptcy petition had been filed against Mdm Roshien in default of a statutory demand and that on 14 March 2003 she was declared a bankrupt.

40 Further to the above, though the Plaintiff had refused to accept on the stand that the pending bankruptcy proceedings against Mdm Roshien in 2002 was the reason she was registered as a partner of the Minimart:

⁷⁰ 1 DBD 55 and 56

- (a) When referred to the documents above, she had accepted that her mother was facing impending bankruptcy in 2002⁷¹;
- (b) She acknowledged that the ACRA results show that she was registered as a partner on the same day that Mdm Roshien and Mdm Noor ceased to be registered partners of the Minimart⁷²;
- (c) She admitted that she did not know if her mother, Mdm Roshien, had informed the 1st Defendant that the official assignee would take over the Minimart business if Mdm Roshien became a bankrupt⁷³ and did not know if the 1st Defendant had agreed to Mdm Roshien's proposal without legal advice as his main concern was to save the business⁷⁴;
- (d) She confirmed that she did not provide any capital injection into the Minimart business⁷⁵; and
- (e) She further accepted that she did not give any evidence or provide any other reason for her registration as a partner in 2002⁷⁶.

Q So the question is: You have not furnished any evidence of the reason for your admission into the business? And your answer is: Correct, no evidence. Confirm that?

A Should be.

Q Now, I put it to you---"should be" is not a firm answer. Can you give us a firm answer?

A Yes.

⁷¹ NE, 23 November 2023, 66/2-21

⁷² NE, 23 November 2023, 67/1-9

⁷³ NE, 23 November 2023, 66/22-25

⁷⁴ NE, 23 November 2023, 67/16-19

⁷⁵ NE, 67/20-22

⁷⁶ NE, 23 November 2023, 69/5-70/13 and 6 February 2024, 5/2-5

Q So “yes”, what do you mean by “yes”? You confirm there’s no such evidence, correct?

A Yah.

41 Secondly, at trial, when asked to provide evidence and/or substantiation as to why she would be entitled to a 50% share in the Minimart in 2002 or why the 1st Defendant would give her a 50% share in the Minimart and agree to the Purported Partnership Terms when she had made no capital contribution to the Minimart, the Plaintiff⁷⁷: (a) did not give any reason or justification; and (b) had only referred Counsel for the Defendants and the Court to documents in which her position as a registered partner in the Minimart was reflected and/or recorded.

42 It is not disputed by the 1st Defendant that the Plaintiff was registered as partner in 2002 and that it had been indicated in documents (which I will go into below) that she held a 50% share in the Minimart. It is essentially the 1st Defendant’s position that while the Plaintiff had been registered as a partner and had held 50% of the shares, she did so in her capacity as a nominal partner (i.e. a partner in name only) and was not at any material time a partner falling within the definition of the Act.

43 As such, while the documents raised by the Plaintiff did reflect and/or record that the Plaintiff was named as a partner, the reason or justification as to why the Plaintiff would be entitled to a 50% equity in the Minimart or why the 1st Defendant would accept the Purported Partnership Terms as at 2002 remains a crucial consideration. However, no such reason or justification was given.

⁷⁷ NE, 23 November 2023, 71/14-76/17 and 6 February 2024, 13/10-14/17

44 Thirdly, I am also not satisfied on a balance of probabilities that the Purported 2022 Partnership Agreement was entered into on the Purported Partnership Terms.

45 Save for the Plaintiff's assertions that the Purported 2022 Partnership Agreement had purportedly been reached between her and the 1st Defendant, there is insufficient cogent evidence and/or documents produced by the Plaintiff in support of the fact that such an agreement had been reached and no reason or justification provided by the Plaintiff as to why the 1st Defendant would agree to the Purported Partnership Terms which included her obtaining a 50% equity share in the Minimart when:

- (a) She had contributed no capital to the Minimart at all material times;
- (b) She had only been registered as a substitute for Mdm Roshien who had since 1992 been a nominal partner in the Minimart that had taken no part in its management, control and operations without objection;
- (c) The Plaintiff had accepted on the stand that she was "not sure" if Purported Partnership Terms were part of the agreement reached between the 1st Defendant and former partners of the Minimart and had produced no evidence that the 1st Defendant had at any material time agreed to manage and/or operate the Minimart in accordance with the Purported Partnership Terms with Mdm Noor and/or Mdm Roshien⁷⁸; and

⁷⁸ NE, 6 February 2024, 8/14-10/29

(d) The Plaintiff had accepted on the stand that from 1992 to 2002, the 1st Defendant had⁷⁹:

(i) never kept the former partners apprised of all partnership matters, including employment of workers, purchasing of assets and movement of monies;

(ii) never provided the former partners with liberty to enter and operate the Minimart business at any material time;

(iii) never provided the former partners with an equal monthly drawing;

(iv) never provided the former partners with an equal share of profits;

(v) made payments to himself whether in terms of salary or remuneration or payment of allowance without the former partners' approval;

(vi) would not first inform the former partners or get their approval in relation to the employment of workers or employees; and

(vii) did not conduct the Minimart's business in accordance with the Purported Partnership Terms she alleged he had accepted in 2002 when she was registered as a partner in the Minimart.

(e) The Plaintiff had also taken the position on the stand that she was "not sure" if: (i) Mdm Noor and Mdm Roshien had been nominal

⁷⁹ NE, 24 September 2024, 11/6-13/9

partners with no share on the business assets, profits and/or losses; and
(ii) the 1st Defendant had been operating the Minimart as though it was a sole proprietorship⁸⁰; and

(f) When asked, the Plaintiff did not and could not give any cogent reason⁸¹ at trial as to why the 1st Defendant would accept the Purported Partnership Terms in the present circumstances.

46 I further note that while Mdm Roshien had taken the position in her AEIC that she was a witness to the Plaintiff and the 1st Defendant purportedly reaching an agreement on the Purported Partnership Terms, Mdm Roshien had confirmed on the stand that:

(a) she was only aware of the Purported 2002 Partnership Agreement and the Purported Partnership Terms because “her child said, then (she) knows”⁸²; and

(b) she did not know where or when the Purported 2002 Partnership Agreement had taken place and she did not understand the Purported Partnership Terms referred to in her AEIC⁸³.

47 In the circumstances, I am unable to find that the Purported Partnership Agreement on the Purported Partnership Terms had ever been entered into between the Plaintiff and the 1st Defendant.

⁸⁰ NE, 24 September 2024, 12/26-13/4

⁸¹ NE, 6 February 2024, 13/5-14/17

⁸² NE, 24 September 2024, 39/22-40/18

⁸³ NE, 24 September 2024, 50/26-52/26 and 55/19-56/13

48 Fourthly, in the period of 17 years from 2002 to 2018, the conduct of both parties support a finding that the Plaintiff was a nominal partner who did not have interest in the Minimart, who was not carrying on the Minimart business in common with the 1st Defendant with a view of profit and who had not entered into the partnership in the Minimart within the meaning of the Act at all material times.

49 It was accepted by the Plaintiff that notwithstanding her registration as a partner with ACRA, after 2002:

- (a) The 1st Defendant maintained complete control and management of the Minimart⁸⁴;
- (b) The 1st Defendant did not furnish her any accounts of the Minimart⁸⁵;
- (c) The 1st Defendant did not share any profits from the Minimart with her⁸⁶;
- (d) The 1st Defendant was the only person who had been working and operating the Minimart and had not received any assistance from the Plaintiff⁸⁷; and
- (e) The 1st Defendant had never asked her to share in the profits of and/or the losses suffered by the Minimart at all material times⁸⁸.

⁸⁴ NE, 23 November 2023, 84/19-21

⁸⁵ NE, 23 November 2023, 84/22-24

⁸⁶ NE, 23 November 2023, 84/25-27

⁸⁷ NE, 6 February 2024, 28/18-29/12

⁸⁸ NE, 6 February 2024, 35/11-36/4

50 At [17] of her AEIC, it is the Plaintiff's evidence that between 2002 and 2018:

- (a) She had asked about the business and accounts of the Minimart and the 1st Defendant had purportedly represented to her that it was not making money and hence no accounts were available;
- (b) Initially, she had accepted the 1st Defendant saying the business was not doing well, trusting him as he was her uncle;
- (c) Whenever she requested for accounts, the 1st Defendant would get angry;
- (d) In early 2018, the Plaintiff had wanted to withdraw her name and replace herself with her brother Mohammad Farouk s/o Mohd Nassim in the Minimart partnership;
- (e) In early 2018, she had made oral requests and asked her lawyer to issue a letter dated 3 July 2018 with respect to the abovementioned proposal; and
- (f) When the 1st Defendant failed to respond, "that (was) when (she) truly became concerned about the partnership business and requested for the accounts of the partnership thus far".

51 It was the Plaintiff's position at trial⁸⁹ that the abovementioned purported queries she had made over the years amounted to objections to the 1st Defendant's conduct in maintaining sole management and control over the Minimart.

⁸⁹ NE, 23 November 2023, 85/26-87/19

52 I am unable to accept the Plaintiff's position and am not convinced that her version of events (which is unsupported by any documentary evidence and/or further particulars) are true. Amongst other things, given that the Minimart was the 1st Defendant's sole source of income for 17 years and had been in operation over the 17 years without issue, it is objectively improbable and illogical that any individual would accept any representations made that the Minimart was unprofitable for the entire time period.

53 In any event, even if it is accepted that the Plaintiff had made queries over the years on the financial state or business of the Minimart and the abovementioned representations had been made to her (which is not accepted), it remains that based on her own evidence, the Plaintiff:

- (a) Was content to leave the complete management and control of the business to the 1st Defendant save for purported queries made over 17 years; and
- (b) Did not raise any objections to the state of affairs for 17 years from 2002 till 2018 when she wished to admit her brother into the Minimart partnership.

54 At trial, the Plaintiff claimed that she had asked to be involved in the Minimart over the years but the 1st Defendant had not allowed her to do so. I am however not minded to accept these fresh assertions belatedly raised in cross-examination as there are no evidence or assertions made in the Plaintiff's AEIC that she had taken any steps to take part in the management or operations of in the Minimart.

55 I further note that in addition to my observations above and in line with the 1st Defendant’s position that the Plaintiff had played no part in the Minimart business:

(a) On 15 September 2003, the Plaintiff had executed a letter of authorisation stating that “as a business proprietor of Noorhaj Minimart”, she authorized the 1st Defendant to act as her “proxy for all administrative matters pertaining to the business of (their) minimart”⁹⁰.

(b) Save for one set of accounts produced in 2004 (which I will address below), all the accounts prepared did not apportion any profit to the Plaintiff from 2005 to 2020⁹¹; and

(c) The Plaintiff was not asked to contribute to the loss suffered by the Minimart in the year of 2005⁹².

56 Lastly, I will address the five documents highlighted in the Plaintiff Closing Submissions⁹³ that she asserts supports her case that she was a 50% equity partner in the Minimart.

57 The first document is an Inland Revenue Authority of Singapore (“IRAS”) Form P dated 1 March 2005 which was submitted for the year ended 31 December 2004 (“2025 Form P”)⁹⁴. The 2025 Form P states that:

(a) The Plaintiff is the precedent partner of the Minimart;

⁹⁰ 1 DBD 27

⁹¹ DBA 69 to 103

⁹² DBA 69 to 71

⁹³ PCS [3] to [5] and [42] to [50]

⁹⁴ 2 PBD 626-630 and clearer copy found at 1 DBD 80-84

- (b) The 1st Defendant is an active partner in the Minimart;
- (c) The Plaintiff is a sleeping partner in the Minimart; and
- (d) The “basis of distribution of profit/loss” in the Minimart was allocated on a 100% basis to the Plaintiff and 0% to the Plaintiff⁹⁵.

58 I am not of the view that the reference to the Plaintiff as the precedent partner in the 2025 Form P assists the Plaintiff when it is clearly stated within the same document that she was not entitled to any profits from the Minimart and/or not liable for any losses to the Minimart. In fact, contrary to the Plaintiff’s submissions, the 2025 Form P in actuality supports the 1st Defendant’s case that the Plaintiff was only a partner in name (i.e. a nominal partner) and had *inter alia* no equity interest in the Minimart partnership.

59 The second document is a Letter of Authorisation submitted by the Minimart to HDB⁹⁶ stating that: (a) the 1st Defendant is authorised to sign the letter of acceptance of HDB’s offer for a renewal of the lease of the Minimart’s Premises for a term of 3 years from 1 November 2018; and (b) the 1st Defendant and the Plaintiff each held 50% of the partnership shares in the Minimart.

60 In the context of the circumstances above, I do not think this document assists the Plaintiff as:

- (a) it does not state that she is entitled to equity rights in the Minimart; and

⁹⁵ 2 PBD 627 and 1 DBD 81

⁹⁶ PBD 621-622

(b) is not inconsistent with the 1st Defendant's case that the Plaintiff was registered as a nominal partner in name and did not in actuality take part in the actual management and operation of the Minimart.

61 Further, the concept and existence of nominal or sleeping partners in partnerships is not new and whether an individual is a nominal partner or a partner (in the true sense as envisaged under the Act) is a matter of agreement or understanding between parties. Absent any evidence or authority placed before me that the 1st Defendant and/or the Plaintiff are obliged to inform HDB of any agreement or understanding between them that the Plaintiff holds 50% of the partnership shares as a nominal partner, I am not of the view that the Letter of Authorisation supports the Plaintiff's claims.

62 For completeness, though it has not been highlighted by the Plaintiff in her closing submissions, I do note that there are other documents before this Court in which reference is made to the Plaintiff holding 50% of the partnership shares in the Minimart including a partnership agreement dated 19 August 2002 and letter dated 6 September 2002 from HDB approving the substitution of partners within the Minimart without change of trade⁹⁷. Both of these one-page documents merely note that the Plaintiff holds 50% of the shares in the Minimart and do not refer to and/or state that: (i) the Minimart was being operated in accordance with the Purported Partnership Terms; and/or (ii) the Plaintiff had an equity interest in the Minimart.

63 The Plaintiff has argued that the 1st Defendant is "bound by his previous conduct to...(the) authorities and in particular HDB which...allowed the

⁹⁷ See *inter alia* 1 DBD 53 and 54

partnership to occupy the tenanted site from the inception of the partnership to its dissolution”⁹⁸ and refers to Section 15 of the Act in support of her position.

64 Section 15 of the Act states that:

“An admission or representation made by any partner concerning the partnership affairs, and in the ordinary course of business, is evidence against the firm”

65 In my view, section 15 operates to bind a partnership to representations or admissions made by any partner towards third parties. Section 15 of the Act does not apply in the present situation or case where the relevant dispute in question is one between the purported partners to a partnership on whether a partnership had existed in the first place.

66 In the circumstances, for the reasons and observations stated above, I am of the opinion that in the documents referred to in [62] (which were not highlighted by the Plaintiff) and the Letter of Authorisation do not prove or evince consent on the 1st Defendant’s part to the admission of the Plaintiff as a partner as envisaged under the Act and/or an agreement between parties that the Plaintiff would be entering into a partnership with the 1st Defendant within the meaning of the Act with respect to the Minimart.

67 The third document highlighted is the ACRA business profile of the Minimart dated 2 July 2018⁹⁹. In the context of the factual circumstances above, I do not think this document assists the Plaintiff as:

⁹⁸ PCS at [48]

⁹⁹ PBD 42-47

- (a) The document only states that the Plaintiff is registered as a partner in the Minimart and does not specify the apportionment of partnership shares in the Minimart;
- (b) The document does not show or state that the Plaintiff is entitled to *inter alia* equity rights in the Minimart; and
- (c) The contents of the documents are not inconsistent with the 1st Defendant's case that the Plaintiff was registered as a nominal partner in substitution of Mdm Roshien on 13 August 2002.

68 Further to the above, it was also accepted by the Plaintiff at trial that the document “does not spell out (her) alleged 50% equity share” and “simply states that (she was) registered as a partner as of 13 August 2002”¹⁰⁰.

69 The fourth document is an Order of Court dated 1 April 2021 in which the 1st Defendant obtained a declaration that the Minimart has been dissolved with effect from 5 November 2020. It is unclear as to how this document supports the Plaintiff's case when in the supporting affidavit filed by the 1st Defendant in support of this application¹⁰¹:

- (a) The Plaintiff had taken the position *inter alia* that:
 - (i) he had been solely responsible for the management of the Minimart since 1992;

¹⁰⁰ NE, 6 February 2024, 26/6-21

¹⁰¹ Exhibit P1

(ii) the Plaintiff had replaced Mdm Roshien as a partner on 13 August 2002 when Mdm Roshien was about to be made a bankrupt;

(iii) Notwithstanding what is registered in ACRA, there was never any intent for the Minimart to be a partnership;

(iv) In 2020, a series of disputes had arisen between parties with *inter alia* the Plaintiff attempting to take over the Minimart;

(v) He had given notice of his intention to dissolve the partnership to the Plaintiff; and

(b) On the basis of the above, sought and obtained a dissolution of the partnership under Section 32 of the Act.

70 The last document highlighted by the Plaintiff is a tax declaration filed by the Minimart with the Inland Revenue Authority of Singapore (“IRAS”) dated 5 August 2004 (“the IRAS 2024 Declaration”) for the accounting period from 1 January 2003 to 31 December 2003¹⁰². In the IRAS 2024 Declaration, the Minimart had declared that:

(a) The Plaintiff was a sleeping partner; and

(b) the Plaintiff had received a 50% share of the divisible profit in the Minimart amounting to the sum of S\$2928.

71 I note that the sums declared above are not in accord with the financial statements prepared for the year ended 2003¹⁰³ which state that the sum of

¹⁰² 2 PBD 624-625

¹⁰³ DBA 69

S\$2974 was the nett profit for 2003 and that the sum of S\$1487 was the nett profit apportioned each partner.

72 Further to the above, I also note that in declarations made to IRAS for the years ended 2005 to 2020¹⁰⁴:

- (a) The Plaintiff remain declared as a sleeping partner;
- (b) There were no further profits apportioned to the Plaintiff; and
- (c) 100% of all profits in the Minimart were apportioned to the 1st Defendant.

73 In the 1st Defendant's AEIC¹⁰⁵, the 1st Defendant had stated that for the financial year ended 2003, he had shared 50% of the nett profits in the sum of \$1,487 with the Plaintiff because Mdm Roshien was declared a bankrupt and he was directed by his late Mother, Mdm Noor, to help Mdm Roshien's family through their difficult times. It was also his position that notwithstanding this goodwill payment, the Plaintiff was at all material times a nominal partner with no equity. However, on cross-examination, the 1st Defendant had admitted that he had no recollection of the events that had occurred in 2004 on this issue¹⁰⁶.

74 It is clear from the above that there were issues with accuracy of the financial statements issued in 2004 for the year ended 2003 and that the declaration made to IRAS was not mirrored in subsequent years.

¹⁰⁴ 2 PBD 632-677

¹⁰⁵ 1st Defendant's AEIC at [44.a.]

¹⁰⁶ NE, 10 September 2024, 17/15-19 and 18/11

75 After careful consideration, I am of the view that while there may potentially be issues which IRAS can raise with the 1st Defendant on the accuracy of the declaration he had made on behalf of the Minimart in 2004, the IRAS 2024 Declaration is not sufficient evidence for me to find that the Plaintiff was a partner with a 50% interest in the Minimart from 2002 bearing in mind the factual matrix above and:

(a) The fact that it is accepted by the Plaintiff that she had not received any profits from the Minimart at any material time including 2003 and/or 2004; and

(b) On her own account, the IRAS declaration above was filed without her knowledge and input and was not provided to her at the material time.

76 In my view, given the circumstances before me as a whole, the IRAS 2024 declaration does not reflect or record consent on the part of the 1st Defendant to the admission of the Plaintiff as a partner within the meaning of the Act and does not evince that the Plaintiff was entitled to an equity share of 50% in the Minimart.

Conclusion

77 In summary, for the reasons stated above, in light of the documents, evidence/admissions and all the circumstances in the present case, I accept that on a balance of probabilities:

(a) Since the 1st Defendant's admission as a partner to the Minimart partnership in June 1992 (which was back-dated to January 1992) both

Mdm Noor and Mdm Roshien were only nominal partners in name who had no equity in the Minimart;

(b) In 2002, Mdm Roshien had informed the 1st Defendant of her pending bankruptcy and proposed that the Plaintiff replace her in the Minimart partnership;

(c) The 1st Defendant had acceded to Mdm Roshien's request as he feared that his livelihood in the Minimart would be affected on the basis that *inter alia* the status quo existing since 1992 would remain;

(d) The Plaintiff had been registered as a nominal partner in the Minimart in lieu of Mdm Roshien in 2002;

(e) Despite being registered as a partner with ACRA, the Plaintiff was at all material times a nominal partner or a partner in name only with no equity or vested interest in the Minimart;

(f) The Minimart has not been managed and operated as a partnership within the definition of the Act since 1992;

(g) The 1st Defendant did not consent to the admission of the Plaintiff as a partner within the definition of the Act;

(h) The 1st Defendant and the Plaintiff did not at any time carried on business in common with a view of profit and therefore had did not entered into a partnership within the definition of the Act;

(i) The 1st Defendant and the Plaintiff did not enter into the Purported Partnership Agreement and/or reach an agreement on the Purported Partnership Terms.

Issue 2: The purported Exit Agreement

78 In light of the findings above, it is strictly not necessary for the Court to make a determination on Issue 2.

79 However, for completeness, I will address this issue briefly and highlight that even if the Court had found that a partnership had existed between the Plaintiff and the 1st Defendant, the Plaintiff's claim that the Purported Exit Agreement had been entered into between parties would have been dismissed for *inter alia* the reasons below.

80 It is the Plaintiff's case that the Purported Exit Agreement was reached on 21 October 2018 but there was no assertion that any such an agreement was reached in correspondence exchanged and/or affidavits filed by the Plaintiff in DC/OSS 120/2020 till 30 August 2021 when the Purported Exit Agreement was raised for the first time in submissions made by Counsel of the Plaintiff at an appeal filed against the order granting a dissolution of the Minimart partnership made on 1 April 2021¹⁰⁷.

81 In particular, I note that the purported Exit Agreement was not referred to and/or raised in an email dated 26 June 2020 and a letter dated 20 August 2020 issued by the Plaintiff's previous solicitors¹⁰⁸ in which parties were discussing proposals on the future management and operation of the Minimart including a potential buy-out of the 1st Defendant's share in the Minimart by the Plaintiff.

¹⁰⁷ See 1 DBD 275-278

¹⁰⁸ 1 DBD 184-185, 208-209

82 It was accepted by the Plaintiff at trial that¹⁰⁹:

- (a) There was no reference to the Purported Exit Agreement in the email dated 26 June 2020 and/or letter dated 20 August 2020;
- (b) if the Purported Exit Agreement had existed, her lawyer would have requested for compliance with the said agreement in the letter dated 26 June 2020; and
- (c) Her lawyer’s letter dated 20 August 2020 shows that there was no Purported Exit Agreement between parties for the 1st Defendant to exit the Minimart partnership in lieu of an account of profits being made to the Plaintiff.

Issue 3(ii): The alleged wrongdoings on the part of the Defendants

83 In light of the findings above, it is also strictly not necessary for the Court to make a determination on Issue 3. However, for completeness, it should be highlighted that the Plaintiff would not have in any event succeeded in her claims against the Defendants referred to at Issue 3(ii) above for *inter alia* the reasons below.

84 In the Statement of Claim filed herein, the Plaintiff had broadly pleaded¹¹⁰ that she was entitled to relief from the Defendants on the basis that they had engaged in a conspiracy to cause loss/defraud, breached fiduciary obligations/duties owed to her, breached a constructive/resulting/bare/remedial trust over monies held on her behalf, there were “monies had and received by

¹⁰⁹ NE, 6 February 2024, 41/11-30 and 42/3-43/24

¹¹⁰ SOC at [10], [18] to [23]

the Defendants to the Plaintiff's use", the Defendants had harassed her and breached duties of fidelity owed to her.

85 In my view, there were significant issues with the pleadings filed in this regard with insufficient particulars pleaded for several of the abovementioned causes of action. I do not however intend to go into detail on these insufficiencies because the abovementioned causes of action appeared to have been abandoned by the Plaintiff after trial with no authorities and/or submissions made with respect to each of the said causes of action in her closing submissions filed herein.

86 In her closing submissions, the Plaintiff:

- (a) Reiterated evidence stated in her AEIC;
- (b) Made no reference to and/or submissions on the documents and evidence tendered by the Defendants before and at trial with respect to Issue 3; and
- (c) Merely made generic and broad submissions to this Court without reference to any documents, evidence and/or authorities on Issue 3(ii) in two paragraphs¹¹¹:
 - (i) At paragraph 41, the Plaintiff submitted that the Court had to determine "whether the 2nd to 4th Defendants had wronged the Plaintiff in any manner whatsoever"; and
 - (ii) At paragraph 63 reproduced below, the Plaintiff had made board assertions of misconduct without any reference to

¹¹¹ PCS at [41] and [63]

the various causes of action pleaded under Issue 3(ii), authorities, evidence and/or documents.

“63. The 1st Defendant had not accounted even at the end of trial how he had used the partnership to employ members of his own family at the partnership’s costs when in fact the Plaintiff was able to provide the same services. The 1st Defendant had in fact incurred more liabilities for the Plaintiff as well without her knowledge. The 1st Defendant had closed the partnership shop when the Plaintiff entered the premises as a partner when he refused to hand over the business to her solely pursuant to the exit agreement that he himself agreed with the Plaintiff. Instead, the 1st Defendant took steps to close the shop premises, operate the business in a clandestine manner whether behind the 3rd Defendant’s shop at Suzy Ameer and the 4th Defendant transporting all the partnership goods out of the store without accounting for the same even todate” (sic)

87 In contrast, notwithstanding the above, detailed submissions were made by Counsel for the Defendants in their closing submissions¹¹² addressing the Plaintiff’s pleaded claims.

88 Lastly, I note that at trial, the Plaintiff had made several concessions with respect to her claims against the 2nd to 4th Defendants.

89 With respect to the 2nd Defendant, the Plaintiff had conceded that she had adduced no evidence of any wrongdoing committed by the 2nd Defendant in relation to the Minimart¹¹³;

90 With respect to the 3rd Defendant,

¹¹² See DCS at *inter alia* pages 20 to 27 and 51 to 60

¹¹³ NE, 7 February 2024, 43/3-5

(a) The Plaintiff accepted that the evidence given by the 3rd Defendant that the funds he had used to set up in own business came from the sale of his first matrimonial property and savings accumulated over the years was “true”¹¹⁴;

(b) The Plaintiff conceded that save for making a bare allegation that the 4th Defendant had received help from the Minimart in setting up his own business, she had not adduced any documentary evidence in support of her claim¹¹⁵; and

(c) The Plaintiff conceded that she has adduced no credible evidence that the 3rd Defendant’s business had received any alleged diverted business from the Minimart and/or the Minimart’s financial support in any way¹¹⁶;

91 With respect to the 4th Defendant, the Plaintiff had accepted that her allegation that the Minimart’s business was used to support the 4th Defendant’s business was unsupported by any documentary evidence¹¹⁷.

Conclusion

92 For the reasons stated above, I dismiss the Plaintiff’s claim in its entirety.

¹¹⁴ NE, 7 February 2024, 46/28-47/4

¹¹⁵ NE, 7 February 2024, 47/5-32

¹¹⁶ NE, 7 February 2024, 50/2-9

¹¹⁷ NE, 7 February 2024, 64/26-29

93 Parties are to file and serve written submissions on the appropriate cost orders to be made (both as to incident and quantum), limited to 3 pages (excluding any schedule of disbursements), within 14 days.

Georgina Lum
District Judge

Mr Ignatius Joseph (M/S Ignatius J & Associates) for the plaintiff;
Mr Mohamed Ibrahim s/o Mohamed Yakub, Ms Yasmin Binte
Abdullah (M/S Achievers LLC)
for the defendants.
