

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2025] SGMC 63

Magistrate Arrest Case No 905527 of 2023 & 4 Others
Magistrate Arrest Case No 906735 of 2023 & 4 Others

Public Prosecutor

Against

1. Wang Jue
2. Lim Shao-Lin

JUDGMENT

[Criminal Law — Statutory Offences — Employment of Foreign Manpower Act
— Giving materially false statements to Controller of Work Passes]
[Criminal Procedure and Sentencing — Trial — Calling of defence]

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Public Prosecutor

v

Wang Jue & Anor

[2025] SGMC 63

Magistrate Arrest Case No 905527 of 2023 & 4 Others

Magistrate Arrest Case No 906735 of 2023 & 4 Others

District Judge Paul Quan

5-8, 15-16 August 2024; 24-28 February 2025; 25-26 March 2025;

8-12 September 2025; 3, 6, 10, 13-17 October 2025

21 October 2025

Judgment reserved.

District Judge Paul Quan:

Introduction

1 The accused persons, Wang Jue (“Mdm Wang”) and Lim Shao-Lin (“Mr Lim”), each claimed trial to five charges of abetting the making of materially false statements to the Controller of Work Passes (“the Controller”) in connection with work pass applications, by conspiring with three Chinese nationals, Wei Hua (“Ms Wei”), Lu Linjin (“Mdm Lu”) and Yu Huajie (“Mr Yu”), to falsely declare purported employment in P5 Capital Holdings Pte Ltd (“P5”) or Gashubin Engineering Private Limited (“Gashubin”).¹ In the case of Ms Wei, one such false statement was made, whereas two were made in

¹ Exhibits B2-C1 to C5 (MAC 905527-30 and MAC 905535 of 2023) (Mdm Wang’s charges); Exhibits B1-C1 to C5 (MAC 906735-39 of 2023) (Mr Lim’s charges).

each of the cases of Mdm Lu and Mr Yu. At the time of the alleged offences, Mdm Wang was the director of Hai Sin International Pte Ltd (“Hai Sin”). Mr Lim was the director of P5 and Gashubin.

2 In separate proceedings, the three Chinese nationals were charged with making their respective false statements to the Controller. While Mdm Lu and Mr Yu pleaded guilty to their charges, Ms Wei claimed trial to hers. Mdm Lu was jointly charged with Mdm Wang and Mr Lim as a co-conspirator on mirror abetment charges,² whereas Ms Wei and Mr Yu were separately charged on non-abetment charges.

Prosecution’s case

3 The prosecution’s case against Mdm Wang under section 22(1)(d) read with section 23(1) of the Employment of Foreign Manpower Act (Cap 91A, 2009 Rev Ed) (“EFMA”) is that she conspired with Mr Lim and each of the three Chinese nationals to arrange for the three Chinese nationals to be falsely declared to be employed by P5 or Gashubin in various declaration forms submitted to the Controller.

4 The prosecution’s case against Mr Lim under section 22(1)(d) read with section 20(1)(a) and section 23(1) EFMA is that with his consent as director, P5 and Gashubin conspired with Mdm Wang and each of the three Chinese nationals to state in their respective declaration forms that the three Chinese nationals would be employed by P5 or Gashubin or would continue to be employed by Gashubin, upon Mr Lim’s decision to state so on P5 and Gashubin’s behalf.

² Exhibits B2-C2 and C3; Exhibits B1-C2 and C3.

5 In Mr Yu’s case, a third co-conspirator, Evelyn Pek (“Ms Pek”) was involved. Like Mdm Lu, she was jointly charged with Mdm Wang and Mr Lim on mirror abetment charges.³ She claimed trial and the prosecution subsequently withdrew all charges against her. Consequently, she was granted a discharge amounting to an acquittal.

6 According to the prosecution’s case, Mdm Wang and Mr Lim knew that neither P5 or Gashubin nor any of the Chinese co-conspirators had any intention for them to be employed by P5 or Gashubin.

Defence’s submission of no case to answer

7 At the close of the prosecution’s case, the defence has submitted that there was no case to answer for both Mdm Wang and Mr Lim.⁴ Specifically, counsel for Mr Lim focused on the lack of sufficient evidence adduced as part of the prosecution’s case on the ‘materiality’ element of the charges, whereas counsel for Mdm Wang emphasised the state of documentary evidence that does not go towards establishing a *prima facie* case of conspiracy where Mdm Wang is concerned.

Court’s ruling

8 I heard parties’ oral submissions on 17 October 2025 and reserved my ruling on whether to call for the defence. I am now satisfied that at this stage, the prosecution has established a *prima facie* case.

³ Exhibits B2-C4 and C5; Exhibits B1-C4 and C5.

⁴ Defence’s submission of no case to answer for Ms Wang (“Exhibit B2-NCTA”); Defence’s submission of no case to answer for Mr Lim (“Exhibit B1-NCTA”).

Prosecution has established prime facie case

9 I find that the prosecution has presented some evidence that is not inherently incredible and which satisfies each and every element of the charges faced by Mdm Wang and Mr Lim.

Elements of charges

10 The elements of abetment under section 23(1) EFMA have been helpfully distilled by the Presiding Judge of these courts in *Ferrer Luwi Inez Ramos v PP* [2024] SGHC 245 at [24], which I adopt in this case:

- (a) statements were made by the three Chinese co-conspirators in connection to their work pass applications to the Controller;
- (b) these statements were materially false in that they falsely declared that the three Chinese co-conspirators would be employed by P5 or Gashubin;
- (c) Mdm Wang and Mr Lim abetted the making of such false statements by conspiring with the Chinese nationals to arrange for them to be falsely declared to be employed by P5 or Gashubin (in the case of Mdm Wang), and to state that they were or continued to be so employed (in the case of Mr Lim);
- (d) Mdm Wang and Mr Lim knew that such statements were false because they were aware that neither P5 or Gashubin nor any of the three Chinese co-conspirators had any intention for the three of them to be employed by P5 or Gashubin; and

- (e) pursuant to their abetment, the declaration forms were submitted to the Controller.

Hwa Tua Tau test

11 At this stage, I am conscious I should act on a two-fold set of assumptions (*Hua Tua Tau v PP* [1981-1982] SLR(R) 133 at [15]):

- (a) first, all evidence of primary facts is true unless inherently incredible and no reasonable person would accept it as being true; and
- (b) second, there will be nothing to displace those inferences as to further facts or to the state of mind of the accused which would reasonably be drawn from the primary facts in the absence of any further explanation.

12 I set out the reasons for my ruling to call for the defence, which I will incorporate in a separate written judgment for this case at the end of the trial.

Statements made to Controller

13 By the declaration forms submitted for their respective work pass applications or renewals, there is no dispute that statements were made to the Controller by:

- (a) Ms Wei that she was employed as P5's chief investment officer drawing a monthly salary of S\$15,000;⁵

⁵ Exhibit P13.

(b) Mdm Lu that she was and continued to be employed as Gashubin's sales and marketing manager drawing a monthly salary of S\$10,000;⁶ and

(c) Mr Yu that he was and continued to be employed as Gashubin's regional marketing manager drawing a monthly salary of S\$10,000.⁷

14 The three of them also declared that that the information in their work pass applications and their declaration forms are true and correct to the best of their knowledge.

Statements were materially false

15 PW2 Choh Wei Tuck's conditioned statement establishes the fact that the falsity of the statements made by all three Chinese co-conspirators in their declaration forms was material in that the Controller would not otherwise have approved their applications had she known that the statements in the declaration forms were false:

(a) whether a foreigner will be employed by the declared employee is an important and material detail to a decision whether to approve or reject the application;⁸

(b) the Controller will not approve an employment pass if the employee will not be working for the company, regardless of whether he is collecting a salary or not;⁹ and

⁶ Exhibits P14 (application) and P15 (subsequent renewal application).

⁷ Exhibits P3 (application) and P4 (subsequent renewal application).

⁸ Exhibit P12-3 at [4e].

⁹ Exhibit P12-3 at [5a].

(c) the fact of the applicant's employment under the official employer is an important and material criterion which determines whether the application will be approved. The Controller would not have approved Mdm Lu and Mr Yu's applications if she knew that they would not be working for their official employers even if they had invested in their official employers.¹⁰

16 The defence took issue with the materiality of the false statements being established as such because this was premised on PW2 Choh not doing an in-depth analysis of the applications of the three Chinese co-conspirators,¹¹ not speaking to the Controller,¹² and testifying that it would not be known whether the applicant would be working for the employer at the point of approval.¹³

Materiality established by PW2 Choh's conditioned statement not inherently credible

17 The materiality of the falsity of the statements established by PW2 Choh's conditioned statement is not inherently incredible and that reasonable persons would accept as true. The upshot of the evidence, clarifications and explanations that PW2 Choh gave in court is that:

(a) it is obvious that the Controller will not approve an employment pass if the employee will not be working for the company, regardless of

¹⁰ Exhibit P12-3 at [6].

¹¹ Notes of Evidence ("NE"), 8 August 2024 (PW2 Choh's cross-examination), page 62 at lines 19-31, page 69 at lines 6-7, lines 27-31 and page 70 lines 1-3.

¹² NE, 8 August 2024 (PW2 Choh's cross-examination), page 59 at lines 29-32 and page 60 at lines 1; see also page 90 at lines 14-16 and 7 August 2024 (PW2 Choh's cross-examination), page 81 at lines 29-30

¹³ NE, 8 August 2024 (PW2 Choh's cross-examination), page 70 at lines 9-12.

whether he is collecting a salary or not.¹⁴ This is because a work pass application is approved on the basis that the applicant will be working for the employer, whether in this case or any other case,¹⁵ and

(b) both the employer and employee have to check through all information submitted on the declaration form.¹⁶ No steps are taken to verify or investigate whether the employee is working for the employer.¹⁷ Based on the declaration of the employee and employer, it will be taken that when they apply for an employment pass, it will be based upon an employer-employee relationship.¹⁸ Trust is reposed in the information provided by them because they are required to declare that such information is true and correct to the best of their knowledge.¹⁹

Reasonable inferences drawn about materiality not being negated in certain circumstances

18 Further, an inference can reasonably be drawn that this should apply with even greater force to applications that are approved instantaneously.²⁰ By extension, this should also be the case when an employer issues an online work pass (after receiving an in-principal approval letter and the declaration form)

¹⁴ NE, 8 August 2024 (PW2 Choh's cross-examination), page 95 at line 18.

¹⁵ NE, 8 August 2024 (PW2 Choh's cross-examination), page 60 at lines 15-16, 18, 29-30, 32 and page 61 at lines 2-3. See also page 95 at lines 15-16, page 109 (PW2 Choh's re-examination) at lines 15-19 and 23-26, and page 111 at lines 27-30 and page 112 at lines 3-5.

¹⁶ NE, 7 August 2024 (PW2 Choh's evidence-in-chief), page 64 at lines 8-11.

¹⁷ NE, 8 August 2024 (PW2 Choh's cross-examination), page 95 at lines 21-26. See also page 112 (PW2 Choh's re-examination) at lines 17-25.

¹⁸ NE, 8 August 2024 (PW2 Choh's cross-examination), page 96 at lines 3-7.

¹⁹ NE, 8 August 2024 (PW2 Choh's re-examination), page 113 at lines 6-12.

²⁰ NE, 8 August 2024 (PW2 Choh's cross-examination), page 92 at line 32 and page 93 at line 1.

that predates any declaration by the employee and/or employer as was the case for Exhibits P3²¹ and P13²², as compared to when it is issued either on the same day when (as was the case in Exhibits P4 and P14) or after such declarations were made (as was the case in Exhibits P5 and P15):

Applicant	Application	Date of application	Date of declaration by applicant	Date of declaration by Mr Lim	Date of issuance of work pass
Ms Wei	P13	4 Jun 2018	13 Aug 2019	13 Aug 2019	9 Aug 2019
Mdm Lu	P14	24 Oct 2018	12 Nov 2018	7 Nov 2018	12 Nov 2018
	P15 (renewal)	31 Aug 2020	11 Sep 2020	11 Sep 2020	16 Sep 2020
Mr Yu	P3	14 Dec 2018	15 Feb 2019	1 Feb 2019	14 Feb 2019
	P4 (renewal)	12 Nov 2020	23 Nov 2020	23 Nov 2020	23 Nov 2020

19 That the materiality of the employment requirement is not negated can be reasonably inferred from:

- (a) the face of the declaration form which clearly states that the application will be re-assessed upon the correct information provided, if there are any discrepancies in the form; and

²¹ NE, 15 August 2024 (PW3 Chia Wei Pern's examination-in-chief), page 11 at lines 1-5, 7, 15-21, 23-26.

²² NE, 15 August 2024 (PW3 Chai Wei Pern's examination-in-chief), page 6 at lines 17-31, page 8 at lines 25-32, and page 87 (PW3 Chai's re-examination) at lines 7-30 and page 88 at lines 1-6.

(b) the declaration as to the truth and correctness of information is not confined to that provided within the declaration form itself, but also extends to that provided in the employment pass application.

20 The false statements given by the three Chinese co-conspirators that they were employed by P5 or Gashubin were therefore material to the Controller’s consideration in granting their applications.

Knowledge that statements were false

Chinese co-conspirators knew their statements were false

21 The three Chinese co-conspirators knew that the statements they made to the Controller were false at the time of signing the declaration forms.

Mr Yu’s knowledge established by his statement of facts

22 Mr Yu pleaded guilty to making his statement to the Controller on 15 February 2019 which he knew was false to apply for his work pass.²³ He also consented to have a similar charge in respect of a subsequent false statement that he made on 23 November 2020 to renew his work pass taken into consideration for the purpose of sentence (“TIC”).²⁴ Mr Yu’s knowledge of the false statement is established by the statement of facts that he had admitted to without qualifications stating that:

²³ Exhibit P1-5.

²⁴ Exhibit P1-6.

(a) sometime in 2018, he was enquiring how he could settle down and legalise his stay in Singapore so as to establish companies in Singapore and enable his children to live and study in Singapore;²⁵

(b) he understood that his employment pass would be applied under Gashubin, he would invest S\$1mil in Gashubin, and he would be paid S\$10,000 per month as his purported monthly salary on top of any future potential investment returns;²⁶

(c) he further understood that notwithstanding his employment pass under Gashubin, he would not be required to perform any work for or on Gashubin's behalf;²⁷

(d) he declared that he would be employed by Gashubin when neither he nor Gashubin had any intention for him to be so employed;²⁸

(e) despite knowing that his declared employment with Gashubin was false, he signed on the declaration form on 15 February 2019, declaring that the information in the employment pass application and declaration form was to the best of his knowledge true and correct;²⁹ and

(f) at all material times from 15 February 2019 to 16 March 2021 when investigations commenced, Mr Yu was never employed by Gashubin and he never performed any work for or on behalf of Gashubin. During this period, he received between S\$5,000 and

²⁵ Exhibit P1-8 at [9].

²⁶ Exhibit P1-8 at [10].

²⁷ Exhibit P1-8 at [10].

²⁸ Exhibit P1-9 at [13(a)].

²⁹ Exhibit P1-9 at [14].

S\$10,000 monthly from Gashubin even though he never performed any work for or on Gashubin's behalf.³⁰

Mdm Lu's knowledge established by her statement of facts

23 Mdm Lu pleaded guilty to one charge³¹ and consented for another to be TIC,³² both of which mirror the abetment by conspiracy charges faced by Mdm Wang and Mr Lim. These are in respect of the statements Mdm Lu made to the Controller on 12 November 2018 and 16 September 2020 which she ought to have known was false. Mdm Lu's knowledge of the false statement is established by the statement of facts that she had admitted to without qualifications stating that:

(a) after she left her previous employment, she was seeking assistance and considering options on how she could legally remain in Singapore;³³

(b) Mdm Lu was then introduced to Mdm Wang, who informed Mdm Lu that she was able to match Mdm Lu to Gashubin for employment and that Gashubin would apply for Mdm Lu's employment pass on the condition that Mdm Lu invested a sum of \$360,000 in Gashubin;³⁴

³⁰ Exhibit P1-10 at [16].

³¹ Exhibit P49-9.

³² Exhibit P49-7.

³³ Exhibit P49-4 at [7].

³⁴ Exhibit P49-4 at [7].

(c) on 12 November 2018, in connection with her employment pass application, Mdm Lu signed a declaration form declaring that she would be employed by Gashubin as a sales and marketing manager;³⁵

(d) on 16 September 2020, in connection with her renewal application for her employment pass, Mdm Lu declared that she would continue to be employed by Gashubin as a sales and marketing manager when neither Mdm Lu nor Gashubin had any intention for her to be so employed;³⁶

(e) despite knowing that Mdm Lu's declared employment was false, Mdm Lu and Mr Lim signed on the declaration form, declaring that the information in the renewal application and declaration form was true and correct to the best of their knowledge;³⁷

(f) between 24 October 2018 and 31 August 2020, Mdm Lu was never employed by Gashubin and she never performed any work for or on Gashubin's behalf. During this period, she received S\$10,000 per month from Gashubin as her purported salary even though she never performed any work for or on Gashubin's behalf;³⁸ and

(g) at all material times between 31 August 2020 and 16 March 2021 when she was arrested, Mdm Lu was again not employed by Gashubin and she never performed any work for or on Gashubin's behalf. She

³⁵ Exhibit P49-4 at [9].

³⁶ Exhibit P49-5 at [12].

³⁷ Exhibit P49-6 at [13].

³⁸ Exhibit P49-4 at [10].

continued to earn the purported monthly salary of S\$10,000 even though she never performed any work for or on Gashubin's behalf.³⁹

Ms Wei's knowledge inferred from unattributable failure to work

24 As for Ms Wei, she testified that she did not intend to make a false statement to the Controller because she genuinely intended to work for P5 (now known as H2G Green Limited) at the time she signed the declaration form. However, Covid-19 struck and she did not receive work instructions from Mr Lim. The following facts or evidence militates against this and her knowledge of the false statement can be inferred from her unattributable failure to work:

(a) her work pass was issued on 9 August 2019⁴⁰ and her employment agreement with P5 was executed on 1 October 2019⁴¹ before the circuit-breaker measures came into effect on 7 April 2020 and ended on 1 June 2020;⁴²

(b) she did not approach Mr Lim to ask for work instructions but continued to receive salaries from October 2019 till March 2021. She claimed she did not have his contact details and when confronted with Mr Lim's email address in a loan agreement she had executed with him,⁴³ she rather conveniently claimed she could not read the English document and had locked it away;

³⁹ Exhibit P49-5 at [15].

⁴⁰ Exhibit SOAF-C.

⁴¹ Exhibit P65.

⁴² See also prosecution's submissions at close of its case ("Exhibit PCS-1") at [16].

⁴³ Exhibit P60 at Schedule 1 (Preamble/Clause 12 (Notices)). See also Exhibit PCS-1 at [15].

(c) despite conceding that Mr Lim was her employer and work-related matters were strictly between the two of them that had nothing to do with Mdm Wang, she was content to take Mdm Wang's word for it as to when to start work and what that entailed because she thought Mdm Wang and Mr Lim were close and would have discussed her employment terms;⁴⁴ and

(d) a deluge of evidence of work done post-investigations was produced⁴⁵ and yet not a single shred of such evidence can be shown of any real work done, preparatory or otherwise, prior to the commencement of investigations.

25 As for the defence's contention that the investigating officer, PW8 Ching Shihui Rachel, failed to ascertain whether the three Chinese nationals had intended to make false declarations at the point of signing the forms,⁴⁶ she clarified during re-examination that she did not do so because she only recorded further statements from Mdm Lu and Ms Wei and their declaration forms were already shown to them in their first statements that were taken by another recorder.

Mdm Wang and Mr Lim knew that statements made by Chinese co-conspirators were false

26 Mdm Wang and Mr Lim's knowledge of the false statements is reasonably inferred from their prior plan and agreement established by the statements of facts in Mdm Lu and Mr Yu's cases, which state that:⁴⁷

⁴⁴ See also Exhibit PCS-1 at [15].

⁴⁵ Exhibit B1-D79.

⁴⁶ Exhibit B2-NCTA at page 2. See also Exhibit B1-NCTA at [8].

⁴⁷ Exhibit P49-4 at [6]. See also Exhibit P1-8 at [8].

Sometime in early to mid-2018, Wang approached Lim and informed Lim that she operated Hai Sin, and was able to secure foreign investors for Gashubin, provided that Gashubin applied for Employment Passes for their foreigner investors to validate their stay in Singapore. Lim and Wang agreed that these foreign investors would only invest financially in Gashubin and would not be required to perform any work for or on behalf of Gashubin in Singapore, despite Gashubin being their official employer.

It is not necessary to go further to show knowledge of the materiality of the false statement, that is the accused being “aware that the allegedly false statement was material”.⁴⁸

27 I am cognisant of the factors that militate against treating the statements of facts in Mdm Lu and Mr Yu’s cases as evidence, which could, on its own, convict Mdm Wang and Mr Lim: *PP v Liew Kim Choo* [1997] 2 SLR(R) 716 at [89], in particular the motivations they have testified to during cross-examination for pleading guilty. This is relevant to any potential issue of whether the statements of facts are sufficient in itself to convict Mdm Wang and Mr Lim and the weight to be accorded to such statements as such. As this issue has not yet arisen for consideration, it does not concern me now and at this stage, I accept the statements of facts as some evidence of Mr Yu and Mdm Lu’s knowledge of the falsity of the statements they gave, which I assume to be true because they were not inherently incredible and reasonable persons would accept them as being true. Their knowledge is an essential detail that is material to both their convictions as well as to any convictions of Mdm Wang and Mr Lim: *Liew Kim Choo* at [89(c)]. Mdm Lu has been jointly charged with Mdm Wang and Mr Lim as a co-conspirator of two abetment charges; whereas two of Mr Yu’s relevant charges involve related facts about his false statements.

⁴⁸ Exhibit B1-NTCA at pages 3-4, last column.

Mdm Wang and Mr Lim conspired with the three Chinese nationals and Ms Pek

28 I distil the law on abetment by conspiracy to be applied in this case.

Law on abetment by conspiracy

29 The essential elements of abetment by conspiracy are: first, the person abetting must engage, with one or more other persons in a conspiracy; second, the conspiracy must be for the doing of the thing abetted; and third, an act or illegal omission must take place in pursuance of the conspiracy in order to the doing of that thing: *Chai Chien Wei Kelvin v PP* [1998] 3 SLR 619 at [76].

30 The essence of a conspiracy is agreement: *Lai Kam Loy v PP* [1993] 3 SLR(R) 143 at [31]. The idea of an agreement entails a meeting of minds and there is no need for a physical meeting of the persons involved so long as they reach a mutual understanding of what is to be done, that is, an agreement between the alleged co-conspirators to do the act: *Hwa Lai Heng Ricky v PP* [2005] SGHC 195 at [32]. There need not be communication between each conspirator and every other, provided that there must be a common design common to each of them all: *PP v Yeo Choon Poh* [1993] 3 SLR(R) 302 at [19].

31 A conspiracy can be proven by showing that the words and actions of the parties (as evidence of the conspiracy) indicate their concert in the pursuit of a common object or design, giving rise to the inference that their actions must have been co-ordinated beforehand: *Lai Kam Loy* at [31].

32 Proof of conspiracy is generally a matter of inference, deduced from certain acts of the accused persons, done in pursuance of an apparent criminal purpose in common between them. Both the surrounding circumstances and the

conduct of the parties before and after the alleged commission of the crime will be useful in drawing an inference of conspiracy. An inference of conspiracy would be justified only if it is inexorable and irresistible, and accounts for all the facts of the case: *Er Joo Nguang v PP* [2000] 1 SLR(R) 756 at [35].

33 The question that a trial court must ask itself at the end of the trial is whether, in respect of each alleged conspirator, the court is satisfied that, on the evidence as a whole, he must have conspired with one or more of the others: *Lai Kam Loy* at [32].

Surrounding circumstances and parties' conduct from which Mdm Wang and Mr Lim's conspiracy with Mr Yu and Ms Pek can be inferred

34 Mdm Wang and Mr Lim engaged with Mr Yu and Ms Pek in a conspiracy to make a materially false statement to the Controller and in pursuance of the conspiracy, Mdm Wang arranged for Mr Yu to be falsely declared to be employed by Gashubin whereas Mr Lim stated that Mr Yu would be or continued to be employed as such, with the declaration forms related to Mr Yu's work pass application and renewal consequently submitted to the Controller.

35 The relevant surrounding circumstances are:

- (a) Mdm Wang and Mr Lim were acquainted sometime in early to mid-2018, when Mdm Wang approached Mr Lim and informed him that through Hai Sin, she was able to secure foreign investors for Gashubin, provided that Gashubin applied for employment passes for these foreign investors to validate their stay in Singapore: see [26], above;

(b) sometime in 2018, Mr Yu was looking to settle down and legalise his stay in Singapore so that he could set up companies and his children could live and study in Singapore: see [22(a)];

(c) Mdm Wang and Mr Lim had agreed that investors such as Mr Yu would only invest financially in Gashubin and would not be required to perform any work for or on Gashubin's behalf in Singapore, despite Gashubin being his official employer: see [26], above; and

(d) Ms Pek knew Mdm Wang sometime in 2018 after being informed that Mdm Wang specialised in assisting foreigners to obtain permanent resident status in Singapore.⁴⁹

36 The pertinent conduct of the parties before Mr Yu committed the section 22(1)(d) EFMA offences are:

(a) before Mr Yu was introduced to Mdm Wang,⁵⁰ Ms Pek was the go-between who helped to deliver information;⁵¹

(b) Ms Pek's proposal to help Mr Yu obtain an employment pass and then consequently permanent resident status by investing in a company⁵² and Mr Yu's understanding of what this entailed (see [22(b)] and [22(c)], above) was strikingly similar to the plan and agreement previously struck by Mdm Wang and Mr Lim: see [35(a)] and [35(c)] above. This established a common object and design to get Mr Yu an

⁴⁹ Exhibit P1-8 at [7].

⁵⁰ Exhibits P9 and P10.

⁵¹ NE, 6 August 2024 (Mr Yu's examination-in-chief), page 14 at lines 3-8; NE, 28 February 2025 (Mr Yu's cross-examination), page 29 at lines 4-8.

⁵² NE, 5 August 2024 (Mr Yu's examination-in-chief), page 46 at lines 14-23.

employment pass without having him to work which then necessitated falsely declared employment;

(c) Ms Pek sent many investment proposals and ultimately Mr Yu chose to invest in Gashubin;⁵³

(d) Mr Yu made payments through Ms Pek towards⁵⁴

(i) the S\$1mil to invest in Gashubunited Holding Private Ltd (“Gashubunited”), the parent company of Gashubin,⁵⁵

(ii) S\$360,000 that would be returned to Mr Yu in the form of monthly salary,⁵⁶ and

(iii) S\$120,000 for the services provided by Hai Sin;

(e) Mr Yu transferred or caused to be transferred his biodata to Mdm Wang for the purpose of his employment pass application;⁵⁷ and

(f) Mr Yu never intended to work for Gashubin when he signed the declaration forms.⁵⁸

37 The pertinent subsequent conduct of the parties are:

⁵³ NE, 5 August 2024 (Mr Yu’s examination-in-chief), page 46 at lines 11-13.

⁵⁴ Exhibits P6I and P7I; NE, 6 August 2024 (Mr Yu’s examination-in-chief), page 28 at lines 30-31, and page 32 at lines 15-16. See also NE, 6 August 2024 (Mr Yu’s examination-in-chief), page 10 at lines 23-31.

⁵⁵ Exhibit P51.

⁵⁶ NE, 6 August 2024 (Mr Yu’s examination-in-chief), page 10 at lines 3-15 and page 11 at lines 1-11, and page 27 at lines 10-12.

⁵⁷ Exhibit P1-8 at [9].

⁵⁸ NE, 7 August 2024 (Mr Yu’s examination-in-chief), page 14 at lines 29-31.

(a) Mr Yu did not work for Gashubin: see [22(f)], above.⁵⁹ He was not aware of any prescribed working hours.⁶⁰ He has not participated in the operation of the company; neither has he gone to the company nor contacted Mr Lim before investigations;⁶¹ and

(b) his S\$360,000 that he previously paid was returned to him in the manner of monthly salary of S\$5,000 to S\$10,000 that he received from Gashubin from March 2019 to March 2021;⁶² and

(c) he received a share certificate for 1mil ordinary shares in Gashubunit.⁶³

38 The parties' actions – Mr Yu investing in and not working for Gashubin and Mr Lim ostensibly paying him a real wage but in actual fact disbursing his S\$360,000 back to him – indicate concert in the pursuit of the common object and design.⁶⁴

39 To prove conspiracy, it need not be shown that Mr Yu dealt with Mr Lim and that Mr Lim communicated directly to Mr Yu that he did not need to work;⁶⁵ see [30], above. Physical nexus or direct communication between

⁵⁹ See also NE, 6 August 2024 (Mr Yu's examination-in-chief), page 21 at lines 26-32 and page 22 lines 1-3.

⁶⁰ See Exhibit P8-2 at clause 3; NE, 6 August 2024 (Mr Yu's examination-in-chief), page 38 at lines 1-5.

⁶¹ NE, 24 February 2025 (Mr Yu's cross-examination), page 37 at lines 4-10.

⁶² Exhibit P5,

⁶³ Exhibit P11I.

⁶⁴ See also Exhibit PCS-1 at [9] and [10].

⁶⁵ Exhibit B1-NCTA at pages 2 and 3, fourth column; NE, 24 February 2025 (Mr Yu's cross-examination), page 65 at lines 25-30.

Mdm Wang and Mr Yu was also not necessary.⁶⁶ For what it is worth, such a nexus could ostensibly be established through Ms Pek as Mr Yu had suggested.⁶⁷ In any event, it suffices that Mr Yu conspired with one or more of his other co-conspirators so long as there is an agreement to submit the falsely declared employment as true and correct. The fact that Ms Pek was named as a fellow co-conspirator in the charges but not called is not fatal to the prosecution's case, given the minimal threshold to be crossed at this stage and Mr Yu's evidence of his personal dealings with Ms Pek in this regard. Mdm Wang and Mr Lim's explanations as to any existence of this prior plan and arrangement and their respective states of mind are required.

40 The defence also attempted to disavow the invoices addressed to Mr Yu purportedly issued by Hai Sin,⁶⁸ contending that these were in an editable format and retrieved by PW9 Martina Bine Suratman, who only saw the printed version that could have been tampered with by at least one other person, who had access to the documents and also an ongoing dispute with Mdm Wang. PW9 Martina was aware of the dispute but nevertheless clarified during re-examination that there was no reason to believe that the documents had been amended or tampered.

Surrounding circumstances and parties' conduct from which Mdm Wang and Mr Lim's conspiracy with Mdm Lu can be inferred

41 Mdm Wang and Mr Lim engaged with Mdm Lu in a conspiracy to make a materially false statement to the Controller and in pursuance of the conspiracy,

⁶⁶ Exhibit B2-NCTA at page 3; NE, 25 March 2025 (Mr Yu's cross-examination), page 21 at lines 2-29 and page 22 at lines 5-8.

⁶⁷ NE, 26 March 2025 (Mr Yu's re-examination), page 5 at lines 8-15.

⁶⁸ Exhibit P6I and P7I. See also Exhibits P56I-59I.

Mdm Wang arranged for Mdm Lu to be falsely declared to be employed by Gashubin whereas Mr Lim stated that she would be employed or continued to be employed as such, with the declaration forms related to Mdm Lu's work pass application and renewal consequently submitted to the Controller.

42 The relevant surrounding circumstances are:

(a) the plan and agreement that Mdm Wang and Mr Lim had previously struck (see [35(a)] and [35(c)] above). These are even more pertinent here because they can be gleaned from Mdm Lu's statement of facts that was premised on Mdm Lu being jointly charged with Mdm Wang and Mr Lim as a co-conspirator of two mirror abetment charges; and

(b) Mdm Lu was seeking assistance and considering options on how she could legally remain in Singapore at the time: see [23(a)], above. The defence has made the point that Mdm Lu had an existing long term visit pass.⁶⁹ During re-examination, Mdm Lu clarified she had cancelled her pass when she set up her own business because she wanted to work and applied for an employment pass instead.⁷⁰

43 The pertinent conduct of the parties before Mdm Lu committed the section 22(1)(d) EFMA offences are:

(a) Mdm Wang informed Mdm Lu that she was able to match Mdm Lu to Gashubin for employment and that Gashubin would apply

⁶⁹ Exhibit B2-NCTA at page 4 s/n 9.

⁷⁰ NE, 12 September 2025 (Mdm Lu's re-examination), page 19 at lines 10-17.

for Mdm Lu's employment pass on the condition that Mdm Lu invested a sum of \$360,000 in Gashubin: see [23(b)].

(b) Mdm Lu eventually paid S\$360,000 into Hai Sin as instructed by Mdm Wang which she understood to be an investment in Gashubin.⁷¹ According to Mdm Lu, Mr Lim later confirmed that he had received this investment sum.⁷²

44 The pertinent subsequent conduct of the parties are:

(a) Mdm Lu received monthly salaries of between S\$6,000 to S\$10,000 from December 2018 to March 2021 from Gashubin; and⁷³

(b) she did not report to work according to the hours stipulated by the terms of her employment contract.⁷⁴ She did not do any work after her employment pass was issued pursuant to the submission of her declaration form and before her employment pass was renewed.⁷⁵ She had not done any work after her employment pass was renewed and before investigations commenced.⁷⁶ During re-examination, she clarified that she did not mention about the market research she did in

⁷¹ NE, 8 September 2025 (Mdm Lu's examination-in-chief), page 72 at lines 26-29, and page 73 at lines 22-23. For examples of payments, see Exhibits P37-39/P37-39T.

⁷² NE, 12 September 2025 (Mdm Lu's examination-in-chief), page 24 at lines 21-25.

⁷³ Exhibit P30.

⁷⁴ Exhibit P28-2 at clause 3; NE, 8 September 2025 (Mdm Lu's examination-in-chief), page 80 at lines 20-23.

⁷⁵ NE, 9 September 2025 (Mdm Lu's examination-in-chief), page 41 at lines 10-13.

⁷⁶ NE, 9 September 2025 (Mdm Lu's examination-in-chief), page 39 at lines 2-6.

her time on her own as work⁷⁷ because she did not think it would be regarded as realistic work in that it did not entail physically going to the company to work.⁷⁸ Like Ms Wei, not a single shred of evidence of such work could be produced when a deluge of evidence of work done post-investigations was produced.⁷⁹

45 The parties' actions – Mdm Lu investing in but not working for Gashubin and Mr Lim ostensibly paying her a real wage – indicate concert in the pursuit of the common object and design for Mdm Lu to get an employment pass without having to work for Gashubin.

46 The defence tried to distance Mdm Wang from the documentary evidence related to Mdm Lu's purported employment with Gashubin,⁸⁰ such as her letter of employment with Gashubin that she executed with Mr Lim,⁸¹ her payslips from Gashubin from December 2018 to March 2021,⁸² and ultimately the declaration forms executed by Mdm Lu and Mr Lim.⁸³ Quite apart from the prior plan and agreement that Mdm Wang and Mr Lim had struck: see [35(a)] and [35(c)] above, this does not explain why Mdm Lu would approach Mdm

⁷⁷ NE, 10 September 2025 (Mdm Lu's cross-examination), page 28 at lines 11-16, page 29 at lines 26-30, page 30 at line 31-32 and page 31 at lines 1-3, and page 58 at lines 19-26. See also PCS-1 at [13]/

⁷⁸ NE, 12 September 2025 (Mdm Lu's re-examination), page 13 at lines 8-10, and page 16 at lines 1-4.

⁷⁹ Exhibit B1-D35 to D39.

⁸⁰ Exhibit B2-NTCA at pages 3-4 s/n 1-2, 4-5.

⁸¹ Exhibit P28.

⁸² Exhibit P30.

⁸³ Exhibit P14 and P15.

Wang instead of Mr Lim for work-related matters,⁸⁴ such as when to start work,⁸⁵ and queries on salary payments.⁸⁶ In fact, Mdm Lu went so far as to say that to her mind, Mdm Wang represented Gashubin.⁸⁷ Even when she had the contacts of a Gashubin human resource staff, she still continued to contact Mdm Wang for information.⁸⁸ Apart from any existence of their prior plan and arrangement as well as their states of mind at the time, Mdm Wang's explanation as to why she had continued to entertain such queries and Mr Lim's explanation as to why no work was given to Mdm Lu for 28 months from the time her employment pass was issued till the time investigations commenced, what her work arrangements entailed, and the mechanics of any capital investment protection or guarantee, are required.

47 As for the recording of the conversation between Mdm Wang and Mdm Lu after Mdm Lu's case was first mentioned which the defence has said is contemporaneous evidence that there was no conspiracy,⁸⁹ the *bona fides* of the conversation and recording has not been established. Mdm Wang had initiated the call and recording. The recording also does not represent the entire conversation that Mdm Wang had with Mdm Lu. Mdm Wang's explanation is called for in this regard.

⁸⁴ Exhibit PCS-1 at [11].

⁸⁵ NE, 8 September 2025 (Mdm Lu's examination-in-chief), page 75 at lines 3-4.

⁸⁶ NE, 8 September 2025 (Mdm Lu's examination-in-chief), page 88 at lines 28-32 and page 89 lines 1-11, page 90 at lines 1-14 and 24-31, page 91 at lines 9-23; 10 September 2025 (Mdm Lu's cross-examination), page 4 at lines 23-31, page 5 at lines 1-7 and lines 13-16.

⁸⁷ NE, 10 September 2025 (Mdm Lu's cross-examination), page 5 at lines 8-12 and page 6 lines 5-25.

⁸⁸ NE, 10 September 2025 (Mdm Lu's cross-examination), page 43 at lines 10-16.

⁸⁹ Exhibit B2-D16.

Surrounding circumstances and parties' conduct from which Mdm Wang and Mr Lim's conspiracy with Ms Wei can be inferred

48 Mdm Wang and Mr Lim engaged with Ms Wei in a conspiracy to make a materially false statement to the Controller and in pursuance of the conspiracy, Mdm Wang arranged for Ms Wei to be falsely declared to be employed by Gashubin whereas Mr Lim stated that she would be employed as such, with the declaration form related to Ms Wei's work pass application consequently submitted to the Controller.

49 The relevant surrounding circumstances are:

(a) Ms Wei met with Mdm Wang in April 2019 for the purposes of migrating to Singapore as Mdm Wang was introduced to her as someone with vast experience in doing immigration;

(b) Ms Wei entrusted Mdm Wang to apply for a work pass and permanent resident status and suitable projects for investments.⁹⁰ They are connected in that investment into government-recommended listed companies and working in them as management personnel would afford priority in getting permanent resident status;

50 The pertinent conduct of the parties after Ms Wei committed the section 22(1)(d) EFMA offence are:

(a) a loan agreement was eventually structured and executed between Ms Wei and Mr Lim on 9 September 2019. Mdm Wang

⁹⁰ Exhibit P64/64T.

explained to Ms Wei that this would provide better capital guarantee or protection for her S\$2mil investment in Gashubin;⁹¹

(b) Ms Wei paid the S\$2mil by cheque on the same day;⁹²

(c) Mr Lim wrote a post-dated cheque for the same amount that could not be encashed eventually.⁹³ A share charge/assignment was also executed between Ms Wei and Mr Lim on the same day to provide collateral in the form of 20mil ordinary shares of P5;⁹⁴ and

(d) a P5 employment contract was executed between Ms Wei and Mr Lim on 1 October 2019.

Being first in time, the defence has therefore contended that the investment was separate from employment and the application of work pass and permanent resident status. Explanations from Mdm Wang and Mr Lim are therefore required in this regard.

51 Ms Wei received monthly salaries of between S\$12,000 to S\$15,000 from October 2019 to March 2021.⁹⁵ She claimed that she had a genuine intention to work but was waylaid by the onset of Covid-19 and she also did not receive work instructions from Mr Lim. However, this does not explain why:

(a) she did not proactively ask for work for a good six months since her work pass was issued on 9 August 2019 and her employment

⁹¹ Exhibit P60.

⁹² Exhibit P61.

⁹³ Exhibit P63.

⁹⁴ Exhibit P62-10 at clause 31(k).

⁹⁵ Exhibit P67.

agreement with P5 was executed on 1 October 2019 before the circuit-breaker measures came into effect on 7 April 2020 and ended on 1 June 2020: see [24(a)], above;

(b) she did not approach Mr Lim to ask for work instructions. She claimed she did not have his contact details but she had Mr Lim's email address, which she rather conveniently explained away by saying she could not read the loan agreement written in English where the email address could be found and had locked it away instead: see [24(b)], above;

(c) she kept going to Mdm Wang on work-related matters despite conceding that Lim was her employer and work-related matters were strictly between the two of them that had nothing to do with Mdm Wang. She thought Mdm Wang and Mr Lim were close and would have discussed her employment terms: see [24(c)], above; and

(d) she could not show a scintilla of evidence of any work done, preparatory or otherwise, prior to the commencement of investigations when a deluge of evidence of work done post-investigations was produced: see [24(d)], above.

52 The parties' actions – Ms Wei investing in but not working for Gashubin and Mr Lim ostensibly paying her a real wage – indicate concert in the pursuit of the common object and design for Ms Wei to get an employment pass without having to work for Gashubin. Apart from any prior plan and agreement and their state of mind at the time, Mdm Wang's explanation as to why she continued to entertain Ms Wei's work-related queries, and Mr Lim's explanations as to why Ms Wei was not asked to do work for 19 months from the time her employment

pass was issued to the commencement of investigations and what her work arrangements entailed, are therefore required in this regard.

53 Direct communication between Ms Wei and Mr Lim, Ms Wei and Ms Wang and/or all three of them collectively⁹⁶ is not required to prove conspiracy: see [30], above. Encouragement or assistance⁹⁷ is not required for abetment by conspiracy, the essence of which is agreement, as compared to abetment by instigation or aiding.

Conclusion

54 At this stage, I find that there are surrounding circumstances and the conduct of the parties before and after the commission of the various section 22(1)(d) EFMA offences where an inference of conspiracy *can* be drawn. Whether such an inference is ultimately drawn at the end of the trial depends on whether it is inexorable and irresistible, and accounts for all the facts of the case.

Mdm Wang and Mr Lim have case to answer and defence called

55 I therefore find that Mdm Wang and Mr Lim have a case to answer and I will deliver the standard allocution to call for their defence.

⁹⁶ Exhibit B2-NCTA at page 5 s/n 5.

⁹⁷ Exhibit B1-NCTA at page 4, fourth column.

56 I continue to keep an open mind about the veracity and accuracy of recollection of any individual witnesses, whether called for the prosecution or the defence, until after all the evidence to be tendered in the case on behalf of either side has been heard and it is possible to assess any extent that the evidence of the witnesses has been confirmed, explained or contradicted by the evidence of other witnesses: *Hwa Tua Tau* at [15].



A handwritten signature in blue ink, appearing to read "Paul Quan".

Paul Quan
District Judge

Amos Tan/ Karl Tan (until 28 February 2025)/ Mandy Koh
(Ministry of Manpower) for the Public Prosecutor;
Luke Anton Netto/ Aylwyn Seto Zi You (until 26 March 2025)/
Julian Martin Michael (from 8 September 2025)/
Nidesh Muralidharan (from 12 September 2025)
(Netto & Magin LLC) for the first Accused;
Kalidass s/o Murugaiyan/ Koh Boon Yang
(Kalidass Law Corporation) for the second Accused.