

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2026] SGDC 349

District Arrest Case No 905330 of 2026

Public Prosecutor

Against

Chua Aik Leng Jason

GROUND OF DECISION

[Criminal Procedure and Sentencing — Sentencing — Sections 6(b) and 29(a)
Prevention of Corruption Act (Cap 241, 1993 Rev Ed)]
[Criminal Procedure and Sentencing — Sentencing — Deferment of
commencement of sentence]

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Public Prosecutor
v
Chua Aik Leng Jason

[2026] SGDC 349

District Arrest Case No 905330 of 2026
District Judge Chan Wei Sern, Paul
29 September, 16 October 2026

16 October 2026

District Judge Paul Chan:

1 In 2018 and the beginning of 2019, Mr Chua Aik Leng Jason abetted the giving of corrupt gratification of not less than \$150,000 to an employee of DSO National Laboratories (“DSO”). He pleaded guilty to the following charge.

You... are charged that you, over not less than two occasions sometime in or around October 2018 to February 2019, in Singapore, being a Senior Executive Director of Wah Loon Engineering Pte Ltd (“WLE”), did abet by engaging in a conspiracy with Lee Yew Huat (“Alex”), a Supervisor of Fire-Mech Pte Ltd, to corruptly give gratification totalling not less than S\$150,000/-, to an agent, namely, Poh Beng San (“Poh”), an Assistant Manager in the employ of the Defence Science Organisation National Laboratories (“DSO”), as reward for doing acts in relation to his principal’s affairs, to wit, advancing the business interests of WLE with DSO in relation to the project at 20 Science Park Drive, and in pursuance of the conspiracy and in order to the doing of that thing, an act took place, to wit, over not less than two occasions sometime in or around October 2018 to February 2019, in Singapore, Alex did corruptly give gratification totalling not less than S\$150,000/- to Poh, which taken together amounts to a course of conduct, and you have thereby committed an offence punishable under Section 6(b) read with Section 29(a) of the Prevention of Corruption Act, Chapter 241, which charge is amalgamated pursuant to Section 124(4) of the Criminal Procedure Code, Chapter 68 (2012 Revised Edition).

2 Two main issues arose for consideration: (i) what was the appropriate sentence to be imposed for the offence; and (ii) whether the Defence’s

application for Mr Chua to defer the commencement of his sentence should be granted. In respect of the first issue, I imposed a sentence of 10 months and two weeks' imprisonment. As regards the second issue, I allowed the application in part. These are my reasons.

Facts

3 DSO is a not-for-profit company limited by guarantee under the Ministry of Defence ("MINDEF") and Singapore's largest defence research and development organisation. Prior to 2018, DSO planned addition and alteration works at 20 Science Park Drive (the "SP20 Project"). Four main contractors were invited to tender, each of whom was required to partner with a mechanical and electrical ("M&E") subcontractor. The M&E works accounted for a substantial portion of the project costs.

4 For the purpose of tendering for the project, Wah Loon Engineering Pte Ltd ("WLE") was appointed by three of the four main contractors as their M&E subcontractor. At the material time, Mr Chua was WLE's Senior Executive Director and a shareholder, and was responsible for overseeing its tenders and bids for M&E works.

5 After the tender closed on 9 March 2018, negotiations over the tender prices continued. Around this time, Mr Chua was approached by Mr Alex Lee, a supervisor at Fire-Mech Pte Ltd ("Fire-Mech"), which provided fire protection installation services and held a maintenance contract with DSO. Mr Lee told Mr Chua that he knew a DSO employee who could help WLE secure the SP20 Project and ensure that the project subsequently progressed smoothly. In return, WLE was to subcontract the fire protection works to Fire-Mech at a price which incorporated a "token of appreciation" for the DSO employee.

6 The DSO employee in question was Mr Poh Beng San, an Assistant Manager in DSO’s facilities management team whose duties included sourcing quotations for DSO projects. Mr Poh had informed Mr Lee that he was willing to assist a contractor to secure the SP20 Project in return for corrupt gratification.

7 Mr Chua caused enquiries to be made to verify that Fire-Mech was DSO’s fire maintenance contractor and, upon receiving confirmation, was satisfied that Mr Lee was in a position to facilitate the corrupt arrangement. In or around April 2018, Mr Chua agreed to the arrangement. WLE would award the fire protection works to Fire-Mech at an inflated price in return for Mr Lee arranging for a DSO employee to assist WLE in securing the SP20 Project. Mr Chua eventually agreed to pay \$480,000 as gratification.

8 After receiving Mr Chua’s agreement, Mr Lee informed Mr Poh that the plan was afoot. In return for the corrupt gratification, Mr Poh was to assist WLE in securing the SP20 Project and, if WLE was successful, facilitate the smooth execution of the project by assisting with on-site coordination and approvals, thereby minimising delays and the risk of liquidated damages. At this stage, the SP20 Project had not yet been awarded and negotiations over the tender prices remained ongoing.

9 On 1 September 2018, DSO awarded the main contract for the SP20 Project to New Art Interiors Pte Ltd (“New Art”) for \$46,884,444. On the same day, New Art awarded WLE the M&E subcontract for \$31,700,000.

10 WLE and Fire-Mech were ultimately unable to agree on the price for the fire protection works. To facilitate the corrupt arrangement, Mr Lee enlisted Yuan Li Electrical Engineering Pte Ltd (“Yuan Li”), another M&E company. It

was eventually agreed that WLE would subcontract the fire protection works to Yuan Li for an inflated sum of \$2,880,000. This included a mark-up of \$480,000, which was disbursed in two tranches in or around October 2018 and February 2019. Of the \$480,000, Mr Poh received not less than \$150,000 as corrupt gratification.

Antecedents

11 Mr Chua was untraced.

Prosecution’s submissions on sentence

12 The Prosecution applied the sentencing framework established by the High Court in *Goh Ngak Eng v Public Prosecutor* [2023] 4 SLR 1385 (“*Goh Ngak Eng*”) to the present case.

(a) At the first step, the Prosecution considered the present case to fall into the moderate harm and medium culpability category. As regards harm, it considered that the public service rationale applied, that the agent-principal relationship was suborned and that there was benefit to Mr Chua. As regards culpability, the Prosecution highlighted the amount of gratification provided, the duration of offending, the fact that Mr Chua was motivated by financial gain and his role in the criminal scheme.

(b) At the second step, the Prosecution identified the applicable sentencing range to be one to two years’ imprisonment.

(c) At the third step, having regard to the offence-specific factors, the Prosecution submitted that the appropriate starting point would be a sentence between 16 and 18 months’ imprisonment.

- (d) Having regard to the fact that Mr Chua pleaded guilty and that he was untraced, the Prosecution contended that a final sentence of around 13 to 15 months' imprisonment would be condign.

Defence's mitigation and submissions on sentence

13 The Defence agreed that the governing authority was the case of *Goh Ngak Eng*. In calibrating the appropriate sentence, it took the following points.

- (a) Mr Chua was not the initiator of the corrupt arrangement.
- (b) The offence was also an isolated incident and there was only a single bribe (paid over two tranches).
- (c) The offence was not sophisticated.
- (d) There was no transnational element to the offending.
- (e) No harm was caused to DSO as a result of the offence.
- (f) Given that the SP20 Project contributed less than 2% of WLE's profits for that year, Mr Chua only received \$4,000 as dividends.

14 Having regard to all of the above points, the Defence contended that the present case fell into the low culpability and slight harm category. Having regard to the plea of guilt, the fact that Mr Chua was a first-time offender and that he had cooperated with the authorities, the Defence submitted that a sentence of no more than five or six months' imprisonment would be appropriate.

15 Finally, the Defence sought to defer the commencement of Mr Chua's sentence until 10 February 2027 for the following reasons:

- (a) Mr Chua would like to celebrate his elderly mother's 100th birthday on 21 November 2026.
- (b) He also has an annual family trip that had been arranged from 12 to 20 December 2026 to China. This trip was planned in advance.
- (c) He requested permission to celebrate Lunar New Year 2027 with his extended family before he starts his sentence.

Decision on sentence

The legal principles

16 Mr Chua pleaded guilty to an offence under section 6(b) read with section 29(a) of the Prevention of Corruption Act (Cap 241, 1993 Rev Ed) (the “PCA”) for abetting Mr Lee, by engaging in a conspiracy with him, to corruptly give gratification to Mr Poh. The gratification was provided as a reward for Mr Poh advancing the business interests of WLE. Under section 29(a) of the PCA, the prescribed punishment for an abettor was the same as the principal offender – a fine not exceeding \$100,000 or imprisonment to a term not exceeding five years or both.

17 In *Goh Ngak Eng*, the High Court identified (at [54]) the public interest that the law seeks to protect by criminalising private sector corruption.

... in a case of private sector corruption, the public interest is in the private sector maintaining a reputation for being corruption free, with business being conducted in a fair and transparent manner so as to ensure that the public's legitimate expectations of bona fides, commercial even-handedness and economic welfare are not prejudiced, and that the efficient operation of the market is not disrupted...

18 Accordingly, deterrence is the predominant sentencing consideration in private sector corruption offences. There is a need to “deter the creation of a

corrupt business culture at the highest level of commerce” and “for the courts to set the correct moral tone for business”: *Heng Tze Yong v Public Prosecutor* [2017] 5 SLR 976 (at [25]) and *Public Prosecutor v Ang Seng Thor* [2011] 4 SLR 217 (at [40]).

19 The High Court in *Goh Ngak Eng* also laid down the sentencing framework for such offences. The framework comprises two stages and five steps.

(a) At the first stage, the court arrives at an indicative starting point sentence which reflects the intrinsic seriousness of the offending act. This stage involves the following three steps.

(i) At step one, the court identifies the level of harm caused by the offence and the level of the offender’s culpability.

(ii) At step two, the court identifies the applicable indicative sentencing range by reference to the levels of harm and culpability.

(iii) At step three, the court identifies the appropriate starting point within the indicative sentencing range. In doing so, the court should have regard to the offence-specific factors.

(b) At the second stage, the court makes adjustments to the starting point sentence to reflect the personal circumstances of the offender.

(i) Step four requires the court to make adjustments by taking into account offender-specific aggravating and mitigating factors.

- (ii) Step five, which applies only where there are multiple charges, requires the court to make further adjustments in accordance with the totality principle.

Application of the legal principles

20 I now turn to apply the *Goh Ngak Eng* sentencing framework to the present case.

Step 1: Level of harm and culpability

21 The offence-specific factors to be considered at step one include the following: *Goh Ngak Eng* (at [95]).

Offence-specific factors	
Factors going towards harm	Factors going towards culpability
(a) Actual loss to principal	(a) Amount of gratification given or received
(b) Benefit to the giver of gratification	(b) Degree of planning and premeditation
(c) Type and extent of loss to third parties	(c) Level of sophistication
(d) Public disquiet	(d) Duration of offending
(e) Offences committed as part of a group or syndicate	(e) Extent of the offender's abuse of position and breach of trust
(f) Involvement of a transnational element	(f) Offender's motive in committing the offence
(g) Whether the public service rationale is engaged	(g) Presence of threats, pressure or coercion
(h) Presence of public health or safety risks	(h) The role played by the offender in the corrupt transaction
(i) Involvement of a strategic industry	
(j) Bribery of a foreign public official	

22 In my view, three harm factors were engaged in the present case.

23 **Actual loss to principal.** To begin with, it was necessary to consider the loss caused to DSO. It stands to reason that corruption offences that cause actual harm to an agent's principal are more aggravated than offences that do not. In this regard, the Defence took the position that DSO did not suffer any harm. This was on the basis that there was no evidence that the value of the main contract awarded to New Art or the value of the subcontract awarded to WLE was inflated by reason of the corruption. It was therefore contended that DSO did not suffer any financial harm.

24 Be that as it may, it is well established that harm can arise in a number of ways and need not be financial in nature to be relevant. The fact that the agent-principal relationship has been suborned is also a material factor in assessing harm. This point was explained by the High Court in *Public Prosecutor v Wong Chee Meng and another appeal* [2020] 5 SLR 807 ("*Wong Chee Meng*") (at [64]) in the following manner.

The court should be alive to the fact that detriment can arise in a number of different ways. Where, for example, the corrupt transaction relates to a tender exercise, as in the present case, it is possible that the principal may not suffer any direct pecuniary loss... This does not mean that the transaction is unobjectionable. On the contrary, in such a case, the fact remains that the agent-principal relationship has been suborned by the agent's failure to disclose the true position to the principal, including the personal benefits the agent has received without the principal's knowledge.

25 In the present case, there was no question that the agent-principal relationship had been suborned. There was therefore harm caused to DSO. However, the degree of harm must be carefully ascertained by reference to the facts. I was mindful that Mr Poh's responsibilities as an Assistant Manager included preparing documentation, sourcing quotations and recommending parties from whom quotations should be sought for DSO projects. However, the Statement of Facts did not establish that Mr Poh influenced the main contractors'

selection of WLE as their M&E subcontractor or DSO's decision to award the main contract to New Art. Although Mr Poh told Mr Lee that he would “try his best” to “push for WLE to win the SP20 Project”, the Statement of Facts did not identify any specific steps that he took to influence the tender process. Moreover, the evidence also did not establish the extent of Mr Poh’s influence over the evaluation or award of the tender. This was information that the Prosecution could reasonably have been expected to obtain from DSO. In the circumstances, I was not prepared to infer that Mr Poh had material influence over the tender exercise merely by virtue of his position and general responsibilities.

26 The situation was somewhat different in relation to the execution of the M&E works after the tender process. Here, Mr Poh agreed to facilitate on-site coordination and approvals to ensure that WLE did not incur liquidated damages. Given his position in DSO's facilities management team, his project management role in the SP20 Project and his representations to Mr Lee, there was a reasonable basis for concluding that Mr Poh was in a position to facilitate at least some aspects of the execution of the works for WLE's benefit. Accordingly, the fact that Mr Poh did not disclose to DSO that he had received gratification from Mr Chua and was therefore in a position of conflict was material. The harm caused to DSO as a result of the agent-principal relationship being suborned was real, even if it was non-pecuniary. Nevertheless, there was no evidence that Mr Poh actually took any steps to facilitate on-site coordination or approvals for WLE's benefit, or that WLE received any preferential treatment during the execution of the works. While this did not negate the harm arising from the suborning of the agent-principal relationship, it limited the extent of the harm that could be established on the evidence.

27 **Benefit to giver of gratification.** Next, I considered the benefit that Mr Chua obtained by reason of the corruption. In this regard, the Defence took the position that the benefit obtained by Mr Chua was not significant. According to the Defence, the SP20 Project would have contributed less than 2% of WLE's profits for that year. Given that Mr Chua received annual dividends of about \$200,000 from his 3% shareholding, the Defence submitted that only about \$4,000 of the dividends he received could be attributed to the project.

28 I could not accept the Defence's contention that the benefit obtained by Mr Chua was insignificant for two reasons. First, the Defence's calculations were premised on Mr Chua having received only \$200,000 in dividends for the year in question. However, it was not clear that this was in fact the case. The Statement of Facts made clear that the dividends received by Mr Chua for any particular year "depended on the profit of WLE for that year". This meant that Mr Chua may well have received more in dividends for the year in question. In the absence of evidence as to the amount of dividends Mr Chua actually received that year, I did not consider the Defence's estimate of \$4,000 to be a reliable measure of the financial benefit that Mr Chua derived from the SP20 Project.

29 More to the point, any assessment of the benefit to Mr Chua must go beyond the financial aspects of the transaction. As the High Court elucidated in *Wong Chee Meng* (at [65]), the court must be alive to less apparent but valuable benefits that the giver of gratification may derive:

Further, it will also be apposite for the sentencing court to have regard, separately from the harm to the principal, to the benefits obtained by the giver of the gratification in corrupting the agent-principal relationship. While this will often consist of the profits which are realised by the giver of gratification being able to enter into specific profitable transactions, the court should be alive to other less readily apparent but nonetheless very valuable benefits that the giver may derive from the corrupt

transaction. Taking the facts of the present case, what Chia obtained from his cultivation of Wong was not so much securing favourable treatment for the Companies in any particular transaction, but rather having an insider in a senior position within AMKTC who – unknown to AMKTC – would be watching out for Chia's and the Companies' interests by assisting with the provision of inside information, according them an extraordinary level of access, managing their relationships with Wong's staff and ensuring that the Companies were generally viewed favourably. These were extremely tangible and valuable, yet prone to being missed if not highlighted as real indicators of the benefit to the giver and of the harm caused to the principal by the offences.

30 The benefit obtained by Mr Chua was not confined to any financial gain arising from the corrupt transaction. Through the corrupt arrangement, Mr Chua had secured the assistance of an insider within DSO who had agreed to advance his and WLE's interests. While it was not established that Mr Poh had any material influence over the tender exercise, the arrangement extended beyond the award of the subcontract. In particular, Mr Poh had agreed to facilitate on-site coordination and approvals for WLE's benefit, including assisting WLE to avoid liquidated damages. Mr Chua therefore stood to benefit from having an insider within DSO who would look out for WLE's interests during the execution of the M&E works. Such a relationship was valuable, even if its financial value could not be precisely quantified.

31 **Public service rationale.** Finally, there was a question of whether the public service rationale applied in the present case. The public service rationale is a sentencing principle that stems from the recognition of the public interest in preventing corruption from undermining confidence in Singapore's public administration. Accordingly, any harm to this public interest should be regarded as aggravating for sentencing purposes. It is established that the public service rationale can extend beyond public sector corruption to private sector corruption. This would be so where the subject matter of the corrupt transaction

impinges upon the manner in which public services are provided or public money is spent. Here, the reasoning of the High Court in *Goh Ngak Eng* (at [69]) is instructive.

Modern day governments have increased the outsourcing and privatisation of public services to private actors and so there is an increasing need to ensure these private actors, who are now also able to influence the public interest, are held accountable for the public services that they are responsible for delivering and the manner in which public money is spent (see Romel ([31] above) at [23]).

32 Nevertheless, the courts have declined to extend the public service rationale where the corruption concerns a purely commercial arrangement that does not involve the provision of public services or the expenditure of public money, even if the transaction may affect a broader public interest. For instance, in *Public Prosecutor v Syed Mostofa Romel* [2015] 3 SLR 1166, the offender was an employee of a private company that was in the business of marine surveying. His role was to inspect vessels seeking to enter an oil terminal. He was charged with three offences for seeking and accepting gratification in return for omitting to identify defects that would prevent a vessel from entering the oil terminal. The Prosecution argued that the public service rationale was engaged because the offender's actions had placed lives and property at risk by allowing a vessel with high-risk defects to berth at an oil terminal. The High Court disagreed. It held (at [37]) that the arrangement that had been put in place by the oil terminal was a purely commercial one which the terminal operator had chosen to establish. It was not imposed by virtue of any government regulation or subsidiary legislation.

33 In the present case, I found that the public service rationale applied for the following reasons.

- (a) DSO performs a public function notwithstanding its corporatisation.
- (b) The corruption concerned building works which had a strong nexus with DSO's public function.
- (c) The substantial value of the contracts underscored the importance of ensuring that the resources committed to supporting DSO's public function were administered with integrity.

Let me expound on these points.

34 DSO traces its origins to 1972, when it was established as a government unit to undertake defence research and development for Singapore. In 1997, DSO was corporatised as a company limited by guarantee under MINDEF. It was renamed “DSO National Laboratories” to reflect its status as a national institution. Despite its corporatisation, DSO continues to perform the important public function of developing technologies to further Singapore’s defence and national security.

35 I recognised that the corrupt transaction in question did not involve a contract relating to defence research or development. Nevertheless, there was a strong connection between the subject matter of the corruption – the alteration and addition works – and DSO’s public function. The modification works were undertaken in respect of a building that DSO would use in furtherance of its public mission. The corruption therefore concerned the administration of contracts undertaken to support DSO's discharge of its public responsibilities, rather than a purely commercial arrangement with a remote connection with those responsibilities.

36 Next, the corruption involved contracts of considerable value. The main contract was valued at \$46,884,444, of which the M&E portion was valued at \$31,700,000. While the value of the contracts was not, in itself, sufficient to engage the public service rationale, it underscored the importance of ensuring that the substantial resources committed to supporting DSO's public function were administered with integrity.

37 Taken together, these considerations meant that corruption affecting the procurement and execution of such works had implications beyond the immediate commercial transaction. Crucially, it had the potential to undermine public confidence that the substantial resources committed to supporting DSO's public function were being administered in a fair, even-handed and financially responsible manner. In my view, this was sufficient to engage the public service rationale.

38 I now turn to the factors bearing on culpability. The following were relevant.

39 **Amount of gratification given or received.** Mr Poh received not less than \$150,000 as corrupt gratification as set out in the charge.

40 **Degree of planning and premeditation.** It is a well-founded principle of law that an offence committed with a substantial degree of planning and premeditation is more aggravated than one committed opportunistically or on impulse. This is because planning and premeditation are evidence of a considered commitment towards deliberate law-breaking rather than a momentary lapse in judgment: *Logachev Vladislav v Public Prosecutor* [2018] 4 SLR 609 ("*Logachev*") (at [56]). Accordingly, a stronger measure of deterrence is required when there is evidence of planning and premeditation.

41 In the present case, the Prosecution highlighted that the corrupt conspiracy spanned the period from around March 2018 to February 2019, when the final tranche of the gratification was paid. The Prosecution submitted that this engaged the aggravating factor of the duration of offending. While this was arguable, I considered it more appropriate, in the circumstances of the present case, to assess the length of this period as part of the overall assessment of planning and premeditation, rather than as a separate aggravating factor. While the duration of offending may be aggravating where criminal conduct is sustained or repeated over time (see *Ye Lin Myint v Public Prosecutor* [2019] 5 SLR 1005 at [50]), the present case concerned a single corrupt scheme that was developed and implemented over an extended period. The length of that period was therefore more appropriately considered as evidence of the deliberation and planning involved in carrying out the scheme.

42 The degree of planning and premeditation involved in devising and implementing the corrupt scheme was not trivial. After learning that Mr Lee had an insider within DSO who could assist WLE in securing the M&E subcontract, Mr Chua took steps to verify, as far as he could, Mr Lee's account. He had one of his project managers at WLE check that Fire-Mech was indeed a fire maintenance contractor for DSO. Having done so, he agreed to Mr Lee's corrupt proposal, which Mr Lee then conveyed to Mr Poh. The implementation of the scheme thereafter required coordination between the parties. Another company, Yuan Li, was enlisted to facilitate the payment of the corrupt gratification. Finally, the mark-up of \$480,000 was disbursed in two tranches to Yuan Li, from which Mr Lee and Mr Poh received their respective shares. The present case was therefore far removed from one involving conduct undertaken on impulse or as a result of a momentary lapse in judgment. Taken as a whole, the evidence demonstrated a substantial degree of planning and premeditation, reflecting a considered commitment to deliberate law-breaking.

43 **Offender’s motive in committing the offence.** Next, it was appropriate to consider Mr Chua’s motive for committing the offence. Motive is relevant to the assessment of the seriousness of an offence because it allows the court to distinguish between the relative blameworthiness of offenders who commit the same offence. The High Court expounded on this point in *Lim Ying Ying Luciana v Public Prosecutor and another appeal* [2016] SGHC 151 (at [45]).

It is a deeply intuitive feature of moral reasoning that it matters not just what offence was committed, but why it was done. Taking motives into account in the sentencing process allows the court to distinguish between the relative blameworthiness of individuals who might be liable for the same criminal offence. For example, the commission of an offence for personal gain has been held up as an aggravating factor (see *Vasentha d/o Joseph v PP* [2015] 5 SLR 122 at [51]), as has been the commission of an offence out of malice or spite (see *Lim Siong Khee v PP* [2001] 1 SLR(R) 631 at [21]), or an offence which is motivated by hostility towards a particular racial or religious group (see s 74(1) read with 74(4)(b) of the Penal Code). On the flipside, it has been recognised that “those motivated by fear will usually be found to be less blameworthy” (see *Zhao Zhipeng v PP* [2008] 4 SLR(R) 879 at [37] (“Zhao Zhipeng”)) and in “exceptional” cases, the fact that the offence was motivated by a desire to satisfy a pressing financial need might also be considered a mitigating factor (see *Lai Oei Mui Jenny v PP* [1993] 2 SLR(R) 406 at [10]).

44 In the present case, the Prosecution took the position that Mr Chua was motivated by financial gain. This was because the payment of gratification would improve WLE’s prospects of securing the M&E subcontract for the SP20 Project, which, in turn, would benefit Mr Chua as a senior employee and shareholder of WLE whose remuneration depended in part on WLE’s profits. The Defence disagreed. It contended that Mr Chua was not motivated by personal greed but merely wanted WLE to be awarded the subcontract. The Defence further submitted that Mr Chua did not “personally receive any financial benefit”.

45 In my view, Mr Chua was motivated by the prospect of personal gain, whether financial or otherwise. Although the Defence contended that Mr Chua merely wanted WLE to secure the M&E subcontract for the SP20 Project, the benefits that Mr Chua stood to derive from WLE securing the subcontract could not readily be divorced from those that WLE stood to gain. This was particularly so given that Mr Chua oversaw WLE's tenders and bids for M&E works and that his remuneration depended in part on WLE's profitability. It was therefore reasonable to infer that Mr Chua anticipated deriving personal benefit from WLE securing the subcontract. Such benefit included but was not necessarily limited to financial gain. Nor was it necessary for Mr Chua to have actually received any financial benefit for personal gain to have been a motivating factor. I therefore found that Mr Chua was motivated by the prospect of personal gain and regarded this as an aggravating factor.

46 **The role played by the offender in the corrupt transaction.** It is settled law that an offender's role within a syndicated offence would be relevant to sentencing. This is because an offender's role allows the court to distinguish between the relative levels of culpability of the participants and it follows that an offender who is more blameworthy should receive a more severe sentence: *Logachev* (at [60]).

47 The Prosecution did not take the position that the present offence involved a syndicate. Nevertheless, the underlying principle remained relevant in assessing the relative culpability of the parties to the corrupt conspiracy. Here, the Defence took pains to emphasise that Mr Chua was not the initiator of the corrupt scheme. The Prosecution agreed that both Mr Poh and Mr Lee were more culpable than Mr Chua. It nevertheless maintained that once the corrupt scheme was underway, there was little to differentiate the roles played by the three parties.

48 In my view, Mr Chua was less culpable than Mr Poh and Mr Lee, but only to a limited extent. Although Mr Chua did not initiate the corrupt scheme, he made a considered decision to participate in it and thereafter played an essential role in its implementation. His participation was neither fleeting nor peripheral. Rather, he remained involved in the scheme from April 2018, when he agreed to participate in it, until February 2019, when the final tranche of gratification was paid. In these circumstances, while I accepted that Mr Chua was less culpable than Mr Poh and Mr Lee by virtue of his not having initiated the scheme, I did not consider the difference in their relative culpability to be substantial.

Step two: Indicative sentencing range

49 The sentencing matrix to be applied to determine the applicable indicative sentencing range at step two of the framework is as follows: *Goh Ngak Eng* (at [103]).

Harm Culpability	Slight	Moderate	Severe
Low	Fine or up to 6 months' imprisonment	6 to 12 months' imprisonment	1 to 2 years' imprisonment
Medium	6 to 12 months' imprisonment	1 to 2 years' imprisonment	2 to 3 years' imprisonment
High	1 to 2 years' imprisonment	2 to 3 years' imprisonment	3 to 5 years' imprisonment

50 Having regard to the harm and culpability factors discussed above, and the appropriate weight to be accorded to each, I assessed the offence as falling within the categories of moderate harm and medium culpability. The indicative sentencing range was therefore one to two years' imprisonment. I did not regard the Defence's submission that the present case belonged to the categories of

slight harm and low culpability as appropriate, given the presence of multiple harm and culpability factors.

Step three: Appropriate starting point

51 Having regard to the overall levels of harm and culpability, I considered that the present offence fell within the lower end of the indicative sentencing range. Specifically, a starting point sentence of 14 months' imprisonment was, in my view, appropriate. In arriving at this starting point, I took into account that, while no financial loss to DSO had been established and Mr Chua had not initiated the corrupt scheme, the offence nevertheless involved considerable planning and premeditation, engaged the public service rationale and involved gratification amounting to not less than \$150,000. In my assessment, the overall gravity of the offence justified a starting point near the lower end of the indicative sentencing range.

52 I also considered the starting point adopted by the High Court in *Goh Ngak Eng*. In that case, the High Court identified a starting point of 21 months' imprisonment for an offence involving gratification of \$107,000: *Goh Ngak Eng* (at [115]). I was mindful that the gravity of a corruption offence cannot be assessed solely by reference to the quantum of gratification. Notwithstanding the higher quantum of gratification in the present case, I considered the overall gravity of Mr Chua's offence to be lower than that of the offence in *Goh Ngak Eng*. This was because the offending in *Goh Ngak Eng* caused substantial financial loss to the principal, resulted in harm to third parties, involved a strategic industry and continued over a considerably longer period. Having regard to these material differences, I was satisfied that a starting point of 14 months' imprisonment was appropriate in the present case.

Step four: Making adjustments to account for offender-specific factors

53 The Prosecution did not identify any aggravating offender-specific factors for this court’s consideration.

54 Insofar as mitigating factors were concerned, the Defence highlighted that Mr Chua was a first-time offender, that he had cooperated fully with the authorities and that he had pleaded guilty. In respect of the last point, the Defence sought a sentence reduction of 30% even though Mr Chua had pleaded guilty at Stage 2 under the “Guidelines on Reduction in Sentences for Guilty Pleas” issued by the Sentencing Advisory Panel (the “Guidelines”). This was inconsistent with the Guidelines, which recommend a maximum sentence reduction of 20% for guilty pleas entered at Stage 2. The Defence justified its position on the basis that it had needed time to review Mr Chua’s investigative statements because Mr Chua could not recall what he had said to the Corrupt Practices Investigation Bureau.

55 In my judgment, some mitigating weight should be accorded to Mr Chua’s lack of antecedents at the age of 67, his full cooperation with the authorities and his plea of guilt. However, I was not persuaded that a sentence reduction exceeding the maximum recommended under the Guidelines was warranted. One of the purposes of granting a greater sentence reduction for guilty pleas entered at an earlier stage of proceedings is to recognise the public resources saved by an early plea. Where a plea is entered at a later stage, some of these resources would already have been expended. Further, Mr Chua was first produced in court on 23 March 2026, and the deadline for entering a plea of guilt at Stage 1 under the Guidelines was 15 June 2026. The Defence did not explain why it had been unable to review the relevant evidence during this period. Moreover, the Prosecution confirmed that the charge had not been

amended at any stage of the proceedings. In these circumstances, I was not satisfied that the Defence had established sufficient grounds to justify a departure from the Guidelines.

56 Having regard to Mr Chua's plea of guilt at Stage 2 under the Guidelines, as well as the mitigating weight to be accorded to his lack of antecedents at an advanced age and cooperation with the authorities, I imposed a sentence of 10 months and two weeks' imprisonment.

Amalgamated offence

57 Before concluding this portion of the judgment, I address the fact that the present offence was amalgamated under s 124(4) of the Criminal Procedure Code 2010 ("CPC"). The charge stated that, over not less than two occasions sometime in or around October 2018 to February 2019, Mr Chua abetted the giving of gratification to Mr Poh by engaging in a conspiracy with Mr Lee. Ordinarily, section 124(8)(a)(ii) of the CPC doubles the prescribed punishment for an amalgamated offence. However, as the period specified in the charge commenced before 31 October 2018, when section 124(8)(a)(ii) of the CPC came into force, the Prosecution took the position that the enhanced punishment provision did not apply.

58 I accepted this position. Section 124(10) of the CPC expressly provides that the enhanced punishment provision in section 124(8)(a)(ii) does not apply to a charge framed under section 124(4) in respect of any act or omission that took place before 31 October 2018. As the charge encompassed a period both before and after that date, and the precise dates of the constituent acts were not established, it could not be concluded that all the constituent acts occurred after 31 October 2018. I considered that any doubt in this regard should be resolved in Mr Chua's favour. This was also consistent with Article 11(1) of the

Constitution of the Republic of Singapore, which expressly prohibits the retrospective imposition of a greater punishment than that prescribed by law at the time the offence was committed: “...no person shall suffer greater punishment for an offence than was prescribed by the law at the time it was committed.”

59 Accordingly, I proceeded on the basis that the usual prescribed punishment applied to the present offence. For that reason, I did not consider it necessary to apply the sentencing framework established in *Prakash s/o Mathivanan v Public Prosecutor and other appeals* [2025] 4 SLR 1386 (“*Prakash*”), given that the framework was premised on the engagement of the enhanced punishment provision under section 124(8)(a)(ii) of the CPC.

60 In any event, even if the *Prakash* framework were applicable, I considered that the first two steps of that framework could appropriately be merged on the facts of the present case. In *JEH v Public Prosecutor* [2026] 3 SLR 1401 (“*JEH*”), the High Court held that there was nothing objectionable in merging the first two steps of the *Prakash* framework where the constituent offences formed part of a course of conduct directed at securing a particular illicit outcome. In that case, the offender was charged with a single amalgamated charge for providing false information to a public servant. The High Court held that each instance of providing false information to the vice-principal of a school served a single objective – to secure the continued wrongful enrolment of the offender’s daughter at that school.

61 Similarly, the present charge concerned a single overarching corrupt scheme directed at unlawfully securing Mr Poh's assistance in advancing WLE's business interests. The constituent acts involving the abetment of the giving of gratification formed part of that scheme and were directed towards the same

illicit objective. In determining the appropriate sentence, I had already undertaken a holistic assessment of the harm and culpability arising from the entire course of conduct, including the fact that gratification was given on at least two occasions. I therefore considered that the sentencing analysis undertaken above adequately accounted for the totality of the criminality involved in the amalgamated offence.

Deferment of commencement of sentence

62 The last issue to address is the Defence's application for a deferment of the commencement of Mr Chua's sentence. To recapitulate, the application was made on the following grounds:

- (a) Mr Chua would like to celebrate his elderly mother's 100th birthday on 21 November 2026.
- (b) He had also arranged to travel to China with his family from 12 to 20 December 2026 for their annual family holiday. The trip had been planned in advance.
- (c) He requested permission to celebrate Lunar New Year 2027 with his extended family before commencing his sentence. Lunar New Year 2027 would fall on 6 and 7 February 2027.

63 The applicable statutory provision in this regard is section 318 of the CPC. The general rule is that a sentence of imprisonment takes effect from the date on which it is passed, although the court retains a discretion to direct otherwise. The provision states:

Date that sentence begins

318. –(1) Subject to this Code and any other written law, a sentence of imprisonment, reformatory training, corrective

training or preventive detention shall take effect from the date it was passed, unless the court passing the sentence or, when there has been an appeal, the appellate court, otherwise directs.

64 The CPC does not prescribe the circumstances in which the general rule may be departed from or the factors to be considered in exercising this discretion. However, guidance may be found in caselaw regarding this issue.

65 In *Lim Teck Leng Roland v Public Prosecutor* [2001] 2 SLR(R) 859, the offender in question was sentenced to eight months' imprisonment for road traffic offences. He had obtained an initial two-week deferment of the commencement of his sentence to settle his personal and work affairs. Thereafter, he unsuccessfully applied for a further two-week postponement of the commencement of his sentence. The High Court declined to lay down a rigid rule on when such applications would be justified but held (at [16]) that "the court would be guided by whether the interests of justice require that discretion be exercised". At the same time, the court warned against the abuse of the court's discretion and held that the burden lay on the applicant to demonstrate "dire and serious" circumstances that merited the exercise of its discretion.

66 The case of *Loh Kok Siew v Public Prosecutor* [2002] 2 SLR(R) 186 ("*Loh Kok Siew*") involved a similar situation. The offender was sentenced to three years' imprisonment for cheating offences. He was granted an initial two-month deferment of the commencement of the sentence to complete outstanding work commitments. He subsequently sought a further two-month postponement, principally on the same basis. The High Court rejected the application and set out the following principles:

- (a) The burden lay on the applicant to satisfy the court that "peculiar" circumstances necessitated the postponement: *Loh Kok Siew* (at [10]).

(b) In the exercise of the court's discretion, the paramount consideration was the applicant's reasons for the postponement. The court should also consider all the circumstances of the case, including any postponement already granted, the reasons for the initial deferment, the length of the additional time sought and the usual considerations relating to bail: *Loh Kok Siew* at [10].

(c) Courts must adopt a robust approach. While the court should take a humane approach in deserving cases, the discretion to postpone should be exercised judiciously and only where good reasons exist: *Loh Kok Siew* (at [10]).

(d) The courts must guard against sending the wrong message that the interests of justice may be made subordinate to other considerations: *Loh Kok Siew* (at [14]).

67 In addition to the principles discussed above, the High Court in *Loh Kok Siew* held that the commencement of a sentence of imprisonment should ordinarily not be deferred for more than 15 days. In arriving at this principle, the High Court drew guidance from section 225 of the Criminal Procedure Code (Cap 68, 1985 Rev Ed), which has since been re-enacted as section 320 of the CPC. This provision applies where an offender is sentenced to a fine, with imprisonment in default of payment. Where the court issues an order of attachment to recover the fine, it may suspend the sentence of imprisonment and release the offender upon the execution of a bond requiring the offender to appear before the court on the date appointed for the return of the order of attachment. The provision stipulates that this date must not be more than 15 days after the execution of the bond.

68 Drawing an analogy from this provision, the High Court regarded “the spirit behind s 225 to be instructive” and held that the commencement of a sentence should ordinarily not be deferred for more than 15 days. It was not immediately apparent to me how the statutory period prescribed for the return of an order of attachment was relevant to determining the permissible duration of a deferment of a sentence of imprisonment. Nevertheless, the High Court expressly recognised (at [12]) that the 15-day guideline was not an inflexible rule and could be departed from where there were overwhelmingly urgent circumstances or “if the interests of justice otherwise demands it”.

69 The following principles may be extracted from the foregoing discussion.

- (a) The general principle is that a sentence of imprisonment takes effect on the date on which it is passed.
- (b) Nevertheless, the sentencing court retains a discretion to direct that the sentence commence on a later date.
- (c) In exercising this discretion:
 - (i) The burden lies on the applicant to demonstrate sufficient grounds for departing from the general rule.
 - (ii) The paramount consideration is the reason advanced for the deferment. The court must also consider all the relevant circumstances, including any deferment previously granted, the time available to the applicant to arrange his or her personal affairs, the length of deferment sought and the usual considerations relevant to bail.

(iii) The discretion must be exercised judiciously and only where good reasons exist. While the court should adopt a humane approach in deserving cases, it must also guard against any abuse of its discretion. As a matter of principle, a longer deferment would ordinarily require more compelling justification.

70 Applying these principles to the present case, I was persuaded that a limited deferment to allow Mr Chua to celebrate his mother's 100th birthday was justified. In allowing this limited deferment, I took into account two considerations. First, the deferment was for approximately five weeks and was not, to my mind, excessively lengthy. Second, Mr Chua's mother's 100th birthday was undoubtedly an important and exceptional milestone that would not recur. It carried with it especial familial significance. I considered it understandable that Mr Chua wished to be present to celebrate this occasion with his mother. In my view, these factors were sufficient to justify the limited postponement. I emphasise that this conclusion did not mean that personal and familial considerations would ordinarily justify the deferment of a custodial sentence.

71 As regards the annual family trip, I did not consider the fact that it had been planned in advance to be a compelling reason for deferment. Mr Chua would have been aware that the present proceedings could result in a custodial sentence, and any arrangements made for the trip would necessarily have been subject to that possibility. In this regard, I noted that Mr Chua had already been granted permission by the court to leave Singapore on four previous occasions between March and September 2026.

- (a) On 26 March 2026, he was granted permission to travel to China and Indonesia.
- (b) On 6 May 2026, he was granted permission to travel to Japan and Malaysia.
- (c) On 29 July 2026, he was granted permission to travel to Indonesia, Malaysia, South Korea and Vietnam.
- (d) On 7 September 2026, he was granted permission to travel to Malaysia.

72 Some of these trips were for personal reasons, whilst others were for business. Although I recognised that these trips were not necessarily substitutes for the proposed family holiday, the fact that Mr Chua had previously been permitted to travel extensively did not strengthen his case for a further postponement to accommodate another trip. In my view, the planned holiday did not provide sufficient justification for the deferment sought.

73 Further, as regards the deferment sought in respect of the annual family trip and the Lunar New Year celebrations, the length of the deferment sought was substantial. Such a lengthy deferment required a correspondingly compelling justification. In my view, a desire to spend more time with family fell short of what was required.

74 Finally, I was mindful that deterrence was an important sentencing consideration in the present case. While a deferment would not reduce the duration of imprisonment, an unduly lengthy postponement without sufficiently strong justification could undermine the public interest in the prompt enforcement of criminal sentences. I was satisfied, however, that the limited

deferment for approximately a month in the present case was justified by the particular circumstances and would not materially undermine the deterrent effect of the sentence. The duration of imprisonment remained unchanged, and Mr Chua would be required to commence serving his sentence immediately after the occasion for which the deferment was granted.

75 Taking all these considerations into account, I was satisfied that the interests of justice justified a deferment until 23 November 2026 to allow Mr Chua to celebrate his mother's 100th birthday. However, I did not consider that the proposed family holiday or Lunar New Year celebrations provided sufficient justification for any further postponement, given the lengthy deferment periods that accommodating them would entail. Accordingly, I allowed the Defence's application in part and directed that Mr Chua commence serving his sentence of imprisonment on 23 November 2026, subject to appropriate bail conditions in the meantime.

Conclusion

76 For the reasons explained in this judgment, I imposed a sentence of 10 months and two weeks' imprisonment in respect of the offence. The sentence was ordered to commence on 23 November 2026.



Paul Chan
District Judge



Eugene Phua and Andrew Chia (Attorney-General's Chambers) for
the Public Prosecutor;
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