

Computation of Revenue and Variable Expenses of new Suntec Clinic

Definition of "Blocked Periods" which was for 121 days = total 12 September 2013 to 31 October 2013 (36 days) 17 January 2014 to 3 March 2014 (51 days) 29 July 2014 to 5 March 2015 (272 days)

\$79,000 balance was claimed on counterclaim by Defendant + \$15,000 (unfulfilled work) = \$94,000 (amount paid by Plaintiff for granite tiles which is the Defendant's supply) - \$84,940 to be set off against the Plaintiff's damages.

Plaintiff is a GST company. Therefore the Plaintiff's claim back GST paid to its suppliers. Therefore amounts claimed on damages are to be reduced by GST. As Plaintiff is a company profitable year on year, the GST paid on the first settlement sum of \$136,000 with GST not computed without GST as the whole GST amount paid on the settlement sum has been claimed back to the Plaintiff through GST set off against the GST collected and paid over to the Government.

Plaintiff has to pay corporate tax on damages received. Therefore no adjustments are needed to the damages computed for loss of net profits on account of corporate tax. However, there is no corporate tax on damages received based on reimbursement of the amount spent by the Plaintiff.

Category 1: Sums awarded in the Liability Judgment

S/N	Description of claim	Amount claimed	Evidence supporting documents	Amount additionally allowed	Set-off
1	Outstanding work not done by Defendant	\$	1,000.00 Liability Judgment at [54]	\$	0
2	Gravitas fee for witness	\$	1,812.00 Liability Judgment at [54]	\$	0
3	Loss of fitting out deposit that was forfeited	\$	1,000.00 Liability Judgment at [54]	\$	0
	Total allowed for Category 1: Sums awarded in the Liability Judgment				3,812.00

Category 2: Losses incurred due to late completion of fitting-out (The Plaintiff had to pay for the otherwise free months rest-free fitting-out period because of the Defendant's breach of the Lease occasioned by other breaches.)

S/N	Description of claim	Amount claimed	Evidence supporting documents	Amount additionally allowed	Set-off
1	August 2013 rent paid for the otherwise free fitting-out period of two months	\$	17,880.00	\$	0
2	Second month of rent paid for the otherwise free fitting-out period of two months (last settlement with the landlord)	\$	17,880.00	\$	0
	Total allowed for Category 2: Losses incurred due to late completion of fitting-out period				35,760.00

Category 3: Losses caused by the flood

S/N	Description of claim	Amount claimed	Evidence supporting documents	Amount additionally allowed	Set-off
1	Invoice No. 1047 and 1054 issued by Apex Worldwide Movers & Services	\$	1,300.00	\$	0
2	Cost of dismantling and transporting damaged equipment by Quantum Ergo Healthcare Pte Ltd	\$	3,200.00	\$	0
3	Cost of dismantling and transporting damaged equipment by Goh Kuo Long Const. Works Contractor	\$	720.00	\$	0
4	Cost of handling (including) moving, transporting, dismantling and disposing empty files in carton boxes by Magnetix Asia	\$	8,809.43	\$	0
5	Cost of dismantling Pan.1 and Refresher by GPT (Grand Pte Ltd) '057'	\$	1,323.00	\$	0
6	Self-storage charges for use of unit 7940 from 7 October 2013 to 6 April 2014 (5 months @ \$312.70 per month)	\$	1,990.26	\$	0
7	Invoice no. 378034 for use of unit no. 7940 from 7 April 2013 to 6 October 2013	\$	1,230.00	\$	0
8	Invoice No. 009915 for use of unit no. 7940 from 7 October 2013 to 6 April 2014	\$	1,399.00	\$	0
9	Letter from Lark-These regarding unit for Lease renewal for use of unit no. 7226 and 7216 from 21 Feb - 21 Aug 2013 (paid 3 Mar 2013)	\$	0	\$	1,880.00
10	Invoice No. 239915 for use of unit no. 7226 and 7216 from 22 August 2013 - 21 February 2014	\$	0	\$	1,080.00
11	Cost of inspecting Suntec Clinic by Magnetix Technology & Services Pte Ltd ('Magnetix')	\$	11,300.00	\$	0
12	Cost of inspecting Suntec Clinic by Law Corporation	\$	3,000.00	\$	0
13	Costs of arranging other things, providing handling and protection services and the removal of items, conducting an on-site clean, dismantling and handling of the items and other connected costs, and fitting, re-laying, removal of water marks, floorboards being damaged by Suntec, by Disaster Restoration Pte Ltd	\$	39,830.00	\$	0
14	Electrical rectification works - Invoice No. 12191321 and 12191328 by SRT Electrical Enterprise	\$	3,900.00	\$	0
15	Cost of disposal of computer by Quantum Ergo	\$	250.00	\$	0
16	Cost of disposal of another computer by Quantum Ergo	\$	200.00	\$	0
	Total				85,579.69

Category 3b: Loss of management time and expense

S/N	Description of claim	Amount claimed	Evidence supporting documents	Amount additionally allowed	Set-off
1	Loss of revenue that could have been made from the Suntec Clinic ("Suntec") in the period of 2 months	\$	266,179.14	\$	0
2	Lost income paid to Mr. Cheng for doing "non-Suntec" work	\$	5,223.24	\$	0
3	Lost income paid to Irshad Lathani Q Shah ("Irshad") for doing "non-Suntec" work	\$	5,223.24	\$	0
4	Lost income paid to Chikenna Kallayan ("Chikenna") for doing "non-Suntec" work	\$	5,223.24	\$	0
	Total allowed for Category 3b: Loss of management time and expense				16,779.86

Category 4: Losses arising from the closure of Suntec Clinic during the Blocked Periods and the early termination of the Lease by the landlord

Year	Period	Gross Revenue from patients without GST	Net Profit (and Director's Fee)	Actual Variable Expenses (and payments to tenants)	Actual Fixed Expenses (and interest)	Actual Depreciation
2013	Jan-13 to Dec-13	2,161,307.70	493,021.07	1,668,286.63	1,180,000.00	1,180,000.00
2014	Jan-14 to Dec-14	1,761,200.00	381,100.00	1,380,100.00	1,180,000.00	1,180,000.00
2015	Jan-15 to Mar-15	136,109.26	29,219.26	106,890.00	1,180,000.00	1,180,000.00
2015	Apr-15 to Jun-15	109,431.49	23,781.49	85,650.00	1,180,000.00	1,180,000.00
2015	Jul-15 to Sep-15	114,212.05	24,842.05	89,370.00	1,180,000.00	1,180,000.00
2015	Oct-15 to Dec-15	92,006.74	20,006.74	72,000.00	1,180,000.00	1,180,000.00
2015	Jan-16 to Mar-16	190,076.79	41,976.79	148,100.00	1,180,000.00	1,180,000.00
2015	Apr-16 to Jun-16	74,062.36	16,262.36	57,800.00	1,180,000.00	1,180,000.00
2015	Jul-16 to Sep-16	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-16 to Dec-16	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-17 to Mar-17	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-17 to Jun-17	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-17 to Sep-17	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-17 to Dec-17	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-18 to Mar-18	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-18 to Jun-18	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-18 to Sep-18	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-18 to Dec-18	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-19 to Mar-19	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-19 to Jun-19	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-19 to Sep-19	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-19 to Dec-19	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-20 to Mar-20	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-20 to Jun-20	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-20 to Sep-20	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-20 to Dec-20	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-21 to Mar-21	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-21 to Jun-21	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-21 to Sep-21	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-21 to Dec-21	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-22 to Mar-22	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-22 to Jun-22	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-22 to Sep-22	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-22 to Dec-22	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-23 to Mar-23	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-23 to Jun-23	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-23 to Sep-23	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-23 to Dec-23	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-24 to Mar-24	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-24 to Jun-24	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-24 to Sep-24	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-24 to Dec-24	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-25 to Mar-25	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-25 to Jun-25	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-25 to Sep-25	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-25 to Dec-25	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-26 to Mar-26	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-26 to Jun-26	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-26 to Sep-26	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-26 to Dec-26	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-27 to Mar-27	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-27 to Jun-27	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-27 to Sep-27	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-27 to Dec-27	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-28 to Mar-28	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-28 to Jun-28	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-28 to Sep-28	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-28 to Dec-28	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-29 to Mar-29	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-29 to Jun-29	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-29 to Sep-29	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-29 to Dec-29	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-30 to Mar-30	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-30 to Jun-30	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-30 to Sep-30	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-30 to Dec-30	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-31 to Mar-31	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-31 to Jun-31	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-31 to Sep-31	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-31 to Dec-31	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-1 to Mar-1	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-1 to Jun-1	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-1 to Sep-1	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Oct-1 to Dec-1	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jan-2 to Mar-2	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Apr-2 to Jun-2	102,421.12	22,521.12	80,000.00	1,180,000.00	1,180,000.00
2015	Jul-2 to Sep-2	102,421.12	22,521.12	80,000.00	1,180,000.00	1,18