

Public Prosecutor

AND

Siti Rasimah Bte Awang Taha

**(Intermediate Court of Brunei Darussalam)
(Criminal Trial No.32 of 2018)**

Dk Hjh Norismayanti Pg Hj Ismail, Judge
11th September 2021

DPP Dk Didi-Nuraza Pg Hj Abd Latif for Public Prosecutor.
Defendant In Person and unrepresented.

J U D G M E N T

Dk Hjh Norismayanti, Judge:

Background

1. The defendant Siti Rasimah Bte Awang Taha faces 4 charges under section 408 of the Penal Code, Cap 22. The charges pertain to the criminal breach of trust by a clerk or servant or by a person being in any manner entrusted in such capacity with property, or with any dominion over property. The section 408 offences carry a penalty of imprisonment for a term not exceeding 10 years and fine. The charges against the defendant reads as follows:

Amended 1st Charge

*"That you, on diverse occasions between 1st October 2009 and 30th September 2010, in Brunei Darussalam, being employed as a servant namely the Head of Business Development at Comms Harris & Company, and being entrusted with the management of monies in the Company's bank account held at Hongkong and Shanghai Banking Corporation as an authorised signatory for the said account, dishonestly misappropriated such monies in the sum of **B\$158,543** from the said account and you have thereby committed an offence punishable under section 408 of the Penal Code, Chapter 22."*

Amended 2nd Charge

*"That you, on diverse occasions between 1st October 2010 and 30th September 2011, in Brunei Darussalam, being employed as a servant namely the Head of Business Development at Comms Harris & Company, and being entrusted with the management of monies in the Company's bank account held at Hongkong and Shanghai Banking Corporation as an authorised signatory for the said account, dishonestly misappropriated such monies in the sum of **B\$236,387** from the said account and you have thereby committed an offence punishable under section 408 of the Penal Code, Chapter 22."*

Amended 3rd Charge

*"That you, on diverse occasions between 1st October 2011 and 30th September 2012, in Brunei Darussalam, being employed as a servant namely the Head of Business Development at Comms Harris & company, and being entrusted with the management of monies in the Company's bank account held at Hongkong and Shanghai Banking Corporation as an authorised signatory for the said account, dishonestly misappropriated such monies in the sum of **B\$2,000** from the said account and you have thereby committed an offence punishable under section 408 of the Penal Code, Chapter 22."*

Amended 4th Charge

*"That you, on diverse occasions between 1st October 2012 and 21st March 2013, in Brunei Darussalam, being employed as a servant namely the Head of Business Development at Comms Harris & company, and being entrusted with the management of monies in the Company's bank account held at Hongkong and Shanghai Banking Corporation as an authorised signatory for the said account, dishonestly misappropriated such monies in the sum of **B\$57,100** from the said account and you have thereby committed an offence punishable under section 408 of the Penal Code, Chapter 22."*

2. Each of the 4 charges covers a period of 12 months and the total amounts stated in the charges represents the total fund misappropriated by the defendant within the said 12 months' time frame.
3. In establishing a prima facie case, the prosecution called a total of 12 witnesses (PW1 to PW12) and upon being satisfied that the prosecutor had established a prima facie case, the defendant was called to enter her defense.

Prosecution's case

4. It is the prosecution's case that during the pertinent dates covered in the 4 charges before the court, the defendant was an employee working for Hj Harris bin Hj Omar (PW1) who is the manager and owner of Comms Harris Company Ltd (the Company). She started working for PW1 as a Marketing Officer in the year 2000 and in time the defendant had elevated to the position of Head of Business Development. The defendant was PW1's right hand person and trusted the defendant as an employee.
5. PW1 placed the defendant in charge of the book business that was one of the businesses conducted under the Company. Being in charge of the book business, the defendant would deal with Star Publishing Pte Ltd (Star Publishing) and other local vendors for the supply, delivery and payments for the books project. The Company set up an account in HSBC bank (account no. 002-078715-002 – "the Account") on the 10th September 2009 specifically to deal with Star Publishing as well as other books related dealings. PW1 trusted the defendant to the extent of making the defendant the second authorised signatory to the Account.
6. Sometime in January 2014 whilst the defendant was on leave from work, PW1 called the defendant to ask about a file which was kept in the defendant's locked cabinet. When questioned on company matters, the defendant denied any wrong doings. The defendant only showed up for

work for one week in February 2014 and eventually stopped going to work. This raised PW1's suspicion which led him to break into the defendant's locked cabinet. It was discovered that important financial documents kept by the defendant in the locked cabinet were all missing. This led PW1 to request for bank account statements directly from HSBC bank. Upon receiving the account statements from HSBC bank, PW1 discovered that there were numerous withdrawals of large amounts of cash by the use of cheques from the Account as well as bank transfers (from the Company Account to the defendant's account) which he did not approve or had any knowledge about. PW1 eventually lodged a police report on the 15th April 2014.

7. Police investigations revealed that all of the unapproved and unauthorized transactions by way of cheque and bank transfers were all made with the authorization and signatures of the defendant. It is the prosecution's case that the defendant had dishonestly misappropriated the funds from the Company as stated in the 4 charges.

Issues not in contention

8. Having considered the evidence adduced at trial, the court concludes that the following issues are not in contention:-

- (i) The defendant's working history and position

The defendant started working for PW1 as a Marketing Officer in the year 2000 and over time, PW1 observed that the defendant as an efficient worker and managed to earn his trust. PW1 eventually elevated the defendant to the position of Head of Business Development in 2009. By this time, PW1 states that the defendant was a senior officer at the company and was in charge of all the workers and the company's finances. PW1 also put the defendant in charge of overseeing the business affairs between the Company and Star Publishing as well as other agents or local book vendors. Upon her promotion as Head of Business Development, the defendant was being paid a salary of \$4,500 per month due to her increased responsibilities and she was also given access to the Company's main files.

- (ii) HSBC Account opened for Star Publishing Pte Ltd and other business dealings

It is not in dispute that the application to set up the Account was made on the 2nd September 2009 (exhibit P16A). The account was opened for the purposes of dealing with Star Publishing Pte Ltd as well as other book related businesses.

- (iii) Defendant was made an 'authorized signatory' to the Account

PW1 made the defendant a second authorised delegate and signatory upon setting up the Account and she had access to selected services. Further to that, it is also not disputed that PW1 issued a mandate (P16A – Appendix 5) to HSBC bank to honour any directions

provided under the mandate including cheques issued by any of the authorised signatory with either one to sign.

(iv) Withdrawals made by the defendant using company cheques from the Account

It is not in dispute that the defendant withdrew a total of \$398,622 from the Account by way of 97 pieces of the Company cheque which was made payable to “Cash”. All the said cheques were signed off by the defendant as an authorised signatory.

(v) Bank transfer made by the defendant

The defendant does not dispute the Customer transfer form dated 12th October 2009 (exhibit P16E).

(vi) Withdrawals made by former employees of the company upon the request of the defendant

It is not in dispute that the defendant instructed or got assistance from 5 former employees (PW2, PW4, PW7, PW8 and PW9) to withdraw funds from the Account through the use of 18 pieces of cheques adding up to a total of \$9,812. Upon withdrawal of the funds, they were immediately handed over to the defendant on the same day. The details of the cheques issued and cashed out are as provided in the Table A below:

Table A				
No.	Name of former employees of the Company	Cheque no.	Exhibit no.	Amount (\$)
PW2	Norhashimah binti Hj Abd Ghafar (former clerk)	599401	P16D.59	1,000
		701800	P16D.111	2,500
PW4	Mohammad Zulyzan bin Husin (former delivery man)	667712	P16D.117	1,700
PW7	Mohamad Nur Adil bin Hj Aminuddin (former office boy)	397906	P16D.6	1,194
		397908	P16D.7	500
		397911	P16D.9	1,233
		397942	P16D.22	200
PW8	Mohd Affendi bin Hj Anuar (former salesman)	397935	P16D.18	290
		397945	P16D.5	430
PW9	Khairunnisa Auddadi binti Hj Sirat (former clerk)	397944	P16D.24	325
		599416	P16D.63	440
		Total:		9,812

(vii) Withdrawals made by the defendant’s family members upon her request

The defendant does not dispute the fact that 4 of her family members (PW3, PW5, PW6 and PW10) withdrew money using the Company cheques from the Account on her behalf. The monies withdrawn were handed over to the defendant on the same day as the withdrawals. The details of the cheques issued are as provided in the Table B below:

TABLE B				
No.	Name and relationship of the witnesses with the defendant	Cheque no.	Exhibit no.	Amount (\$)
PW3	Norhalizahwati binti Jupri (niece)	701797	P16D.108	1,000
		701799	P16D.110	5,000
PW5	Norita binti Abdullah (sister in law)	667701	P16D.112	10,000
PW6	Mohammad Khairul Khairi bin Ishak (nephew)	667714	P16D.118	3,500
PW10	Baharin bin Awang Haji Taha (brother)	667705	P16D.114	3,000
		667706	P16D.115	5,000
		667707	P16D.116	3,000
		Total:		30,500

- (viii) The defendant used company funds to pay her creditor *P'fection Beauty Concept* ("the beauty salon")

The defendant issued three (3) of the Company's cheques to the beauty salon as payment for beauty treatments and products in the total sum of \$12,216. The payments were verified by PW11 who also provided a breakdown of the treatments and products via exhibit P14, a letter from the beauty salon to the investigating officer P/ ASP Pg Omarali bin Pg Hj Jamaludin (PW12) dated 17th November 2015. Details of the cheques issued are as provided in Table C below: -

TABLE C				
No.	Name and relationship of the prosecution's witness	Cheque no.	Exhibit no.	Amount (\$)
PW11	Tan Eng Eng (owner of P'fection Beauty Concept)	670770	P16D.84	7,876
		670785	P16D.94	3,000
		670793	P16D.95	1,340
		Total:		12,216

- (ix) The balance of the Account after the withdrawal of the last unauthorized cheque issued by the defendant (cheque no. 667714 dated 21.03.2013) was a debit balance of -\$1796.57 as provided by the statement of account (part of exhibit P16A).

- (x) The defendant was responsible for providing the company's monthly financial report as well as the statement of account for the Company's account in HSBC. It is not disputed that the defendant never provided PW1 with the monthly statements of the Account.

Issues in contention

9. The court finds that the following issues are in dispute:

- (i) Withdrawals and bank account transfers were made without the knowledge and approval of PW1

PW1's testimony states that he had no knowledge nor did he approve or authorize any of the withdrawals from the Account and PW1 did not approve or authorize any bank account transfers from the Account to the defendant's account. The cheques issued by the defendant and bank transfers made by the defendant without authorization (all cheque exhibits: P16D.1 to P16D.118) by PW1 are particularized in Table D, E, F and G below: -

- (a) Fund allegedly misappropriated by the defendant from the Account between 1st October 2009 to 30th September 2010 covered by the 1st Charge = **\$158,543.**

TABLE D							
No.	Dated	Cheque no.	Amount (\$)	No.	Dated	Cheque no.	Amount (\$)
1	02.11.2009	397901	6,500	26	14.04.2010	397946	1,000
2	14.11.2009	397902	3,000	27	23.04.2010	397948	2,000
3	16.11.2009	397903	2,100	28	10.05.2010	397950	3,000
4	17.11.2009	397905	3,000	29	12.05.2010	619801	1,000
5	19.11.2009	397907	3,500	30	14.05.2010	619802	2,000
6	19.11.2009	397906	1,194	31	19.05.2010	619803	500
7	20.11.2009	397908	500	32	20.05.2010	619804	800
8	21.11.2009	397909	500	33	24.05.2010	619806	500
9	30.11.2009	397911	1,233	34	25.05.2010	619807	16,497
10	12.12.2009	397919	1,500	35	03.06.2010	619808	5,100
11	17.12.2009	397921	1,000	36	04.06.2010	619809	200
12	07.01.2010	397929	1,100	37	08.06.2010	619811	7,800
13	09.01.2010	397930	1,000	38	18.06.2010	619813	1,500
14	30.01.2010	397931	2,680	39	22.06.2010	619814	1,300
15	12.02.2010	397932	3,000	40	24.06.2010	619815	1,000
16	12.02.2010	397933	500	41	28.06.2010	619816	4,000
17	16.02.2010	397934	720	42	07.07.2010	619817	1,000
18	16.02.2010	397935	290	43	02.08.2010	619826	3,500
19	18.02.2010	397936	6470	44	09.08.2010	619827	7,500
20	19.02.2010	397937	36,224	45	23.08.2010	619830	1,700
21	13.03.2010	397941	2,000	46	27.08.2010	619832	1,800
22	19.03.2010	397942	200	47	31.08.2010	619833	3,700

23	22.03.2010	397943	1,000	48	17.09.2010	619837	2,000
24	26.03.2010	397944	325	49	20.09.2010	619838	1,500
25	09.04.2010	397945	430	50	25.09.2010	619840	4,800
				51	12.10.2009	Bank transfer	\$2,280
Total:							\$158,543

- (b) Funds allegedly misappropriated by the defendant from the Account between 1st October 2010 to 30th September 2011 as covered by the 2nd Charge = **\$236,387**.

TABLE E							
No.	Dated	Cheque no.	Amount (\$)	No.	Dated	Cheque no.	Amount (\$)
1	01.10.2010	619843	1,500	28	26.02.2011	670759	8,000
2	02.10.2010	619844	1,800	29	01.03.2011	670762	2,000
3	04.10.2010	619845	2,000	30	08.03.2011	670765	2,000
4	06.10.2010	619846	500	31	10.03.2011	670767	3,000
5	07.10.2010	619847	1,500	32	12.03.2011	670768	1,00
6	09.10.2010	619848	1,200	33	14.03.2011	670769	6,000
7	11.10.2010	619849	1,500	34	19.03.2011	670770	7,876
8	13.10.2010	619850	1,200	35	19.03.2011	670771	3,000
9	15.10.2010	599401	1,000	36	22.03.2011	670772	3,000
10	21.10.2010	599405	2,000	37	25.03.2011	670774	2,000
11	27.10.2010	599407	500	38	29.03.2011	670775	20,000
12	29.10.2010	599408	1,000	39	08.04.2011	670776	4,000
13	03.11.2010	599416	440	40	20.04.2011	670779	2,000
14	18.11.2010	599419	1,500	41	27.04.2011	670782	18,221
15	19.11.2010	599420	500	42	27.04.2011	670783	4,000
16	20.11.2010	599422	2,260	43	27.04.2011	670781	500
17	22.11.2010	599423	2,700	44	16.05.2011	670785	3,000
18	09.12.2010	599434	2,000	45	03.06.2011	670793	1,340
19	30.12.2010	599437	9,950	46	09.06.2011	670796	5,000
20	11.01.2011	599444	4,000	47	17.06.2011	670799	2,000
21	17.01.2011	599448	3,000	48	21.06.2011	670777	1,000
22	19.01.2011	599449	3,200	49	23.06.2011	701751	2,000
23	24.01.2011	599450	25,000	50	04.08.2011	701768	2,000
24	27.01.2011	670752	29,000	51	11.08.2011	701773	1,800
25	27.01.2011	670753	22,000	52	22.08.2011	701775	2,000
26	09.02.2011	670757	2,300	53	24.08.2011	701777	1,700
27	10.02.2011	670758	500	54	26.08.2011	701781	2,000
				55	29.08.2011	701782	1,900
Total:							236,387

- (c) Funds allegedly misappropriated by the defendant from the Account between 1st October 2011 to 30th September 2012 as covered by the 3rd Charge = **\$2,000**

Table F

No.	Dated	Cheque no.	Amount (\$)
1	13.04.2012	701791	1,000
2	19.09.2012	701793	1,000
Total:			2,000

- (d) Funds allegedly misappropriated by the defendant from the account between 1st October 2012 to 30th September 2013 as covered by the 4th Charge = **\$57,100**.

TABLE G							
No.	Dated	Cheque no.	Amount (\$)	No.	Dated	Cheque no.	Amount (\$)
1	10.10.2012	7017797	1,000	7	08.12.2012	667705	3,000
2	12.10.2012	701798	20,000	8	11.12.2012	667706	5,000
3	22.10.2012	701799	5,000	9	12.12.2012	667707	3,000
4	02.11.2012	701800	2,500	10	13.03.2013	667712	1,700
5	24.11.2012	667701	10,000	11	21.03.2013	667714	3,500
6	05.12.2012	667702	2,400				
Total:							57,100

- (ii) Payment of commission to the defendant

The defendant also alleges that part of the funds withdrawn with the help of her family members were partly payment of her commission from the Company.

- (iii) Use of the Account to pay for employee salaries and commissions

PW1 disputes that he would use the funds available in the Account to pay for the salaries and commissions of the Company's employees including the defendant.

- (iv) Payment to P'fection Beauty Concept

PW1 did not authorize the defendant to use funds from the Account to pay the beauty salon for expenses incurred by the defendant.

Defense case

10. The defendant asserts that her main defense is that PW1 authorized all of the alleged withdrawals using company cheques. The defendant also allowed her to withdraw part of her commission from the Account by way of cheque as well as the payments to P'fection Beauty Concept. The defendant denies using the cheques or bank transfer to dishonestly misappropriate the Company out of a total of \$454,030.

11. The defendant also asserts that upon her request, PW1 had agreed to pay her salary by way of bank transfer or monthly standing instruction from the Account to her account in HSBC (account number 001-029792-056).

Court's considerations and findings

PW1's credibility as a witness

12. The court finds that PW1 is a credible witness and accepts his evidence as whole. The court accepts that he had placed a significant amount of trust on the defendant who had worked for him since 2000 until the early part of 2014. Based on his trust on the defendant, he made the defendant Head of Business Development in 2009 and placed the responsibilities of the company's finances under the defendant's charge as well as charge of the company's business with Star Publishing and other book vendors. Based on the increased responsibilities, PW1 also increased her salary to \$4,500 monthly as Head of Business Development.
13. The court also accepts that the defendant never showed PW1 the statement of accounts that was emailed to the Company's email account despite the fact that PW1 asked for them and thus PW1 did not have knowledge of the Account's true state of affairs. The court further accepts that the defendant prepared the monthly financial reports for the Company and PW1 did not find anything suspicious in the Company's business affairs at the time. According to PW1, the defendant also showed cheque stubs for payments issued from the Account. Upon inspection of the statement of accounts, PW1 realized that the description of the cheque stubs shown to him did not match the bank's statement of account. The cheque stubs shown by the defendant to PW1 did not exceed outward payment of \$1,000 from the Account on a monthly basis.
14. The court further accepts that the Account was specifically opened to deal with the Company's book business and not for payment of employees' salaries and commissions. The court accepts that there is a separate company account from where withdrawals would be made and payments to employees would be made in cash. The court is also shown a letter dated 1st February 2001 (exhibit P4E) issued by the Company which reflects the defendant's agreement to receive her salary in cash. PW1 further testified that the defendant was being paid her salary in cash every month and he never agreed to pay her by way of a monthly standing instruction to the bank or bank transfer. PW1 further added that since the defendant claimed to have been receiving her salary by way of bank transfer, PW1 deduced that the defendant would have received her salary twice every month, once in cash and another by way of bank transfer.

Credibility of PW2, PW4, PW7, PW8 and PW9

15. Briefly all PW2, PW4, PW7, PW8 and PW9 were called to verify that they received the cheques stated in Table A from the defendant and cashed them out upon her instructions. They also verified that the cash withdrawn were handed over to the defendant the same day. Neither of the witnesses stated that they knew what the cash were used for but confirmed that the cash

withdrawn had nothing to do with payment of their salaries or commission. The court finds their testimonies as credible and accept them entirely.

Credibility of PW3, PW5, PW6, PW10 and PW11

16. All PW3, PW5, PW6 and PW10 gave evidence that they helped the defendant to cash out the Company cheques as stated in Table B. They also testified that they handed over the cash withdrawn to the defendant on the same day. None of the said witnesses knew the purpose of the withdrawal except PW10 who testified that the defendant told him that one of the cheques that he received was for her commission. However, he does not recall which of the cheques that he cashed out was for the defendant's commission. The court accepts the testimony of the all witnesses and further to PW10's claim that one of the cheques was for the defendant's commission, the court accepts the fact that this was what he was told but not to the truth of the information.
17. PW11 is the owner of P'fection Beauty Concept. The court accepts that the salon accepted 3 Company cheques as stated in Table C issued by the defendant for payments due to the salon. According to PW11, payment by way of cheque is a normal practice by the salon's customers. The court accepts her testimony entirely.

Police investigation

18. PW12 is the investigating officer in this case. In the course of his investigation, he received statements of accounts and documents pertaining to the Account (P16A), the defendant's statements of account (P16B), a total of 118 cheques issued by the defendant from the Account, a letter from Perfection Beauty Concept providing details of the cheques they received from the defendant as payment, a customer transfer form (P16E) signed by the defendant from the Account to her own account in HSBC. PW12 also recorded the defendant's statement (P16F) on the 31st August 2017. Based on his overall investigation into the case, it was his conclusion that the defendant had committed criminal breach of trust.

Defendant's credibility as a witness

19. There is a lack of evidentiary support for the defendant's defense. The defendant failed to adduce any documentary evidence or otherwise to show that PW1 authorized the withdrawals of funds from the Account and the bank transfers from the Account to the defendant's account.
20. The defendant claims that each time the cheques she issued were presented to the bank for withdrawal, the bank would process the cheque and this would include contacting PW1 to verify the amount being withdrawn. The court does not put much weight in this line of defense. The fact is HSBC bank was given a mandate by the Company to honour any withdrawals made by any signatory to the account, with either one to sign. There was no requirement for the cheques to be verified by another signatory. The court finds that this would give no relevance to the mandate if the bank still had to contact the first named signatory each time a cheque is presented to the

bank. PW1 also testified that he never received any call from the bank for confirmation of a withdrawal.

21. Further to her defense, the defendant claims to have handed over all the cash withdrawals to PW1. This is vehemently denied by PW1 who asserts he knew nothing of the cash withdrawals. The defendant also failed to account for the purposes of the withdrawal. The court finds this difficult to accept considering that she was placed in charge of the Company's book business as well as the Company's finances. Further, it is not denied that she prepares the monthly financial report for the Company. It is only reasonable to conclude for the defendant to be informed of the reason for each of the withdrawals made from the Account in order to prepare a proper and accurate monthly financial report. The court has to comment that the withdrawals are not just in the hundreds but some withdrawals were for over \$10,000 and this would obviously stand out if she was preparing a monthly financial report. The fact that the defendant claims that she handed over the money to PW1 each time the withdrawals were made (apart from her alleged commission which she kept) is highly suspicious.
22. In relation to her salary, the defendant asserts that she did have the approval of PW1 to receive her salary by way of a monthly standing instruction or bank transfer. The defendant failed to provide any evidentiary support towards this assertion. In fact, the prosecution highlighted a number of bank transfers from the Account to the defendant's account which were made more than once on a monthly basis and the transfers vary in amount and were not transacted on fixed dates as what the normal case would be for monthly standing instructions to the bank. The court therefore finds the defendant's explanation for these bank transfers as suspicious and incredible.
23. The defendant also explained that some of the cheques that she issued was for payment of her commission to which PW1 verbally approved. PW1's evidence is that the Account was not used for payment towards employees and confirmed that none of the cheques issued by the defendant in this case had anything to do with Star Publishing, payment of Tabung Amanah Pekerja, office equipment, delivery services and book shop rentals. It is PW1's evidence that he did not pay the defendant any commission out of the funds in the Account.
24. Further to the above, PW1 also gave evidence that if the Company were to use the Company cheque to effect payment for proper business dealings, the cheque would not be issued to 'Cash' but would be made out to the name of the recipient i.e. the name of the company receiving the payment. Therefore, PW1 found the issuance of cash cheques as suspicious.
25. In relation to dealings with Star Publishing, it is evident by way of the defendant's own production of a printed email from Minelli Seow, purportedly an employee of Star Publishing, a company in Singapore. This email was referred to by the defendant in her written submission at the end of the prosecution's case. The email was sent directly to the defendant's own email address (syeemah79ht@gmail.com) and not the Company's business email address (commshtech@gmail.com). The said email showed the Company owed Star Publishing \$1,586,409.05 as of 16th January 2012. PW1 states that the true state of the Company's business affairs with Star Publishing was never conveyed to him. The defendant only presented him with

the monthly financial reports of the Company which she prepared and he deemed to be proper. As mentioned earlier, despite instructing the defendant to print the monthly statement of accounts from the bank, this was never done by the defendant from 2009 until 2013. It is also in evidence that all financial documents were kept by the defendant. And the court finds it suspicious that when the defendant stopped showing up for work, the Company's files containing vital financial records that were in the defendant's locked cabinet went missing.

26. The defendant also claimed that she actually resigned from the Company and transferred to Star Publishing, working as a Brunei representative of Star Publishing. In support of this assertion, the defendant adduced an unsigned Memorandum dated 28th September 2013 discussing the defendant's alleged appointment. The court finds this insufficient to support the defendant's purported transfer. The defendant failed to adduce concrete evidence of her actual appointment by Star Publishing which would add credibility to her evidence.
27. The defendant also informed the court of possible witnesses she intended to call to support her defense. She failed to produce any witnesses despite the opportunities given to her to do so. This also applied to the time frame given to the defendant to provide her final written submissions. Again, the defendant failed to hand in her written submissions within the allocated time.

Conclusion

28. Based on the court's overall considerations and findings, the court is satisfied that the defendant's defense has no evidentiary value and lacks any merits to rebut the prosecution's case. The court also finds all prosecution witnesses credible and accepts their evidence as a whole. The court is satisfied that the prosecution has established a case beyond a reasonable doubt that the defendant is guilty of dishonestly misappropriating the Company's funds as stated in the 4 four charges before this court. Accordingly, the defendant is convicted on all 4 charges under section 408 of the Penal Code, Cap 22.

DK HJH NORISMAYANTI BINTI PG HJ ISMAIL

Judge, Intermediate Court