U

a99)a*sa+5 eE7+#e ,e) f)o% 7o&s*$e)a'*o& fo) a+ 'e%9o)a)8 9os's *& DESIB a&$ 7)ea'e$ a ,os'*+e <o)=*&g e&-*)o&%e&' *& ',*s 4)a&7,D a&$

7. T,e C,*ef5 3R / S5 a99)oa7,e$,e) fo)%e) s#9e)-*so)s *&@#*)*&g a4o#' ,e) 'ea%<o)= 7o%9e'e&7*es a&$ $e+*4e)a'e+8 $e+a8e$ *&fo)%*&g ,e) ',a' ',e 'e%9o)a)8 9os' fo) <,*7, s,e ,a$ 4ee& se+e7'e$ <as &o +o&ge) f#&e.

A. O& (O7'o4e) 201B5 ',e D*)e7'o)5 UNEO5)e+ease$ a %e%o)a&$#% f*&$*&g ',a' o&+8 so%e of ',e A99+*7a&'Fs)e9o)'s 7o&s'*'#'e$ a 9)o'e7'e$ a7'*-*'8 a&$ ',a' ',e fa7's a&$ e-*$e&7e of ,e) 7ase $*$ &o')a*se a prima facie 7ase of)e'a+*a'*o&.

B. O& 13 O7'o4e) 201B5 ',e D*)e7'o)5 UNEO5 #9o& ',e A99+*7a&'Fs)e@#es'5 ag)ee$ 'o)eo9e& ',e A99+*7a&'Fs)e@#es' fo))e-*e<. T,e A99+*7a&' s#4se@#e&'+8 s#4%*''e$ a$$*'*o&a+ *&fo)%a'*o& 'o s#99o)' ,e) 7+a*% ',a' ',e (O7'o4e) 201B %e%o)a&$#% 7o&'a*&e$ e))o)s of fa7's a&$ +a< a&$ 9#' fo)<a)$ f#)',e) a++ege$)e'a+*a'o)8 a7'*o&s.

(. B8 e%a*+ of ! "a&#a)8 201(5 a& E',*7s Off*7e) f)o% ',e UNEO *&fo)%e$ ',e A99+*7a&' ',a' ',e UNEO <as *& ',e 9)o7ess of 7o&s#+'*&g ',e Off*7e of Lega+ Affa*)s :>OLA?;)ega)$*&g >',e *ss#e of ',e GC,*ef5 3RCBHFs $*s7)e'*o& *& Ga

1B.   2)o% B 'o 10 2e4)#a)8 201(5 ', e A99+*7a&' , a$ eE7, a&ges <*', ', e A+'e)&a'e
C, a*) of ', e EPUN5 <, o s'a'e$ &o' 'o 4e *& 9os*'*o& 'o 9)o-*$e a&8 ea+*&e fo) ', e
)e-*e< of ', e A99+*7a&'Fs)e@#es'. T, e A99+*7a&' s#4%*''e$ a$$*'*o&a+ *&fo)%a'*o&5
*&7+#$2)o3348(a)-3..99218($)-0.960221(+)-0.99348(+)0.g84924(s)-5.37229(')0a.448147.sF$.9.372

3(.

42.   T,e T)*4#&a+ ,e+$ a ,ea)*&g o& ',e %e)*'s f)o% 3 'o 4 "#&e 201!⑤ <,e)e *'
,ea)$ e-*$e&7e f)o% ',e A99+*7a&'⑤ ,e) 9a)'&e) a&$ ',e C,*ef⑤ 3#%a& Reso#)7es⑤
O③C③R.

43.   I' *s)e7a++e$ ',a' ',e T)*4#&a+ <as s7,e$#+e$ 'o ,

Merits

$.   T,e $e7*s*o& <as -*'*a'e$ 48 9)o7e$#)a+ e))o)s a&$ *s ultra vires. I& 9a)'*7#+a):

    *.   T,e A99+*7a&'Fs)e@#es' fo) 9)o'e7'*o& ,as 4ee& *&7o))e7'+8

g.   T,e Se7)e'a)8lGe&e)a₊ ,a$ a $#'8 'o 9)o'e7' ',e A99₊*7a&' f)o%
)e'a₊*a'*o& as ,e ,a$ 4ee& %a$e a<a)e of ',e 9)o7e$#)a₊ a&$ s#4s'a&'*-e f₊a<s
& ',e ,a&$₊&g of ,e))e@#es'. 3*s $*)e7' *&'e)-e&'*o&)e@#*)*&g 7o%9₊*a&7e

7.   T,e $e7*s*o& of ',e Se7)e'a)8|Ge&e)a+ &o' 'o affo)$ 9)o'e7'*o& f)o%)e'a+*a'*o& *s +a<f#+ as ',e A99+*7a&' $*$ &o' ,a-e a 7ase. A++ ',)ee E',*7s Off*7es 7o&7+#e ',a' ',e *&fo)%a'*o& s,a)*&g $*$ &o' 7o&s'*'#'e a 9)o'e7'e$ a7'*-*'8 #&$e) ',e o+$ 9o+*78. T,e A99+*7a&'Fs a++ega'*o&s of)e'a+*a'*o)8 a7's <e)e f#++8 eEa%*&e$ a&$ ',e Se7o&$ A+'e)&a'e C,a*) of ',e EPUN fo#&$ ',a' e-e& a' ',e prima facie +e-e+5 *' 7o#+$ &o' 4e es'a4+*s,e$ ',a' ',e a++ega'*o&s 7o&s'*'#'e$ $e')*%e&'a+ a7'*o&s a&$5 *f so5 <,e',e) ',e)e <as a&8 7a#sa+ +*&= 4e'<ee& a 9)o'e7'e$ a7'*-*'8 a&$ $e')*%e&'a+ a7'*o&sꝹ

$.   T,e 9)ess)e+ease <as 'a=e& *&'o a77o#&' 48 ',e A+'e)&a'e C,a*) a&$ ',e Se7o&$ A+'e)&a'e C,a*) of ',e EPUN5 4#' <as fo#&$ &o' 'o)e9)ese&' a)e'a+*a'o)8 a7'Ɒ

e.   As 'o ',e *%9+e%e&'a'*o& of ',e UNEOFs)e7o%%e&$a'*o&5 ',e Res9o&$e&' &o'es ',a' ',e A99+*7a&' <as 'e%9o)a)*+8)eass*g&e$ 'o '<o P|4 9os*'*o&s af'e) ,e))e'#)& f)o% s*7= +ea-e *& A9)*+ 201 Ɒ a&$

f.   T,e Res9o&$e&')e@#es's ',e T)*4#&a+ 'o)eIe7' ',e a99+*7a'*o& as *))e7e*-a4+e o)5 a+'e)&a'*-e+85 'o)eIe7' *' *& *'s e&'*)e'8 o& ',e %e)*'s.

Consideration

Procedural issues

<u>Res9o&$e&'Fs 7,a++e&ge 'o ',e a$%*ss*4*+*'8 of 7e)'a*& $o7#%e&'s</u>

4B.   I& ,*s)e9+85 ',e Res9o&$e&' 7,a++e&ge$ ',e a$%*ss*4*+*'8 of 7e)'a*& $o7#%e&'s a&&eEe$ 'o ',e a99+*7a'*o&5 &a%e+8:

a.   A&&eE 4B5 o& ',e g)o#&$s ',a' *' *s >*))e+e-a&' a&$ &o' 7o%9)e,e&s*4+e as *' *s *& D#'7,,?Ɒ a&$

4.   A&&eEes 35 34 a&$ 3!5 o& ',e g)o#&$s ',a' ',e $o7#%e&'s a)e >e*',e) &o' s*g&e$5 ',e a#',o)s,*9 *s #&7+ea) o) a)e a& #&a#',o)*Ce$ ')a&s7)*9' of a %ee'*&g?.

4(.   J *',)es9e7' 'o a&&eE 4B⅝ 48 O)$e) No. 24 :GVA/2020;⅝ *ss#e$ af'e) ',e 7ase <as)eass*g&e$ 'o ',e #&$e)s*g&e$ "#$ge⅝ ',e T)*4#&a+)e@#es'e$ ',e A99+*7a&' inter alia 'o f*+e a& E&g+*s,)a&s+a'*o& of ',e $o7#*%e&' s,e f*+e$ *& D#'7,. T,e A99+*7a&' $*$ so a&$⅝ 7o&se@#e&'+8⅝ ',e T)*4#&a+ f*&$s ,a' ',e Res9o&$e&'Ϝs 7,a++e&ge 'o ',e a$%*ss*4*+*'8 of ',*s $o7#%e&' *s %oo'.

4 .   A&&eEes 3 a&$ 34 a)e #&s*g&e$ $o7#%e&''s. Co&7e)&*&g ',e f*)s' o&e⅝ &a%e+8 ',e A99+*7a&'Ϝs >Res9o&se 'o %e%o f)o% E',*7s Off*7e⅝ 2A O7'o4e) 201B?⅝ ',e T)*4#&a+ $oes &o' see ,o< ',e +a7= of s*g&a'#)e *& s#7, a $o7#%e&' 7o#+$ 4e g)o#&$ 'o $e7+a)e *' &o' a$%*ss*4+e. As fo) ',e se7o&$ $o7#%e&'⅝ ',e T)*4#&a+ *s sa'*sf*e$ <*', ',e A99+*7a&'Ϝs eE9+a&a'*o&s f*+e$ a+so *&)es9o&se 'o O)$e) No. 24 :GVA/2020; a&$ ',#s a+so f*&$s *' a$%*ss*4+e.

4!.   A&&eE 3! *s a ')a&s7)*9'⅝ 48 ',e A99+*7a&'⅝ of a %ee'*&g s,e)e7o)e <*',o#' ',e 7o&se&' of ',e o',e) 9a)'*7*9a&'.

A0.   A)'. 1 of ',e T)*4#&a+Ϝs R#+es of P)o7e$#)e 7o&'a*&s ',e se' of &o)%s a99+*7a4+e 'o e-*$e&7e. 3o<e-e)⅝ eE7e9' fo) a)'*7+e 1 .B⅝ ',e)e *s &o s9e7*f*7 9)o-*s*o& *&)e+a'*o& 'o a$%*ss*4*+*'8 of e-*$e&7e 4ase$ o&)e7o)$*&gs %a$e <*',o#' 7o&se&'.

A1.   T,e T)*4#&a+ f*&$s ',a' ',*s 9*e7e of e-*$e&7e *s &o' a$%*ss*4+e *& ',ese 9)o7ee$*&gs 4e7a#se *' *s 'a*&'e$ 48 ',e fa7' ',a' o&e of ',e 9a)'*7*9a&'s a' ',e %ee'*&g <as &o' a<a)e ',a' ',e %ee'*&g <as 4e*&g)e7o)e.

A2.   I& Perez-Soto UNDT/2012/0(⅝ 9a)a. 1(⅝ ',*s T)*4#&a+ fo#&$ ',a' >se7)e'+8)e7o)$*&g a 7o&-e)sa'*o& <*',o#' a&&o#&7*&g ',*s 'o ',e 9e)so& 'o <,o% o&e *s s9ea=*&g *s #&e',*7a+ a&$ a8 s#7, $o7#%e&'s⅝ o))e7o)$*&gs⅝ <o#+$ ge&e)a++8 4e *&a$%*ss*4+e 4efo)e ',*s T)*4#&a+?.

A3.   T,e T)*4#&a+ %a*&'a*&s ',*s a99)oa7,, a&$ &o'es ',a' ',e A99+*7a&' 7a&&o' %a=e #se of a 9*e7e of e-*$e&7e ',a' <as *++ega++8 o4'a*&e$. I& fa7'⅝ *& a s*g&*f*7a&' %aIo)*'8 of +ega+ s8s'e%s <o)+$<*$e⅝ a#$*o o) -*$eo)e7o)$*&gs a)e o&+8 a$%*ss*4+e *&)es')*7'*-e 7*)7#%s'a&7es: *f 7o&se&' ,as 4ee& o4'a*&e$ o) *f a I#$ge ,as *ss#e$ a <a))a&' a+#o<*&g *'.

A4.   / o)eo-e)5 ',e T)*4#&a⁺ ,as a±so 7o&s*$e)e$ ',a' ',*s 9*e7e of e-*$e&7e *s &o' ',e o&₊8 o&e a-a*₊a4₊e o& f*₊e. T,e A99₊*7a&' ,as &

A!.   O& 11 A9)*+ 201(5 ',e A+'e)&a'e C,a*) of ',e EPUN e&$o)se$ ',e *&*'*a+ UNEOɼs $e'e)%*&a'*o& of (O7'o4e) 201B. A se7o&$)e-*e< <as 7o&$#7'e$ 48 ',e Se7o&$ A+'e)&a'e C,a*) of ',e EPUN5 #&$e) ',e 9)o7e$#)e se' fo)', *& se7. ! of ',e &e< 9o+*78.

B0.   I& ,e) $e7*s*o& of 2 / a)7, 201 5 ',e Se7o&$ A+'e)&a'e C,a*) of ',e EPUN fo#&$ ',a' ',e)e <as &o *prima facie* 7ase of)e'a+*a'*o& #&$e) ',e o+$ o) ',e &e< 9o+*78 a&$ ',#s $e7+*&e$ 'o)efe) ',e %a''e) 'o OIOS fo) f#)',e) *&-es'*ga'*o&. 3o<e-e)5 a7'*&g #&$e) se7. !.2 of ',e &e< 9o+*785 s,e)e7o%%e&e a &#%4e) of %eas#)es 'o 4e 'a=e&5 *&7+#$*&g fo) O3C3R a&$ ',e A99+*7a&' 'o e&gage *& %e$*a'*o&5 a&$ fo) ',e A99+*7a&' 'o 4e 'e%9o)a)*+8

B4.   Co&se@#e&'₊8꜒ ',e T)*4#&a₊ f*&$s ',a' ',e $e7*s*o& ',e A99₊*7a&' *&'e&$s 'o 7o&'es' *s ',e f*&$*&gs *& ',e)e9o)' of ',e Se7o&$ A₊'e)&a'e C,a*) of ',e EPUN꜒ $a'e$ 2 ⁄ a)7, 201 .

BA.   Bea)*&g ',*s *& %*&$꜒ ',e a99₊*7a4₊e ₊ega₊ f)a%e<o)= *s꜒ #&$o#4'e$₊8꜒ ',e &e< 9o₊*78 :ST/SGB/201(/2;꜒ <,*7, e&'e)e$ *&'o fo)7e o& 20 "a&#a)8 201(a&$ <as)e-*se$ o& 2 No-e%4e) 201(꜒ ',a' ,as 4ee& a99₊*e$ 'o 7ases ',a'꜒ as ',e 7#))e&' o&e꜒ <e)e a₊)ea$8 9e&$*&g 4efo)e ',e UNEO <,e& ',e &e< 9o₊*78 7a%e *&'o fo)7e 4#' <e)e $e7*$e$ #9o& af'e) ',a' $a'e.

BB.   T,e T)*4#&a₊ &o'es ',a' ',e Se7)e'a)81Ge&e)a₊ 7₊ea₊8 %a$e a $*ffe)e&7e꜒ *& ,*s)es9o&se of (O7'o4e) 201('o ',e S9e7*a₊ Ra99o)'e#) o& ',e P)o%o'*o& a&$ P)o'e7'*o& of ',e R*g,' 'o 2)ee$o% of O9*&*o& a&$ EE9)ess*o&꜒ 4e'<ee& ',e)e-*e< %e7,a&*s%s fo) UNEO $e7e)%*&a'*o&s a&$ fo) *'s)e7o%%e&$a'*o&s #&$e) ',e &e< 9o₊*78꜒ s'a'*&g ',a':

    T,e &e< <,*s'+el4₊o<e) 9)o'e7'*o& 9o₊*78꜒ <,*7, <as *ss#e$ *& "a&#a)8 201(꜒ ,as 4ee& a99₊*e$ 'o 7ases ',a')e%a*&e$ #&$e) 7o&s*$e)a'*o& <,e& ',e &e< 9o₊*78 4e7a%e effe7'*-e. T,*s ,as 4ee& 'o ',e 4e&ef*' of 7o%9₊a*&a&'s. T,e &e< 9o₊*78 *&7o)9o)a'e$ se-e)a₊ *%9)o-e%e&'s꜒ *&7₊#$*&g: :*; ',e)*g,' fo) a 7o%9₊a*&a&' 'o see=)e-*e< of a& E',*7s Off*7e G$e'e)%*&a'*o&H a&$:**; ',e)e@#*)e%e&' ',a' E',*7s Off*7e)e7o%%e&$a'*o&s)es#₊' *& a$%*&*s')a'*-e $e7*s*o&s꜒ <,*7, 7a& 4e a99ea₊e$ *& ',e *&$e9e&$e&' *&'e)&a₊ I#s'*7e s8s'e%.

B(.   Se7'*o& 10.3 of ',e &e< 9o₊*78 9)o-*$es ',a' >G)He7o%%e&$a'*o&s of ',e E',*7s Off*7e a&$ ',e a₊'e)&a'e C,a*) of ',e E',*7s Pa&e₊ #&$e) ',e 9)ese&' 4#₊e'*& $o &o' 7o&s'*'#'e a$%*&*s')a'*-e $e7*s*o&s a&$ a)e &o' s#4Ie7' 'o 7,a₊₊e&ge #&$e) 7,a9'e) MI of ',e S'aff R#₊es?.

B .

(0.   To eEa%*&e ',*s 7+a*%5 ',e T)*4#&a+ <*++)efe) 'o ',e Te)%s of Refe)e&7e of E',*7s Off*7es <*',*& ',e U&*'e$ Na'*o&s s8s'e%5 as ',e8 $ef*&e a&$,e+9 'o 4e''e) #&$e)s'a&$ ',e)o+e ',a' ',ese Off*7es 9+a8.

(1.   O& ',e o&e ,a&$5 a77o)$*&g 'o se7. 3.1 of ST/SGB/200A/22 :E',*7s Off*7e N es'a4+*s,%e&' a&$ 'e)%s of)efe)e&7e;5 ',e %a*&)es9o&s*4+*'*es of ',e E',*7s Off*7e a)e ',e fo++o<*&g:

:a;   A$%*&*s'e)*&g   ',e   O)ga&*Ca'*o&Fs   f*&a&7*a+

<,e)e >',e 9)o7e$#)e fo⧺o<e$ *&)es9e7' of ',e a⧺ega'*o&s of 9)o,*4*'e$ 7o&$#7'? *s o9e& 'o 7,a⧺e&ge. I& ',*s 7o&&e7'*o&5 ',e A99⧺*7a&')efe)s 'o ummih 201A1UNAT1A1 � 9a)a. 3A5 <,e)e ',e A99ea⧺s T)*4#&a⧺

3.   I& Wasserstrom 2014IUNAT4

!0.   A$$$*'*o&a⊹85 as s'a'e$ 48 UNAT *& Nguyen-Kropp & Postica5 ',e *&'e)&a⊹ I#s'*7e s8s'e% *s a⊹<a8s o9e& 'o 7o%9⊹a*&a&'s :9)o-*e ',a' ',e ⊹ega⊹)e@#*)e%e&'s a)e %e'; <,o <o#⊹$ ⊹*=e 'o 7o&'es' a $e7*s'o& ',e8 7o&s*$e) as)e'a⊹*a'o)8 *& &a'#)e5 fo) *&s'a&7e a &o&19)o%o'*o&5 a ⊹a'e)a⊹ ')a&sfe) o) a &o&1)e&e<a⊹ of ',e*) 7o&')a7'.

!1.   A77ess 'o I#s'*7e5 as a& esse&'*a⊹ 9a)' of ',e)#⊹e of ⊹a< *& ',e O)ga&*Ca'*o&5 *s 7⊹ea⊹8 e&s#)e$ 48 ',e fa7' ',a' 7o%9⊹a*&a&'s 7a& a⊹<a8s 7o&'es' $e7*s*o&s o) o%*ss*o&s 48 ',e a$%*&*s')a'*o& ',a8 $ee%)e'a⊹*a'o)8 e-e& af'e) a f*&$*&g of &o prima facie)e'a⊹*a'*o& ,as 4ee& %a$e 48 ',e UNEO.

!2.   T,e T)*4#&&a⊹ *s5 ',e)efo)e5 &o' 9e)s#ae 48 ',e A99⊹*7a&'Fs a)g#%e&'s *&)e⊹a'*o& 'o ',e &a'#)e of ',e f*&$*&gs %a$e 48 ',e UNEO a&$ $oes &o' f*&$ a&8 so⊹*$)easo& 'o 9e)fo)% a contra legem *&'e)9)e'a'*o& of ',e *&'e)&a⊹ ⊹a< a&$ 'o $e9a)' f)o% UNATFs es'a4⊹*s,e$ 9)e7e$e&'.

!3.   T,e T)*4#&&a⊹ #&$e)⊹*&es ',a' o&⊹8 ',e Ge&e)a⊹ Asse%4⊹85 as ',e ⊹eg*s⊹a'*-e 4o$8 of ',e O)ga&*Ca'*o&5 7a& es'a4⊹*s,, a&$ $ef*&e 7o&$*'*o&s #&$e) <,*7, a77ess 'o ',e *&'e)&a⊹ I#s'*7e s8s'e% *s g)a&'e$ 'o s'aff %e%4e)s. P)o-*$*&g $*)e7' a77ess 'o ',e T)*4#&&a⊹ *&)e⊹a'*o& 'o UNEO f*&$*&gs of &o prima facie)e'a⊹*a'*o&)e%a*&s a 9o⊹*78 *ss#e ',a' s,o#⊹$ 4e)eso⊹-e$ ',)o#g, a ⊹eg*s⊹a'*-e a7'.

!4.   I& -*e< of ',e fo)ego*&g5 <*',)es9e7' 'o ',e f*&$*&g of &o prima facie)e'a⊹*a'*o&5 ',e T)*4#&&a⊹ 7a&&o' a$I#$*7a'e *&)e⊹a'*o& 'o ',e a⊹⊹ege$ 9)o7e$#)a⊹ f⊹a<s 7o%%*''e$ a&$ $e⊹a8s *&7#))e$ *&'o 48 ',e UNEO5 &o) *&)e⊹a'*o& 'o ',e a⊹⊹ege$ >7o&f⊹*7' of *&'e)es'? ',a' ⊹e$ 'o ',e)e7#sa⊹ of ',e fo)%e) E',*7s A$-*so)5 UNEO5 f)o% ',e A99⊹*7a&'F s 7ase5 s*&7e *' a⊹⊹ fa⊹⊹s o#' of ',e s7o9e of *'s I#)*s$*7'*o&a⊹ 9o<e)s.

__D*$ ',e a7'*o& o) *&a7'*o& of ',e A$%*&*s')a'*o& o& ',e)e7o%%e&$a'*o&s %a$e 48 ',e Se7o&$ A⊹'e)&a'e C,a*) of ',e EPUN 7o&s'*'#'e a)e-*e<a4⊹e a$%*&*s')a'*-e $e7*s*o&L__

!A.   T,e A99⊹*7a&' f#)',e) 7,a⊹⊹e&ges ',e Se7)e'a)81Ge&e)a⊹Fs fa*⊹#)e 'o 9)o'e7' ,e) f)o%)e'a⊹*a'*o&5 *))es9e7'*-e of ',e $e')*%*&'a⊹ %a$e 48 ',e Se7o&$ A⊹'e)&a'e C,a*) of ',e EPUN. S,e 7⊹a*%s ',a' ',e Se7)e'a)81Ge&e)a⊹5 <,o ,a$ 4ee&

10!. I& 2e4)#a)8 20135 ',e A99+*7a&')e9o)'e$ 9o'e&'*a+ a7's of %*s7o&$#7' 48 ,e) 2*)s' Re9o)'*&g Off*7e)5 ',e C,*ef5 3RCB5 O3C3R. S#4se@#e&'+85 a se)*es of e-e&'s/%a''e)s Q so%e of <,*7, ,a-e 4ee& a$I#$*7a'e$ 48 ',*s T)*4#&a+ o) a)e 7#))e&'+8 *& *'s $o7=e' Q a)ose a&$ 4)o#g,' ',e A99+*7a&' 'o see= 9os*'*o&s o#'s*$e 3RCB 'o5 *& ,e) <o)$s5 >es7a9e ',e ,a)ass%e&'5 a4#se of a#',o)*'8 a&$)e'a+*a'*o& 'o <,*7, s,e asse)'s s,e <as s#4Ie7'e$ 48 Ǵ,e C,*ef5 3RCB5O3C3RǶ as a)es#+' of ,e))e9o)'s of a99a)e&' %*s7o&$#7'?.

110. I& '*%e5 O3C3R a&$ O3R / 4e7a%e *&-o+-e$ *& f*&$*&g a s#*'a4+e 9os*'*o& fo) ',e A99+*7a&' <,o)e9ea'e$+8)e@#es'e$ 'o 4e ')a&sfe))e$ 'o a %#'#a++8 ag)eea4+e 9os*'*o& >a<a8 f)o% ',e $*)e7' s#9e)-*s*o& of ',ose <,ose 7o&$#7' Ǵs,eǶ)e9o)'e$?.

111. A' ',e o)a+ ,ea)*&g o& ',e %e)*'s5 ',e 7#))e&' C,*ef of 3#%a& Reso#)7es5 O3C3R5 'es'*f*e$ ',a' s,e o&+8 4e7a%e a<a)e of ',e *ss#es *&-o+-*&g ',e A99+*7a&' Ǵa&$,e) fo)%e) s#9e)-*so)Ƕ a fe< %o&',s af'e) s,e 'oo= off*7e. S,e a+so eE9+a*&e$ ',a' ',e f*)s' 7o&'a7' <*', ',e A99+*7a&' 'oo= 9+a7e *& "#+8 201(.

112. T,*s <*'&ess $es7)*4e$ ',e5 *& a 7+ea) a&$ o4Ie7'**-e <a85 ',e se-e)a+ a''e%9's %a$e 48 ,e) off*7e 'o f*&$ ',e A99+*7a&' a& a+'e)&a'**-e 9os*'*o& o#'s*$e ',e)e9o)'*&g +*&e of ,e) fo)%e) s#9e)-*so). S,e a+so 7+a)*f*e$ ',a' ',e A99+*7a&' $e7*$e$5 o& ,e) o<& -o+*'*o&5 'o a99+8 fo) a 'e%9o)a)8 9os*'*o& *& O3C3Rǃs Off*7e *& / a#)*'a&*a ',)o#g, >Ra9*$ Res9o&se?.

113. Co&')a)85 'o <,a' <as a)g#e$ 48 ',e A99+*7a&'5 ',e s#gges'*o& ',a' ',e A99+*7a&' 7o#+$ 4e ass*g&e$ 'o ',e 9os' *& / a#)*'a&*a Off*7e 7a%e f)o% ',e ,ea$ of sa*$ off*7e a&$ &o' f)o% O3C3R *& Ge&e-a5 <,*7, &e-e) *%9ose$ ',a' so+#'*o& o& ,e).

114. I& fa7'5 7#))e&' C,*ef of 3#%a& Reso#)7es5 O3C3R5 7+ea)+8 s'a'e$ ',a'5 as soo& as O3C3R =&e< ',e A99+*7a&' go' s*7= *& / a#)*'a&*a :48 ',e e&$ of ,e) se7o&$ $e9+o8%e&'; s,e <as *%%e$*a'e+8 ass*s'e$ 48 ',e% a&$ e-a7#a'e$ 'o Ge&e-a.

11A. T,e T)*4#&a+ f*&$s ',e 'es'*%o&8 of ',e 7#))e&' C,*ef of 3#%a& Reso#)7es⁵ O3C3R⁵)e+*a4+e⁵ o4Ie7'*-e a&$ s')a*g, 'fo)<a)$ as <e++ as a4se&' of 4*as o) #+'e)*o) %o'*-es aga*&s' ',e A99+*7a&'.

11B. 2#)',e)%o)e⁵ ',e 7#))e&' C,*ef of 3#%a& Reso#)7es⁵ O3C3R⁵ eE9+a*&e$ ',a' s,e <as <o)=*&g ',e& <*', ',es ASG⁵ O3R / ⁵ <,o <as a+so *& 7o&'a7' <*', ',e A99+*7a&'⁵ 'o *$e&'*f8 a+'e)&a'*-e 9os*'*o&s fo) ,e) a77o)$*&g 'o ,e) 7o%9e'e&7*es a&$ 9)efe))e$ a)eas of <o)=.

11(. T,e <*'&ess 7o&f*)%e$ ',a' s,e a&$ ',e A99+*7a&' eE7,a&ge$ &#%e)o#s e%a*+s a&$ 9,o&e 7a++s⁵ a&$⁵ o& a& o77as*o&⁵ s,e e-e& 9)*&'e$ a&$ s,o<e$ ',e A99+*7a&' a +*s' of a++ f#&e 9os's ',a' <e)e a-a*+a4+e a' ',e '*%e. S,e %e&'*o&e$ ',a' ',e A99+*7a&' <as ass*g&e$ 'o a PI4 9os*'*o&⁵ *& Ge&e-a⁵ fo) fo#) %o&',s.

11 . T,e 7#))e&' C,*ef of 3#%a& Reso#)7es⁵ O3C3R⁵ a+so 7+a)*f*e$ ',a' ',e A99+*7a&' <as o& S9e7*a+ Lea-e J*', 2#++ Pa8 :>SL J 2P?; fo) se-e)a+ %o&',s a&$ o& s,o)'1e)% ass*g&%e&'s. S,e a+so %e&'*o&e$ ',a' *' <as ',e ',e& ASG⁵ O3R / ⁵ <,o⁵ eE7e9'*o&a++8 a#',o)*Ce$ ',e eE'e&s*o& of ',e

121. T,e T)*4#&a⁺ &o'es⁵ ,o<e-e)⁵ ',a' ',e %os')e⁺e-a&' eE7,a&ges 7o&7e)&*&g ',e *$e&'*f*7a'*o& of a s#*'a4⁺e 9os*'*o& fo) ',e A99⁺*7a&' s'a)'e$ as of 21 Se9'e%4e) 201!. T,e A99⁺*7a&' <as offe)e$ '<o 3#%a& R*g,'s Off*7e) 9os*'*o&s a' ',e P13 ⁺e-e⁺ *& O3C3R: o&e *& ',e S9e7*a⁺ P)o7e$#)es B)a&7,/S#s'a*&a4⁺e 3#%a& De-e⁺o9%e&' Se7'*o&⁵ a&$ a&o',e) *& ',e 3#%a& R*g,'s a&$ E7o&o%*7 a&$ So7*a⁺ Iss#es Se7'*o&.

122. T,e eE7,a&ges 7o&7e)&*&g ',e *$e&'*f*7a'*o& of a s#*'a4⁺e 9os*'*o& fo) ',e

4. A& O)$e) 'o 9#4+*7+8)e')a7' ',e)e+e-a&' e+e%e&'s of ',e 2 2e4)#a)8 201(
9)ess)e+ease⅁

7. Co%9e&sa'*o& *& ',e a%o#&' of USD3⅝000 fo) ',e s*E %o&',s of $e+a8 *&
9)o7ess*&g ,e) 7o%9+a*&'⅁ a&$

$. Co%9e&sa'*o& fo) %o)a+ $a%ages fo) ',e fa*+#)e 'o 'a=e 9)o'e7'*-e %eas#)es
a&$ ',e $e+a8s *& 9)o7ess*&g ,e) 7o%9+a*&'.

12B. T,e)e%e$*es a-a*+a4+e 'o ',e T)*4##a+ a)e se' fo)', *& a)'*7+e 10.A of *'s
S'a'#'e⅝ <,*7,)ea$s as fo++o<s:

As 9a)' of *'s I#$ge%e&'⅝ ',e D*s9#'e T)*4##a+ %a8 o&+8 o)$e) o&e
o) 4o', of ',e fo++o<*&g:

  :a;   Res7*ss*o& of ',e 7o&'es'e$ a$%*&*s')a'*-e $e7$.$37099(')0.874347())13(7)6.99214

12 . I&ee5 ',e)efe))a+ of ',e 7ase fo) *&-es'*ga'*o& ,as 'o 7o%e f)o% ',e E',*7s Off*7e *'se+f :*f a prima facie 7ase of)e'a+*a'*o& *s fo#&$; a&$ ',e $e7*s*o& 'o ')a&sfe) ',e A99+*7a&' 'o a&o',e) 9os*'*o& *s a)es9o&s*4*+*8 of ',e O)ga&*Ca'*o& *'se+f :&' ',e 7#))e&' 7ase5 of O3C3R; *f a 9os*'**-e f*&$*&g of)e'a+*a'*o& *s %a$e a&$ #&$e) *'s $*s7)e'*o&a)8 a#',o)*'8.

12!. As s'a'e$ *& San! idi 20101UNAT10 45 ',e)o+e of ',e T)*4#&a+ *s +*%*'e$ 'o)e-*e< *f sa*$ eEe)7*se of $*s7)e'*o& <as $#+8 a&$ +a<f#++8 eEe)7*se$:

40.   J ,e& I#$g*&g ',e -a+*$*'8 of ',e Se7)e'a)81Ge&e)a+Fs eEe)7*se of $*s7)e'*o& *& a$%*&*s')a'*-e %a''e)s5 ',e D*s9#'e ')*4#&a+ $e'e)%*&es *f ',e $e7*s*o& *s +ega+5)a'*o&a+5 9)o7e$#)a++8 7o))e7' a&$ 9)o9o)'*o&a'e. GR ꟼ. B#' *' *s &o' ',e)o+e of ',e D*s9#'e T)*4#&a+ 'o

134. 3o<e-e)5 #&$e) Se7'*o& (.4 of ',e &e< 9o+*785 ',e E',*7s Off*7e >s,a+ see= 'o 7o%9+e'e *'s 9)e+*%*&a)8)e-*e< <*',*& 30 $a8s of)e7e*-*&g a+ *&fo)%a'*o&)e@#es'e$ 7o&7e)&*&g a 7o%9+a*&' of)e'a+*a'*o& s#4%*''e$.?

13A. A$$*'*o&a+85 se7'*o& !.1 of ',e &e< 9o+*78 s'a'es as fo+o<s:

   !.1   If5 fo+o<*&g a $e'e)%*&a'*o& 48 ',e E',*7s Off*7e #&$e) se7'*o& (.A o) (.B a4o-e5 ',a' ',e)e *s &o prima facie 7ase of)e'a+*a'*o& o) ',)ea' of)e'a+*a'*o&5 ',e 7o%9+a*&a

a)g#e ',a' s,e ,a$ &o',*&g 'o $o <*', 9e)*o$ e÷a9se$ a&$ a'')*4#'e *' eE7÷#s*-e÷8 'o ',e O)ga&*Ca'*o&.

142. I& ',e 7ase a' ,a&$5 ',e T)*4#&a÷ *s %*&$f#÷ ',a' <,e&e-e) &e< e-*$e&7e <as

14 . If o&e of ',ese ',)ee e+e%e&'s *s &o' es'a4+*s,e$5 7o%9e&sa'*o& 7a&&o' 4e a<a)e. T,e T)*4#&a+sF 7ase +a<)e@#*)es ',a' ',e ,a)% 4e s,o<& 'o 4e $*)e7'+8 7a#se$ 48 ',e a$%*&*s')a'*-e $e7*s*o& *& @#es'*o&.

14!. T,e T)*4#&a+ $oes &o' 7o&'es' ',e A99+*7a&'Fs 7+a*% ',a' s,e ,as s#ffe)e$ a&E*e'8 a&$ s')ess)e+a'e$ 'o ',e 7o%9+a&' s,e %a$e 'o ',e E',*7s Off*7e 4a7= *& 201B. I& fa7'5 ',e 'es'*%o&8 of ,e) 9a)'&e) s#99o)'s ',*s as ,e 9)o-*$es a -e)8 7+ea) 9*7'#)e of ',e A99+*7a&'Fs ,ea+', s*'#a'*o& $#)*&g ',*s 9e)*o$.

1A0. 3o<e-e)5 g)a&'*&g a 7o%9e&sa'*o& fo) %o)a+ $a%ages $e9e&$s o& a f*)s' a&$ fo)e%os')e@#*s*'e: a& *+ega+ $e7*s*o& of ',e O)ga&*Ca'*o&. J *',o#' sa*$ esse&'*a+ e+e%e&'5 ',e T)*4#&a+ 7a&&o' g)a&' ',e A99+*7a&' a&8 7o%9e&sa'*o& *& ',*s)ega)$.

Conclusion

1A1. I& -*e< of ',e fo)ego*&g5 ',e T)*4#&a+ DECIDES:

T,e a99+*7a'*o& *s)eIe7'e$.

:Signed;

"#$ge Te)esa B)a-o

Da'e$ ',*s 24',, $a8 of "#&e 2020

E&'e)e$ *& ',e Reg*s'e) o& ',*s 24',, $a8 of "#&e 2020

:Signed;

Re&. /. Va)gas /.5 Reg*s')a)5 Ge&e-a