

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) 9)o'e7'*o&. 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 3RCBHF\$ \$*s7)e'*o& *& Ga

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"#\$g%e&' No. UNDT/2020/0!(

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+#\$&g a4o#' ',e 9)ess)e+ease.

1(. O& ! 2e4)#a)8 201(5 ',e Go-e)&%e&' A77o##&'a4+*'8 P)oiE7' :>GAP?;5 a

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"#\$g%e&' No. UNDT/2020/0!(

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. l&
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&' fo%
)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)8lGe&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 so: <, e', e) ', e)e <as a&8 7a#sa+ +&= 4e'<ee& a 9)o'e7'e\$ a7'*-*'8 a&\$ \$e')*%e&'a+ a7'*o&s)

\$. 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 EPUN: 4# ' <as fo##&\$ &o' 'o)e9)ese&' a)e'a+a'o)8 a7'D

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 P14 9os**o&s af'e) , e))e'#)& f)o% s*7= +ea-e *& A9)*+ 201 D 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+8:5 'o)eIe7' *' *& *'s e&*)e'8 o& ', e %e)*'s.

Consideration

Procedural issues

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

4B. I& ,s)e9+8:5 ', 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 4B:5 o& ', e g)o#&\$s ', a' *' *s >*)e+e-a&' a&\$ &o' 7o%9)e, e&s*4+e as *' *s *& D#'7, ?D a&\$

4. A&&eEes 3:5 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&&E 4B5 48 O)\$e) No. 24 :GVA/2020;5 *ss#e\$ af'e) ', e 7ase
<as)eass*g&e\$ 'o ', e #&\$e)s*g&e\$ "#\$ge5 ', 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&\$5 7o&se@#e&'+85 ', e T)*4#&a+ f*&\$s ', a' ', e Res9o&\$e&'Fs 7, a+e&ge 'o ', e
a\$%*ss*4+*8 of ', *s \$o7#%e&' *s %oo'.

4 . A&&Ees 3 a&\$ 34 a)e #&s*g&e\$ \$o7#%e&'s. Co&7e)&*g ', e f*)' o&e5 &a%e+8
' , e A99+*7a&'Fs >Res9o&se 'o %e%o f)o% E', *7s Off*7e5 2A O7'o4e) 201B?5 ', 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 \$e7a)e *' &o' a\$%*ss*4+e. As fo) ', e se7o&\$ \$o7#%e&'5 ', e T)*4#&a+ *s sa*'sf*e\$
<*', ', e A99+*7a&'Fs 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&&E 3! *s a ')a&s7)*9'5 48 ', e A99+*7a&'5 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+Fs R#es of P)o7e\$#)e 7o&'a*&s ', e se' of &o)%s
a99+*7a4+e 'o e-*\$e&7e. 3o<e-e)5 eE7e9' fo) a)*7+e 1 .B5 ', 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(5 9a)a. 1(5 ', *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&\$ a&8 s#7, \$o7#%e&'s5 o))e7o)\$*&gs5 <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& fa7'5 * & a s*g&f*7a&
'%aIo)*8 of +ega+ s8s'e%<o)+\$ <*\$e5 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)s ',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+
UNEOFs \$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. l& ,e) \$e7*s*o& of 2 / a)7, 201 5 ',e Se7o&\$ A+'e)&a'e C,a*) of ',e EPUN
fo#&\$ ',a' ',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!'+85 ',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 EPUN5 \$a'e\$ 2 / a)7, 201 .

BA. Bea)*&g ',*s *& %&&\$5 ',e a99+*7a4+e +ega+ f)a%e<o)= *s5 #&&\$o#4'e\$+85 ',e &e< 9o+*78 :ST/SGB/201(/2;5 <,*7, e&'e)e\$ *&'o fo)7e o& 20 "a&#a)8 201(a&\$ <as)e-*se\$ o& 2 No-e%4e) 201(5 ',a' ,as 4ee& a99+*e\$ 'o 7ases ',a'5 as ',e 7#))e&' o&e5 <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)8lGe&e)a+ 7+ea)+8 %a\$e a \$*ffe)e&7e5 *& ,*s)es9o&se of (O7'o4e) 201('o ',e S9e7*a+ Ra99o)'e#) o& ',e P)o%o'o'&o& a&\$ P)o'e7'o& of ',e R*g, ' 'o 2)ee\$o% of O9*&'o& a&\$ EE9)ess*o&5 4e'<ee& ',e)e-*e< %e7,a&*s% s fo) UNEO \$e'e)%*&'o&s a&\$ fo) *'s)e7o%%e&\$a'o&s #&&\$e) ',e &e< 9o+*785 s'a'&g ',a':

T,e &e< < ,*s'+e!4+o<e) 9)o'e7'o& 9o+*785 <,*7, <as *ss#e\$ *& "a&#a)8 201(5 ,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&'s5 *&7+#\$*&g: .*; ',e)*g, ' fo) a 7o%9+a*&a&' 'o see=)e-*e< of a& E',*7s Off*7e G\$e'e)%*&'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&s5 <,*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. l& ',*s 7o&&e7'o&s ',e A99+*7a&')efe)s 'o ummih
201A1UNAT1A1 5 9a)a. 3A5 <,e)e ',e A99ea+s T)*4#&a+

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3. I& Wasserstrom 2014!UNAT4

!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 * & &'#)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& ', e8 \$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#a\$e\$ 48 ', e A99+*7a&'Fs a)g#%e&'s * &)e'a+a'o& 'o ', e &a#)e of ', e f*&\$&gs %a\$e 48 ', e UNEO a&\$ \$oes &o' f*&\$ &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+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+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+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'e)% * &'a'o&s %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&

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Case No. UNDT/GVA/201 /0!!

"#\$g%e&' No. UNDT/2020/0!(

10!. I& 2e4)#a)8 2013s ',e A99+*7a&')e9o)'e\$ 9o'e&'*a- a7's of %*s7o&\$#7' 48 ,e) 2*)s' Re9o)*&g Off*7e)s ',e C,*efi 3RCB5 O3C3R. S#4se@#e&'+8s a se)es of e-e&'s/%a''e)sQso%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 G',e C,*efi 3RCB5O3C3RH 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' Gs,eH)e9o)'e\$?.

111. A' ',e o)a+ ,ea)*&g o& ',e %e)'*s' ',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&' (a&\$,e) fo)%e) s#9e)-*so)H a fe< %o&' ,s af'e) s,e 'oo= off*7e. S, e a+so eE9+a*&\$ ',a' ,e) f*)s' 7o&'a7' <*', ',e A99+*7a&' 'oo= 9+a7e * & "#+8 201(.

112. T, *s <*' & ess \$es7)*4e\$ ',e&5 * & a 7+ea) a&\$ o4Ie7'*-e <a8s ',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& * & O3C3RFs Off*7e * & / a#)*'a&*a ',e)o#g, >Ra9*\$ Res9o&se?.

113. Co&'a)8s '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#)7esí O3C3Rí)e=*a4+eí 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)eí ' , e 7#))e&' C , *ef of 3#%a& Reso#)7esí O3C3Rí eE9+a*&e\$ ' , a' s , e <as <o)=*g ' , e& <*' , ' , e ASGí O3R / í < , o <as a+so * & 7o&'a7' <*' , ' , e A99+*7a&' í '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++s a&\$í o& a& o77as*o&í 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 P14 9os*'*o&í * & Ge&e-aí fo) fo#) %o&' , s .

11 . T, e 7#))e&' C , *ef of 3#%a& Reso#)7esí O3C3Rí 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)'l'e)% ass*g&%e&'s . S , e a+so %e&'*o&e\$ ' , a' *' <as ' , e ' , e& ASGí O3R / í < , oí eE7e9*o&a++8í a# , o)*Ce\$ ' , e eE'e&s*o& of ' , e

121. T,e T)*4#&a+ &o'esđ ,o<e-e)đ ',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 PI3 +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&đ 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 USD35000 fo) ',e s*E %o&',s of \$e+a8 *&
9)o7ess*&g ,e) 7o%9+a*&'D 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'#'e5 < ,*7,)ea\$s as fo+o<s:

As 9a)' of *'s I#\$ge%e&'5 ',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 \$e75.37099(')0.874347(())13 (7)6.99214

12 . l&\$ee\$5' ,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 2010IUNATI0 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)8IGe&e)a+fS
eEe)7*se of \$*s7)e'o& *& a\$%*&'s')a'*-e %a''e)s' ' ,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. GRH. 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. l& ',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\$ 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. l& 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)j 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. l& -*e< of ',e fo)ego&g; ',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 Reg*s'e) o& ',*s 24' \$a8 of "#&e 2020

:Signed;

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