

Proposed fit-out of new leased premises at 6 Parramatta Square

Australian Taxation Office

1.0 Public Submission to Parliamentary Works Committee

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1.0 Executive Summary

1.1 Introduction

- 1.1.1 This submission is referred to the Committee regarding the fit-out of 17,551m² of office space in a recently constructed building at 6 Parramatta Square, Parramatta (the project) for the Australian Taxation Office (ATO).
- 1.1.2 The proposed works will facilitate an exit from the ATO's current accommodation at 2-12 Macquarie Street, Parramatta (the Macquarie Street site). The Macquarie Street site lease expires on 30 June 2023.
- 1.1.3 The ATO currently leases 28,682m² of office space in Parramatta at the Macquarie Street site. The ATO also leases two other sites in the Sydney region including one in Penrith (10,174m² of office space) and one in the Sydney CBD (13,160m² of office space from late 2022).
- 1.1.4 The ATO proposes to relocate to 6 Parramatta Square (the Parramatta Square site) with a reduction in office space of 11,131m² (39% reduction) compared with the existing Macquarie Street site.
- 1.1.5 The Parramatta Square site is located 350m from the Macquarie Street site.
- 1.1.6 There will be no change in staff numbers as a result of the relocation.
- 1.1.7 This project is proposed to deliver a fit-out following a leasing decision for the Parramatta Square Site, which was approved by the Special Minister of State on 11 March 2022.

1.2 Scope

- 1.2.1 The ATO proposes providing an office fit-out in the Parramatta Square site. The scope of works will include part of level 1 and levels 15 20 (six and a half floors).
- 1.2.2 The ATO will continue its practice of adopting flexible design options, which will include unallocated workspaces wherever possible, to provide an efficient, contemporary and flexible workspace that supports a positive staff experience.
- 1.2.3 The fit-out will be undertaken in accordance with all relevant building legislation and ATO approved building guidelines and specifications, which have been developed in consultation with relevant experts.

1.3 Key Issues

- 1.3.1 The ATO has a long-term operational requirement to maintain a presence in the Parramatta area. The Parramatta Square site will enable the ATO to source and maintain a high-quality workforce located in greater Western Sydney in line with ATO's Location and Workforce strategies.
- 1.3.2 The new office accommodation will provide staff with efficient, contemporary, flexible and cost-effective accommodation that aligns with the ATO's Vision and Objectives.
- 1.3.3 The proposed fit-out targets a fit-out density of 12m² of usable office area and will allow the ATO to meet and exceed the Government's occupational density target of 14m², set out in the Commonwealth Property Management Framework (*Resource Management Guide 500*).
- 1.3.4 The proposed fit-out will also allow the ATO to meet Energy Efficiency in Government Operations (EEGO) targets. In addition, the reduction in total office space will assist in reducing the ATO's carbon footprint.
- 1.3.5 No significant heritage, environmental or local impact is anticipated to result from the fitout.

1.4 Costs

- 1.4.1 The proposal maximises value for money and the fit-out will allow the ATO to improve occupational density. The works will provide:
 - > A fit for purpose, flexible workspace that optimises staff experience.
 - > An efficient building that reduces future operational costs.
 - Scalable accommodation that is responsive to the changing needs of the ATO in a dynamic environment, with minimal cost and disruption.
- 1.4.2 The ATO will fund the fit-out within existing departmental funds using a total budget forecast of \$64,375,869 GST exclusive.
- 1.4.3 The anticipated construction cost includes a contingency to mitigate current market pressures and is costed at \$2,569 per square metre GST exclusive.
- 1.4.4 Anticipated additional employment within the construction industry will be generated by the delivery of the fit-out works.

2.0 Purpose of Works

- 2.0.1 This project imposes no change to ATO jobs, staff numbers, or functions undertaken by staff and supports the continued maintenance and development of a skilled and professional workforce.
- 2.0.2 The purpose of the Parramatta Square site fit-out project is to:
 - Ensure alignment with the ATO Location Strategy, which recognises the longterm business need to maintain a presence in Parramatta.
 - Meet Commonwealth occupational density and EEGO targets.
 - Provide contemporary A-Grade office accommodation that supports organisational agility and flexibility to meet the needs of Government in delivering essential services, and that incorporates lessons learnt during the COVID-19 pandemic.
 - Implement more collaborative work practices and optimise the use of the workspaces.

3.0 Need for Works

- 3.0.1 Western Sydney is Australia's third largest economy, and around 47% of Sydney's population reside in Western Sydney. The ATO's Location Strategy recognises that the ATO has an ongoing requirement to maintain a presence in the Parramatta area to access the labour and skilled workforce located in Western Sydney.
- 3.0.2 The ATO requires a Net Lettable Area (NLA) of 17,551m². The existing Macquarie Street site lease is for an NLA of 28,682m². The reduced NLA is a result of rightsizing to reflect the ATO's requirements and improved fit-out density and represents a 39% reduction in NLA.
- 3.0.3 The ATO moved into the existing Macquarie Street site in 1990. Since then, minor improvement works have been undertaken. Most recent works included:
 - > 2017/2018:
 - critical works to the computer room
 - refresh of all break out areas and meeting room furniture

- construction of quiet rooms on 4 floors
- audio visual upgrade
- refresh of SES office furniture.
- 3.0.4 These works were undertaken concurrently with landlord works, which included a repaint and recarpet of all ATO floors.
- 3.0.5 The existing fit-out is nearing the end of its usable life. The workstations are over 20 years old and due to their age, size, lack of serviceability and parts means that they are not suitable to meet current government density targets.
- 3.0.6 The fit-out will support current and future needs of staff by providing agile, efficient, flexible and innovative workspaces.

4.0 Options Considered

- 4.0.1 Consistent with the Commonwealth Leasing Strategy, the ATO consulted with the Strategic Property Adviser (SPA), The Department of Finance, and Colliers the ATO's contracted leasing provider to consider options available to the ATO following the Parramatta lease expiry. No surplus Commonwealth office space that would meet the ATO's requirement was identified during this process.
- 4.0.2 Following consultation and market advice from the SPA and Colliers the ATO conducted a two-stage approach to market for office accommodation in Parramatta with Colliers and the ATO's property services provider Ventia.
- 4.0.3 To conclude the market approach process, in accordance with the Commonwealth Property Management Framework (*Resource Management Guide 500*) leasing guidelines, the ATO submitted a lease proposal to the Special Minister of State via the Department of Finance. Lease endorsement was received from the Special Minister of State on 11 March 2022, enabling the ATO to finalise the procurement of 17,551m² of leased office accommodation at the Parramatta Square site.
- 4.0.4 To streamline the fit-out, the premises at the Parramatta Square site will be delivered by the landlord as a warm shell that will be fit-out ready with ceilings, lighting, flooring, toilets, plumbing, and air-conditioning already finished and included.
- 4.0.5 The capital investment for the fit-out can be utilised at a minimum, over the 10-year initial lease term and is expected to last for the full life of the 3 X 3-year lease extension options.

This would enable further value to be derived from the initial investment for up to 19 years.

4.0.6 The ATO has engaged the expertise of external consultants, including a project manager and architectural design team, to work with business areas to establish user requirements for the design of the fit-out and to provide a fit-for-purpose design that meets Commonwealth property requirements, ATO guidelines, and supports the delivery of the ATO's Vision and Objectives.

5.0 Scope of Works

5.1 Proposed scope

- 5.1.1 The ATO proposes to install an office fit-out to its new lease at the Parramatta Square site.
- 5.1.2 The ATO will continue its practice of adopting flexible design options, which will include unallocated workspaces wherever possible to provide an efficient, contemporary and flexible workspace that supports a positive staff experience.
- 5.1.3 The fit-out will be undertaken in accordance with existing ATO building guidelines and specifications. These have been developed and maintained in consultation with relevant experts to ensure all essential ATO and legislative requirements are met.
- 5.1.4 ATO business areas and other stakeholders are involved throughout the design process to ensure the design incorporates ATO business needs.
- 5.1.5 Staff and their representatives are consulted on the proposed design and on any change to their work environment.

5.1.6 The concept design and test fits make provision for the indicative facilities shown in the table below. Final facilities may be adjusted subject to the detailed design process and staff consultation.

Facilities	Number
Workstations	1,400
Offices	7
Meeting and conference rooms	46
Video conference rooms	5
Phone booths	18
Utility/storage rooms	5
Break-out /Kitchen areas	6
Computer rooms	1
Training and IT training rooms	7
Interview rooms	2

5.2 Site selection

- 5.2.1 The Parramatta Square site is located approximately 350m from the existing Macquarie Street site. The site is in a recently developed business and retail precinct adjacent to the Parramatta Railway Station and Bus Interchange, making the site easily accessible by existing and new public transport. There is an undercover pedestrian link connecting Parramatta Square with the Railway Station providing direct access to trains, buses and the Westfield Shopping Centre.
- 5.2.2 Parramatta Square is accessible from the Parramatta Rivercat Wharf (ferry service) located approximately 600m away.
- 5.2.3 Parramatta Square will be further serviced by several soon to be completed public transport infrastructure projects including:
 - Parramatta Light Rail Stage 1 Macquarie Street Stop (expected completion 2023)
 100 metres.
 - Sydney Metro West Parramatta Metro Station (expected completion late 2020's) 200 metres.
 - > Civic Link (green, pedestrianised public space and cultural spine that will connect public life from the heart of Parramatta CBD to the River) (expected completion TBC) – 100 metres.

- 5.2.4 To support staff wellbeing, dedicated ATO end of trip facilities are provided by the landlord. These include the provision of bicycle racks, lockers and showers. These facilities will be provided as an exclusive use area at no additional cost to the ATO.
- 5.2.5 The Parramatta Square site provides retail and dining options and is near other facilities such as gyms, childcare and the Westfield Shopping Centre.
- 5.2.6 Onsite parking includes 51 parking spaces for exclusive ATO use, and approximately 100 spaces for shared public use. In addition to this, public carparking is available at over a dozen locations within 500 metres of the building.

5.3 Planning and design concept

- 5.3.1 The fit-out concept is for a contemporary office space providing:
 - > 'A- Grade' office accommodation which meets government occupational density targets and offers large and efficient floor plates to maximise space and flexibility
 - an adaptable work environment to cope with ongoing changes in ATO's business operations and technology
 - > offices and meeting areas that are flexible and designed for future reconfiguration
 - > lockers for staff to store equipment, reference material and personal effects
 - > enhanced conference, training, and video conference facilities
 - > a robust security system that protects ATO information, people, and assets
 - > IT infrastructure which will support the needs of the site
 - first aid room and staff breakout/kitchen areas.
- 5.3.2 Planning and design concepts will specifically address the following criteria for fit-out, mechanical, hydraulic, electrical services, acoustics, security and fire protection:
 - > proven reliability and performance durability
 - proven design types and techniques
 - ease of maintenance and replacement
 - > energy efficiency
 - effective utilisation of natural light and space
 - environmental responsibility

- > minimum noise and vibration characteristics
- > cost effectiveness.

5.4 Environmental sustainability

- 5.4.1 The Parramatta Square site is within a new building recently constructed with sustainability and efficiency in mind. The building design and construction included a high percentage of sustainable material sourced from responsible suppliers and derived from recycled content or environmentally declared products including 95% of steel and timber sourced from responsible steel makers or certified by a forest certified scheme.
- 5.4.2 During construction of the building and ongoing building operations, practices are employed by the landlord to minimise waste to landfill. The landlord has reported that over 90% of construction and demolition waste was diverted from landfill including recycling concrete, wood products, metal and plastics.
- 5.4.3 The landlord's base building work and ATO fit-out will enable the ATO to meet or exceed the EEGO Policy. The EEGO requires National Australian Built Environment Rating System (NABERS) rating of at least 4.5 Star. The Parramatta Square site has been designed to achieve a minimum 5.5 Star NABERs Base Building Energy rating.
- 5.4.4 The planned fit-out works will:
 - > Have no significant impact on the natural or human environment.
 - > Utilise existing engineering services and infrastructure including water, sewerage and storm water in the area.
 - > Facilitate reducing the total NLA which will assist the ATO in reducing its carbon footprint.
 - Comply with EEGO targets.
 - > Dispose of any materials, in an environmentally appropriate manner and recycle where possible including when disposing of any existing material or workstations.
 - > Procure furniture and other equipment in recyclable packaging wherever possible.
 - > Maximise the use of environmentally sustainable and recyclable materials.
- 5.4.5 The base building provides an efficient, effective, and environmentally sustainable airconditioning system.

- 5.4.6 The landlord's responsibility for ongoing environmental management of the building is specified in the lease.
- 5.4.7 Various environmental initiatives have been incorporated into the base building to reduce consumption, costs, and environmental impact including:
 - > Green Star Design & As-Built Rating targeting 6 stars.
 - > NABERS Energy Base Building Rating targeting 5.5 stars.
 - > Green Star Interiors (Tenant Targets) Rating targeting 5 stars.
 - > Targeting "Bronze" WELL Building Standard™ (WELL), a performance-based system for measuring, certifying and monitoring features of the built environment that impact human health through air, water, nourishment, light, fitness, comfort and mind.
 - Solar panels 95kW photo voltaic array roof top solar panels feeding electricity into the building electrical system, reducing our demand on the mains electricity grid which equals less carbon emissions.
 - > Rainwater harvesting for reuse in amenities and landscaping, with storage for up to 50,000 litres.
 - > Use of healthy and sustainable construction materials.
 - > Transit-oriented development that encourages low carbon forms of travel:
 - direct link to Parramatta public transport hub including trains and buses
 - End of Trip facilities including bicycle racks, showers and lockers to encourage workers to walk, run, cycle to work.
 - > Indoor planting in common areas, provided by the landlord.
 - > Natural lighting fostered where possible.
 - > Smart showers control system limits water flow and time of showers.
 - > Electric car chargers promote use and uptake of electric vehicles hence reducing harmful petrol engine emissions.
 - > Bicycle racks.
 - > Sensor-activated zone lighting.
 - > Energy efficient LED lighting.
 - > Electronic flow-controlled taps in amenities.
 - > High water efficiency amenities fixtures throughout for water savings.

- Very high-performance glazing facade has a low heat gain coefficient, keeping more heat out which in turn results in lower energy consumption for cooling.
- Dedicated waste management with separate waste collection facilities for multiple recycling streams and general waste.
- > Building Management Control System (BMCS) to schedule and optimise plant efficiency including analytics software to automatically fault find and optimise operation.
- > High efficiency chillers.
- > Hybrid cooling towers using 25% less water than conventional cooling towers due to decreased evaporation.
- > Energy performance metering, with extensive energy & water metering in-place to monitor and track building performance.
- Comprehensive commissioning and tuning of the building systems, to ensure building is operating as designed and as efficiently as possible. An independent commissioning agent oversees the commissioning process.

5.5 Site planning

- 5.5.1 Planning approvals were obtained for the newly developed precinct. There are no known outstanding approvals that are relevant to the fit-out.
- 5.5.2 There are currently no future planned works for the site that need to be considered alongside the proposal. The proposed lease will carry through to at least 2033 and the proposed works are designed to meet anticipated operational requirements until that time.

5.6 Provision for people with disabilities

- 5.6.1 The fit-out design and specifications will meet all applicable codes and standards, including access requirements and provision of services. This includes wheelchair access to the building, office areas, door widths and heights, lift arrangements, parking and staff amenities.
- 5.6.2 The base building and fit-out design will comply with legislative requirements as per the:

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> Federal Disability Discrimination Act 1992 (DDA)

- > Disability (Access to Premises Buildings) Standards 2010 (Premises Standards)
- > and National Construction Code (NCC).

5.7 Childcare provisions

5.7.1 While the ATO does not provide child-care facilities in any of its sites there are 9 registered child-care facilities within a 1km radius of the building at the time of this submission.

5.8 Workplace health and safety

- 5.8.1 The ATO will work closely with its contracted project management provider to ensure that the fit-out design complies with the relevant work health and safety legislation and codes of practice.
- 5.8.2 Additionally, consultants, architects and ergonomists will recommend a selection of internal furniture and fittings suitable for a wide range of staff to use safely. The ATO has guidelines around ergonomic furniture and fixtures and chooses materials with low toxic emissions.
- 5.8.3 Interconnecting stairs, contemporary end of trip facilities and access to sit-to-stand workstations promote health and well-being by facilitating movement and combating the risks of a sedentary lifestyle.
- 5.8.4 Interconnecting stairs are provided by the landlord as part of the base building and are not part of the chargeable NLA. The stairs will encourage the health and wellbeing of staff located at the site.

5.9 Fire Protection

- 5.9.1 The fire protection system that will service the ATO work area is a part of the base building system.
- 5.9.2 All partitioning work will be designed to minimise any alterations to fire protection systems (detectors, hydrants and hose reels, and automatic sprinklers).
- 5.9.3 ATO evacuation procedures will be in place and practiced at regular intervals in conjunction with the building manager and emergency wardens.

5.10 Plans and drawings

- 5.10.1 The design concepts for levels 1 and 15-20 are attached at **Annexure B**. These plans are indicative only as the detailed design process is yet to be completed.
- 5.10.2 The design concepts have been produced to provide confidence that the project can be delivered within the required budget and to facilitate engagement activities with staff and ATO business areas to develop a fit for purpose design across the site.

6.0 Other Issues

6.1 Key legislation

- 6.1.1 All local, state and federal legislation governing, or related to, the project will be complied with.
- 6.1.2 Throughout the project delivery, the ATO will comply with all relevant building codes, standards and regulations.

6.2 Heritage and geographical considerations

- 6.2.1 The site is located in a commercial zone.
- 6.2.2 The fit-out is within an existing building and will not impact any heritage listed properties within the vicinity.
- 6.2.3 The precinct has integrated considerations of the site's heritage from Deep Time (c.10,000 years ago) to the present, examples include:
 - > A public display of archaeological evidence found on the site providing insights into the use of the land and human activity across time.
 - > Plaques acknowledging where fire heaths were used during Deep Time.
 - > Darug circle seating and public amenity in the public domain.
 - > Culturally based local art works.
 - A heritage wall based on a story from Darug artists telling the story of the site's heritage across time.
 - > A replica of an early European settlement locally manufactured boat.

6.3 Environmental impact

- 6.3.1 There are no known environmental issues associated with the site. An Environmental Impact Assessment has not been undertaken for this project.
- 6.3.2 The fit-out will maximise the use of environmentally sustainable and recyclable materials wherever possible.

6.4 Local impact

- 6.4.1 No net impact on the local community (including local business, traffic flow, transport and community resources) is expected from the office relocation. The Macquarie Street site is located only a short distance from the Parramatta Square site and the relocation will be between sites in the same local area.
- 6.4.2 The fit-out works will not have a detrimental impact on the local community. The base building works have been completed prior to the fit-out. The fit-out works will take place inside an existing building and there are no significant changes proposed to the nature or use of the building.
- 6.4.3 The Macquarie Street site is owned by Charter Hall and multi-tenanted, the ATO only occupies a part of that building.
- 6.4.4 The new site continues the ATO's commitment to a significant presence in Parramatta, which has a positive effect on the local economy through:
 - > Attracting and retaining staff to work in the area.
 - Anticipated additional jobs within the construction industry for the delivery of the project and continued support for local trades and services with ongoing maintenance and supply requirements.
 - > Support of local businesses frequented by ATO employees.
 - > Promotion of employment and training opportunities for Indigenous Australians through the ATO's commitment to Indigenous procurement targets.

6.5 Stakeholder consultation

6.5.1 The ATO has consulted with a number of internal and external stakeholders as part of the planning and concept design phase and will continue to consult and engage with key stakeholders throughout the project.

- 6.5.2 The following stakeholders have been, or will be, consulted and engaged with throughout the project:
 - > ATO Executive
 - > ATO business areas
 - > ATO Work Health & Safety
 - > ATO Workforce Strategy
 - > Community and Public Sector Union
 - > Australian Services Union
 - > Department of Finance
 - > Ventia Pty Ltd (property services provider)
 - > Cushman & Wakefield (property services provider)
 - > IA Design (architectural design team)
 - > WSP Australia Pty Limited (services engineers)
 - > Walker Group Holdings Pty Ltd (developer)
 - > Turner & Townsend (quantity surveyors).

6.6 Staff engagement

- 6.6.1 The ATO has a planned engagement process that will be employed throughout the project that will provide an opportunity for business and staff to provide input into the design, or raise concerns relating to the proposed works.
- 6.6.2 Staff are being engaged on the fit-out by:
 - Obtaining business specific requirements such as team sizes, storage, use of corporate facilities, and team specific equipment requirements.
 - > Attending information sessions about the design process.
 - > Discussing and seeking input on themes and colours for the fit-out.
- 6.6.3 As part of this staff engagement process, the following communication methods are being undertaken:
 - Regular meetings with site representatives where the project status and other project issues will be discussed.
 - > Creation of a project-specific intranet site with regular project updates for staff.

- > Creation of a dedicated fit-out project email address.
- > Information sessions with presentations by members of ATO Property and external consultants.
- > Email communications addressing key project decisions and milestones.
- > Installation of prototype furniture to enable staff to test and provide feedback on task chairs, workstations, storage and technology options.
- > Formal consultation with employees and their representatives to seek feedback on the fit-out.
- 6.6.4 The fit-out will be designed to suit the workforce occupying the building. This is achieved primarily through the establishment of a Site Working Group. Members of this group include nominated representatives from business areas, site leaders, site executives, union representatives and other specialty group representatives (e.g., workplace health and safety, environmental team, ATO Diversity and fire wardens).
- 6.6.5 The project team consults with the Site Working Group to:
 - > Determine business requirements and disseminate information to ATO staff about the project.
 - > Facilitate consultation with ATO staff ensuring accommodation designs meet ongoing business requirements.

6.7 COVID-19

- 6.7.1 The ATO will work with consultants to ensure that the fit-out design considers health advice and lessons learnt from the global COVID-19 pandemic. These considerations will include:
 - > occupational densities
 - > meeting room capacities
 - > adherence to social distancing requirements.
- 6.7.2 The measures included in the design will be complimented by existing mitigation and management strategies and policies currently implemented in ATO sites.

7.0 Cost-effectiveness and Public Value

7.1 Forecasted project cost

- 7.1.1 The ATO has established a total fit-out budget of \$64,375,869 GST exclusive based on the conceptual design and forecast advice from the quantity surveyor. The ATO undertook a comprehensive value management process to ensure the project cost achieved the best value for money outcome for the ATO.
- 7.1.2 Funding for the project will come from within the existing departmental budget.
- 7.1.3 A breakdown of the project cost estimate is detailed in **Annexure A** Submission 1.1.

7.2 Project delivery method

- 7.2.1 The ATO has engaged Cushman & Wakefield to project manage the fit-out works and to protect the ATO's interests throughout the project. Cushman & Wakefield will work with the ATO to ensure value for money is achieved throughout the project.
- 7.2.2 An architect has been engaged to complete the concept designs.
- 7.2.3 A quantity surveyor has been engaged to prepare a cost estimate based on the concept design.
- 7.2.4 The fit-out works will be delivered through engaging a building contractor. The quantity surveyor will validate all pricing to ensure the ATO is receiving value for money.
- 7.2.5 Throughout the life of the project, the quantity surveyor will review and assess all fit-out costs, with a predominant focus on construction costs to ensure ATO are charged fair and reasonable rates based on current market conditions.
- 7.2.6 The quantity surveyor will also be required to undertake monthly site inspections and certification of fit-out construction progress to ensure ATO's interests are protected.

7.3 Construction program

7.3.1 The indicative project construction dates are as follows:

Activity	Completed By
Base building construction complete	October 2022
Fit-out works commence	October 2022
Practical completion	April 2023
Lease expiry at the Macquarie Street site	30 June 2023
Post implementation report submitted to PWC	July 2023
Defect liability period ends	April 2024

7.4 Revenue

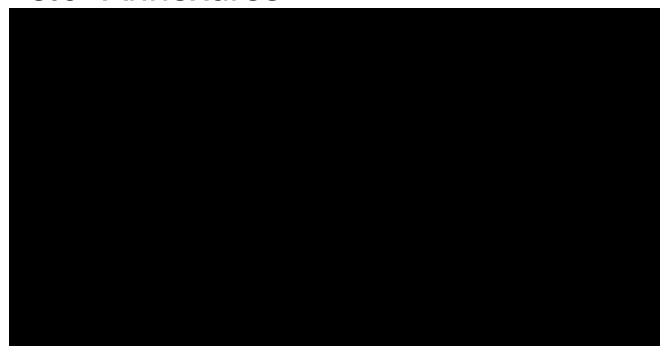
7.4.1 There will be no direct revenue generated by this project.

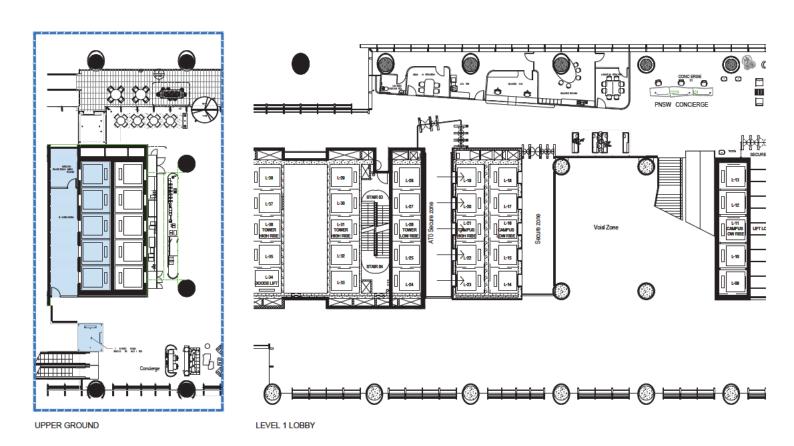
7.5 Public value

- 7.5.1 The delivery of the fit-out at the Parramatta Square site provides public value by ensuring the ATO is able to continue operation from Parramatta in a more cost-effective manner. The project will help maintain a strong level of existing capability in the Parramatta area to deliver on the ATO's Corporate Plan and aspirations to:
 - > be contemporary
 - > build trust and confidence in the tax and superannuation systems
 - > create a streamlined, integrated and data-driven future.
- 7.5.2 This fit-out proposal is cost effective and provides public value by:
 - > Delivering value for money.
 - Enabling a more efficient use of space and consolidation of staff over a smaller footprint.

- > Reducing consumption, leasing costs, maintenance and operating costs, carbon footprint and environmental impacts.
- > Providing the contemporary, flexible, and scalable office accommodation to allow for future changes to business requirements and ATO operations.
- > Providing a long-term commitment to staff in the Parramatta area.
- > Creating anticipated jobs during construction and fit-out works.
- > Making use of existing and new public transport facilities.

8.0 Annexures





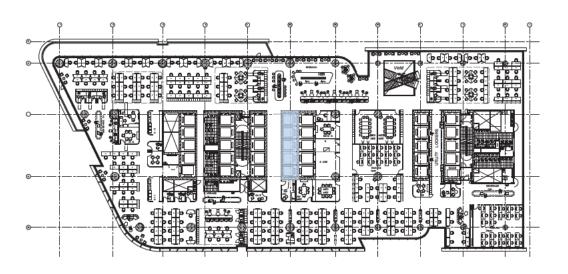










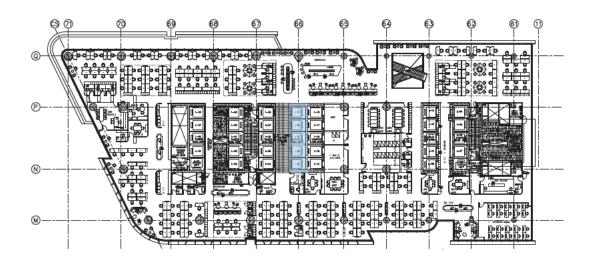










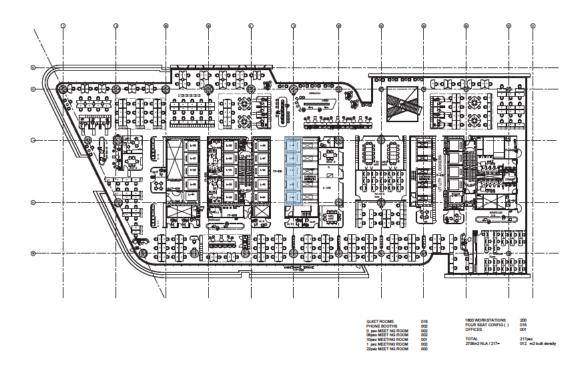








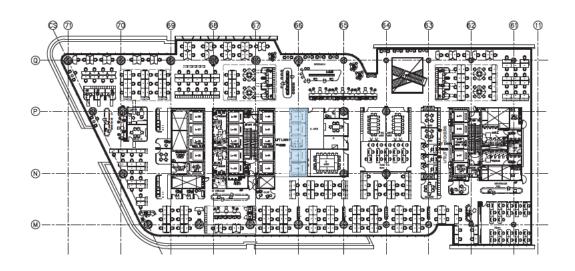










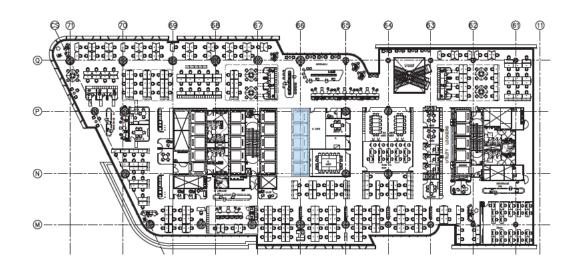












| QUALT TROOPER | 200 | 1800 VIORETAT CHE | 233 | PROVIDED TO | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 10







