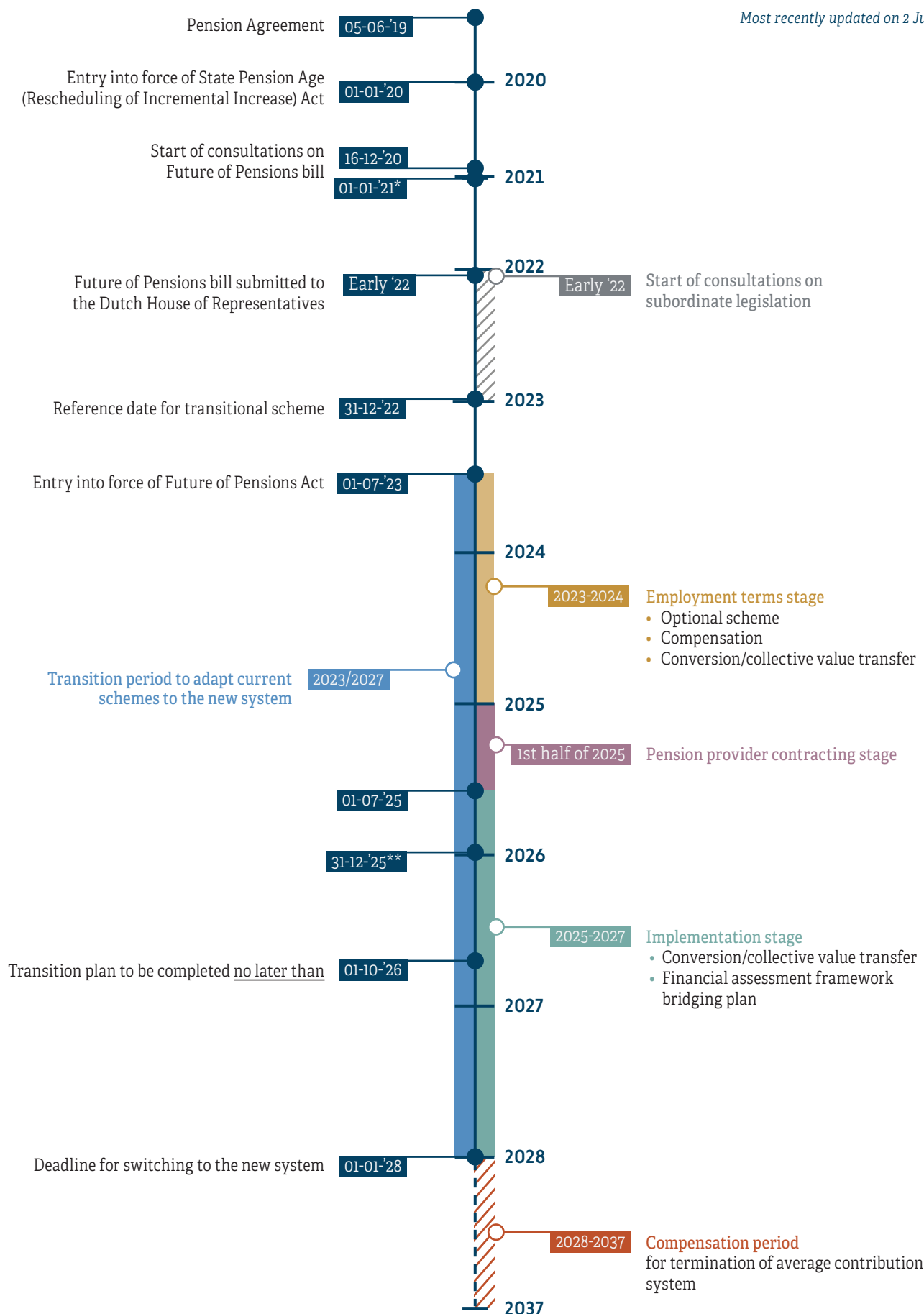


PENSION AGREEMENT IMPLEMENTATION TIMELINE

Most recently updated on 2 June 2023



* Temporary exemption from tax on early retirement pay

** Temporary exemption from tax on early retirement pay ends