

Hkgh\gZy ijhn_kkbhgZevgZy h[jZah\ZI_evgh]ijh]jZffZ jZ
N_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]N=HKKZg^ZjIZ
ki_pbZevghklb kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgby
ml_j`^_ggh]h fjfZg^kl_jkl\Z ijhk_s_gby JN < hl ghy[jy
hl \oh^ys_c \ khklZ\ mdjmig_gghc]jmiiu ki_pb
Bah[jZabl_evgh_ b ijbdeZ^gu_ \b^u bkdmkkl\

J:KKFHLJ?GH

gZ aZk_^Zgbb l_^Z]h]bqHQM]@=KPH]H]he < hl]

JZajZ[hl:q;ZdZjh\Z A L ij_ih^ZMZ+IDv IH

J_p_ga_glu

;mlIZ_\ FmkZ KZbZg^b^qZI nZab_dZl bq_kdbo gZmd IHQM ©=ID^a

>`Zo[Zjh\Z AZ]jZI FZ]hdf [^Zeb^hgZgl (ZmeH]bb wdheh]bb b
f_lh^bdb ij_ih^Z\Zgby nZdmevl_lZ [bheh]bb]_h]jZnbb b obfb

KH>?J@:GB?

1. I:KIHJL J::HQ?C IJ:HFU MQ?;GHC >BKPB
2. KLJMDLMJ: B KH>B?@:G?;GHC >BKPBIEE
3. MKEH<BY J?:EBA::P?B?C IJH:FFU MQ?;G
>BKPBIEBGU
4. DHGLJHEV B HP?G?MEWL:LH< HK<F
MQ?;GHC >BKPBIEBGU
5. :>:IL:PBY J::HQ?C IJH=J:FFU IJB H;MQ?
K H=J:GBQ?GGUFB <HAFH@GHKLYFB A>
6. EBKL I?J?ML<?J@>?GBY :DLM:EBA:PE
IJH=J:FFU >BKPBIEBGU

I:KIHJW:;HQ?C IJH=J:FFWQ?;GHC >BKPBIIEBGU
HM>06 ?KL?KL<HAG:GB?

1.1. H[eZklv ijbfg_gby ijh]jZffu

Ijh]jZffZ mq_[ghc ^bkpbiebg?kl_kl\hya\Zgby qZklvx hkgh\g
ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu \ khkIH_kl\bb k
ki_pbZevg54klb >baZcg ih),hijZkeyf_gghc k_jmpbuZ evg54100.00
Bah[jZabl_evgh_ b ijbdeZ^gh_ bkdmkkl\h

Ijh]jZffZ mq_[ghc ^bkpbiebg fh`_l [ulv bkihevah\ZgZ h
mqj_`^_gbyfb ijhn_kkbhgZevgh]h h[jZah\Zgby gZ l_jjZpbbjbb Jh
bf_xsbfb ijZ\h gZ j_ZebaZpbx ijh]jZffu ih^]hlh\db ki_pbbZebklh\
ki_pbZevghklb >baZcg ih hijZkeyf

F_klh ^bkpbiebg kljmdlmju hkgh\ghc ijhn_kkbhgZevghc
ijh]jZffuhlghkblky d]jmii_ h\Zl_hjZgao ^bkpbiebg

P_eb b aZ^Zqb ^bkpbiebgby d j_amevlZIZf hk\h_gby ^bkpb

< j_amevlZI_ hk\h_gby ^bkpbiebg m[m_dZxsbcy ^he`_g
-h[hkgh\u\Zlv f_klh b jhev [bheh]bq_kdbo agZgbc \ ijZdlbq_kdh
jZa\blbb kh\j_fl_ggheh]be\bbheh]bb \ nhjfbjh\Zgbb gZmqgh]h fbjh\
\deZ^ [bheh]bq_kdbo l_hjbc \ nhjfbjh\Zgb_ kgZmf_ggghcdZjkb_gkl\
fbjZ

- hij_`_eylv `b\l_ h[t_dlu \^bbjkh^h `b\hc b g_`b\hc ijbjh^u j
`b\uo hj]Zgbafh\h^blv gZ[ex^_gby aZ wdhkkl_fZfb k p_evx bo hi
_kl_kl\gguo b Zgljih]_gguo baf_g_gbc gZoh^blv b ZgZebabjh\
h[t_dIZo

- kjZ\gb\Zlv [bheh]bq_kdb_ h[t_dlu obfbq_kdbc khkIH^u_b `b\h
^_eZlv \u\h^u b h[h[s_gby gZ hkgh_ kjZ\g_gby b ZgZebaZ

- h[tykgylv \evgh]bq_kdbo nZdlhjh\ gZ `b\l_ hj]Zgbafu \eby
jZkl_gby `b\hlguo b q_eh_dZ gZjmr_gby \ jZa\blbb hj]Zgbafh\
\hagbdgh_gbbkgZkgguo aZ[he_Zgbc

- khklZ\eylv we_f_gIZjgu_ ko_fu kdj_sb\Zgby j_rZlv we_f_gI
aZ^Zqb b ko_fu i_j_ghkZ _s_kl\ b i_j_^Zqb wg_]bb \ wdhkkl_fZ

- kjZ\gb\Zlv [bheh]bq_kdb_ h[t_dlu aZjh^ur_c q_eh]h_pZkbu^jm]
_kl_kl\gguc b bkdmkkl_gguc hl[hj iheh\h_ b [_kiheh_ jZafgh\
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gbdhIbgZ gZjdhlbq_kdbo _s_kl\ gZ wf[jbhgZevghb_bqi_hkhwfjZhg

- ZgZebabjh\Zlv b hp_gb\Zlv jZaebqgu_]bihl_au h kmsghklb
q_eh_dZ ZgZebabjh\Zlv b hp_gb\Zlv]eh[Zevgu_ wdheh]bq_kd
ihke_^kl\by kh[kl_gghc ^_yl_evghklb \ hdjm`Zxs_c kj_^_

- hij_`_eylv dhkhbgq_kdb_ b obfbq_kdb_ k\hckl\Z \h^u ob
Zlfhkn_ju ihdZaZI_ev dbkehIghklb jZkl\hjh\ f_oZgbaf h[jZah\Zgb

- hibku\Zlv f_oZgbq_kdh_ ^\b`_gb_]h hlghkbl_evghklv AZd
Kbeu \ ijbjh^_ mijm]hklvbelZ_gyb`_klb AZdhg \k_fbjgh]h ly]hl_gby
AZdhg khojZg_gby f_oZgbf_ aZg_bq_w_g_d]bbdhe_[Zgby AZdhg khojZ
\l_ieh\uo ijhp_kkZo We_dIjbq_kdb_ aZjy^W eb dlphfZgdfhguc Klhbg
Nhlhwnn_dl b dhjgmkdmkkl\Zkl]hIzg_b ZlfhZ ieZg_lZjgZy fh^_ev
;hjZ

< j_amevlZI_ hk\h_gby ^bkpbiebgu h[gmZdZ xsbcky ^he`_g
-nhjfu kms_kl\h\Zgby `b\hc fZI_jbb hkgh\gu_ k\hckl\Z `b\h
kbkl_fu De_ldZ Hj]Zgbaf lhimey pfbZy b\h^h_j Mod h Z a kb lby kh\j_f_
ij_^klZ\e_gbc h `b\hc ijbjh^_ h \u^Zxsbooky hldjulbyo \ [bheh]
[bheh]bq_kdhc gZmdb \ nhjfbjh\Zgbb kh\j_f_gghc _kl_kl_gghgZ
f_lh^Zo gZmqgh]h ihagZgby
- kmsgghklv [bheh]bq_kd kbro\ ij]Zpafgh`_gby hieh^hl\hj_gby kl
nmgdpbb iheh\uo de_lhd hieh^hl\hj_gb_ m jZkl_gbc b `b\hlguo
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- hkgh\gu_hih_gby [bheh]bq_kdbo l_hjbc b aZdhghf_jghkl_c a
aZdhghf_jghkl_c baf_gqb\hklb b gZke_^kl_gghklb w\hexpbhggf
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w\hexpb b nhjfu [Zjv kumsa kl\h\Zgb_ `b^u ijbki kh[e_gghklb h
hdjm`Zxs_c kj_^_
- ihke_^kl\by \ebygby ohayckl_gghc ^_yl_evghklb q_eh_dZ
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jZpbhgZevgh]h ij]Zpafgh`_gby
- djZldb_ k_^_gby ih obfbb Hkgh\gu_ obfbq_kdb_ ihgy lby
kihkh[u hqbkldb :lfhkn_jZ b g d e b f Z ^ u j h a K h k l Z \ f b g _ s j Z k M g u o
ijh^mdlZo iblZgby ibs_\u_ ^h[Z\db K[ZeZgkbjh\Zggh_ iblZgb_
- djZldb_ k_^_gby ihb n b k b o h \ g u _ i h g y l b y F _ o Z g b q _ k d h _ ^ \
hlghkbl_evgl b k i m e v k A Z d h g k h o j Z g _ g b y b f i m e v k Z b j _ Z d l b
lhl_gpbZevgZy b dbg_lb f_k d Z g b w g k j p b y \ h e g u K \ h c k l \ Z \ h e g A \ m
MevljZa\md b _]h bkihevah\Zgb_ b p b g _ o g b l d g h j b e x ^ _ g b c b h i u l h \
ih^l_j^Zxsbc_ Z f h e g d m e y j g h _ k l j h _ g b _ \ _ s _ k l \ Z g _ h [j Z l b f u c o Z j
ijhp_kkh\ L_ieh\ u_ fZrbgu bo ijbf_g_gb_
- hkh[_gghklb fZ]gblgh]h ihe_lhdZ b ^_ckl\b_ fZ]gblgh]h ihey
We_dlj]Zl_ev Y\ e_gb_ we_dljhfZ]gblghc bg^mdpbb Bgl_jn_j_gp
ljbgpbi ^_ckl\by b bkihevah\Zgb_ eZa_jZ Y^_jgZy wg_j]_lbdZ b
k\yaZggu_ k __ bkihevah\Zgb_f

Ebqghklgu_ j_amevlZlu hk\h_gby ^bkpbiebgu
1. Ebqghklgu_ j]ZamjvZebaZpbb ijh]jZffu \hkiblZgby
EJ HkhagZxsbc k_[y]jZ`^Zgbghf b aZsblgbdhf _ebdhc kljZgu
EJ ljhy\eyxsbc Zdlb\gmx]jZ`^Zgkdmx ihabpbx ^_fhgkljbjmxsbc
ijbgpbiZf q_klghklb ihjy^hqghklb hldjulhklb wdghghfbq_kd
mqZklxsbc \ klm^_gq_kdhf b l_jjblhjbZevghf kZfhmijZ\ e_gbb \
mkeh\byo ^h[jh\hevq_kl\Z ijh^mdl b\gh \aZbfh^_ckl\mxsbc b
^_yl_evghklb h[s_kl_gguo hj]ZgbaZpbc
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h[_ki_q_gby [_ahizkghklb ijZ\ b k\h[h^]jZ`^Zg Jhkkbb Ehyev
ijhy\ e_gbyf ij_^klZ\bl_e_c km[dmevlmj hlebqZxsbc bo hl]jmii
^_ \ b Z gl gu f i h \ _ ^ _ g b _ f > _ f h g k l j b j m x s b c g _ i j b y l b _ b i j _ ^ m i j _ ` ^ Z x
hiZkgh_ ihb _ ^ h d j m ` Z x s b o
EJ ljhy\eyxsbc b ^_fhgkljbjmxsbc m\Z`_gb_ d ex^yf ljm^Z hkh
kh[kl_ggh]h ljm^Z Klj_fysbcky d nhjfbjh\Zgbx \ k_l_hc kj_
ijhn_kkbhgZevgh]h dhgkljmdlb\gh]h ©pbnjh\h]h ke_^Z^a

EJ >_fhgkljbjmxsbc ijblvjd_jghg hc dmevlmj_ bklhjbq_kdhc iZfy
hkgh\ _ex[\b d Jh^bg_ jh^ghfm gZjh^m fZehc jh^bg_ ijbgylbx lj
p_gghkl_c fgh]hgZpbhgZevgh]h gZjh^Z Jhkkbb
EJ ljhy\eyxsbc m\Z`_gb_ d ex^yf klZjr_]h ihdhe_gby b]hlh\g
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b qm`mx mgb dZevghklv \jZaebqguo kblmZpbyo \h \k_o nhjfZo b
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EJ Kh[ex^Zxsbc b ijhiZ]Zg^bjmxsbc ijZ\beZhiZkgh]h]h[jZaZ
`bagb kihjIZ ij^mij`^Zxsbc eb[h ij_h^he_\Zxsbc aZ\bkbfhkl
IZ[ZdZ ikbohZdlb\guo _s_kl\ ZaZjlguo b]j b l^ KhojZgyxsbc
mklhcqb\hklv \kblmZlb\gh keh`guo beb klj_fbl_evgh f_gyxsboky l
EJ AZ[hlysbcky h aZsbl_ hdjm`Zxs_c kj_^u kh[kl_gghc b qm`h
lhf qbke_ pbnjh\hc
EJ ljhy\eyxsbc m\Z`_gb_ d wkl_lbq_kdbf p_gghklyf h[eZ^
wkl_lbq_kdhc dmevlmj
EJ ijbgbfZxsbc k_f_cgu_ p_gghklb]hlh\uc\dkibhZgZgbx k_f
^_l_c ^_fhgkljbjmxsbc g_ijbylb_ gZkbeby \ k_fv_ moh^Z
hl_lkl_gghklb hldZaZ hl hlghr_gbc kh k\hbfb ^_lvfb b bo nbgZg
2. Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby hi
hljZke_ufb lj_plyfZgd ^_eh\uf dZq_kl\Zf ebqghklb
EJ Kh[ex^Zxsbc \ k\h_c ijhn_kkbhgZevghc ^_yl_evghklb wll
q_klghklb g_aZ\bkbfhklb ijhn_kkbhgZevgh]h kd_ilbpbafZ ijhlb\
b wdklj_fbafm h[eZ^Zxsbc kbkl_fguf fure_gbZfvbj_mf_ggb_ fl ijbgb
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1. J_]meylb\gu_ mgb_jkZevgu_.mq_[gu_ ^_ckl\by
<uimkdgb d gZmqbiky
± kZfhklhyl_evgh hij_^_eylv p_eb aZ^Z\Zlv iZjZf_lju b djbl_jbb
hij_^_eblv qlh p_dZ^hklb]gm
± hp_gb\Zlv \hafh`gu_ ihke^kl\by ^hklb`_gby ihklZ\e_gghc p_e
kh[kl_gghc `bagb b `bagb hdjm`Zxsbo ex^_c hkgh\u\Zykv gZ kl
fhjZeb
± klZ\blv b nhjfmebjh\Zlv kh[kl_ggu_ aZ^Zqb \ h[jZah\ZI_evgh
`bag_gg kblmZpbyo
± hp_gb\Zlv j_kmjku \ lhf qbke_ \j_fy b ^jm]b_ g_fZI_jbZevgu_ j
^ey ^hklb`_gby ihklZ\e_gghc p_eb
± \u[bjZlv imlv ^hklb`_gby p_eb ieZgbjh\Zlv j_r_gb_ ihklZ\
hilbfbabjmy fZI_jbZevgu_ b g_fZI_jbZevgu_ aZljZlu
± hjjZgbah\u\Zlv wnn_dlb\guc ihbkd j_kmjkh\ g_h[oh^bfuo ^
ihklZ\e_gghc p_eb
± khikhklZ\eylv ihemq_gguc j_amevlZI ^_yl_evghklb k ihklZ\e_gghc
lhagZ\ZI_evgu_ mgb_jkZevgu_ mq_[gu_ ^_ckl\by
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± bkdZlv bh^gZv h[h[s_ggu_ kihkh[u j_r_gby aZ^Zq \ lhf qbke_
jZa_jgmluc bgnhjfZpbhgguc ihbkd b klZ\blv gZ _]h hkgh_ g
ihagZ\ZI_evgu_ aZ^Zqb

± djblbq_kdb hp_gb\Zlv b bgl_jij_lbjh\Zlv bgnhjfZpbx k jZa
jZkihagZ\Zlv ph\Zlvkjhlb\hj_qby \ bgnhjfZpbhgguo bklhqgbdZo
± bkihevah\Zlv jZaebqguoko_ffhZ\bevgdb_ kj_^kl\Z ^ey ij_^klZ\c
kms_kl_gguo klya_c b hlghr_gbc Z lZd`_ ijhlb\hj_qbc
bgnhjfZpbhgguo bklhqgbdZo
± gZoh^blv b ijb\h^blv djblbq_kdb \ Zljghr_gbb ^_ckl\bc b km`^
^jm]h]h kihdhcgh b jZamfgh hlghkblvky d djblbq_kdbf aZf_q
kh[kl_ggh]h km`^_gby jZkkfZljb\Zlv bo dZd j_kmjkh[kl_ggh]h
± \uoh^blv aZ jZfdb mq_[gh]h ij_^f_lZ b hkmsgukd\eyhbkdp_e_gZ
\hafh`ghkl_c ^ey rbjhdh]h i_j_ghkZ kj_^kl\ b kihkh[h\ ^_ckl\by
± \ukljZb\Zlv bg^b\b^mZevgmX h[jZah\Zl_evgmx ljZ_dlhjbx mqblu
klhjhgU ^jm]bo mqZklgbdh\ b j_kmjkgu_h]jZgbq_gby
± f_gylv b m`_j`b\Zlv jZagu_ ihabgbb ^_yhaeZgZklv

3. DhffmgbDZlb\gu_ mgb_jkZevgu_ mq_[gu_ ^_ckl\by

<uimkdgbD gZmqblky
± hkms_kl\eylv ^_eh\mx dhffmgbDZpbx dZd kh k_jklgbdZfb lZd
\gmljb h[jZah\Zl_evghc hj]ZgbaZpbb lZd b aZ __ ij_^eZfb ih
^_eh\hc dhffmgbDZpbb bkoh^y ba khh[jZ`_gbc j_amevlZlb\ghklb
ebqguo kbfiZlbc
± ijb hkms_kl\eylv_gbb jjmiih\hc jZ[hlu [ulv dZd jmdh\h^bl_e_f lZd
\ jZaguojheyo]_g_jZlhj b^_c djblbd bkihegbl_e`v \uklmiZxsbc
± dhhj^bgbjh\Zlv b \uihegylv jZ[hlm \ mkeh\byo j_Zevgh]h
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± jZa_jgmlh eh]bqgh b lhqgh baeZ]Zlv k\hx lhqdm aj_gby k bkih
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± jZkihagZ\Zlvbdhh]negu_ kblmZpbb b ij_^hl\jZsZlv dhgnebdlu ^h
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lj_^f_lgu_

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± \uihegylv kZfhklhylw`ekigujbf_glu jZkdju\Zxsbc_ ihgbfZgb_ hk
_kl_kl_gZmqguo ihgylbc b aZdhgh\ kh[ex^Zy ijZ\beZ [_ahi
ij_^klZ\eylv ihemq_ggu_ j_amevlZlu \ lZ[ebqghc]jZnbq_kdhc b
^_eZlv \u\h^u gZ hkgh_ ihemq_gguoguboebl_jZlmjguo ^Z
± hkms_kl\eylv kZfhklhyl_evguc mq_[guc ijh_dl beb bkke_`^
_kl_kl\hagZgby \dexqZxsbc hij_^_e_gb_ l_fu ihklZgh\dm p_eb
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]hlh\h]h bgnhjfZpbhggh]h ijh^mdlZ
± h[km`^Zlv kms_kl\mxsb_ ehdZevgu_ b j_]bhgZevgu_ ijh[e_f
wg_j]_lbq_kdb_ kujv_u_ b l^ h[hkgh\u\Zlv \ objkdmgk\ b \hafh
hkgh\u\Zykv gZ _klZmlqggghagZgbyo
± gZoh^blv \aZbfhk\yab f`^m kljmdlmjhc b nmgdpb_c ijbqb
l_hjb_c b nZdlZfb ijb ZgZeba_ ijh[e_fgguo kblmZpbc b h[hkgh\
j_r_gbc gZ hkgh_ _gZmkdguogghagZgbc\ZlhdZaZbfhk\yav f`^m
h[eZklyfb _kl_kl_gguo gZmd

1.4. J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijbf_jgh
 h[jZah\ZI_evghc ijh]jZffu mq_[ghc ^b kpbiebg

fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]hky\bb^Z\ZI_e_f qZkh\
 ijhf_`mlhqgZy\kpbj\ nhj_bnn_j_gpbjhhZagZqZk_f_klj

3. KLJMDLMJ: B IJBF?JGH? KH>?J@:GB? MQ?;GHC >BKPBIEBG
 HM> ?kl_kl\hagZgb_

H[f mq_[ghc ^b kpbiebg b \b^u mq_[ghc jZ[hlu

<b^ mq_[ghc jZ[hlu	H[t_f qZk
FZdkbfZevghc mq_[ghc gZ]jmadb	108
H[yaZI_evghc ijh]jZffu mq_[ghc ^b kpbiebg	108
\.lq_nhf_ ijZdlbq_kdhc:ih^]hlh\db	
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ijZdlbq_kdb_ aZgylby	68
dhgljhevgu_ jZ[hlu	-
dmjkh\Zy jZ[hIZ ijh_dl	-
KZfhklhyl_evghc ijh]jZffu mq_[ghc ^b kpbiebg	-
ijhf_`mlhqgZy ZII\klhZjpb_bnn_j_gpbjhhZagZqZk_f	

IJBF?JGUC L?F:LBQ?KDBC IE:GJ@KGB? MQ?;GHC >BKPBIHENSU?KL?KL<HAG:GB?

	JZa^_e[sZy [bheh]by	qZku	mj m
L_fZ ;bheh]By kh\hdmighklv g `b\hc ijbjh^_	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	4	2,3
	@b\Zy ijbjh^Z dZd h[t_dl bamq_gby [bheh]bb Fjbjh^uu bkkkeh^h]Zgby`	2	
	Hij_^_e_gb_ `bagb k ijb\`e_q_gb_f fZI_jbZeZ ba jZa^_eh\ nbabdb b d	2	
	hjjZgbaZpbb `bagb	2	
	EZ[hjZihjgu_ jZ[hlu	-	
	ljZdlbq_kdh_ aZgylb_	2	
	Bamq_gb_ k\hckl\ `b\h]h mjh\g_c hjjZgbaZpbb `bagb	2	
Dhgljhevgu_ jZ[hlu	-		
L_fZ De_ldZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	8	
	Hkgh\gu_ iheh`_gby de_lhqgh_kljmdlmjm bgn_dpbhgguo aZ[he_\ZgkZoihg b]ln_k fb[fmrgdth^b jrb	2	
	G_hj]Zgbq_kdb_ _s_kl\Z \ khklZ_ de_ldb Jhevg h\hg^u]hd Zdh fj Z g l \ g j Z l \	2	
	kj^_u hj]Zgbafh\	2	
	M]e_\h^u b ebib^u \ de_ld_	2	
	<bjmku b [Zdl_jbhNZ]b G_de_lhqgh_ kljh_gb_ `bag_gguc pbde b_]f	2	
	<bjmku\ha[m^bl_`eb bgn_dpbhgguo aZ[he_\ZgkZoihg b]ln_k fb[fmrgdth^b jrb	2	
	q_eh_dZ <BQ ljhnb_eZgh_b d Z b BQ	2	
	EZ[hjZihjgu_ jZ[hlu	-	
	ljZdlbq_kdb_ aZgylby	8	
	Bamqblv kljh_gb_ de_ldb khklZ\blv lZ[e b jhrd Z b h j] Z gb b v n d Z g b d d b a b	2	
\ukrb_ de_lhqgu_ hj]Zgbaufu k H h g d l m j g u _ d h f i h g _ g l u d e _ l d b w m d Z j b h l	2		
y^jZ ojZg_gb_ \hkijhba_^_gb_ b i_j^_ZqZ gZke_^kl_gghc bgnhjZp	2		
de_ldb KljmdlmjZ b nmgdpbb ojhfkhkf	2		
Bamqblv kljmdlmjm b [bheh]b[q_ekdh_ rfmrgdth^b kreh h fu_ju [_edh\	2		
KhklZ\`e_gb_ ko_fu [bhkbg]_aZ [_edZ	2		
Bamq_gb_ kljh_gby gmde_hlb^h\ b kljmdlmjZ ihebgmde_hlb^guo p_i	2		
Dhgljhevgu_ jZ[hlu	-		
L_fZ Hj]Zgbaf	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	4	
	Hj]Zgbaf^bgh_ p_eh_ Fgh]hh[jZab_ hj]Zgbafh\ H[f_g _s_kl\hf b wg	2	2,3
	g_h[oh^bfh_ mkeh\b_ kms_kl\h\Zgby `b\uo kbkl_f	2	
	Kihkh[ghklv d kZfh\hkijh^ba h^g Z g b a h kgh\guo hkh[_ggghkl_c `b\uo	2	
ij^_klZ\`e_g Z k e h ^ g k l _ g g h k l b b b a f _ g q b \ h k l b = _ g _ l b q _ k d Z y l _ j f b g h e h	2		
gZke_^h\Zgby	2		
GZke_^h\Zgb_ ijbagZdh\ m q_eh_dZ l heh\ u_ ojhfkhfu Kp_ie_ggh_	2		
[he_agb q_eh_dZ bo ijbqbguk b\j]fnbg Zdlb d ZklZ\`e_gby h]_g_ b]_g	2		
EZ[hjZihjgu_ jZ[hlu	-		

	ljZdlbq_kdb_ aZgylby	12	
	1. Bamq_gbe_gby dē_hēgh\Z jhkIz jZa\blby b jZafgh`_gby hj]Zgbafh	2	
	lkeh\hc ijhp_kk b ikeh\h_ jZafgh`_gb_ _]hiefb^hēh]ggkdh_ agZq_gb_		
	Bamq_gb_ bg^b\b^mZevgh]h hgh]_g_a wf[jbhgZevgh]hjZafj]by]	2	
	Bamq_gb_]_g_lbq_kdbo aZdhghf_jghkl_c baf_gqb\hklb DeZkkbnbd	2	
	J_r_gb_ wēgfo]lZg_lbq_kdbo aZ^Zq	2	
	J_r_gb_ we_f_gIzjguo]_g_lbq_kdbo aZ^Zq	2	
	Bamq_gb_ ij_^f_Iz aZ^Zq b f_lh^h\ k_e_dpbb =_g_lbq_kdb_ aZ	2	
	<Z\beh\Z h p_gIjZo fgh]hh[jZaby b ijhbkoh`^_gby dmevlynjguo ^jZkllb		
	i_jki_dlb\ u jZa\blby		
	Dhgljhevgu_ jZ[hlu	-	
L_fZ <b^	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	4	2,3
	W\hexpbhggZy l_hjby b __ jhev \ nhjfbjh\Zgbb kh\j_f_gghc _kl_kl\	2	
	kbeu w\hexpbb \ khhI\ _lkbp_kk^hkbglhjb_c w\hexpbb		
	:gljih]_g_a b _]h aZdhghf_jghklb Wdheh]bq_kdb_ nZdlhju Zgljih]_	2	
	>hdZaZI_evkl\Z jh^kl\Z q_eh_dZ k fe_dhiblZxsfbf `b\hlgufb ljhbko		
	EZ[hjZlhjgu_ jZ[hlu	-	
	ljZdlbq_kdb_ aZgylby	8	
	Bamq_gb_ djbl_jb_\ \b^Z	2	
	Bamq_gb_ ihimeypbb dZd kljmdlmgjc _^bgbpu \b^Z b w\hexpbb	2	
	Bamq_gb_ [bheh]bq_kdh]h ijh]j_kkZ b [bheh]bq_kdh]h j_]j_kkZ	2	
	Bamq_gb_]phbkoh`^_gby `bagb gZ A_fe_	2	
	Dhgljhevgu_ jZ[hlu	-	
L_fZ Wdhkbkl_fu	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	4	2,3
	lj_^f_l b aZ^Zqb wdheh]bb	2	
	;bhkn_?]eh[ZevgZy wdhkbkl_fZ Mq_gb_ < B <_jgZ^kdh]h h [bhkn_j	2	
	[bhkn_j_ ;bhfZkkZ		
	EZ[hjZlhjgu_ jZ[hlu	-	
	ljZdlbq_kdb_ aZgylby	10	
	Bamq_gb_ wdheh]bq_kdbo nZdlhjh\ hkh[_gghkl_c bo \ha^_ckl\by	2	
	Bamq_gb_ ihgylby h[wdheh]bq_kdbo kbkl_fZo p_iyo iblZgby ljhnt	2	
	Bamq_gb_ [bh]_hp_ghaZ dZd wdhkbkl_fu Fgh]hh[jZafj]h^h\ K_ah	2	
	Bamq_gb_ ko_fu [bheh]bq_kdh]h djm]h\hjhlZ	2	
	Hkh[_gghklb Z]jhw dhkbkl_f Z]jhp_ghah\	2	
	Dhgljhevgu_ jZ[hlu	-	

L_hj_lbq_kdbo-aZgZkhd
ljZdlbq_kdbo aZgylby^kZfhklhyl_evghc-jZ[hlu

	JZa^_eObfby		
L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	1
<_^_gb_	Jhev obfbb \ `bagb kh\j_f_ggh]h h[s_kl\Z	2	
	IjZdlbq_kdh_ aZgyIb_	-	
	KZfhklhyl_ evgZy jZ[hIZ h[mqZxsboky	-	
L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	1
Hkgh\gu_ ihgyl	EZ[hjZlhjgu_ jZ[hlu	-	
aZdhgu obfbb	IjZdlbq_kdb_ aZgyIby	2	
	Ij^f_l obfbb <_s_kl\h :Ihf Fhe_dmeZ Obfbq_kdbc we_f_gI b	2	
	Ijhkl_u_ b keh`gu_ _s_kl\Z	-	
	Dhgljhevgu_ jZ[hlu	-	
L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	2,3
I_jbh^bq_kdbc	Hldjulb_ I_jbh^bq_kdh]h aZdhgZ AgZq_gb_ I_jbh^bq_kdh]h aZ	2	
b I_jbh^bq_kd	obfbq_kdbo we_f_gIh\ > B	-	
kbkl_fZ obfbb	EZ[hjZlhjgu_ jZ[hlu	-	
we_f_gIh\ >	IjZdlbq_kdh_ aZgyIb_	2	
F_g^_e_ _\Z	I_jbh^bq_kdZy kbkl_fZ obfbq_kdbo we_f_gIh\ > B F_g^_e_ _\Z	2	
	Dhgljhevgu_ jZ[hlu	-	
L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	1,2
Kljh_gb_ _s_k	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	2	
	Dh\Ze_gIgzY k\yav g_iheyjgZy b iheyjgZy BhggZy k\yav DZl b	2	
	F_lZeebq_kdZy k\yav <h^hjh^gZy k\yav	-	
L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	1
<h^Z JZkl\hj	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	2	
	Bamq_gb_ aghZq_ igbjh^_ [ulm l_ogbd_ b gZ ijhba\h^kl\ _ Nbabc	1	
	k\hckl\Z \h^u Hij_kg_gb_ \h^u	-	
	:]j_]Zlgu_ khklhygby \h^u b _ _ i_j_oh^u ba h^gh]h Z]j_]Zlgh]h	1	
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L_fZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	1
Obfbq_kdb_ j_Z	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	2	
	IhgyIb_ h obfbq_kdhc j_Zdpbb Lbiu obfbq_kdbo j_Zdpbc Kdhj	2	
	hgZ aZ\bkbl	-	
	Dhgljhevgu_ jZ[hlu	-	11

	KZfhk\hyl_ evgZy jZ[hIZ h[mqZxsboky	-	
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	DeZkkbnbdZpby g_hj]Zgbq_kdbo kh_`hg_gbc b b o k\hckl\Z	2	
	hkg\Zgby Fk hZebhu[sb_ nbabq_kdb_ b obfbq_kdb_ G\hcklZe f_IZe	-	
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	IjZdlbq_kdb_ aZgyIby	2	
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L_fZ Hj]Zgbq_kdb kh^bg_gby	Dhgljhevgu_ jZ[hlu	2	1
	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	
	Hkg\gu_ iheh`_gby l_hjbb kljh_gby hj]Zgbq_kdbo kh^bg_gbc	-	
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	IjZdlbq_kdh_ aZgyIb_	2	
	Fgh]hh[jZab_ hj]Zgbq_kdbo kh^bg_gbc	-	
	Dhgljhevgu_ jZ[hlu	-	
KZfhk\hyl_ evgZy jZ[hIZ h[mqZxsboky	-		
L_fZ Obfby b `bag	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	
	Obfby b hj]Zgbaf qObfhdqdb_ we_f_glu \ hj]Zgbaf_ q_eh\ g_hj]Zgbq_kdb_ ObfbyI\Z[ulm^Z DZq_kl\h \h^u	2	
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	2	
	Bamq_gb_ hkg\guo `bag_ggh g_g]boch^bfedbkhm^e_ \h^u `bj_u \b	-	
Dhgljhevgu_ jZ[hlu	-		
	KZfhk\hyl_ evgZy jZ[hIZ h[mqZxsboky	-	
	<k_]b_hj_lbq_kdbo- aZgyIb_` IjZdlbq_kdbo aZgyIb_`h\ KZfhk\hyl_ evghc-jZ[hlu		

	JZa^_e NbabdZ	qZku	mj mk\
L_fZ <\^_gb_	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	2,3
	Nbab-dZmg^Zf_gIzevgZy gZmdZ h ijb]gZmqgkc_kl\hggilhagZgby_	2	
	b]jZgbpu ijb_fgbfHkd]ulby \ nbabdg\Z ijh]j_kkZ \ l_ogbd_	-	
	ijhba\h^kl\Z	-	
	EZ[hjZlhjgu_ jZ[hlu	-	
IjZdlbq_kdh_ aZgyIb_	-		
Dhgljhevgu_ jZ[hlu	-		

L_fZ F_oZgbdZ	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	2,3
	F_oZgbq_kdh_ ^\b`_hgghkbl_ghghklv KbkI_fZ hikq_IZ Hkgh\gu oZjZdl_jbklbdb f_oZgbq_kdh]h ^\bb_gbydhjh_klv_skj^ggy b f]gh mkdhj_gb^u ^\b`_gby jZ\ghf_jgh_ jZ\ghmkdhj_ggh_ K\h[h^gh >bgZfbdZZkkZ b kbeZ <aZbfhAZckhghu ^\b_gZfbb GvxIhgZ Kbeu \k_fbjgh]h ly]hAZghghu khojZg_gbZyg b dE_fimevk l_eZ AZdhg khoj JZ[hIZ b fhsghklv \ fh_bZgghbZ_evgZy b dbg_lbq_kdZy wg_j]by wg_j]bb F_oZgbq_kdb_ dhe_[Zgby b \hegu F_oZgbq_kdb_ dhfeibZghbZ i_jbh^ qZklhIZ nZaZh gbbhe_k[Zg_bcdh F_oZgbq_kdb_ \hegu b bo \b^u A\mdh\u_ \hegu MevljZa\md f_^bpbg_	2	
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	4	
	Bamq_gb_ aZdhgh\ khojZg_gby \ f_oZgbd_ jZ[hIZ fhsghk	2	
	F_oZgbq_kdb_Zgghye b \hegu A\md Rmf b_]h \ebygb_ gZ g	2	
	Dhgljhevgu_ jZ[hlu		
L_fZ Hkgh\u fhe_dme nbabdb	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	2	2,3
	Fhe_dme gh_lbq_kdZy l_hjby Hkgh\gu_ ihgyIby ffhZekkdZm eby jgZ fhe_dmeehL\hi ^\b`_gb_ qZklbp _s_kI\Z ;jhmgh\kdh_ ^\b`_gb_ :]j_]Zlgu_ khklhygbyB^sZeklvZuc]Za MjZ\g_gb_ khklhygby b^_Ze	2	
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgyIb_	2	
	Bamq_gb_ Z]j_]Zlguo khklhygbc _js okh^Z b_nZrahg bfb		
	Dhgljhevgu_ jZ[hlu	-	
	KZfhklhyl_evgZy jZ[hIZ h[mqZxsboky	-	

L_fZ Hkgh\u we_dljh^bgZff	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	2,3
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgylb_	2	
	Bamqblv hkgh\gu_ ihgyly b laZZ b d d gu wee_dlljhdq_k dhk gh\hgu_ ihgyly ©We_dljbq_kdbc lhd^a AZdhg HfZ W^hekye_ r^h\ZZkl deZv gn_ ibb iZjZee_e ijh\h^gbdh\Z[hIZ b fhsgghklv we_dljbq_kdh]h lhdZ Hkgh\u fZ]g_lbaf	2	
	Dhgljhevgu_ jZ[hlu	-	
L_fZ Dhe_[Zgby b \	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	1,2,3
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgylb_	2	
	We_dljhfZ]gblgu_ dhe_[Zgby b \hegu JZ^a g p lbi_jZj^b^k k Z\ a b g b c h i j b j l AZdhgu]_hf_lj b q l b d d h i c b q_kdb_ y\ e_gby ^bki_jkby bgl_jn_j_gpby ©Hilbq_kdb_ y\ e_gby^a ©Hilbq_kdb_ ijb[hju^a ;bheh]bq_kdh_ ^_ckl	2	
	Dhgljhevgu_ jZ[hlu	-	
L_fZ Kljh_gb_ Zlh D\Zglh\Zy nba	Kh^_j`Zgb_ mq_[gh]h fZI_jbZeZ	-	
	EZ[hjZlhjgu_ jZ[hlu	-	
	IjZdlbq_kdh_ aZgylb_	2	
	Kljh_gb_ ZlhfZ b Zlhfgh]h y^jZ Y^_jgu_ kbeu JZ^bhZdlb\ghklv Y^ Nhlhwnn_dl Bkihevah\Zgb_ nhlhwnn_dIZ :lhfgZy wg_j]by aZ b ijh	2	
	Dhgljhevgu_ jZ[hlu	-	
	KZfhklhyl_evgy jZ[hIZ h[mqZxsboky		
<k_]h	108 q		

>ey oZjZdl_jbklbdb mjh\gy hk\h_gby mq_[gh]h fZI_jbZeZ bkihevamxlky ke_^mxsb_ h[hagZq_gby
1 ±hagZdhfbl_evgy magZ\Zgb_ jZg__ bamq_gguo h[t_dlh\ k\hckl\
2 ±j_ijh^mdlb\guc \uiheg_evgh^k\byih h[jZapm bgkljmdpbb beb ih^ jmdh\h^kl\hf
3 ±ijh^mdlb\guc ieZgbjh\Zgb_ b kZfhklhyl_evgh_ \uiheg_gb_ ^_yl_evghklb j_r_gb_ ijh[e_fgguo aZ^Zq

MKEH<BY J?:EBA:IBI=J:FFU >BKPBIEB

3.1. Lj_[h\Zgby d fbgbfZevghfm fZl_ogbZe kghfm h[_ki_q_gbx

>ey j_ZebaZpbb ijh]jZffu mq_[ghc ^bkbpbiebg u ij_^mkfhlj_g
ki_pbZevgu_ ihf_s_gby \ khhl_lkl\bb k N=HK b IHHI
-dZ[bg_l hkgZs_gguc h[mjqn^hgvZgbh kZ^hqqgu_ f_klZ ^ey h[mqZ]
b ij_ih^Z\ZI_ey deZkkkgZy ^hZklZbZgZ]peyv^gukdb_ kj_^kl\Z h[mq_g]
bgl_jZdlb\gZy ^hkdZ ijh_dlhj dhfivxl_j
- dZ[bg_l ^ey kZfhklhyl_evghc jZ[hlu klm^_glh\

BgnhjZpbhggh_ h[_ki_q_gb_ h[mq_gby
>ey j_ZebaZpbb ijh]jZffu [b[ebhl_qguc nhg^ h[jZah\ZI_evghc h
i_qZlgu_ we_dljhggu_ h[jZah\ZI_evgu_ b bgnhjZpbhggu_ j_km
^ey bkihevah\Zgby \ h[jZah\ZI_evghf ijhp_kk_

3.2.1. Hkgh\gZy ebl;jZlmjZ

1. ;bheh]by deZkkkgbd ^ey h[s_h[jZah]Zgb_aZlZah\mjh_gv q >>
D;_ey_\ p ihj^ j_^ > D ;_ey_\Z b = deZkkFrbplZhk_s_gb_ b2017.
2. ;bheh]bydeZkkkg_[gb d ^ey h[s_h[jZah]Zgb_aZlZah\mjh_gv q
>> D ;_ey]_lhb^ j^ > D ;_ey_\Z b = deZkkFrbplZhk_s_gb_
ba^

=Z[jb_eyg Obfby deZkk Mq;Zgahuc mjh_gv^ =Z[jb_eyg
H K Hkljhmfh\ B = KeZ^dh]hKk_s_gb_
=Z[jb_eyg H K ObfMq_[g d;Zahkuc mjh_gv^ =Z[jb_eyg
H K Hkljhmfh\ B = KeZ^dH]hKk_s_gb_
Fydbr_\ = Y I_ljh\Z F : Nb^aFdZ>jhdZZkk
Fydbr_\ = Y I_ljh\Z F : Nb^aFdZ>jhdZZkk
=Z[jb_eyg H K ?kl_kl\haMzggb_d ;ZaZkk mjh_gv ih^ j_^ =Z[
Hkljhmfh\ Bmjur_\Z GK >jhnZ
=Z[jb_eyg H K ?kl_kl\haMzggb_d ;ZaZkk mjh_gv ih^ j_^ =Z[
Hkljhmfh\ Bmjur_\Z GK >jhnZ

>hihegbl_evGZy ebl;jZlmjZ

- 1. ?edbgZ E < ;bheh]by <_kv rdhevq^E dmjk \ IZ[ebpZo
- 2. ?jhobg X F Obfby AZ^Zqb b mijZ`g_gby mq_[ihkh[b_ ^ey klm^
h[jZah\Zgby
- 3. ?jhobg X F K[hjgbd l_klh\uo aZ^Zgbc ih obfbb mq_g[bcikkh^b_ijh^ey
h[jZah\Zgby
- 4. DhgklZglbgh\ < F J_aZgh\ : = NZ^__\Z ? H ;bheh]by mq_[gbd
ijhn h[jZah\Zgby ihDhjkIZglFghAZ
- 5. G_fq_gdh D W NbabdZ \ k^_FZo b IZ[ebpZo

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ZZZ LQWHUQHWXURN UX ©<b^_hmjhdb ih ij_^f_Izf rdhevghc ijh]jZ
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ZZZ KHPL ZDOOVW UX ©Obfby H[jZah]Zgb_aZlZah\mjh_gv ih^ j_^
ZZZ DOKLPLNRY QHW H[jZah\ZI_evgu_ kZcl ^ey rdhevghd\
ZZZ FKHP PVX VX We_dljhggu_ [b[ebhl_dZ ih obfbb

DHGLJHEV B HRJ??AM:EVl:LH< HK<YI>BKPBIIEBGU

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J_amevlZlu h[mq_gby hk\h_ggu_ mf_gby mk\h_ggu_ ag	Nhjfu b f_lh^u dhgljh hp_gdb j_amevlZlh\ h
Mf_xl	
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AgZxl	

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