

Hkgh\gZy ijhn_kkbhgZevgZy h[jZah\ZI_ evgZy ijh]jZf
gh_ n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_ evgh
Zevghklb kj_^g_]h ijhn_kkbhgZ 39.0201K h p j Z a h \ g g y j Z
[hl,Zoh^ys_c \ khklZ\ mdjmig_gghc]jm39.00.00_KpbZevg
pbheh]by b khpbZeWglZyj]Z[hI Z jbdZahf Fbgbkl_jkl\Z
\Zgby b gZmdb JN hl fZyaZj_]bkljbjh\Zg Fbgbkl_jk
xklbpbb Jhkkbckdhc n_^_jZpbb <

Hj]Zgba-ZZayZ[hlqbd Ijhn_kkbhgZevgh_qZ[kjZgah\Z
mqj_`^_gb_ ©=m-fiZ_gZ]Z]gq_kdbc dhee_`^`a

JZajZ[hlqbdb
=ZaZ_\Z Amevnby JZraZlfo_Zgh\geZv ^bj_dlhjZ- ih r
f_lh^bq_kdhcIHZQM©=mfZgb-IZj^gZ]h]bq_kdbc;dhee_`^`a
QmiZe h\Zfbey =ZkZigh^gZ^ZII_PeDv khpbZevguo b
oh eh]h^Z]h]bq_kdbo ^bklHZQM©=mfZgb-IZj^gZ]h]bq_kdb
dhee_`^`a

J_dhf_g^h\Zgh ijpb_dellgVhc dhfbkkb_c khpbZevg
eh}h_^Z]h]bq_kdbo ^b kpbiebg

H>H;J?GH
I_^Z]h]bq_kdbf Kh_lhf IHQM-i©=zh]hZ]gq_kdbc dhee_`^`a

Ijhlhdhe <
hl fZy]

Kh^_j`Zgb_

JZa^_e H[sb_ ih.e.h`_g.by.....4

JZa^_e H[sZy oZjZdl_jbklbdZ hkgh\ghc h[jZah\ZI_ ijh]jZffu.....5

JZa^_e OZjZdl_jbklbdZ ijhn_kkøhgZlebg hc ^_yl_ \uimkdgb.dZ.....6

JZa^_e leZgbjm_fu_ j_amevlZlu hk\h_gby h[jZah\ fu7

 H[sb_ dhfi_l_g.p.b.b.....7

 Ijhn_kkbhgZevgu_ d.h.f.i_l_g.p.b.b.....14

 Ebqghklgu_ j_ame.v.l.Z.l.u.....22

JZa^_e Kmjj dh[jZah\ZI_evghc ij.h.]j.Z.f.f.u.....24

 Mq_[gu_ pbdeu HlHZA^_e.u.....24

 >hdmf_glu hij_^_eyxsb_ kh^_j`Zgb_ b hj]ZgbaZp ijhp_kkZ ijb j_ZebhZpbb««««««««25

JZa^_e Mkeh\bybjb_ZeZah\ZI_evghc ij.h.]j.Z.f.f.u.25

 Lj_[h\ZgZy_jbZelgchgbq_kdhfm gh_xkh[jZah\ZI_evghc ijh]jZffu.....25

 Lj_[h\Zgby d dZ^jh\uf mkeh\byf j_ZebaZpbb h[jZah\ZI_evghc ijh]jZffu.....28

JZa^_e Nhg^u hp_ghqguo kj_^kl\ ^ey ijh_^_gby] b[h]h\hc Zll_klZpbb b hj]ZgbaZpbyijhp_^mj ih ijh]jZffu.....29

JZa^_e H;SB? IHEH@?GBY

Ijh]jZffZ ih^]hlh\db ki_pbZebklh\ kj_^g_]h a_g
klb KhpbZevgZy jZ[hIZ ^Ze__ HIHI KIH jZ
n_^_jZevgh]h]hkm^Zj]Zah\Zgby]hevgh]h klZg^ZjIZ kj
n_kkbhgZevgh]h h[jZah\Zgby ^Ze__ N=HK KIH ih
KhpZevgZy jZ[hIZ ml_j`^_ggh]h ljbZahf Fbgbkl
gZmdb Jhkkbckdhc N_^_jZpbb hl fZy] < K
_l h[t_fk]b^_j`Zgb_ kj_^g_]h ijhn_kkbhgZevgh]h h[jZ
Zevghklb KhpbZevgZy jZ[hIZ ieZgbjm_fu_ j
jZah\ZI_evghc ijh]jZffu b mkeh\by h[jZah\ZI_evghc

GhjfZlb\gu_ ^hdmf_glu j_ZebaZpbb h[jZah\ZI_evghc

GhjfZlb\gmx ijZ\h\mx [Zam jZajZ[hldb HIHI ih

KhpZevgZy h]Zah\Zgby

1. N_^_jZevguc aZd^h_g]Z]ijy]-N^A ©H[h[jZah\
gbb \ Jhkkbckdhc N_^_jZpbb^a

2. ljbZa Fbgh[jgZmdb Jhkkbb hl fZy] < ©H
`^_gbb n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_ev
]h ijhn_kkbhgZevgh]h h[jZah\Zgby ih ki_pbZevghkl
jZ[hIZ

3. ljbZa Fbgh[jgZmdb Jhkkbb hl fZy]
`^_gbb y^jZ jZajZ[hldb ijb_fjguo hkgh\guo h[jZah\
]jZff ijh_^_gby bo wdki_jlbau b _^_gby j__kljZ
h[jZah\ZI_evguo ijh]jZff^a

4. ljbZa Fbgbkl_jkl\Z ijhk_s_gby Jhkkbckdhc
Zij_ey] < ©H[ml_j`^_ggh]Z]h]Zah\Zgby]bjfZ_jguo
gh\guo h[jZah\ZI_evguo ijh]jZff kj_^g_]h ijhn_kkbh
gby ijh_^_gby bo wdki_jlbau b _^_gby j__kljZ ijb
ah\ZI_evguo ijh]jZff kj_^g_]h ijhn_kkbhgZevgh]h h[

5. ljbZa Fbgh[jgZmdb Jhkkbb hl] < b^xg ©H[ml\
`^_gbb lhjy^dZ hj]ZgbaZpbb b hkms_kl\^e_gby h[jZa
klb ih h[jZah\ZI_evguo ijh]jZffZf kj_^g_]h ijhn_kkbh
gby^a

6. ljbZa Fbgh[jgZmdb Jhkkbb hl ghy[jy]
©H[ml_j`^_ggh]Z]h]Zah\Zgby]hkm^Zjkl_gg
Zll_klZpbb ih h[jZah\ZI_evguo ijh]jZffZf kj_^g_]h
h[jZah\Zgby^a

7. IjbdZa FbgbkI_jkI\Z gZmdb b \ukr_]h h[jZah\
kl_jkI\Z ijhk_s_gby JN hI Z\]mkIZ] 1
ih^]hIh\d_ h[mqZxsboky k baf_g_gbyfb b ^hiheg_
eh`_gb_f h ijZdlbq_kdhc ih^]hIh\d_ h[mqZxsboky^a

8. IjbdZa FbgbkI_jkI\Z Ijm^Z b khpbZevghc aZsblu
^_jZpbb hI ghy[jy6 g]H[mI_j`^ijh bkkbhgZevgh
klZg^ZjI KhpbZevguc jZ[hIgbD

9. IjbdZa FbgbkI_jkI\Z ijhk_s_gby JN hI k_gly
H[mI_j`^_gbb Ijby^fZ gZ h[mq_gb_ ih h[jZah\ZI_
]jZffZf kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgby

10. Ibkvfh FbgbkI_jkI\Z ijhk_s_gby JN hI - bxe
H gZijZ\e_gbb ijbf_jghc jZ[hq_c ijh]jZffu \hki
ah\ZI_evguo hj]ZgbaZpbc jZ\ZbZalm^sgo_h[jh]jZffu
g_]h ijhn_kkbhgZevgh]h h[jZah\Zgby

11. MkIZ\ IHQM ©=mfZg^bZjghq_kdh]h dhee_`^Z^a

GhjfZlb\gmx f_lh^bq_kdmx [Zam jZajZ[hIdb HIH

1. JZatykg_gby ih j_ZebaZpbb h[jZah\ZI_evghc ij
h[s_]h h[jZah\Zgby \ ij_^_eZo hk\h_gby h[jZah\ZI_e
ijhn_kkbhgZevgh]h h[jZah\Zgby gZ [Za_ hkgh\gh]h
Ihf Ij_[h\Zgbc N=HK b ijhnbey iherbqZZehv]gh]h h[jkZ
gby h^h[j_ggufb j_r_gf_fhZq_kgh]h kh_IZ P_gIjZ
hgZevgh]h h[jZah\Zgby N=:M ©NBjH^a ijhIhdhe < hI

2. J_dhf_g^Zpbb ih hj]ZgbaZpbb ihemq_gby kj_^g
h[jZah\Zgby \ ij_^_eZo hk\h_gby ih]jZff\Zj_evg]h i
n_kkbhgZevgh]h h[jZah\Zgby gZ [Za_ hkgh\gh]h h[s_
Ij_[h\Zgbc n_^_jZevguo]hkm^ZjkI_gguo h[jZah\ZI_
ihemqZ_fhc ijhn_kkbb beb ki_pbZevghklb kj_^g_]h
jZah\Zgby jZajZ[hI_ZjgZf_gIhf]hkm^ZjkI_gghc iheb
ih^]hIh\db jZ[hqbo dZ^jh\ b >IH kh\f_klgh k N=:M ©
lml jZa\blby h[jZah\Zgby^a ibkvfh FbgbkI_jkI\Z h[jZa
fZjIZ] -259)

3. F_lh^bq_kdb_ j_dhf_g^Zpbb kijh ^jg_Z]hbaZp_b]h h
ah\Zgby \ ij_^_eZo hk\h_gby h[jZah\ZI_evghc ijh]jZ
kbhgZevgh]h h[jZah\Zgby gZ [Za_ hkgh\gh]h h[s_
ijhk_s_gby JN Zij_ey]

JZa^_e H;S:Y O:J:DL?JBKLB D: H;J:AH<:L?E VGH C
IJH=J:FFU

GZbf_gh\Zgb_ h[jZah\ZI_ evgZy jZ[hIz
[hlZ

Nhjf u h[mq_gby hqgZy

H[jZah\ZI_ evgZy ijh]jZffZ k ijbk\h_gbi_fpD Zebbnrl
ih khpbZevghc jZ[hI_

H[t_f h[jZah\ZI_ evghc ijh]jZffu j_Zebam_fhc g
h[s_]h[jZah\Zgby qZkZ qZk h[s_h[jZah\ZI_ evgZy qZ

kh\jhn_kkbhgZevghc hclh\db

Kjhdb ihemq_gby h[jZah\Zgby ih h[jZah\ZI_ evg
am_fhc gZ [Za_ hkgh\gh]h h[k_h h[jZah\Zgby hemq_

kj^g_]h h[s_jZah\Zgby f_kyp_\

Hkgh\gu_ \b^u ijhn_kkbhgZevghc ^_yl_ evghklb

x KhpbZevgZy jZ[hIz k ebpZfb ih`beh]h \hajZklZ b

x KhpbZevgZy jZ[hIz k k_fv_c b ^_lvfb

x KhpbZevgZy jZ[hIz k ebpZfb ba]jmii jbk dZ hd

`bag_gghc kblmZpbb

x <uiheg_gb_ jZ[hI ih h^ghc beb g_kdhevdbf ijh

^he`ghklyf kem`Zsbo ijbeh`_gb_ d N=HK KIH

JZa^_e O:J:DL?JBKLB D: IJHN?KKBHG:E VGH C
GHKLB <UIMKBD:

H[eZklv ijhn_kkbhgZevghc ^_yl_ evghc]ZlobaZpbk
ijh_^_gb_ jZ[hI \ jZaebqguo kn_jZo `bag_^_yl_ evg

Zevghc ihfhsb gm`^Zxsbfky

KhhI_lkl\b_ ijhn_kkbhgZevguo fh^me_c ijbk\Zb\Z

GZbf_gh\Zgb_ hkgh\guo l_ evghklb	GZbf_gh\Zgb_ ijh hgZevguo fh^m	D\ZebnbdZ
KhpbZevgZy jZ[hIz k `beh]h \hajZklZ b bg\	KhpbZevgZy jZ ebpZfb ih`beh] jZklZ b bg\Zeb	ki_pbZeb ih khpbZ ghc jZ[hI
KhpbZevgZy jZ[hIz k ^_lvfb	KhpbZevgZy jZ k_fv_c b ^_lvfb	ki_pbZeb ih khpbZ ghc jZ[hI
KhpbZevgZy jZ[hIz k]jmii jbk dZ hdZaZ\rb l jm^ghc `bag_gghc kb	KhpbZevgZy jZ ebpZfb ba]jmi hdZaZ\rbfbky \ gk `bag_gghc l	ki_pbZeb ih khpbZ ghc jZ[hI

	pbb	
<uiheg_gb_jZ[hl ih ij ©KhpbZevguc jZ[<uiheg_gb_jZ[ijhn_kkbb pbZevguc jZ[hl	KhpbZev jZ[hlgbd

JZa^_e IE:GBJM?FU? J?AMEVL:LU HK<H?GBY
L?EVGHIQH=J:FFU

1. H[sb_ dhfi_l_gpbb HD

Dh^ dhfi l_gpbb	Nhjfmebjh\dZ l_gpbb	AgZgby mf_gby
HD	lhgbfZlv kmsg khpbZevgmx ag k\h_c [m^ms_c kbb ijhy\eylv d mklhcqb\uc bgl	AgZgby - kh\j_f_gguo ijh[e_f \ h[eZkl n_kkbb l_g^_gpbc jZa\bly j_nhjfbjh\Zgby fh^_jgbaZpb lb\ ij_bfms_kl\ g^_hkIZldh\ - khpbhdmevbm^ghkgh jZa\b\Zxs_c nmgdpbc [m^ms mkeh\bc j_ZebaZpbb wlbo nr f_gghf h[s_kl\ - d\ZebnbdZpbhgghc oZjZdl_j [h\ZgbebdghkhpZevgh]h jZ[- kihkh[h\ ijhn_kkbhgZevgh]h \Zgby b kZfhjZa\bly Mf_gby - Zj]mf_glbjh\Zlv k\hc \u[hj gZevghf kZfhij^_e_gbb hij^_eylv khpbZevghkklv i kbhgZevghc ^_yl_evghklb - \uihegylv kZfhZgZeba ijhn ijb]h^ghklb - hij^_eylv hkgh\gu_ \b^u ^ jZ[hq_f f_kl_ b`g_h[oh^bfu_ hij^_eylv i_jki_dlb\ u jZa\b kbhgZevghc kn_j_ - bamqZlv bykjm^Z b \u^\b]Z _gby ih bo memqr_gbx - hij^_eylv iheh`bl_evgu_ k gu_ klhjhgu ijhn_kkbb - hij^_eylv [eb`Zcrb_ b dhg gu_ p_eb \ ijhn_kkbhgZevgh hij^_eylv imlb j_ZebaZpb

		ieZgh\ b i_jki_jh h h m k l j h c k l \
HD	Hj]Zgbah\u\Zlv kl_ggmx ^_yl_ \u[bjZlv lbi f \u_ lh^b kihkh[u \u g_g b i j h n _ k k b h g Z guo aZ^Zq hp_ wnn_dlb\ghklv kl\h	AgZgby - wnn_dlb\gh]h hkms_kl\e_gb gby ieZgbjh\ZjgZgbaZpbb kh ghc ^_yl_evghklb - f_lh^h\ j_r_gby ijhn_kkbhgZ kZfh^bZ]ghklbdb ijb_fh\ j_n fhj_]meypbb Mf_gby - ijh]ghabjh\Zlv j_amevlZlv ^_yl_evghklb \ khh\l_kl\bb gZevghc aZ^Zq_c - gZoh^bklivkh[u b f_lh^u \u ijhn_kkbhgZevghc aZ^Zqb ijZdlbd_ - Ze]hjb]fbabjh\Zlv k\hx ^ ih^[bjZlv Z^_d\Zlgu_ j_kmjk bgnhjfZpbx b l i g_h[oh^bf gby ijhn_kkbhgZevghc aZ^Zq - ZgZebabjh\Zlv dhlg]j b edh]hj\ jh\Zlv j_amevlZl \uihegy_fuo h[t_dlb\gh hp_gb\Zlv j_am ^_yl_evghklb bo wnn_dlb\gh
HD	ljbgbfZlv j_r_g klZg^Zjlguo b g ^Zjlguo kblmZp g_klb aZ gbo h kl_gghklv	AgZgby - hkg]ZgZebaZ kl_i_gb jbkdZ j_r_gbc g_klZg^Zjlguo kblmZ - ijhnbeZdlbq_kdbo f_j ^ey kg \ ijhn_kkbhgZevghc ^_yl_evgh ijh]ghabjh\Zgby jZa\blby kbl Mf_gby - \uy\eylv ijhlb\hj_qby b ijbq gh_gby g_klZg^Zjlguo kblmZ - hij_^_eylv km[t_dlh\ g_ kblmZpbb b hj]Zgbah\u\Zlv kl\b_ - gZoh^blv imlb j_r_gby Z^_d\Zlguo j_kmjkh\ bgkljm pbx b l i jZaj_rZlv g_klZg pbb - ijh]ghabjh\Zlv jZg\klZg^Zj kblmZpbb g_klb hl_kl_gg j_r_gb_
HD	Hkms_kl\eylv ih	AgZgby

	<p>bkihevah\Zgb_ fZpbb g_h[oh^ ^ey wnn_dlb\gh iheg_gby ijhn_k gZevguo aZ^Zq kbhgZevgh]h b gh]h jZa\blby</p>	<p>- ij_^klZ\ec_hg_b_kmjKZo jZaebq l_dklh\uo]jZnbq_kdbo qbk g_h[oh^bfuo ^ey ihklZgh\db ijhn_kkbhgZevguo aZ^Zq b e kl;Z</p> <p>- kihkh[h\ ijbf_g_gby bgnhjfZ r_gby ijhn_kkbhgZevguo aZ^ gh]h jhklZ</p> <p>- ij_^klZ\ec_hg_b_Zl_fZlbq_kdbo f h[jZ[hldb bgnhjfZpbb b j_am ^h\Zgbc kbkl_fZlbaZpbb b b ihemq_gguo ^Zgguo Mf_gby</p> <p>- \u^_eylv ijhn_kkbhgZevghx nhjfZpbx</p> <p>- hjb_glbjh\Zlvky \ bgnhjfZp kljZgkl_ ihvajZaZbkgufb gbdZfb kijZ\hqghc ebl_jZlm gufb j_kmjKZfb</p> <p>- khikhklZ\eylv bgnhjfZpbx b bklhqgbdh\ khhlghkblv __ aZ^Zq_c</p> <p>- deZkkbnbpbjh\Zlv b h[h[s] pbx hp_gb\Zlv __ iheghlm b</p>
<p>HD</p>	<p>Bkihevah\Zlv b pbggh dhffmgbDZpbhg l_ogheh\ijbn_kk hgZevghc ^_yl_</p>	<p>AgZgby</p> <p>- ij_^klZ\ec_g_b_kihkh[Zo wnn_ bkihevah\Zgby bgnh dhffmgbDZpbhgguo l_ogheh] hgguo j_kmjkh\ k_lb Bgl_jg kl\h\Zgbb ijhn_kkbhgZevghc</p> <p>- h ijh]jZffghf h[_ki_q_gbb ^ kl\h\Zgby ijhn_kkbhgZevghc Mf_by</p> <p>- hkms_kl\eylv ihbkd bgnhjfZ l_jg_l b jZaebqguo we_dljhg</p> <p>- ba\e_dZlv bgnhjfZpbx k we kbl_e_c</p> <p>- bkihevah\Zlv kj_^kl\Z BL ^ ojZg_gby bgnhjfZpbb</p> <p>- ij_^klZ\eylv bgnhjfZpbx \ nhjfZo bkihevah\Zgb_f jZag ijh]jZffgh]h h[_ki_q_gby kha lZpbb \ jZaebqguo nhjfZo</p>
<p>HD</p>	<p>JZ[hIZlv \ dhee</p>	<p>AgZgby</p>

<p>dhfZg^_ wnn_d h[sZlvky k dhee jmdh\h^kl\hf ih l_eyfb</p>	<p>- ijb_fh\ b kihph[h\khh[jZagh gby k dhee_]Zfb jmdh\h^kl fb iZjlg_jZfb wnn_dlb\gZy \ f_klguo j_r_gbc ijhn_kkbhgZ - wlbq_@gbf \aZbfhhlg_r_gbc]Zfb iZjlg_jZfb deb_glZfb_o gbd b ijb\hf[s_gby ijZ\bZgb \^_gby [_k^u m[_^_gby gby bgkljmdlbjh\;Zgby b ^j - ihgyhdhgnebdIZ b [Zjv_jZ \ kljmdlmbj ijbqbg \hagbdgh_g]bdhgnebdlh\ b myjZhgngbd kblmZpb_c ijh\hagbdgh_g nebdlh\jhp_kk_ ^_eh\h]h h[s - ghjf ^_eh\h]h h[s_gby b ^_ \aZbfh^_ckl\bb k h[mqZxsbf kl\hf dhee_]Zfb b khpbZev fb - hkgh\ggZijZ\ec_gbyl_evghklb ah\ZI_evgh]h mqj_`^_gby - f_lh^bdj]ZgbaZpbb i_^Z]h] [hlu - kljmdlmggdhfihg_hgljZa\b\Zx h[jZah\ZI_evghc kj^u b hkq ijbgpb\ib ih^dh\h]ZgbaZpbb n \aZbfh^_c;kl\by - kihkh[dhjj_dpbb dhfZg^ghc ijhp_kk_ j_ZebaZpbb aZ^Zq mqj_`^_gby - ijhp_kkh\ j_ZebaZpbb hkgh gbc ^_yl_evghklb h[jZah\Z `^_gby Mf_gby - mklZgZ\eb\Zlv ihablb\guc beb \u[bjZlv klbev \ khh\l_ pb_c - \hkijbgbfZlv dhgkljmdlb\gmx - ijb_f_gylvijhn_kkbhgZevghc klb ijb_fu ^_eh\h]h b mijZ\ev s_gby - hkms_kl\eylv ijhn_kkbhgZev kh[ex^_gb_f ghjf b ijZ\be ^_ lZ - hkms_kl\eylv ZgZeba kms_</p>
---	--

		ah\ZI_evghc kj_^u - bkihevah\Zlv ba_klgu_hih^ i_q_gby wnn_dlb\gh]h bgl_j fh^_ckl\by km[t_dlh\ h[jZah\ p_kkZ - \ukljZb\Zlv lZdlb dm dhfZg^ ijhp_kk_ j_ZebaZpbb dhgdj_ ah\ZI_evgh]h mqj_`^_gby
HD	;jZlv gZ k_[y h kl_gghklv aZ j qe_gh\ dhfZg^u qbg_gguo aZ \uiheg_gby aZ^	AgZgby - f_oZg b h i j Z \ e _ g b y f Z e u f b] j m i - ijZ\be ijh_^_gby jZ[hqbo kh\ - kmsg b h i f_oZg b a f_e_]bjh\Zgby fhqbc qe_gZf dhfZg^u Mf_gby - ^_fhgkljbjh\Zlv mijZ\e_gg_ ghkl_cijhp_kk_ ijhn_kkbhgZe ghklb - ijh\h^blv kh_sZgby h[ha i_j_^ dhee_dlb\hf - Zj]mf_glbjh\Zlv k\hx ihabpb - dhgljhebvh\Zlv jZ[hqb_ ijhp khhl_lkl_gghklv\^_gghc aZ^ - ^Z\Zlv dhgkljmdlb\gmx djb keh`b\r_cky kblmZpbb - hj]Zgbah\u\Zlv jZ[hlm ih \u ^Zgby \ khhl_lkl\bb k bgkljr - \uy\eylv j_kmjku dhfZg^u - jZajZ[Zlu\Zlv f_jhijbylby ih mkeh\bc jZ[hlu dhfZg^u
HD	KZfhklhyl_evgh ^_eylv aZ^Zqb kbhgZevgh]h b gh]h jZa\blby fZlvky kZfhh[jZ _f hkhagZggh \Zlv ih\ur_gb_ nbdZpbb	AgZgby - p_ec nZd h h i j Z g Z j v _ j g h] h j - kbkl_f ih\ur_gby d\ZebnbdZ s_djhn_kkbb - mke h v h j f b j h \ Z g b y e b q g h k l b b h l \ _ l k l \ _ g g h k l b a Z k h o j Z g _ dmevlmju hdjm`Zxs_c kj_^u Mf_gby - ZgZebabjh\Zlv kh[kl_ggu_ [u_ klhjhgu hij_^_eylv i_jk n_kkbhgZevgh]h b ebqghklgh - \uy\eylv kms_kl\mxsb_ ij_iy dZjv_jgh]h jhkIZ b khklZ\eyl fhjZa\blby kZfhh[jZah\Zgby - ieZgbjh\Zlv b hkms_kl\eyl

		d\ZebnbdZpbb \ jZaebqguo n
HD	Hjb_glbjh\Zlvky mkeh\byo qZklh l_ogheh]bc \ ijh hgZevghc ^_yl_	AgZgby -f_kZ b jh ijhn_kkbhgZevghc ^_yl_evgh - kmsgkklb b deZ \j_f_gguo l_ogheh]bc \ ijhn ^_yl_evghklb - ijbgp f_ggulogheh]bc \ ijhn_kkbh l_evghklb Mf_gby - hij_^_eylv mkeh\by b j_am lb\gh]h ijbfg_gby l_ogheh]b - hij_^_eylv ijbqbgg_h[oh^ l_ogheh]bc beb bo mkh\jr_g - \uqe_gylv wIzIU l_ogheh]bc kZ \ dhlhjuo ijhbko^yl be baf_g_gby - h[hkgh\u\Zlv g_h[oh^bfhkl pbb - ij_^\hkobsZlv \hafh`gu_ im aZp;bb - ijh_dlbjh\Zlv ijhp_kk fh^_jg
HD	;_j_`gh hlghkbl bklhjbq_kdhfm ^bx b dmevlmjg ^bpbyf gZjh^Z khpZevgu_ dn gu_ b j_eb]bha ebq.by	AgZgby - ljZ^bpb h[uq - hkgh\gZijZ\ec_gZa\blby kljZ jZ - hkgh\gijhp_kk ijhbko^ysbN \fbj_ jh_gZmdb dmevlmju b j_eb gbb b mdj_ie_gbb gZpbhgZe kl_gguo ljZ^bpb Mf_gby - kh[ex^Zlv ljZ^bpb j_eb]bh kbc \h \j_fy bki fe_gbgkgkdbo imeypbc - hjb_glbjh\Zlvky \ kh\j_f_gg kdhf iheblbq_kdhf b dmevlr kl\ - \uy\eylv \aZbfhk\yav hl_q_k]bhaguo b fbjh\uq ijh[e_f - \uy\eylv \aZbfhk\yav dmevlr \bo bklhjbq_kdhf Zki_dl_ - Z^_Zlguc hl[hj nhjf h[s_gby

		<p>lZfb jZaebqguo dmevlmjguo]jmii</p> <p>- kh[ex^_gb_ dmevlmjguo ljZ q_kdh]h gZ-kle^exy^_gb_ ijZ\ lZ ijb j_eb]bhaguo hlijZ\e_g</p> <p>- lhe_jZglgh]hghr_gbd khpbZe dmevlmjguf b j_eb]bhaguf jZ l jZdlbq_kdbc hiul</p> <p>lhe_jZglgh]h h[s_gby \ jZfdZ gZevgh]h]hk.m^Zjkl\Z</p>
HD	<p>;ulv]hjh\uf [jZl</p> <p>k_[y gjZ\kl_gg</p> <p>aZl_evkl\Z ih h</p> <p>gbx d ijbjh^_ h</p> <p>kl\m q_eh_dm</p>	<p>AgZgby</p> <p>- hkgh\ aZdhgh^Zl_evkl\Z JN jh^u</p> <p>- l jZ^bpb gjZ\kl_ogagZudh\gg Zjh ih hlg hr_gbx d ^jm] ^jm]m i</p> <p>k_[_</p> <p>Mf_gby</p> <p>- i jbf_gylv ihemq_ggu_ agZg `bagb \ ih\k^g_guo mkeh\b</p> <p>- iheghlZ hp_gdb kh[ex^_gb]p ih_^_gby \ h[s_kl_ b [_j_ gby d ijbjh^_</p>
öö	<p>Hj]Zgbah\u\Zlv</p> <p>q__ f_klh k kh[</p> <p>_f lj_[h\Zgbc h</p> <p>l j m^Z i j h b a \ h ^</p> <p>ghc kZgblZjbb</p> <p>pbhgghc b ijh b</p> <p>\Zjghc [_ahizkg</p>	<p>AgZlv</p> <p>- kh[ex^_gb_ ijZ\be hojiZgubV] ih`Zjghc [_ahizkg hklb b l_c ghk;b</p> <p>- kh^_j`Zgb_ b gZagZq_gb_ \ fZlb\guo ijZ\h\uo b aZdhgh lh\</p> <p>- hj]ZgbaZpbx jZ[hq_]ZffdZkd Zh b\Z_fhc ki_pbZevghklb</p> <p>- ijZ\beZ wdkiemZIZpbb;h[hjm</p> <p>- ijZ\beizhba\h^kl_gghc bgn b ih`Zjghc [_ahizkg hklb l hojZg_ l j m^Z b ;kZgblZjbb</p> <p>- jbkdb ijb jZ[hl_ k [bheh]bc q_kdb Zdlb\gufb b \aju\hhiZ ZeZ;fb</p> <p>- nZdlhju ijh\hpbjmxsb_ ih`z kblmZpbx</p> <p>Mf_tv</p> <p>- hj]Zgbah\u}Z[hq__ f_klh k gb_f lj_[h\Zgbc hojZgu l j m kl_gghc kZgblZjbb bgrihdZ]</p>

		ghc [_ahiZkghklb - ihevah\Zlvky ^hdmf_gIZfb hkgh\m ijhn_kkbhgZevghc ^_
HD	<_klb a^hjh\uc `bagb aZgbfZlv abq_kdhc dmev kihjlhf ^ey mdj a^hjh\vy ^hklb `bag_gguo b ijh hgZevguo p_e_	AgZlv - h jheb nbabq_kdhc dmevlmj lmjghf ijhn_kkbhgZevghf b jZa\blbb q_eh_dZ - hkgh\u [_ahiZkgh]h h[jZaZ - kihkh\hojZgu a^hjh\vy - f_lh^u [hjv[u k \j_^gufb ijb\ - hkgh\u a^hjh\h]h h[jZaZ `ba Mf_lv - bkihevah\Zlv nbadmevlmjgh ha^hjh\bl_evngx ^_yl_evghk gby a^hjh\vy ^hklb`_gby `ba n_kkbhgZevguo p_e_c - ijh\h^b\ijhnbeZdlbq_kdb_ f_ ih nhjfbjh\Zgbx a^hjh\h]h h[j hkms_kl\eylv a^hjh\uc.h[jZa

2. Ijhn_kkbhgZevgu_ dhfi_l_gpbb ID

Hkgh\gu_ \b^u ^_ klb	Dh^ b nhjme dhfi_l_gpbb	IhdZaZl_eb hk\h_ dhfi_l_gpbb
<> KhpbZevgZy jZ ebpZfb ih`beh]h \h bg\Zeb^Zfb	ID >bZ]ghkl jh\Zlv L@K m ih`beh]h \haj bg\Zeb^h\ k h e_gb_f \b^h\ oh^bfhc ihfhs	AgZgby xghjfZlb\gZ\h\h h[_ki q_gtkhpbZevghc jZ[h eufb bg\Zeb^Zfb b g ijZ\h\hc aZsblu Mf_gby xZgZebabh\Zlv - khpBZevgu_ mkeh\by ih`beh]h b klZjq_kdh] ljZdlbq_kdbc hbu]gh db ljm^ghc `bag_ggh b ijhrebZdlbdb \hagb gh\uo L@K
	ID Dhj^bg jh\Zlv jZ[hlm pbZe-v[ghh\hfm h[kem`b\Zgbx _glZ	AgZgby xhkgh\@u^bdkhpbZev khpBZeijgh\h\h khpbZ ikboheh]bq_kdbkhpBZ i_^Z]h]bq_ikdfe_f ebp `beh]h \hajZklZ b bg\

		<p>Mf_gby xihevah\Zlvky ghjz ^hdmf_gIZfb jZagh]h hkms_kl\e_gby ijZ\h\]jZ`^Zg klZjr_]h ihdhe ljZdlbq_kdbc hdiuhj^b pbb jZ[hlu ih kh [ulh\hfm h[kem`b\Zgt IZ</p>
	<p>ID Hkms_kl eylv khpbZev ljhgZI deb_gl lhf qbke_ kh^ kl\h\ZlhdZaZg f_^bdkhpbZev iZljhgZ`Z</p>	<p>AgZgby xhkh[_ggkhdZaZgby j guo \b^h\ khpbZevgh ebpZf ih`beh]h \hajZk eb^Zf Mf_gby x\uy\eylv ex^_c klZj dhe_gby bg\Zeb^h\ ky \ khpbZevghc ihfh]Zo xhdZau\ZkhpbZevgm hl^_evguf ebpZf k_fv]h ihdhe_gby bg\Ze ih^^_j`db dhgkmev j_Z[beblZpbb ^j \b^ ihfhsb b khpbZevguo ljZdlbq_kdbc hikurhs_ e_gby khpbZevgh]h i</p>
	<p>ID Kha^Z\Z g_h[oh^bfu_ \by ^ey Z^Zil khpbZevghc j eblZpbb ebp eh]h \hajZklZ \Zeb^h\</p>	<p>AgZgby xkljmdlmj kihokhpgZa ihfhsv \ ij_h[jZah\Zg pbb eZfpih`beh]h \ha bg\Zeb^Z Mf_gby xZdlb\babjh\Zlv ihl_g kl_gguo kb\hah`ghk ih`beh]h q_eh_dZ b ljZdlbq_kdbc hkb^Z g_h[oh^bfuo mkeh\bc lZpbb ebp ih`beh]h bg\Zeb^h\ d kms_kl\ ebyf `bagb b bo j_Z[t</p>
	<p>ID .ljh\h^blv ijhnbeZdlb gbdgh_gby g</p>	<p>AgZgby - kmsghkd ijbgphijhn_k kbhgZevghc ^_yk_ehvag</p>

	<p>L@K m iøbbeh]h \hajZkIZ b eb^h\</p>	<p>pbb jy^hf k deb_glhf Mf_gby - hkms_kl\eylv ijhn_kk gmx ^_yl_evghklv k i ^hf k deb_glhf ljZdlbq_kdbc hiul ijhnbeZdlv\hdbg bdgh_g gh\uo L@K m ebp ih\ jZkIZ b bg\Zeb^h\</p>
<p><> KhpbZevgZy j k_fv_c b ^_lvfb</p>	<p>ID 2.1.>bZ]ghklbjf L@K k_fvb b k hij_^_e_gb ^h\ g_h[oh^bf ihfhsb</p>	<p>AgZgby xp_ec b]eZ\og ujbgp]hkm^Zjkl_gghc k_f_ lbdb gZ n_^_jZevghf gZevghf mjh\gyo xkljmdlmj]hkm^Zjkl\ hj]Zgh\ j_Zebamxsbc iheblbdm Mf_gby xihevah\Zlvky ghjfZ ^hdmf_glZfb aZdhgh ZdlZfb \ ijhn_kkbhgZ l_evghklb x\uy\eylv k_fvb b ^_ ^Zxsboky \ khpbZevg khpZevghc aZsbl_ xkh[bjZlv b ZgZebab nhjfZpbx \uy\eylv i k_f_c ljZdlbq_kdbc hiulZ]g klbdb ljm^ghc `bag_g pbb b ijhnbeZdlbdb \ gby gh\uo L@K m jZ ih\k_f_c b ^_l_c hk gby bo khpbZevgh]h</p>
	<p>ID Dhhj^bgt jh\Zlv jZ[hlm ij_h[jZah\Zgb L@K \ k_fv_ l_c</p>	<p>AgZgby x hkgh\@uaZ^Zq khpb aZsblu x \ZjbZhg\khpZevgh]h `b\Zgby k_fvb x ghjfZlv\gZ\h\h[_ki q_gbj_]eZf_glbjm]k_s_y l_evghklv ki_pbZebk Zevghc jZ[hl_ k k_fv_ Mf_gby</p>

		<p>x hdZau\Zlv khpbZevg hl^_evguf dZI_]hjbyf `_gsbgZf b ^_lyf im ^_j`db dhgkmevlbjh\ [beblZpbb ^j \b^h\ ihfhsb khpbZevguø mk ljZdlbq_kdbc hdbhj^b pbb jZ[hlu ih ij_h[jZ L@K \ k_fv_ b m ^_l_</p>
	<p>ID Hkms_kl\ eylv iZljhgZI b ^_l_c gZoh ky \ L@K kh \h`^_gb_ hi_ kl\h ihi_qbl_ kl\h iZljhgZ`</p>	<p>AgZgby xlbih\ khpbZevghc ken k_fvb b ^_l_c x\g_rgøb \gmlj_ogødl jh\ \ebyxsb_ gZ khk fvb xdZI_]kjbk_f_c khpbZ jbkdZ Mf_gby xhkms_kl\eylv ijhn_ gmx ^_yl_evghklv k i ^hf k deb_glhf ljZdlbq_kdbc khkms_kl e_gkxhpbZevgh]h iZljh jZaebqguo lbih\ k_f_c</p>
	<p>ID Kha^Z\Z g_h[oh^bfu_ \by ^ey Z^Zil khpbZevghc j eblZpbb jZae lbih\ k_f_c b gZoh^ysboky L@K</p>	<p>AgZgby xhkgh\økhpbZevghl[ef k_f_c jZaebqguo dZI_ xdjbl_jb khpbZevghc sbs_gghklb k_f_c xnhjf khpbZevghc jZ fvyfb Mf_gby x\uy\eylv \Z`g_crb_ k\yab k_fvb k h[s_kl\ ^Zjkl\hf xijhn_kkbhgZevgh kl bfhhlg hr_gby k qe_gZ xieZgbjh\Zlvhkms_kl\ ijhp_kk khpbZevghc j evx ij_h[jZah\Zgby L@ ljZdlbq_kdbc hkbba^Z g_h[oh^bfuo mkeh\bc lZpbb d kms_kl\mxsb</p>

		` bagb j_Z[beblZpbb pbb jZ[hlu ih ij_h[jZ L@K \ k_fv_ b m ^_l_
	ID ljh\h^blv ijhnbeZdlbdm gbdgh_gby g L@K \ jZaebq lbiZo k_f_c b l_c	AgZgby x jh khpbZevgh]h jZ[j_r_gbb ijh[e_f k_fvb x hkh[_ggkkl f_^bd khpZevgh]h iZljhgZ` ^_l_c x mqj_`^cg b hj]Zgba kihkh[ghdZaZlv ihfhsv h[jZah\Zgbb kblmZpbb Mf_gby x ZgZebabh\Zlv j_am _c ^_yl_evghklb x hkms_kl\eylv dhglj kl\Z ij_^hklZ\ey_fuo r ljZdlbq_kdbc hihbeZ lbb \hagbdgh_gby L@K jZaebqguo lbih ^_l_c
<> KhpbZevgZy jZ ebpZfb ba]jmii jbl aZ\rfbfky \ ljm^gh g_gghc kblmZpbb	ID >bZ]ghkl jh\Zlv L@K m]jmii jbkdZ	AgZgby x hkgh\@u aZdhgh^Zlo ZdH\b ghjfZlbdghdmfhg j_]mebjmoxpZ[hlm k e ba]jmii jbkdZ Mf_gby x \uy\eylv ebp highk khpZevgh g_aZsbs_]hjbyf gZk_e_gby ljZdlbq_kdbc hZl]ghk db L@K b ijhnbeZdlbc gh_gby gh\uo L@K m]jmii jbkdZ hkms_kl\ khpZevgh]h iZljhgZl
	ID .Dhhj^bgk jh\Zlv jZ[hlm ij_h[jZah\Zgb L@K m ebp b jbkdZ	AgZgby x hkh[_ggkklh[e_f dZ` dZl_]hjbb ebp ba]jmi Mf_gby x kljhblv \aZbfhhlgh ebpZfb ba]jmii jbkdZ ghc kblmZpbb ljZdlbq_kdbc dhhlj^bg pbb jZ[hlu ih ij_h[jZa

		L@K m beb p j m j b i k d Z e [_a hij_^_e_ggh]h f_ kl\Z fb]jZglh\ [_ajZ fheh^_`b hkm`^_ggu hdZaZ\rboky \ L@K e ^Zxsbo ikbobq_kdbfb gbyfb b qe_gh\ bo k_
	ID Hkms_kl eylv iZljhgZl]jmii jbk dZ k \h`^_gb_ hi_ kl\h`ihi_qbl_ kl\h`iZljhgZ`	AgZgby xki_pbrbbjZ[hlu k ebpZ]jmii jbk dZ ihiZ\rbfb Mf_gby xijh\h`bl ZgZeba L@K]jmii jbk dZ ljZdlbq_kdbc hZljhgZl ebp ba]jmii jbk dZ k gb_ hi_dmiqk\qbl_ev iZljhgZ`
	ID Kha^Z\Zl g_h[oh^bfu_ \by^ey Z^Zil khpZevghc j eblZpbb ebp]jmii jbk dZ	AgZgby xhj]ZgbacZp bmqj_`^_gb kh[guihfhqv \ ij_h[jZa kblmZpbb Mf_gby xhij_^_eylv mqj_`^_gl gbaZpbb kihkh[gu_ ij_h[jZah\Zgbb kblmZ blv k gfb \aZbfh^_ck ljZdlbq_kdbc hkhla^Z g_h[oh^bfuo mkeh\bc lZpbb d kms_kl\mxsb `bagb j_Z[beblZpbb pbb jZ[hlu ih ij_h[jZ L@K m ebp ba]jmii jk
	ID ljh\h`blv ijhnbeZdlb d m gbdgh_gby g L@K m ebp b j b k d Z	AgZgby xhkh[_ggkklj_]bhgZe kkl_fu khpbZevghc ^Zggufb dZl_]hjbyfb Mf_gby xZgZebabjh\Zlv b d \Zlv k\hx jZ[hlm ljZdlbq_kdbc hijhnbeZ lbdhagbdgh_gby gh m ebp ba]jmii jbk d Z
<> <uiheg_gb_jZ h^ghc beb g_kdhev	ID HdZau\Zl khpZevgh\u	AgZgby xhkg h\ aZdhgh^Zl_ev

<p>n_kkbyf jZ[hqbo ^ kl_c kem`Zsbo KhpZevguc jZ[hlg (26527)</p>	<p>mkem]b deb_]ZgbaZpbb kh gh]h[kem`b\Z</p>	<p>jZevgh]h b j_]bhgZev hkgh\@üheh`_@bg hjfZlb guo ijZ\h\uo Zdih\ \ k Zevgh]h h[kem`b\Zgb q_gby gZk_e_gby \d gbkljZlb\gu_ j_]eZf_g gZevgu]hbm^Zjkl_ggu ^Zjlu khpbZevgh]h h[gZk_e_gby xwe_f_gI Zjig Z\be ijb]h e_gby ibsb xhj]Zgb abZp bijbgpbli_^ gby ^hfZrg_]h ohayck xijZ\be moh^Z aZ ij_k bg\Zeb^Zfb \ ^hfZrgb yo xhkg h\ ikbohehpbklZj \hajZkl Zbg\Ze;b^h\ xhkg h\ wlbdb \ khpbZ l_ dh^_dk ijhn_kk wlbdb Mf_gby xhdZau\Zlv khpbZevguc mkem]b deb_gIZf hj]Z pbZevgh]h h[kem`b\Zg ljZdlbq_kdbc hhdIZaZ khpbZe[ug h\uo mkem] f_^bpbgkdhc ihfj]sbqg ikboheh]bq_kdhc ih^ pZf ih`beh]h \hajZklZ ^Zf gZ ^hfm</p>
	<p>ID Kh^_ckl\ \Zlv deb_gIZf gbaZpbb khpb]h h[kem`b\Zg ihemq_gbb kh ghf_^bpbgkdb mkem]</p>	<p>AgZgby x hkgh\@üheh`_gby g lb\g hjZ\h\uo Zdj]h]eZf]bjmxsbo ijh_^_gb_ khpbZevghc wdki_jlb q_gbl_ogbq_kdbfb kj j_Z[beblZpbhggu fb mk x ijZ\be hdZaZgby ^h ihfhsb \uiheg_gby kdbo ijhp_^mj ih g \jZqZ Mf_gby x hdZau\Zlv khpb</p>

		f_^bpbgkdb_ b m k e m] g hj]ZgbaZpbb khpbZev `b\Zg.by ljZdlbq_kdbc kku^_ckl \ ihemq_gbb kh f_^bpbgkdbo mkem] e eh]h \hajZklZ b.bg\Ze
	ID Kh^_ckl\ \Zlv deb_glZf h gbaZpbb khpk]h h[kem`b\Zg ihemq_gbb kh ghikboheh]bq mkem]	AgZgby x hkgh\@ujZ\be h[_ki_ [_ahiZkghklb `bag_^_ Mf_gby x hdZau\Zlv kh-p ikboheh]bq_kdb_ mke hj]ZgbaZpbb khpbZev `b\Zg.by ljZdlbq_kdbc kku^_ckl \ ihemq_gbb khpbZe ikboheh]bq_kdbo mk ih`beh]h \hajZklZ b.b
	ID Kh^_ckl\ \Zlv deb_glZf gbaZpbb khpk]h h[kem`b\Zg ihemq_gbb kh ghijZ\h\uo mk	AgZgby x hkgh\ aZdhgh^ZI_ev jZah\Zgbb hckigh\g'u_g ghjfZlb\guo ijZ\h\uo j_]eZf_glbjmxsbo ih h[jZah\Zgby \lhf qb ^Zf.b Mf_gby x hdZau\Zlv kh-pjZevg mkem]b deb_glZf hj]Z pbZevgh]h h[ke.m`b\Zg ljZdlbq_kdbc kku^_ckl \Zlv deb_glZf hj]Zgba Zevgh]h h[VZgn`yb \ ih gbb khpb-ZjZ\ghuo mke
	ID Kh^_ckl\ \Zlv deb_glZf gbaZpbb khpk]h h[kem`b\Zg ihemq_gbb kh ghwdhghfbq_k mkem]	AgZgby x hkgh\ aZdhgh^ZI_ev lhklb gZk_e_gbyoihkg `_gb ghjfZlb\gijZ\h\uo lh\ j_]eZf_glbjmxsbo kl\b_ aZgylhklb gZk_ qbke_ bg\Zeb^h\ Mf_gby x hdZau\Zlv kh-p wdhghfbq_kdb_ mkem

		hj]ZgbaZpbb khpbZev `b\Zgby IjZdlbq_kdbc kkh\l_ckl \Zlv deb_gj]ZgbaZpbb Zevgh]h h[kem`b\Zgb gbb khpb-Zvedvrgghfbq mkem]
--	--	---

< ijhp_kk_ mk\h_gby h[jZah\ZI_evghc ijh]jZffu n
 ke_^mxsb_ ebqghklgu_ j_amevlZlu

HkhagZxsbc k_[y]jZ`^Zgbghf b aZsblgbdh	EJ
Ijhy\eyxsb Zdlb\gmx]jZ`^Zgkdmx ihabp sbc ijb_j`_gghklv ijbgpbiZf q_klghklb ih lhklb wdhghfbq_kdb Zdlb\guc b mqZkl\m l_jjblhjbZevghf kZfhmijZ\e_gbb \ lhf qbk \hevq_kl\Z ijh^m d Zb\fg^_ckl\mxsbc b mqZ yl_evghklb h[s_kl_gguo hj]ZgbaZpbc	EJ
Kh[ex^Zxsbc ghjfu ijZ\hihjy^dZ ke_^mxs ^Zgkdh]h h[s_kl\Z h[_ki_q_gby [_ahiZkgh ^Zg Jhkkbb Ehyevguc d mklZgh\dZf b ijh km[dmevlmj hlebqZxsbc bo hl]jmii k ^_k guf ih_^_gb_f >_fhgkljbjmxsbc g_ijbylb sbc khpbZevgh hiZkgh_ ih_^_gb_ hdjm`Zx	EJ
Ijhy\eyxsb b ^_fhgkljbjmxs`sbgb_ d ex^yf agZxsbc p_gghklv kh[kl_ggh]h ljm^Z Kl \Zgbx \ k_l_hc kj_^_ ebqghklgh b ijhn_k lb\gh]h @pbnjh\h]h ke_^Z^a	EJ
>_fhgkljbjmxsbc ijb_j`_gghklv d jh^ghc kdhc iZfyib gZ b k gVb d Jh^bg_ jh^ghfm g ^bg_ ijbgylbx IjZ^bpbhgguo p_gghkl_c gZjh^Z Jhkkbb	EJ
Ijhy\eyxsb m\Z`_gb_ d ex^yf klZjr_]h ihd d mqZklbx \ khpbZevghc ih^^_j`d_ b \hehg	EJ
HkhagZxsbc ijbhjbl_lgm p_gghklv ebqgh sbc kh[kl_ggmx b qm`mx mgbdzevghklv \h \k_o nhjfZo b \b^Zo ^_yl_evghklb	EJ
Ijhy\eyxsb b ^_fhgkljbjmxsbc m\Z`_gb_ jZaebqgwbghdmevlmjguo khpbZevguo d bguo]jmii KhijbqZklguc d khojZg_gbx ij eypbb dmevlmjguo IjZ^bpbcb b p_gghkl_c f kbckdh]h]hkm^Zjkl\Z	EJ
Kh[ex^Zxsbc b ijhiZ]Zg^bjmxsbc ijZ\beZ a gh]h h[jZaZ `bagb kihjIZ ij_^mij`^Zxsb sbc aZ\bkbfhklb hl Zedh]hey lZ[ZdZ ik ZaZjlguo b]j b l ^ KhojZgyxsb ikboheh]b kblmZlb\gh keh`guo beb klj_fbl_evgh f_gy	EJ
AZ[hlysbkagZsbl_ hdjm`Zxs_c kj_^u kh[k	EJ

[_ahiZkghklb \ lhf qbke_ pbnjh\hc	
ljhy\eyxsbc m\Z`_gb_ d wkl_lbq_kdbf p_ hkgh\Zfb wkl_lbq_kdhc dmevlmju	EJ
ljbgbfZxsbc k_f_cgu_ p_gghklb]hlh\uc \hkiblZgbx^e ^_fhgkljbjmxsbc g_ijbylb_ moh^Z hl jh^bl_evkdhc hl_lkl_gghklb h k\hbfb ^_lvfb b bo nbgZgkh\h]h kh^_j`Zgb	EJ
Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby hij_^_e_ggu_ hljZke_\ufb lj_[h\Zgbyfb d ^_eh\uf dZ	
Kh[ex^Zxsbc wlbq_kdb_ lj_[h\Zgby d ijhn_ fh^_ckl\bx	EJ
Hjb_glbjh\Zgguc gZ kh[ex^_gb_ ijZ\ q_eh\ bgkl\Z ebqghklb	EJ
Kh[ex^Zxsbc[h\Zgby dhgnb^_gpbZevghklb pbb]jZ`^Zg	EJ
Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby hij_^_e_ggu_ Jhkkbckdhc N_^_jZpbb	
KhojZgyxsbc gZp_bhgZevgh]h mx b^_glbqghkl iheb dmevlm]j]g Z jh\Zl_evgh]h ijhp_kkZ	EJ
Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby hij_^_e_ggu_ dexq_\	
=hlh\uc khhl_lkl\h\Zlv h`b^Zgbyf jZ[hlh^Z \uihegyxsbc ijhn_kkbhgZevgu_ lj_[h\Zgby imgdlmZevguc ^bkpbiebgbjh\Zgguc ljm^h fukeysbc gZp_e_gguc gZ ^hklb`_gb_ ihkl fhgkljbjmxsbc ijhn_kkbhgZevgmx `bag_klh	EJ
Kihkh[guc d kZfhklhyl_evghfm j_r_gbx \h kl\Z	EJ
<eZ^_xsbc gZ\udZfb ijbgylby j_r_[g bhd\ukd p b Z kh\	EJ
Mf_xsbc [ukljh ijbgbfZlv j_r_gby jZkij_^_ey kmjku	EJ
HkhagZxsbc hl_lkl_gghklv aZ iheghlm dZc ij_^hklZ\e_gby deb_glm \k_c g_jh]cbhg^bhf hfZ p^k _lkl_gghklv b i_j_^ h[s_kl\hf aZ j_amevlZl	EJ
Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby khij]jZffu h[jZah\Zl_evgh]h ijhp_kkZ	
Kh^_ckl\mxsbc ih^^_j`Zgbx ijijklrb`_Zkbbh bc ah\Zl_evghc hj]ZgbaZpbb	EJ
>_fhgkljZpby gZ\udh\ f`_ebqghklgh]h ^_e Zevgh]h bfb^`Z	EJ
>_fhgkljbjmxsbc ^h[jh`_eZl_evghklv ebqgm \aZbfh^_ckl\bb k deb_glhf	EJ
>h[jh\hevq_kdb_ bgbpbZlb\ u ih ih^^_j`db bg]jZ`^Zg b ebp gZoh^ysboky \ L@K	EJ

JZa^_e KLJMDLMJ: H;J:AH<:L?EVGHC IJH=J:

Mq_[gu_ pbdeu H]j^a^_eu
HlHlij_^mkfZljb\Z_l bamq_gb_ ke_^mxsbo mq_[g
- h[s_]h]mfZgblZjgh]h -bw d h g b Zbeq_ghdh]h
- fZl_fZlbg_kdh]h b h[s_]h _kl_kl_gghgZmqgh]h
- ijhn_kkbhgZevgh]h
b jZa^_eh\
- mq_[gZy ijZdlbdZ
- ijhba\h^kl_ggZy ijZdlbdZ ih ijhnbex ki_pbZevg
- ijhba\h^kl_ggZy ijZdlbdZ ij_^biehfgZy
- ijhf_`mlhqgZy Zll_klZpby
-]hkm^Zjkl_lghZyZp Zll_klZpby
H[sbc]mfZgblZjguc b- w d p g Z b v g h k d b c fZl_fZlbo
h[sbc _kl_kl_gghgZmqguc mq_[gu_ pbdeu khklhyl b
ijhn_kkbhgZevguc mq_[guc pbde khklhbl ba h[s
^bkpbiebg b ijhn_kkbhgZevguo fh^me_c \ khhl_kl
ghklbH[yaZl_evgZyHlHkhv mq_[guf pbdeZf khklZ\ey_l
ijhp_glh\ hl h[s_]h h[t_fZ \j_f_gb hl_^_ggh]h gZ
lb\gZy qZklv hdheh ijhp_glh\
< khklZ\ ijhn_kkbhgZevgh]h fh^mey \oh^bl h^bg
^bkpbiebgZjguo dmjkh\
ljb hk\h_gbb h[mqZxsfbfky ijhn_kkbhgZevguo f
mq_[gZy b beb ijhba\h^kl_ggZy ijZdlbdZ ih ijhnb
ijZdlbdZ ij_^klZ\ey_l kh[hc \b^ mq_[ghc ^_yl_ev
gZ nhjfbjh\Zgb_ aZdj_ie_gb_ jZa\blldh\ijZdd b qj_kd
pbc \ ijhp_kk_ \uiheg_gby hij_^_e_gguo \b^h\ jZ[h
ijhn_kkbhgZevghc ^_yl_evghklvx
ljb j_ZebaZp b bij_^mkfZljb\Zxlky ke_^mxsb_ \b^
mq_[gZy b ijhba\h^kl_ggZy
ijhba\h^kl_ggZy ijZdlbdZ khklZlthbl ljaZ d\lndd w h i
nbex ki_pbZevghklb b ij_^biehfghc ijZdlbdb
ijhba\h^kl_ggZy ijZdlbdZ ih ijhnbex ki_pbZe
ijhn_kkbhgZevguo fh^meE_c4 lbf mq_[gZy ijZdlbdZ \
ijhn_kkbhgZevguo fh^meE_c4 lbfjh\h^ylky dhgp_gljbjh\
g_kdhev dh i_jbh^h\
ij_^biehfgZy ijZdlbdZ ijh\h^blky dhgp_gljbjh\
l_hj_lbg_kdh]h h[mq_gby b ih aZ_jr_gbb mq_[ghc
ijhnbex ki_pbZevghklb ijZdlbdb ljh^he`bl_evghk

ijZdlbdb khklZ\ey_l g_^_eb
lj_^^biehfgZy ijZdlbdZ gZijZ\e_gZ gZ m]em[e.
i_j\hgZqZevgh]h ijhn_kkbhgZevgh]h hiulZ jZa\blb_
gZevguo dhfi_l_gpbc ijh_jdm]h]h\ghklb d kZfhklh
yl_evghklb b ih^]h]h\gd_mg bdk \uimkdghc d\ZebnbdZpbh
lu

:ll_klZpby ih blh]Zf ijhba\h^kl_gghc ijZdlbdb ij
j_amevlZih\ ih^l_j`^_gguo ^hdmf_glZfb khhl_lkl\
lh dZ`^hfm \b^m ijZdlbdb hij_^_e_gu p_eb b aZ^Zq
hlq_lg bkl

>hdmf_glu hij_^_eyxs_b kh^_j`Zgb_ b hj]Z
\Zl_evgh]h ijhp_kkZ ijb jH Zhb arZ kb_bpbZevghklb
Wdhghfbdz b [mo]Zel_jkdbc mq_l ih hljZkeyf

- Mq_[guc ieZg
- DZe_g^Zjguc mq_[guc]jZnbd
- JZ[hqb_ ijh]jZffu mq_[guc] b ijhn_kkbhgZevg
e_c

- JZ[hqb_ ijh]jZffu mq_[ghc b ijhba\h^kl_gghc
Zevghklb ijZdlbd

- ljh]jZffZ ij_^^biehfghc ijZdlbdb
- ljh]jZffZ =hkm^Zjkl_gghc blh]h\hc Zll_klZpbb
- Nhg^u hp_ghqguo kj_^kl\
- F_lh^bq_kdb_bZu_jh[_ki_qb\Zxs_b j_ZebaZpbx
xsbo h[jZah\Zl_evguo l_ogheh]bc

- F_lh^bq_kdb_ mdZaZgby ih ih^]h]h\d_ b aZsbl
jZ[hl gZ hkgh_ N=HK KIH

- F_lh^bq_kdb_ j_dhf_g^Zpbb ih ih^]h]h\d_ b aZ
lu lF3 KhpbZevgZy jZ[h]Z k ebpZfb ba]jmii jbkdz

- F_lh^bq_kdb_ mdZaZgby ih ih^]h]h\d_ b aZsbl_ \uimkdguo
dZpbhgguo jZ[hl gZ hkgh_ N=HK KIH

JZa^_e MKEH<BY J?:EBA:PBB H;J:AH<:L?EVC
=J:FFU

6.1 Lj_[h\Zgby d fZl_jbZevgh_kdhfm hkgZs_gbx
h[jZah\Zl_evghc ijh]jZffu

ijhn_kkbhgZevgh_ h[jZah\Zl_evghc]_ © = m-f Zgb

i_^Z]h]bq_kdbc dhee_^`a jZkihe-Z]ZgbqZkdjhbZqZgahc
i_qb\Zxs_c ijh_^_gb_ \k_o \b^h\ ^bkpbiebgZjghc b
ih^]h]h\db eZ[hjZ]h]ghc ijZdlbq_kdhc jZ[hlu h[mq
j_gghc mq_[guf iez]h]h]f]l]k]l]mxs_c ^_ckl]mxsbf kZgb
ijh]b\h]h`Zjguf ijZ\beZf b ghjfZf

FZI_jbZelvgghbq_kdh_ h[_ki_q_gb_ nbebZeZ \de
ki_pbZevgu_ ihf_s_gby

- mq_[gu_ Zm^blhjbb ^ey ijh_^_gby aZgylbc \k
j_gguo h[jZah\ZI_ejZg]h]c ijh]lhf qbke_]jmiih\uo b k
Zevguo dhgkmevlZpbc l_dms_]h dhgljhey b ijhf_
hkgZs_ggu_ h[hjm^h\Zgb_f l_ogbq_kdbfb kj_^kl\Zf
xsbfblj_[h\Zgby klZg^Z]h\

- eZ[hjZ]h]jbb hkgZs_ggu_ h[hjm^h\Zgb]f^kl\Zgbb
h[mq_gby mqblu\Zxsbfblj_[h\Zgby klZg^Z]h\

- ihf_s_gby ^ey kZfhklhyl_evghc jZ[hlu hkgZs_g
l_ogbdhc ih^dexq_gghc d -bgehd]f]h]p]m]g]g]l]Zpbhgghc
©Bgl_jg_l^a h[_ki_qb\ZxsZy ^hklmi \ we_dljhggm
h[jZah\ZI_evngx kj_^m h[jZah\ZI_evghc hj]ZgbaZpbh
l_j_q_gv ki_pbZevguo ihf_s_gbc

DZ[bg_lu

x bklhjbb b hkgh\ nbehkhnbb

x bghkljZggh]h yaudZ

x ikboheh]bb

x bgnhjZpbhgguo l_ogheh]bc \ ijhn_kkbhgZevgh

x klZ]l]bklbdb

x l_hjbb b f_l]k]h]p]b]Zevghc jZ[hlu

x ^hdmf_g]Zpbhggh]h h[_ki_q_gby mijZ\e_gby

x ^_eh\hc dmevlmju

x hkgh\ m]q]k]g]e_^h\ZI_evkdhc ^_yl_evghklb

x hkgh\ i_^Z]h]bdb b ikboheh]bb

x hkgh\ khpbZevghc f_^bpbgu

x ikboheh]bb b Zg^ej]h]p]h]h]b]b]beh]h \hajZklZ b bg\Ze

x khpbZevgh]h iZ]ljhgZIZ ebp ih`beh]h \hajZklZ

x \hajZklghc ikboheh]bb b i_^Z]h]bdb k_fv_^_

x khpbZeij]h]h\hc b aZdhgh^ZI_evghc hkgh\u kh

k k_fv_c b ^_lvfb

x l_ogheh]bb khpbZevgbpZ]Z]h]l]a]]j]n]e]i]u j]b]k]d]Z

x l_ogheh]bb khpbZevghc jZ[hlu \ mqj_`^_gbyo
x l_ogheh]bb khpbZevghc jZ[hlu \ hj]ZgbaZpbyo
x l_ogheh]bb khpbZevghc jZ[hlu \ mqj_`^_gbyo
x f_g_`^`f_gIz \ khpbZevghc jZ[hI_
x [_ahiZkghklb `lbæy_g^h_kyb
Kihjlb\guc dhfie_dk
x kihjlb\guc aZe

AZeu

x [b[ebhl_dZ qblZevguc aZe k \uoh^hf \ k_lv B
x Zdih\uc aZe

IHQ M©=ID^a h[_ki_q_g g_h[oh^bfuf dhfie_dihf ebp
]jZffgh]h h[_ki_q_gby

>ey hk\h_gby ^bkpbiebgu `bægh_iZ_kygh_klwghklb
h[s_ijhn_kkbhgZevgh]h pbdeZ h[jZah\ZI_evghc ijh]
bamq_gb_ hkgh\ \h_gghc kem`[u ^ey xghr_cijh h[t
p_glh\ hl h[s_]h h[tzfZ \j_f_gb hI_^zgggh]h gZ md
Mq_[g_hlh^bq_kdhf ph_gg_iZ_ljbhIbq_kdh]h \hkibIzgy f
©\Zg]Z^ =;IHM J> ©K_evkdhohayckI\gguc dl
R B RbokZb^h\Z^ ^h]h\hj < hl]

FZI_jbZe-Mgbgbq_kdkgZsh_gb_ eZ[hjZlhjbc fZkl_j
[Za ijZdlbdb ih ki_pbZevghkKhpbZevgZy jZ[hIz

IHQ M©=mfZgb-Iz_jgZ]h]bq_kdbc dhee_`^`a jZkiheZ
Zev-g_hogbq_kdhc [Zahc h[_ki_qb\Zxs_c ijh_^_gb_
iebgZjghf_`^`bkpbiebgZjghc ih^]hIh\db ijZdlbq_kdhc
xsboky ij_^mkfhIj_gguo mq_[guf ieZghf b khhl_lk
sbf kZgblZjguf b ijhIb\hIh`Zjguf ijZ\beZf b ghjfZf

HkgZs_gb_ [Za ijZdlbd

< khhl_lkl\bb k N=HK KIH ih ki_pbZevghkKhpbZevg
jZ[hIz]hn_kkbhgZevguc pbde h[jZah\ZI_evghc ijh]jZf
_l ijhoh`^_gb_ h[mqZxsfbky mq_[ghc b ijhba\h^kl
ki_pbZevghklb ij_^biehfgZy ijZdlbd

Mq_[gZy b i^kba\vgZy ijZdlbdb j_Zebam_lky \
gZijZ\`e_gb_ ^_yl_evghklb dhIhjuo khhl_lkl\m_l ijh
qZxsbokykiihpbZevghklb KhpbZevgZlyF 0Z{H FZ04 k
dhIhjuof aZdexq_gu ^h]h\hjZ kjh:dkhfbgl_jghZl ^eyl m
kl_g_gkhIzeuo ^_l_c ©AZ[hIz^a=}MFZ>erfgldZgZl ^ey ij
klZj_euo b bg`Zeb^hZg FZoZqdZeZ =hkm^Zjkl_gg

m q j _ ` ^ _ g b _ J _ k i m [e b d b > Z] _ k j Z g [b e k Z p b Z e g g k p _ g
g _ k h \ _ j r _ g g h e _ l g b o ^ a] F Z o Z q d Z e Z = ; M J > = _ j b Z i j b
o Z q d Z e Z

H [h j m ^ h \ Z g b _ h j] Z g b a Z p b c b l g Z s h g b] b j Z [k h d r b o h
i j h b a \ h ^ k l \ _ g g h c i j Z d l b d b k h h l \ _ l k l \ m _ l k h ^ _ j ` Z g b x
^ _ y l _ e v g h k l b b ^ Z _ l \ h a f h ` g h k l v h [m q Z x s b f k y h \ e Z ^
f b d h f i _ l _ g p b y f b i h \ k _ f \ b ^ Z f ^ _ y l _ e v g h k l b i j _ ^ m k
l _ e v g h c i j h] j Z f f h c k b k i h e v a h \ Z g b _ g h k e h \ j b _ f _ g Z u o j b
e h \ b h [h j m ^ h \ Z g b y

6.2 L j _ [h \ Z g b y d d Z ^ j h \ u f m k e h \ b y f j _ Z e b a Z p b b h
i j h] j Z f f u

J _ Z e b a Z p b y h [j Z a h \ Z l _ e v g h c i j h] j Z f f u 39.02.0 k i _ p l
K h p b Z e v g Z y h j Z [k l Z q b \ Z _ l k y i _ ^ Z] h] b q _ k d b f l b H Q M [h l g
© = I D ^ a b f _ x s b f b \ u k r _ _ h [j Z a h \ Z g b _ k h h l \ _ l k l \ m h x s _ _
^ Z \ Z _ f h c ^ b k p b i e b g u i f h ^ m e y _ e v g h k l b \ h j] Z g b a Z p b
k l m x s _ c i j h n _ k k b h g Z e v g h c k n _ j e b i j Z f b _ d Z _ f u f b d j _
e b a Z p b b h [j Z a h \ Z l _ e v g h c i j h] j Z f f u b a q b k e Z j m d h \
h j] Z g b a Z p b c g Z i j Z \ e _ g b _ ^ _ y l _ e v g h k l b d h l h j u o k h h
n _ k k b h g Z e v g h c ^ _ y l _ e v g h k l b b f _ x s b o k l Z ` j Z [h l u
g Z e v g h c h [e Z k l b g l _ f _ g _ _ e _

D \ Z e b n b d Z p b y i _ ^ Z] h] b q _ k d b o j Z [h l g b d h \ h l \ _ c
g u f l j _ [h \ Z g b y f m d Z a Z g g u f \ i j h n _ k k b g Z e v g h] h i k h Z
n _ k k b h g Z e v g h] h h [m q _ g b y i j h n _ k k b h g Z e v g h] h h [j Z
g h] h i j h n _ k k b h g Z e v g h] h h [j Z a h \ Z g b y ^ a a h f l \ F _ b _ g ^ b _ k g g h
k l \ Z l j m ^ Z b k h p b Z e v g h c a Z s b l u J h k k b c k d h c N _ ^ _ j Z
< g

l _ ^ Z] h] b q _ k d b _ j Z [h l g b d b i j b \ e _ d Z _ f u _ d j _ Z
l _ e v g h c i j h] j Z f f u i h e m q Z x l ^ h i h e g b l _ e v g h _ i j h n _ k k
g b _ i h i j h] j Z f f Z f i h \ u r _ g n b y d Z p Z e b \ l h f q b k e _ \ n h j f
j h \ d b \ h j] Z g b a Z p b y o g Z i j Z \ e _ g b _ ^ _ y l _ e v g h k l b d h
e Z k l b i j h n _ k k b h g Z e v g h c g ^ j _ y l _ e v g h c Z a Z b \] h ^ Z k m q
r b j _ g b y k i _ d l j Z i j h n _ k k b h g Z e v g u o d h f i _ l _ g p b c

> h e y i _ ^ Z] h] b q _ k d b o h j Z [k l g b o h Z x s b o h k \ h _ g b _
x s b f b k y i j h n _ k k b h g Z e v g u o f h ^ m e _ c k i _ p b Z e v g Z e v g
j Z [h l Z f _ x s b o h i u l ^ _ y l _ e v g h k l b g _ f _ g _ _ e _ l \ h j]
e _ g b _ ^ _ y l _ e v g h k l b d h l h j u o k h h l \ _ l k l \ m _ l h [e Z y k l b
l _ e v g h k l b] j Z g b a Z p b y b i j h \ _ ^ _ g b _ j Z [h l \ j Z a e b q g u o

l_evghklb ih hdZaZgbx khpbZevghc i,hk h k bZ \ g g _ 1 Z x
f_g__ hl h[s_]h qbkeZ i_^Z]h]b q h e b o ^ j Z [hlgbdh

JZa^_e NHG>U HP?GHQGUO KJ?>KL< >EY
GBY =HKM>:JKL<?GGHC BLH=H<HC :LL?KL:PBB B
A:PBY HP?GHQGUO IJHP?>MJ IH IJH=J:FF?
Hp_gdZ dZq_kl\Z hk\h_gby h[jZah\ZI_evghc ijh
dmsbc dhgljhev mkiijhZ_fmk h b q g m x ZII_klZpbx b]hk
gmx blh]h\mx ZII_klZpbb h[mqZxsboky
NhjfZfb ijhf_`mlhqghc ZII_klZpbb y\eyxiky
-wdaZf_g
-wdaZf_g dhfie_dkguc
-wdaZf_g ih fh^mex
-wdaZf_g d\ZebnbdZpbhgguc
-aZq_l \ lhf qbke_ k hp_gdhc ^b b e b j d g p i e j h d Z
guc aZq_l ih g_kdhevdbf ^bkpbiebgZf beb F>D
Nhjfhc]hkm^Zjkl_gghc blh]h\hc ZII_klZpbb ^Z
Zevghklb KhpbZevgZyyjZyh\Zy aZsblZ \uimkdghc
dZpbhgghc jZ[hlu d e h y j Z k y u i h b ^ _ ^ b i e h f g h c f j Z g [h l u
kljZpbhgguc w d a Z f ^ g = B : h p _ g b \ Z _ l k y k l _ i _ g v k h h l
fbjh\Zgguo dhfi_l_gpbc \uimkdgbdh\ lj_[h\Zgbyf N=K
>ey ijh_^_gby]hkm^Zjkl_gghc blh]h\hc ZII_
ijh]jZffZ =B: b nhg^u hp_ghqguo kj_^kl\
NHKml_j`^Zxlky ^bj_dlhjhfb ^h\h^ylky ^h k_\
ky \ kjhd g_ iha^g__ q_f aZ r_klv f_kyp_ \ ^h gZqZ
l_klZpbb
NHK ih hkgh\ghc h[jZah\ZI_evghc ijh]jZff_ nhj
ie_dlh\ hp_ghqguo kj_^kl\ l_dms_]h d g g b j h e y] h k j m ^ Z
kl_gghc blh]h\hc ZII_klZpbb