©ML<?J@>: X ª

AZf _kl bl _ev ^bj _dl hj Z

i h mq_[gh f _l h^bq_kdhc j Z[hl _

_____ > : F Z,Z, Zf h\ Z

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J: ; HQ: Y I JH=J: F F :

HI J?PBL: PBY DHJ: G:

Ki _pbZevghkl v 02 KhpbZevgZy j Z[hl Z

D\ Zebn bdZpby \ u i mkdgbdZ ki _pbZebkl i h khpbZevghc j Z[hl _

F ZoZqdZeZ-2023]

Hkgh\gZy ijhn_kkbhgZevgZy h[jZah\ZI_evgZy ijh]jZffZ jZa
n_^_jZevg]h]khm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjlZ ih
kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgby   KhpbZevgZy
khklZ\ mdjmig_gghc]jmiiu ki_pbZevghkl_c   Khpbhel
jZ[hlZ MI_j`^_g IjbdZahf Fbgza[jakh\\Z,gbb\ b h[gZmdb JN hl   Z
    ] ‹

J:KKFHLJ?GH
gZ aZk_^Zgbb I_^Z]h]bq_kdh]h= kdihj^_khlZ h e ‹   hl
]

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Dmj[Zgh\Zi O_i:h^Z\ZII_hveh]bq_kdbo ^bHkQMie@_glD ª

J_p_ga_glu
FZ]hf_^h\ Fmoaf_^ [kd^mdlhj bkeZfkdbo gZmd jmdh\h^bl_ev
bkeZfkdh]h h[jZah\Zgby ijb FmnlbyI_ J> ihhsgbd Fmnlby

;_jdboZgh\ F_^`b^ KmelZgfmjZ^h\bq dZg^b^Zl bklhjbq_kdb
ij_ih^Z\ZI_ev IHQM © = ID ª

2

KH>?J@:GB?

1. I:KIHJL   J:;HQ?C   IJH=J:FFU   MC
   >BKPBIEBGU

2. KLJMDLMJ: B KH>?J@:GB? MQ?;GHC >I

3. MKEH<BY   J?:EBA:PBB   J:;HQ?C   IJ
   MQ?;GHC >BKPBIEBGU

4. DHGLJHEV B HP?GD: J?AMEHL?HG
   MQ?;GHC >BKPBIEBGU

   :>:IL:PBY J:;HQ?C IJH=J:FFU IJB H;MQ
K H=J:GBQ?GGUFB <HAFH@GHKLYFB A>

   EBKL I?J?ML<?J@>?GBY :DLM:EBA:F
IJH=J:FFU >BKPBIEBGU

1. I:KIHJL J:;HQ?C IJH=J:FFU MQ?;GHC >BKPBIEBG

HI J_pblZpby DhjZgZ

1.1 F_klh mq_[ghc ^bkpbiebgu i)bKljmhdhmkigh\ghc
h[jZah\Zl_evghc ijh]jZffu

Mq_[gZy ^bkpb@ebgZ J_pblZpbDyhjZ%Z \oh^bN
h[s_ijhn_kkbhuoZpebvd]e hkgh\ghc h[jZah\Zl_evghc ij
khhl_lkl\NbHkK KlHkihpbZevghklb KhpbZevgZy jZ[
1.2 P_ebb ieZgbjm_fu_ j_amevlZlu mhk\hghbboy
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P_ev ^bkpbiebgu
Mq_[gZy ^bkp@Hh08glZpblZpby DhjZgZ% j_Zebam_
ih^]hlh\db d\Zebnbpbjh\Zggh]h bkeZfkdh]h l_heh]Z
khklZ\gmx qZklv mq_[guo ^bkpbiebg ki_pbZevghkl
jZ[hlZ Hkgh\ghc p_evx hk\h_gby_^bkkphb[inqggby klm
lZ^`\b^^mkdmkkl\m ijZ\bevgh]h ql_gby K\ys_ggh]h D

Hkgh\gu_ aZm^Zq[ghc ^bkpbiebgu
- ^Zlv h[s__ ij_^klZ\e_gb_ h DhjZg_ agZqbfhklb
wlbd_ dhlhjmx g_h[oh^bfh kh[ex^Zlv ih hlghro_pbbx
ijZ\beZo _]h ql_gby
- agZlv \k_ g_h[oh^bfu_ ijZ\beZ lZ^`\b^Z
- aZdj_iblv gZ\udb ijhbaghr_gby a\mdh\ b ql_gby
ijZ\beZf

Ijh]jZffZ mq_[^ghkpbiebgu klZ\bl k\h_c p_evx
klm^_glZfb agZgbyfb \ h[eZklb ql_gbyPk\ys_xgghq_DiD
©J_pblZpby DhjZgZ% dZd gZmqghc ^bkpbiebgu y'\
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< ijh]jZff_ klZ\ylky aZ^Zqb jZkkqblZggu_ gZ
klm^_glZf jZah[jZlvky \ lZdbo ihgylbyo dZd lZ^`\b^^
bdey[baoZj lZnkbj lJk\oheh\ghc lp_evx hk\h_gby ^b
y\ey_lky h[mq_gb_ klm^_^lbhkdhzKlMbljZbevgh]h ql_
K\ys_ggh]h DHhjhdZgh\guo ijZ\beZo lZ^`\b^Z

LZ`\b4wlh gZmdZ khklhysZymf_blZfZiojoZ`ghr_g
[md\ kbn9Zhhij_^_e_gby jZaebqbc f_`^m [md\Zfb [eba
ih fZojZ`mZodZfjhlZ\beZ f_lh^u ijhbagho_gbyZ\bkbfhk
hl bo khq_lZgby k ^jm]bfb lheklh hZhjgdbonymd
b^^b]Zf fZ^^Z). b l ^

Hk\h_gb_ lZ^`\b^Z g_h[oh^bfh ^ey ijZ\bevgh
j_eb]bhaguo l≤dk^k^Zhg\ghf dmjk_ ij_^mkfhlj_gh aZmqb
kmj DhjZgZglZ_gb_ ^ebgguo kmj DhjZgZ

< j_amevlZl_ hk\h_gby mq_[ghc ^bkpbiebgu h[m
mf_lv

-qblZlv DhjZg gZjZki_\ k kh[ex^_gb_f ghjf lZ^`\b^

wlhfm ^jm]bo

< j_amevlZl_ hk\h_gby mq_[ghc ^bkpbiebgu h[mqZx

   o k_^_gby h gZmd_ lZ^`\b^Z
   o ijZ\beZ lZ^`\b^Z
   o ihgylb_ bkgZ^Z b ijbgpbiu dujZZlh\
   o h ql_pZo ;eZ]jh^gh]h DhjZgZ
   o hkgh\gu_ ijZ\beZ ql_gby DhjZgZ
   o ijZ\beZ ih_^_gby ijb ql_gbb DhjZgZ
   o \b^u ql_gby DhjZgZ hkh[_gghklb lhedh\Zgby Dh
   o hkgh\gu_ ljm^ghklb lhedh\Zgby DhjZgZ
   o gZb[he__ ba_klgu_ i_j_\h^u DhjZgZ
   o lhedh\Zl_e_c DhjZgZ

Bkihevah\Zlv ijbh[j_l_ggu_ agZgby b mf_gby \ ijZdl
^_yl_evghklb b ih\k_`b^ag_ggh_ :lv
   o ijZ\beZfb ql_gby DhjZgZ
   o h[sbfb k_^_gbyfb h ;eZ]jh^ghf DhjZg_
   o gZmdZfb bf_xsbo hlghr_gb_ d ql_gbx b bamq_
   o qblZlv l_dkl K\ys_ggh]h DhjZgZ \ mklZgh\e_gghf
   o oZjZdl_jgu_ hkh[_gghklb [md\ ZjZ[kdh]h yaudZ
   o hij_^_eylv mkljh_kl\h ZiiZjZlZ b _]h jZ[hlm
   o hij_^_eylZ Zjlbdmeypbb a\mdh\
   o Zjlbdmex a\mdh\ b bo deZkkbnbdZpbx
   o ijZ\beZ j_pblZpbb DhjZgZ
   o wlbdm j_pblZpbb DhjZgZ
   o jZaebqZlv a\mdb ih[fZah\Zgby b ih kihkh[m
   o ijZ\bevgh b djZkb\h qblZlv DhjZg
   o hjb_glbjh\Zlvky ih ZylZf DhjZgZ

        J_amevlZlhf hk\h_gby ijh]jZffu mq_[ghc ^bkp
J_pblZpby DhjZgZ[a] y\ey_lky h\eZ^_gb_ h[mqZx
dhfi_l_gpbyfb

Dh^ dhfi_l_gp	
HD	kihkh[ghklvx d dhffmgbdZpbb \ mklghc [gZ jmkkdhf b bghkljZ[g]h]h fj_ylza_u]dbZxoaZ^Zq f_`ebqghklgh]h b f_`dmevlmjgh]h \aZbfh
HD	ljhy\eylv]jZ`^ZgkdhiZljbhlbq_kdmx ihab ^_fhkljbjh\Zlv hkhagZggh_ ih_^_gb_ gZ ljZ^bpbhgguo h[s_q_eh_q_kdbo p_gghk

	mq_lhf]Zjfhgba Zpbb f_`gZfp_b j_geZbe]vbghuag u hlghr_gbc ijbf_gylv klZg^Zjlu Zglbdhjjm ih_^_gby
I D	Ij_^hklZ\eylv dhfie_dk khpbZevguo mke bg^b\b\^mZevghc ijh]jZffhc ij_^hklZ\e_gl ebpZf ih`beh]h \hajZklZ b bg\Zeb^Zf jZ k_f_c b ^_l_c \ lhf qbke_ ^_lyfbg\Zeb^^ gZoh^ysbfky \ ljm^gghc`bagc bg\hlm_Zpbb b beb hiZkghf iheh`_gbb ijbf_gyy jZaebqgu_ khpbZevghc jZ[hl
I D	kihkh[ghklvx bkihevah\Zlv [Zah\u_ b ki_ l_heh]bq_kdb_ agZgby ijb j_r_gbb aZ^Z ihkj_^gbq_kdhc ^_yl_evghklb
E J	ljhy\eyxsbc b ^__fhgkljbjmxsbc m\Z`_gb_ jZaebqguo wlghdmevlmjguo khpbZevgu bguo]jmii KhijbqZklguc d khojZg_gbx ljZgkeypbb dmevlmjguo ljZ^bpbc fgh]hgZpbhgZevgh]h jhkkbckdh]h]hkm^Z

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_
^bkpbiebgu
fZdkbfZevghc mq_[ghc gZ]jmadHN H7Zs_\]hhkfy qbke
Zm^blhjghghmcqg Z]jmadb hhhkyZqZkh\
kZfhklh_evghc jZ[hlu h[m4q_Zksh]hhkyaZq_l \ k_f_klj

fZdkbfZevghc ohmgZ]jmadb h[mqZx172ohZkyZNHhf qbke_
Zm^blhjmohc[ghc gZ]jmadb h[mqZhs_]hky
kZfhklh_evghc jZ[hlu h[mqZxsq_]hkyn AZq_l \
k_f_klj_

<b^ mq_[ghc jZ[hlu	H[t_f qZkh\ HNH	H[t_f qZkh\ ANH
H[t_f h[jZah\Zl_evghc ijh]jZffu mq ^bkpbiebgu	176	176
H[t_f jZ[hlu h[mqZxsboky \h \aZbf ij_ih^Z\Zl_e_f	172	14
\ lhf qbke_		
l_hj_lbq_kdh_ h[mq_gb_	-	8
ijZdlbq_kdb_ aZgylby	172	6
dhgljhevgu_ jZ[hlu		
dmjkh\Zy jZ[hlZ _kji_b dJ_^mkfhlj_g		
ljhn_kkbhgZevgh hjb_glbjh\Zggh_	4	
\ lhf qbke_		
- j_n_jZl - ij_a_glZpbb - khh[s_gby - l_klu - \g_Zm^blhjgu_ aZgylby - kbkl_fZlbq_kdh_ bamq_gb_ e_dp bg^b\b^mZevgu_ aZ^Zgby - ql_gb_ ijhba_^_gbc - jZ[hlZ_kdklhf \uiheg_gb_ ^hfZrg_		
ljhf_`mlhqgZy Zl
klZpby \ nhjm	>bn aZq_ (5 k_f_k)	>bn aZq_lZ (k_f_kl)

_LfZlbq_kdbc ieZg b kh^_j`Zgb_ mq_[dhcJ^_bckblliZbiDhbyZugZ

GZbf_gh\Z jZa^_eh\ b	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ eZ[hjZlh ijZdlbq_kdb_ aZgylby kZfhklhyl_evgZy jZ[[dmjkh\Zy jZ[hlZ ij_lbij_^mkfhlj_gu	H[t_f qZkh\	Dh^ dhfi_I gpbc
1	k_f_Kj52q		
J:A>?E	H;SB?K<?>?GBY;EH:=HJH>GHF DHJ:G? IJ:<E NHG?LBDB	22	
L_fZ <_^_gb_ H[sb_ k_^_ h ;eZ]hjh^g DhjZg_ Ij_\hkoh^kl ^hklhbgkl\h DhjZgZ nZaZbmelv DhjZg	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ E_dkbq_kdh_ b l_jfbgheh]bq_kdh_ agZqDh[bZg H[sb_ k\_^_gby h[ bklhjbb DhjZgZ b ihy\e_gb nhjf_ Ihgylb_ ©hldjh\_gbyª <b^u hldjh\_gby kh]eZkgh DhjZgm GZqZeh ;h`_kl_ggh]h Hldj khklhygb_ IjhjhdZ FmoZffZ^Z \ fhf_glu hldjh\ dhjZgbq_kdbo kmjihbkbtZ[uhM_ebq_gby gZ]jZ^u DhjZg AZklmigbq_kl\h DhjZgZ aZ lh]h dlh q kh\f_klgh]h ql_gby DhjZgZ H qm^_kZo DhjZg DhjZgZ Memqr_gb_]hehkZ ijb ql_gbb DhjZgZ	4	HD HD ID EJ
L_fZ Dhfihabpbh _ _^bgbpu DhjZgZ Zy kmjZ <b^u ql_gby ;eZ]hjh^gh] DhjZgZ	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ Wlbfheh]by b agZq_gb_ l_jfbgh\ ©Zylª b ©km \j_f_g gbkihkeZgby Zyhe bq kkm\h Zylh\ b kmj jZkiheh`_gby kmj Hkh[_gg-hklbimq-fgeydZ\vZ22Pev J_pblZpby DhjZgZ gZmdZ lZ^`\b^ DZghgbaZ DhjZgZZdujZZl LjZ^bpbb ql_gby DhjZgZ bklh dZghgbaZpbb OZ^bk h gbKiihkke_Zgbbb_DqlhhZ dbb\ bklhedh\Zgby <ZjbZlb\ghklv \ hjnhwibb l_dkl	2	
	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ	4	HD

	1. Dhfihabpbhggu_ _^bgbpu DhjZgZ Zyl b kmj
	2. <b^u b kihkh[u ql_gby DhjZgZ
	3. Ghjfu ql_gby DhjZgZ
	4. Ql_gb_ kmajDhjZgZ k kh[ex^_gb_f ghjf b ij"Z¥
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	(åŽ´çù•) "-î³
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L_fZ H[jZah\Zgb]hjlZgguo a\mdh\ H[jZah\Zgb yaudh\uo a\mdh\ b]m a\mdh\	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ		
	IjZ\beZ ijhbaghr_gby]hjlZgguo a\mdh\ Wlbfh dujZZlª ©dZjbª ©fdujZ\ZlZj_Zv b dujZZ¹ Zlhgylb bkgZ^ZjZ^bpbb ql_gby DhjZgZ ljbgpbiu \u^_e h[s_ijbagZgguo dujZZlh\ JZkijhkljZggu_ nhjm ljZ^bpby ql_pZ :kbfZ \ i_j_^Zq_ OZnkZ -GZ^bg i_j_^Zq_ <ZjrZ LjZdlZl B[g Fdu^Zolbk©:H ql_ ;eZ]hjh^h^b DhjZgZ	4	
	Bah[jZ`_gb_ ^he]bo ]eZkguo gZ ibkvf_    1. Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ 2. Dhfihabpbhggu_ _^bgbpu DhjZgZ Zyl b k 3. Ql_gb_ kmaj k f_lh^bdhc h[mq_gby i_j\uc	2	
L_fZ :kkbfbeypby	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ :kkbfbeypby ^\mo koh`bo [md\ ih f_klm b kihk	4	

9

]h \b^Zfb H[jZah\Zgb yaudh\uo a\mdh]mb[gu a\mdh\ Kihh hij^_e_gby a\mdh\	\fmlZfZkb_Zcgkbbfbeypby ^\mo koh`bo [md\ ih hlebqZxsboky ih kihkh[m\fZrjlZdZngeykpbodgkbbfbey ^\mo [md\ [ebadbo ^jm] d ^jm]m ih f_klm b ki fmlZdZjb[Zcgb k ijbf_jZfb 1. H[jZah\Zgb_ a\mdh\ kbnZlu 2. Ihgylb_ kheg_qgu_ [md\u 3. Ihgylb_ emggu_ [md\u 4. IjZ\beZ kh_^bg_gby 5. Ql_gb_ mijZ`g_gbc ba ihkh[by 6. FZojZ^`	2	
J:A>?E	NHG?LBD:	22	
L_fZ IjZ\beZ ql_ K\ys_ggh] DhjZgZ Ki_jlh]hehk IjZ\beh [m ©EZfª AZf_gyxs_ m^ebg_gb	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ < dZq_kl\_ mijZ`g_gbZ boyZZeKvi_jlh]hehkhklv dh (dZedZeZ < dZq_kl_ mij@::gg_gkbª@Km_Z©l dh IjZ\beZ [md\-u \by^fZ \ keh_ ©:eeZKZª < dZ KmjZlm -@kooeZkª Km©j_MfZkZ^ª AZf_gyxsbg_gbª ½îÌß< dZq_kl_ mijZ`g_gbyGZKmjZl?kl©kd\__ggh m^ebg_\Z^^m lZ[kbdZq_kl\_ mijZ`g_gbby_ZKmaªZ ©:FrZfkª ©:[ZveZ^ª JZza^_ebl_evg\hfZ^^m_bg_gbl	4	HD HD ID EJ
	1. Kh^_j`Zgb_ mq_[gh]h H[jZah\Zgb_ a\mdh\ 2. Ihgylb_ kheg_qgu_ [md\u 3. Ihgylb_ em[ggd\_u 4. IjZ\beZ kh_^bg_gby 5. Kdhevdh \b^h\ ql_gby ^ey ;ZkfZeu f_`^m K 6. Kdhevdh \b^h\ gZqbgZbny ql_gby K\ys_gg 7. Kdhevdh \b^h\ kl_i_g_c ql_gby K\ys_ggh] 8. Qlh lZdh_ hrb[dZ 9. F_klh h[jZah\Zgby a\mdh\ fZojZ^`	2	HD HD ID EJ

	10.Kihkh[u[jZah\Zgby a\mdh\ kbnZlu		
	11.IjZ\beZ kmdmgbjh\Zggh]h gmgZ b lZg\bgZ		
L_fZ K\yaZggh_ m^ebg_gb_ :kkbfeypby H[yaZl_evg m^ebg_gb_ ãä#Ï aä#Ïü	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ K\yaZggh_ m^ebg_gb_ bkbe]Zq_kl\_ mijZ`g_gby ©:eWmfZaZª AZf_gbl_evgZ^mmeb]Zä Zdbu Zq_kl_ mijZ`g_gby jZkkfhjbK.hkjª:m©LZ:deZvksmjª dZ:jbvZª ©:ev^bylª ©azeaZeZª Kh_^bm^ebg_vtgh^^m-Zev fmllZkbev < dZq_kl_ mijZ ©:ev^bylby gZmj-©l Z\vjª H[yaZl_evgh_ m^ebg_gb_ ^_eblky gZ q_luj_ \ m^ebg_gb_ \ h^ghf keh_ k lZr^b^hf H[yaZl_ keh_ k kmdmghf H[yaZl_evgh_ m^ebg_gb_ \ lZr^b^hf [yaZl_evgh_ m^ebggfgbc \mldj\ofhkh km dZq_kl_ mijZ`g_gby-aKmmjZ^m ©:a KZfhklhyl_evgZy jZ[hlZ h[mqZxsboky ljbqbgu gbkihkeZgby Zylh\ b kmj	6 4	
L_fZ IjZ\beZ kmdmgbjh\Z h fbfZl_gb kmjbba DhjZ k kh[ex^_gb ghjf b ijZ\b lZ^`\b^Z =m[gh_ khdjulb_ IjZ\beZ ql_ [md\u ©JZª	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ =m[gh_ khdjulb_ bonZm rZnZ\b ]m[gh_ m^\ ]m[gh_ \uy\e_gb_ baoZjrZnZ\b < dZq_kl\_ Nbevª -©bg]ª ©rZjohª H[yaZl_evgh_ m^ebg_gb_ q_luj_ \b^Z H[yaZl_evgh_ m^ebg_gb_ \ h^gh H[yaZl_evgh_ m^ebg_gb_ \ h^ghf keh\_ k kmd m^ebg_gb_ \ lj_onhg_ghc [md\_ k lZr^b^hf   1. Kh^_j`Zgb_ mqf_Z[ghjbpZeZ 2. H[jZah\Zgb_]m[guo a\mdh\ 3. Ihgylb_ kheg_qgu_ [md\u 4. Ihgylb_ emggu_ [md\u 5. IjZ\beZ kh_^bg_gby 6. Ql_gb_ mijZ`g_gbc ba ihkh[by	10	

	7. FZojZ^` 8. HljZ[hldZ ql_gby \kemo		
	QL?GB? KMJU BA DHJ:G:	8	
	KZfhklhyl_evgZy jZ[hlZ h[mqZxsboky	2	
L_fZ Ql_gb kmjba DhjZ k kh[ex^_gb ghjf b ijZ\b lZ^`\b^ mZ   \Zdn >mZ   KZ^`Zlm :llbeZ\Z	;md\Z ©nZª MijZ`g_gby   ;md\Z ©dZnª MijZ`g_gby ;md\Z ©dZª MijZ`g_gby   ;md\Z ©eZfª MijZ`g_gby ;md\Z ©fbfª MijZ`g_gby   ;md\Z ©gMibjZ`g_gby ;md\Z ©\Z\ª MijZ`g_gby   ;md\Z ©oZª MijZ`g_gby ;md\Z ©cZª MijZ`g_gby   Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ Qlh lZdh_ LZ^`\b^ ^hdZaZl_evkl\h ba DhjZ ;eZ]h^Zlv hl ql_gby K\ys_ggh]h DhjZgZ WlbdZ ql_gby K\ys_ggh]h DhjZgZ Y\ey_lky eb h[yaZl_evguf ijhbag_k_gb_ ;Z gZqbgZgby ql_gby K\ys_ggh]h DhjZgZ	2	
L_fZ AZmqb\Zgb ih\lhj_gb_ DhjZgZ	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ   >hklhbgkl\h aZmqb\Zgby ;eZ]hjh^gh]h DhjZgZ   agZxs_]h _]h gZbamklv H[yaZl_evghklv ihklh   ij_^hkl_j_`_gb_ hlghkbl_evgh _]h aZ[_gby K ihevaZ ba aZmqb\Zgby DhjZgZ	2	
J:A>?E	IJ:<BE: NHG?LBDB		
Hkh[_ggu_	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ	2	

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	L:>@<B>		
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	A_fghc ihdehg ijb ql_gbb Dhj-Zg-Z\ZZ^`]ª Zklm Z ihdehgZ ijb ql_gbb DhjZgZ Mkeh\by a_fgh]h :[m OZgbnurZ:lbb FZebdZ b :ofZ^Z Kihkh[ kh ihdehgZ < dZq_kl\_ mijZ`g_g-_ZeZ dªmjZlm ©:ev		

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IjhqblZlv ke_^mxsb_ ba dhjZgZ kh[ex^_gb_ ghjf b ijZ\b lZ^`\b^Z	©:LlZdZkmj ª ©:eVDZjby ª ©:ev^byl ª ©:-aAZeaZey ª ©:evZcbgZ ª ©:eVDZ^j ª ©:eveyd ª ©:HLbg ª ©:eVBgrbjZd ª ©:^>moZ ª	26

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2.3. L_fZlbq_kdbc ieZg
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^ey aZhqghc nhjfu h[mq_gby

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5	L_fZ K\yaZggh_ m^ebg_gb_ :kkbf H[yaZl_evgh_ m^ebg_gb_		1	
6	L_fZ Ql_gb_ kmju ba DhjZgZ k kh| ijZ\be IZ^`\b^Z IZmaZ \Zdn >mZ		1	1
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x mq_[gu_ ihkZ^hqgu_ f_klZ ^ey h[mqZxsboky b ij
x deZkkgZy ^hkdZ
x gZ]ey^^iZl_jbZeu
x l_ogbq_kdb_ kj_^kl:\Z h[mq_gby
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3.2.Bgnhjf Zpbhggh_ h[_ki_q_gb_ h[mq_gby
>ey j_ZebaZpbb ijh]jZffu [b[ebhl_qguc nhg^
hj]ZgbaZpbb bf_ZZl]ui_we_dljhggu_ h[jZah\ZI_ev
bgnhjfZpbhggu_ j_kmjku ^ey bkihevah\Zgby \ h[jZah

3.2.1. Hkgh\gu_ bklhqgbdb
1.   DhjZg >We_dljhgguc J_kmjk@ l_dklh\u²_: ^Zg
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3.2.2. >hihegbl_evgu_ bklhqgbdb
1.Lxj_\Z E K :jZ[kdbc yaud Ebg]\hkljZgh_^_gb_
bkeZfZ >We_dljhgguc j_km²kW@e_dlxjhgZlEdKlh\u² ^Zg
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J _ k m j k u   b g n h j f Z-p b b a g d h f f m g b d Z p b h g g h c   k _ l b   B g l _ j g

1. http://www.Islamdag.ru
2. http://www.darulfikr.ru
3. http://www.assalam.ru
4. http://www.Islam.ru
5. http://www.Islam.ru

DHGLJHEV B HP?GD: J?AMEVL:LH< HK<H`

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< j_amevlZl \h_gby mq	Nhjfu b f_lh^u dhgljh
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^_yl_evghklb b	dhgki_dlZf e_dpbc mq_[
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	- j_r_gb_ aZ^Zq mijZ`g_

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5.:>:IL:PBY J:;HQ?C IJH=J:FFU IJB H;MQ?GBB EBP
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>ey [mhqZxsboky k gZjmr_gb_f_j\\ ]hlihli_jgh]h ZiiZj dZ[bg_l ^he`_g [ulv h[hjm^h\Zg i_j_^\b`gufb j_]meb bklhqgbdhf iblZgby

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bf_xsbfjbZ]gbq_gbc \ khklhygbb a^hjh\vy

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kh^_j`Zgb_ baf_g_gbc ijhdhijèygbkyf ih kd\aghghc gmf