

ML<?J@>: X
AŹ _kl bl _ev ^bj _dl hj Z
i h mŹ[gh f _l h^bq_kdhc j Ź hl _
BBBBBB > : F ŹŹ Ź h\Z

©BBB³ BBBBBBBBBBBB]

: gg hl Zpb b d j Ź hqbf i j h]j Ź f Ź
mŹ[gu o ^bkpbi ebg b i j hn _kkbhgZevgu of h^mŹ_c

Ki _pbZevghkl v @Lmj baf b]hkl _j bbf kl\hª
D\ZebnbdZpby\ui mŹdgbdZ- Ki _pbZebkl i h l mj baf mb
]hkl _j bbf kl\m

HM>	H[s_h[jZah\ZI_evgu_ mq_[gu_ ^bkpbiebg
HM>	Jmkkdbc yaud
HM>	Ebl_jZImjZ
HM>	Bklhjby
HM>	H[s_kl\hagZgb_
HM>	FZI_fZlbdZ
HM>	Nbabq_kdZy dmevlmjZ
HM>	H;@
HM>	NbabdZ
HM>	Obfby
HM>	;bheh]by
I>	Ijhnbevgu_ ^bkpbiebg
I>	=_h]jZnby
I>	BghkljZgguc yaud
I>	BgnhjZlbdZ
IHH	Ij_^eZ]Z_fu_ HH
IHH	Jh^gZy ebl_jZImjZ
II	Ijhn_kkbhgZevgZy ih^]h]h\^dZ
K=	KhpbZejrghZgblZjguc pbde
K=	Bklhjby Jhkkbb
K=	BghkljZgguc ij^und kkbhgZevghc ^_yl_evghklb
K=	:_ahiZkghklv `bag_^_yl_evghklb
K=	Nbabq_kdZy dmevlmjZ
K=	Hkgh\u nbgZgkh\hc]jZfhlghklb
H=	Hkgh\u [_j_`eb\h]h ijhba\h^kl\Z
I	Ijhn_kkbhgZevguc mq_[guc pbde
HI	H[s_ijhn_kkbhgZevgu_ ^bkpbiebg
HI	K_]\bkgZy ^_yl_evghklv \ lmjbaf_ b]hkl_ijbbfkl\
HI	Ij_^ijbgbfZI_evkdZy ^_yl_evghklv \ kn_j_ lmjbafZ b]hklbgbgqh]h [ba
HI	IjZ\h\h_ b ^hdmf_glZpbhggh_ h[_ki_q_gb_ \ lmjbaf_ b]hkl_ijbbfkl\
HI	F_g_^`f_gl \ lmj]hkl_ijbbfkl\
HI	BgnhjZpbbhgflmgbDzpbhggu_ l_ogheh]bb \ lmjbaf_ b]hkl_ijbbfkl\
HI	WdhghfbdZ b [mo]Zel_jkdbc mq_l ij_^ijbylbc lmjbafZ b]hklbgbgqh]h
HI	BghkljZgguc yaud \lhjhc
HI	Ikboheh]by ^_eh\h]hdh[gn_e]bd]l]be h]by
HI \	J_pblZpby DhjZgZ
HI \	Bklhjby j_eb]bc
HI \	BkeZfkdZy WlbdZ
HI \	DjZ__^_gb_
IF	Ijhn_kkbhgZevgu_ fh^meb
IF	Hj]ZgbaZpby b dhgljhev l_dms_c ^_yl_evghklb kem`[ij_^ijbylbc lmjba
F>D	Dhhj^bgZpby jZ[hlu kem`[ij_^ijbylbc lmjbafZ b]hkl_ijbbfkl\Z
F>D	Bamq_gb_ hkgh\ ^_ehijhba\h^kl\Z
F>D	Kh[ex^_gb_ ghjf wlbdb ^_eh\h]h h[s_gby
F>D	Hkms_kl\^_gb_ jZkq_lh\ k deb_glhf aZ ij_^hkl]h_e_l_ggubfkl\Z]m]b lmjba
IF	Ij_^hklZ\^_gb_ wdkdmjkbhgguo mkem] ih \u[hjm
F>D	Hnhjfe_gb_ b h[jZ[hldZ aZdZah\ deb_glh\ wdkdmjkbhgguo mkem]
F>D	Dhhj^bgZpby jZ[hlu ih j_ZebaZpbb aZdZaZ wdkdmjkbhgguo mkem]
F>D	Khijh\h^_gb_ lmjbi]hro]h]b_gbb fZjrjmIZ ih \b^Zf lmjbafZ
IF \	Ij_^hklZ\^_gb_]hklbgbgguo mkem]
F>D	Hj]ZgbaZpby ^_yl_evghklb kem`[u ijb_fZ jZaf_s_gby b]hgbjh\Zgby
F>D	Hj]ZgbaZpby ^_yl_evghklb kem`[u mijZ\^_ghbyeg]bf_jeg]g]monm]g_e]Z]b
F>D	Hj]ZgbaZpby ^_yl_evghklb ^_iZjZf_glZ fZjd_lbg]Z b j_deZfu
IF	<uiheg_gb_ jZ[hli ih h^ghc beb_g_kdhevdbf ijhn_kkbyf jZ[hqbo ^he`g
F>D	Hj]ZgbaZpby jZ[hq_]h f_klZ b gkl]h]h]d]p]b]k]b]k
F>D	Dhgljhev dZq_kl\Z ijh^mdpbb b mkem] ij_^ijbylby iblZgby

:GGHL:PBDI JH=J:FF HM> JMKKD B@UD

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebgZ jZajZ[hIzGZ gZ hkgh\ N_^_jZ
h[jZah\ZI_evgh]h kIZg^ZjZ kj_^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbh hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIh ih ki_pb
]hkl_ijbbfkl\h^a \ khh\l_kl\bb k ljbDZahf Fbgh[jgZmdb Jhk@Hf ml\j`^l_gbb
n_^_jZevgh]h]hkm^Zjkl\ggh]h h[jZah\ZI_evgh]h kIZg^ZjZ kj_^g_]h h[s_]h h[jZ
h[jZah\Zgby

1.1. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evGZy ^bkpbiebgZ HM> y\@Jmkkdbc yaud^a ijhn_kkbhgZevghc
h[jZah\ZI_evgh]jZffu khh\l_kl\bb HKIHi hki_pbZevghklb @Lmjba f b]hkl_ijbbf
l]h]jZffZmq_[ghc^bkpbiebgZ_l [ulv bkihevah\ZgZah\ZI_evghc^_gbyfb
ijhn_kkbhgZevghc]jZah\ZgZy_jjblhjb]hkkbckdh^_jZpbfb_xsbfbjZ\hgZj_ZebaZpbx
ijh]jZffuh^]hIh\ldib_pZebkijh^g_a]h_gZki_pbZevghklb @Lmjba f b]hkl_ijbbfkl\h^a

1.2. F_klh mq_[ghc ^bkpbiebgZ \ kljmdlmj_ ijh]jZffu ih^]hIh\db_kigZbZebklh\ kj_^g

Mq_[gZy ^bkpbiebgZ @Jmkkdbc yaud^a yley_iky mq_[guf ij_^f_lhf ih h[ya
@Jmkkdbc yaud b ebl_jZlmjZ^a N=HK kj_^g_]h h[s_]h h[jZah\Zgby h[s_h[jZah\ZI_
yaud bamqZ_lky gZ [Zah\hf ah]hZg_e\gh[s_p]jZ_ mq_[gh]h ieZgZ hkgh\ghc ij
h[jZah\ZI_evghc ijh]jZffu

>ey hk\h_gby ^Zgghc ^bkpbiebgZ h[mqZxsb_ky bkihevamxl agZgby mf_gby
mklZgh\db dhIhju_ hgb ihemqbeb \ ijhp_kk_ beamq_ggby h\bkp_lgje]h g t [s_b] hhh[jZah\Z

1.3. P_eb b aZ^Zqb mq_[ghc^bkpbiebgZud j_amevIZIZf hk\h^bkpbiebgZ

P_e^bkpbiebgZ @Jmkkdbc yaud^a knhjfjbh\Zlv m h[mqZxsboky agZgby b mf_
ijbf_g_gby \ ijZdlb]h_kk_kk_ligZevghc ^_yl_evghklb
AZ^Zqb ^bkpbiebgZ

nhjfbjh\Zgb_ ij_^f_lguo agZgbc b mf_gbc g_h[oh^bfuo ^ey hkhagZgby jmkkdh]h ya
dmevlmjghc p_gghklb gZjh^Z

ijbh[s_gby d p_gghklyf gZpbhgZevghc b fbjh\hc dmevlmj
m]em[e_e]y\bkklbq_kdbo agZgbc jZkrbj_gby djm]hahjZ \ h[eZklb nbeheh]bq_kdbo
dhffmgbdZlb\guo kihkh[ghkl_c

jZa\blby]hIh\ghklb d j_q_\hfm \aZbfh^_ckl\bx f`_ebqghklghfm b f`_dmevlmjghfm
m\ebq_gby ijh^mdlb\gh]h j_p_ilb\gh]h b ihl_gpbZevgh]h keh\Zjy

jZkrbj_gby djm]Z bkihevam_fuo yaudh\uo b j_q_\uo kj_^kl\
kh\jr_gkl\h\Zgby kihkh[ghklb d kZfhhp_gd_ q_j_a gZ[ex^_gb_ aZ kh[kl\gghc j_q_
l\hj_q_kdbo kihkh[ghklb]h\udh\ kZfhklhyl_evghc ^_yl_evghklb bkihevah\Zgby yaudZ ^e

kZfh\ujZ`_gby \ jZaebqguo h[eZklyo q_eh\q_kdhc ^_yl_evghklb
m^h\e_l\hj_gby ihagZ\ZI_evguo bgl_j_kh\ \ h[eZklb]mfZgblZjguo gZmd

kZfh[h[jZah\Zgby b Zdlb\gh]hah]hZklbggh]hdmevlmjghc b h[s_kl\gghc `bagb]hkm^
ijbh[j_l_gby ijZdlbq_kdh]h hiulZ ^_yl_evghklb ij_`r_kl\mxs_c ijhn_kkbhgZevghc

Hk\h_gb_ kh^_j`Zgby h[s_h[jZah\ZI_evghc ^bkpbiebgZ HM> Jmkkdbc y
h[mqZxsbfbky k]e^jma^amevIZIh\
ebqghklguo \dexqZxsbo

-hkhagZgb_ h[mqZxsbfbky jhkkbckdhc]jZ`^Zgkdhc b^_glbqghklb
-]hIh\ghklv d kZfhjZa\blbx kZfhklhyl_evghklb b kZfh[hij_^_e_gbx
-gZebqb_fhb\Zpbb d h[mq_gbx b ebqghklghfm jZa\blbx
-p_e_gZijZ\ev_ggh_ jZa\ggb_c \gna]jpbbe ebqghklb gZ-gjZg h\l_g_gna oh\g ghkl_c

gZjh^h\ Jhkkbckdhc N_^_jZpbb bklhjb d mledv m]jguoZ jZah\Zgbyevghnhjfbjh\Zgb_ kbbkl_fu
p_gghkklg]hkeh\uo mklZgh\hd Zglbdhjjmipbhggh]h fbjh\ha ajh]h]h_kdh e g Zng juy
kihkh[ghklb kIZ\blv p_eb b kljhb]v `bag_ggu_ ieZgu
f_lZij_^f_lguo \dexqZxsbo

- hk\h_ggu_ h[mqZxsbfbky f`_ij_^f_lgu_ ihgy]by b mgb_jkZevgu_ mq_[g
ihagZ\ZI_evgu_ dhffmgbdZlb\gu_

- kihkh[ghklv bo hZigbva\ ihagZ\ZI_evghc b khpbZevghc ijZdlbd_
kZfhklhyl_evghfm ieZgbjh\Zgbx b hkms_kl\ev_gbx mq_[ghc ^_yl_evghklb hj]Zgb
i_^Z]h]bq_kdbfb jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx \ ihkl]ev_gbb bjZ^_l\h^_lntZ ev

- h\ev^_gb_ gZ\udZb_kra^_f_g_Zl_evkdhc ijh_dlgbc b khpbZevghc ^_yl_evgh
ij_^f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky \ oh^_ bamq_gby mq_[g
mf_gbc b kihkh[h\ ^_ckl\bc ki_pbn]k]mksb_c ^_py^_khl]h]c]h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpb
fZdkbfZevghc mq_[ghc gZ]jm^_l_qZklsf_jhkye_ h[yaZl_evghc mq_[ghc gZ]jmadd
ij_ih^Zl_e_f qZkh\
kZfhklhyl_ gZgh]h h[mqZxs_]hky q

ljhf_`mlhggZy Zl^_k]Zpby_gpbjh\Zgguc aZq_l

:GGHL:PBDI JH=J:FF?HM> Ebl_jZlmjZ

JZ[hqZy ijh]jZffZ mq_[ghc ^bkkpbiebgu jZajZ[hlgZ gZ hkgh\ N_^_jZ
h[jZah\ZI_evgh]h klZg^ZjZ^Z^K^Z^_ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbb hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIh ih ki_pb
]hkl_ijbbfkl\h^ \ khh\lkl\bb k h[jZah\ZI_evghc ijh]jZffu KIh ih ki_pb
n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjZ kj_^g_]h h[s_]h h[jZ
h[jZah\Zgby

1.4. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evgy ^bkkpbiebgZ HM>lkqZ^bllhklmijhny_e_kkbhgZevghc h[jZah\ZI_evghc
ijh]jZffu khh\lkl\bb k N=HK IHihki_pbZevghklb ©Lmjba b]hkl_ijbbfkl\h^
ljh]jZffZmq_[ghc^bkkpbiebgf`_l [ulv bkihevah\ZgZah\ZI_evghc^_gbyfb
ijhn_kkbhgZevghc h[jZah\ZI_evghc^_jZpbb xsbfbjZ\hgZj_ZebaZpbb
ijh]jZffuh^]h\h\ldib_pZebklj\h^g_a]h_g^Zki_pbZevghklb ©Lmjba b]hkl_ijbbfkl\h^

1.5. F_klh mq_[ghc ^bkkpbiebgu \ kljmdlmj_ ijh]jZffu b_i_e_kkllh\ kj_^g_]h a\gZ
H[s_h[jZah\ZI_evgy ^bkkpbiebgZ HM> Ebl_jZlmjZ y\ey_lky h[yaZI_evghc qZ
pbdeZ hkgh\ghc h[jZah\ZI_evghc ijh]jZffu \ khh\lkl\bb k N=HK ih ki_pbZev
]hkl_ijbbfkl\h

>ey hk\y_gZgghc ^bkkpbiebgu h[mqZxsb_ky bkihevamxl agZgby mf_gby gZ
mkIZgh\db dhiju_ hgb ihemqbeb \ ijhp_kk_ bamq_gby ^bkkpbiebgu ijb ihemq_gbb

1.6. P_eb b aZ^Zqb mq_[ghc^_b_kkpbZevghud j_amev\Zl_jby m_q_b_kkpbiebgu
P_evx h[s_h[jZah\ZI_evghc ^bkkpbiebgu HM> Ebl_jZlmjZ y\ey_lky nhjfbjh\Zgb_ c
\hkijbylby b ihgbfZgby ebl_jZlmjguo l_dklh\ qblZI_evkdhc kZfhklhyl_evghklb b j_c
Hk\h_gb_ kh^_j^Zgby h[s_h[jZah\ZI_evghc^_b_kkpbiebgZgZ h[HM>qb\Z_l ^hkib`_gb_
h[mqZxsbfbky ke_^mxsbo j_amev\Zlh\

ebqghklguo \dexqZxsbo
hkhagZgb_ h[mqZxsbfbky jhkkbckdhc]jZ`^Zgkdhc b^_glbqghklb
]h\h\ghklv d kZfhjZa\blbx kZfhklhyl_evghklb b kZfhij_^_e_gbx
gZebqb_ fh\l\Z^_gby b ebqghklghfm jZa\blbx
p_e_gZijZ\^_ggh_ jZa\blb_ \gmlj_gg_c ihabpbb -egj_Zghkl_lg_gguo hok_ggh_hk^_

gZjh^h\ Jhkkbckdhc N_^_jZpbb bklhj_b_q_kkpbiebgZgZ h[HM>qb\Z_l ^hkib`_gb_
p_gghkkl_g_ukeh\umklZgh\hd ^Zlbdhjmmipbhggh]h fbjh\haaj_gby ijZ\hkhagZgby
kihkh[ghklb klZ\blv p_eb b kljhblv `bag_ggu_ ieZgu
f_lZij^_f_lguo \dexqZxsbo

hkl_h_ggu_ h[mqZxsbfbky f`_ij^_f_lgu_ ihgyly b mgb_jkZevgw_ mq_[g
ihagZ\ZI_evgu_ dhffmgbdZl\gu_

kihkh[ghklv bo bkihevah\Zgby \ ihagZ\ZI_evghc b khpbZevghc ijZdlbd_
ieZgbjh\Zgbx b hkms_kl\^_gbx mq_[ghc ^_yl_evghklb hj]ZgbaZpbb mq_[gh]h
jZ[hlgbdZkb_pklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\^mZevghc h[jZah\ZI_evghc lj
h\^Z^_gb_ gZ\udZl_k_kre_q^_f_g_Zl_evkdhc ijh_dlgbc b khpbZevghc ^_yl_evgh
ij^_f_lguo \dexqZxsbo hkl_h_gb_ h[mqZxsbfbky \ oh^_ bamq_ggby mq_[gh]
mf_gbc b kihkh[h\ ^_ckl\bc ki_pbnbq_kdbo ^ey khh\lkl\mxs_c ij^_f_lghc h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkkp
fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]hky q \ lhf qbkl_ea_Zblh^y_a_Zkl\evlg_kc
ij_ih^Z\ZI_e_f qZkh\
kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqgZy Zl^_k_b_Z_pby_gpbjh\Zgguc aZq_l

:GGHL:PBDMJH=J:FF?HM> Bklhjby

JZ[hqZy ijh]jZffZ mq_[ghc jZbkjZ h e g z gZ hkgh\ _ N^_jZevgh]h]hkm
h[jZah\ZI_evgh]h klZg^Zj+ZiK^Zi^_ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbb hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu k b h a f i b k i _ p b
]hkl_ijbbfkl\h^a \ khh\l_kl\bb k l j b d Z a h f F b g h [j g Z m d b J h k k b b ' h l
n^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjZ kj_^g_]h h[s_]h h[jZ
h[jZah\Zgby

1.7. H[eZkljyb_f_g_gbjh]jZffu

H[s_h[jZah\ZI_evgy ^bkpbie q Z g Z h x g h e g i h k y k k b h g Z e h [g Z a h \ Z I _ e j y g] j Z f f u
khh\l_kl\bb=HKIHihki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a
l j h] j Z f f Z n q _ [g h k p b i e b f g u _ l [u l v b k i e v a h h Z j Z a h \ Z l v g u f b q j _ ^ _ g b i y f b _ k k b h g Z e v g h] h
h[jZah\Zgby_jjblhjbh kkbck d h e _ j Z p b f b x s b f b j Z \ h g Z j _ Z e b a Z p j h x j Z f f u i h ^] h l h \ d b
ki_pbZebkljh^g_a]h_g^ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

1.8. F_klh mq_[ghc ^bkpbiebg \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj_^g
H[s_h[jZah\ZI_evgy ^bkpbiebgZ yley_lky h[yaZI_evghc qZklvx h[s_h[jZah
h[jZah\ZI_evghc ijh]jZffu k l k h k N = H K i h k i _ p b Z e v g h k l b L m j b a f b] h k l _ i j b b
>ey hk\h_gby ^Zgghc ^bkpbiebg h[mqZxs_bky bkihevamxl agZgby mf_gby
mkIZgh\db dhjhju_ hgb ihemqbeb \ ijhp_kk_ bamq_gby ^bklpbiebg g u j j Z a h \ Z e v g h g b b

1.9. P_eb b aZ^Zqb mq_[ghc^ab_kpbiebgud j_amevIZIZf hk\h^bkpbiebg g g h c
P_evx h[s_h[jZah\ZI_evghc ^bkpbiebg HM> Bklhjby yley_lky nhjfbjh\Zgb_ m h
jhkkbckdhc b fbjh\h m q k l h j Z o s _ c \ a Z b f h k \ y a v \ k _ o _ _ w l Z i h \ b o a g Z q b f h k l v ^ e y i h g
f_kIZ b j h e b J h k k b b \ f b j _ \ Z ^ g h k l v \ d e Z ^ Z d Z ^ ^ h] h g Z j h ^ Z _] h d m e v l m j u \ h [s m x b
nhjfbjh\Zgb_ ebqghklghc ihabpb ih hkgh\g b f k w l l Z j i Z f] h Z a n v Z j k y l \ j h k k h [s _ k l \ Z Z I Z d ^ _
kh\j_f_ggh]h h[jZaZ `bagb
Hk\h_gb_ kh^_j`Zgby mq_[gh]h ij_`f_IZ HM> Bklhjby h[_ki_qb\Z_I ^hklb`_
j_amevIZIh\
ebqghklguo \dexqZxsbo

hkhagZgb_ h[mqZxs_bfbky jhkkbckd h b q j i Z k N z g k d h c b ^ _ g
]hlh\ghklv d kZfhjZa\blbx kZfhklhyl_evghklb b kZfhij_`_e_gbx
gZebqb_ fhb\Zpbb d h[mq_gbx b ebqghklghfm jZa\blbx
p_e_gZijZ\`e_ggh_ jZa\blb_ \gmlj_gg_c ihabpb b e g j Z g k l k l b g g u Z o h p k g g h g h k l
gZjh^h\ Jhkkbckdhc N_`b_j_Z_kl_b o b k l b Z p b l m g Z e m g g u o l j Z ^ b p b c n h j f b j h \ Z g b _ k b k l _ f
p_gghkklgukh\uo mkIZgh\hd Zglbdhjjmipbhggh]h fbjh\haaj_gby ijZ\hkhagZgb
kihkh[ghklb klZ\blv p_eb b kljhblv `bag_ggu_ ieZgu
f_IZij_`f_lguo \sbeoxqZx

hk\h_ggu_ h[mqZxs_bfbky f_`ij_`f_lgu_ ihgylby b mgb_jkZevgu_ mq_[g
ihagZ\ZI_evgu_ dhffmgbdZl\gu_
kihkh[ghklv bo bkihevah\Zgby \ ihagZ\ZI_evghc b khpbZevghc ijZdlbd_
ieZgbjh\Zgbx b h k g n s _ k n l e _ [g h c ^ _ y l _ e v g h k l b h j] Z g b a Z p b b m q _ [g h] h k h j m ^ g b c
jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\^mZevghc h[jZah\ZI_evgh
h\ez^_gb_ gZ\udZfb k k r e q ^ f g Z l _ e v k d h c i j h _ d l g h c b k h p b Z e v g h c ^ _ y l _ e v g
ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxs_bfbky \ oh^_ bamq_gby mq_[g
mf_gbc b kihkh[h\ ^_ckl\bc ki_pbnbq_kdbo ^ey khh\l_kl\mxs_c ij_`f_lghc h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpb
fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]hky q \ lhf qbke_ h[yaZI_evghc
ij_ih^Z\ZI_e_f qZkh\
kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
DhgkmevlZpby ih12wdaZf_gm
ljhf_`mlhqqZy Zll_klZpby wdaZf_g

:GGHL:PBDMJH=J:FF?HM> H;S?KL<HAG:GB?

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg jZajZ[hlgZgZ gZ hkgh\ N_^_jZ
h[jZah\ZI_evgh]h kIZg^Zj+ZIK^Zie_ki_pbZevghklb kj_^g_]h h[s_]\hfh\bjZah\ZgZb^ye yb
j_ZebaZpbb hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pb
]hkl_ijbbfkl\h^a \ khh\l\kl\bb k ljbZahf Fbgh[jgZmdb Jhkkbb ' hl
n_^_jZevgh]h]hkm^Zjkl\Zdg b^yhg h]h]Zah\Zg^ZjZ kj_^g_]h h[s_]h h[jZah\Zgby^a b NH
h[jZah\Zgby

1.10. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evgy ^bkpbiebg ZjZah\ZI_evgh]h kkbhgZevgh h[jZah\ZI_evgh]jZffu
khh\l\kl\bb H K I H i h k i _ p b Z e v g h k l b © L m j b a f b] h k l _ i j b b f k l \ h ^ a
l j h] j Z f f u m q _ [g h c ^ b k p b i e b g j Z a h \ Z I _ e v g h c i j h] j Z f f u i h ^] h l h \ d b
h[jZah\Zgby_jjblhjbh kkbck N h e _ j Z p b f b _ x s b f b j Z \ h g Z j _ Z e b a Z p b b] j Z f f u i h ^] h l h \ d b
ki_pbZebklh\h^g_a]h_g^ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

1.11. F_klh mq_[ghc ^bkpbiebg \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj_^g_

h[s_h[jZah\ZI_evgy ^bkpbiebgZ HM> H b s m q Z h l k g Z g b Z [Zah\hf mjh\g_
h[s_h[jZah\ZI_evghf pbde_ mq_[gh]h ieZgZ hkgh\ghc ijhn_kkbhgZevghc h[jZah\Z
>ey hk\h_gby ^Zggghc ^bkpbiebg h[mqZxs_bky bkihevamxl agZgby mf_gby
mkIZgh\db dhjhjgubeb\ihjebm_kk_ bamq_gby ^bkpbiebg ijb ihemq_gbb hkgh\gh]h

1.12. P_eb b aZ^Zqb mq_[ghc^bkpbiebgud j_amevIZIZf hk\h^bkpbiebg]ghc

Hkgh\ghc p_evx bamq_gby h[s_kl\hagZgby yley_lky hk\h_gw\hfh\hfsqZx\sbfbky
hkh[_ggghklyo_]h jZa\blby \ kh\j_f_gguo mkeh\byo jZaebqguo Zki_dIZo \aZbfh
hkgh\gufb khpbZevgufb bgklblmIZfb kh^_ckl\bb_ nhjfbjh\Zgbx kihkh[ghklb d j_ne_c
ih\k^g_\ghc bk b j h g Z e v g h c ^ _ y l _ e v g h k l b

Dexq_ufb aZ^ZqZfb bamq_gby h[s_kl\hagZgby k mqzlhf ij__fkl_ggghklb k hk
\hkiBlZgb_ h[s_jhkkbckdhc b^_glbqghklb]jZ^Zgkdhc hl\lkl_ggghklb hkgh\Zg
^hklb`gby kljZaebqguo h[eZklyo `bagb`ijb`j`_ggghklb ^_fhdjZlBq_kdbf p_gghklyf aZdj_
N_^_jZpbb

hk\h_gb_ kbkl_fu agZgbc h[h[s_kl_ b q_eh_d_ nhjfbjh\Zgb_ p_eklgghc dZjlbgu
h\ez^_gb_ mf_gbyfb ihemqZlv ZgZjZah\Zgby hZkklbZjZah\Zgby hZkklbZjZah\Zgby hZkklbZjZah\Zgby
bklhqqbdh\ ij_h[jZah\Zgby]Zlv __ b bkihevah\Zlv ^ey ihZgZ\Zlv\evgh]h b k k e g h y Z h g e v g b o b `b
kh_jr_gkl\h\Zgb_ hiulZ ijb_f_g_gby ife m t c g j d u z g z g z g b c t b m p _ g d _ `b a g _ g g u o k b l
nZdlh\ ih_gby ex^_c b kh[kl_gguo ihklmidh\ \ jZaebqguo h[eZklyo h[s_kl_gghc `bag
h]jZgbaZpbb kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgby

klZgh\ev_gb_gjZah\Zgby ihabpbc b ijbhjb\l\ ebqghklb \ i_jbh^ jZgg_c xghklb
khpbZevguo b]mfZgblZjguo ^bkpbiebg jZa\blb_ fhb\Zpbb d ij^klhys_fm kZfhij_^_e_gbx
Hk\h_gb_ kh^_j`Zgby mq_[gh]h ijZ^Af^hZklbh[gbi`q]mqZxs_bfbky ke_^mxsbo j_
ebqghklguo \dexqZxsbo

hkghZgb_ h[mqZxs_bfbky jhkkbckdhc]jZ^Zgkdhc b^_glbqghklb
]hlh\ghklv d kZfhjZa\blbx kZfhklhyl_evghklb b kZfhij_^_e_gbx
gZebqb_ fhb\Zpbb d h[mq_gbx b ebqghklghf m jZa\blbx
p_e_gZijZle_ggh_ jZa\blb_ \gmlj_gg_c ihabpbb eojZgklb\bggZohp_ggghklb
gZjh^h\ Jhkkbckdhc N_^_jZpbb bklhjb`q`n`e`l`m`j`g`u`z`p`z`h`g`z`e`v`g`h`n`h`j`f`b`j`h`Z`g`b`_`k`b`k`l`_`f`
p_gghkkl`g`h`k`e`h`u`o` m`k`I`Z`g`h`d` Z`g`l`b`d`h`j`m`l`p`a`h`j`g`h`y`h` f`b`z`h`k`h`k`h`a`g`Z`g`b`y` w`d`h`e`h`]`b`q`_`k`d`
kihkh[ghklb kIZ\blv p_eb b kljhblv `bag_ggu_ ieZgu

f_lZij^f_lguo \dexqZxsbo
hk\h_ggu_ h[mqZxs_bfbky f`ij^f_lgu_ ihgyly b mgb_jkZevgu_ mq_[g
ihagZ\ZI_evgu_ dhffmgbdZl\gu
kihkh[ghklv bobkihevah\Zgby \ ihagZ\ZI_evghc b khpbZevghc ijZdlbd_
ieZgbjh\Zgbx b hkms_kl\ev_gbx mq_[ghc ^_yl_evghklb hj]ZgbaZpbb mq_[gh]h
jZ[hlgbdZfb b k_jklgbdZfb d m`q`z`k`l`g`x`b`b`i`h`k`l`e`v`g`h`c` h[jZah\ZI_evghc lJ_Z_dlhjbb
h\ez^_gb_ gZ\udZfb`k`r`e`q`f`g`Z`l`evkdhc ijh_dlgghc b khpbZevghc ^_yl_ev
ij^f_lguo \dexqZxsbo hk\h_gb_ h[mqZxs_bfbky \ oh^_ bamq_gby mq_[g
mf_gbc b kihkh[h\ ^_p`k`h`l`b`c`_`k`d`b`o` ^ey khh\l\kl\mxs_c ij^f_lghc h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkp
fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]hky q \lhfbqbe_ h[yaZI_evghc r
ij_ih^Z\ZI_e_f qZkh\
kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy Zll_kIZpby ^bnn_j_gpbjh\Zgguc aZq_l

:GGHL:PBDMJH=J:FF? HM> F:L?F:LBD:

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebgukjZah\Zl_evggh]h]hkm^Zjkl\
h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbb hkgh\ghc ijhn_kkbhgZevghc h[jZah\Zl_evgghc ijh]jZffu KIH ih ki_pb
]hkl_ijk\h^ \ khh\l_kl\bb k ljbZahf Fbgh[jgZmdb Jhkkbb < hl
n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\Zl_evggh]h klZg^ZjZ kj_^g_]h h[s_]h
h[s_]h h[jZah\Zgby

1.13. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
khh\l_kl\bb H^K^I^H^i^h^k^i^_p^b^Z^e^v^g^h^k^l^b @Lmjba f b]hkl_ijk\h^a
l]h]jZffZmq_[ghc ^bkpbiebgukjZah\Zl_evggh]h]hkm^Zjkl_ggh]h jZffu
h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu h[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu

1.14. F_klh mq_[ghc ^bkpbiebgukjZah\Zl_evggh]h jZffu ih^]hkl_db ki_pbZevghklb kj_^g_]h a\
H[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu

H[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
h[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
Lmjba f b]hkl_ijk\h^a
>ey hkl_gby ^Zggghc ^bkpbiebgukjZah\Zl_evggh]h jZffu
b mklZgh\db dhjhju_ hgb ihemqbeb \ ijhp_kk_ bamq_gby ^bkpbiebgukjZah\Zl_evggh]h jZffu

1.15. P_eb b aZ^Zqb mq_[ghc ^bkpbiebgukjZah\Zl_evggh]h jZffu

Kh^_j`Zgb_ ijh]jZffu h[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
j_amevZih_z bamq_gby \ khh\l_kl\bb k l]_[h\Zgbyfb N=HK KHH gk lmk b lmf=H K n_ KIH

Hk\h_gb_ kh^_j`Zgby mq_[gh]h ij_^f_IZ h[_ki_qb\Z_l ^hklb`_gb_ h[mqZxs
ebqghklguo \dexqZxsbo
hkhagZgb_ h[mqZxsbfby jhkkbckdhc]jZ`^Zgkdhc b^_glbqghklb
]hkl_ghklv d kZfhjZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb b kZfhij_^_e_gbx
gZebqb_ fhb\Zpbb d h[mq_gbx b ebqghklghfm jZa\blbx
p_e_gZijZ\e_ggh_ jZa\blb_ \gmlj_gg_c ihabpbb eb_qgZkkb_gZuohk
p_gghkl_c gZjh^h\ Jhkkbckdhc N_^_jZpbb bkd mjebq lmk b lmf=H K n_ KIH
agZqbfo p_gghkl_eh\uo mklZgh\hd Zglbdhjjmipbhgggh]h fbj\haaj_gby ijZ\hk
dmevlmju kihkh[ghklb klZ\blv p_eb b kljhblv `bag_ggu_ ieZgu
f_IZij^f_lguo \dexqZxsbo
hk\h_ggu_ h[mqZxsbfbylgu_`ijh^gylby b mgb_jkZevgu_ mq_[gu
j_]meylb\gu_ ihagZ\Zl_evgu_ dhffmgbdZlb\gu_
kihkh[ghklv bo bkihevah\Zgby \ ihagZ\Zl_evgghc b khpbZevghc
kZfhklhyl_evgghfm ieZgbjh\Zgbx b hkms_kl\e_gbx mq_[ghc ^bkpbiebgukjZah\Zl_evggh]h jZffu
i^Z]h]bq_kdbfb jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\b^mZe
h\ez^_gb_ gZ\udZb kreg^fjZl_evkdhc ijh_dlgghc b khpbZevghc ^_yl_e
ij_^f_lguo \dexqZxsbo [mqZxsbfby \ oh^_ bamq_gby mq_[gh]h ij_^f_IZ
mf_gbc b kihkh[h\ ^_ckl\bc ki_pbnbq_kdbo ^ey khh\l_kl\mxs_c ij_^f_lghc h[eZk

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebgukjZah\Zl_evggh]h jZffu
fZdkbfZevghc mq_[ghc ^bkpbiebgukjZah\Zl_evggh]h jZffu h[s_h[jZah\Zl_evggh]h klZg^H^K^Z^e_ki_pbZevghklb]hkm^Zjkl_ggh]h jZffu
kZfhklhyl_evgghc jZ[hlu h[mqZxs_]hky q
DhgkmevlZpby ih1wdaZf_gm
ljhf_`mlhqqZy Zll_klZpby wdaZf_g

:GGHL:PBDIJH=J:FF? HM> Hkgh\^_yl_evghklb

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg jZajZ[hIZgZ gZ hkgg\ N_^_jZ
h[jZah\ZI_evgh]h klZg^ZNI^ZHK^Zeh_ki_pbZevghklb kj^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbh hkgg\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pbZ
]hkl_ijbbfkl\h^a \ khhl_lkl\bb k ljbZahf Fbgh[jgZmdb J@HKbml\j^_hbb n_^_jZevgh
]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjIZ kj^g_]h h[s_]h h[jZah\Zgby^a b NHI kj

1.19. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evgy ^bkpbiebg]hkl\bb kN=HKIHihki_pbZevghklb
©Lmjba b]hkl_ijbbfkl\h^a
ljh]jZffZmq_[ghc ^bkpbiebg]l[ulvbkievah\ZgZah\ZI_evgh]h h[s_h]h h[jZah\Zgby^a b NHI kj
h[jZah\Zgby^a b NHI kj h[s_h]h h[jZah\Zgby^a b NHI kj h[s_h]h h[jZah\Zgby^a b NHI kj
ki_pbZebkjh\g_a]h_gZki_pbZevghklb ©Lmjba b]hkl_ijbbfkl\h^a

1.20. F_klh mq_[ghc ^bkpbiebg \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj^g_]

H[s_h[jZah\ZI_evgy ^bkpbiebgZ yley_lky h[yaZI_evghc qZklvx h[s_h]h
h[jZah\ZI_evghc ijh]jZffu \ khhl_lkl\bb k N=HK KIH ih ©Lmjba b]hkl_ijbbf
>ey hk\h_gby ^Zggghc ^bkpbiebg h[mqZxsb_ky bkievah\Zgby^a b NHI kj h[s_h]h h[jZah\Zgby^a b NHI kj
mklZgh\db dhlju_ hgb ihemqbeb \ ijhp_kk_bamq_gby ^bkpbiebg ijb ihemq_gbb h

1.21. P_eb b aZ^Zqb mq_[ghc ^bkpbiebg]j_amevIZf hk\h_gby^a b NHI kj h[s_h]h h[jZah\Zgby^a b NHI kj

Kh^_j`Zgb_`ijh]jZffu h[s_h[jZah\ZI_evghc ^bkpbiebg]hkl\bb kN=HKIHihki_pbZevghklb
gZ ^hklb`_gb_`ke^_m_xsbo p_e_c nhjfbjh\Zgb_`k_bkkl_fu agZ`_k_bkkl_fu agZ`_k_bkkl_fu agZ`_k_bkkl_fu
\Z`guo bgl_j_kh\ ebqghklb h[s_kl\Z b]hkm^Zjkl\Z hl \g_rgbo b \gmlj_ggbo m]jha
Hk\h_gb_`kh^_j`Zgby h[s_h[jZah\ZI_evghc ^bkpbiebg]h[_ki_qb\Z_l ^hklb`_g
j_amevIZh\

ebqghklb\g_a]h_gZki_pbZevghklb
hkhagZgb_ h[mqZxsbfbky jhkkbckdhc]jZ`^Zgkdhc b^_gibqghklb
]hlh\ghklv d kZfhjZa\blbx kZfhklhyl_evghklb b kZfhhi_j^_e_gb
gZebqb_`fhlb\Zpb d h[mq_gbx b ebqghklghfm jZa\blbx
p_e_gZijZ`e_ggh_ jZa\blb_ \gmlj_gg_c ihabpb b bkgghklb
gjZ\kl_gguo p_gghkl_c gZjh^h\ Jhkkbckdhc N_^_jZpb -d_kk_e_l_jnq_g_k_dbo
ljZ^bpb nhjfbjh\Zgb_`k_bkkl_fu agZ`_k_bkkl_fu agZ`_k_bkkl_fu agZ`_k_bkkl_fu
fbjh\haaj_gby ijZ\hkhagZgby wdheh]bq_kdhc ldlwep_lreju b kkjhklb\lg_h_k_bta_gk_l_e
ieZgu

f_lZij_`af_lguo \dexqZxsbo
hk\h_ggu_ h[mqZxsbfbky f_`ij_`af_lgu_ ihgyly b mgb_jkZevg
j_]meylb\gu_ ihagZ\ZI_evgu_ dhffmgbdZl\gu_
kikhk[ghklv bo bkievah\Zgby \ ihagZ\ZI_evghc b]hklhpbZevghc
kZfhklhyl_evghfm ieZgbjh\Zgbx b hkms_kl\ev_gbx mq_[ghc ^_yl_evgh
khljm^gbq_kl\Z k i^Z]h]bq_kdbfb jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx
h[jZah\ZI_evghc ljZ_dlhjbb
h\evZ^_gb_`gZ`_q_d`Z`h`k`re^_h\ZI_evkdhc ijh_dlg hc b khpbZevghc
ij_`af_lguo \dexqZxsbo hk\h_gb_`h[mqZxsbfbky \ oh^_`bamq_gby mq_[gh]h i
kikhk[h\ ^_ckl\bc ki_pbnbq_kdbo ^ey khhl_lkl\m_xs_c ij_`af_lghc h[eZklb

J_dhf_g^m_fh_`dhebq_kl\h qZkh\ gZ hk\h_gb_`ijh]jZffu ^bkpbiebg
fZdkbfZevghc mq_[ghc gZ]jm`_l`_Z`k`Z`n`q`Z`k`l`f`_`h`k`k`y`_`h[yaZI_evghc mq_[ghc gZ]jm`_l`_Z`k`Z`n`q`Z`k`l`f`_`h`k`k`y`_`h[yaZI_evghc mq_[ghc gZ]jm`_l`_Z`k`Z`n`q`Z`k`l`f`_`h`k`k`y`_`h[yaZI_evghc
ij_`ih^Z\ZI_e_f`_`qZkh\
ljhf_`mlhqqZy ZII_`k`Z`n`b`j`_`gpbjh\Zgguc aZq_l

bkihevahi\Zhv[j_l_g g g Z g b f_g b e y_r_g b j Z d l b q_ k a z b o z h i k_ ^ g _ \ g h a c g b [_ k i _ q _ g b y
[_ a h i Z k g k k [b l \ _ g g h a c g b Z p b h g Z e v j b h j h h i h e v a h b Z g b y g h d j m ` Z x s k j c ^ u
hibku\Zhv[tykg y l v a b q_ y d e _ g t k y h c k l \ Z k \ h c k l \ Z a h b ^ d h k l b l e _ j ^ u l o _ e w e _ d l j h f Z] g b l g m x
b g ^ m d p j Z k i j h k l j Z g w e b _ d l j h f Z] g h e g h e g h k u \ h c k k \ Z _ l Z a e m q b i g h j e h s _ g b _ Z h f h f
n h l h w n n _ d l
h l e b q Z b v h l _ a l g Z m q g u b j b c
^ _ e Z l w \ h ^ g Z h k g h w _ d k i _ j b f _ g l Z e Z g g o o
i j b \ h ^ b l v i j b f _ j u i h d Z a u \ Z x s b _ q l h g Z [e x y \ e y b y l k b y v h d k g i h \ j h b f _ a g e y \ u ^ \ b ` _ g b y] b i h
l _ h j b c i h a \ h e y x l i p h k l b j g g h k l h v j _ l b o b k u \ h ^ h h b a b q _ k d Z j y b y Z \ l h a f h ` g h k [t y k g y l v
b a \ _ k l g u _ y l e _ g b y i j b j h ^ u b g Z m q g u _ n Z g l u a l j _ k y g o Z a g u b \ Z l v _ s _
i j b \ h ^ b i l j b f _ j u j Z d l b q _ k d k i j h e v a h \ Z g a b b y q _ l a g h Z a g Z d h g h b Z g b l d j f h ^ b g Z f b d b
w e _ d l j h ^ b g Z w g d h j] _ l b Z a e b q g u o h w e _ d l j h f Z] g b l e g u o q _ a e y Z a \ b l j Z ^ b h
l _ e _ d h f f m g b d Z Z o l c h r h c a b b l o h a ^ Z g b b j g l w g _ j] _ l e Z l a _ j h \
\ h k i j b g b f Z h v Z h k g h i h e m q _ g a g u Z g l b Z f h k l h y l _ r e p v g h b \ Z g v h j f Z p b k ^ _ j ` Z s m l x k y
k h h [s _ g k y B B g l _ j g _ g Z m q i g h i m e y j g u Z l v y o
i j b f _ g y l e m q _ g a g u Z g b e y _ r _ g b y b a b q _ k a z b o z q
h i j _ ^ _ e g Z j Z d h b j a b q _ k i d h p h k i h Z j Z n b d Z [e b p h j f m ; e _
b a f _ j y j y ^ n b a b q _ k d e b q b j g _ ^ k l Z \ e y a m e v l b Z a f u _ j _ g k b m q _ b l o i f h] j _ r g h k l _ c

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb: ijh]jZffu ^bkpbiebg

fZdkbfZevghc mq_[ghc gZ]jm a d h Z h Z n q Z k l s f p h k k y e _ h [y a Z l _ e v g h c m q _ [g h c g Z] j m a d b \
i j _ i h ^ Z \ Z l _ e _ f q Z k h \
k Z f h k l h y l _ e v g h c j Z [h l u h [m q Z x s _] h k y q
l j h f _ ` m l h q g Z y Z l l _ k b Z m b y _ g p b j h \ Z g g u c a Z q _ l

:GGHL:PBDYJH=J:FF?HM Obfby

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg jZajZ[hIZgZ gZ hkgh\ N_^_j
h[jZah\ZI_evgh]h kIZg^ZjZK^Zi_ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b
j_ZebaZpbh hkgh\ghc ijhn_kkbbhgZevghcjh]jZfah\ZIH ih ki_pbZevghklb
]hkl_ijbbfkl\h^ \ khh_lkl\bb k ljbZahf Fbgh[jgZmdb Jhkkbb (hl
n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h kIZg^ZjZ kj_^g_]h [s[s]h]h h[jZ
h[jZah\Zgby

1.25. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evGZy ^bkpbiebgZ hZgZah\ZI_éjrg]jZffu
khh_lkl\bb=HKHihki_pbZevghklb ©Lmjba b]hkl_ijbbfkl\h^
ljh]jZffZnq_[ghc^bkpbiebgZ]_l[ulvbkievahZjZah\ZI_evGqjfb^_gbiyhb_kkbbhgZevgh]h
h[jZah\ZgZy_jjblhjbbkbbckNhc_jZpbfb_xsbfbjZ\hgZj_ZebaZpjth]jZffuh^]hl\db
ki_pbZebklh^g_a]h_gZki_pbZevghklb ©Lmjba b]hkl_ijbbfkl\h^

1.26. F_klh mq_[ghc ^bkpbiebg \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj_

H[s_h[jZah\ZI_evGZy ^bkpbiebgZ y\ey_lky h[yaZI_Zevghgh]ZkpbdeZ[s_]
h[jZah\ZI_evghc ijh]jZffu \ khh_lkl\bb k N=HK KIH ih ©Lmjba b]hkl_i
>ey hk\h_gby ^Zgghc ^bkpbiebg h[mqZxsb_ky bkievamxl agZgby mf_gb
mklZgh\db dhIju_ hgb ihemqbgby\^pkrpbkkgua]h_ihemq_gbb hkgh\gh]h h[s_]h

1.27. P_eb b aZ^Zqb mq_[ghc^bkpbiebgud j_amevIZIZf hk\h^bkpbiebg]ghc

Nhjfbjh\Zgb_ m klm^_glh\ obfbq_kdhc khkZveggscddZklbg_u]fjZ dZd hkghb_ljbg
'bag_gguo b ijhba\h^kl_gguo kblmZpbyo hl_lkl_ggh]h ih_^_gby \ ijbjh^ghc kj
AZ^Zqb ^bkpbiebg

knhjfbjh\Zlv ihgbfZgb_ aZdhghf_jghkl_c ijhl_dZgby obfbq_kdbo ijhp_kkh\ b y\ey
p_ehklghc gZmqghc dZjlbgu fbjZaZvafZah\lbyafhklb _kl_kl_gguo gZmd
jZa\blv mf_gby ijh\h^blv jZkq_lu ih obfbq_kdbf nhjfmef b mjZ\g_gbyf obfbq_k

bgl_jij_lbjh\Zlv j_amevIZlu obfbq_kdbo wdki_jbf_glh\
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h[jZs_gby k_s_kl\Zfb b eZ[hjZlhjguf h[hjm^h\Zgb_f

jZa\blv mf_gby ZgZebabh\Zlv hp_gb\Zlv ijh_jylv gZ ^hklh_jghklv b h[h[sZlv
ba jZaebqguo bklhqqbdh\
knhjfbjh\Zlv mf_gby ijh]ghabh\Zlv ihke_^kl\by kl_c ^_yl_evghklb b obfbq_kdbo i

ijhba\h^kl_gguo ijhp_kkh\
knhjfbjh\Zlv ihgbfZgb_ agZqbhfklb ^hklb`_gbc obfbq_kdhc gZmdb b l_ogheh]bc
ijhba\h^kl_gghc kn_j

Hk\h_gb_ kh^_j`Zgby h[s_h[jZah\ZI_evghc ^bkpbiebg Obfby
h[_ki_qb^Zklb`_g]mqZxsbfbky kej^amsevbZih\
1) ebqghklgdexqZxsbo

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gZebqb_ fhld\Zp btlq_lg bxbqghkljZafvblbx

p_e_gZijZ\ejZgVb\l_gmlj_ggiha bpbobqghklZ
hkgh^moh\ghjZ\kl_gguo ghkkgZqh^W hkkbckNhc_jZpb\blhj bq_kdbo b gZpmlgZre jguho
ljZ^bpb n hjfbjh\Zgb_a gZqb fmgghkkgu hkeh\urklZgh\Zgd b dhj m ip bhfgg h]haaj_gby
ijZ\hkhagZgghye h]bqd kndlv mkj uh kh[gkklZ\bbv_eb b kljtblg_ggu_ ieZgu

2) f_lZij_`f_lgudexqZxsbo
hk\h_gguh[mqZxsbfbky ij_`f_lguihgylyb mgb_jkZevrg_q_[gu^_ckl\by
j_]meylb\gag\ZI_evghfmgbdZib\gu_

kikh[gghklv bo bkiehva hZgZ\ZI_evghc khpZevigZclbd_]hlh\ghklv
kZfhklhyl_evghfm ieZgbjh\Zgbx bmq k fgh_ckl_evgghklb]ZgbaZpqb]gkl]hjm^gbq_kkl\Z
i^Z]h]bq_k]ZpfbgbdZklb_jklgbdZfnqZklbi khkljh_ggg^b\bb^mZb]jZah\ZI_evghc ljZ_dlhjb

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
mf_gbc b kikh[h\ki_qlh b q_kaybhl_lkl\m xjs_`d_lghc h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg
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kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
mf_gbc b kikh[h\ki_qlh b q_kaybhl_lkl\m xjs_`d_lghc h[eZklb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg
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\lhfbqke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h\azbfh^_ckl\bb k ij_ih^Z\ZI_e_f
kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
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\lhfbqke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h\azbfh^_ckl\bb k ij_ih^Z\ZI_e_f
kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
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J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg
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\lhfbqke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h\azbfh^_ckl\bb k ij_ih^Z\ZI_e_f
kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
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kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
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kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
3) ij_`f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfbky]gh]dhfj_`fahZq_gZmygguo a
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J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg
fZdkbZghc mq_[ghc gZ]jmadb h[mqZxs_]hky qZkZ
\lhfbqke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h\azbfh^_ckl\bb k ij_ih^Z\ZI_e_f
kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

h\ez^_gZ\udZfnq_{gk ke_^h\ZI_éjrk dhlq kchpbZevgryc_evghklb
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J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg
fZdkbZghc mq_[ghc gZ]jmadb h[mqZxs_]hky qZkZ
\lhfbqke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h\azbfh^_ckl\bb k ij_ih^Z\ZI_e_f
kZfhklhy]ghc jZ[hlu h[mqZxs_]hky q
ljhf_`mlhqqZy ZII_`kZpby

:GGHL:PBDIJH=J:FF?HM> ;bheh]by

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j_ZebaZpbb hkgh\ghc ijhn[jZah\ZgZevggbchijh]jZffu KIH ih ki_pbZevghklb
]hkl_ijbbfkl\h^a \ khh_l_kl_bb k ljbZahf Fbgh[jgZmdb Jhkkbb < hl
n_^_jZevgh]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjIz kj_^g_g]h]h [s[s]h
h[jZah\Zgby

1.28. H[eZkljbf_g_gbjh]jZffu

H[s_h[jZah\ZI_evgh] ^bkbpbiebgZ hZgZ^Zj+ZIK^Ze_ki_pbZevghklb kj_^g_h h[s_h h[jZah\Zgk
khh_l_kl_bb=HKIHIhki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a
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ki_pbZebkkh\^g_g]h]hki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

1.29. F_klh mq_[ghc ^bkbpbiebg \ kljmdlmj_ijh]jZffu ih^]hlh\db ki_pbZebklh\

H[s_h[jZah\ZI_evgh] ^bkbpbiebgZ yley_lky h[yaZI_evghc qZklvx
h[jZah\ZI_evghc ijh]jZffu \ khh_l_kl_bb k N=HK KIH ih ©Lmjba f b]h
>ey hk_h_gby ^Zggghc ^bkbpbiebg h[mqZxs_ky bkihevamxl agZgby mf
mklZgh\db dhIhu_ hgb ihemqbeb \ ijhp_kijb btaemq_gbyb^bkl_gbyb]h[s_h]h

1.30. P_eb b aZ^Zqb mq_[ghc^bkbpbiebgZ hZgZ^Zj+ZIK^Ze_ki_pbZevghklb kj_^g_h h[s_h h[jZah\Zgk

P_evxh[s_h[jZah\ZI_evghc ^bkbpbiebg HM> ;bheh]by yley_lky nh
ij_^klZ\evgby h klmq_gbyb]h[s_h]h
hlghr_gbb h[t_dlh_b_hc ijbjh^u b \ ijhba_h^kl_gguo kblmZpb

AZ^Zqps_h[jZah\ZI_evghc ^bkbpbiebg HM> ;bheh]by

1. knhjfbjh\Zlv ihgbfZgb_kljh_gby fgh]hh[jZaby b hkh[_ggghkl_c `b_uo k
aZdhghf_jghkl_c ijhl_dZgby [bheh]bq_kdbo ijhp_kkl_b yle_gbc \ghdjmaZklb
fbjZ \aZbfhk\yab b \aZbfhaZ\bkbfbklb_kl_kl_gguo gZmd

2. jZa\blv mq_gby hij_^eylv `b_u_ h[t_dlu \ ijbjh^_ ijh_h^blv gZ[ex^g
_kl_kl_gguo b Zgljih]_gguo baf_g_gbc bgl_jij_lbjh\Zlv j_amevIZlu gZ[ex^g

3. knhjfbjh\Zlv gZ\udb ijh_^gby ijhkl_crbo [bheh]bq_kdbo wdki_jbt
kh[ex^g_fb_ijZ\be _ahiZkgh]h h[jZs_gby k h[t_dlZfb b h[hjm^h\Zgb_f

4. jZa\blv mq_gby bkihevah\Zlv bgnhjZpbx [bheh]bq_kdh]h oZjZdl_jZ ba

5. knhjfbjh\Zlv gZ\udb ijh_^gby ijhkl_crbo [bheh]bq_kdbo wdki_jbt
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6. knhjfbjh\Zlv ihgbfZgb_agZqbfhklb ^hklb_gbc [bheh]bq_kdhc gZmd
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gZjh^h\ Jhkkbckdhc N_^_jZpbb bklhj_b_q_kdbo jg_ggZ^Zj+ZIK^Ze_ki_pbZevghklb kj_^g_h h[s_h h[jZah\Zgk

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jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\b^mZevghc h[jZah\Z
h\evZ^_gb_ gZ\udb b klmq_gbyb]h[s_h]h

ij_^f_lguo \dexqZxsbo hk_h_gb_ h[mqZxsfbky \ oh^_bamq_gby mq

mf_gbc b kihkh[h_^_ckl_bc ki_pbnbq_kdbo ^ey khh_l_kl_mxs_c ij_^f_lgbc h

J_dhf_g^dhf_g_q_kl_h qZkh\ gZ hk_h_gb_ijh]jZffu ^bkbpbiebg

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ij_ih^Z\ZI_e_f qZkh\
kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q

ljhf_`mlhggZy Zpbyk^bnn_j_gpbjh\Zgguc aZq_l

:GGHL:PBDMJH=J:FF?I> =_h]jZnby

```

1.1. H[eZkljbf_g_gbjh]jZffu
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ijh]jZffuh^h\h\klib_pZebkjlh^g_a\h_gZki_pbZevghklb ©Xjbkijm^_gpby^a
1.2. F_klh ^bkpkbiebgu \ kljmdlmj_hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc
Mq_[gZy ^bkpkbiebgZ l> ©=_h]jZnby^a y\ey_lky h[yaZI_evghc qZklvx h
h[jZah\ZI_evghc ijh]jZfful\bbkhhIN=HK IHH
P_eb b ieZgbjm_fu_j_amevZlu hk\h_gby ^bkpkbiebgu
Kh^_j`Zgb_ ijh]jZffu h[s_h[jZah\ZI_evghc ^bkpkbiebgu ©=_h]jZnby^a gZij
ke_^mxsbo p_e_c hk\h_gb_ kbkl_fu ]_h]jZnbq_kdbo agZgbc h fbgqghklghf
baf_gyxs_fky fbj_ \aZbfhk\yab ijbjh^u gZk_e_gby b ohayckl\Z gZ \k_o l_jjbl
mf_gbyfb khq\IZlv ]eh[Zevguc j_]bhgZevguc b ehdZevguc ih^oh^u ^ey-hibkZgb
wdhghfbq_kdbo ]_hwdheh]bq_kkdyb_e_igbp_kjZa\blb_ ihagZ\ZI_evghc bgl_j_kh\ b
l\hjg_kdbo kihkh[ghkl_c ihkj^akl\hf hagZdhfe_gby k \Z`g_crbfb ]_h]jZnbq_kdbfb
fbjZ \ p_ehf ]_h hl^_evguo j_]bhgh\ b \^amsbo kljZg \lgZijh\Zgfb_b mhZev\grbjZf
[_j`gh]h hlghr_gby d hdjm`Zxs_c ijbjh^ghc kj^_ bkihevah\Zgb_ \ijZdlbq_kdh
`bagb jZaghh[jZaguo ]_h]jZnbq_kdbo f_lh^h\ agZgbc b mf_gbc Z lZd`_ ]_h]jZn
ijbf_g_gb_ ]_h]jZdhc bgnhjZpbb \dexqZy ]_h]jZnbq_kdb_ dZjlu klZlbk
]_hbgnhjZpbhggu_ kbkl_fuj_kmjgu_jgely ijZ\bevghc hp_gdb \Z`vgd\cbdb_b_hp\Zev
\hijhkh\ f`^amgZjh^ghc `bagb ihgbfZgb_ ]_h]jZnbq_kdb\k\k\p\h\Zg dbbzjZm\gnk\h\j
klj_fbl_evgh]h jZa\blby f`^amgZjh^gh]h lmjbafZ b hl^uoZ ^_eh\uo b h
l_e_dhffmgbdzpbc b ijhklh]h h[s_gby
ieZgbjm_fu_j_amevZlu hk\h_gby h[s_h[jZah\ZI_evghc ^bkpkbiebgu \
KIH hZ hkgh\ N=HK KHH
Hk\h_gb_ kh^_j`Zgby h[s_h[jZah\ZI_evghc ^bkpkbiebgu l> =_h]jZnby
h[mqZxsbfby ke_^mxsbo j_amevZl\h\
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hkahagZgb_ h[mqZxsbfby jhkkbckdhc ]jZ`^Zgkdhc b^_glbqghklb
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gZebqb_fhlb\Zpbb d h[mq_gbx b ebqghklghfm jZa\blbx
p_e_gZijZ\evgh_ jZa\blb_ \gmIj_gg_c ihabpb ebqghklb_ggZuohkg
p_gghkl_c gZjh^h\ Jhkkbckdhc N`^_jZpbb bklb\ev\k\j\guob l_jZpbb\Zevghfjbh\
kbkl_fu agZqbfuo_kf\g\k\l\g\o mklZgh\hd Zglbdhjmi pbhggh]h fbjh\haaj_gb
wdheh]bq_kdhc dmevlmju kihkh[ghklb klZ\blv p_eb b kljhlv `bag_ggu_ ieZgu
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hk\h_ggb]h[mqZxsbfby f`^ij`af_lgu_ ihgy\by b mgb\_jkZevgu_ m
j_]meyl\l\gu_ ihagZ\ZI_evgu_ dhffmgbdzl\l\gu_
kihkh[ghklv bo bkihevah\Zgby \ ihagZ\ZI_evghc b khpbZevghc
kZfhklhyl_evghfm ieZgbjh\Zgxb b hkms\kl\ev\g\k\k\bm\q\j\Zg\caZpbb mq_[gh]h khlm
i^Z]h]bq_kdbfb jZ[hlgbdZfb b k\_jklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\b^mZe
h\evZ`_gb_ gZ\udZl\kre^f\g\Zl_evkdhc ijh_dlgbc b khpbZevghc ^_yl_ey
ij`af_lg\ube_xqZxsbo hk\h_gb_ h[mqZxsbfby \ oh^_ bamq_gby mq_[gh]h
mf_gbc b kihkh[h\^_ckl\bc ki_pnbq_kdbo ^ey khh\lk\l\mxs_c ij`af_lghc h[eZk

```

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkp

```

H[t_f h[jZah\Zl_c_eyh]jZffu ^bkp_b\c\Z_kh\ \lhf qbke_ h[yaZI_evghc mq_[ghc g
\ aZbfh^_ckl\bb k ij_ih^Z\ZI_e_f qZkh\
kZfhklhyl_evghc jZ[hlu h[mqZ_xsg`]h\ky^mZevguc qjh_dl
dhgkmev\Z ppykh\
ljhf`_mlhqqZy Zll_klZpbyw da_zh_jgZk\

```

:GGHL:PBDMJH=J:FF?I> BGNHJF:LBD:

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j_ZebaZpbh hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pb
]hkl_ijbbfkl\h^ \ khhl_lkl\bb k ljbdZahf Fbgh[jgZmdb Jhkkbb < hI
n_^_jZg]h]hkm^Zjkl_ggh]h h[jZah\ZI_evgh]h klZg^ZjZ kj_^g_]h h[s_]h h[jZ
h[s_]h h[jZah\Zgby

1.31. H[eZkljbf_g_gbjh]jZffu
H[s_h[jZah\ZI_evGZy ^bkpbieqZgZhxkghcghjkhkyykkbhgZevgZah\ZI_ejhg]jZffu
khhl_lkl\bb-HKKIHihki_pbZevghklb ©Lmjfaf b]hkl_ijbbfkl\h^
ljh]jZffZnq_[ghc^bkpbiebf_gu_[ulvbkivevah\ZjgZah\ZI_evvgjfb^_g_bjfb_kkbhgZevgh]h
h[jZah\Zgbyjbbh]hkkbckNhc_jZpbfbxsbfbj\hgZj_ZebaZjbb]jZffuh^]hlh\db
ki_pbZebkjlh^g_a\h_gZki_pbZevghklb ©Lmjfaf b]hkl_ijbbfkl\h^

1.32. F_klh mq_[ghc ^bkpbiebgu \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj_
h[s_h[jZah\ZI_evGZy ^bkpbiebgZ bamqZ_lky gZ [Zah\hf mjh\g_ \ h[s_h[jZ
ieZgZ hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu b yley_lky ijhnbe
>ey hk\h_gby ^Zggghc ^bkpbiebgu h[mqZxsbf_kgby_bkihgZevghx\k^hZg]uy^myl_ev
b mklZgh\db dhjhj_ hgb ihemqbeb \ ijhp_kk_bamq_gby ^bkpbiebgu ijb ihemq_
1.33.P_eb b aZ^Zqb mq_[ghc^bkpbiebgud j_amevIZlf hk\h_gby iregg[ghc
Kh^_j_Zgb_h[mqZjZlbb_ \ khhl_lkl\bb k n_^_jZevguf]hkm^Zjkl_ggu
klZg^Zjlhf kj_^g_]h h[s_]h h[jZah\ZgbyKHZe_ah`gh [ulv gZijZ\ev_gh gZ ^hklb`_
p_e_c
hk\h_gb_ kbkl_fu [Zah\uo agZgbc hIjZ`Zxsbo \dfeZVZdgn hkhjZj]bfbg dhohgfZm
dZjlbgu fbjZ jhev bgnhjfZpbhgguo ijhp_kkh\ \ kh\j_f_gghf h[s_kl_ [bbeh]bq_kd
h\evZ^_gb_ mf_gbyfb ijbf_gylv ZgZebabjh\Zlv ij_h[jZah\uo\Zlv bgnhjfZpbhg
b ijhp_kkh\ bkihevb wlhf pbnjh\uo_l_ogheh]bb \ lhf qbke_ ijb bamq_gbb ^jm]bo
jZa\blb_ ihagZ\ZI_evguo bgl_j_kh\ bgl_ee_dlmZevguo b \lhjq_kdbo ki
bkihevah\Zgby f_lh^h\ bgnhjfZlbb b pbnjh\uo_l_ogheh]bguibjba^m^h]bb jZaebgg
\hkibZgbc_hl_lkl_ggh]h hlghr_gby d kh[ex^_gbx wlbq_kdbo b ijZ\h\
^_yl_evghklb
ijbh[j_l_gb_ hiulZ bkihevah\Zgby pbnjh\uo_l_ogheh]bc \ bg^b\b^mZevgh
ihagZ\ZI_evghc \ lhf qbke\l_ig^hdkghc ^_
AZ^Zqb ^bkpbiebgu
JZa\blb_ fbjh\haaj_gby jZkdjulb_ jheb bgnhjfZpbh b bgnhjfZpbhgguo
khpZevguo b l_ogbq_kdbo kbkl_fZo ihgbfZgb_ gZagZq_gby bgnhjfZpbhgg]h
fbjZ ihemq_gb_ ijb^kZ\ehkgh\guo lj_g^Zo jZa\blby pbnjh\uo_l_ogheh]bc Z
ihke_ ^kl\byo ijhp_kkZ bgnhjfZlbaZpbh b pbnjh\baZpbh h[s_kl\Z
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JZkrbj_gb_ l_ogheh]bq_kdhc ih^]hlh\db hk\h_gb_ gh\uo \hafh`ghkl_c pb
ijbf_gbl_evgh d bkihevah\Zgbc \ [m^ms_c ijhn_kkbhgZevghc ^_yl_evghklb
Ijbh[j_l_gb_ hiulZkghj]ie bkihevah\Zgby l_hj_lbq_kdbo agZgbc ba h[eZkl
ij_^f_lh\ b kj_^kl\ BDL \ j_r_gbb ijbdeZ^guo aZ^Zq k\yaZgguo k [m^ms_c ijhn_
leZgbjm_fu_ j_amevIZlu hk\h_gby h[s_h[jZah\ZI_evgh]b^kkl\bb-HKKIH lbhgZ_
hkgh\ N=HK KHH
Hk\h_gb_ kh^_j_Zgby h[s_h[jZah\ZI_evghc ^bkpbiebgu I> BgnhjfZlbd
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khagZgb_ h[mqZxsbfby jhkkbck^d\hcl]b]Z^hZgkdhc
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agZqbfuo p_gghklgh\uo mklZgh\hd Zglbdhjmipbhgg]h fbjh\haaj_gby ijZ\hk
dmevlmju kihkh[ghklb klZ\blv p_eb b kljhblv `bag_ggu_ ieZgu
f_lZij_ ^f_lgu_xqZvdb
hk\h_ggu_ h[mqZxsbfby f_`ij_ ^f_lgu_ ihgyly b mgb_jkZevgu
j_]meylb\gu_ ihagZ\ZI_evgu dhffmgbdZlb\gu_
kihh[ghklv bo bkihevah\Zgby \ ihagZ\ZI_evghc b khpbZevghc
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i_^Z]h]bq_kdbfb jZ[hlgbdZfb b k_jklgbdZfb d mqZklbx \ ihkljh_gbb bg^b\b^mZe
h\evZ^_gb_ gZ\udZb\krag^h]Zl_evkdhc ijh_dlgbc b khpbZevghc ^_yl_e
ij_^f_lguo \dexqZxsbo hk\h_gb_ h[mqZxsbfby \ oh^_ bamq_gby mq_[g
mf_gbc b kihkh[h\ ^_ckl\bc ki_pbnbq_kdbo ^ey khhl_lkl\m^s_c ij_^f_lghc
J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_eb]u ijh]jZffu ^bkpb

H[t_f h[jZah\ZI_evghc ijh]jZffu ^bkpbiebg u q \ lhf qbke_ h[yaZI_evgh
 \aZbfh^_ckl\bb
 k ij_ih^Z\ZI_e_f qZkh\
 kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
 ljh_f`mlhqqZy ZIf_KbZmb_y_gpbjh\Zgguc aZq_l

:GGHL:PBD MJH=J:FF?IHH JH>G:Y EBL?J:LMJ:

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg u jZajZ[hIZgZ gZ hkgh\ _N^_jZ
 h[jZah\ZI_evgh]h klZg±H=K^Zb_ki_pbZevghklb kjh^jZah\Zgby]h j_dhf_g^h\ZgZ
 j_ZebaZpbh hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pb
]hkl_ijbbfkl\h^ \ khhl_lkl\bb k ljbdZahf Fbgh[jgZmdb Jhkkbb < hl
 n^_jZevgh]h]hkg^Zjhklh[jZah\ZI_evgh]h klZg^ZjIZ kj_^g_]h h[s_]h h[jZah\Zg
 h[s_]h h[jZah\Zgby

1.34. H[eZkljbf_g_gbjh]jZffu
 JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg u @IHH Jh^gZy ebl_jZlmjZ a y\ey_lky
 qZklvx h[s_h[jZah\ZI_evghc ijh]jZffuN=HK KIH kihlbbi_kpbZevghklb @Lmjba f
]hkl_ijbbfkl\h^a

l]h]jZffZnq_[g^bkpbiebg u_l[ulvkihevahZjZah\ZI_evghc]b^_g_bjfb_kkbhgZevgh]h
 h[jZah\Zgby]jjbhlj]hkkbckNhc_jZpbf_xsbfbjZ\hgZj_ZebaZpbh]jZffuh^]hlh\db
 ki_pbZebklh^g_a]h_gZki_pbZevghklb @Lmjba f b]hkl_ijbbfkl\h^a

1.35. F_klh mq_[ghc ^bkpbiebg u \ kljmdlmj_ ijh]jZffu ih^]hlh\db ki_pbZebklh\ kj_
 mq_[gZy ^bkpbiebgZ @IHH Jh^gZy khlkljZf h b kpbZevgh]h m
 pbdeZ

>ey hk\h_gby ^Zgghc ^bkpbiebg u h[mqZxsb_ky bkihevamxl agZgby mf_gb
 b mklZgh\db dhlhju_ hgb ihemqbeb \ ijhp_kk_bamq_gby ^bkpbiebg uZgbyihemq_

1.36. P_eb b aZ^Zqb mq_[ghc±H=K^Zb_ki_pbZevgh]h j_amevIZIZf hk\h^bkpy iregg[ghc
 Kh^_j`Zgb_ ijh]jZffu h[s_h[jZah\ZI_evghc ^bkpbiebg u @Jh^gZy ebl_jZlmjZ^gZijZ
 ke^_mxsbo p_e_c

\hkibIZgb_ b jZa\blb_ ebqghk b fZKih h h wghc h b lq_kdb \hkijbgbfZlv ijhba_^_gb
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 gZpbhgZevguf kZfhkhagZgb_f qm\kl\hf iZljbhlfafZ b]hj^hklb hl ijbGZ^e`ghklb
 Jhkkbb

‡ khagZgb_ bklhjbq_kdhc ij_ fkl_gghklb ihdhe_gbc nhjfbjh\Zgb_ ijbqZklgh
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‡ nhjfbjh\Zgb_ ihagZ\ZI_evgh]h bgl_j_kZ d jh^ghc eblh]Zlmjghr\hgby]Zggb_c pZ
 ojZgbl_ex bklh]mgh]h hiulZ gZjh^h\ Jhkkbckdhc N^_jZpbh \dex_q_gb_ h[mq
 yaudh\h_ ihe_ kl_h_jh gZjh^Z b ijbh[s_gb_ d_]h dmevlmjghfm gZke^_bx jZa\blb
 ebl_jZlmju \ jny^bno ^bkdmkkl\ dmevlmju qblZI_evkdh]h \hkijbylby om^h`_kl_ggh]
 Z\lhjkdhc ihabpbh bklhjbq_kdhc b wkl_lbq_kdhc h[mkeh`e_gghklb ebl_jZlmjgh]
 om^h`_kl_ggh]h \dmkZ

‡ nhjfbjh\Zgb_ h[s_]hij_ ^klZ\e_ggbyl h]Zbrk jghf dijhp_kk_ h[h]Zs_gb_ Zdib\gh]
 ihl_gpbZevgh]h keh\Zjgh]h aZiZkZ jZa\blb_ m h[mqZxsboky dmevlmju \eZ^_gby
 nmgdpphgZevguo \hafh`ghkl_c

‡ hk\h_gb_ l_dklhklomgguo ijhba_^_gbc _^bgkl_ kh^_j`Zgby b-nhjfu hkgh\
 ebl_jZlmjguo k_^_gbe ebl_jZlmjguo ihgylbc kh_jr_gkl\h\Zgb_ mf_gbc ZgZebaZ
 ebl_jZlmjgh]h ijhba_^_gby dZd om^h`_kl_ggh]h jZ_lmjgh [mk b h l e k g h b h b k

‡ jZa\blb_ m h[mqZxsboky djbibq_kdh]h fure_gby bgl_ee_dlmZevguo b l\hj
 g_h[oh^bfuo ^ey mki_rghc khpbZebaZpbh bklZfhghZgZpbhZgZevguf jhkkbckdhf]

‡ h\ez^_gb_ mf_gbyfb ijb_f_gylv ihemq_ggu_ agZgby ^ey h[tykg_gby y\e_gbc
 bgnhjZpbh ebl_jZlmjgh]h b h[s_dmevlmjgh]h kh^_j`Zgby ihemqZ_fhc b KFB j
 gZmqghmeyjghc ebl_jZlmju

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 N=HK KIH b gZ hkgh_ N=HK KHH
 < jZfdZo hk\h_gby ijh]jZffu ^bkpbiebg u h[mqZxsb_kyj^a_klbyZgZah h b h p b i r e p g Z j g d c
 khhl_lkl\bb k lj_[h\Zgbyfb N=HK kj_^g_]h h[s_]h h[jZah\Zgby

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg u

H[t_f h[jZah\ZI_evghc ijh]jZffu ^bkpbiebgu q \ lhf qbke_ h[yaZI_evghc
 \aZbfh^_ckl\bb
 k ij_ih^Z\ZI_e_f qZkh\
 kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
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:GGHL:PBDMJH=J:FF?K= Bklhjby Jhkkbb

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 h[jZah\ZI_evgh]h klZg^H=HK^KIHihki_pbZevghklb kj^ag_]h h[s_]h h[jZah\Zgby b
 j_ZebaZpbh hkggh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pb
]hkl_ijbbfkl\h^a

1.2. H[eZkljbf_g_gbjh]jZffu

ljh]jZffZmq_[ghc^bkpbiebgu y\ey_lky Zklv hkggh\ghc ih_n_kkbhgZevghc h[jZah\ZI_evghc
 ijh]jZffu khhl_lkl\bb=HK^KIHihki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a
 ljh]jZffZmq_[ghc^bkpbiebgu _l [ulv bkihevah\Zl\ZgZevghc h[kgh\^Zjkl\gg
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 F_kl\bkpbiebgu jmdlmjhkggh\ghc ih_n_kkbhgZevghc h[jZah\ZI_evghc h[kgh\^Zjkl\gg
 ^bkpbiebgZ K= Bklhjby Jhkkbb y\ey_lky hZevghc h[kgh\^Zjkl\gg h[kgh\^Zjkl\gg
 h[jZah\ZI_evghc ijh]jZffu \ khhl_lkl\bb k N=HK KIH ih ki_pbZevghklb
]hkl_ijbbfkl\h
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 P_eb b ieZgbjm_fZlujh h[kgh\^Zjkl\gg h[kgh\^Zjkl\gg h[kgh\^Zjkl\gg
 Hk\h_gb_ kh^_j`Zgby mq_[ghc ^bkpbiebgu K= Bklhjby Jhkkbb h[_ki_qb\Z
 ke_^mxsbo j_amevlZl\h\
 AgZlv
 - hkggh\gu_ wZiu bklhjbq_kdh]h jZa\blby Jhkkbb dZd hkggh\Zgby nhjfbjh\Zgby
 b^_gd hkggh\gu_ aZdhghf_jghklb b ^\b`msb_ kbeu bklhjbq_kdh]h jZa\blby
 - ^moh\gu_ b dmevlmjgu_ ljZ^bpb fgh]hgZpbhgZevgh]h gZjh^Z Jhkkbckdhc
 - f_lh^u bklhjbq_kdh]h ihabpby_b_gdb aZ^Zq ijh]j_kkb\gh]h jZa\blby fbjZ b
 Mf_lv
 - mklZgZ\eb\Zlv ikkq_bgh_ggu_ k\yab f`^m bklhjbq_kdbfb y\ey_gbyfb
 - \uy\eylv kms_kl\ggu_ hkh[_gghklb bklhjbq_kdbo ijhp_kkh\ b y\ey_gbc k lh
 - ZgZebabh\Zlv bklhjbq_kdmx bgnhjfZpbx jmdh\h^kl\mykv ijbgbpbiZfb gZmq
 - j_dhgkljmbjh\Zlv b bgl_jij_lbjh\Zlv bklhjbq_kdb_ kh[ulby
 - kbgl_abjh\Zlv jZaghh[jZagmx bklhjbq_kdmx bgnhjfZpbx ijhy\eyy jZ`^Zgk
 - hkhagZ\Zl\kkbckdmx jZ`^Zgkdmx b^_glbqgghklv \ ihebdmevlmjghf khpbmf_\
 ljZ^bpbhgguhf h[s_q_eh_q_kdbfb p_gghklyfb b b^_ZeZfb jZ`^Zgkdh]h h[s_kl\Z
 - bkihevah\Zlv agZgby h dmevlmjghf fgh]hh[jZabb jhkkbckdh]h h[s_kl\Z ijb
 gZpbhgZevghc h[s_q_eh_q_kdb_]mfZgbklbq_kdb_ b ^_fhdjZlbq_kdb_ p_gghklb
 - ^_fhgkljbjh\Zlv m\Z`bl_evgh_ hlghr_gb_ d bklhjbq_kdhfm gZke_^bx b khpb
 jhkkbckdh]h]hkm^Zjkl\Z
 >_fhgkljbjmxlky
 - mf_gb_ mklZgZ\eb\Zkve ij^kq_bgggu_ k\yab
 - hkhagZgb_ bgl_j_kh\ Jhkkbb \ bklhjbq_kdbo ijhp_kkZo
 - mf_gb_ ijh\h^blv h[t_dlb\gmx hp_gdm
 - mf_gb_ j_dhgkljmbjh\Zlv b bgl_jij_lbjh\Zlv bklhjbq_kdb_ kh[ulby
 - jZ`^ZgkdZy ihabpby ijb kbgl_a_ bklhjbq_kdhc bgnhjfZpbx
 - hkhagZgb_ jhkkbckdhc jZ`^ZgkdZy
 - mf_gb_ bkihevah\Zlv agZgby h dmevlmjghf fgh]hh[jZabb jhkkbckdh]h h[s_\
 gZpbhgZevghc h[s_q_eh_q_kdb_]mfZgbklbq_kdb_ b ^_fhdjZlbq_kdb_ p_gghklb
 - m\Z`_gb_ d bklhjbq_kdhfm gZke_^bx b khpb h[kgh\^Zjkl\gg h[kgh\^Zjkl\gg
 J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkp
 H[t_f h[jZah\ZI_evghc ijh]jZffu mq_[ghc ^bkpbiebgu q \ lhf qbke_ h[yaZI_evghc
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 kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
 DhgkmevlZpby i_j_`^ qvdaZf_ghf
 ljh_f`mlhqqZy Zll_klZpby \ nhjfb_ wdaZf_gZ

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]hkl_ijkI\h^a

1.3. H[eZkljbf_g_gbjh]jZffu

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 F_kI\h kpbiebgukljmdImhj\gh\gijbn_kkbhgZevgh\Zi\evgh]jZffu
 Mq_[gZy ^b kpbiebgZ ©BghkljZgguc yaud \ ijhn_kkbhgZevghc ^_yl_evghklb^a y
 khpbZevgh\ZgblZjgh]h pbdeZ ijbf_jghc hkgh\ghc h[jZah\Zi\evghc ijh]jZffu \ kh
 KIH ih ki_pbZevghklb
 Hkh[h_ agZq_gb_ ^b kpbiebguy\Zgbljbb jZa\blbb HD HD
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 hkgh_ N=HK KHH
 < jZfdZo ijh]jZffu mq_[ghc ^b kpbiebguy h[mqZxsbfbkgZgby\Zb\Zxlky mf_gby b

Dh^ ID HD	Mf_gby	AgZgby
HD -03 HD -06 HD	ihgbfZlv h[sbc kfuke q_ldh i \ukdZau\Zgbc gZ ba_klg ijhn_kkbhgZevgh\ub ihgbfZlv l_dklugZ [Zah\u_ ijhn_kkbhgZevgu_l_fu mqZkl\h\Zlv \ ^bZeh]Zo gZ bijhn_kkbhgZevgu_l_fu kljhblv ijhklu_ \ukdZau\Zgby\h ijhn_kkbhgZevghc ^_yl_evgh h[hkgh\u\Zi\h[tyk\gbl\hbk ^_ck l_dmsieZgbjm_fu_ ibkZlv ijhklu_ k\yagu_ khh[s_g beb bgl_j_kmxsb_ ijhn_kkbhgZevgu_l_fu	ijZ\beZ ihkljh_gby ijhkehdög ij_^eh`_gbc gZ ijhn_kkbhg hkgh\gu_ h[s_mihlj_[bl_evgu_] bijhn_kkbhgZevgZy e_dkbdZ e_dkbq_kdbc fbgbfmf hlghkysb ij_^f_lh\ kj_^kl\ ijhp_bkk ijhn_kkbhgZevghc ^_yl_evghklb hkh[_ggghklb ijhbaghr_gby ij l_dklh\ ijhn_kkbhgZevghc gZijZ

J_dhf_g^dhf_bq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^b kpbiebguy

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:GGHL:PBDI JH=J:FF? K= ;?AHI:KGHKLV @BAG?>?YL?EVGHKLB

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©Lmjba f b]hkl_ijbbfkl\h^a

1.4. H[eZkljbf_g_gbjh]jZffu

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ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

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N_^_jZpbbxsbfbjZ\hgZ_ZebaZpbbkjZffuh^]hIh\ldib_pZebklh^g_a]h_gZki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

F_k\hbkpbiebgu\jmdlmhjkgh\gijbn_kkbhgZevghklb [h h[s_]h h[jZah\ZI_eijgh]jZffu

Mq_[gZy ^bkpbiebgZ K= ;_ahiZkghklv `bag_^_yl_evghklb y\ey]m kZg b [ZjgZ]re vghcZ Zkklv\gh p b Z ejZgh
ijh]jZffu \ khh\l\kl\bb k N=HK KIH ih ki_pbZevghklb [h h[s_]h h[jZah\ZI_eijgh]jZffu

Hkh[h_ agZq_gb_ ^bkpbiebgZ bf_ _ljZ^b h j b j h \Zgbb b
HD - HD- HD ID ID ID

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Mf_gby	AgZgby
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ih aZsbl_ gZk_e_gby hl	wdhghfdbd ijh]ghabjh\Zgby jZ
\ha^_ckl\bc qj_a\uqZcguo	bhp_gdb ihke_^kl\bc ijb
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ijhn_kkbhgZevghc ^_yl[udm	m]jha_ gZpbhgZevghc [_ahiZk
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i_j_qg_]hkm^Zzk
\h_gghq_lguo ki_pbZ	aZ^Zqbkgh\gu_ f_jhijbylby]j

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 H[t_f h[jZah\ZI_evghc ijh]jZffu mq_ bghZkZkpbhfbgke_ h[yaZI_evghc mq_[ghc gZ]jmadb \h \aZbfh^_ckl\bb k
 kZfhklyl_evgy qZklZ
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:GGHL:PBDMJH=J:FF? K= NBABQ?KD:Y DMEVLMJ:

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1.5. H[eZkljbf_g_gbjh]jZffu

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ki_pbZevghklb

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^_yl_evghklv ^ey mdj_ie_gby a^h	ijhn_kkbhgZevghc hkhpbZevghf jZ
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\ ijhn_kkbhgZevghc ^_yl_evghklb	mkeh\by ijhn_kkbhgZevghc ahg
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oZjZdl_jgufb ^ey ^Zgghc ki_pbZevgh	kj^kl\Z ijhnbeZdlbdb i_j_gZijy`

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Mf_gby	AgZgby
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- khklZ\eylv k_f_cgucjZafZ]Z]lv\Zlv nbgZgk jZkkqblu\Zlv kjhdb hkms_kl\e_gby nbgZgk - ijhba\h^blv hieZlm k ijbf_g_gb_f jZaebqg kj_^kl\ hij_^_eylv \u]h^ghklvZgh]h]Zaebqguo ijh^r [Zgdh\ ^ey jZaebqguo p_e_c -\u[bjZlv ijh^mdl u kljZoh\Zgby hnhjfeylv gZeh]h\mx ^_deZjZpbx hnhjfeylv ^hdmf_glu ^ey ihemq_gby gZeh] jZkkqblu\Zlv _]h jZaf_j ghjfZlb\gu_ hkgh\Zgby ih aZsbl_ ijZ\ ihlj_ \uy\ey]vj_k_dZlv kemqZb fhr_ggbq_kl\Z gZ jugd_	

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^b kpbiebgv
H[t_f h[jZah\ZI_evghc ijh]jZffu mq_[g]h^k]Z]k]p]h]f]b]g]ke_ h[yaZI_evghc mq_[ghc g
\aZbfh^_ckli]b]h]k]Z\ZI_e_f qZkh\
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 ih ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

1.7. H[eZkljbf_g_gbjh]jZffu

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 ©Lmjba f b]hkl_ijbbfkl\h^a

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 ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

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 ID

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 hk\h_gbx \b^h\ ijhn_kkbhgZevghc ^_yl_evghklb \ZgZd`h[psZa\bb]bx b
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Mf_gby	AgZgby
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ih^jZa^_e_gby	í f_lh^u ieZgbjh\Zgby b hj]ZgbaZ
í ZgZebabh\Zlv hj]ZgbaZpb	ih^jZa^_e_gby
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í jbf_gylv \ ijhn_kkbhgZev	hj]ZgbaZpbb
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í hj]Zgbah\u\Zlv jZ[hq__ f_	í klbeb mijZ\e_gby dhffmgbdZpb
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[_j_`eb\h]h ijhba\h^kl\Z	í hkgh\u [_j_`eb\h]h ijhba\h^kl\Z
	dZq_kl\Z ihjZgko mkem]
	í jbgpbui [_j_`eb\h]h ijhba\h^kl
	í hkgh\u kbkl_fm f_eb __ jbf_g_g

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1.8. H[eZkljbf_g_gbjh]jZffu
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b]hkl_ijbbfkl\h^a

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< jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsbfby hk\Zb\Zxiky m

Dh^ HD	Mf_gby	AgZgby
HD	ijh\h^blv ihbkd \ jZaebqguo	bklhjbb b l_hjbb \ kn_j
01	kbkl_fZo]hkl_ijbbfkl\Z
02	bkihevah\Zlv jZaebqgu_ \b	deZkkbnbdZpbc mkem
04	ba^Zgbc	f_lh^h\ fhgblhjb]Z jud
05	ijbf_gylv f_lh^bdb kZfhklh	ijZ\be h[kem`b\Zgby
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Dh^ ID HD	Mf_gby	AgZgby
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 j_dhf_g^h\ZgZ ^ey j_ZebaZpbb hkg h\ghc ijhn_kkbhgZevghc h[jZah\ZI_
 ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a
 1.10. H[eZkljbf_g_gbjh]jZffu
 Ijh]jZffZnq_[ghc^bkpbiebgu^ey_lkZklv\kgh\ghc_n_kkbhgZevghc h[jZah\ZI_evghc
 ijh]jZffu khhl_lkl\bb k N=HK KIH ih ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl
 Ijh]jZffZnq_[ghc^bkpbiebgu_l[ulvbkievahhZjZah\ZI_evghc^_gbyfb
 ijhn_kkbhgZevghc h[jZah\ZgZy_jjblhjb_hk k b c k d h c ^ _ j Z p b b x s b f b j Z \ h g Z
 j_ZebaZpbb]jZffuih^]hhl\bb_pbZebkljhg_g_ggh_gi ki_pbZevghc 4.3.02.16
 ©Lmjba f b]hkl_ijbbfkl\h^a
 F_kl^bkpbiebgu_ljmdlmjkg h\ghc_n_kkbhgZevghc h[jZah\ZI_evghc jZffu
 Mq_[gZy ^bkpbiebgu hlgZ IJ:<H<H? B >HDMF?GL:PBHGGH? H;?KI?Q?GB?
 LMJBAF? B =HKL?IJBBFKL<? [s_ijhn_kkbhgZevgh]h pbdeZ ijbf_jghc hk
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 Hkh[h_ agZq_gb_ ^bkpbiebgu hlgZ jfbj\Zgbb b jZa\blhd HD HD
 P_eb b ieZgbjm_fu_ j_amevlZlu hk\h_gby ^bkpbiebgu
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsbfba gZhg]Zb\Zxlky mf_gb
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsbfba gZhg]Zb\Zxlky mf_gb

Dh^ ID H	Mf_gby	AgZgby
HD 01-02 HD 04-05 HD	ijbf_gylv ijZ\h\u_ ijhn_kkbhgZevghc ^_yl ijbf_gylv ghjfu ljm ijZ\Z ijb \aZbfh^_ck ih^qbg_gguf i_jkhgZeh hnhjfeylv ^hdmf_g khhl_lkl\bb k lj_[]hkm^Zjkl_gguo klZg ^jm]bo ghjfZlb\gu_ ^ j_]mebjmxsb_ ijZ\hh]hklbgbgghc ^_yl_ev Jhkkbckdhc N_^_jZpbb hj]Zgbah\u\Zlv hn ^hdmf_glZpbb khklZ\ bojZg_gb_ hlq_lguo ^Z	hkg h\g aZdhgh^Z Zdlu ^]m]b_ ghjfZl ^hdmf_glu j_]me ijZ\hhlg hr_gby kn_ju b]hkl_ijbbfkl\Z \ Jh N_^_jZpbb ijZ\h\h_ j_]meb iZjlg_jkdbo hlghr_gbc]hklbgbgghf [bag_k_ ijZ\Zb h[yaZg jZ[hlgbdh\ \ ijhn_kkbhgZevghc ^_yl ijZ\Z h[yaZgg jZ[hlgbdh\ \ ijhn_kkbhgZevghc ^_yl h[slj_]h\Zgby ^hdmf_glZpbhgghfm h[mijZ\e_gby lmjba bbg^mkljbb]hkl_ij klZg^Zjlu ghjfujZ\bb _^_gby ^hdmf_glZpbb

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebgu
 fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]hky qZkZ \ lhf qbke_ h[ya
 \aZbfh^_ckl\bb k ij_ih^Z\ZI_e_f qZkh\ kZfhklhyl_evghc jZ[hlu h[mqZx
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:GGHL:PBDIJH=J:FF?HI F?G?>@F?GL < LMJBAF? B =HKL?IJBBFKL
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 j_dhf_g^h\ZgZ ^ey j_ZebaZpbb hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_
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 j_ZebaZpbb]jZffuih^]hIh\bb_pbZebkljhg_gh_gizh ki_pbZevghc
 ©Lmjbafe b]hkl_ijbbfkl\h^a
 F_klvbkpbiebgu]jmdlmjkggh\gijhcn_kkbhgZevghc]h\ZI_evghc]jZffu
 Mq_[gZy ^bkpbiebguZ HI F_g_^`f_gl \ lmjbafe h[b_j]hkh_ijh b hklZevgh]h
 pbdeZ ijbf_jghc hkgh\ghc h[jZah\ZI_evghc ijh]jZffu \ khhl_lkl\bb k
 ki_pbZevghklb
 Hkh[h_agZq_g]b_gZb_f_l ijbnhjfjbh\Zgbb b-jZaYbDbb HDD
 P_eb b ieZgbjm_fu_j_amevIZlu hk\h_gby ^bkpbiebgu
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsbfbky h\Zb\Zxlky mf_gb
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h\Zb\Zxlky h\Zb\Zxlky
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsbfbky h\Zb\Zxlky

Dh^ HD	Mf_gby	AgZgby
HD -02	- ijbf_gylv \ ijhn_kkb	- kmsgghklv b oZjZdl_jg
HD -05	^_yl_evghklb f_lh^u	kh\j_f_ggh]h f_g_^`f_glZ
HD	ijb_fu f_g_^`f_glZ ^_e	- \g_rgxx b \gmlj_ggxx
	mijZ\e_gg_kdh]h h[s_gby	hjjZgbaZpbb
	- nhjfbjh\Zlv hjjZgba	- pbdf_g_^`f_glZ
	kljmdlmju mijZ\e_gby	- ijhp_kk b f_lh^b dm ij
	- mqblu\Zlv hkh[_gghklb	j_ZebaZpbb mijZ\e_gg_kd
	\ lmjbafe b]hkl_ijbbfkl\	- nmgdpbb f_g_^`f_glZ h
		ieZgbjh\Zgb_ fhIb\Zpbx
		^_yl_evghklb wdghghfbq_kc
		- kbkl_fm f_lh^h\ mijZ\e_g
		- klbeb mijZ\e_gby dhf
		^_e\h_b mijZ\e_gg_kdh_
		- hkh[_gghklb f_g_^`f_glZ
]hkl_ijbbfkl_

J_dhf_g^m_fh_dhebq_kl\h qZkh\ gZ hk\h_gb_ijh]jZffu ^bkpbiebgu
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 kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
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 Ijhf_`mlhqgZy ZII_klZpby \ nhqf_ wdaZf_gZ

:GGHL:PBDIJH=J:FF?HI BGNHJF:PBHGGU? L?OGHEH=BB <LMJBAF? B =HKL?IJBBFKL?>

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1.12. H[eZkljbf_g_gbjh]jZffu ijh]jZffZmq_[ghc^bkpbiebgu y_lkZklvkhg\ghc n_kkbhgZeh\Zi_evghc ijh]jZffu khhl_lkl\bb=HK KIH ih ki_pbZevghklb ©Lmjbafe b]hkl_ijbbfkl ijh]jZffZmq_[ghc^bkpbiebgu _l[ulvbkieevah\ZgZah\ZI_evghc^_gbyfb ijhn_kkbhgZevgh]h\ZgZy_jjblhjb bhkklbck\h^_jZpbb_xsbfbjZ\hgZ j_ZebaZpbb]jZffuih^]h\h\bb_pZebklh\^g_g\h_gZ ki_pbZevgh 3.02.16 ©Lmjbafe b]hkl_ijbbfkl\h^a

F_kl\bkpbiebgu ljm dlmjkg h\gh bn_kkbhgZeh\Zi_evgh]jZffu Mq_[gZy ^bkpbiebgu BGNHJF:PBHGGU? L?OGHEH=BB <LMJBAF? B =HKL?IJBBFKL?>?ijhn_kkbhgZevgh]h pbdeZ jbf_jghc hk h[jZah\ZI_evghc ijh]jZffu \ khhl_lkl\bb k N=HK KIH ih ki_pbZevghklb Hkh[h_ agZq_gb_ ^bkpbiebgu bf__l jbf nhjfbjh\Zgbb b HZa\blbb ID ID ID

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Mf_gby	AgZgby
- ihevah\Zlvky kh\j_f_ggufb	-hkgh\guo gyilbc Z\lhfZlbabj
k\yab b hj]l_ogbdhc	h[jZ[hldb bgnhjZpbb
- h[jZ[Zlu\Zlv l_dklh\mx b	- h[s_]h khklZ\Z b kljmdlmju
bgnhjZpbb	dhfivxl_jh\ b \uqbkebl_evguo
- bkievah\Zlvghc]bb	-[Zah\uo kkl_fguo ijh]jZffgu
jZaf_s_gby ojZg_gby	\ h[eZklb ijhn_kkbhgZevghc ^
ij_h[jZah\Zgby b i_j_^Zqb	- khklZ\Z nmgdpbc b \
ijhn_kkbhgZevgh hjb_g	bkievah\Zgby bgnhjZpbb
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- bkievah\Zlv	ijhn_kkbhgZevghc ^_yl_evghc
ijhn_kkbhgZevghc ^_ylebqgl	- f_lh^h\ b kj_^kl\ k[hjZ
\b^u ijh]jZffgh]h h[_ki_q_gb	ojZg_gby i_j_^Zqb b
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[_ahiZkghklv	
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bgnhjZpbb	
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bgnhjZpbb	

ijhn_kkbhgZevghfi_l_gpbb

ID .leZgbjh\Zlv l_dmsmx ^_yl_evghklv khljm^gbdh\ kem`[ij_^ijby]hkl_ijbbfkl\Z

ID Hkms_kl\eylv jZkq_lu k ihlj_[bl_eyfb aZ ij_^hklZ\e_ggu_ m ID Dhhj^bgbjh\Zlv jZ[hlm ih j_ZebaZpbb aZdZaZ

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:GGHL:PBDMJH=J:FF?HI WDHGHFBD: B ;MO=:EL?JKDBC MQ?L IJ?>IJBYLBC L
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klZg^ZjZ Z^=HK ih ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b j_dhf_g^h
hkgh\ghc ijhn_kkbhgZevghc h[jZah\ZI_evghc ijh]jZffu KIH ih ki_pbZevghklb
]hkl_ijbbfkl\^a

1.13. H[eZkljbf_g_gbjh]jZffu

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ijh]jZffu khhl_lklk^=HKIHIhki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\^a

ijh]jZffZmq_[ghc^b kpbiebgv_l [ulv bkievah\ZgZah\ZI_evghc]jZffu_gbyfb
ijhn_kkbhgZevghc h[jZah\Zgby_j b h j b h k k b c k d h e _j Z p b f b x s b f b j Z \h g Z j _Z e b a Z p b x
ijh]jZffu h^h h l \d i b _p b Z e b k j l h ^g _a] h _g Z k i _p b Z e v g h k l b © L m j b a f b] h k l _i j b b f k l \^a
F_k l b k p b i e b g k l j m d l m j k g h \g i h b n _k k b h g Z e v g h c h [j Z a h \Z I _e v g h c] j Z f f u

Mq_[gZy ^b kpbiebgZwdhghfbdZ b [mo]Zel_jkdbc mqafZijb^] hkl_bgbq_dgh]h ^_eZ
h[s_ijn_kkbhgZevgh]h pbdeZ ijbf_jghc hkgh\ghc h[jZah\ZI_evghc ijh]jZffu \ kh
ih ki_pbZevghklb

Hkh[h_agZq_gb_ ^b kpbiebgZ bf_ _l ijb nh]jZah\Zgby b jZa\bld

P_eb b ieZgby_rmfv\Zlu hk\h_gby ^b kpbiebgv

< jZfdZo ijh]jZffu mq_[ghc ^b kpbiebgv h[mqZxsfbfky hk\Zb\Zxky mf_gby b agZg

Dh^ ID HD	Mf_gby	AgZgby
HD 01-05 HD	hij_^_eylv ihlj_[ghklb ijb_fZjZaf_s_gby \ fZI_j j_kmjKZio_jbhgZeh_kms_kl\ ieZgbjh\Zgb_ ihlj_ kljmdlmjgh]h ih^jZa^_e_ ieZgbjh\Zlv ijh]hghabhj ijh^Z`b \ukljZb\Zlv kbkl_fm klbfmebjh\Zgby jZ[hlgbd mijZ\eylv fZI_jb ijhba\h^kl_ggufb aZiZkZ ijbf_gylv agZgb_ hkl ijh^Z` ghf_jgh]h b^hihegbl_evguo mkem] ijbf_gylv agZgb_ hkl ijh^Z` Imjhi_ZI blmjZ]_glkdbo mkem] ijbf_gylv agZgb_ hkl ijh^Z` wdkdmjkbhgguo m ijbf_gylv agZgb_ hkl ijh^Z` mkem] ij_^ijbylby hjb_glbjh\Zlvky \ eZlmf hkgh\guo]hegbl_evguo n \ukljZb\Zlv kbkl_fm klf jZ[hlgbdh\ ij_^ijbylby b]hkl_ijbbfkl\Z jZkkqblu\ZlgjhjfZlv\ u jZ]hjgbqguo ijbf_gylv f_lh^u fZdk ^hoh^h\ ZgZebabh\Zlv j_ ^_yl_evghklb kljmdlmj ih^jZa^_e_gbc ijbf_gylv f_lh^u j ihdZaZI_e_c wnn_dlb\g kljmdlmjguo ih^jZa^_e_g _klb_g_h[oh^bfmx [mo]Zel_jkdmx hlq_lghk i_j\bqgu_ ^hdm khklZ\eylv]jZnbd ^hdmf _klb mqzI \ujmqdb hZ\Zh \ujmqdm hl \g_j_Zeb ^hoh^h\ jZajZ[hIZlv ieZg kZfhh[jZ	\b^u nhjfu wLZiu f_lh^u hijeZg b j h g l z ihlj_[ghklc \ fZI_jbZevguo ij_jkhh_gkz ^_yl_evghklb kljmdlmjgh]h ih^jZa^_e_gb b]hkl_ijbbfkl\Z f_lh^u nhjfu hieZlu ljm^Z \b^h\ nh]bu klbfmebjh\Zgby ljm^Z lZjbngu_ ieZgZj b b g m x i h e b l b d m i j _ ^ i j b y b]hkl_ijbbfkl\Z hkh[_gghklb ijh^Z` ghf_jg^h]h ghgl^_Zevguo]hklbgbpu hkh[_gghklb ijh^Z` Imjhi_ZI]jZkkdbobmke hkh[_gghklb ijh^Z` wdkdmjkbhgguo mken hkh[_gghklb ijh^Z` mkem] ij_^ijbylby ibl ghf_gdeZlmjgh\guo]hegbl_evguo mkem ijbgpbu ieZgbjh\Zgby ihlj_[ghklbk]_kjk gZ hieZlm ljm^Z rfh]huhiteZlu ljm^Z\b bnhjfu klbfmebjh\Zgby ljm^Z ijbgpbu mijZ\ev_gby fZiljhjbaZevgh\ _g aZiZkZfb ijbgpbu ieZgbjh\Zgby ihlj_[ghklbk]_kjk gZ hieZlm ljm^Z rfh]huhiteZlu ljm^Z \b bnhjfu klbfmebjh\Zgby ljm^Z ijbgpb fZI_jbZevghc a\h^kl_ggufb aZiZkZfb kh^_j_Zgb_wdkieZIZpbhggch ghf_jghc hkgh\guo]hegbl_evguo mkem] hkgh\guo]hklbgbpu kj_^gyy p_gZ ghf_jghc p_ghh[jZah\Zgby]h b u d p_ghh[jZah\Zgbx f_lh^u ev_gby ^hoh^Zfb f_lh^u hij_^_e_gby wnn_dlb\ghklb jZ ih^jZa^_e_gbc hkgh\guo_ [mo]Zel_jkdb_ ^h]dmVZgby b khklZ\ev_gbx \ dhgl_dkl_ ijhn_kkbhgZ l_ogbq_kdbo jZ[klglp^Zebklh\ \b^u hlq_lghklb ih;ijh^Z`Zf mq_lh]jy^hd \ _^_gby dZkkh\uo hi_jZpbc nhjfu [_agZebqguo jZkq_lh\ f_lh^b d m w d h g h f b q _k d h] h k Z f h h [j Z a h bkljmdlmj ieZgZ kZfhklhyl_evgh]h bam b[mo]Zel_jkdh]h mq_lZ ij_^ijbylby ijhn_kkbhgZevghc h[jZah\bly ghjfu ihZ\beZ \aZbfh^_cklby k jmdh\h^ deb_gIZfb ijb_j_r_gbb o h a d h g h f b g g h k d b o ijbgpbu dhgnebdlguo klbmZpbe ^b g Z g k b kn_j_kbkh[u bo jZaj_r_gby ki_pbnbdm jZaebqguo n n g t u b e h y u

		nbgZgkh\uo hkh[_gghkl_c ibrk kfg gg dhffmgbdzpbc \ oh-aybcgZ\g_kgh hc kn_j_ k h[_ki_q_gby eh]bq_kdhc k\yaZggghklklg dhffmgbdzpbcayckl\nggghZgkh\hc kh^_j`Zg ohayckl\wgghg hfbq_kdb_ hkgh\u j_]mebjh\Zgby]hklbgbgqgh]h ^_ ijhn_kkbhgZevghc ^hdmf_gIzpbh hij_^ b[mo]Zel_jkdbc mq_l]hklbgbgqgh]h oZjZdl_jbklb dm ^hdmf_gIz evgh]h hnhjfe_gby ^h]h\hjguo h]hgklrb ggbpc \ fj hkel h wlbo hlghr_gbyo l_ogbq_kd k o_pZ[Zhe g k blh\
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J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg

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j_dhf_g^h\ZgZ ^ey j_ZebaZpbh_kkklbgghZevghc h[jZah\ZI_evghc ijh]jZffu k
ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^

1.14. H[eZkljbf_g_gbjh]jZffu
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ieZgZ h[jZah\ZI_evghc ijh]jZffu ijb ih^]hlh\d_ ki_pbZebklh\ kj_^g_]h a_
JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg ©BghkljZgguc yaud \lhjhc ^
j_ZebaZpbh ;Zabkgh]Iz gZq b [g h e h i l e y _ ^bghc ^ey \k_o nhjf-ha [Znqgghc y hqghc
_q_jg_c aZhqghc b wdkl_jgZIZ
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Mq_[gZy ^bkpbiebgZ BGHKLJ:GGUC YAUD hI h jI h Cn_kkbhgZevgh]h pbdeZ
ijbf_jghc hkgh\ghc h[jZah\ZI_evghc ijh]jZffu \ khh\ _kl\bb k N=HK KIH ih ki
Hkh[h_ agZq_gb_ ^bkpbiebgZ bf_ _l ijb nhjfbj-h\Zg D b b H D a\blbb HD
P_eb b ieZgbjm_fu_ j_amevIzlu hk\h_gby ^bkpbiebg
Kh^_j`Zgijh]jZffu©BghkljZgguc a u d \lhjhc gZijZ\ e_g h agZdhfe_gb_
klm^_glh\ k l_hj_lbq_kdbfb hkgh\Zfb ZjZ[kdh]h yaugZogZa u d d ` _ \ujZ[h
ijZdlbq_kkijh g_gbggh]au d Z ^hky l b ` _ g l e y ^m x s b e :_ c
‡ nhjfbj h\Zg b_ ^klZ\ e_hjZ g Z [k d h a u d Z h y a u d ` ^m g Z j h ^h g h s] h g t y
kj_^kl\j b h [s_g b y _ g g h k l b y f h \ h c m e v l m g Z p b h g Z e v g u o d m e v l m j
‡ nhjfbj h\Zg b_ dhffmgbdzl b\ghc dhfi_l_gpbb[h^g h a \ h e s z s v l c y k g Z
ZjZ[kd h a u d j Z a e b q g h g f Z b g Z Z a e b q g u f u \ l h f q b k e _ k n _ j i j h n _ k k b h g Z e v g h c
^_yl_evghc kklrbq_lifbh[j_l_gg h f h \Zjg h a Z i Z k Z I Z d ` m k e h \ b b l b \ h b p _ e _ c
h[s_gby
‡ nhjfbj h\Zg b_ jZa\blb\k_ odhfi g_g l h d h f f m g b d z l b \ d h f i _ l _ g p b b
ebg]\bk l b q _ k k l h q b h e b g] \ b k l b q _ ^ b c k h d m j k b \ g k d p b h d m e v l m j g h p c Z e v g h c
kljZl_]bq_k d h c ^ f _ l g h c
‡ \hkibIz g b g g h k l i h k h [g h c e Z x s m a q Z k l \ h \ Z [s _ g t g z f ` _ d m e v l m j g h f
mjh\g_
‡ \hkibIz g r b \ Z ` b l _ e v g l g] h r _ g d \ y j m] b d f m e v l m j Z f p b Z e v l g r a f d m e v l m j Z f
AZ^Z q n t a _ [g h c ^ b k p b i e b g u © B g h k l j Z g g u c y a u d k l e j h m x s a z d e x q Z x l k y \\
- hagZdhfllm^_g_khl\hj_lbq_k d b f b _ g b y f a \ m d h \ h l f j h Z j Z [k d h] h
y a u d z f _ x s b f i j Z d l b q _ k d m x _ p _ g l h r k q v _ g j h y a g h r _ g b x
- hagZdhfllm^_g_khl\hj_lbq_k d b f b _ g b y f a \ m d h \ h l f j h Z j Z [k d h] h
y a u d z f _ x s b f i j Z d l b q _ k d m x _ p _ g l h r k q v _ g j h y a g h r _ g b x
- ^Zlklm^_gkZf^_g h e y d k b q _ k l j d Z b f Z l b q _ l g d h j b Z j Z [k d h] h u d Z
- \ujZ[hIzlv ijhggu_ gZ\udb b mf_gby Zm^bjh\Zgby g_l g g b y mklghc b ibkvf_g

< jZfdZo ijh]jZffu mq_[ghc ^bkpbiebg h[mqZxsbfba g Z h b y Z b \ Z x l k y m f _ g b y

Dh^	Mf_gby	AgZgby
ID HD		
HD -03	j_rZlv ijhn_kkbhgZevgu_ aZ	\b^u wlZifu_lh^u ijbgylby j_r_

<p>HD -06 HD</p>	<p>mijZ\^e_gby kljmdlmjguf ih]hklbgbqgh]h ij_^ijbylby hij_^_eylv aZ^ZqibkDZ bgnhj hij_^_eylv g_h[oh^bfu_ bgnhjZpbb ieZgbjh\Zlv ijhp_kk ihbkdZ kljmdlmjbh\Zlv ihemqZ_fmX b \u^_eylv gZb[he__ agZqbfh_ i_j_qg_ bgnhjZpbb hp_gb\Zlv ijZdlbq_kdmx j_amevlZlh\ ihbkdZ hnhjfeylv j_amevlZlu ihbkdZ hij_^_eylv ZdlmZevghk\vjZlm]fr ^hdmf_glZpbb \ n_kk]thgZ ^_yl_evghklb \ukljZb\Zlv ljZ_dlhjbb ijhn_kkbhgZevgh]h ebqghkl jZa\blby hj]Zgbah\u\Zlv jZ[hlm dlhe Z g d l \aZbfh^_ckl\h\Zlv dhee_ jmdh\h^kl\hf deb_glZfb baeZ]Z\vb fukebgZ]hkm^Zkl yauD_ hnhjfeylv hdmf_glu ijbf_gylv kj_^kl\Z bgnhj l_ogheh]bc ^ey j_r_gby ijhn aZ^Zq bkihevah\Zlv kh\j_f_ggh_ ijh]jZffgh_ h[_ki_q_gb_ ihgbfZlv h[sbc kfuke q_ldh i \ukdZau\Zgbc gZ ba_klgu_ l_fu ijhn_kk b[ulh\u_ ihgbfZlv l_dkl gZ [Zah\u_ ijhn_kkbhgZevgu_ l_fu mqZkl\ gZ agZdhfu_ h[sb_ ijhn_kkbhgZevgu_ l_fu ijhklu_ \ukdZau\Zgby thk_[k\ ijhn_kkbhgZevghc ^_yl_evghklb djZhd hkg h\Zlv bh[tykglv k\hb ^_ckl\by bieZgbjm_fu_ ibkZlv k]b_ klyagu_khh[s_gby beb bgl_j_kmxsb_ ijhn_kkbhgZevgu_ l_fu</p>	<p>kljmdlmjghf ih^jZa^_e_gbb ghf_gdeZlmjZ bgnhjZpbbhgguD ijbf_gy_fuo \ ijhn_kkbhgZevghc ijb_fu kljmdlmjbh\Zgby bgnhjZ nhjfZl hnhjfe_gby j_amevlZ bgnhjZpbb kh^_j^Zgb_ZdlmZevghc ghj ijZ\h\hc ^hdmf_glZpbb kh\j_f_ggZygZmqgZyijhn_kkbhgZ l_jfbgheh]by \hafh`gu_ ljZ_dlhjbb ijhn_kkbh jZa\blbyZhh[jZah\Zgby ikboeh]by dhee_dlb\Z ikboeh]b]ghklb hkg h\ u ijh_dlg h c ^_yl_evghklb hkh[_gghklb khpbZre eg h]gh]h d ijZ\beZ hnhjfe_gby ^hdmf_glh\ kh\j_f_ggu_ kj_^kl\Zmkljhc bgnhjZlbaZpbb ijZ\beZ ihklj_h_gby ijhkeDòg ij_^eh`_gbc gZ ijhn_kkbhgZevg hkg h\gu_ h[s_mihlj_[bl_evgu_]eZ]he[ulh\Zyjhn_kkbhgZevgZy e e_dkbq_kdbf]gbfmf hlghkysb hibkZgbx ij_^f_lh\ kj_^kl b ijhp_kkh\ ijhn_kkbhgZevghc hkh[_gghklb ijhbaghr_gbyy]Z\be l_dklh\ ijhn_kkbhgZevghc]ZijZ</p>
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J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebgu

fZdkbfZevghcmq_[ghc gZ]jmadb h[mqZxs_hk]Zl_qZgZc \ lhf qbke_
mq_[ghc gZ]jmadb \h \aZbfh^_ckl\bb k ikZiffh\Zhl_evg h c qZkh\
jZ[h]b[mqZxs_]h]kZ
ljhf_`mlhqZy_klZp]yjf_ ^bnn_j_gpjbh\Zggh]h aZq_lZ

:GGHL:PBDJH=J:FF?HI IKBOHEH=BY >?EH<H=H H;S?GBY B DHGNEBDLHE

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klZg^ZjZ ^Z=HK ih ki_pbZevghklb kj_^g_]h h[s_]h h[jZah\Zgby b j_dhf_g^l
hkg h\ghc ijhn_kkbhgZevghc h[jZah\Zl_evghc ijh]jZffu KIH ih ki_pbZevghklb
]hkl_ijbbfkl\h^

1.15. H[eZkljbf_g_g]h]jZffu

ljh]jZffZmq_[ghc^bkpbiebgy\ey_l]yZklv hkg h\g h]h_n_kkbhgZevgh]Zah\Zl_evghc
ijh]jZffu khhl_lkl]b=HKIHi hki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^
ljh]jZffZmq_[ghc^bkpbiebgl`_l [ulv bkihevah\Z]Zah\Zl_evgh]b`^_gbyfb
ijhn_kkbhgZevgh]Zah\ZgZy_j]bh]b]hkkbck dhc_e_jZp]b]xsbf]jZ\hgZj_ZebaZpbx
ijh]jZffuh^]h]h\ldib_p]Zebk]h^g_a]h_gZki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^
F_k]hkpbiebgljmdlm]h]kg h\g h]bn_kkbhgZevgh]Zah\Zl_e]g h]jZffu

Mq_[gZy ^bkpbiebgZIKBOHEH=BY >?EH<H=H H;S?GBY B DHGNEBYDILHEH=BY
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 N=HK KIH ih ki_pbZevghklb
 Hkh[h_ agZq_gb_ ^bkpbiebgZ bf_ l ijb nhHdjh\ZgHdb jZa\bIbb

P_eb b ieZgbjm_fu_ j_amevIZlu hk\h_gby ^bkpbiebg
 < jZfdZo ijh]jZffu h[agZq_gb_ h[mqZxsfbfky hk\Zb\Zxlky mf_gby b agZgby

< jZfdZo ijh]jZffu mq_[ghc ^bkpbiebg h[mqZxsfbfkyZgb\Zb\Zxlky mf_gby b

Dh^ ID HD	Mf_gby	AgZgby
HD	ijbf_gylv l_ogbdbjb_fu	\aZbfhk\yav h
01	wnn_dlb\gh]h h[s_ijn_kkbgZ	b^_yl_evghklb
02	^_yl_evghklb	p_eb nmgdpbbmj\
03		h[s_gby
04	bkihevah\Zlv ijb_fu kZf	jheb jbe_u_ h`b^Z
05	ih_^_gby \ ijhp_kk_ f_	h[s_gbb
09	h[s_gby	\b^u khpbZ
		\aZbfh^_ckl\bc
		f_oZgbafu \aZbfhihg
		h[s_gbb
		l_ogbdbjbb_fu h[s_g
		ijZ\beZ kemrZgby _ ^_
		m[_ ^_gby
		wlbq_kdb_ ijbgpbiu
		bklhqgddb ijbqbgukih
		jZaj_r_gby dhgnebdh\
		ijb_fu kZfhj_]mey
		ijhp_kk_ h[s_gby

J_dhf_g^m_fh_ dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpbiebg

fZdkbfZevghc mq_[ghc gZ]jmZqZkls\hkye_ h[yaZI_evghc mq_[ghc gZ
 \aZbfh^_ckl\bb k ij_ih^Z\ZI_e_f qZkh\
 kZfhklhyl_evghc jZ[hlu h[mqZxs_]hky q
 ljh_f`mlhqgZy ZI^_kZpby_gpbjh\Zgguc aZq_l

:GGHL:PBDI JH=J:FF?HI \ J?PBL:PB Y DHJ:G:

JZ[hqZy ijh]jZffZ mq_[ghc ^bkpbiebg jZajZ[hIZgZ]gZm^Zgkl_gDh]h_jZ
 h[jZah\ZI_evgh]h klZg^ZjN^H^Zeh_ki_pbZevghklb kj_^g_]h h[s_]h h[jZ
 j_dhf_g^h\ZgZ ^ey j_ZebaZpbb hkgh\ghc ijhn_kkbgZevghc h[jZah\ZI_
 ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

1.16. H[eZkljbf_g_gbjh]jZffu

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 ijbf_jghc hkgh\ghc ijhn_kkbgZevghc h[jZah\ZI_evghc ijh]jZffu \ khhl\
 ki_pbZevghklb ©Lmjba f b]hkl_ijbbfkl\h^a

F_k\hbkpbiebgkljmdlmhkggh\gihbn_kkbgZevghc h[jZah\ZI_e]jZffu
 Mq_[gZy ^bkpbiebgZ HI \ ©J_pblZpby DhjZgZ^ \oh^bl \ \ZjbZlb\gmx
 ijhn_kkbgZevghc h[jZah\ZI_evghc ih^]hlh\db

P_eb b ieZgbjm_fu_ j_amevIZlu hk\h_gby ^bkpbiebg
 ljh]jZffZ mq_[ghc ^bkpbiebg klZ\bl k\h_c p_evx h\ez^_gb_ klm^_glZfb a
 k\ys_ggh]h DhjZgZ P_evx bamq_gby ©J_pblZpby DhjZgZ^ dZd gZmqghc
 b jZkdjulb_ l_o ijh[e_f\ed\hllkju ij_^f_lhf _E bamq_gby < ijh]jZff_ klZ\ylky
 jZkkqblZggu_ gZ lh qlh[u ihfhqv klm^_glZf jZah[jZlvky \ lZdbo ihgylyo
 bonZ bdey[baoZj lZnkbj lZ \bev b l ^ Hkgh\ghc p_evx hkh\h_gby ^bk
 klm^_glh\ lZ^_b^b^mkk\m ijZ\bevgh]h ql_gby K\ys_ggh]h DhjZgZ H[hkgh
 lZ^_\b^Z L^_w^h^ gZmdZ khklhysZy ba fZojZ`Z f_klZ ijhbaghr_gby [md\
 jZaebqbc f`^am [md\Zfb [ebadbfb ^jm] d ^hm]mjZhb^ZojZ`hm^uZigblZághr_gb
 [md\ \aZ\bkbfbhklb hl bo khq_lZgby k ^jm]bfb lhekhl lhgdh]m ggZ baK
 b l ^ Hk\h_gb_ lZ^_\b^Z g_h[oh^bfh ^ey ijZ\bevgh]h ijhbaghr_gby j_eb]
 dmjk_ ij_^mkfh]j_gh dZjmhqbbZgkmj DhjZgZ b ql_gb_ ^ebgguo kmj DhjZgZ
 Hkgh\gu_ aZ^Zqb mq_[ghc ^bkpbiebg
 - ^Zlv h[s_ _ ij_^klZ\ev_gb_ h DhjZg_ agZqbfbhklb_]h gbkihkeZgby h[
 kh[ex^Zlv ih hlghr_gbx d DhjZgm h ghjfZo b ijZ\beZo_]h ql_gby

```

- agZlk\_g\_h[oh^bfu\_ijZ\beZ IZ^^\b^Z
- aZdj\_iblv gZ\udb ijhbaghr\_gby a\mdh\ b ql\_gby ih khhl\_lkl\mxsbf i
  < j\_amevlZI\_hk\h\_gby mq\_ [ghc ^b kpbiebg u
    h[mqZxsbc k^yhe`_mgf\_lv
  -qblZ DvhjZggZjZkikKh[ex^\_g g h j fl Z ^ \ b b Z n f\_lv[mq Z l l h f m] b o
  <j\_amevlZk\h\_grb g \_g h b c k p b i e b g [um q Z x s b c k h e`_aggZlv
    -k\_^\_g h g y Z m l c Z ^ \ b ^ Z
    -ijZ\beZ ^ \ b ^ Z
    -ihgyl b k g Z b i z b g p b i d u j Z Z I h \
    -hq l\_p Z e Z] h j h ^ g h j h Z g Z
    -h k g h \ g i j \ b e a Z \_g D y h j Z g Z
    -ijZ\be Z \_ ^ \_g b y q l\_g b d h j Z g Z
    -\b^u l\_g D y h j Z g Z k h \_g g h k e l h \ Z l b j Z g Z
    -h k g h \ g i j m ^ g h k h e d h \ Z l b j Z g Z
    -g Z b [h e a \_k l g u j \_h ^ D u h j Z g Z
    -l h e d h \ Z I D e h j z g Z
  Bkihevah\Zlv ijbh[j\_l\_gg u\_ agZ gi h z d b b r q f k g l h y c \
  ^\_yl\_evg h k h k \_ ^ g \_g h a g b \e Z ^ \_lv
    -ijZ\beZ q b \_g D y h j Z g Z
    -h[s b f k \_ ^ \_g b y f e Z] h j h ^ g h j Z g \_
    -g Z m d Z f f b \_x s b o h l g h r d c l b g b o b a m q\_ g h j Z g Z
    -q b l Z l v d k k \_y s \_g g D] h j Z g z k l Z g h \e h d g h f \_
    -o Z j Z d l\_j k k h \_g g h k l d z j Z [k d h j h u d Z
    -h i j \_ ^ \_e m l k l j h c k j \_ z \_h z h i Z j Z b Z] h j Z [h l m
    -h i j \_ ^ \_e f j \_k l Z j l b d m e y a p b n e h \
    -Z j l b d m e y a p l m x d h b o d e Z k k b n b d Z p b x
    -ijZ\be Z p b l Z p D b j Z g Z
    -w l b d m p b l Z p D b j Z g Z
    -j Z a e b q a l m d l b f \_k l m [j Z a h \ Z o g b k i h k h [m
    -ijZ\be v l g h j Z k b q b l Z D h j Z g h j b \_g l b j h h Z y v D y h j Z g Z
  l\_j\_q\_g v n h j f b j m\_f u o d h f i \_l\_H D b c H D
  J\_d h f \_g ^ m \_f h \_ d h e b q \_k l \_h q Z k h \_g Z h k \_h \_g b \_ i j h] j Z f f u ^ b k p b i e b g u
  f Z d k b f Z e v g h c m q \_ [g h e m q Z j x m a] h k y q Z k h \ \ l h f q b k e \_
  Z m ^ b l h j m h c [g h z c] j m a d b h [m q Z s o q Z k k y
  k Z f h k l h y l \_ e z g h l d [m q Z x s \_] h k z k h \
  l j h f \_ m l h q g Z y Z l \_ k l Z p b y \ n h j f \_ ^ b n n \_ j \_ g p b j h \ Z g g h] h a Z q \_ I Z
  : G G H L : P B D I J H = J : F F ? H I \ B k l h j b y j \_ e b] b c

```

1.17. H[eZkljyb_g_g bjh]jZffu

```

  ljh]jZffZ mq\_ [ghc ^b kpbiebg u H I \ Bklhjby j\_eb]bc y\ey\_lky
  ijhn\_kkbhgZevghc h[jZah\ZI\_evghc ijh]jZffu \ khhl\_lkl\bb k
  ki\_pbZevghklb g h k r h j b j a f b f l k \_h ^ l j h] j Z f f Z m q \_ [g h c ^ b k p b i
  fh`\_l [ulv bkihevah\ZgZ \ ^hihegbl\_evghf h[jZah\Zgbb \ jZfdZo j
  i\_j\_ih^]hlh\db
  F\_k^ k b k p b i e b g u k l j m d l m h j k g h \_g h j d n \_k k b h g Z e v g h j Z a h \_Z I \_e v g h c
  ijh]jZffu
  Mq\_ [gZy ^b kpbiebgZ H I Bklhjby j\_eb]bc \oh^bl \ \ZjbZlb\gm x
  ijhn\_kkbhgZevghc h[jZah\ZI\_evghc ih^]hlh\db
  P\_e i t e Z g b j m \_f u \_ j \_ a m e v l Z l u h k \_ h \_ g b y ^ b k p b i e b g u
  -hagZdhfe\_gb\_ klm^\_glh\ k h k g h \_h i h e Z] Z x s b f b \_j j b g m b i Z f b y b k e Z f
  bkihevah\Z g h l Z f a Z I \_e a k h j Z g Z m g g u
  -jZa\blb\_ m klm^\_glh\ gZ\udZ ijbf\_gylv ^hdZaZlIhe h k l \_g b ^ e y h [h
  i j b g p b i h \_ j h m q \_ g b y
  -hagZdhfek l g r b ^ \_g k l h k g h \_g u f b \_h e h] b q \_r k d h e f Z f b b \_q \_g b y B k k e Z f \_
  -jZa\blb m k l m ^ \_ g l h \_g Z \_u d Z Z [h l u k d e Z k k b q \_ e b h c j Z l m j l m c b k e Z f k d h f m
  \_j h m q \_ g z z j Z [k d y h a u d Z I Z d `h a g Z d h f e k h k b g h \_g h e f b g h e h] b \_ z g g h c
  ^ b k p b i e b g \_
  -^Z l v j \_ ^ k l Z \_ e \_ h k h \_ ^ \_ j ` Z g h k g h \_g i u h g y l b c d \_ j f b g f b \_k e Z f k d h e f Z l b q \_ k d h c
  g Z m d b

```

<j_amev hZ\h_g'bykpbie bhg m q Z x s b^chkey' _ngf _lv

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

<j_amev hZ\h_g'bykpbie bhg m q Z x s b^chkey' _agg Z:l v

- \ Z ` g _ c r b _ h i j _ ^ _ e _ g b y b n h j f m e u e _ ` Z s b h] f Z h l b g h _ k d b k e Z f k d h c [h] h k e h \ k g Z m c d b
- k b k l _ f g Z l _] h j b Z e z i g z i c z l k e Z f k d h] h m q _ g b y
- \ e Z ^ _ k i v _ p b Z e v g j f b g h e h] b _ c
- h k g h \ g u _ w l Z i u b b k l h j b x n h j f b j h \ Z g b y b k z z Z k d d h \ _ j h m q _ g b y
- h k g h \ g u _ z i j Z \ e _ g r b y h e u _ j h m q _ \ g b k y e Z f _

<j_amev hZ\h_g'bykpbie bhg m q Z x s b^chkey' _\e Z ^ :l v

- Z g Z e b k a h j b q _ k d h] h a g z g b g b y
- j _ e b] b h a g j f b g h e h] b _ c
- h k g h \ g u f h k m e v f Z g b d b f b q g b d Z b k l h j b k e Z f Z

l _ j _ q _ g v n h j f b j m _ f u o d h f i _ l _ H g D b c H D

J_dhf_g^m_fh_dhebq_kl\h qZkh\ gZ hk\h_gb_ ijh]jZffu ^bkpb fZdkbfZevghc mq_[ghc gZ]jmadb h[mqZxs_]h[lyeZl_ qZlgm\c \ lhf qbk Zm^blhjghc mq_[ghc gZ]jmadb h[mkZz k k l h] h k y e z g h a z k h \ h [m q Z x s _] h k y

l j h f _ ` m l h q g Z y Z l l _ k l Z p b y \ n h j f _ ^ b n n _ j _ g p b j h \ Z g g h] h a z q _ l Z

:GGHL:PBØIJH=J:FF? HI \ BKE:FKD:Y WLBD:

1.18. H[eZkljbf_g_gbjh]jZffu

l j h] j Z f f Z m q _ [g h c ^ b k p b i e b g u H I \ B K E : F K D : Y W L B D : y \ e y _ l k y q Z k l v x h k g h \ g i j h n _ k k b h g Z e v g h c h [j Z a h \ Z l _ e v g h c i j h] j Z f f u \ k h h l \ _ l k l \ b b k N = H K K I H i h k i _ p b Z b] h k l _ i j b b f k l \ h ^ l j h] j Z f f Z m q _ [g h c ^ b k p b i e b g u Z g z h \ _ l h [u e v g b k i e v g l a h h [j Z a h \ Z g b \ j Z f d Z o j _ Z e b a Z p b b i j h] j Z f f i _ j _ i h ^] h l h \ d b d Z ^ j h \ \ m q j _ ` ^ _ g b y o K I H

F_kl h k p b i e b g k l j m d l m h j k g h \ g i j b n _ k k b h g Z e v g h c Z l _ e v g i h] j Z f f u M q _ [g Z y ^ b k p b i e b g Z H I B k e Z f k d Z y w l b d Z \ o h ^ b l \ \ Z j b Z l b \ g m x q Z k l v i j h n _ k k b h i j h n _ k k b h g Z e v g h c h [j Z a h \ Z l _ e v g h c i h ^] h l h \ d b i h k i _ p b Z e v g h k l b © L m j b a f l

P_eb b i e Z g b j m _ f u _ j k \ e m e b l Z l u b k p b i e b g u M q _ [g Z y ^ b k p b i e b g Z j _ Z e b a m _ l k y k p _ e v x h a g Z l h f e _ g b k y \ k l j m ^ a g l y h \ k w l b d h c h [y a Z g g h k m k a m e v f Z g b l g z l Z i g h i k \ h _ g b k y g h \ g u a g Z q b f u o g h j f i j Z \ b e w l b d b i h \ _ ^ _ g b y < ^ b k p b i e b g _ l Z d ` _ m ^ h e j y Z a k p a g b f Z g n e v l m j _ p b \ b e b a Z p b b > b k p b i e b g Z © B k e Z f k d Z y W l b d Z ^ a b f _ _ l i h j \ h i g h \ g i z g i z l d _ g g h \ h e y i b l Z g g u o f m k m e v f Z g H g Z k i h k h [k l g r j Z \ k l \ m g o h \ f g m i b l Z g b k e h ^ ` _ m h j f b j h \ Z g b x f b j h \ h a a j _ g g z m q b] h i h g b f Z g b k m s g h k b k l b j b f m k m e v f Z g p o h k e b a Z p b b j _ e b] b h a g h c l _ j f b g h e h] b b

- H k g h \ g a Z ^ Z m l _ [g ^ h k p b i e b g u
- ^ Z l v h [s _ _ i j _ ^ k l Z \ e _ g b _ h f m k m e v f Z g k d h c f h j Z e b b d m e l v k g h] \ g u f i b _ ^ _ g b y i h w l b q _ k d g h j f Z f b B k e Z f d Z k Z x s b f b k k y e m e q Z \ _ ` b a g b
- i j b \ b \ Z g z \ u d b \ _ ^ _ g l k y h l \ _ l k l k g b j f Z f B Z j b Z I Z ± i j b \ b \ Z l v k l j _ f e _ g b _ k e _ ^ h \ Z l v h [j Z a m i j Z \ _ ^ g h] h f m k m e v f Z g t b g Z f b b ` b a g b i j h j h c [e Z] h k e h \ _ g b h k e _] h \ Z l _ e _ c
- g Z m q b l m ^ _ g l h k l b _ [i j Z \ b e v g h k _ b o b m Z p b y k d h l \ _ l k l k i j b ^ i b k Z g b e y f b \ u r g _] h
- h k f u k e _ l g l m q Z x s b f a g z y q b f h k l s b _ q _ e h \ _ q p _ k a d p h o k l _ c
- i h g b f Z g h [m q Z x s b f k i k p b n f d b Z e b a g Z q _ f g h j Z e v g h c Z \ l h e g h o f g h k l b
- h k h a g Z g h k l \ _ g g u g g h k l g j u o _ g l Z p b o e _ d g Z y ^ i h k l m i b a z f b l b \ Z p b _ c
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:GGHL:PB@IJH=J:FF? HI \ DJ:??>?GB?

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