

>_iZjIZf_gI h[jZah\Zgby b gZmdb Dmj]Zgkdhc
=hkm^Zjkl_ggh_ [x^`_lgh_ ijhn_kkbhgZevgh_ h[jZ
mqj_`^_gb_
©Dmj]Zgkdbc]hkm^Zjkl_gguc dhee_`^`a

I J H = J : F F : > B K P B I E B G U

HI Hkgh\u nbgZgkh\hc]jZfhIghklb b ij_^ijbgbfZI.
^_yl_evghklb
^ey ki_pbZevghklb
A_fe_mkljhckl\h
;Zah\uc mjh_gv ih^]hIh\db

Dmj]Zg

I j h]j Zf f Z nq_[ghc ^b kpb i e b g u j Z a j Z[h l Z g Z g Z h k g h \ _ N _ ^ _ j Z e v g h] h
] h k m ^ Z j k l \ _ g g h] h h [j Z a h \ Z l _ e v g h] h k l Z g ^ Z j l Z k j _ ^ g _] h i j h n _ k k b h g Z e v g h] h
h [j Z a h \ Z g b y ^ Z e _ _ ± N = H K K l H i h k i _ p b Z e v g h k l b A _ f e _ n k l j h c k l \ h

Hj]ZgbaZpby j Zaj Z[hl qbd =; I HM©Dnj]Zgkdbc]hkm^Zj kl_gguc dhee_ ^` a

J Zaj Z[hl qbd

F n a n j Z g l h \ Z ? e _ g Z X j v _ \ g Z i j _ i h ^ Z l Z l _ e v =; I H M © D n j] Z g k d b c
] h k m ^ Z j k l \ _ g g u c d h e e _ ^ ` a

J _ d h f _ g ^ h \ Z g Z d b k i h e v a h \ Z g b x
I j h l h d h e a Z k _ ^ Z g b y P D n q _ l g h
w d h g h f b q _ k d b o ^ b k p b i e b g
I j h l h d h e < h l © ^ a Z \] n k l Z]

K h] e Z k h \ Z g Z
A Z f _ k l b l _ e v ^ b j _ d h j Z i h n q _ [g h c
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; j u d k b g Z L ;

I j _ ^ k _ ^ Z l _ e v P D
B B B B B B B B B B B B B B B B B B ? X F n a n j Z g l h \ Z

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KH>?J@:GB?

1. H;S:Y O:J:DL?JBKLB~~JDH~~=J:FFUMQ?;GHC 4
>BKPBIEBGU
2. KLJMDLMJ: B KH>~~BJ~~@M~~Q~~?;GHC >BKPB~~I~~IEBG 7
3. MKEH<BY J?:EBA:PB~~B~~J:FFU MQ?;GHCP~~B~~BB~~K~~BGU 10
4. DHGLJHEV B HP?~~AM~~:EJ~~L~~:LH< HK<H?~~GB~~;GMC 12
>BKPBIEBGU

H;S:Y O:J:DL?JBKLB D: IJH=J:FFU MQ?;GHC >BKPBIEB
 HI Hkgh\unbgZgkh\hc]jZfhlgkIb b ij_^ijbgbfZI_evkdhc
 ^_yl_evghkIb

F_kIh ^bkpbiebgu \ kljmdImj_ hkgh\ghc h[jZah\ZI_evghc i
 Mq_[gZy ^bkpbiebgZ HI Hkgh\u nbgZgkh\hc]jZ
 ij_^ijbgbfZI_evkdhc ^_yl_evghkIb y\ey_lky qZklvx h[s_ijhn
 pbdeZ hkgh\ghc h[jZah\ZI_evghc ijh]jZffu \ khhl_kl\bb
 ki_pbZevghkIb A_fe_mkljhckI\h
 Mq_[gZy ^bkpbiebgZ HIHkgh\u nbgZgkh\hc]jZfhlgkI
 ij_^ijbgbfZI_evkdhc ^_yl_evghkIb h[_ki_qb\Z_l nh
 ijhn_kkbhgZevguo b h[sbo dhfi_l_gpbc ih \k_f \b^Zf ^_yl_ev
 ih ki_pbZevghkIb A_fe_mkljhckI\h
 Hkh[h_ agZq_gb_ ^bkpbiebgZ bf_\Zgjbb nbhjZp\hblbb HD
 HD HD HD HD HD ID

P_ev b ieZgbjm_fu_ j_amevlZlu hk\h_gby ^bkpbiebgu
 < jZfdZo ijh]jZffu mq_[ghc ^bkpbiebgu h[mqZxsfbky
 ke_^mxsb_ mf_gby b agZgby

Dh ^ ID H D	Mf_gb y	AgZgb y
HD 01 HD 02 HD 03 HD 04 HD 5 HD 09 ID 1.4	- bkihevah\ZgZgby nbgZgkh\hc]jZfhlgkIb Zgbjh\Zlv ij_^ijbgbfZI_evkdhc m_k_evgh\klv ijhn_kkbhgZevghc - mf_ljbgbfZlv_r_gbg Zhkgh\ kjZ\gbl_evghc ZgZgkh\uo Zevl_jgZlb\ ieZgbjh\Zgby ijh]ghabjh\Zgby_Z - ZgZebabjh\Zlv_dZgnhjZpbx dZkZxsmxibgZgkh\abklhgqgdh\ jZaebqgh]h lbiZ b bkkhagZggu jZaebqguo agZdh\uo k_bklfZo lZ[ebpZ]ZnbabZ]jZffZ Zm^bh\bamZevghc - mf_lhij_^_eyilrgylbykha^Z\Zlv h[h[s_gbrmklZgZ\ebZ]Zeh]bb deZkkbnbpbjh\Zlv kZfhklhyl_e \u[bjZlvhkgh\Zgbyjbl_jb^ey deZkkbnbdZpkIbZgZ\ebiZlvbggh ke_^kl_gguyakljhbleh]bq_kdh jZkkm`^_gnfhaZdexqbgbeZlv \u\h^u - ZgZebabjh\Zgbyijhn_kkbhgZev mkerbpmqZliyhkbij_^eh`_gb_ - ijbf_gylv ihemq_ggu_ agZgby kljZoh\ZgbyZ\gb\Zlvu[bjZlv gZb[he\u]h^gumkeh\kljZoh\Zgby kljZoh\Zgbyms_kIbZl_kl_ggkh	- agZl[Zah\uihgylby mkeh\bkgkljmf_glu ijbgylbyZfhlguo j_r_gbcnbgZgkh\hc kn_j_ - wdghghfbq_kdeb_gby bijhp_kku ijhn_kkbhgZevghc ^_yl_evghkIb h[s_kl_ggfbagb - hkgh\gub^ugZeh]h \kh\j_f_gguo wdghghfbq_mdeb\byc - kljZoh\Zgby]nb^u - i_gkbhgggh_ h[_ki_q_gb_]hkm^Zjkl_ggZy i_gkbhggkZkl_fZ nhjfbjh\Zgbebgguo i_gkbhggguo gZdhie - ijZ\h\u_ghjfu^ey aZsblujZ\ ihlj_[bl_e_c nbgZgkh\mabem] - ijhp_kkkuha^Zgby jZa\blby ij_^ijbgbfZI_evkdhc

<p>- hij_^_eygZagZq_gbbhgZeh]h\ oZjZdl_jbahijZl\Zbh[yaZggkklb gZeh]hieZI_evsbdh\ jZkkqblu\ ijbf_gylgZeh]h\luq_luaZihegylv gZeh]h\m_xdeZjZpbx - hp_gb\Zlv wnn_dlb\ghklv b ZgZebabjhZl\hjh\uebyxsbgZ wnn_dlb\ghkklms_kl_e_gby ij_^ijbgbfZI_evkdlyc_evgh\klb ijhn_kkbhgZekghj_c - ijbf_gylv jZagu_kljZI_]bb b l ij_^ijbgbfZI_evkidh]h_gby jZaebqgkublmZpbyo - nhjfbjh\ZlvjZa\b\Zgv\udb h[eZkllbkihevah\ZggryhjfZpbhggh dhffmgbdZpbhgghgbeh]BCL dhfi_l_gpbgZ_dbjZ[hlukh klZlbbklbq_kdhc nZdlbq_kdhc b ZgZebibq_kbbgZgkh\hgnhjfZpb_c - mf_lkhhlghkkl\h_ckl\by ieZgbjm_fufb j_amevlZIZfb hkms_kl_edhgljh\h_e_yl_evgh \ijhp_kk^hklb`_gjb_amevlZIZ dhjj_dlbjh\Zlvh_ckl\by khh\l_kl\lbbaf_gyxs_dkbmlZpb_c - ijbf_gylv_hj_lbq_kqZ_udib nbgZgkh\hc]jZfhghklb ^ey ijZ ^_yl_evghklb - jZ[hIZlv\ dhee_dlb_dhfbZg^_ wnn_dlb\ghZbfh^_ckl\hkZlv dhee_]Zjfrdh\h^kl\hdb_glZfb</p>	<p>^_yl_evghklb ijhn_kkbhgZevghc kn_j_c - kihkh[u^_ckl\bc\ jZfdZo ij_^eh`_gg mkeh\bbj_ [h\Zgbc - agZliyZdlbq_kdb_c kihkh[ujbgylby nbgZgkh\uo wdhghfbq_jkdbgbc</p>
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Ebqghklgu_j_amevlZlu

<p>Ebqghklgu_j_amevlZlu j_ZebaZpbb ijh]jZffu \hkiblZgby</p>	<p>Dh^ ebqghklg j_amevlZlh\ j_ZebaZpbb ijh]jZffu \hkiblZgby</p>
<p>HkhagZxsbc k_[y]jZ`^Zgbghf b aZsblgbdhf _e</p>	<p>EJ</p>
<p>ljhy\eyxsbc Zdlb\gmx]jZ`^Zgkdmx ihabpbx ijb_j`_ggkklv ijbgpbiZf q_klghklb ihjy^hqgh wdhghfbq_kdbb\guc b mqZkl\mxsbc \ klm l_jjblhjbZevghf kZfhmijZ\e_gbb \ lhf qbke ^h[jh\hevq_kl\Z ijh^mdlb\gh \aZbfh^_ckl\mxsb \ ^_yl_evghklb h[s_kl_gguo hj]ZgbaZpbc</p>	<p>EJ</p>
<p>Kh[ex^Zxsbc ghjfu ijZ\hijy^dZ ke_^mxs]jZ`^Zgkdh]h h[s_kl\Z h[_ki_q_gby [_ahizkgh]jZ`^Zg Jhkkbb Ehyevguc d mklZgh\dZf ij_^klZ\bl_e_c km[dmevlmj hlebqZxsbc b ^_kljmdlb\guf b ^_bZglguf ih_^_gb_f >_ g_ijbylb_ b ij_^mij_`^Zxsbcvghh pbiZggh_ ih\ hdjm`Zxsbo</p>	<p>EJ</p>

ljhy\eyxsbc b ^_fhgkljbjmxsbc m\Z`_gb_ d hkhagZxsbc p_gghklv kh[kl_ggh]h ljm^Z nhjfbjh\Zgbx \ k_l_hc kj_^_ ebqghklgh b ijh dhgkljmdlb\gh]h ©pbnjh\h]h ke_^Z^a	EJ
>_fhgkljbjmxsbc ijb_j`_gghklv d jh^ghc bklhj_bq_kdhc iZfyib gZ hkgh_ ex[\b d Jh^bg fZehc jh^bg_ ijbgyibx ljZ^bpbhgguo fgh]hgZpbhgZevgh]h gZjh^Z Jhkkbb	EJ
ljhy\eyxsbc m\Z`_gb_ d ex^yf klZjr_]h ihdhev d mqZklbx \ khpbZevghc ih^^_j`d_ b \hehgl_jk	EJ
HkhagZxsbc ijbhjbl_lgm p_gghklv ebqgh m\Z`Zxsbc kh[kl_ggmx b qm`mx mgbdZevg kblmZpbyo \h \k_o nhjZob \b^Zo ^_yl_evghk	EJ
ljhy\eyxsbc b ^_fhgkljbjmxsbc m\Z`_gb_ d ij_^klZ jZaebqguo wlghdmevlmjguo khpbZevguo dhg]jmii KhijbqZklguc d khojZg_gbx ij_mfgh`_g dmevlmjguo ljZ^bpbcb b p_gghkl_c fgh]hgZpbh]hkm^Zjkl\Z	EJ
Kh[ex^Zxsbc b ijhiZ]Zg^bjmxsbc ijZ\beZ [_ahiZkgh]h h[jZaZ `bagb kihjIZ ij_^mij ij_h^he_Zxsbc aZ\bkbfbklb hl Zedh]hey lZ[Z _s_kl\ ZaZjlguo b]j b l^ KhojZgyxsbc mklhcqb\hklv \ kblmZlbbgbb bhk]jufbl_evgh f_g kblmZpbyo	EJ
AZ[hlysbcky h aZsbl_ hdjm`Zxs_c kj_^u kh[[_ahiZkghklb \ lhf qbke_ pbnjh\hc	EJ
ljhy\eyxsbc m\Z`_gb_ d wkl_lbq_kdbf p_gghk hkgh\Zfb wkl_lbq_kdhc dmevlmjju	EJ
ljbgbfZxsbc k_f_cgu_ p_gghklb]hlh\uc d kha \hkiblZgbx ^_l_c ^_fhgkljbjmxsbc g_ijbylb_g moh^Z hl jh^bl_evkdhc hl_lkl_gghklb hldZ k\hbfb ^_lvfb b bo nbgZgkh\h]h kh^_j`Zgby	EJ
Ebqghklgu_ j_amevlZlu j_ZebaZpfb\h]h]h]Zgby hij_^_e_ggu_ hljZke_ufb lj_[h\Zgbyfb d ^_eh\uf dZq_kl\	
>_fhgkljbjmxsbc]hlh\ghklv b kihkh[ghklv \ ^jm]bfb ex^vfb ^hklb]Zlv \ g_f \aZbfhigbf h[sb_ p_eb b khijm^gbqZlv ^ey bo ijhn_kkbhgZevghc ^_yl_evghklb	EJ
ljhy\eyxsbc khagZl_evgh_ hlghr_gb_ d h[jZah\Zgbx dZd mkeh\bx mki_rghc ijhn_ h[s_kl_gghc ^_yl_evghklb	EJ
ljhy\eyxsbc]jZ`^Zgkdh_ hlghr_gb_ d ijhr ^_yl_evghklb dZd d \haefbqgm]hb mqZklby \ h[s_kl_gguo]hkm^Zjkl_gguo h[s_gZpbhgZe	EJ
ljbgbfZxsbc hkgh\u wdheh]bq_kdhc dmevlmjju kh\j_f_gghfm mjh\gx wdheh]bq_kdh]h fure_g hiul wdheh]bq_kdb hjb_glbjh\Zgghchpj_gghd ijZdlbq_kdhc ^_yl_evghklb \ `bag_gguo ijhn_kkbhgZevghc ^_yl_evghklb	EJ
ljhy\eyxsbc p_gghklgh_ hlghr_gb_ d dmevlm dmevlmj_ j_qb b dmevlmj_ ih_^_gby d djZkh	EJ

Ebqghklgu_ j_amevlZlu j_ZebaZpbb ijh]jZffu \hkibl hij_^_e_ggu_ km[t_dIZfb h[jZah\ZI_evgh]h ijhp_k	
HkhagZxsbc ijbqZklghklv d bklhjbb dhee_^`Z	EJ 8
HkhagZxsbc gjZ\kl_ggu_ djbl_jbqZihkg^h\gby mk\h_gby h[s_q_eh_q_kdbo p_gghkl_c	EJ 9

KLJMDLMJ: B KH>?J@:GB? MQ?;GHC >BKPBIEBGU

H[t_f mq_[ghc ^bkpbiebgub \b^u mq_[ghc jZ[hlu

<b^ mq_[ghc jZ[hlu	H[t_f qZkh\
H[t_f h[jZah\ZI_evghc ijh]jZffu mq_[ghc ^bkpbie	50
\ lhf qbke_	
l_hj_lbq_kdh_ h[mq_gb_	30
ijZdlbq_kdb_ aZgyIby	20
ljhf_`mlhqgZy Zll_klZpby \ nhjf_ ^bnn_j_gpbjh\Zggh	

L_fZlBq_kdbc ieZg b kh^_j`Zgb_ mq_[ghc ^bkpbiebg u ©Hkgh\u nbgZgkh\hc]jZfhlghklb b i
 ^_yl_evghklb^a

GZbf_gh\Zgb_ jZa^ b l_f	Kh^_j`Zgb_ mq_[gh]h fZl_jbZeZ b nhjfu hj]ZgbaZpbb ^_ h[mqZxsboky	H[t_f \ qZkZ	Dh^u dhfi_l_gpbc nhjfbjh\Zgbx dhlhju kihkh[kl\m_l we_f_] ijh]jZffu
1	2	3	4
JZa^_e Hkgh\u nbgZgkh\hc]jZfhlghklb		36	
L_fZ Kmsgghklv nbgZgkh\hc]jZfhlgh Ebqgh_ nbgZgkh\h_ ieZgbjh\Zgb_	1. lhgylb_ b g_h[oh^bfhklv bamq_gby nbgZgkh\hc] ebqgh]h nbgZgkh\h]h ieZgbjh\Zgby :dlb\u iZk [x^`_l WlZiu ihkljh_gby ebqgh]h nbgZgkh\h]h ieZg 2. ljZdlbq_kdZy jZ[hIZKkhkIZ\e_gb_ ebqgh]h [x^`_lZ nbgZgkh\h]h ieZgZ	2 2	HD HD H HD HD HD HD ID
L_fZ >_ihabl dZd k[_j_`_gby ^_g`_gu kj_^kl\	3. K[_j_`_gby b gZdhie_gby Kmsgghklv [Zgdh\kdh] Hldjulb_ \deZ^Z MijZ\e_gb_ \deZ^hf 4. ljZdlbq_kdZy jZ[hIZ Hij_^_e_gb_ kmffu ijhp_ ^_ihablZf Bamq_gb_ ^_ihablgh]h ^h]h\hjZ	2 2	HD HD HD HD HD ID
L_fZ Dj_^blh\Zgb nbabq_kdbo ebp	5. Kmsgghklv b \d^u^blh\ ^ey nbabq_kdbo ebp j_nbgZgkbjh\Zgby b j_kljmdlmjbaZpbb dj_^blh\ dj_^bl Bihl_qguc dj_^bl 6. ljZdlbq_kdZy jZ[hIZ Bamq_gb_ dj_^blgh]h ^h]h\hjZ JZkq_l h[sklbbfhklb ihdmidb ijb ijbh[j_l_gbb __ \ d	2 2	HD HD HD HD HD HD ID
L_fZ Hkgh\u jZkc dZkkh\uo hi_jZpbc	7. ;_agZebqgu_ hi_jZpbb [Zgdh\kdb_ b ^_g`_gu_ i dZjlu DZkkh\uo_ b-hZexggu_ hi_jZpbb [_ahiZkgh]h ih_^_gby \eZ^_evpZ [Zgdh\kdhc bkihevah\Zgb_ b-gZggb]Z b we_dljhgguo ^_g_]	2	HD HD HD HD HD HD ID
L_fZ KljZoh\Zgb kihkh[khdjZs_gby nbgZgkh\uo ihl_jv	8. Kbkl_fZ kljZoh\Zgby \ JN KljZoh\u_ jbkdb <b^ nbabq_kdbo ebp ebqgh_ kljZoh\Zgb_ f^bpt gZk_e_gby kljZoh\Zgb_ Z\lh]jZ^AZgkdhc hl_lk kljZoh\Zgby 9. ljZdlbq_kdZy jZ[hIZJZkq_l kljZoh\h]h \aghkZ \ aZ jZaf_jZ kljZoh\hc kmffu lZjbnZ kjhdZ kljZoh\Zgby	2 2	HD HD HD HD HD HD ID

	>_ckl\by ijb gZklmie_gbb kljZoh\h]h kemqZy			
L_fZ Bg_klbpb bgkljmf_gl m_ebq_ k_f_cguro ^hoh^h\	10. Ihgylb_ bg_klbpb b bo \b^u P_ggu_ [mfZ]b Bg_klbpbhgguc ihjln_ev ;bj`b Kihkh[u bg_klbjh nbabq_kdbf ebpZf	2	HD HD HD HD HD ID	
	11. IjZdlbq_kdZy jZ[hIZ JkZkq_l ^hoh^ghklb nb bgkljmf_glh\ k mq_lhf bgneyppb	2		
L_fZ GZeh]hh[eh]jZ`^Zg	12. GZeh]b ihgylb_ nmgdpbb deZkkbnbdZpby W gZeh]h\ mieZqb\Z_fuo nbabq_kdbfb ebpZfb GZeh]h\Zy hl_lkl_gghklv ijb mdehg_gbb hl mieZl	2	HD HD HD HD HD ID	
	13. IjZdlbq_kdZy jZ[hIZ < Kbkl_fZlbaZpby gZeh]h\ ih deZkkbnbdZpbhgguf jjm Hij_^_e_gb_ kmff gZeh]h\ ^ey nbabq_kdbo ebp Bkihevah\Zgb_ gZeh]h\uo ev]hl b gZeh]h\uo \uq_lh	2		
L_fZ l_gkbhgggh_ h[_ki_q_gb_	14. =hkm^Zjkl_ggZy i_gkbhggZy kbkl_fZ l_gkbhgguc nhg^ Jhkkbb b _]h nmgdpbb G_]hkm^Zjkl_ggu_ i_gkbhgggu_ nhg^u	2	HD HD HD HD HD ID	
	15. IjZdlbq_kdZy jZ[hIZ < Bamq_gb_ nbgZgkh\uo bg]l]imfe_vga m_fuo ^ey nhjfb i_gkbhgguo gZdhie_gbc	2		
L_fZ AZsbIZ ijZ\ ihlj_[bl_e_c	16. Kmsgghklv ihgylby \hafh`ghklb b ijZ\Z ihlj_[bl_ ljZ\beZ ih^Z`b hl^_evguo \b^h\ lh\Zjh\ KhklZ\e_gb_ h[jZs_gby ih gZjmr_gbx ijZ\ ihlj_[bl_	2	HD HD H HD HD HD ID	
L_fZ NbgZgkh\ fhr_ggbq_kl\h	17. GZb[he__ jZkijhkljZg_ggu_ \b^u fhr_ggbq_kl\Z b ^_ckl\bc \ hlghr_gbb nbgZgkh\ gZk_e_gby NbgZgk L_e_nhgggu_ fhr_ggbq_kl\Z kqZklvyl^dZdr_ggbq_k Fhr_ggbq_kl\Z \ [Zgdh\kdhc kn_j_ b dhee_dlhjkdb	2	HD HD HD HD HD ID	
	18. IjZdlbq_kdZy jZ[hIZ < Bamq_gb_ hlebqbc ^h[jhkh_klguo bg_klbpbhgguo fhr_ggbq_kdbo ko_f IjZ\b e Z gZgkh\bc [_ahIZkghkl	2		
JZa^_e Hkgh\ u ij_ ^ijbgbfZI_evkl\Z		12		
L_fZ Ihgylb_ p_ aZ^Zqb ij_^ijbgbfZI_evkdhc ^_yl_evghklb	19. Ihgylb_ ij_^ijbgbfZI_evkdhc ^_yl_evghklb ij_^ijbgbfZI_evkdhc ^_yl_evghklb IjZ\h\h_ ij_^ijbgbfZI_evkdhc ^_yl_evghklb	2	HD HD HD HD HD ID	

L_fZ Nhjfu b \b^ ij_^ijbgbfZI_evkdhc ^_yl_evghklb	20. Nhjfu b \b^u ij_^ijbgbfZI_evkdhc ^_yl_evghklb ij_^ijbgbfZI_evkl\h FZeh_ ij_^ijbgbfZI_evkl\h nhjfZ hjjZgbaZpbb fZehjh ij_^ijbylby	2	HD HD HD HD HD
L_fZ Kha^Zgb_ kh[kl_ggh]h [bag_	21. IjZ\h\hc klZImk ij_^ijbgbfZI_ey Hj]Zgb_ahZp bhrgj xjb^bq_kdh]h ebpZ dhff_jq_kdb_ b g_@h^f^bqg xjb^bq_kdbo ebp WIZiu ijhp_kkZ h[jZah\Zgby xjb^ lhjy^hd]hkm^Zjkl_gghc j_]bkljZpbb Mqj^bl_ ij_^ijbylby Ebp_gabjh\Zgb_hl^_evguo \b^h\ ^_yl_ 22. IjZdlbq_kdZy jZ[hIZhkljhbiv kjZ\gbl_evngx IZ[eb hkgh_ghjf =D JN q	2	HD HD HD HD HD
L_fZ ;bag_k ieZgbjh\Zgb_ ij_^ijbgbfZI_evkdhc ^_yl_evghklb	23. JZajZ[hldZ [bag_k b kh^_j`Zgb_ieZgZ_k 24. IjZdlbq_kdZy jZ[hIZ Nhjfbjh\Zgb_gZ\udh\ ih ZdlmZevghc bgnhjZpbb ih klZjIZif b _KhgbZ\eb [bag_ieZgZ ih Ze]hjblfm <_^_gb_ ijhkluo jZk ba^_j`_d ijb[ueb ^hoh^h\	2	HD HD HD HD HD
25. >bnn_j_gpbjh\Zgguc aZq_l	<k_]h ih ^bkpbiebg_	2	
		50	

3.1 Lj_[h\Zgby d fbgbfZevghfm fZI-lj_bZgbyq_hkdhfm h[_ki_q_gbx
 J_ZebaZpby ijh]jZffu mq_[ghc ^bkpbiebg u lZ[bg_lZg@elkghy
 nbgZgkh\hc]jZfhlghklb^a
 H[hjm^h\Zgb_ mq_[gh]h dZ[bg_lZ
 - jZ[hqb_ f_klZ ih dhebq_kl\m h[mqZxsbok y
 - jZ[hq_ f_klh ij_ih^Z\ZI_ey
 - deZkkgZy ^hkdZ klZg^ZjlgZy
 - dhfie_dl mqf_lh^bq_kdhc ^hdmf_glZpbb ih hkgh\Zf n
]jZfhlghklb
 L_ogbq_kdb_ kj_^kl\Z h[mq_gby
 - dhfivxl_j hkgZs_gguc gZ[hjh f klZg^Zjlguo ebp_gabhgguo
 ijh]jZff k ^hklmihf d bjl_kmgkZf
 - fmevlbf_^bcguc ijh_dlhj wdjZg
 - ijbgl_j

BgnhjZpbhggh_ h[_ki_q_gb_ j_ZebaZpbb ijh]jZffu
 l_j_q_gv j_dhf_g^m_fuo mq_[guo ba^Zgbej_kmBgh\jg_l
 ^hihegbl_evghc ebl_jZlmju

- l_qZlgu_ ba^Zgby
1. ;h]Zq_gdh Hkgh\u nbgZgkh\hc]jZfhlghklb mq_[gh_ ih
 kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgbyq_gdh B = ;m
 G l@beykdR\Zhkd\Z Ba^ZI_evkl\h N_gb159k
 2. ;j_oh\Z X < NbgZgkh\Zy]jZfhlghklv X < ;j_oh\Z > X
 :efhkh? F <B-UJ?KK fZI_jbZeu ^ey mqZsboky
 ijh]jZffZ F_lh^bq_kdb_ mdZaZgby ^ey mqbl_ey
 3. QmfZq_gdh Hkgh\u nbgZgkh\hc]jZfhlghklb ijZdlbdr
 QmfZq_gdh : l =Fjy@Njhk\s_gb_ a ± k
 4. Njbpe_j < Hkgh\u nbgZgkh\hc]jZfhlghklb mq_[gh_ ih
 kj_^g_]h ijhn_kkbhgZevgh]h h[jZah\Zgbyq_gdh
 ? : LZjoZgh?ZFhk\Z Ba^ZI_evkl\h XjZ?l 154 k
 5. Jy[h\Z H : DZd _klb k_f_cguc [x^`_l mq_[gh_ ihkh[b
 H < DZjZfh\Z H : -Fy[BlZl_eep_dglj ± k
 6. F_^_^_Z F ; <u[bjZy k\hc [Zgd mq_[gh_ ihkh[b_ G
 F_^_^_Z H : Jy[Fh\Bgl_eep_dglj ± k
 7. Ju[Zdh\ K B AZq_f gZf gm`gu kljZoh\u_ dhfiZgbb b klj
 G G >mfgZy K B Ju[Zdh\ -:FX Bgl_eep_dglj ± k
 8. >mfgZy G G AZieZlb gZeh]b b kib kihdhcgh G G >mfg
 F_evghbdh\Z Bgl_eep_dglj ± k
 9. GbdheZ_\Z Bbg\Yklhj G G >mfgZy H : :[_e_\ -B l C
 F Bgl_eep_dglj ± k
 10. ;_jahg G B Hkgh\u nbgZgkh\hc wdghghfbbd mq_fgbd
 <bl-Zj_kk ± k
 11. >_gv]b dj_^bl [Zgdb >_g_`guc b dj_^blguc jugdb mq_
 ^ey KIH ih^ h[s j_^ F : :[jZfh\hc E K^2:Z_dkZg^jh\h
 bkij bi^h F Ba^ZI_evkl\h XjZ?l k
 12. lZgkdh\ <GZeh]b b gZeh]hh[eh`_gb_ mq_[gbd b iZdlbd
 F Ba^ZI_evkl\h XjZ?l k
 13. JZcq_gdh : < F_g_`f_gl mq_[ihkh[b_ ^ey KIH : <
 Nhjmf ± k

14. KZnjhgh\ G : WdhghfbdZ hj]ZgbaZpbb mq_[gh_ ihkh[b
F BGN±F - k
15. LZjZkh\Z < N GZeh]b b gZeh]hh[eh`_gb_ mq_[gbd <
<eZ^udZ L < KZijudbgZ E F±2-K_ba±FgZ DGHJMK ±
k
16. Qg_\bpugZ E G WdhghfbdZ hj]ZgbaZpbb mq_[ihkh[b
? < OZqZ^mPh\Zba±Jhklh\ g > N_gbd±k k
17. l_j_dj_klh\Z E < NbgZgku ^_g`_gh_ h[jZs_gb_ m
l_j_dj_klh±F Ba^ZI_evkdbc p_glj ©:dZ^±fbyk
18. Debfh\bq < l NbgZgku ^_g`_gh_ h[jZs_gb_ b dj_^bl
Debfh\b±F BGN-F: ± k
19. EZ\jmrbg H B NbgZgku b dj_^bl mq_[gbd±F BJBHDEK\jr
2019. ± k
20. l_j_dj_klh\ NbgZgku b dj_^bl ijZdlbdfmf E ± Fl_j_dj
Ba^ZI_evkdbc p_glj ©:dZ^_fby^k
21. ?dbfh\Z NbgZgkh\uc f_g_^`f_gl mq_[gbd ^ey KIH D <
l KZ_ev_Z D < DZj^ZFhevBa^ZI_evkl\h XjZel381
k^2 K_jp l_jhn_kkbhgZevgh_ h[jZaSBX978-5-534-03698-5.

We_dljhggu_ ba^Zgby we_dljhggu_ j_kmjku

1. [http://window.edu.ru/?^bgh_hdgh^hklmiZdh\[jZah\ZI_evguFj_k](http://window.edu.ru/?^bgh_hdgh^hklmiZdh[jZah\ZI_evguFj_k)
2. [http://www.firo.ru/Fbgbkl_jkl\h h\[jZah\Zgby b gZmdb JN N=:M ©](http://www.firo.ru/Fbgbkl_jkl\h h[jZah\Zgby b gZmdb JN N=:M ©)
3. KWW SV ZZZ PLQILQ UX UX hnbpbZevguc kZcl Fbgbkl_
4. www.glavbukh.ru - `mjgZe ©=eZ\[mo^a
5. ZZZ LSEU RUJ kKZlmi©Bgn_kkbhgZevguo [mo]Zel_jh\ b Z
Jhkkbb^a
6. ZZZ EXK UX ;mo -k_kBnglk_jgeyl [mo]Zel_jh\
7. http://www.consultant.ru/±dhfivxl_jgZy kijZ\hqgZy ijZ\h\Zy kbkl_fZ
8. <http://www.garant.ru/±bgnhjfZpbh-gjgZ\h\hc ihjlZe>
9. https://normativ.kontur.ru/±kijZ\hq-gjZ\h\Zy kbkl_fZ
10. [http://www.edu-all.ru/ lhjlZe ©<k_h\[mkPjZ\hq-gjgZ\h\hc ihjlZe](http://www.edu-all.ru/ lhjlZe ©<k_h[mkPjZ\hq-gjgZ\h\hc ihjlZe)
h[jZah\ZI_evguFkZcl _^bgh_hdgh^hklmiZdh[jZah\ZI_
11. fingramota@cbr.ru- NbgZgkh\Zy]jZfhlgkklv
12. www.cbr.ru/reception- ;Zgd Jhkkbb

>hihegbl_evgu_ bklhqgdbb

1. Dhgklblmpby JN hl ihke_^gyy j_^Zdpby
2. =jZ`^Zgkdbc dh^_dk JN qZklv hl -NA ihke_^gyy
j_^Zdpby
3. GZeh]h\uc dh^_dk JN qZklv hl -NA ihke_^gyy
j_^Zdpby
4. N_^_jZevguc aZdhg JN hl -NA]©H]hkm^Zjkl_gg
j_]bkljZp xjb^bq_kdbo ebp b BI^a ihke_^gyy j_^Zdpby
N_^_jZevguc aZdhg JN hl -NA ©H jZa\bllbb fZeh]h
kj_^g_]h ij_^ijbgbfZI_evkl\Z \ JN^a ihke_^gyy j_^Zdpby

J_amevlZlu h[mq_gby	Djbl_jbb hp_gdb	F_lh^u hp_gd
AgZgby	Hp_gdZ ©hlebaqgh ^a	Hp_gdZ j_ame
- agZl[VZah\uihgylby mkeh\b	\uklZ\ey_lky	\uiheg_gby
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- wdhghfbq_k\deb_gbby	dmjkZ bkq_jiu\Zxs	ijhf_`mlhgghc
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^_yl_evgh\h\ls_kl_gghc	eh]bq_kdb kljhcgh	Hp_gdZ j_ame
`bagb	baeZ]Z_l mf__l_l_k	mklgh]h b
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- ijZ\h\u_ghjfu^eyaZsblu	jZaghkljhggfbfb gZ	
ijZ\ihlj_[bl_enbgZgkh\u	b ijb_fZfb \uiheg_g	
mkem]	ijZdlbq_kdbo aZ^Zq	
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^_yl_evgh\klb	h[mqZxs_fmky _ke	
ijhn_kkbhgZekghj_	l_j^h agZ_l fZI_jbZ	
- kihkh[u^_ckl\b\c jZfdZ	dmjkZ]jZfhlggh b ih	
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	mk\hbe_]h ^_lZe_c	
	^himkdZ_l g_lhgghk	
	g_^hklZlhqgh ijZ\be	
	nhjfmebjh\db gZjm	
	eh]bq_kdhc	
	ihke_^h\ZI_evghklb	
	baeh`_gbb ijh]jZffg	
	fZI_jbZeZ bkiulu\Z	
	aZl]m^g_gjby i	

	<pre> \uiheg_gbb ijZdlbq_ aZ^Zq hp_gdZ ©g_m^h\l\hjbl_evgh \uklZ\ey_lky h[mqZxs_fmky dhlf agZ_l agZqbl_evgh ijh]jZffgh]h fZI_jbZ ^himkdZ_l kms_kl\ hrb[db g_m_j_ggh [hevrbbf aZljm^g_g j_rZ_l ijZdlbq_kdb_ aZ^Zqb beb deyki]Z k gbfb kZfhklhyl_evgh </pre>	
<pre> Mf_gby - bkihevah\ZgZgby nbgZgkh]jZfhlgkib ieZgbjh\Zlv ij_^ijbgbfZI_evkdmx ^_yl_evgh\klv ijhn_kkbhgZekghj_ - mf_ljbgbfZlv_r_gbgZ hkgkh]Z\gbl_evgh]Zebaz nbgZgkh\Zlv_l_jgZlb\ ieZgbjh\Zlv ijh]ghabjh\Zlv^_IZ - ZgZebabjh\Zlv^_dZlv bgnhjZpbkZkZxsmxky nbgZgkh]abklhgqbdh\ jZaebqgh]h lbiZ b bklhg kha^Zgguo \ jZaebqguo kkl_fZb_dklZ[ebpZ]jZnb^bZ]jZffZ Zm^bh\bamZjv^gbc - mf_lhij_^_eyilvgylby kha^Z\Z[h[s_gby mkIZgZ\ebZ]Zeh]bb deZkkbnbpbjh\Zlv kZfhklhyl_evgh]jZlv hkgkh\Zgbdybl_jb^bey deZkkbnbdZpbk]ZgZ\eb\Z ijbqbggkhe_^kl_gkuyab kljhbleh]bq_kjZkkm`^_gt mfhaZdexqbgbeZlv\h^u - ZgZebabjh\Zlvhd ijhn_kkbhgZevm] bamqZliyh]bij_^eh`_gb_ - ijb_f_gylv ihemq_ggu_ a kljZoh\ZgbljZ\gb\Zbv \u[bjZlvZb[he\u]h^gu_ mkeh\b]jZoh\Zgby kljZoh\Zgbljms_kl]Z </pre>	<pre> hp_gdZ ©hlebbqgh^a \uklZ\ey_lky h[mqZxs_fmky _ke]em[hdh b ijhggh m ijh]jZffguc fZI_jbZe dmjkZ bkq_jiu\Zxs ihke^h\ZI_evgh q eh]bq_kdb kljhcgh baeZ]Z_l mf_l_l_k m\yau\Zlv l_hjbx k ijZdlbdhc k\h[h^gh kijZ\ey_lky k aZ^Zq \hijhkZfb g_ aZljm k hl_IZfb ijb \b^hbaf_g_gZ]Zgbc ijZ\bevgh h[hkgkh\u\ ijbgylu_j_r_gby \e jZaghkljhggbbf gZ b ijb_fZfb \uiheg_g ijZdlbq_kdbo aZ^Zq hp_gdZ ©ohjhrh^a \uklZ\ey_lky h[mqZxs_fmky _ke l_j^h agZ_l fZI_jbZ dmjkZ]jZfhlg h b ih kms_kl\m baeZ]Z_l ^himkdZy_kms_gguo g_lhgghkl_c \ hl_l \hijhk ijZ\bevgh ijbf_gy_l l_hj_lbq_k iheh`_gby ijb j_r_g ijZdlbq_kdbo \hijhk aZ^Zq \eZ^_l g_h[oh^bfufb gZ\ud ijb_fZfb bo \uiheg_ hp_gdZ ©m^h\l\hjbl_evgh \uklZ\ey_lky </pre>	<pre> Hp_gdZamevlZ \uiheg_gby ijZdlbq_kdhc jZ[hlu Hp_gdZ j_ame ijhf`_mlhgghc Zll_klZpbb Hp_gdZ j_ame mklgh]h b ibkvf_ggh]h hi Hp_gdZ j_ame j_r_gby kblmZpbhgguo </pre>

<p>hI_lkl_gghklb - hij_^_eygZagZq_gbbh\ gZeh]bZjZdl_jbahijZl\Zb h[yaZgghklb gZeh]hieZI_evsbdh\ jZkkqblu\Zlv Gi]NfE_gylv gZeh]h\luq_luaZihegylv gZeh]h\m_xdeZjZpbx - hp_gb\Zlv wnn_dlb\ghk ZgZebabjhZld\lhju \ebyxsbgZwnn_dlb\ghklv hkms_kl_e_gby ij_^ijbgbfZI_evkdhc ^_yl_evghklb ijhn_kkbhgZekghj_ - ijbf_gylv jZagu_kljZl_ lZdlb]j_^ijbgbfZI_evkdh ih_^_gbyZaebqguo kblmZpbyo - nhjfbjh\ZlvjZa\b\Zlv gZ\udb]h[eZklbkievah\Zg bgnhjfZpbhggh dhffmgbdZpbhgghbeh]b BDLdhfi_l_gpbjZ\udb jZ[hluhklZlkbq_kdhc nZdlbq_kldZgZebibq_kdh nbgZgkh\hgnhjfZpb_c - mf_lkhhlghklk\vb ^_ckl\byjeZgbjm_fufb j_amevlZlZfb hkms_kl\ dhgljh\h_c_yl_evghklb ijhp_kk^hklb_gby j_amevlZlZjj_dlbjh\Z\kb ^_ckl\bykhhI_lkl\lb baf_gyxs_dkb\mZpb_c - ijbf_gylv_hj_lbq_kdb_ gZ\udb]nbgZgkh\hc]jZfhlgghklb ^ey ijZdlbq_ ^_yl_evghklb - jZ[hIzlv \ dhee_dlb\ dhfZg^_ wnn_dlb\garZbfh^_ckl\hkz dhee_]Zjfm dh\h^kl\hf deb_glZfb</p>	<p>h[mqZxs_fmky _ke bf_l agbZy lhevdh hkgh\gh]h fZI_jbZe mk\hbe_]h ^_lZe_c ^himkdZ_l g_lhqghk g_^hklZlhqgh ijZ\be nhjfmebjh\db gZjm eh]bq_kdhc ihke_^h\ZI_evghklb baeh_gbb ijh]jZffg fZI_jbZeZ bkiulu\Z aZljm^g_gby ijb \uiheg_gbb ijZdlbq_ aZ^Zq hp_qZ ©g_m^h_e_l\hjbl_ev \uklZ\ey_lky h[mqZxs_fmky dhlf agZ_l agZqbl_evgh ijh]jZffgh]h fZI_jbZ ^himkdZ_l kms_kl\ hrb[db g_m_j_ggh [hevrbbf aZljm^g_g j_rZ_l ijZdlbq_kdb_ aZ^Zqb beb g_kijZ k gbfb kZfhklhyl_ev</p>	
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