

N?>?J:EVGH? :=?GLKL<H IH L?OGBQ?KDHFM  
J?=MEBJH<:GBX B F?LJHEH=BB

KBKL?F: >H;JH<HEVGHC K?JLBNBD:PBB

©N?>?J:EVG:Y KBKL?F: D:Q?KL<:ª

J\_] < JHKKA58 @MG

Hj]Zg ih k\_jlbnbdZpbb

J?=FSKRU.0002

H[s\_kl\h k h]jZgbq\_gghc hl\\_lkl\\_gghklvx

©?<J:ABCKDBC KHXA K?JLBNBD:PBBª

:^j\_k ] K-Zgd]j[mj] me He\_dh >mg^bqZ

^hf < dhjimk eb]GjZhnbd

l\_e - - LQIR#HVVHUW UX

K?JLBNBD:KHHL<?LKL<BY

< )6. 58 )

\u^Zg

H[s\_kl\m k h]jZgbq\_gghc hl\\_lkl\\_gghklvx

gZmeqghba\h^kl\\_gghfm ij\_^ijbylxb ©=bfZeZbª

:^j\_k

JN KZfZjkdZy hKZZJZ AZ\h^kdh; rhkkk

BGG H=JG

>ZIZu^Zqbb.01. ]

Kjhd ^\_ckl\by01^h ]

GZklhysbc k\_jlbnbdZI m^hklh\\_jy\_l

Kbkl\_fZ f\_g\_^`f\_glZ dZq\_kl\Z ijbf\_gbl\_evgh d jZ[hIZf

kh]eZkgh ijbeh`\_dgbZklhys\_fm k\_jlbnbdZIm

ijbeh`\_gb\_ y\ey\_lky g\_hlt\_fe\_fhc qZklvx k\_jlbnbdZIZ

KHHL<?LKL<M?L LJ?;H<:GBYF =HKL-J BKH62

N?>?J:EVGH? :=?GLKL<H IH L?OGBQ?KDHFM  
J?=MEBJH<:GBX B F?LJHEH=BB

KBKL?F: >H;JH<HEVGHC K?JLBNBD:PBB  
©N?>?J:EVG:Y KBKL?F: D:Q?KL<:ª  
J\_] < JHKKA58 @MG

IJBEB@?GB?  
dk\_jlbnbdZiml\\_lkl\ESK 58 F

H[eZklv k\_jlbnbdZpbb kbkl\_fu f\_g\_`f\_glZ dZq\_kl\Z

28.1.1 — :jfZlmjZ aZihjgZy ^ey mijZ\e\_gby ijhp\_kkhf aZ^b`db dj  
aZihjgu\_ aZl\hju ^bkdh\u\_b;^jm]Zy ZjfZlmjZ  
— :jfZlmjZ j\_]mebjmxsZy h[jZlgZy ijjZ^kijpZgobLeevgZy  
kf\_kbl\_evgZy jZa^\_ebl\_evgZy dhf[bgbjh\ZggZy deZiZgu j\_^mdp  
— Nblbg]b ^ey ljm[ klZevgu;\_ djhf\_ ebluo  
— ljb[hju ^ey baf\_j\_gby beb dhgljhey ^Z\e\_gby `b^dhkl\_  
— ljb[hju b ZiiZjZlmjZbaebq\_kdh]h beb obfbq\_kdh]h ZgZ  
ijhqb\_ g\_ \dexq\_ggu\_ \ ^jm;]b\_ ]jmiibjh\db  
— L\_iehh[f\_ggbdb  
— Mkem]b ih g\_ki\_pbZebabjh\Zgghc hilh\hc lhj]h\e\_  
— Mkem]b k\yaZggu\_ k gZmqgufb bkke\_`h\Zgbyfb b wdki.  
jZajZ[hldZfb \ h[eZklb \_kl\_kl\\_gguo b l\_ogbq\_kdbo gZmd ijhqb\_