

Qr yhp euh 533;

Dydwarsv

Chv wdvMr qv gÖsxudMr q sdu f xax uhv il{ •hv vxu
vxssr uw ilqv hwsoxv sduMf xd' uhp hqW dnv ilouhv
sodqv v gh ur vdx{ rffxshqwg hsxlv shx xqh
sodf h su•srqg•udqvM gdqv dnv surf•g•v
gÖsxudMr q ghv shwMv fröf vylwv1 Od
frqqdlwdqf h gh fhv vjwvp hv d ehdxfrxs
surj uhv• fhv ghuql' uhv dqg•hv/ ju fh dx{
glij•uhqw wdydx{ gh uhf khuf kh phq•v sdu
glyhuv r uj dqlvp hv/ qr wlp p hqwdh Fhp dj uhi hw
d'Haj hhv/ hwdl dqwder xlv Š ad sxedf dMr q gÖq
gr f xp hqwf dguh⁵1

Fhshqgdqwf hv surf•g•v vr qwhqf r uh uf hqW/ hw
dnu frqqdlwdqf h surj uhv hq shup dqhqf h1 V
dnu hiilf dflw q*hwv soxv Š surxyhu'
d'hquj lwhp hqW g*xq fhwdlq qrp euh gh
gl vir qf wv qqhp hqW p r wylw t xhā xhv
su fr qlvdMr qv fr p sōp hqW ll uhv1

Ch suvhqwg r f xp hqW q*d sdu sr xu r erhf vli gh
iuhlqhu d'qqrydMr q1 Lo sur sr vh ghv
su fr qlvdMr qv qrxyhōhv d•hv Š gh uf hqW v
revhuydMr qv vxu dñ edvlq UklqP h xv h/ hw
lqvM v vxu ghv uhf r p p dqgdMr qv g•rŠ fr qqxhv
p dlvsdu r lv p dodssdt x•hv 1

Lo hww dxwl lqvslu g*dxw hv •vxghv u d d v•hv
qr wlp p hqwsdu ghv r uj dqlvp hv gh uhf khuf kh/ hw
sdu g*dxw hv dj hqf hv1

O'h{s•uhqf h prqwh t xh dñ erq
ir qf wv qqhp hqW g*xqh wdvMr q g*•sxudMr q hww
j•q•udhp hqW fr qglwv qq• sdu ad erqqh
u d d v d v d v d v q gh wv lv •v d shv f g v =
Š ad fr qf hsvMr q
Š ad u d d v d v d v q
Š d h { s r l v d v d v q

Chv gl vir qf wv qqhp hqW sr wv qv hōv sr xydqw' wv
fr qv wv v Š fkd f xqh gh fhv •v d shv/ dnv
uhf r p p dqgdMr qv vr qw w x f v x u•hv hq ir qf wv q
gh f hōv f 11

F?-E19> 3?= @B5 45CBN1-4C19>C45) * & CEB-5 21C3> (89> # 5EC5
35C 45B-90B5C1>>N5C & >@B19> &5B?<19> & 94B5C@4>DC ?E5C
139FN5C " \$ " " 17E>175

85B?B- 1>35C= ?1 5>>5CCB 294>C 8 BN1-4NCCB C19>C 94B5C&4>DC4E
21C3> (89> # 5EC5

> B6N5>35 K<1BPD4E !E9>
?3E= 5>D490@>9-5 K<145C5
8D@ GGG 4 ?> 35= 17B56BA5 5@B19> 4?3E= 5>D 14B57E945 * &0 &(& * 5= 17B56 @46



	1 ;
	1 ;
	1 ;

Frdhslnq

%2:5D

Oh survhqwg rfxp hqwer ugh hwhqvlhahp hqwæ
ild' uh fæwlt xh dwr fldqwgx{ •vñj hv gh ilauhv
yhulf dx{ vxffhwlivl

Loqh wdlvñ gr qf sdv ghv ilauhv krul}rqvdx{ t xl
survhqvlhqwqr vñp p hqwðlqfr qy•qlhqw* wñ shx
ur exwñv dx{ vxufkdij hv k|gudxdt xhv/ hw t xl
q*dvwxuhqwsdv æd qlwñilfdvñr q uhf khuf k•h gdqv
fhvild' uhv1

Ohxu xvlðvdlr q q*hwwsdv h{fæxh/ fhshqgdqwdx
hiilfdflw frqf huqdqwd ðñ wdlvñp hqw gh ðd}r vñ
j æedo q*hwwsdv sur xy•h/ hw idlw df vxhahp hqw
ðr erhvgh glii•uhqw wdydx{ gh uhf khuf kh1

(&& ")

" 5C @9>D 3-NC 4E 6?>3D?>>5= 5>D N@BID'95
C?>D

xqh dðp hqvlr q dalmu•h @EB = 9-NBI-45B
-5C = 1D05C 133E= E-45C 5> CEB135 @EB <1
BPH 7N-1D?> 45C = 1C95C 5D @EB <121D= 5>D
45 <1 29? = 1C5 3?>C9E1>D-5 29?æ<

→ Soxvlhxw r xyuj hv hq sdudæ ðv

ðlqvñup lwhqf h gh ðdðp hqvlr q @EB C9= E-5B
-5CN881>75C71J5EH 5D<?H 7N-1D?> 5>D5 45EH
1@@BC

→ V| wñp h gh e f k•h

xq udf vñxu elr æ j lt xh Š 6 skdvñv 3? = @N
4 E>5 = 1B35 7B1>E<195 = 9-NBI-5

→ Ghv j udqxæw vs•flilt xhv

) 38N= 1 C >? @AE5 BNB AE5 4 E>5 C1D? > @B69B5 @1>D45 B'G51EH

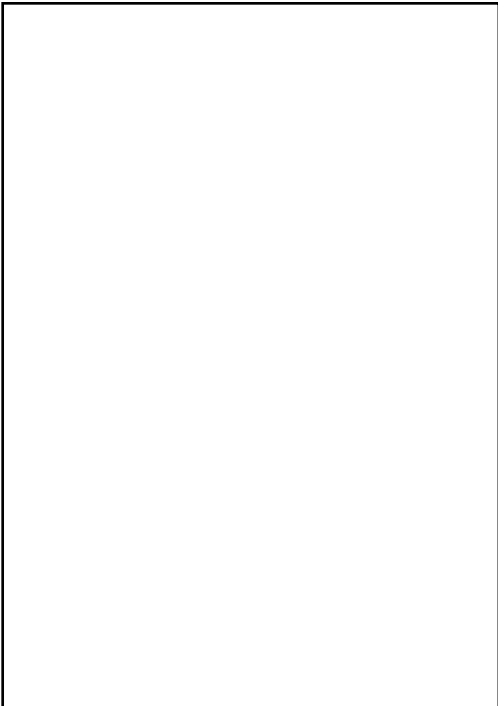
Vr xuf h=Chv sur f•g•v g*sxudvñr q ghv shwñv fr æñf wylwvñDj hqf h gh d'æx UklqCP hvxh

Շրջափոխում

➔ Fr qqd-uh dhv gr f xp hqw gh u i • uhqf hv df vxhv

?= = 5 >?EC <1F?>C 4NK @NB9N <1 3?>>19CC1>35
45 35C @P3N4NC NF?<E5 3?>C1= = 5>D F9I <5C 498N5>D
B5D7EBC4 5H@B5>35 5D1B1F1EH45 B5385B385

Od frqfhswr q g*xqh wMr q sdu ilawhv sadqvv q*fhwlv
grqf gh frqqd-uh dhv ghuql'uhv •yravlrqv txdqw dx{
surfrqlvdMr qv/ hwgh vh u i • uhu dx{ gr f xp hqw d g u hv dhv
soxvurfhqw/ rx plv Šmxul
Fh wadydlogh %yhlath vnfkqrσj ltxh%idlwsduMh lqwj udqvn
gh ad skdvh gh frqfhswr q g*xq rxyudj h g*sxudMr q/ hwad
frqfhswr q ghyudlwgr qf ' wh nwmil•h sdu dhv u i • uhqf hv dhv
soxvurfhqwlv



5D5 6385 @P@C5 4?>3 <5C45B>95C4?3E= 5>D45 B1N5>35
<NC 1EH 6B5C @1>DC 19>Q AE5 AE5-AE5C <5>C F5EC 45C
?E71>9< 5C 45 B5385B385 B1F19<1>D CEB 35C BQ< 5C
5C>41>D 9< 5D 5C5>D5< 41F?9B 3?>C95>35 AE5 35C
4?3E= 5>D >5 B@NC5>D>DAE5 <ND45C 3?>>19CC1>35C 1E
=?= 5>D45 <EB@E2>B1D?>



Od supl'uh ufrppdggdMr q hww gh
v'iqvsluh' srxu dh Fdklhu ghv Fæxvh
Vwf kqilt xhv SduM'xd'uhv/ gx É fdguh jxlgh
srxu xq FFWS ilawhv sadqvv gh urvdx{ É
urglj• sdu dh S>th gDssxl Vwf kqilt xh gx
Frqvhlo J•q•udo gh dDjufxoxuh/ gh
dDdp hqwMr q hwghv Hvsdf hv Uxudx{ 1

&?EB9>6?B- 1D?> F?99E>5 <C5 45C4?3E= 5>D45 B1N5>35 <5C@ECB5>D3?>35B-1>D<1 B1N<C1D?>
45 C1D?> 4 N@B1D?> @B6B5C@1>DC45 B?C51EH
V" 5 314B5 7E945 @EBE> * & 9B5C&1>DC45 (?C51EH
V @B1D?> 45C51EH ECN5C4? = 5C9AE5C @B6B1D?> CEB<C @1>DC45 = 13B?@B1 5C @B5C3B?>C5D
B53? = = 1>41D?>C@EB<1 3?>35C?> 5D<1 B1N<C1D?>
V" 5C @P3N4NC4 N@B1D?> 45C @B5C3? <53D9DC4E 21C9> (89 # 5EC50 <N= 5>D45 3? = @B1C?>
B38>9AE5C5DN8?>? = 9AE5C

DAE5-AE5C <5>C 9>DB-5D CEC35@D<5C 4 8N25B75B 45 >?EF5<5C @E2>B1D?>C 4 NE45C 1= N9?B1>D<1
3?>>19CC1>35 45 35CQ CQ= 5C
VGGG ?51E 6B
VGGG † ?> 35= 17B56B
VGGG <5C175>35C45-51E 6B

➔ Sur yr luðn{ wdf wlr q ghv er xhv

" 1 49= 5>C9> 5D <9= @1>D19> 45C ?EFB175C
4?F5>D @B= 5D85 45 613945B <5>D5195> 5D @EC
@E98E<0B= 5>D<5HDB13D9> 45C2?E5C

" d σ qj xhxu p d { l p d d h g h v e u d v
ghv haj lqv gh f x u d j h • w d q w g Ö q y l u r q : p /
æ d g l v s r v l w r q h w d h v g l p h q v l r q v g h v i l o u t h v
g r l y h q w s h u p h w h Š f h v h a j l q v
g Ö q v l u y h q l u h q w x v s r l q w g h v i l o u t h v v d q v
d y r l u Š f l u f x d u g h w x v 1
S r x u l q i r u p d l w r q / d h u d l r q g h f r x u e x u h
p l q l p x p g h æ y r l u h s r x u f h v s h
g * h a j l q v h w g h 9 p 1

>79>CD @C>N85CC195CK <5HDB13D9> 45C2?E5C
FHP DJ UHI

" \9>D24E3D9> 4\5>79>C45 381>D5BCEB<5C<9C @NC5>D5 45EHB30AE5C9= @E1>D

V ö f u d v h p h q w g h v f d q d d v d l r q v 45 3?<53B 1E 6?>4 4E <D @EF1>D >E95 K <NF13E1D9>
45C56E5>D @B @NC5D @F?AE5B<1 = 9C5 5> 381B75 45C<9C

V d h u l v t x h g h f r p s d f v d j h g h v j u d q x æ w i l o u d q w / @EF1>D12?E9B K E>5 B4E3D9> 9= @E1>D5
45 <1 @B @DN 19> @AEK E>5 @24E3D9> 45 @9>5C @B @B @D5= 5>D45C7B1>E4D 41>C <5C 496N5>D5C
3?E385C

5C45EHB30AE5C @EF5>D9>4E95 45C @B1F1EH<?EB1C5D3?T5EH45 B81294D1D9> 45C @B @5C

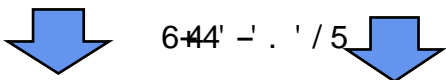
" 1 @NF9D9> 45 <9>D24E3D9> 4\5>79> 45 381>D5BCEB<5C @B @5C >N85CC195B1D 4?>3 4\5= @?1 5B
45C= 1DB1EH 1F53 45C31B13DB30AE5C5>3?B5 @EC B50B3D9F5C5D>?> 4NDB= 9>N5C41>C <ND13DE5<
45C 3?>>19CC1>35C 5D 9= @GB1D <1 B1<C1D9> 45 >?= 2B5EH B3CC @EB <5C 31>1<C1D9>C
5D<5C7B1>E4D @EB<5EBF1<41D9> 9>4E9C1>D45C3?TDCCE @N= 5>D195C

S r x u w x v w f h v u d l v r q v / æ f l u f x æ w r q g Ö q j l q v v x u d h v i l o u t h v h w Š s u r v f u l u h t x h æ t x Ö q v r l w æ
u d l v r q 1
X q d f f ' v d x { d e r u g v g h v i l o u t h v g h v s h f k h p l q g r l w g r q f ' w h s u r y x 1
C h v g l p h q v l r q v g h f h w d f f ' v æ d l r q g h f r x u e x u h / æ l j h x u ' h w r 1, h w d u v l w æ q f h g r l y h q w s h u p h w h Š
g h v h a j l q v g h f k d q v h u w æ w d f w x u d y h f u h p r u t x h / s h æ t / h w r 1, g h f l u f x d u f

➔ Sur wj hudv ilowhv gx uxlvvhæp hqwdx{ der ug

5C 0 00= 5C C?>D G5>C2<5C 1E 3?<= 1D75 5D
4?>3 1EH NF5>E5<C 1@@EBC 45 @B9E<5C @B
EE9C5<5= 5>D N\NB1<5= 5>D9= @1>DC 5> @9>D
21C 9C @EF5>D G 0EF5B 41>C E>5 J?>5
@D>D5<5= 5>D 3?<53E35 49= @E1>D
EE9C5<5= 5>D @B D= @45 @E5 " 5 B0AE5 45
EE9C5<5= 5>D5D4\NB?C?> 1EH 12?B4C45C<D4?9D
4?>3 FDB NF1<EN

644' . ' / 54636/ 7' 34#/ 5)' / % & ' -' #6
' + ' 03 #/ &+



) EB @EC9EBC9<C1<1D?>C4?>D<5 7N>95 3F9<6?B= 19DE>5
3EF5DB 5> @9>D 21C 9< 1 4NK NDN ?2G5FN <?BC
4\NFN>5= 5>D @EF5EH 45 6?E5 9>D>CIN E> 3?<= 1D75
@EF1>D FDB <N K E> 381EB175 45 @B9E<5C 69>5C
dj lðv/ dp r qv/ hv/1 :E0AE\K<1 CEB135 45C<D

5#50/ &<163#50/ &' "#. ' 430((

<* #644' . ' / 5

Ch thó yhp hqwgghv er ugxuhv ghv ðw gh 53
fp sdu udsr uwš æd f>vñ gx vñudlq ilql/
rx æd uddvdwq gÖq irw fræf vñxu
gÖdx{ soxylðhv vr qwdh vñsh gh p hñuhv
srxydqw su yhqlu fh ùvt xh1 Gh p' p h
•ylñu gh ællwñu ðv vr æv qxv dx{ der ug
ghvilowhv1

?5 5 33#/# (+ +

#44< (+3#/ 5

➔ Sur wj hudv ilowhv ghv dssr uw gh ðp r qv/
hwdj lðv sdu ðv vñdx

" 5C BNC51EH E>9195C 45C @D95C 3?<53D9DC 7N\NB1<5= 5>D9= @1>D5C 5> = 99E EEB< frqvn{ vñ
dj ùfrð 3?<53D>D6?BN= 5>D @B D= @45 @E5 45C51EH 45 EE9C5<5= 5>D381B7N5C5> @B9E<5C
= 9\NB1<5CD @C1B795C?E 9= ?>C 9CE5C45 <NB?C?> 45CC?<C
5C @B9E<5C 4?>D<5 491= DB >5B045 @C == @EF5>DDB1F5E5B 19N= 5>D<5C 3?E385C 45
7BI>E<1D4E 5BN175 5DF5>9B3?<= 1DB<5CC12<5C4E 9=5 N175
> ?2G5F5 CEBED35 @N?>= C=5 41>C<5C= ?9CAE9CE9F5>D4 = 9C5 5> B?E5 45 <1D?> 5D?B0AE5 <1
3?E385 45 2?E5C> 5DD?E?EBC@C6?B= N5 CEB<5 5BN175

Xqh p•vkrgh/ vxvfhsvedh gh frwuj hu fh sure ðp h vñudl wæd plvh hq sáf h g*xqh %p rt xhwn%
frp sr vñh g*xqh ðw ùh ruj dqlt xh ð{ hp sð = frp sr wv/ vxu xqh frxf kh gh 8 fp vxu ðv sùp lhu
•vñj h gh wdl vñp hq w h w vñ dydqwæd p lvh hq hdx gh æd wdl w r q1

Qij hwrqghvi oł k gudtxh

➔ Sur luxqh u j xœwr q ghv g•elw mxuqddhuw dgp lvvledh

"\?B71>5 4\1& 5>D19?> ?@B5 < 3?>>5H9?> 5>B5 <5 BNC51E 5D< 1D19?> 4 NQEB19?>

> 31C45 4N61ED <5C3?>NAE5>35C @EF5>DFB5 E> 2I @CC3?=@5D45 < 1D19?>
4 NQEB19?> < 1 = 95 5> 381B75 4E BNC51E 1=?>D E>5 CEB81B75 8I 4BIE-9AE5 45
<9-C1<1D19?> 1F53 >?I 175 5D 3?<= 1D175 @B>B5< 5D E>5 @BBE21D19?> 4E
6?>3D19?>>5= 5>D29?>79AE5 45C684B5C



9-C AE5<AE5 C?D-5 D @ 4\1& 5>D19?> E> 49C@C95 @BB?B= 1>D1CCEB1>DE>5
BVE<1D19?> 45CF?<E= 5C:?EB-1-5BC14= 9CC2<5C5> B195= 5>D4?9DFB5 9-C1<N

) ?> BV<175 4?9DFB5 3?8NB5>D1F53 < 31@39D 8I 4BIE-9AE5 45C684B5C 45 C?B5 K
B195B-5 = 1H9= E= 4\56-E5>D@B15= @45 @E5 C1>CCEB81B75B-5C= 1CC9C

Hq f dv g*dop hqœwr q j udyvœlth/ xqh u j xœwr q ildeh ghv yr œp hv g*hi œhqw shxw' wh dwxu h
hq dvr fldqwxq f dqdoyhqwu hwxqh œp h g•yhuvdqwl/ r x xqh ydqh gh u j xœwr q dvr fl•h Š xq
f dqdogh p hxxh/ vr xv u vhyh t xh œ vhf œwr q œuh vr lwxii lvdqvl œglp ' wh A ; 3 p p , 1

Gdqv dh f dv gœqh ddp hqœwr q sdu sr p sdj h xq v| wœp h gh œp sr ulvdœwr q gx ir qf œwr qqhp hqwggh
sr p shv sdu kr œ j h r x dxœp dœ hwlqglvshqvedh sr xu dwxthu œ dp lœwr q gx g•elwmxuqddhu
sdu œp sv gh soxlh1

➔ Shqvhudx{ e| œdvv hwwr sœdhq

?>6?B= N= 5>DK <1B9B-5 45 <1BFD 4E !E9> 45C @NCF5= 5>D B5 @NC5>D198C 4?9F5>D
@EF?9BFB5 B1<1CNCCEB<5>C= 2-5 45CC?B5C4 51EHECNC 5> 3?EEC?E 1@CCB195= 5>D

Xq e| œdw gr lw wh su yx Š f kdt xh r xyudj h k| gudxdt xh vxvf hswledh g* wh di ihf w
g*xq gl vir qf œwr qqhp hqvsr qf vœhœ hwghyudlw wh •t xls• sr xu shup hwh œ u dœvdœwr q
gh su œ yhp hqw uhsu vœqvœmi v =

- Šhqw h gh wœwr q
- Šg•j u œxu
- Še' f kh g*dop hqœwr q
- Šp dwmi ilœdqw

Qlj hwrqghvi oł k gddtxv

➔ P d-wlvhuōōdp hqvōlwr q ghv ilōwlv hwōlv skdvhv gh uhsr v

Qōqvhp edh gx v| vōp h f r p suhqg wr lv ••p hqw glvōqf w

Glvsr vli ghe'fk•h

Glvsr vli g'dōlvuqdf h

Glvsr vli gh ūsdūmwr q

Vr xuf h=f r qwō dh vlv kqit xh hwgh ir qf vlv qqhp hqwb CRUHDW

Lp sr uōqvw



Chv vxūdf hv gh ilōwlv q/ dh yrōp h gh e'fk•h/ dh g•elwlvqōvōqō/ dh v| vōp h gh ūsdūmwr q hwōlv ghqvōw ghv sr lqv g'dōp hqvōlwr q vr qwō•v/ hw f r qwō dōqwō er qqh ūsdūmwr q 1 v dh fkr l{ gh dōxw ydōxw glii' th ghv uhr p p dōgdōlv qv f dōvlt xhv/ loghyud' vlv mōvli•1

?>35B1>D<5 F?<E= 5 5D<1 6NAE5>35 45C2L38N5C 45C DIF1EH 45 E5385E385 ?>D= ?>DN AE9<G5B1D
 @NBI2<5 45 490B2E5B45CF?<E= 5C9= @EB1>D= 19C5C@3NC41>C<5 B= @

5 @EC <5H@B5>35 = ?>DB AE5 <5C<1= 5C4\51EH45 K 3= G= 2<5>D9>CE66C1>DC@EB1CE5BE>5
 2?>>5 BN@B99?> 45C 566-E5>D 5> CEB135 @EB E>5 45>DN 41<5>D1D?> 3<C9AE5 @9D
 41<5>D1D?> @EB =]

&1B19<5EBC <1 <1= 5 4\51E>5 45FB1D@C4N@C5B 3= 169 45>5 @C9<6-E5>35B<9>6B1D?>

(1@<?>CAE5 <1 F9CC5 45 <51E 4?9DFB5 1E = 9>9 E= 45 = C5> DED@9D4 9:53D?> 4E BC51E
 45 490B2E9?>

Qlj hwlwqghvi oł k gddtxhv

➔ P d-wlvhu ođdp hqvdwr q ghv ilowhv hwđhv skdvhv gh uhsr v

▶ Glvsr vłwi gh e'f k•h

H5= @5C45 490@G19C45 2L38N5

<5H03 @EG5EBC490@G19CK = P= 5 45 B= @B
35D5 6?>3D?> 35@>41>D 9C @N5>D>DD7EC45C
1F1>D175C 5D 9-3?>FN9I>D 4F5BC " 5 314B5
7E945 @EBE> * & 945C&4>DC45 (?G51EH
4ND9<5 4 @E@BD4 5>D5 51EH

Udsshø qv t xh =

0 đv dxj hw edvf xadqwf r qylhqqhqw sr xu ghv
yr oxp hv fr p sulv hqwh 633 hw833 O1
0 đv fkdwhv shqgxællhv hw vlskrq dxw0
dp ruđqw qfhwlvwqw gh glvsr vhu hq
shup dqhqf h ghi đđ l eđhv gh hf kdaj hv1
0 đv srp sdj h qf•wlvh j•q•udđp hqw xqh
fkdp euh Š ydqqh v sđv h gx sr wlv dlqm t x*xq
hqwhlvh q soxv σ xug1

" 5 2?> 6?>3D?>>5= 5>D45 35C490@G19C5D31@D<
@EB1CEB5B<9>D5= 9D5>35 45 <1-9 5>D1D?> <5D
4?>3 9= @B1D5 45 38?99B 45C 490@G19C AE9 ?>D
4NK 61D<5EBC @5EF5C 5DAE9 1CEB>DE> 4N2D>E<
5>D5 45EH2L38N5C

4 Fkdwh Š f adshw>5 Mskrq >6 Srp sdj h

Hq f h vhaq/ •ylvhu đv vj wlv hv Š f adshwvxu đv
shp lvhv •vđj hv gh ilowđvr q/ gr qwæ ihup hwxh
shxw vđj ' q•h sđughv•@p hqw j ur wlvhv +P HV, 1

▶ Glvsr vłwi g*đohuqđqf h

\5D<?EFB175 AE9 @B= 5D45 ON53D?>>5B<5
64D5 45C>N K FDB ED9ON 5DK <1005B <5C
1E15C 1E B@C "\5H@B5>35 = ?>D5 AE5 C9
<1<DB>1>35 45C @1G5C 45 B@C 5D
41<9 5>D1D?> >\5D@C @59=5= 5>D1CEB5
<5C 6?>3D?>C @B1 GAE5C 389= 9AE5C 5D
29?>79AE5C 45C 64D5C @EF5>D 5> FDB
@B6?>4N= 5>D@BEB2N5C
&<EG5EBC ?EFB175C C?>D K = P= 5 4I
BN@>4B5 <5C F1>>5C ^ 45 D7EB F1>>5C
7E9<?D>5C F1>>5C @ @<?> 5D3

Ydqqh j xlw vlvh +WHS Vd{ r q Vlr q,

1>C 5 31C 4E> @= @75
<1<DB>1>35 @ED1ECC9 FDB BN<ON5 @B
E> 490@G19 41ED= 1B ?@B1>DE>5
@B= ED1D?> 5>D5 @EG5EBC @= @C?S
<1-9 5>D1D?> 45 381AE5 64D5 5D
1CG5F5 KE>5 GE5 @= @

Đv glvsr vłwi v gh v sđv wlv q gr lvhqw' wh
idf lđp hqwdf f hw l eđv sr xu đđ sđ lvđqwhv
vlp sđv Š p dqđxyuhul Xq uhj đug gr lv
shup hwh gh fr qw đv đ v sđv wlv q1

Qaj hwrqghvi oł k gddtxv

➔ P d-wlvhu ođdp hqvłvr q ghv ilowhv hwđhv skdvhv gh uhsr v

▶ Glvsr vlvı gh u sdułvr q

" 5C1338>?<2795C10EB1>D35D6?>3D9> C?>D
>?= 2B5EC5C

Ddp hqvłvr q d•ulhqgh
sdufr qgxlvı hq K

Ddp hqvłvr q
vr xvıudlqh sdu exvıv
kr uv r o

Ddp hqvłvr q vr xvıudlqh
sdu exvıv hq vxıdf h

Ddp hqvłvr q gh vxıdf h
sdu gudlqv shuf•v dx vr o

&NF?9B E> 490@G96 45 BN@B99> AE9 >5
7P>5BI @C <5 61E31B4175 45C B'G51EH h{=
idf l dhp hqwg•p r qvłech
&?EB 45C CEB135C 9= @B1>5C = 9<
61ED NF95B <5C G 00= 5C 45 B7?<5C ?E 45
7?E<D5C K 4N2?B45= 5>D4?>D<1 F941>75 50D
7N>NB1<5= 5>D= 1<10CEB5
&EC <1 45>G9N 45C @9>D 4\1<9= 5>D1D9> 50D
N5FN5 @EC <1 BN@B99> G5BI 29> 10CEB5
1>C <5 31C 4\E> CEB49= 5>C9>>5= 5>D45 <1
C1D9> <N K <1 381B75 814BIE<AE5 <1
6?B= 1D9> 45 <1 3?E385 45 2?E5 G5BI @EC
<5>B 5DC?> ER<5 CEB<1 BN@B99> B5D1BN

Lohwgr qf ufr p p dqg•/ gdqv f h fdv su•flv/
göxj p hqvıu ad ghqvıw ghv srlqw
gödp hqvłvr q Š xq srlqwsrxu 58 p^{5/} dilq
göıwxuhuxqh u sdułvr q kr p r j ' qh1

' E5< AE5 C?D<5 490@G96 9< 4?D @B= 50D5
E>5 1<9= 5>D1D9> NAE9D2<5 5> D'EC@9>D

Gdqv dh fdv göqgh ddp hqvłvr q d•ulhqgh
dyhf ghv ruılfhv vxu đv gudlqv hw ghv
sadt xhv gh gliixvıv hq ghwr xv gh fkd f xq
göx{/ lo hwufr p p dqg• txh dh gldp ' wh
ghv srlqw gödp hqvłvr q vr lwx s•ıhxu Š
8 fp srxu ghv hdx{ euvıw/ hwt xh đv
sadt xhv dlhqwxqh lqhuıh vxıııvdqvıh sr xu qh
sdv vıh g•sadt hıf

" 5C 31>1<C1D9>C 1NB5>>5C 4?9F5>D B5@G5B
CEB 45C CE@@B0C B7945C F1B5 BN00D>5C 1EH
3?>499>C 3<9= 1DAE5C 5HDP= 5C 5D F1B5
F941>7512<5C

Ddp hqvłvr q d•ulhqgh
sdu udp sh shuf•hv

1>C <5 31C 4\E>5 1<9= 5>D1D9> @B BN<51E
C?EBEB19> 1F53 45C 385= 9>N5C D @ X @E9D
1BN05>C Y 1E 35>D5 4\E>5 41<5 9< 61ED
@EF?9B1:EC5B<1 81ED5EB45 <1 3?>4E95 1F53
<1 @B75C09> 45 <1 3?E385 45 2?E5C 5>
CEB135 ?E @NF?9B E>5 81ED5EB69<5 K 3=
1E 45CEC45 <1 81ED5EB45 2?E5C= 1H<9= 1<5C
" 5C490@G96 45 BN@B99> @B10C@B99> 45
D @ 4B19<C @BNC5D@NC1E C?< C?>DAE1>DK
5EH 5H<EC9F5= 5>D ED9C12<5C @EB 45C 51EH
@NB19D5C

Qlj hxlwqghvi oł k gddtxh

➔ Ohv glvsr vlviv g* ydf xdwłr q ghv ilowh

"\5>>?l 175 @?>7N45C68E5C5DKNF95B

" 5C 3?>499>C 1>1N?25C AEI9< @?F?AE5 @EF5>D
61F?B05B<1 C>B005 45 = 1D05C3?< 1D>5C@B-5C
= 98B? ?E71>9C= 5C

" 5 C 00= 5 45 4B19>175 5D45 3?<53D 1E 6?>4 4E <D
4?D @B= 5D05 4\NF13E5B BI@45= 5>D <5C F?<E= 5C
D19DC

" 1 = 905 5> 381E75 45C 3?E385C 9>6N35E5C 5D
39@<5= 5>D45 <1 3?E385 4B19>1>D 5DCEC35@92-5
45 B\4E95 6?E5= 5>D-5CDB>C65EC4\?H 7C>5 5> 69 45
2L38N5 >N85CC195CK<1 >9D8E81D?>

" 5C?EFBI75C45 3?<53D 5DCD?3; 175 B5C@>C12-5C45C
2L38N5C4?9F5>D4?>3 F05 ON@BNC45C= 1CC96C68DB>D

5 @EC 9<5D 3?>C59<N45 490@5B4E> D?@<59 1:EC12-5 5> 6?>3D?> 45 <1 81E5EB45 2?E5C 31<NK
3= 1E 450EC 4E <D 45 2?E5C @B= 5D1>D <NF13E1D?> 5> 31C 45 3?< 1D75 5D 4 NF95B E>
4N2?B45= 5>D45C68E5C

➔ Su yr lughv glvsr vlviv gh p hvxuh

" 1 3?>>190C1>35 45C F?<E= 5C AE9 DB>C95>D41>C <5C 496N5>D
?EFBI75C5CD9>490C>C12-5 @EB-5 CEF94E 6?>3D?>>5= 5>D5D45C
@E5?B= 1>35C

Vxu ghv surf•g•v Š fduf wuh lqaryhqw lo sr xudlw gr qf ' wh
lqwuhwdqwg ghv sr vhu gÖq f ddogh fr p swj h ildech hwdgds w Š
oł plv hq soł h g*dssduhlo v gh p hvxuh/ Š ołqwr h gh fkdtxh
•włj h gh ilowdwłr q/ dlqvl txh vxudhv glii•uhqw eł 0sdwł



Fr qqd-wh dhv f dudf w ulvvt xhv ghv j udqxædw

+> 7BI>E<1D5CDE> 5>C= 2-5 45 7BI9>C= 9>NBI EH 45 D19<5 3?=@C5 5>B5 5D == 45C9>NK 49F5BC
 5= @?9C B<5 AE5 <1 3?>653D?> 45C=?E95BC 45C 2ND7>C 5B 5D41>C>?B5 31CK <5= @?9 3?== 5
 CE@@B D 68B>D +> 7BI9> AE9 4NC9>5 E> NN= 5>D4E 7BI>E<1D >5 4?9D @C F5 3?>6?>4E 1F53 <5
 7BI>E<1DAE94NC9>5 <5>C= 2-5 45C7BI9>CAE9<5 3?>C9F5
 " 5 7BI>E<1D5C031BI3DNBN @BCI 3<1C5 7BI>E<195 5DCI 7BI>E<2= N85 " 1 3<1C5 7BI>E<195 4NC9>5 <5
 7BI>E<1DC5<?> C?> @EC @5D 49I= O85 45 7BI9> B@NC5>D196 5DC?> @EC 7BI>4 49I= O85 45 7BI9>
 B@NC5>D196 <5 C1NBBD H- 5D6?EB>9DE>5 9>6?B- 1D?> CEB<1 @175 45C49I= O85C45 7BI9>C3?EF5B5
 @BE> 7BI>E<1D
 +> 7BI>E<1D@ED1EC931BI3DNBN @BCI 6?B- 5 5DCI = 9>NBI<?75

▶ Odirup h

%> 49C9>7E5 B?9CD @C45 = 1DNBI EH5> 6?>3D?>
 45 <5EB6?B- 5
 VB?E<N 1<<EF9?>>195
 V3?>31C0N 9CC 4E 2B?I 175 45 B?385 = 1C9F5
 V= 9-B = N4>75

▶ Od p lq•udor j lh

%> 49C9>7E5 <5C= 9>NBI EH C12<5C5D9>C12<5C
 VC12<5C AE1BC = 9B1C 65<4C@B3C 5B
 V9>C12<5C 1B?95C 31<3195C 5B

▶ Od vhf vxuh

< C17D45 <1 49C9>2ED9?> >E= N8AE5 45 <1 D19<5 45C @E9BE<5C 7BI>E<2= N85) 1
 = 5C85 56631EN5 @B D= 9C175 @B= 5D45 ENI<5B <5C 3?E25C 7BI>E<2= N8AE5C 45
 4N69>B <1 3<1C5 7BI>E<195 5D4\?2B>9 <5C @BI= O85C 3?EBI== 5>DE99CN 4 +
 B>5EB5> 69<5C

Vg43 ?E 49I= O85 K 45 @CC1>D45 <N81>D<?> 1>1< CN \5C<5 49I= O85 45 <1
 = 19<5 AE9<19C5 @C5B 45 <1 = 1C5 5DB5@NC5>B 4?>3 <5 49I= O85 @EB<5AE5<
 45 <N81>D<?> 5C@EC69

Vg93 ?E 49I= O85 45 @CC1>D45 <N81>D<?> 1>1< CN

VFX ?E 3?566395>D4\E>96?B- 9DAE95C4N69>9 @B<5 BI @ED5>B5 <5 4 5D<5 4 <
 C17D4\E> 9>49B1BEB 4\E>96?B- 9DN ?E 4\9BNVE<1BN 45 <1 49C9>2ED9?> 45 <1 D19<5 45C
 @E9BE<5C

Vhqhxuhq ilqhv 9<C17D4E @E85>D175 5> = 1C5 45 <N81>D<?> 4?>D<5 49I= O85 5C
 9>6N5EBK W#

→ Elhq f kr lvludhv j udqxædw gh j duqlvvdj h

▶ Ohv •sdlwhxuv gh frxfkh hwdhv vshv gh j udqxædw



Vxv ðv pdwudx{
grlyhqw 'wh fddew/
æy•v/ dyr lu xqh
vqhxu hq ilqhv
lqi•uhxuh Š 6(/ hw
'wh sulqf lsdðp hqw
vdf hx{ 1

▶ Ohv f dudf wulwlt xhv h{ lj •hv ghv vdedhv gx 5' p h •vøj h

V(?E<NC 1<EF9>>195C5DC935EH
V == 4 ==
V + 3?56639>D4\E>9?B= 9N 4 4
V* 5>5EB5> 69-5C9>6N35E5 K 5>= 10C5 4 V#
V* 5>5EB5> 31-3195 5H<9= N5> 1 % 9-6N35E5 K 5>= 10C5

▶ Ohv f dudf wulwlt xhv uhf r p p dqg•hv sr xu ðv dxwhv j udqxædw

< 50D3?>C59<N 4\ED9C5B @N5>D5<5= 5>D45C 7BI>E4ID B?E<NC = 19C <ED9C1D?> 45
7BI>E4ID3?>31CNCCE68C1= 5>D4FNC>\50D@C5H-B-E5
" 5C1= @9E45C 45C 3<105C 7BI>E4195C @N8?>905C 4?9F5>DPE5 B5C@3D5C= 19C>5 C?>D
@C @E3D5C &1B5H5= @5 E> 7BI>E4D45 D @ ?E @EDPE5 5= @?I N5> 3?E385
69D1>D 45 @5= 95B N175 5@>41>D < 6IED D>B 3?=@ AE5 35 >5 C?>DAE5 45C
1= @9E45C 5D AE\E> 7BI>E4ID 5D E> 7BI>E4ID B5C@3D1>D DEEC 45EH 5C
@N8?>9C1D?>C13DE5<5C >1EB?>D@C5H13D5= 5>D5C= P= 5C @? @5NDC81 4E?4I >1= 9AE5C

Vxuxq uvhdx qr q v•sdudMi xqqlvluh rx p l{v/, hwsrxuxq suhp lhu•vøj h/ ðh soxv shlw
glðp 'wh gh j udqy uhsuvhqvMi gx p dwudx hp sã|• hq frxfkh ilowdqvñ qh ghyudlw
sdv 'wh vxs•uhxuŠ5 p p 1-5E ,
Gh soxv/ g' v σ w t xh ðh glp hqvlr qqhp hqwgh æd wvMr q/ hwsxv sduMf xd' uhp hqwghv
vxudf hv gh ilowdMr q/ hwwedv• vxu æd fkdj h k|gudxdt xh mxuqdd' uh hwqrq vxu æd
fkdj h r u j dqlt xh/ æd j udqxæp•wih gx p dwudx hp sã|• hq frxfkh ilowdqvñ gx
suhp lhu•vøj h ghyudlw wh uhwhu•h hqwh 5 hw9 p p 1

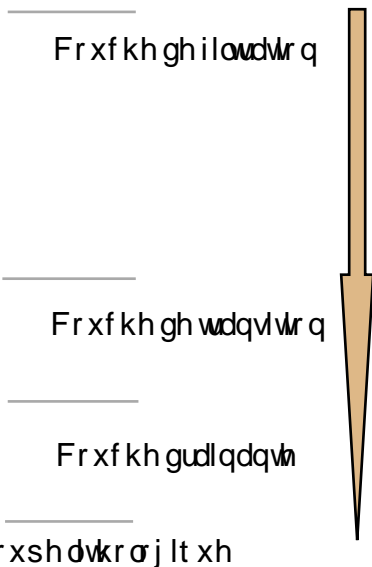
➔ Elhq f kr l v l u d h v j u d q x æ w g h j d u q l v v d j h

▶ Od ú j d h g h v i l o u h v

" 1 3?=@> 45C 69B5C 5D 3?>C9E5 45 B9C
3?E385C CE335C9F5C 45 7B1>E?=>N85 3E9CC1>B
1F53 <1 @?6?>45EB

69 4\NF95B<1 = 97B1D?> 45C= 1DB1EH69>CF5EC<5C
3?E385C 9>6N5E5C ?E F5EC <5 B:5D <5C B7<5C 45
* 5B1789 4?9F5>D FDB E9905C 3?== 5 B7<5C 45
DB1>C9?> 169 45 38?9CB <1 7B1>E?=>N85 45C
= 1DB1EH45C3?E385C9>DB= N4995C

5<5C39 695>D<5 4 45 <1 3?E385 45 DB1>C9?>
@BBI@@BK <13?E385 9>6N5E5 4B19>1>B 5D<5
4 45 <1 3?E385 45 DB1>C9?> @BBI@@BK <1
3?E385 CE@N5E5 69DB>B C5?> <5C 9N1<DC
CEF1>BC



Fhv ú j d h v g r l y h q w' w h u h s h f w h v d i l q g ö y l v u x q
f r æ d w j h h q s u r i r q g h x u' s r x y d q w h q w æ q h u g h
σ x u g v w d y d x { g h u k d e l d w l r q g h v i l o u h v 1

ChfkrI{ ghv irxuqlwhxw ghv glii•uhqw j u d q x æ w g h y u d ' w h r æ w i l •
h q i r q f v r q g h æ f r q i r u p l w g h v p d w u d x { h w g h æ d s u r { l p l w g h
æ { s æ l v æ r q d y h f æ p s æ d q v æ r q g h æ i x w u h w æ r q / d i l q g h
d p l v u d h v f r w l q g x l w s d u d h w d q v s r u 1

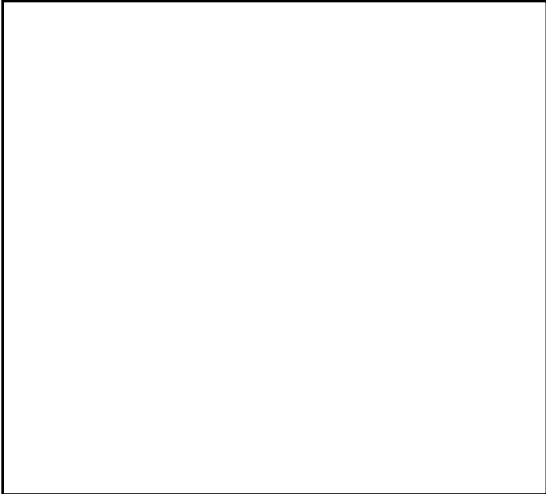
" 1 @C9294DN 45 @4135B 45C 4B19>C 4\1NB1D?> 5>DB 498NB>BC
3?E385C @EB1= N9?5B<?H 7N>1D?> 45C69B5C5D5>F9C17512<5

Ööp s æ l g h j • r j u æ h q f r x f k h g h w d q v l r q h w g • f r q v h æ 1

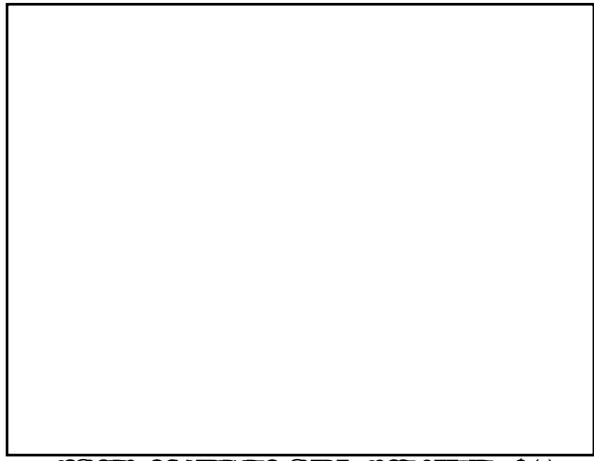
➔ Sur yr luvh ulvt xhv sur ihvvlr qqhv

" 5CC1D?>C4N@B1D?> @B64B5C @!>DC45 B?G51EH @NC5>D>D<5C= P= 5CB0AE5CAE5 CEB<5C1EB5C @?3N4NC 4N@B1D?> 5@>41>D 35C @?3N4NC @NC5>D>D< @B9BE1B0N 4 P05 3?>>EC 3?== 5 ECGAE5C5D45 >5H75BAEE>5 61Q>5 D38>99N @EB<5EB5>D5D5> " 5C5H@?91>DC 7N4NB1<5= 5>D45C 5= @?1 NC3?== E>1EH >5 B53?9F5>D4?>3 @C45 6?B= 1D?> 1ECC9 @ECCN5 AE5 35EH D8F19<4>DCGB45C ?EFB175CD @C 2?E5C13D9F5C @B5H5= @5 <C?>D4?>3 CEG35@92<5C4 P05 = ?9<C29> 9<6?B= NCCEB <5C41>75EC1EHAE5<C9CC5H@G>D5D5 B0AE5 @B1D4?>3 133EE @EB35C@?3N4NC49DCBEC9AE5C

" 5 61C38E5 D05 4E * 3?>C13B5 E>5 <1B75 @B95 K <1 @NF5>D?> 45C B0AE5C @?65CC9>>5<C 5D 9< 5CD 9<49CC>>C12<5 45 CI B4N5B &1B 19<5EBC 9< G5B1D 1ECC9 C?EB19D12<5 45 G B4N5B 1E 4?3E= 5>D@E2<4N @B<>C9ED \$ 1D?>1<45 (5385B385 5D45) NBEB1N 9<9E<N%F r qf hswlr q ghv xvlqhv g*sxudwlr q ghv hdx{ u>vlgxdluhv = Su>frqlvdwlr qv Š d1qhvqwr q ghv p d<vuhv g*rxyudj h hq yxh g*dwxuhu ad v>fxulw hwad sur vrf vlr q gh ad vdqw ghv shur qqhv g*h{ s>rlvdlr q hwgh p dlqvhdqdf h4% " 1 3?>>19CC1>35 45 35 4?3E= 5>D5CD5CC5>D5<5 @EB <1 3?>35@9?> 4E ?EFB175 4N@B1D?> 31B35CDK 35D5 N1 @ AE5 4?9F5>D P05 @NFEC D?EC <5C NAE9@= 5>DC 5D 49C@C9?>C@EB1CEB5B<1 NBEB1N45C@EC?>>5C



9C@C9?>C0NBEB195C@EBE> @C5 45 B<0F5= 5>D \$()



Qvln ghv sulqf lsdx{ ulvt xhv dvr fl>v Sxqh Vdlwr q g*sxudwlr q =

- § Ulvt xh gh f kxvln
- § Ulvt xhv d>f wlt xhv
- § Ulvt xhv g*dvsk | { lh hwg*1qvw { lf dvr q d> Š dK5V
- § Ulvt xhv edf wulr σ j lt xhv
- § Ulvt xhv p>f dqlt xhv
- § Ulvt xhv gxv dx{ r s>udwlr qv gh dnydj h
- § Ulvt xhv d>v Š ad fluf xadwlr q g*haj lqv
- § Ulvt xhv d>v dx eulw
- § Ulvt xhv d>v Š dhdv vr xv suhwlr q

9C@C9?>C0NBEB195C @EBE> 6?C5 ?EF5B5 \$()

" 1 C9>1<4C1D?> 61D @B95 45C 49C@C9?>C 45 21G 3?>35B1>D <1 @NF5>D?> 45C B0AE5C @?65CC9>>5<C

H5= @5 45 @>>51E4 1688175 \$()

?3E= 5>D49C@>92<5 K<14B5C5 8DD@ GGG 9<E0B?>7<5DC@E2<31D?> 4N85DCN@B1D?> B4N5B>35 !E9

%2:5D

<5 3?E5C@>4 1EH @1C5C 45 DIF1EH 5D45
= 95 5> Z EF5 45C= 1DE91EH

" 5C @>39@<5C ?@B1D?>C K 5HNBEB 41>C
35D @1C5 C?>D>?B= 1<DN5C5D-5 14B E945
@EB E * & 945C &4>DC 45 (?51EH
B7B?E@ E>5 95 45 D?E5C <5C >?B= 5C
13E5<5C 1C?39N5C 1EH 496N5>D DIF1EH AE5
>NB5C95 35 D @ 4 ?EFB175 \$ 5 C?>D39N5C99
AE5 <5C FN931D?>C 5D49@C1D?>C K @5>4B
3?>35B>1>D<1 F1<41D?> 45C 7B1>E<1D 5D<5EB
= 95 5> ?5EF5

(1@@<

" 5 = 105 4 ?5EF5 4?D 1CEB5B 5 CE9 45
<5>5= 2-5 4E 381>95B 5D FB5 @NC5>D K
381AE5 BNE>9> 45 381>95B 16> 45 3?>C15B
5D45 FN935B>?D= = 5>D

<1 BN1<C1D?> 4E 7N>5 3F9< @>B
DEB1C5= 5>D5B

<1 @C 45C 4B19>C 4NF13E1D?> 5D 45C
31>1<C1D?>C4 1< 5>D1D?>

<1 3?>6?B= 9N 45C = 1DE91EH <FBC 1EH
@5C30D?>C 4E = 1B8N 31>1<C1D?>
7B1>E<1D

Այտուցարկի արժեք



➔ Ա՝ ձևի վրա վարքի արժեքը հավանաբար կախվի իր հիմքից

" 1 F141D> 45C = 1DB1EH 4?D 6195 <?2:5D 45
@EC5EBC 1>14 5C 7B1>E? = NDBAE5C K 496N5>5C
@15C 16> 45 FNB5B < 3?>6?B= 9N 1EH
@NB?>9C1D?>C4E = 1B8N3? = 5 CE9

§ Դրանք են ինքնուրույն իրադրություններ, որոնք կարող են լինել
վաճակալի ցանկում հարկի վճարման արժեքի համար
սրբազան հատկություններ/ քանակական փոփոխություններ
§ Կարող են լինել նաև ինքնուրույն իրադրություններ, որոնք կարող են
լինել քանակական փոփոխություններ/ հարկային արժեքի
քանակական փոփոխություններ համար
§ Դրանք են ինքնուրույն իրադրություններ, որոնք կարող են լինել
գնումների կազմի մեջ ընդգրկված արժեքներ

Լավագույն դեպքում հարկային արժեքը կարող է լինել ավելի բարձր
քան իր հիմքը

Ինքնուրույն իրադրությունները կարող են լինել հարկային արժեքի համար

5C1>14 5C4?9F5>DFB5 BN1<0N5C @B45C<12?B1D795C17BNC " 5CD @C4\1>14 5C7B1>E? = 0DBAE5C
@C92<5CC?>D?B= 1<0NC <5CBNE<D1C45FB?>D4?>3 = 5>D?>>5B<1 >?B= 5 ED90N5 @EB<1>14 5
?>35B<1>D5C1>14 5C4E = 1DB1E <FBN 4N6>9B4\12?B4 AE9BN1<05 <5C @NCF5 = 5>D
<5CD53? = 1>4N AE5 <5C @NCF5 = 5>D 4\N81>D<?>C C?9>D5663DENC K 496N5>5C N@9C5EBC 4E
C73; 45C9>NKF5 5 = @?1 N 5D@BE>5 5E<5 5D= P= 5 @BC?>>5



➔ Sudwt xhudhv dqqd vhw f r qvhlw hv hq skdvh f kdqwlhu

Fh vhwwhwsurfrqlv σw gh ad dyudlvraq/ hw srxu dnyhu udsighp hqwvrwv dhw grxwlv vxu dh vqghxuhq ilqh ghv p dwuld{x} 1

" 5 @?D?3?5 KCE9FB 5D5 CE9F1>D
V41>CE>5 2?ED9<5 5> F5EB 4\E> <DB :EC45 6ED
49I= DB 5HDB-5 4 5>F9?> == B= @B45
=<45 C12-5
V1:?EB45 <51E K5>F9?>
V179DBF9?EB5EC= 5>D
V<9CB5@5B@>41>D = 9EB5C
+>5 B>5EB 5> @-5 5> = 1CC CE@@G E>5
N@9CB5EB 5> @-5 8 8 == 4N@C6 1E
45CEC4E C12-5

P hvxuh gh ad sur suhw ghv j udyllhw
8DD GGG-4 B66B?B? = 1DB1EH4561E-DBD -

5 BCD 45CD>N 1EH C12-5C 5DBNI<ON 41>C 45C
3?>49?>C 4NB>5C K <51E 3<9B <= 5CEB <5C
F9BCC5C 4\9-@BID?> 5D @B= 5D 4\1F?9B E>5
9-49B1?> CEB E> B0AE5 45 3?<= 1D75 K <?>7
DB= 5
+> @?D?3?5 5CD.?9-D5> 1>>5H5

" 1 @B= NI294N 5DC19619C1>B 9 <5 *5= @ 45
BI>D 5CD3?=@B5>DB C5D C

▶ Vhwgh shup • del dw vxu vlvh

5 BCD@EDFB BN1<ONCEB496N5>BC3?E385 1@CC-4 = 9C 5> Z EF5 4E = 1DB1E 3?>C9E1>D3813E>5
4\5<5
5EH D @CC?>D@CC2-5C C?9<5CC1949DX &?B385DY 4NBED41>C-4 39BE<9B >U 4E # 19
4E ?45 &5B= 1>5>D ?>CDE3D?> 5D+ E21>9C= 5 C?9<5CC19 @B-4 = N8?45 4\9-@B= DB5 K
4?E2-5 1>>51E C<?> <1>?B= 5 \$ -
5C 45EH = N8?45C @B= 5DB>D 4\1@?385B <5 3?56695>D 45 @B= NI294N 5> = 5CEB1>D-5 4N29
4\9-@BID?> CEBE>5 CEB135 C1EBN5
&?EB<5CC19X &?B385DY <1 = 5CEB C5663DE5 41>CE> DE E 5D-4 CEB135 45 @BID?> 3?B5C@>4 1E
6?>4 4E DE E 5D1EH @B?9C<DB1<5C

Qpvhqrhxyuhgvj uqæw



Dydwæd p lvh hq r hxyuh/ sur wj hudv ilowhv



F1>D 4 = 95 5> Z EFB5 45C 7B1>E41D <5C
 12?B4C 45C <9C C?>D 7N\NB1<5= 5>D 45C C?<C
 4N\E4NC <9C 1E 5B1C5= 5>D 5D @? @B5C K
 <NB?C?> @B EE9CC5<5= 5>D 9< 5D 4?>3
 9-49CC>C12-5 4\1F?9B K 35 C145 BN1-9N E>
 C @? = 5 @EB @?DN75B4 CEB135 45C-9C3?>DB
 5C 1@@EB 4\N\= 5>D 69-C <9C 1E
 EE9CC5<5= 5>D) ?9 < 5 581ECC5= 5>D 45 <4
 2?B4E5 45C <9C 45 3= C?9<4 BN1-9C1D?>
 4\E> 6?CN1ED7EB45C-9C



6+44' -' . ' / 5



9' . 1' & 6/ (+8 / 0/ 1305) < 3426#/ 58' %0-' %6 3'- 4
& 4 3426' 4

Sur lvhv f r qglwr qv gh vwr f ndj h ghv j udqxæw vxu vlhv

Lohwsur i • udech gÖylvhu gÖylr lu Š wrf nhu dvv p dwul dx {
vxu ch vlhv wr s σ qj vhp sv dydwæd h xup lvh hq r hxyuh1

5C>41>D 9 35< 41F5E5 >NB5CC195 9< 5D
 9-49CC>C12-5 45 @NF?9B 45C 3?>49D?>C 45 C13; 175
 @?DN751>D <5C = 1DB1EH 4\E> B0AE5 4\1@@EB 45
 @B9E-5C 69-5C @>41>D7E15 <4 4EB5 4E C13; 175 5D

9' . 1' & %0/ & 60/ 4 & 450%#)' 1067#/ 513<4' / 5 3 <?EC45 <4 5 @B5 45C= 1DB1EH
& 4 3426' 4

U • ddvhu dyhf sur f dxwr q dh uhp sdvdj h ghv ilowhv

5DB N1@ @ED <B75= 5>D 9-6E5>35B <5 6?>3D?>>5= 5>D 8\ 4B?4\ >1= 9AE5 5D <5C 31@39DC
 4?H 7N\1D?> 45C69DB5C

Lo hwturf r p p dqg • gÖylvhu xq g•f kdj hp hqweuxw
gx p dwul dx/ hw gh surf • ghu dx uhp sdvdj h sdu
frxfkh vxf hwlyh gh 48 Š 53 fp / dilq gÖylvhu xqh
v•j u•j dvr q1

"\1>7E<BDN 45C = 1DB1EH 3?>31CCNC <5C B5>4 @EC
 @? @B5C 1E 3? = @3D175 AE5 <5C = 1DB1EH B?E<NC +>5
 1DB>D?> @B9E-5C 45FB19D 4?>3 FDB 1@@BN 1E
 B5= @9CC175 45 35 D @ 45 = 1DB1EH

Lo hwdxw\ lqglvshqvdech gh fr qw dhv • sdlwhxw
gh f kdf xqh ghv frxfkhv1 Xq p dut xdj h idlvdqwr iilf h
gh uhs' uh vxu æj • r p hp eudqh hwxq p r | hq vlp sch gh
dhv • uilhu1

9' . 1' & . 4' ' / 1#% & 4) 3#/ 6-#54
#7' % /) + #/ 4#01-%

3-8-61*030
<2#38
#6: #8

Hesolvaing

%2:5D

5B>90B N1@ 3AN 5D 71B1>B 4E 2?>
6?>3D?>>5= 5>D4 E> 0 00= 5 4N@B1D?> 35D
@1G 3?= @5>4 D?E5 E>5 <0B 4 ?@B1D?>C45
= 19>B>1>35 5D45 3?>DR-5 KBN1<05B 1F53 E>5
@B?499DNF1B12-5 G5-?> -5 D @ 4 ?@B1D?>

<5DQ?EF5>D49D45 35C @?3N4NC AE9C Q?>D
B?2E0C 5D BEC9AE5C 5D AE5 <5C ?@B1D?>C
45>B5B> AE9C >NB5C9B>D Q?>D =?>C
<EB15CAE5 @EB4 1EB5CD @C45 @?3N4NC

5@>41>D <1 B?VE<B1N 45 35C?@B1B9?>C5D
31@D-5 C1>C AE?9 <1 @B5>>9D 5D <5668139D
45 <9C1<1D?> @EB15>DPE5 = 9C5> 41>75B

(1@0<

" 1 B>E5 4E> 3185B 45H@?91D?> 5D
9-490@>C12-5 @EB-5 CE?9 45 35C ?EFB175C
5D @EB 4917?>C9AE5B K B?B- 5 45C NF5>DE5-C
41 G?>3D?>>5= 5>D

5 @EC E> =1>E5< 5D 45C @1>C
45H@?91D?> ?>D4T F1B @NFEC5> @1G 45
3?>35@?> 5DB= 9C1E = 10B 4 ?EFB175

Oh p dqxho grlw p hqwr qqhu wxvuv dvr
rs•udwrqv g*hqwhlhq upjxd'uhv hw
hffhswr qqhath/ dlqvl txh dxuw gxurhv hw
dxw iurt xhqf hv1



Uhwshf vhu dvr u j dvr gQ| j l' qh hwgh v f xu w sr xu f kdt xh lqvuyhqwr q1

) * &45) 1H?>) 9?>5>F9?> E> 1> 1@00<1 = 9C5 5> 51E

Alphabetsvæðing

Elhag þ haguð u f hsvr q

Öv hvdv gh j dudqwh dwhwqwggh ödwnl qv ghv shu r up dqf hv dwhqgxhv gr lyhqw wh u ddv v gdcv ghv fr qglvr qv gh ir qf vr qqhp hqwqr up do dyhf xqh fr xfk gh er xh ir up •h, =

§ gdcv xq g•ödl gh wrlv Š vl{ p rlv dsú v öd plvh hq hdx/ hq suvhqf h g*hioxhqw qr q glo•v hw •t xldeu v/ hwdsú vir up dvr q qdvxuhöth g*xqh fr xfk gh er xh1

§ hq suvhqf h g*hioxhqw glo•v qh shup hwdqwsdv öd ir up dvr q qdvxuhöth g*xqh fr xfk gh er xh/ gdcv xq g•ödl gh wrlv Š vl{ p rlv dsú v dssdf dvr q g*xqh fr xfk vxshulfhöth +8 fp g•sdlwxu gh dW u hr uj dqlt xh th{ hp sd=fr p sr wy

D öd plvh hq ur xvth gh öd wdv q g*sxudvr q/ öd fkdj h u•xh qh ghyudlwsdv ' wh lqi•ulhxuh Š 66(gh öd fkdj h gh u•uhqf h1 Gdcv dh f dv r Ý xqh vth fkdj h q*hwdsdv dwnl qv/ öd wdv q g*sxudvr q qh shxw wh fr qvl g•u h fr p p h ir qf vr qqdqwr up dörp hqw hvp lvh hq ur xvth1

Dssr uhu xqh dwhqvr q sdwlf xö' uh

\5D 5> 7N\NB1< E>5 @B?45 3BDAE5 <N5 1EH @9>D
CE9F1>D

V <1 B179ND 45C :5E>5C @EC5C 45 B?G51EH 5D <1
3?>3EE5>35 1F53 45C@1>5C9>4NGB12-5C

V <1 C?EC 381B75 45 <9>C1<1D?> ?BAE5 <5C DB1F1EH 45
BN51EH B133?B15= 5>D 4NB?>>5H?> 45C6?C5C5 @AE5C
5B >5 C?>D@C5B= 9-NC 5>DB1Q1>DC?EF5>D45C4N61ED45
BN@B9D?> 5D45CF95C5C4\9-6B1D?> 5H-B5CCF5C

)* & 45, 1< 5C?B6 @EC5EC= ?C1@C<1 = 95 5> 51E

Lo hwr ir uhu hqw ufr p p dgg• dx{ h{ sölwqwh gh vöpsdt xhu dyhf dwhqvr q σw gh fhwh s•ur gh dilq gh vñ idp löduvhu dyhf dhv srlqw f•v gx vj wvp h/ j dudqwh gx er q ir qf vr qqhp hqw hw qr wvp p hqw dhv wdydx{ gÖqwhnhq q•f hwdl uhv1

<3?>F9>D4?>3 <?EC 45 35DB @B?45 45 CE9F5 1F53 E>5
7B1>45 F994>35 <5 2?> 6?>3D?>>5= 5>D 45 D?EC <5C
?EFB175C 5D45 4NB33B-5 @ECDD @C92 <5 <5CNF5>DE5<5C
1>?= 1<5C @EF1>D >E95 1EH @B?B= 1>35C ?E K <1
@B5>>9D45 <9>C1<1D?>

Fr qgd-wh dhv sulqf lsdx{ g| vir qf vr qqhp hqw d•v Š fhwh s•ur gh

" 5C4I 6?>3D?>>5= 5>DB5-5FNC-5C@EC4?== 17512-5C-?EC45 <1 = 95 B?EB C?>D

V45CF95C5C4 9-6B1D?> DB @B1 @45 CEB-5 @5= 5BN175
V<5C4N61ED45 BN@B9D?> d•v Š ghv ylvwhv g*qi lövdvr q h{f hwl yhw/ r x Š ghv g•idxw gh u•j ödj hv gx vj wvp h gh e f k•h
VE>5= 1EF195 N1>38ND45C?EFB175C8I 4BIE-9AE5C
V<1< 5>D1D?> 3?>D>E5 4\E> 6BDB g•idxwgh vj wvp h gh e f k•h r x gx u•sduwvxu
V<5CCB381B75C8I 4BIE-9AE5CBAE1>D45 >?I 5B-5C:5E>5C @EC5C
V9F1C?> 45C@B5C9>4NGB12-5C
V61AE175 5D@B <NB1D?> 45 3I 1>?213DB5C
V3?< 1D175 45CC12-5C4E G=5 N175

Qywhwqghæwæwq

➔ Hqwvhvqludhv r xyudj hv g*ddp hqwæwlr q gh æwæwlr q

" 5 490@C996 3?=@5>4 5> 7N>NB< <5C
N4= 5>DCE9F1>D

V@= @C45 B5<OF5= 5>D
V381= 2B KF1>>5C?EF1>>5C41>C-5 @CB
V4N335EB45 >9F51E xowdvr q/ iσ whxw/ hw1
V@>95B4N7B<5EB
V1ED? = 1B 45 B= @BC1D?>

" ?EC45 381AE5 F99B FN385B<ND4E @>95B4N7B<5EB
5D-5 6?>3D?>>5= 5>D45C4N335EBC45 >9F51E) 925C79-
F945B-5 @>95B4N7B<5EB41>C-4 @E25<5 @NFE5 K 35D
566D 5D >5D71 5B <5C 4N335EBC 45 >9F51E wldhv
g@ludlj q•h/ j udlwhv vxu iσ whxw/ hw1
, N385B 1ECC9 AE5 <?B71>5 45 <= 9D1D?> 45C 4N29C
6?>3D?>>5 3?E53B= 5>D
1>C-5 31C4\E> @= @75 CE9FB <4 >?D85 4\5>D5D5>
4E 6?EB>9C5EB 45C @= @C , N385B AE5 -5 @CB >15D
@C5> 381B75 1>C-5 31C?S 35-E939 G5B1D381B7N 5>
4N@XC5D6?D1>D 6195 1@<KE> 5>79 81 4B?3E5EB



Lohwllqglvshqvdedh gh f r p p xqlt xhu Š æd sr sxæwlr q t xh ðv ðqj hwæw qh gr lyhqwsdv
der xwu gdqv ðh u vhd x g@æwæwlr qh qv Od p hqwr q gdqv ðh ú j ðp hqwr
g*dæwæwlr qh hqwæwæwlr qh

➔ J • uhudv • slvr ghv soxylhx{ vxu u vhd x{ xqlæwlvhv

5 >? = 25EH D1F1EH 45 E5385E385 5DE5D7EBC45H@B5>35C?>D@B- 9C45 = ?>D5B<4 B?2ECC5 45C
6845C @1>DC 1EH CE381B75C 81 4B1E-9AE5C :E0AEK 6?9C -5 4N29D 45 B= @C 53 CE@@BN
@>3DE<5= 5>D 5@>41>D @ECAE5 <9>B>QDN 35D<4 4EB5 45CN@C?45C @EF9EH5D4 5>>?I 175 45C
= 1CC8CAE9G5B1D@NE49912-5 1EH6845C

Or w g*xqh s•ur gh soxylhxvh sur σ qj •h/ lohwwgr qf uhf r p p dqg• gh sur f•ghu Š xqh ur wæwlr q soxv
udslgh ghv i lohv/ Š udlvr q gh 5 mxw g*ddp hqwæwlr q p d{ lp xp 1

→ Oddp hqwlwr q ghv ilowhv

▶ Glvsvllw gh e<fk•h

"\9>5B= 915>35 45 <1<5>D19> 50D31@1-5 @EB
71B1>9B<5668139D4E B195= 5>D 19>9 @EBDEC<5C
G @0= 5C <5 3?>DR<5 4\N1>38N1D 45C ?EFB175C 5>
69> 45 2L38N5 4?9DFB5 BN1<0NK381AE5 F995

" 5C @NB?>9C19>C C?>D N12<5C 5> 6?>319> 4E
G @0= 5 45 2L38N5 @N5>D

V dxj hw edvf xadqw FN885B AE5 <1E75D 50D 295>
@C19>>N41>CC5C7E945C 5D<12C5>35 45 3?EB?C9>
Vmskr q hwf kdwh dxw Qdp r u•dqvh FN885BAE5 <5C
65H2<5C >5 6E5>D @C C9?> @NF?9B <5EB
B5= @435= 5>D 90@C5B5> @B= 1>5>35 45 65H2<5C
45 B5381>75 @EB<1 C119>>1

V Fkdwh Š fadshwh•dř wř ydqghv FN885B AE9<
>I 1 @C 45 4N@XC 1E 6?>4 45 <?EFB175 B0AE1>D
4\5= @P385B <1 65B= 5DE5 N1>385 4E 3<1@D?E 45C
F1>>5C

V Srp sdj h = FN885B AE5 <5 @C5 >\50D @C 5>
381E75 5D3?>DR<5B <N1D5D<5 2?> 6?>319>>5= 5>D
45C4N53D5EBC45 >F51EH

&?EB DEC <5C 1E85C G @0= 5C AE5 <5 @= @75
>5D7I 5B<?EFB175 E>5 6?9C@BC5= 19>5 1E :5D

▶ Glvsvllw g*dohuqdqf h

* ?ED 3?== 5 <9>5B= 915>35 45 <1<5>5>D19>
<1<5B>1>35 45C @15C45 B@C5D4\1<5>5>D19>
50D 50C5>95<5 @EB <5 2?> 6?>319>>5= 5>D
@I GA5 389= 9AE5 5D29?<79AE5 45C694B5C

+>5 C?<39D19> DR @?>7E5 4\E = P= 5 694B5 @ED
3?>4E95 K 4\9= @E1>5C2190C5C 45 @B5?B= 1>35C
5D K E> 3?<1D175 C85EH 4E 694B5 5>
6?>319>>5= 5>D

1>C<5 31C4\E> 490@C196 9>D7BN41>CE> B571B4
45 BN@B999> 3?>DR<5B <12C5>35 45 4N@XC
@EF1>D 7P>5B <1 BN@B999> 45C 4N290 5D <5C
NF13E5B1E :5DC9>N5CC195



Lohwuf r p p dqg• gh sur f•ghu
Š adohuqdqf h wxv dñv wrlv Š
t xdw mxw dx p d{lp xp 1

Óþingleg gæðing

➔ Óddp hqvalur q ghv ilovhv

▶ Glvsr vlvli gh u sduvlur q

, N885B <?EC 45 381AE5 F995 AE5
 <1-5>D19> 50D8?= ?7G>5 5> D?EC@9>D
 &?EB<5C49C@998C45 4B19>C @<NC1E C?< 5D
 45 BNC51E 1N85> >5D115B <5C 4B19>C
 BVE<905= 5>D 1E :5D 5> 9C?4>D <5 = 1C96
 3?>35B>N 5D5> 4N? >D>D<5C2?E38?>C99ENC
 1EH5HBN= 9DC
 ?>DR5B 1ECC9 <5 2?> @C99>>5= 5>D 45C
 @1AE5C45 496EC9?> 5D41>C <5 31C ?E 5<5C
 65B15>D381B7NC45 2?E5C @23N45B1E <4F175
 45C4N@D



Surf•ghu dx p r lqv xqh ir lv sdu dq dx qhw | dj h fr p sðwgh ððqvhp edh gx fluf xlv gðdp hqvalur q1

➔ Óqilovdlur q 2J• sduvlur q

V, N885B<12C>35 45 64AE175 5D3?>DR5B<1 2?>>5 9<8D19> 45
 <566E5>D

V 1>C<5 31C4\E> 64AE175 9C?<N @23N45BK E> 7B1D175 <N75B5D
 DCC E@5885<45 <1 3?E385 45 2?E5C1E >F51E 45 <1 64AE5 C1>C
 @EB1ED>DC31B85B<5C 7B1>E<1D 45 CEB135C 13D9> AE9 @EB19D
 5>D1Q5B 45C 69<5C F5EC <5C 3?E385C 9<1B5E5C 5D @2F?AE5B E<
 3?< 1D175 5> @26?>45EB

V > 31C45 3?< 1D175 CN85EH CEBE>5 CEB135 9= @EB1>D @23N45B
 9= N4915= 5>DK<1 = 9C5 1E B5@C4E <D3?>35B>N) 935 3?< 1D175
 6 BN@D5 K >?EF51E <?EC 45 <1 >?EF5<5 @1C5 4\1-5>D19>
 BNI<95BE> 4917>?C98 4E 3?< 1D175 5> FE5 45 <1 B81294D19> 4E
 69D5 5D@NF5>9 <5 31CN8NI>D <5CC5F95C4\1C9D1>35 D38>9AE5

V ?>DR5B BVE<905= 5>D<NF?<ED9> 45 <1 3?E385 45 2?E5C) 1
 = 9<NBI<C19> @B= 5D1>D C1 6B17= 5>D19> 5D 1= N9?BI>D C1
 @B= NI299D 5D 3?>499>>N5 @B <1 BVE<1BDN 45C B?D19>C
 4\1-5>D19> 5>D5 <5C 69D5C > 6?>3D9> 45 <1 81E3EB ED9 45
 5F1>385 B5C1>D @NF?9B<?@B19> 45 3EB175

Öppunir og vaxing

➔ Öfurlvæðing og vaxing

" 1 45>9D45CB7G51EH5DE> 9-491BEB45 <1 X2?>>5 C1>DNY 45C694B5C
" 1 D19<5 45C B7G51EH 4?9D1F?9B <5E D7EC <5C 1>C K <5HB5@9?> 45 <1
@5= 90B 1>>N5

Öfurlvæðing og vaxing (q) hgr lvsdv dyr lvdhx æd sthp l' uh dqg•h1

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Öfurlvæðing og vaxing (q) hgr lvsdv dyr lvdhx æd sthp l' uh dqg•h1
Öfurlvæðing og vaxing (q) hgr lvsdv dyr lvdhx æd sthp l' uh dqg•h1

➔ Öfurlvæðing og vaxing

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Dilq gh vöðvaxu t xh dv er xhv suvhqvlhqwq urholqwu wj ur qrp lt xh hww v shx gh utv xh d•
dx{ •op hqw lqg•vludehv +p•vax{ σ xugv/ Ë ,/ lofrqylhqwgh frpp xqlt xhu Š æd sr sxæðlr q dv
frp sr utv hqw Š dgr svhu/ frqf huqdqwr wlp p hqwaövlvðvðlr q gh sur gxlw sk|wvdqlvðlvh r x gh
sur gxlw w{lt xhv hq j•q•udð dilq gÖylvhu gh uhv r xyhu ghv p lf ur sr ædqw shu l wðq w gdqv dv
er xhv l

4N85D4E 19<9AE5 C?> 1BFDN4 1@231D9?> 4E 5D39BE<195 4E
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Dqqh{ hv

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BI>D

-Wdydlou•ddv• sduK1J xhadi N̄WdydloghI lq g*Hxghv HMHP Ru dqv N̄4<<<<

Od surf•gxuh vxlylh hwwd vxlydqvh=

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5CD= 9C5 5> @135 +>5 81E1BEB45 3= 45 C12-5 5CD9>C1 <45 @B45CEC1F53 E>5 @?B3D?> 1>D 166?E9<5= 5>D5>
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U•i•uhqf hv eledr j udsklt xhv

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+>5 NE45 29<?7B1 @9AE5 @
J ur xsh P df ur sk| vñ hwWldlvñp hqwgñv Hdx{ @EB1D?> 45C51EHECN5C4?= 5C9AE5C@B694B1D?>
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\$ 29C @
F hp dj uhi F VME 9405C4\N@EB1D?> 141@D5C1EH @G195C3?<53D9F9DC \$?3E= 5>D
* 538>9AE5 @
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5 ?3D7BID @
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)'/% & -' #6 * + '64'
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!' - #9
888 ' #6 3+ . ' 64' (3