**/fli6«o ;"rgf cfof]u**

**sf7df8f}F, g]kfn**

**k'/:sf/sf nflu l;kmfl/; ;DaGwdf d'Nofª\sg u/L 5gf}6 ug{] cfwf/x? @)\*)**

**-pTs[i6 ;"rgf clwsf/LnfO{ k'/:sf/ l;kmfl/; ug{ k|of]u ePsf] kmf/d g+= # df pNn]lvt a'Fbfx?sf] cfwf/df\_**

;"rgfsf] xs ;DaGwL P]g, lgodsf] k|efjsf/L sfof{Gjog u/L pTs[i6 of]ubfg u/]sf ;"rgf clwsf/Lx?nfO{ k'/:s[t ug{sf nflu g]kfn ;/sf/sf dGqfno÷;lrjfno ÷cfof]u÷ ljefu k|b]z ;/sf/ cGtu{tsf dGqfno, sfof{no, cGtu{tsf lgsfo tyf :yfgLo ;/sf/sf lgsfo, cGtu{tsf lgsfo Pj+ ;j} ;fj{hlgs lgsfox?af6 dgf]gog u/L k|fKt ePsf l;kmfl/;x?sf] d"Nofª\sg dfkb08 tof/ u/L d"Nofª\sgsf cfwf/x? lgwf{/0f ug{ jf~5gLo ePsf]n] k|:t't 5gf}6 cfwf/x? nfu" ul/Psf] 5 . oL cfwf/x? o; cfof]uaf6 :jLs[t eO{ kqfrf/ ePsf] kmf/fd g+= # af6 lnOPsf] 5 .

d"Nofª\sg x'g] kbflwsf/Lsf]  
gfdM  
kbM  
sfof{noM

**s= Ho]i7tf**

**!=;"rgf clwsf/L tf]lsPsf] ldlt M**

**@= o; eGbf cl3sf sfof{nodf ;"rgf clwsf/L lgo'Qm ePsf] ljj/0f M**

**JofVof M** of] cfwf/ Ho]i7tf ;DaGwL ePsfn] hlt Ho]i7 eof] Tolt a9L cª\s k|bfg x'g]5 / :s]n b]xfo adf]lhd lgwf{/0f u/L a9Ldf !% cª\sef/ lbO{ d"Nofª\sg ul/g]5 .

|  |  |  |
| --- | --- | --- |
| **ljifo** | **cjlw -:s]ndf k"0ff{ª\s\_** | **k|fKtfª\s** |
| ) – ^ dlxgf | #=)) |  |
| ^ dlxgf – ! jif{ | ^=)) |  |
| ! jif{ – @ jif{ | (=)) |  |
| @ jif{ – # jif{ | !@=)) |  |
| # jif{ eGbf dfly hlt;'s} | !%=)) |  |
| k"0ff{ª\s | !%=)) |  |

**v= ;"rgf clwsf/L ;DaGwL hfgsf/L**

!= cfkm" sfo{/t sfof{nodf gful/s j8fkq÷ ˆn]S; af]8{÷j]j;fO{6 cflbdf ;"rgf clwsf/Lsf] gfd, kb, ;Dks{ g+=, Od]n cflb pNn]v 5÷5}g M–

**JofVof M** of] cfwf/ k|To]s sfof{nodf cfpg] ;]jfu|fxLn] ;"rgf clwsf/Lsf] af/]df / ;"rgf s;/L, sxfF / sf]af6 k|fKt x'G5 eGg] ;DaGwdf gful/ssf] ;fj{hlgs hfgsf/Lsf nflu sfof{no leq jf ;fj{hlgs 7fpFdf ;a}n] b]Vg, x]g{ k9\g / yfxf kfpg ;Sg] u/L /flvPsf] 5 5}g eGg] g} xf] . ctM k|:t't cfwf/sf ;"rgf clwsf/Lsf] af/]df ;fj{hlgs hfgsf/Ldf /fv]÷g/fv]sf cfwf/df !) cª\sef/ lbO{ d"Nofª\sg ul/g]5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **ljifo** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| gful/s j8fkqdf /flvPsf] | @=)) |  |  |
| gful/s j8fkqdf /flvPsf], j]j;fO6df /flvPsf] | $=)) |  |  |
| gful/s j8fkq, j]j;fO6, ˆn]S; jf]8{df /flvPsf] | (=)) |  |  |
| cGo  j]j;fO6df /flvPsf]] ,gful/s j8fkqdf /flvPsf]] ,ˆn]S; jf]8{df /flvPsf],d kbflwsf/Lsf] ljj/0f g]d Kn]6df /flvPsf] | !)=)) |  |  |
| hDdf | !) |  |  |

**u= :jo+ ;lqmo v'nf;f**

**!= @)\*) cfiff9 d;fGt;Dd sltkN6 :jo+ ;lqmo v'nf;f (Proactive Disclosure u/]sf] xf] <**

**JofVof M** ;fj{hlgs lgsfon] ;"rgfsf] xs ;DaGwL P]g, @)^$ sf] bkmf % sf] pkbkmf -$\_ adf]lhd P]=P]gsf] bkmf % sf] pkbkmf -#\_ df / ;"rgfsf] xs ;DaGwL lgodfjnL, @)^% sf] lgod # df pNn]lvt @) j6f ljifodf k|To]s #÷# dlxgfdf :jo+ ;lqmo v'nf;f (Proactive Disclosures) cBfjlws u/L ;fj{hlgsLs/0f ug'{kg{] Joj:yf 5 . of] Joj:yf ;fj{hlgs lgsfon] ;"rgfsf] xssf] sfof{Gjog u/L /fHosf sfd sf/jfxL v'nf, kf/bzL{, hjfkmb]xL / pQ/bfoL u/fpg] ;zQm dfWod ePsf] / gful/sx?n] o; v'nf;faf6 clwstd hfgsf/L lnO{ ;';"lrt x'g rfx]sf x'g\ . To;}n] o;sf] dxTjnfO{ Wofgdf /fvL o; ljifonfO{ a9L cª\sef/ @) lbO{ d"Nofª\sg ul/g]5 . Ps jif{df $ k6s :jo+ ;lqmo v'nf;f ug'{kg{] ePsf]n] k|To]s # dlxgfsf] v'nf;fsf nflu % cª\sef/sf cfwf/df @) cª\sef/ lbO{ d"Nofª\sg x'g]5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **:j+o ;lqmo v'nf;f u/]sf] ;+Vof** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| ! k6s | %=)) |  |  |
| @ k6s | !)=)) |  |  |
| # k6s | !%=)) |  |  |
| $ k6s jf ;f] eGbf a9L | @)=)) |  |  |
| hDdf | @)=)) |  |  |

**@= :jo ;lqmo v'nf;f u/]sf] dfWod**

**JofVof M** :jo+ ;lqmo v'nf;f u/]/ dfq} klg x'Fb}g . Tof] s'g dfWod ckgfO{ ul/Psf] xf] / s;/L a9L eGbf a9L ;"rgf ;fj{hlgs hfgsf/Lsf nflu w]/} gful/s ;dIf k'Ug] u/L ;Dk|]if0f ul/G5 eGg] klg plQs} dxTjk"0f{ x'g cfpF5 . o:tf dfWodx? xfn pknAw dfWod dWo sfof{nosf] j]a;fO{6, a'n]l6g, ;"rgfkf6L, /]8Lof], l6=eL=, kqklqsf, dfl;s, q}dfl;s, rf}dfl;s, jflif{s Kf|sfzg, ;dfrf/, k|ltj]bg / cGo s'g} klg x'g ;S5g\ . km]l/ ;a} lgsfosf] kx'Frdf ;a} dfWod gx'g klg ;S5g\ / ;fwg >f]t, OG6/]g6 / cGo k"jf{wf/sf] sdL x'g klg ;Sb5 . ctM :yfg ljz]if / kx'Frsf cfwf/df ;fj{hlgsLs/0f ul/Psf dfWodx?sf] d"Nofª\sg ul/g' pko'Qm x'g]5 . tfklg s'g dfWodnfO{ slt cª\sef/ k|bfg ug{] eGg] ljifo klg dxTjk"0f{ x'g] ePsf]n] s'n k"0ff{ª\s @) lbO{g]5 . ;se/ k|df0f k|fKt ePdf a:t'ut cfwf/ cjnDag ug{ ;lsg]5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **Kf|sfzgsf] dfWod** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| j]a;fO6 | $=)) |  |  |
| j]a;fO6, a'n]l6g÷;"rgfkf6L | (=)) |  |  |
| j]a;fO6, a'n]l6g÷;"rgfkf6L, /]l8of], l6=eL, kqklqsf, :yfgLo efiffdf nufot cGo dfWod | @)=) |  |  |
| hDdf | @)=)) |  |  |

**3= l;kmfl/;stf{n] l;kmfl/; ubf{ v'nfpg'kg{] ljj/0f M**

!= sfg"g adf]lhd ;"rgf dfu ubf{ ;xh 9ª\uaf6 ;"rgf lbPsf] ljj/0f ;DaGwL M–

**JofVof M** g]kfnsf] ;+ljwfgsf] wf/f @& / ;"rgfsf] xs ;DaGwL P]g, @)^$ sf] bkmf # adf]lhd k|To]s g]kfnL gful/snfO{ ;"rgf dfu ug{] / k|fKt ug{] clwsf/ /x]sf] 5 . ;"rgf dfu u/]sf]df tTsfn lbg'kg{] ;"rgf tTsfn} / cGosf] xsdf ;fdfGotof ;"rgf clwsf/Ln] !% lbgleq ;"rgf lbg' kb{5 . ;"rgf clwsf/Ln] ;"rgf glbPdf, cf+lzs jf unt ;"rgf lbPdf jf ;/f]sf/jfnf xf]Og egL ;"rgf glbPdf & lbgleq sfof{no k|d'v ;dIf ph'/L lbg ;lsg] Joj:yf 5 . ctM ;"rgf clwsf/L / sfof{no k|d'vn] @@ lbgleq ;/n / ;xh 9+uaf6 ;"rgf lbPsf] cj:yfdf !) cª\sef/ k"0ff{ª\s /flvPsf] 5 . o;y{ ;"rgf k|bfg ug{] sfo{nfO{ lhDd]jf/Lk"j{s sfo{ u/]sf] cj:yfdf s"n !) cª\s k|bfg x'g]5 .

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| **;"rgf pknAw u/fPsf] cjlw -lgj]bg k/]sf] ldltn]\_** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| & lbg leq ;"rgf lbPsf]] | !)=)) |  |  |
| !% lbg leq ;"rgf lbPsf]] | (=)) |  |  |
| hDdf | !)=)) |  |  |

**ª= clen]v**

!= ;"rgfsf] xs k|of]u u/L ;"rgf dfu u/]sf] lgj]bg / ;"rgf k|jfx ubf{ /fVg'kg{] 5'§} clen]v /fVg] u/]sf] ljj/0f v'nfpg] .

@= ;"rgfsf] xssf] k|of]u u/L ;"rgf dfu / k|jfx u/]sf] btf{ lstfasf] kmf]6f]skL ;+nUg ug{] .

**JofVof M** ;"rgfsf] xs ;DaGwL lgodfjnLsf] lgod # sf] v08 v sf] b]xfosf] -$\_ adf]lhd ;"rgf dfu ;DaGwL lgj]bg pk/ ;"rgf lbOPsf] ljifonfO{ ;d]t :jo+ ;lqmo v'nf;f -Proactive Disclosure\_ ug'{kg{] u/L Joj:yf ul/Psf]] 5 . ctM of] v'nf;f ug{ klg ;"rgfsf] dfu / k|jfx ;DaGwL 5'§} clen]v /fVg'kg{] b]lvG5 . ;"rgf clwsf/L / sfof{no k|d''v g} ;"rgf k|bfg ug{] lhDd]jf/ kbflwsf/L ePsf] / of] sfo{ lghx?sf] bfloTj leq kg{] x'Fbf o; cfwf/nfO{ !) cª\sef/ lbO d"Nofª\sg ul/g]5 . ;fy} ;"rgf dfusf] 5'§} clen]v /fVg] u/]sf] ljj/0f v'nfpg elg ;f] sfof{noaf6 k|i6 ug{ k]z ul/Psf] j:t'ut cfwf/ ;d]tdf d'Nofª\sg ug{ pko'Qm x'g] x'Fbf ;"rgf dfusf] lgj]bg / k|bfg u/]sf] ;"rgfsf] clen]v /fv]sf] btf{ lstfasf] kmf]6f]slk ;d]t ;+nUg ug'{kg{] k|fjwfg /flvPsf]n] ;f]sf] k|df0fsf nflu !% cª\sef/ k|bfg ul/g]5 . o; ljifo cGtu{t s'n !% cª\s sfod ul/Psf] 5 .

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| --- | --- | --- | --- |
| **clen]vsf] ljifo** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| ;"rgf ;DaGwL 5'6\6} clen]v /fVg] u/]sf] | !)=)) |  |  |
| ;"rgfsf] lgj]bg÷5'6\6} btf{÷rnfgL u/]sf] clen]vsf] k|ltlnlk k]z u/]sf] | !%=)) |  |  |
| hDdf | !%=)) |  |  |

**r= ;lqmotf**

**!= ;"rgf clwsf/L cfkm}++ lqmofzLn eP/ cfˆgf] lgsfoaf6 ;"rgfsf] xssf] k|of]u kl/rfng ;DaGwdf ;+u7g leq ug{] u/]sf] cGtlq{mof, 5nkmn, sd{rf/L a}7sdf /fv]sf] ljifoj:t' M–**

**JofVof M** sfof{no k|d'v / ;"rgf clwsf/Lsf] sfo{ ;"rgf cBfjlws u/L /fVg], #÷# dlxgfdf :j+o ;lqmo v'nf;f ug{], ;"rgf dfustf{sf] lgj]bg k/]df ;/n / ;xh 9+uaf6 ;"rgf k|bfg ug{], gful/ssf] ;"rgfsf] xssf] ;+/If0f, ;Dj4{g ug{], ;"rgfdf gful/ssf] ;/n / ;xh kx'Fr agfpg], cfkm\gf] sf/jfxL v'nf / kf/bzL{ ?kdf ug{]÷u/fpg], sd{rf/Lsf] nflu pko'Qm k|lzIf0f ug{]÷u/fpg], cfˆgf lgsfosf ;"rgfx? ;se/ ljleGg efiffx?df ;d]t k|sfzg ug{]÷u/fpg], Joj:yfkg ;"rgf k|0ffnL (MIS) nfu" ePsf lhNnfx?df o;sf] k|of]unfO{ k|fyldstf lbO{ ;f]xL cfwf/df cfkm\gf] sfof{nosf] Joj:yfkg ug'{ kb{5 .

ct M oL ljifox?df ;"rgf clwsf/L cfkm} lqmoflzn 5g\÷5}gg cGt/lqmof, 5nkmn x'G5÷x'b}+g, sd{rf/Lx?sf] a}7sdf o:tf ljifodf 5nkmn x'G5÷x'b+}g eGg] ljifodf d"Nofª\sg ul/g]5 . ;Dej eP;Dd o:tf sfo{x?sf] k|df0f a}7ssf lg0f{o -Minutes) k|fKt x'g ;s]df j:t'ut ?kdf d"Nofª\sg ug{ ;xh x'g] s'/f lglj{jfb ePklg ;f] gePdf klg k|d'v lhNnf clwsf/L÷ ;DalGwt ;lrjsf] d"Nofª\sgnfO{ cfwf/ dfgL s"n % cª\s k|bfg ul/g]5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **ljifo** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| 5nkmn cGtlq{mof, sd{rf/L a}7sdf 5nkmn ug{] u/]sf] | %=)) |  |  |
| hDdf | %=)) |  |  |

**5= ;sf/fTds lje]b**

!= dlxnf÷cflbjf;L÷hghflt÷dw]zL÷blnt÷ckfËtf ePsf÷lk5l8Psf] If]q

**JofVof M** g]kfn ;/sf/n] lk5l8Psf] If]q -x'Dnf, h'Dnf, sflnsf]6, hfh/sf]6, d'u', 8f]Nkf, aemfª, afh'/f / c5fd\_ Pj+ dlxnf, cflbjf;L÷hghflt, dw]zL, blnt, ckfËtf ePsf / ju{df kg{] JolQmx?nfO{ ;sf/fTds lje]bsf] gLlt lnO{ cf/If0f k|0ffnL nfu" u/]sf] 5 . plNnlvt ju{ / If]qdf kg{] /fi6«;]js sd{rf/Ln] ;"rgfsf] xssf] If]qdf pTs[i6 of]ubfg u/L cfkm\gf] sfo{ ;Dkfbg u/]sf] cj:yfnfO{ yk clek|]l/t ug{ u/fpg pko'Qm / Gofof]lrt x'g] x'Fbf b]xfosf] % cª\sef/ lbO{ d"Nofª\sg ul/g]5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **ljifo** | **k"0ff{ª\s** | **k|fKtfª\s** | **s}lkmot** |
| ju{ - ju{ -dlxnf, cf=h, dw];L,  blnt, ckfª\u  s'g xf] v'nfpg]\_ | %=)) |  |  |
| If]q -;'rgf dfustf{ lk5l8Psf] If]qsf] ePdf lhNnfsf] gfd v'nfpg] \_ | %=)) |  |  |
| hDdf | %=)) |  |  |

gf]6 M ;"rgf dfu ug{] Pp6} JolSt b'O{ ju{df kg{] eP lghn] s'g} Ps ljifo jfkt\sf] cª\sdfq kfpg]5 .

Psd'i6 d"Nofª\sg tflnsf

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| qm=; | d"Nofª\sg cfwf/ | | k'0ff{ª\s | k|fKtfª\s | s}lkmot |
| s | Ho]i7tf | | !% |  |  |
| v | ;"rgf clwsf/L ;DaGwL hfgsf/L | | !) |  |  |
| u | :jo+ ;lqmo v'nf;f | | $) |  |  |
|  | !=:jo+ ;lqmo v'nf;f | @) |
|  | @=:jo+ ;lqmo v'nf;fsf] dfWod | @) |
| 3 | l;kmfl/;stf{n] l;kmfl/; ubf{ v'nfpg'kg]{ ljj/0f | | !) |  |  |
| ª | clen]v | | !% |  |  |
| r | ;lqmotf | | % |  |  |
| 5 | ;sf/fTds lje]b | | % |  |  |
|  | HfDdf | | !)) |  |  |

**6]a'n]zg ug{]sf] k'li6 ug{]sf] :jLs[t ug{]sf]**

gfd M gfd M gfd M

b:tvt b:tvt b:tvt

kb M kb M kb M

ldlt M ldlt M ldlt M