




>l % sf]; /sf/
 cy{dGqfno
cfGtl/s /fhZj lj efu
 - lgl zfvf _


 \$#(&*&
 \$#(&()
 \$#(&*(
 \$!(&!(
 \$!\$%^\$
 \$!%*)@
 \$!%*)#

kq ; VofM)%* ÷%(
 sf7df8f)-
 rnfgl g=M

nflhDkf6,

ldltM@)%* ÷\$ ÷!%

lj ifo M kl/kq

>l s/ sfoffo, ; j}.
 >l d=c-s/ sfoffo, ; j}.

cfly\$ ljwps, @)%* sf] cg'; Fl ^ sf] lgDg bkmfsf] ; DjGwdf ldlt
 @)%* ÷\$ ÷* df lgDgfg'; f/ :ki6 ug[lgOf@ ePsf]h] lgOf@fg'; f/ ug{ u/fpg' xg
 lgbZfg'; f/ cg/fW ul/Psf]5 .

cfos/ tkm[

cfly\$ ljwps, @)%* sf]bkrn !) sf]cg'; Fl ^ v08 %! df pNny ePsf]; \$ol/6l /
 z@/sf]lj qm ubf{xg]khlut nfe -Capital Gain_ df !) kl'tzt s/ nflg]JoJ:yfsf]
 ; Gbe@f lgDgfg'; f/ :ki6 u/l tflsPsf]5 .

-!_ >fjOf ! utkl5 v/lb e}laqm xg]z@/sf]xsdf v/lb / laqm u/}sf]dNosf]km/s
 /sddf s/ nflg]5 .

-@_ v/lb jf laqm dNo sfod ubf{; f]v/lb laqmdf bnfnfsf] sldzg vr{; d}
 ; dfj Z ul/g5 .

-#_ >fjOf ! ut]sf/f]f/ ge0{dNo gvh\$}z@/sf]xsdf >fjOf ! ut}Gbf cufl8sf]
 ; aeGbf kl5Nnf]ldlt df sf/f]f/ e0{sfod ePsf]dNo -Stock Exchange Sf]
 dNo _ nf0{g}v/lb dNo dfgl km/s /sddf s/ nflg]5 .

-\$_ >fjOf ! ut]jf ; f}Gbf kl5 xskb z@/ cyjf gof-z@/ hf/L ePdf rQmf dNonf0{
 / lkl'dod ; lxt hf/L ePsf]tyf af@; z@/sf]xsdf clst dNonf0{g}v/lb dNo
 dfgl km/s /sddf s/ nflg]5 .

-%_ Stock Exchange Sf] ahf/ dNoeGbf 36l dNodf z@/ laqm u/}fklg Stock
 Exchange Sf] ; f] lbgfsf] cf} t dNosf] cfwf/df laqm dNo sfod u/l km/s
 /sddf s/ nflg]5 .


-^_ sg}zφ/ laqnt ubf{v/lb dNoeGbf 36ldf laqnt u/l gf\$; fgl ePdf o:tf]gf\$; fgl
; f]l cf=j=sf] cfo zφ/sf] laqntaf6 xg] gfkntdf 36f0{ af\$ /sddf dfq s/
nuf0g] 5 . o:tf]khlut gf\$; fgl ; f]l cf=j= sf]zφ/ laqnt sf/f]f/ jfx\$ c?
sf/f]f/sf]gfkntf6 eg]; dfof]hg ug{kf0g5} .

af]fy{M

>l ; \$o/l6l vl/b laqnt s[b]- cfj Zos sof]y{.



>l % sf]; /sf/
 cy{dGqfno
 cfGtl/s /fhZj lj efu
 - lglz zfvf _


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 \$!%*)@
 \$!%*)#

kq ; VofM)%* ÷%(
 sf7df8f)-
 rnfgl g=M

nflhDkf6,

ldltM@)%* ÷\$ ÷!%

lj ifo Mkl/kq

>l s/ sfoffo, ; j}.
 >l d=c-s/ sfoffo, ; j}.

cfly\$ ljwps, @)%* sf] cg'; rL & sf] lgDg bkrf sf] ; DjGwdf ldlt
 @)%* ÷\$ ÷* df lgDgfg; f/ :ki6 ug] lgOf6 ePsfh] lg0ff6fg; f/ ug{ u/fpg' xg
 lgbZfg; f/ cg/fw ul/Psf]5 .

; jf/L; fwgs/tkm


cg'; rL & sf]bkrf & sf]kpf]hgsf]nflu &)) l; ÷; = eGbf j 9Lsf] ; jf/L; fwgnf0{dfq
 nfu' xg]u/l tf]sPsf]Joxf]f cg/fw 5 .

af]wfy{M

>l offtoft Joj :yf lj efu – cfj Zos sfofy{



>l % sf]; /sf/
 cy{dGqfno
 cfGtl/s /fhZj laefu
 - lgl zfvf _


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 \$!\$%^\$
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Dkf6,

kq ; WoflM)%*÷%(
 sf7df08f}.
 rnfgl g=H

ldltM@)%*÷\$÷*

lj ifo Mkl/kq


>l d=c=s/ sfofho, ;j}
 >l s/ sfofho, ;j}

cfly\$ lj wps @)%* sf]cg; rL-\$ sf]bkrf !\$ df dNo clej [4 s/df btf{ePsf] lj qm]fn] lj qm
 lj ndf vl/b stf\$]gfd, 7ψfgf / d=c=s/ btf{g=pNny ug]kg]. egl Joj :yf
 ePsf]; Dj Gwdf b]xfo j df]hd :ki6 ug]u/L lgofo ePsfn]; f]cg; f/ ug{u/fpg xg cg/f]w ul/Psf]5

- != Jofkfl/s kpf]hgsf]nflu vl/b lj qm ul/Psf j:t'jf ;] fsf ;Dj Gwdf vl/bstf\$]gfd, 7ψfgf,
 d=c=s=jf cfos/ btf{g=pNny ug]kg].
- @= Jofkfl/s kpf]hg eGfn]kz]w ul/ jf gul/ kgM lj qm ug]/ btf{ePsf] km]d{jf sDkg]sf]
 ; Dj Gwdf :jkpf]hg ; d]sf nflu vl/b ul/Psf]j:t'jf ;] fnf0{hgfp]5 .
- #= lghl kpf]hgsf]nflu pkef]Dfn]vl/b u/]df gfd, 7ψfgf; Dd pNny u/]xg]cfos/ jf d=c=s/ btf{
 g=pNny ug]kg].
- \$= vl/bstf]d=c=s/ btf{g=pNny cfos/ btf{k]df]of kq g=pkn]w gu/fPdf ;]g=pNny lj qm]fn]pNny
 ul//xg gkg].



>l % sf]; /sf/
 cy{dGqfno
 cfGtl/s /fhZj laefu
 - lgl zfvf _


 \$#(&*&
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 \$!(&!(
 \$!\$%^\$
 \$!%*)@
 \$!%*)#

Dkf6,

kq ; wofM)%* ÷%(
 sf7df08f}
 rnfgl g=H

ldltM@)%* ÷\$ ÷*

lj ifo Mkl/kq

>l d=c=s/ sfofho, ; j }
 >l s/ sfofho, ; j }

cfly\$ lj wφs @)%* sf]cg'; 'L-^ sf]lgDg bkxf?sf]; Dj Gwdf bxfjo jdf]hd :ki6 ug]lg0f6
 ePsf]h]; [j]df]hd ug{u/fpg' xg cg'/fv ul/Psf]5 .

!= cfly\$ lj wφs @)%* sf]cg'; 'L-^ sf]bkf @@=! sf]pkbkf \$ / bkf @@= sf]pkbkf !! cg'; f/
 j }s eQf / j flif\$ kfl/>lds gvNg]; j }lsl; dsf]k6s]eQfx?sf]eQmfgl /sddf eQmfgl /sdsf]!%
 kl|tzt clud s/ s\$ ul/ cfGtl/s /fhZj sfofhox?df bflvn ug[kg] Joj :yfsf] nflu cf^gf]
 cGt/utsf s/bftfnf0{hfgsf/L u/fpg].

@= bkf @@= sf]pkbkf ^ / & sf]kφfhgsf]nflu sd'f/L ; #osf]fsf]lglfk, sd'f/Lsf]gfpdf /x]sf]
 ; #osf]f, ufpF]j sf; ; ldt, gu/ kflnsf, pkdxfgu/kflnsf, dxfgu/kflnsf / lhNnf lj sf;
 ; ldt]sf]lglfk / sf]fsf]Jofh cfodf jfx\$ cGo ; j \$f]cfodf s/ nllg]ePsf]h]clud s/ s\$ u/L
 dfq eQmfgl lbg]Joj :yfsf]nflu cf^gf]sfo{lf]df kg]; Dj lGwt sfofhox?nf0{hfgsf/L u/fpg].

#= bkf \$# sf]u7L, ;f] hlgS ; :yf tyf lzlf0f ; :yfn] pBf]u, Jofkf/, kZf, Joj ; fo jf nufgl u/L
 cflh\$ dgfkmf, Jofh, nefz, axfn jf cGo sb}cfo u/]f s/ nllg]ePsf]xBf Aofh, nefz jf axfn
 eQmfgl ubf{eQmfgl lbg]h]clud s/ s\$ u/L dfq eQmfgl lbgkg]s'/fsf]hfgsf/L cf^gf]sfo{lf]df
 kg]; Dj lGwt sfofhox?nf0{hfgsf/L u/fpg].

\$= bkf \$* cg'; f/ ?= !) nfv eGbf j9lsf]sf/f]f/ xg]0lGhgo/, 8fS6/, j lsn, n]ykl/lfs, k/fdzpftf
 ; d]; ; j }kZf Joj ; folx?n]bfk]f]n]yf kφfnl - cg'; f/sf]n]yf /Ng'
 kg]t/ ?= !) nfv eGbf 36lsf]sf/f]f/ xg]kZf Joj ; folx?n]cfkmh]kφfg u/]sf]; jf jkt klkt ug]
 u/]sf]/sdsf]nflu l; nl; n]f/ gDj / ; lxtsf]gubl /l; b pknJw u/fpg' kg]/ j \$ gubl lsf]j dfq
 /fv]klg]n]yf kl/lf0f u/f0/xg' gkg]lg0f6 ePsf]h]cf^gf]cGt/utsf s/bftfnf0{hfgsf/L u/fpg].

