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DECISIONS

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Announcement of the Cash Rebate Greece-FTV (CRGR-FTV) scheme to support the production of audiovisual works in the field of cinema and television programmes in Greece, in accordance with Part C of Law No. 5105/2024 (A' 61) and specification of more specific issues of this law.

THE MINISTERS

NATIONAL ECONOMY AND FINANCE - CULTURE

Having regard to the provisions:

1. The European Commission's General Block Exemption Regulation 651/2014, as amended and in force for the declaration of certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (OJ L 187 of 26.6.2014) and in particular the provisions of Chapters I and II and Article 54,

2. Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Community Fund+, the Cohesion Fund, the European Regional Development Fund, the European Cohesion Fund, the Fair Transition Fund and the European Maritime Fund, Fisheries and Aquaculture, and financial rules for those Funds and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy,

3. Regulation (EU) 1058/2021 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and the Cohesion Fund,

4. of Art. 4914/2022 "Management, control and implementation of development interventions for the Programming Period 2021-2027, establishment of the Joint Stock Company "National Registry of Young Intelligent Enterprises S.A." (A' 61),

5. of Art. 5105/2024 "Creative Greece: strengthening the cinematographic, audiovisual and creative sector, establishment of a body for books and other provisions for modern culture" (A' 61), and in particular para. 1 of Article 89,

6. of Art. 4623/2019 "Regulations of the Ministry of Interior, provisions for digital governance, pension arrangements and other urgent issues" (A' 134), and in particular article 57,

7. Decree 79/2023 "Appointment of Ministers, Deputy Ministers and Deputy Ministers" (A' 131) and Decree 32/2024 "Appointment of Ministers and Deputy Ministers" (A' 91),

8. of article 90 of the Code of Legislation for the Government and Governmental Institutions (p.d. 63/2005, A' 98), in conjunction with para. 22 of Article 119 of Law No. 4622/2019 (A' 133),

9. of Decree 77/2023 "Establishment of a Ministry and renaming of Ministries - Establishment, abolition and renaming of General and Special Secretariats - Transfer of competences, service units, staff positions and supervised bodies" (A' 130),

10. of Decree 82/2023 "Renaming of the Ministry - Establishment and renaming of General Secretariats - Transfer of competences, service units and staff positions - Amendment and completion of Decree 77/2023 (A' 130) - Transitional provisions" (A' 139),

11. the decision of the Prime Minister under reference Y12/07.07.2023 "Delegation of powers to the Deputy Minister of National Economy and Finance, Nikolaos Papathanasis" (V' 4403) and the joint decision of the Prime Minister and the Minister of Culture under reference 273070/20.06.2024 "Delegation of powers to the Deputy Minister of Culture, Iasonas Fotilas" (V' 3621),

12. the decision of the Board of Directors of EKKOMED SA - Creative Greece (EX3261/18.11.2024) "Approval of the Rules of Operation of the Public Limited Company under the name: "Hellenic Centre for Cinematography, Audiovisual Media and Creation S.A. (EKKOMED SA) - Creative Greece" and publication in accordance with the provisions of articles 8 par. 2 (c) and 88 par. 7 of Law No. 5105/2024 (A'61) after the opinion of the supervising Ministry of Culture' (PRADIT 142/2024),

13. the announcement of the registration of the establishment of a limited liability company under the name 'EL-LINIKO CENTRE FOR MOVIE, VISUAL ACQUISITION MEDIA AND CREATION S.A. - Creative Greece', No. 67684/04.09.2024

S.A.", followed by the registration notices no. 67684/2/05.09.2024 (on the appointment of a temporary Board of Directors of the Company) and 69789/12.09.2024/13.09.2024 (on the correction of an error in the date of the minutes of the General Meeting of the Company),

14. the resolution of 04.09.2024, in correct repetition, of the Extraordinary General of the sole shareholder (the Greek State) of the Company on the appointment of a temporary Board of Directors,

15. Minutes No. 1, in which the matter was documented and approved at the meeting of 09.09.2024: "Composition of the Board Directors as a body" (ID: ΨΦ8246NY3I-AKY),

16. the EU Decision C(2022) 3826 final/15.06.2022 approving the programme

"Competitiveness" for support from the European Regional Development Fund and the European Community Fund+ under the "Investment in Employment and Growth" objective for Greece,

17. the decision of the Minister of Development and Investments (No. 114947/01.12.2022) "National rules on the eligibility of expenditure for the NSRF 2021 - 2027 programmes" (V' 6132),

18. the Management and Control System 2021-2027,

19. the decision of the Minister of Development and Investments No 110565/22.11.2022 'Procedure for the submission and evaluation of objections to the results of the evaluation of proposals for inclusion in the NSRF Programmes 2021-2027 [objection under paragraph 7 of article 36 of Law 4914/2022 (A' 61)]' (V' 5958), as amended by the decision of the Deputy Minister of National Economy and Finance No 8542/02.05.2024

"Amendment of the Ministerial Decision No. 110565/17.11.2022 "Procedure for the submission and evaluation of objections to the results of the evaluation of proposals for inclusion in the NSRF Programmes 2021-2027 [objection under paragraph 7 of article 36 of Law 4914/2022 (A' 61)]" (V' 5958)" (V' 2855),

20. n. 5140/2024 "New Public Investment Development Programme and additional provisions" (A' 154),

21. Decree 50/2024 (A' 138), regarding the establishment of the new General Secretariats under the authority of the Deputy Minister of National Economy and Finance,

22. the joint decision of the Ministers of Finance, Development and Investment, No. 5483/20.01.2023

"Procedures for financial corrections and recovery of unduly or illegally paid amounts in the Sectoral and Regional Programmes of the NSRF 2021- 2027" (V' 390),

23. the decision No. 945/17.02.2023 of the Minister of Development and Investments "Designation of the National

Centre for Audiovisual Media and Communication (EKOME) SA as Intermediate Body of the Programme "Competitiveness" and the delegation of tasks to the Managing Authority of Competitiveness Programme for the management of State Aid Operations" (AO: ΨΙΕΥ46MTAP-ΘΨΚ),

24. the decision No 1759/30.03.2023 of the Monitoring Committee of the Competitiveness Programme 2021-2027 for the approval, through the 3rd Written Procedure, of the Methodology and Criteria for the selection of actions under Priority 1 and 2 of the Programme. (ADA: 600646MTR-879),

25. the decision of the Minister of Development and Investments No 87051/12.09.2022 "Restructuring of the Special Service for the Management of the Competitiveness Programme" (B' 4855), which was renamed by par. 2 of Article 65 of Law No. 4914/2022 and repeal of the ministerial decision under item 67743/EYΘY 615/24.6.2015 (V' 1248)' (V' 4855).

26. the recommendation of the Board of Directors of the Sponsoring Authority, as stated in the minutes of the Board of Directors of EKKOMED S.A., No. 2/20.09.2024,

27. the agreement of the Special Management Agency for the Competitiveness Programme,

28. the fact that the provisions of this Decision do not entail any expenditure from the State's regular budget, but the expenditure is covered by resources from the Public Investment Programme and the European Regional Development Fund in accordance with Article 1 of the Decision,

29. the fact that the provisions of this Decision modify the administrative procedures with the official titles: a) 'Application for membership and modification of membership in the Cash Rebate Greece aid scheme', b) Assessment procedure for membership in the Cash Rebate Greece aid scheme, c) Application for membership - objection in the Cash Rebate Greece aid scheme and d) Application for verification and control in the Cash Rebate Greece aid scheme, and Unique Registration Numbers (M.A.C.) in the MIS 'Mitosis', respectively: (a) '951431', (b) '919845', (c) '227668' and (d) '834383', we hereby decide:

The announcement of the aid scheme CRGR-FTV of the Cash Rebate Greece Programme to support the production of independent audiovisual works in Greece in the field of cinema and television programmes for the economic activities falling under the following Activity Codes: (a) 59.11 ("Production of , videos and television programmes") and (b) 59.12 ("Services accompanying the production of motion pictures, videos and television programmes"), in accordance with the decision of the Deputy Minister of Economy and Finance under No. 1100330/1954/DM/16.10.2008 (B' 2149), as currently in force and in accordance with Article 54 of European Regulation (EU) 651/2014 as well as the regulation of more specific issues for its operation.

PART A'
GENERAL - COMMON PROVISIONS

Article 1

Objectives - Framework and period of validity of the aid scheme.

1. The purpose of this notice is to announce the CRGR-FTV vertical aid scheme for the production of audiovisual works in Greece in the field of cinema and television programmes, in accordance with Part C of Law No. 5105/2024 and the provisions of European and national legislation relating to co-financed projects, as well as the specification of more specific issues in this regard, in accordance with the empowering provision of paragraph 2. 1 of Article 89 of Law No. 5105/2024.

2. The present aid scheme comprises two separate, distinct measures, as defined in Article 7: (i) Measure A - Support for investment projects involving large and foreign enterprises, and (ii) Measure B - Support for investment projects involving small and medium-sized enterprises (SMEs).

3. The two measures under the present aid scheme introduce an aid scheme, which concerns the

the production of self-contained audiovisual works, i.e. an economic activity falling within the categories of activity code number (a)

59.11 ("Motion picture, video and television programme production activities"); and (b)

59.12 ("Services accompanying the production of cinematographic films, videos and television programmes"), in accordance with the decision of the Deputy Minister of Finance and Economy under No 1100330/1954/DM/16.10.2008 (B' 2149), as in force and in accordance with Article 54 of European Regulation (EU) 651/2014.

4. Action A is financed from national resources which are included in the National Development Programme, under Priority Axis 5.7 "Cultural and Creative Industries" or from EU resources, the management rules of which allow the inclusion of investment projects and eligible beneficiaries in accordance with the provisions of this Regulation. The available budget for Action A is set at fifty-five million euros (€55 000 000). Action A will remain open until the available budget is exhausted. The output indicators relating to Action A are as follows:

A.I.: Cultural and creative industries - 5.7					
CODE	NAME	UNIT OF MEASUREMENT	TARGET PRICE		
			TOTAL	MEN	WOMEN
SO027	Business support structures for innovation production	Number	1,00	0,00	0,00

5. Action B is funded by Greek and European Union funds (European Regional Development Fund) and is part of the Competitiveness Programme 2021-2027, under Priority 2 "Strengthening entrepreneurship and competitiveness", under Policy Objective (PA) 1 "A more competitive and smarter Europe through the promotion of innovative and smart economic transformation and regional ICT connectivity" and contributes to the specific objective (ES) RSO1.3 'Enhancing the sustainable growth and competitiveness of SMEs and job creation in SMEs, including productive investment'. Action B will remain open until the available budget per category of region is exhausted. The total public expenditure of the Action B' announced in this call for proposals amounts to one hundred million euro (EUR 100 000 000,00), broken down as follows:

REGIONS	PUBLIC EXPENDITURE (EUR)
Less Developed Regions North Aegean, Eastern Macedonia - Thrace, Central Macedonia, Epirus, Thessaly, Western Greece, Crete, Western Macedonia, Ionian Islands, Central Greece, Sterea Greece, Peloponnese	78.000.000,00
Regions in Transition: attica, South Aegean	22.000.000,00
TOTAL	100.000.000,00

The operations co-financed under the Action to support the production of audiovisual works in Greece are not uniquely located in a single region or area as they may be implemented in more than one area, in the same or in different regions and categories of regions and their results are widely disseminated throughout the country. For this reason, the project is covered by the key of the Competitiveness Programme (horizontal project).

The output and result for Action B are as follows:

Κωδ. Index	Indicator title	Measurement unit	Completion instructions
RCO 01	Supported enterprises (of which: micro, small, small, medium, large)	Business	The indicator measures all enterprises receiving aid, irrespective of the form of the aid (grant, loan, interest rate subsidy, credit guarantee, venture capital or other financial instrument, etc.). To be filled in target value 1 per enterprise.
RCO 02	Enterprises supported by grants	Business	The indicator measures all enterprises supported by grants. To be filled in target value 1 per enterprise. In the context of the RCO01 = RCO02 action
RCO 05	New businesses supported	Business	The indicator measures the number of new businesses supported. A business is considered new if it has not existed for three years before you apply for aid. A company will not be considered new if only its legal form changes. Enter a target value of 1 per enterprise less than 3 years, otherwise set to 0.
RESULT INDICATOR			
RCR 02	Private investment corresponding to public support (of which: grants, financial instruments)	Euro	Total private contribution of resources to co-financed projects in €. The indicator also covers the ineligible part of the project cost, including VAT. To be completed when the investment project is approved. Value 1: To be filled in with the total amount of the funding request.

6. The notification thresholds for this aid scheme are those set out in point (a). g) of paragraph. 1 of Article 4 of Regulation EU 651/2014, as amended.

7. Both actions of the present aid scheme are implemented by the Hellenic Centre for Cinematography, Audiovisual Media and Creation S.A. - Creative Greece, hereinafter referred to as the Sponsoring Authority, which has been designated Intermediate Body (IF) of the Programme.

"Competitiveness" and has been entrusted with the tasks of the Managing Authority of the "Competitiveness" Programme for the management of State Aid Operations.

8. A decision of the Board of Directors of the Managing Authority shall set the date for the start of the annual cycle of submission of applications for the inclusion of investment projects in this scheme.

Article 2

General rules for granting the aid

The aid scheme for investment projects in the audiovisual sector launched by the Commission under the

The general rules of EU Regulation 651/2014 and in particular Article 54 thereof shall apply. The conditions of Chapter I and Article 54 of Reg. EU 651/2014 are set out in Annex XII to this Regulation. The provisions of the Management and Control System (MCS) of Law No. 4914/2022 (A' 61).

Article 3

Definitions of the scheme

For the purposes of this document, the following definitions shall apply:

(a) Production of audiovisual works: The economic activities which, according to the decision of the Deputy Minister of Economy and Finance "Determination of the new National Nomenclature of Economic Activities - Activity Code Numbers 2008" (B' 2149) (under No 1100330/1954/DM/16.10.2008), fall into the following categories by aid scheme: (aa) 59.11 Production activities of cinematographic films, videos and television programmes

(ab) 59.12 Services incidental to the production of motion , videos and television programmes.

(b) Independent audiovisual work: An episode or series of episodes of a television series or mini-series, a television film or a cinematographic film, irrespective of its . The content of the above may be fiction or creative documentary (documentary). The aforementioned self-contained audiovisual works are produced for the user experience in linear or non-linear format, with or without interactive or non-interactive applications and capable of being distributed on multiple platforms, such as free-to-air terrestrial television broadcasting, pay television broadcasting, internet television, on-demand services, cinematographic exhibition halls, television and film distribution and exhibition websites, social media, as a whole.

(c) Difficult audiovisual work: The independent audiovisual work, which fulfils at least one of the following conditions: (aa) The only original is in Greek. (b) it is the first or second work of a director, (c) it is a work with a budget of up to one million (1,000,000) euros, (dd) it is a short film or documentary (documentary), (e) it has limited commercial exploitation potential, (f) it has limited commercial exploitation potential.

(d) Investment plan: The production of an independent audiovisual work that is carried out in the Greek territory and that falls within the sectors of economic activities referred to in para. (a) and may concern all stages of the production process, i.e. the stages of the production of an audiovisual work, including post-production, irrespective of the means of distribution and the means of transmission and projection to the final recipient - viewer.

(e) Launch of an investment project: This means the first point in time: (aa) Either the start of the production operations relating to the investment and carried out in the Greek territory, depending on the applicable framework of the decision to include the financing/decision approving the evaluation of results in the investment scheme, (ab) or the first legally binding commitment to lease equipment or other commitment in the Greek territory, which renders the investment irreversible. Preparatory work, such as obtaining permits, is not considered to be the start of the works. Preparatory work and any related action will in no case constitute eligible costs for aid, even if they are interpreted as 'non-binding'.

(f) Expiry of the investment project: the date of the request

the appointment of a certified public accountant or audit to start the expenditure certification procedure referred to in the integration decision

the financing of the investment project. The expiry date of an investment project may not exceed three (3) years from the date of commencement of the investment project, unless the expiry date of the investment project has been extended in accordance with para. (c) of paragraph (c). 3 of Article 32 of Law No. 32 of the Law. 5105/2024. If the investment project is completed earlier than the end date of the investment project, the entity may submit a request for verification-certification, without any claim for payment of the aid earlier than the end date of the investment project.

(g) Granting Authority of the aid scheme: the Greek Centre for Cinematography, Audiovisual Media and Creation S.A. - Creative Greece.

(h) Amount unduly paid: any expenditure which does not correspond to a product, work or service of equal value delivered, in accordance with the terms of the decision to include the financing, by which the obligation to implement the investment project was undertaken.

(i) Recovery: the repayment by the recipient of amounts unduly or illegally paid.

(j) Application for funding inclusion: A request by the Beneficiary submitted to the IPSME and verified by the Intermediate Body (IF) the competent department of the Granting Authority for completeness and correctness for inclusion in the Action and payment of public funding. For Action B, this corresponds to the Application for Funding of the NSRF ESDP 2021-2027.

(k) "Audit Authority" means a national, regional or local public authority or entity, functionally independent of the Managing Authority and the Certifying Authority, designated by the Member State for each Operational Programme and responsible for verifying the effective functioning of the Management and Control System. In Greece this is the Financial Control Committee (FAC).

(l) "Public Expenditure" means any public contribution to the financing of operations from the State budget, the budget of regional or local authorities or the budget of the European Communities under the Structural Funds and the Cohesion Fund, the Recovery and Sustainability Fund and any similar expenditure. Any contribution to the financing from the budget of operations by public sector bodies or associations of public sector bodies, one or more regional or local authorities or public sector bodies acting in accordance with Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement procedures and repealing Directive 2004/18/EC (L94), as corrected, shall be considered as similar expenditure.

(m) "Fiscal Correction": the cancellation of the contract. The Commission may decide to recover all or part of the Union and/or national contribution to a project or operation co-financed by the programmes of the programming period, in proportion to the irregular expenditure found.

(n) "Beneficiary" means a public or private body responsible for the initiation or implementation of operations. In the context of State aid schemes under Article 107 of the Treaty, beneficiaries are public or private undertakings carrying out an individual project and receiving public aid.

(o) "Action": the set of elements defined hereunder under which operations are integrated and implemented.

(p) "Annual Work Unit AWU": According to Annex I of Reg. (EU) No 651/2014, the number of persons employed corresponds to the number of annual work units, i.e. the number of full-time employees who worked in or on behalf of the enterprise under consideration for the entire year in question. Persons who did not work for the whole year, part-time, regardless of duration, and seasonal workers correspond to fractions of AWUs.

(g) "Eligible expenditure": eligible expenditure means expenditure for the production of an audiovisual work, which takes place in the Greek territory and does not exceed 80% of the total production costs of the audiovisual work (eligible production costs).

(ii) "Grant" or "Investment incentive": public expenditure up to 40% of the value of the total eligible costs of the production.

(i) "State aid": aid falling within the scope of Article 107 of the Treaty on the Functioning of the European Union (TFEU).

(k) "Micro, small and medium-sized enterprises (SMEs)": Enterprises that fall within the definition of SMEs according to Commission Recommendation 2003/361/EC and Annex 1 of the GATS.

(k) "Irregularity": any infringement of a provision of Union law or of national law relating to its application resulting from an act or omission by an economic operator involved in the implementation of the European Structural Investment Funds (ESIF) which has, or would have, the effect of prejudicing the general budget of the European Union by charging an unjustified item of expenditure to the general budget of the European Union.

(kb) "Firm in difficulty": undertakings falling within the definition of Article 2(18) of Commission Regulation (EU) 651/2014 of 17 June 2014, as in force for the declaration of certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty on the Functioning of the European Union (Annex VIII) (kc)

"Programme": A document prepared by the competent Ministries, Regions and other relevant partners and approved by the Commission, which sets out a development strategy to be achieved with the assistance of one or more

EDET.

For the purposes of this Regulation, in addition to the definitions contained, the following definitions shall also apply

definitions of Article 2 of Regulation 651/2014 of the Commission of the European Union (OJ L 187/1 26.6.2014), as in force.

Article 4

Type of aid - Aid intensity

1. The investment projects of audiovisual works that are included for financing under the CRGR-FTV scheme are supported through the provision of an investment incentive, which consists in the support by the Greek State of a financial amount to cover part of the eligible costs of the investment project, which is calculated, after its certified expiry, as a fixed percentage of forty percent (40%) of the value of the eligible costs of the production, which are incurred in the Greek territory and do not exceed eighty percent (80%) of the total amount of the project.

2. The total amount of the grant shall be paid in a lump sum to the beneficiary and may not exceed EUR 8 million (8.000.000) per audiovisual work, subject to the second subparagraph par. 1 of Article 35 of Law No. 5105/2024.

3. The aid is paid to cover the costs described and the provisions of the Code on Tax Accounting (CIFA) and the International Accounting Standards apply.

4. This aid may be combined with other State aid, subject to the limitation that the total amount of State aid granted may not exceed 50% of the total production costs of the audiovisual work. This limit is extended to 60% of the total production costs of the audiovisual work in the case of crossborder co-production and to 100% of the total production costs of the audiovisual work in the case of the production of a difficult audiovisual work. In the above cases of a combination of State aid, in all the Member States of the European Union, the amount of aid to be granted is obtained by deducting from the above maximum amounts of aid the amount of State aid already granted to the production.

5. For the purposes of this Regulation, the resources allocated to the are made directly from European Union programmes, without the participation of Member States in the award decision, do not constitute State aid and the aid derived from them shall not be counted for the purposes of compliance with the aid ceilings set out in this Regulation, provided the total amount of public funding granted for the same eligible costs does not exceed the most favourable funding rate laid down in the applicable rules of European Union law. In any event, the provisions of Article 8 of Reg. EU 651/2014, as applicable.

Article 5

Eligible costs - eligible production costs
- duration of the project

1. Eligible expenditure means expenditure for the production of an audiovisual work, in accordance with par. 1 of article 28 of Law No. 5105/2024, which take place in the Greek territory and do not exceed 80% of the total production costs of the audiovisual work (eligible production costs). The total production costs are not limited to the type of expenditure incurred in the Greek territory.

2. In the case of audiovisual works with eligible expenditure exceeding eight million (EUR 8.000.000), for the expenditure referred to in par. 1, relating to director's fees and fees for the two (2) leading roles (cast), it is permitted to receive vouchers issued by natural persons or companies or other legal entities having their registered office or permanent establishment in a foreign country, provided that the country is not a non-cooperating country within the meaning of paragraph 1. 3 of Article 65 of Law No. 65. 4172/2013 (A' 167). The value of the foreign documents referred to in the first subparagraph, not including the Value Added Tax, may not exceed twenty percent (20%) of the total eligible costs of the investment project.

3. The date from which expenditure is eligible, the date of submission of the application for funding. In the event that the work on an investment project starts before the above-mentioned date of the application for membership, the entire investment project becomes ineligible for funding, with the exception of preparatory production activities, which do not constitute the start of an investment project (see relevant definition).

4. The maximum duration of the completion of the investment project may not exceed three (3) years from the start of the investment project according to the date of sending the approval results and in any case the termination date may not exceed 31.12.2029 for Action B. It should be noted that the approvals of the investment projects in any may not exceed 31.12.2026, i.e. the expiry date of Regulation 651/2014.

5. The eligible costs of the aid scheme and the rules relating are set out in Annex II to this Decision.

6. For Action A, the deadline for the eligibility of expenditure is 31.12.2025. For Action B the deadline for eligibility of expenditure is 31.12.2029. It should be noted that the approval of investment projects may in any case not exceed 31.12.2026, the expiry date of GAC 651/2014.

7. In any event, in order for the aid to be compatible with Reg. EU 651/2014, there must be an incentive effect. Aid is considered to have an incentive effect if the beneficiary has submitted a written request for aid to the Member State before the start of work on the project or activity.

Article 6

Inclusive and non-investment projects
under the CRGR-FTV aid scheme

1. For the inclusion of the financing of an audiovisual investment project with fiction or creative documentary content (documentary) in the CRGR-FTV aid scheme, the total eligible expenditure implemented in the Greek territory, regardless of the size of the applicant, is required, in accordance with article 26 of Law No. 5105/2024, must comply with the following table:

A/N	Type of Investment Plan	Minimum eligible expenditure
1	A film or TV movie with fiction content.	200.000,00 euros
2	Film or television film with creative documentary content.	60.000,00 euro
3	A short or television film, regardless of content.	45.000,00 euro
4	Single Episode or episodes of a mini-series up to sixteen (16) episodes, with fiction content, whether based on an original script or adapted from a previous work.	EUR 120.000,00 per episode produced
5	A single episode or episodes of a television series from seventeen (17) episodes up to one hundred and fifty (150) for Cycle 1 and up to one hundred and seventy-eight (178) for Cycle 2, with fiction content, whether based on an original script or an adaptation of a previous work.	EUR 35.000,00 per episode produced

6	A single episode of a television series with creative documentary content (documentary) and a maximum number of episodes similar to case 5 for two (2) cycles.	EUR 25.000,00 per episode produced
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In any case, the total of the minimum eligible expenditure required to be incurred in the Greek territory under par. 1 shall be subject to compliance with the requirements set out in paragraph 1. 4 of Article 54 of the General Tax Code, concerning the territoriality of expenditure obligations. In particular, the total production budget must be at least twice the limits laid down in Article 26 of Law No. 5105/2024: a) For a film or television film with fiction content, the total production budget may not be less than four thousand (400,000) euros, while for a film or television film with creative documentary content (documentary), the total production budget may not be less than one hundred and twenty thousand (120,000) euros, (b) for a cinematographic or television short film, irrespective of its content, the total production budget may not be less than ninety thousand (90,000) euros, (c) for an episode of a mini television series of up to sixteen (16) episodes with fiction content, the total production budget may not be less than two hundred and forty (240,000) thousand euros per episode produced (d) for an episode of a mini television series with a minimum number of episodes of seventeen (17) and a maximum number of episodes per cycle as defined in paragraph (a), the total production budget may not be less than two hundred and forty (240,000) thousand euros per episode produced (e) for an episode of a mini television series with a minimum number of episodes of seventeen (17) and a maximum number of episodes per cycle as defined in paragraph (b), the total production budget may not be less than two hundred and forty (240,000) thousand euros per episode produced. 2 of this Article with fiction content, the total production budget may not be less than seventy (70,000) thousand euros per episode produced (e) for an episode of a television series with creative documentary content (documentary) and a maximum number of episodes per cycle as defined in paragraph 2 of this Article, the total budget of the production may not be less than seventy (70,000) thousand euros per episode produced (f) for an episode of a television series with creative documentary content (documentary) and a maximum number of episodes per cycle as defined in paragraph 2 of this Article. 2 herein, the total production budget may not be less than fifty (50,000) thousand euros per episode produced.

2. The investment projects for the production of self-contained audiovisual works are included in the CRGR-FTV aid scheme if they meet the conditions of the cultural criteria set out in Annex I to this Regulation, if they concern an audiovisual fiction work and in Table B of this Regulation, if they concern an audiovisual creative documentary work. Investment projects for the production of difficult audiovisual works are eligible for the CRGR-FTV aid scheme if they meet the cultural criteria set out in Annex I.

3. Investment projects for the following types of audiovisual works are not eligible for funding under the CRGR-FTV aid scheme: (a) video or filmed artistic performances and events (indicatively theatre, opera, dance, music, etc.), (b) any kind of sports broadcast, sports review and coverage of sports, (c) informative, news and news reports,

review of events and informative programmes and programmes; (d) various entertainment programmes, talk programmes and television interviews; (e) advertising messages, telesales programmes and social messages; (f) programmes with pornographic content; (g) programmes for the presentation and promotion of various corporate events, (g) programmes presenting and demonstrating the presentation and demonstration of corporate, recreational and cultural activities; (h) purely educational programmes and tele-education and tele-information programmes; (i) programmes which infringe upon human dignity and programmes which discriminate or promote discrimination on the grounds of sex, racial or ethnic origin, nationality, religion or belief, disability, age or sexual orientation.

Article 7

Beneficiaries of investment projects

1. The beneficiaries of the CRGR-FTV aid scheme are: (a) For Action A: large enterprises which: (a) either have an establishment or a branch or will have an establishment or branch at the time of payment of the aid in the Greek territory and operate for the purpose of: (aa) the production and/or performance of audiovisual works; (b) the production of audiovisual works in the context of cross-border production; (b) either they are foreign audiovisual production companies which have their permanent establishment or registered office in States which are not included in the concept of non-cooperative States pursuant to par. 3 of Article 65 of Law No. 4172/2013 (A' 167), provided that for the purposes of this Agreement they are contracting with an undertaking which is established or has a branch in the Greek territory and operates for the purpose of producing audiovisual works or parts thereof. The contracting undertaking referred to in sub-paragraph (b) of this subparagraph may be a small or medium-sized enterprise (SME) and may be a co-beneficiary of the investment. (b) for Action B, small and medium-sized enterprises (SMEs) which: (a) Either have an establishment or a branch or will have an establishment or branch at the time of payment of the aid in the Greek territory and operate for the purpose of: (aa) the production and/or production of audiovisual works; (b) the production of audiovisual works in the context of cross-border production; or (b) will have been active in the Greek territory at the time of payment of the aid for the same purposes, and will carry out the eligible expenditure in the Greek territory.

2. In the case of cross-border production, i.e. production financed by more than one Member State and involving producers from more than one Member State, the application for inclusion

The application for funding shall be submitted by a production undertaking which is or will be active in the Greek territory and the aid shall be granted to that undertaking for expenditure incurred within the Greek territory in accordance with the terms of this Regulation. In any event, the same eligible expenditure may not be used to obtain a similar benefit in the context of the operation of the cross-border production of the audiovisual work.

3. Beneficiaries of the aid scheme must be registered in the Register of Beneficiaries under Article 20 of Law No. 4557/2018 (A' 139), before the date of submission of the funding application. Sole proprietorships and foreign companies within the meaning of and for the purposes of the procedures set out herein are excluded from this obligation.

4. They shall not be considered beneficiaries of aid under this Regulation: (a) in difficulty within the meaning of point 18 of Article 2 of the GAC (EU Regulation 651/2014), as currently in force; (b) firms that have ceased the same or similar activities within the European Economic Area in the two (2) years preceding the submission of their application for investment aid, (c) undertakings implementing investment projects carried out on the initiative and on behalf of the public sector or the television station of the Hellenic Parliament, on the basis of a contract for the execution of a project, a concession or the provision of services (d) undertakings against which a recovery order is pending, following previous Commission decision declaring an aid illegal and incompatible with the internal market.

5. It should be noted that for Action B, the physical scope of the proposed action must not be completed.

PART B' PROCEDURE FOR THE ASSESSMENT AND INTEGRATION OF INVESTMENT PROJECTS

Article 8

Procedure for applying for membership

1. The application for funding inclusion is submitted electronically exclusively through the Integrated State Information System (ISIS) to the Granting Authority, using the standard ISIS Funding Application Form, the fields of which must be completed in full. The Indicative Form of the Electronic Submission of Funding Request, as well as all the accompanying forms of this document, are available to the interested parties through the website of the Sponsoring Authority and specifically for Action B and from the websites of the Special Management Services of the "Competitiveness 2021-2027" Programme, and the Corporate Agreement for the Development Framework (NSRF) 2021-2027.

For start-ups, the Beneficiary logs in to the IPSCE with the company's TaxisNet codes and designates an IPSCE Action Coordinator for the specific action in his/her Profile. For start-ups, the application for funding is submitted by the coordinator on their behalf. The Coordinator enters the system with the TaxisNet codes, defines 'sub-action' and through the 'add beneficiary' option creates the basic data tab for the start-up enterprise.

2. A fee, the amount of which is fixed at 0,0005 of the total eligible costs of the investment project, is payable for the submission of an application for funding. For the production of more than one episode or a cycle of episodes of a television series or mini-series of any content (i.e. fiction or documentary), the fee is calculated on the total eligible expenditure of all the episodes or the cycle of episodes included in the application for funding. In any case, the above amount of the fee may not be less than EUR 500.

3. For Action B: in the case of co-production between two or more undertakings established or having a branch or establishment or operating in the Greek territory and operating for the purpose of producing audiovisual works, the application is submitted either by co-owning undertakings or by a consortium and they must submit (a) the application for funding (b) proof of payment of the amount of the required contributions, (c) the supporting documents provided for accompanying the application for the same (undertaking or consortium), (d) the application for the same (undertaking or consortium) and (e) the supporting documents for the same (undertaking or consortium), (f) the application for the same (undertaking or consortium) and (g) the application for the same (undertaking or consortium).

4. The applicant shall submit one application for funding per audiovisual work. The verification of the submission of a single application per project shall be carried out before the adoption of the approval decision and specifically for Action B in accordance with the applicable control rules of the EMS. Where the verification procedure reveals that the undertaking has submitted an application for funding for the same investment project for two or more actions, all applications for funding will be rejected, all approved projects will be cancelled and any aid paid will be recovered in full and with interest from the date of payment. It should be clarified that the above limitation does not apply in the case where the application submitted has been definitively rejected or voluntarily withdrawn and the applicant has not lodged an objection or has already voluntarily withdrawn the objection submitted.

5. The application for funding and the necessary supporting documents shall be submitted to the Sponsoring Authority via the IACS and the applicant is informed electronically of their receipt and registration.

be fully completed, otherwise the final submission of the application for funding will not be possible. Applications for funding which are not submitted electronically may not proceed to the next stage and will not be considered for funding. Each application for funding inclusion is given a unique code at the time of initialisation of the submission in the IPPC. The order of priority shall be determined according to the date and time of electronic submission (finalisation) in the OPSKE. Applications for inclusion that are not submitted via the ITRS will not be accepted. Applications for membership will be evaluated in order of priority, according to the date/time of electronic submission (finalisation) to the ESC. If the budget is exhausted, the submission action is automatically blocked and it therefore not possible to finalise electronic applications for funding which are in a state of "Project". The application for inclusion in the funding of the

The grant application shall be accompanied by a dossier of the investment project which shall include, under penalty of inadmissibility: a) the details of the beneficiary enterprise (name, size, solvency); b) the description of the investment project (timetable of the investment project, indicating the start of the main shooting, if any, including the start and end dates of the shooting days required in Greece and the place or places where the shooting will take place, a statement of the cultural criteria to which it falls, a summary of the script or scenario, the main artistic actors, (c) the financial data of the investment project (detailed budget, specifying the costs to be incurred Greece, the financial plan, including any other State aid, the rate of aid and the body granting), a list of the costs of the investment project as a whole and the amount of public funding required for it.

6. In order to prove the above, the applicant shall cumulatively: (a) fill in the relevant fields of the submission form as it appears in the IPSCE: INDICATIVE FORM FOR THE SUBMISSION OF AN APPLICATION FOR FUNDING

(b) to attach to the CSF the supporting documents provided for in Annex III Participation Documents submitted electronically at the time of submission of the application (10MB per file and 50MB in total per proposal) (c) to finalise the application so that it can be made available for processing at a later stage

7. Applicants are responsible for the complete and correct completion of their online funding application. The application for inclusion of funding is a solemn declaration in accordance with article 8 of Law no. 1599/1986 (A' 75) for the data indicated therein. Any inaccuracy in the information given in the application form shall be punishable under the criminal law.

and administrative penalties. Correction or amendment or completion of applications, completion of any missing data, even if supplementary or clarifying, is not permitted after the completion of the electronic submission of the application and the start of the next action.

8. The applicant is allowed to re-process a finalised online application for integration, provided that the next action, i.e. the evaluation, has not been started systematically and in any case until the available budget per Category of Region is exhausted. The reprocessing is carried out by the potential beneficiaries and in particular by the declared IPSCE representative (declared IPSCE relations) via the Integrated State Aid Information System. With this option, the data entered in the IPSCE for the specific application for funding inclusion is available for correction/modification. In any case, any resubmission of the application will result in a new priority order according to date and time of the new submission, keeping the old serial number. The submission of an application for membership also constitutes an authorisation to the Sponsoring Authority and the EIF of the "COMPETITIVENESS" Programme for Action B for the collection of data registered in databases (indicatively AADE, ERGANI, G.E.M.I., EFKA-NAT, etc.), as well as for further processing by the competent services of personal data, including sensitive data, which are kept: (a) for the purposes implementing this action, checks and verifications during submission, evaluation, monitoring of beneficiaries' compliance with their obligations), (b) for the purpose of extracting statistical data (indicators) and (c) for the purpose of carrying out surveys and studies for the evaluation of this action. In all cases, compliance with the legislation on personal data, including sensitive data under Law no. 4624/2019.

9. The Beneficiaries with the electronic submission of the application for funding in the OPSKE, together with the required supporting documents, they provide the competent services and their legally designated bodies with their explicit consent for the lawful processing of personal data pursuant to Article 6 of Regulation 2016/679, and accept that such processing is necessary for the evaluation, integration, monitoring and completion of their funded investment operations.

10. The lawful processing of personal data by the competent authorities and their duly authorised bodies is aimed at implementing and complying with the Community and national rules governing the 2021-2027 programming period and is carried out in the performance of a task carried out

in the public interest and in the exercise of public authority and the principle of sound financial management, in accordance with Regulation 1060/2021 and the implementing regulations of the laws and regulations of the Union and national legislation governing the intervention of the Structural Funds of the Union, in conjunction with the European Commission Decision C(2022) 3826 final/15.06.2022 approving the 'Competitiveness' programme.

11. The personal data are collected in the OPSKE and in the OPS following the funding application of the beneficiary who is solely responsible for their correctness, completeness and accuracy. Furthermore, the Beneficiary consents to the posting on the Internet at "Transparency Programme" of the results of the evaluation of its application for funding and of the outcome of any objection raised, together with the full and detailed reasons for the decision and any other administrative act provided for in the legislation governing the intervention of the Structural Funds and which is necessary in the context of the principle of transparency and legality governing the action and the exercise of the tasks of managing Union and national resources.

12. The beneficiary accepts that the messages sent by e-mail and in particular to the e-mail address that he/she has declared/confirmed during his/her registration as an IPSKE user, which he/she can update/confirm again in his/her contact profile (where it appears), as well as to the e-mail address that the coordinator has declared/confirmed during his/her registration as an IPSKE user, as it may have been updated and is valid, have the status of notification and entail the commencement of all legal rights and obligations.

Article 9

Evaluation procedure for the inclusion of investment projects

1. The assessment of applications for the inclusion of investment projects in the actions of the present aid scheme is carried out with regard to completeness and legality in accordance with the provisions of Article 30 of Law No. 5105/2024 by the Evaluation Committee referred to in paragraph 30. 2 of the same article, and the supporting documents in Annex III to this notice are checked for completeness and legality as well as for content.

2. The procedure for checking the completeness and legality of the application may not exceed thirty days. (30) working days and shall be carried out as follows: (a) The Evaluation Committee checks the supporting documents of the

of the investment plan file within twenty (20) working days from the submission of the application and, if it finds that clarifications are needed, it is obliged to inform the applicant enterprise by e-mail; (b) the applicant enterprise is obliged, within ten (10) working days, to provide the clarifications in order for the file to be complete. After the thirty (30) working days have elapsed, in each case subject to the above deadlines, no extension for further clarification may be granted. If the applicant company fails to provide the correct clarifications, the application shall be rejected and the fee shall be forfeited to the State. An extension may be granted only in the case of exceptional or unforeseeable circumstances or due to the proven fault of a public body which delays the issue of the documents in question. When checking the completeness and legality of the aid, the Evaluation Committee will assess in particular whether the general and specific legal conditions laid down in the EU legal basis for granting the aid have been met and, in cases where the scheme in question has more than one source of funding, may allocate the applications for investment projects according to the source of funding. Under no circumstances will additional information to that already submitted be accepted, only clarifications as set out above.

3. The check on the completeness and legality of the (a) That all the supporting documents referred to in paragraph (a) have been submitted and are legal and valid. 6 του άρθρου 8 του παρόντος, (β) ότι το επενδυτικό σχέδιο εμπίπτει στους κωδικούς αριθμούς δραστηριότητας όπως ορίζονται υπό άρθρο 1 παρ. 3 of this Act, and that it concerns an independent audiovisual project, (c) that no investment project has been launched prior to the submission of the application for membership, as this term is specified in para. e' of Article 3 of this notice, (d) the existence of any cumulation of the requested aid with aid from other schemes is in accordance with the provisions of Article 8 of the GAC, (e) the verification of compliance with the limits on the maximum aid intensities and maximum aid amounts, taking into account the total amount of aid granted, where applicable, to the aided investment project and the verification of the case of artificial segmentation, in accordance with paragraph (e), (f) the verification of compliance with the limits on the maximum aid intensities and the maximum aid amounts, taking into account the total amount of aid granted, where applicable, to the aided investment project and the verification of the case of artificial segmentation, in accordance with paragraph (g), (h) the verification of compliance with the limits on the maximum aid intensities and the maximum aid amounts, taking into account the total amount of aid granted, where applicable, to the aided investment project and the verification of the case of artificial segmentation, in accordance with paragraph (i). 2 of Article 4 and paragraph 2 of Article 4. (f) the existence of a case of combination of aid under this notice with Union funding, as provided for in paragraph 2 and Article 8(1) of the GAC; (g) the existence of a case of combination of aid under this notice with Union funding, as provided for in paragraph 2 and Article 8(1) of the GAC. 2 of Article 8 of the GAC; (g) the applicant undertaking is not the subject of an aid recovery procedure pending following a previous decision of the European Commission in accordance with paragraph 2 of this Article. 4 of Article 1

representation of the applicant enterprise; (i) the conditions regarding the person of the beneficiary laid down in Article 27 of Law No. 5105/2024, and that

the negative conditions laid down in paragraph 1 are fulfilled. 4 of article 27 of Law No. 5105/2024; j) that you meet all the requirements of the EU Regulation 651/2014 (Chapter 1 and Article 54).

4. In accordance with the provisions of Article 30 of Law No. 5105/2024, the applicant company is entitled to request a letter intent from the Granting Authority regarding the prospect of the investment project being included in the financing. The letter of intent will be provided by the Managing Director of the Sponsoring Authority within ten working days of the submission of the request by the applicant enterprise, subject to the successful completion of the evaluation by the competent Evaluation Committee and the adoption of the relevant decision on the inclusion of funding on the recommendation of the Chairman of the Evaluation Committee. The power to issue the letter of intent by the Managing Director may be delegated, in whole or in part, to the Head of the competent Directorate of the Donor Authority.

5. Subsequently and in the context of the evaluation of the content of the applications for membership carried out by the Evaluation Committee, the following information is examined, checked and verified on the basis of the relevant supporting documents in Annex III to this document: (a) the total eligible costs presented in the application will be incurred in the Greek territory amounting at least to the amounts specified in Article 26 of 5105/2024; (b) the submitted budget of eligible costs and their correct allocation per group and per category of costs, in accordance with Annex II; (c) the fulfilment of the specific solvency conditions provided for by the submission of the relevant solvency documents of Annex IV, and the sources of financing of the investment project, in accordance with the relevant information submitted; (d) the supporting documents documenting the scoring indicators of the cultural criteria and shall assess and verify that the investment project meets the above cultural criteria, having obtained the necessary minimum overall score.

6. Especially as regards television series with any kind of content (i.e. fiction, or documentary): (a) the fulfilment of the cultural criteria is checked in total for all episodes included in the application, or in total for all episodes of the cycle to be included, or in total for all episode segments included in the application; and (b) if for the episodes of the episode cycle, the statutory conditions for aid are not met, only those episodes which meet the statutory conditions for eligibility shall be approved for expenditure aid and provided that the incentive character and the terms and conditions for inclusion in the provisions of the Regulation continue to be met.(EU) 651/2014 and in particular the condition for the start of operations.

7. The Evaluation Committee may, in the course of the evaluation procedure, obtain information relevant to the

The Commission is assisted by the evaluation of the application for membership by other information systems that interoperate with the IPSAS and has the right to verify the data provided through cross-checks, in cases where there are reasonable and specific suspicions that the data provided are not accurate, using data held in national and EU public databases (e.g. The Commission will use the information available in national and EU databases (e.g. ERGANI, GEMI, EFKA, AADE, etc.) in order to confirm the accuracy of the data submitted and to avoid fraud against the European Union budget. If this verification shows that the application does not meet the conditions for eligibility, the application will not be accepted. In particular, in order to establish the number of annual work units (AWUs), information may be obtained from the competent departments of the Ministry of Labour and Social Affairs and from the Single Social Security Agency.

8. The Evaluation Committee completes the evaluation of the

(a) the assessment of the applicant's and the beneficiary's data, where the latter is different from the applicant, (b) the assessment of the investment project's data, (c) the assessment of the public funding sources and compliance with the general rules for granting aid, as well as the assessment of private funding sources with regard to their solvency, which is carried out only in cases where the Evaluation Committee has made a well-founded and reasoned recommendation, (d) the assessment of the applicant's and the beneficiary's data, where the latter is different from the applicant, (e) the assessment of the investment project's data, (f) the assessment of the public funding sources and compliance with the general rules for granting aid, as well as the assessment of the private funding sources with regard to their solvency, which is carried out only in cases where the Evaluation Committee has made a well-founded and reasoned recommendation. The minutes of the Evaluation Committee shall result in a recommendation either to adopt a partial or full inclusion decision or to reject the application for funding.

9. Investment projects that meet the conditions for the of the General Part and Article 54 of the GAC, as well as the requirements of Law No. 5105/2024 and the present scheme are included in the aid scheme of the present scheme following the adoption of an inclusion decision by the Managing Director of the Granting Authority, following the recommendation of the Evaluation Committees in the competent department of the respective Directorate, which finally makes a recommendation to the Managing Director. Investment projects which do not meet the legal requirements are rejected by reasoned decision of the Managing Director of the Granting Authority on the recommendation of the Evaluation Committees, and the relevant fee is forfeited to the State. The applicant undertaking may lodge an appeal against the decision to reject the application in accordance with Article 38 of Law No. 5105/2024. Upon approval of the results of the

of the evaluation procedure, the data of the applications included in the above decision are finalised in the OPSKE and the potential Beneficiary is informed electronically, through the OPSKE, at the e-mail address he/she has declared/confirmed when registering as an OPSKE user, which he/she can update/confirm again in his/her contact profile (where it appears), as well as to the e-mail address declared/confirmed by the short-listed beneficiary when registering as a user of the ESC, as it may have been updated and in force. The abovementioned decisions shall also be posted on the WEB. The notification via the OPSKE is a notification within the meaning of Article 19 of the Code of Administrative Procedure (Law 2690/1999, A' 45), is completed by sending an electronic notification to the e-mail indicated in the OPSKE and entails all legal consequences pursuant to point d of paragraph (d). 6 of article 56 of Law No. 4914/2022 (A' 61). It is noted that the date of sending the above electronic notification is presumed to be the date of commitment of the Beneficiary's funding.

10. In case the application for the investment project is included in Action (b), the approval or rejection decision is also posted on the website of the Competitiveness Programme, the NSRF and the Sponsoring Authority.

This is followed by the procedure for the adoption of the decision to approve operations, which is produced by the IPSCE, for all approved funding applications or, where appropriate, individually.

11. With regard to Action B, the data of the investment projects included in the above-mentioned projects will be disclosed in accordance with the applicable EU regulations. In addition, the conditions for the implementation of the operation as set out in the decision of inclusion are essential and any unilateral change by the beneficiary without prior approval by the competent Managing Authority or the Sponsoring Authority (Intermediate Managing Authority) may result in the discontinuation of the financing of the operation. Failure by the beneficiary shall constitute valid grounds for revoking the decision to include the operation in the programme and passing on the financial consequences to the beneficiary.

12. The granting authority and the members of the Evaluation Committees should comply with the principles of non-conflict of interest.

13. In addition to the above, for Action B business plans, the other provisions described in the NSRF 2021-2027 Management and Control System must be complied with.

Article 10

Cultural Criteria for the evaluation of investment projects

1. In order to qualify for the present CRGR-FTV aid scheme, an investment project, a stand-alone audiovisual project, must

audiovisual work or a difficult audiovisual work, must meet the conditions of the cultural criteria set out in Annex I to this Decision.

2. Investment projects are evaluated and included in the aid scheme on an annual basis, based on the time of submission of the application for inclusion, until the budget allocated to the aid scheme is exhausted and per category of audiovisual works, as decided by the Sponsoring Authority by decision of the Board of Directors on the basis of the annual allocation of the annual budget of the scheme per category of audiovisual works.

Article 11

Objections - Objections Procedure

1. Objections - objections may be submitted electronically once via the OPSKE within a deadline of ten (10) days from the day following the notification of (a) the application for funding integration following the evaluation procedure and (b) the decision approving the results of the Evaluation Committee, the content of which differs from the content of the application. These objections have the character of an appeal within the meaning of Article 25 of the Code of Administrative Procedure (Law 2690/1999, A' 45) and are assessed on the basis of the information available to the deciding body at the time of the decision. It should be noted that the finalised objection may be reprocessed, provided that it is finalised again by the deadline lodging objections. The reprocessing is carried out by the declared coordinator via the OCS and with this option the data entered for the specific objection is available for correction/modification. Attention: in this case a re-submission is required and the final-final submission is taken as the submission date for the documentation of timeliness. The timely submission of the objection to the ESC is the sole responsibility of the beneficiary. Objections which are in a reprocessing status at the deadline for submission shall be considered as not having been submitted and shall not be examined.

2. Objections shall be raised once on the outcome of the evaluation of the application for funding. The decision taken on the objection shall render the decision approving the evaluation results or rejecting them, excluding any further stage of administrative appeal, final.

3. Once the objection has been lodged, it shall be forwarded without delay by the competent services of the Sponsoring Authority to the President of the Commission.

4. The objection is examined by the competent Objections Committee, which submits a relevant proposal to the CEO of the Sponsoring Authority. The Chief Executive of the Sponsoring Authority shall be bound by the above proposal as to content of the decision to be taken.

5. Objections are examined through the information system, in accordance with the legal framework in force, both as regards the legality of the act against which they are directed and as regards the substance of the case. Decisions on objections are communicated to the beneficiaries via the ICSEC to the e-mail address they have indicated/confirmed when registering as an ICSEC user, which they can update/confirm again in the contact form (where it appears), as well as to the e-mail address indicated/confirmed by the short-term user when registering as an ICSEC user, as it may have been updated and is valid.

6. Once the procedure for examining objections has been completed, the decision approving the evaluation results shall be amended, if necessary, and the procedure for amending the decision shall be repeated by the competent bodies which adopted it.

7. Subsequently, where necessary, the relevant decision to integrate the project into the IPS is also amended.

PART C'
PROCEDURES FOR MONITORING THE
IMPLEMENTATION OF INVESTMENT PROJECTS

Article 12

Amendments to the decision to integrate an investment project

1. Amendments to the conditions for the inclusion of an approved investment project in the aid scheme of this Programme may be made during the implementation process and until its expiry, provided that the conditions of Chapter I and Article 54 of the GAC and the relevant approval decision continue to be met.

2. An application for a modification of the conditions for the inclusion of an investment plan may only concern: (a) An internal incremental reallocation of the categories of eligible expenditure included in the approved investment plan, if the increase exceeds twenty percent (20%) per category of eligible expenditure. Where there is a reduction of more than 20 % per category of eligible expenditure without an increase of more than 20 % per category of eligible expenditure or where, despite an increase of more than 20 % per category of eligible expenditure, the other reductions per category lead to a reduction in the total aid of the investment project, no request for amendment is required. (b) An amendment relating to the physical object of the investment project which relates to a change in the cultural criteria. (c) An extension of the end date of the investment project, as stated in the decision to award funding, which may not exceed six (6) months or solely for reasons of majeure (as defined in Article 23 of Law 3885/2010) for a period of

The amount shall be equal to that of the interruption or delay due to the emergency. In this case, the applicant undertaking must provide a detailed and chronological list of the events which caused the interruption or delay in the implementation of the investment project, together with documents and evidence of the reasons for the interruption or delay. (d) A modification concerning the applicant enterprise due to a merger or division or transfer by universal succession which occurs during the process of implementing the investment project. It should be noted that such a modification may lead to exclusion from the programme and the recovery of any sums paid. (e) An increase in the budget for eligible expenditure of up to ten per cent (10%) in the of unforeseen circumstances in respect of Action A only. It should be noted that all the above cases of modification are considered to be of major importance. (f) An amendment concerning changes in the body of the investment project or the aid beneficiary. Please note that such an amendment may lead to exclusion from the programme and recovery of any amounts paid.

3. Requests for amendments shall be admissible provided that

the general terms and conditions for the inclusion of funding laid down by law continue to be complied with and their character is not altered. A new request by the same body to amend the terms of the funding decision with the same content shall not be examined in substance and shall be filed. A request that is resubmitted within the time limits laid down in order to comply with the observations of the competent Evaluation Committee will not be regarded as a new request.

4. The amendments of this article do not apply to eligible expenditure on documents issued by natural or legal persons or other legal entities having their registered office or permanent establishment in a foreign country as referred to in par. 5 of Article 28 of Law No. 51505/2024.

5. The addition of new episodes of a television or mini-television series with any content requires a new application for funding and cannot constitute an application for a modification of an existing investment project. A new application to add episodes of a television or mini-series to an existing cycle shall be considered as an application for a second cycle hereunder.

6. For the purpose of examining the request referred to in paragraph (d). (a) Universal succession of the entity by the new entity with regard to all its rights, obligations and legal relations. (b) In the case of a branch spin-off, specific succession at least as regards the rights and obligations arising from the affiliation decision. (c) When examining the application, the size of the new entity and the cumulation of the aid with any other aid shall also be taken into account and, if necessary, the rate or amount of aid shall be reduced in order to ensure that all

the conditions of legality for the investment project. (d) The application shall be accompanied by the supporting documents provided for in Annex IV. (e) The examination of the application shall not require a review of the cultural criteria scores obtained by the investment project when it was subject to the provisions of this Regulation. (f) An amendment concerning the applicant enterprise if it is a sole proprietorship, the change of entity is acceptable due to succession or retirement and transfer to the spouse or to a person related up to the second degree of consanguinity, provided that the entire enterprise transferred, the same object of activity is retained and the new enterprise assumes in full all the obligations and requirements of the transferred enterprise.

7. The change in the total number of days of filming or the total number of days of other production work included in the approved investment plan, provided that it takes place within the time limits for the implementation of the investment plan and does not result in or significantly change the place of filming as described in the investment plan that was the subject of approval, shall be submitted as part of the final report of the certified public accountant in accordance with Articles 33 and 34 of Law No. 5105/2024 and do not require the issuance of an amendment statement by the Granting Authority. Such changes require that all legal procedures for obtaining authorisations and for declaring changes to work schedules in accordance with labour legislation have been followed.

8. The applicant enterprise submits an application for the amendment of the conditions of affiliation before the expiry of the investment project and within sixty (60) days of its submission, the Managing Director of the Granting Authority issues a decision to amend the decision to include funding, in accordance with the procedure set out in articles 29 to 31 of Law No. 5105/2024. In addition to the required supporting documents, applications to amend the conditions for the inclusion of an investment project shall be accompanied by a justification of their feasibility with a relevant technical description and by the payment of a relevant deposit, which is defined as a percentage of the eligible costs, the amount of which is set at 0,0002 of the eligible costs of the investment project as specified in the investment project's inclusion decision. In the case of a reasoned rejection decision, the same procedure shall apply as for the adoption of a rejection decision on the decision of inclusion.

Article 13

Monitoring - control and administrative support of the Investment Plans

1. The monitoring, control and administrative support of investment projects from the moment of their inclusion in the aid scheme until the final payment of the aid is carried out by officials of the granting authority, appointed by decision of the Commission.

the Chief Executive Officer as Investment Plan Monitoring and Control Managers.

2. These operators are responsible for ensuring compliance with the conditions of integration throughout implementation of the investment plan, compliance with obligations of the implementing body as described in Article 41 of Law No. 5105/2024, as well as to cooperate in good faith, directly and effectively with the bodies implementing the investment plans in order to ensure that all procedures relating to the successful and legal completion of each investment plan are carried out correctly. In particular, the operators are required to respond within a reasonable period of time to any questions and requests from the implementing bodies.

3. The fees of the Investment Plan Monitoring and Control Operators are determined by a joint decision of the Ministers of Culture and National Economy and Finance, in accordance with the provisions of par. 8 of Article 89 of Law No. 5105/2024, depending on the importance and volume of the total eligible expenditure of the investment projects handled by each operator.

4. The operators shall be selected as a matter of priority from among the staff participating in the Committees referred to in Article 21 and should be persons with knowledge of the subject matter of audiovisual productions and have a very good knowledge of English. In addition, they must comply with the Code of Conduct for Public Officials and any relevant obligations arising from the Sponsoring Authority's Rules of Procedure in relation to communication with investors and respond to requests and queries from the investment project promoter in accordance with the provisions of paragraph 2. 2. Failure to comply with the obligation of the previous paragraph constitutes disciplinary misconduct in accordance with the provisions of the Company's Operating Regulations and shall, in addition to the sanctions provided for, entail their termination as Investment Plan Monitoring and Control Operators by reasoned decision of the Managing Director. In any event, Monitoring Managers may be replaced by a specifically reasoned decision of the Chief Executive Officer on the grounds of their inadequate performance of their duties, even in the absence of disciplinary misconduct.

5. The Granting Authority is required to implement education and training programmes for operators on the procedures for the control of investment projects.

Article 14

On-the-spot verification

1. The Granting Authority may carry out exceptional on-the-spot verifications at any stage up to the payment of the beneficiary following a decision by the Managing Director of the Granting Authority in accordance with the provisions of the ERF.

2. These verifications shall be carried out at the head office of the investment project promoter or at the place of implementation of the investment by the Investment Manager of the investment concerned or by other officials of the Sponsoring Authority designated by decision of the Managing Director. The same decision shall specify, as a minimum, the scope of the verification (the physical and economic scope of the investment project to be verified), the place and time of the verification, as well as the identity of the natural persons who will carry out the verification.

3. In order for the investment project promoter to be properly prepared at the date of the verification, the competent department of the Granting Authority shall send a notification document at least five (5) working days before the exact date of the verification. The investment project promoter shall facilitate the persons carrying out the verification and comply with the instructions indicated by them, as well as respond to requests to remedy any outstanding issues identified during the on-site verification within the time limit set,

4. The presence of a representative of the investment project promoter throughout the on-site verification is mandatory and is a prerequisite for the smooth conduct of the verification.

5. In case clarifications are required by the Granting Authority during the on-site verification, the relevant supporting documents must be provided by the investment project promoter within twenty (20) working days from the day following the day of its notification. In the absence of a response, the verification shall be completed on the basis of the information already provided.

6. During or after verifications, the Sponsoring Authority may verify the declared data by cross-checking them with data held in national databases. These data will override those declared and/or indicated in the supporting documents submitted.

Article 15

Obligations during the implementation of the investment project

1. Beneficiaries and investment promoters are required, during the implementation of the investment project, to comply with the obligations set out in the following paragraphs as they result from the applicable regulatory framework. Compliance with these obligations shall be verified by the Investment Plan Operator and by the competent services of the Granting Authority.

2. The promoters of investment projects are fully responsible to the competent bodies for the implementation, monitoring and ensuring the progress of their investment project, the correct observance of the time schedules and other conditions and restrictions and the completion of the physical

and Economic Objectives (FEO) on the basis of the specific characteristics of their investment project. During the implementation of the investment plan, the promoter of the investment plan is obliged to submit through the O.P.S.C.E. data concerning the progress of the implementation of the plan and any requests for its modification.

3. For each investment project, the provisions of the insurance legislation on the insurance cover for the human resources employed in the investment project must be applied, subject to the withdrawal of the decision to include funding.

4. Beneficiaries whose applications for membership are approved for this aid scheme must, after their membership and until the final payment of the public expenditure to them, comply with the terms of the membership decision and the applicable provisions of Union law. In particular, beneficiaries must comply with the following indicative obligations: (a) comply with the terms of the funding (integration decision); (b) provide data for the assessment of the achievement of the general and specific objectives of the aided investment; (c) comply EU and national legislation during the implementation of the investment project, in particular as regards sustainable development, equality between men and women non-discrimination and accessibility for people with disabilities, (d) to carry out all necessary actions to update the OPSKE and OPS with the data and documents of the investment project they are implementing, ensuring the accuracy, quality and completeness of the data they submit; (e) to keep a double-entry accounting system (Category C books) or a simple accounting system (B books) for investment projects whose eligible costs do not exceed three hundred thousand (300.000) and a separate accounting section for each investment project, or have sufficient accounting codification showing the recording of all expenditure that corresponds in full to the expenditure declared to the Granting Authority; (f) not transfer for any reason fixed assets that have been supported, unless they are replaced by other assets owned by the entity and of similar value and equivalent effect, (g) not to replace any item of equipment supported, unless the replacement involves the purchase of new equipment of a similar type (similar or better technology) (information to be provided by the granting authority); (h) to notify the competent authorities of any change in their details, such as name, registered office, contact details. (i) not to interrupt the implementation and operation of the aided investment, except in cases of force majeure (information to be provided by the granting authority).

5. Beneficiaries must pay for ten (10) financial years from the date of the grant of the last

aid under the scheme to keep and store the supporting documents and supporting evidence for the investment project, which are made available to the competent bodies of the State or the competent bodies of the European Union, if an audit is requested, irrespective of whether other provisions of national law do not require them to keep the supporting documents and supporting evidence for the operation. The abovementioned information and supporting documents shall be kept either in the form of originals, or of updated copies of the originals, or in commonly accepted data carriers, including electronic versions of the originals or documents which exist only in electronic form.

6. Any investment project receiving aid from the aid scheme includes in the end titles that it has been implemented with the contribution of (a) the investment incentive by the Granting Authority in Greece and (b) the relevant financial instrument financing the investment incentive.

7. After the end of the investment project, a file (digital or in any format that allows access to it during the control procedure) of the audiovisual work with specifications defined by the Sponsoring Authority must be delivered to the Sponsoring Authority by the applicant enterprise at its own expense.

8. An entity implementing an investment project receiving aid under an aid scheme for the production of an audiovisual work, which contains, for more than twenty percent (20%) of its total duration, filming in natural outdoor or general places and locations in the Greek territory, which are points of tourist interest, , within three (3) months of receiving the aid under Article 35, to deliver to the Granting Authority and the Hellenic Tourism Organisation (E.Audiovisual works which do not contain scenes of outdoor filming in similar natural sites of tourist interest or in which the total length of corresponding outdoor filming is less than the above percentage in relation to their total duration, shall be exempted from this obligation. In the case of television series or mini-series, the above percentage is calculated on the total duration of an episode cycle and not on a single episode of that cycle. The production specifications for the above material may not be of a different technical and artistic nature from the specifications of the audiovisual work which was the subject of the CRGR-FTV aid. Upon delivery of the above material to the Sponsoring Authority and the NTO, a handover protocol will be signed by the Sponsoring Authority and the NTO, which (a) certifies that the material has been received and (b) grants the Sponsoring Authority a licence to use the material to the NTO,

in the context of the country's promotional tourism promotion. The E.O.T. may not make use of this material beyond the purposes of advertising the respective destinations or Greece in general and the above material may not be made available by the E.O.T. to any third party, for or without financial compensation, for any other use and exploitation, without the written consent of the investment project promoter.

Article 16

Additional Publicity Obligations for Action B

1. The beneficiary must comply with the publicity requirements of Articles 46-50 and Annex IX of Reg. EU 1060/2021 and Article 40 of Law No. 5105/2024.

2. The summaries of the integration decisions, their amendments and the decisions to withdraw them, as well as the summaries of the closure decisions, are posted on the 'DIAGREIA' website, without the obligation to publish them in the Official Journal.

3. After the relevant posting of the summary of the decision certifying the completion of the investment project, an exact copy of the decision and its conclusion is sent to the investment project's promoter at the e-mail address he/she has indicated during his/her registration in the P.S.C.E.

4. The information in Annex III of the GAC on individual aid exceeding €100,000 must be published by the Granting Authority in the EU electronic system TAM (Transparency Award Module), in accordance with point c) of par. 1 of Article 9 of the GAC and sub-paragraph (c) of Article 9(1) of the GAC. B11 of Article 1(3)(a) of Article 3(3)(a) of the GAG and under sub-paragraph B11 of Article 1(1)(b) of Article 1 of Act No. 4152/2013 (A' 107).

5. Beneficiaries must provide on their official website, if available, and on their social networking sites, a short description of the operation, appropriate to the level of support, including its objectives and results and indicating the financial contribution from the Sponsoring Authority. They shall also display on their website the emblem of the European Union, together with the statement 'co-financed by the European Union' and the logo of the NSRF 2021-2027, as well as the above-mentioned indication, as follows:

"The project (film, series, etc.) was implemented with the support of the Hellenic Centre for Cinema, Optical Media & CREATIVE GREECE in Greece' (in English: 'The work (film, TV series, etc.) was created with the support of the Hellenic Film and Audiovisual Center S.A. CREATIVE GREECE in Greece'). In addition to the above text, the logo of the sponsoring authority must be added. This must appear either in the opening or closing credits of the audiovisual work,

6. Accessibility: in all communication and promotion activities for beneficiaries, the following rules should be respected

obligations to provide accessible information to people with disabilities.

7. In particular, the beneficiaries of Action B must: (a) Comply with the communication obligations of the NSRF 2021-2027, as they result from Regulation (EU) 2021/1060 and specifically in the section

"Visibility, Transparency, Communication" with Articles 47

"(b) acknowledge the support of the European Union for the action by the European Union, in a prominent manner on the production material intended for public display (opening and closing credits), by using the EU emblem accompanied by the words "co-financed by the European Union", the logo of the NSRF 2021-2027 and the identity of the Competitiveness Programme, (c) accept their inclusion in the list of Programme operations published by the relevant Special Management Agency or Intermediate Body on the web portal www.espa.gr, in accordance with Article 49 of the Regulation. 1060/2021, and to which they refer: the name of the beneficiary, the title, purpose and expected or actual achievements of the operation, the starting date of the operation and its expected or actual completion date, the total cost of the operation, the fund concerned and the specific objective, the rate of Union co-financing, η ένδειξη της τοποθεσίας ή ο γεωντοπισμός για την οικεία πράξη και τη συγκεκριμένη χώρα, η τοποθεσία του δικαιούχου (εάν πρόκειται για κινητές μονάδες ή πράξεις που καλύπτουν πολλές τοποθεσίες), τον τύπο της παρέμβασης για την πράξη σύμφωνα με το άρθρο 73 του Καν. 1060/2021; (d) take all information measures provided for in Article 50 of Regulation 1060/2021; (e) provide on their official website, if available, and on their social networking sites, a short description of the operation, appropriate to the level of support, including its objectives and results and highlighting the financial contribution from the European Union. Their website shall also display the emblem of the European Union, together with the statement

"Co-financed by the European Union"

the logo of the NSRF 2021-2027 and the identity of the Competitiveness Programme, (f) to highlight in all promotional and communication activities implemented by the beneficiary regarding the operation (e.g. events, official premiere, brochures, posters, campaigns, press releases) the emblem of the European Union, with the statement "co-financed by the European Union" the logo of the NSRF 2021-2027 and identity of the Competitiveness Programme. (g) organise a publicity event or activity, with the participation of the European Commission and the relevant Managing Authority, in due course, for operations whose total cost exceeds

EUR 10 million, (h) if the beneficiary fails to comply with the obligations pursuant to Article 47 or paragraphs (a) and (b), (c) if the beneficiary fails to comply with the obligations pursuant to Article 47 or paragraphs (a) and (d), (e) if the beneficiary fails to comply with the obligations pursuant to Article 47 or paragraphs (a) and (f). 1 and 2 of Article 50 of Regulation (EU) 2021/1060 and if no corrective measures have been applied, the Managing Authority shall apply measures, taking into account the principle of proportionality, by withholding up to 3% of the funding for the operation concerned.

PART D' PROCEDURES FOR THE CONTROL AND VERIFICATION OF INVESTMENT PROJECTS

Article 17

Verification and certification of the completion of an investment project

1. The verification for the certification of the completion of an investment project shall be carried out upon request of the applicant enterprise to the Sponsoring Authority at any point in time within six (6) months from the completion of the investment project, i.e. the date of the request for the appointment of a certified public accountant or audit firm, in order to start the process of certification of expenditure, as indicated in the decision to include the financing of the investment project or on the basis of an extension granted by the Sponsoring Authority in accordance with para. (c) of paragraph (c). 2 of Article 12 hereof. The application for verification-certification shall be submitted by the body by means of a standardised form - solemn declaration, to the OPCSEC.

2. The application is accompanied by: a) Technical report of the investment project (in particular evidence of compliance with the cultural criteria, final list of production workers, final schedule of shooting days and shooting locations in Greece); b) relevant invoices with evidence of payment; c) a declaration by the applicant company and the beneficiary that the information submitted is true; d) a final report by a certified public accountant appointed in accordance with Article 18 of this Regulation, (e) audiovisual material demonstrating the implementation of the physical object as approved at the stage of financial integration; and (f) declarations on oath certifying that the cumulation conditions as approved at the stage of financial integration have not changed or, if they have changed, indicating the change and the financing breakdown and accompanied by the documents or other evidence supporting them.

3. Within fifteen (15) working days from the submission of the application, the competent services of the Sponsoring Authority shall verify exclusively. 1, (b) the technical report of the investment project as to its compliance with the cultural criteria, (c) the receipt of the audiovisual material certifying the implementation of the physical object as approved at the stage of the financial inclusion, and (d) the completeness of the report of the certified public accountant or auditor, and (e) the completeness of the report of the auditor.

company as to the basic financial and quantitative elements of the investment project implemented in the Greek territory, excluding the substitution of the audit carried out by the statutory auditor or the audit firm. The supporting documents referred to in par. 2 shall be kept on file by the Sponsoring Authority for ten (10) years and for audit purposes. If, within the abovementioned period of fifteen (15) working days, it is found that the report of the chartered accountant is not complete, the sponsoring authority shall immediately inform the applicant undertaking, by electronic mail or any other appropriate means, of the need to complete it. The report shall be resubmitted within ten (10) working days by the applicant enterprise and the competent department of the Sponsoring Authority shall, within five (5) working days of receipt of the completed report, make the necessary findings.

4. If the competent department of the Sponsoring Authority

finds that the above conditions are not met, it carries out an ex-officio check of all the information submitted in the application file and, on the basis of the findings of this check, recommends in writing to the Managing Director of the Granting Authority the revocation or partial certification of the decision to award a grant. Upon finalisation of the certification report, the beneficiary is informed of the results of the certification by e-mail, in particular to the e-mail address provided by the beneficiary when registering as a user of the ESC, which can be updated/confirmed in the contact profile (where it appears), as well as to the e-mail address provided/confirmed by the coordinator when registering as a user of the ESC, as updated and valid.

5. The termination of the investment project shall be certified by

the adoption of a verification-certification decision as described above by the Chief Executive Officer of the Sponsoring Authority within an exclusive period of ten (10) working days following the relevant recommendation of the service. The decision shall be posted on the information system of the Sponsoring Authority and on any other system required by the legislation in force. Upon finalisation of the certification report, the beneficiary shall be informed of the results of the certification by e-mail, in particular to the e-mail address indicated during his/her registration as an IPSCE user, which he/she may update/confirm again in the contact profile (where it appears), as well as to the e-mail address indicated/confirmed during his/her registration as an IPSCE user by the coordinator, as it may have been updated and is valid.

6. The CEO of the Sponsoring Authority shall be bound by the report of statutory auditor or audit firm which has been transmitted to the

him by the competent department and may only withdraw from it on the basis of specific grounds and, on that basis, in accordance with par. 4 of this Article, either to withdraw the inclusion or to issue the partial certification decision.

7. In the event of a negative audit report by the statutory auditor or the auditing company, the Sponsoring Authority is informed without delay and the procedure for the withdrawal of the decision to include the investment project in the financing is followed.

8. Every quarter, the Head of Financial Services of the Sponsoring Authority is required to inform the General Directorate of Financial and Administrative Services of the Ministry of Culture in writing of the certified expenditure of each investment project and in total for the investment projects certified in the reporting quarter, with specific reference to investment projects which are subsidised by an amount less than the amount approved in the decision of inclusion or its amendment.

Article 18

Appointment of statutory auditor or audit firm

1. The appointment of a statutory auditor or an audit firm under paras. 2 and 3 of Article 2 of Law No. 4449/2017 (A' 7) is made by decision of the CEO of the Sponsoring Authority within five (5) days of submission of the relevant request by the investment project promoter. The request shall be submitted after the completion of the physical and economic scope of the investment project's production works and in any case before the submission of the request for verification referred to in paragraph 5.5. 1 of Article 33 of Law No. 5105/2024. The auditor's fees, including any expert fees, shall be determined as indicated in Annex X to this notice and shall be borne solely by the body in the event of a positive or negative audit report.

2. The statutory auditor or audit firm shall check the supporting documents and information accompanying the request for audit, taking into account that: (a) all documents of eligible expenditure for the investment project must have been issued and paid by the date of submission of the audit request and relate to expenditure incurred up to the termination of the investment project; and (b) the investment project must, under penalty of revocation of the decision to grant funding or non-certification of the termination of the investment project, have incurred fifty per cent (50%) of the eligible expenditure of the investment project included in the aid scheme herein, provided that the total eligible expenditure of the investment project has been incurred by the end of the investment project.

3. The statutory auditor or audit firm is prohibited from carrying out an audit of investment projects in which it has participated in any way

including the prohibition on the provision of non-audit services applicable to the performance of a statutory audit, as defined in Law No. 4449/2017 from the time the investment project is incorporated until its completion, and the applicant company is required to declare any participation of a certified public accountant or audit firm in a solemn declaration accompanying its request for the appointment of a certified public accountant. Failure to comply with this obligation is grounds for revoking the decision to award funding to the investment project and for recovering any aid paid. The provisions of Article 43 of the Law on public auditors and audit firms shall apply to the termination of auditors and audit firms. 4449/2017.

4. The statutory auditors and audit firms must, in each case, meet the following cumulative requirements. (b) To have insurance coverage in accordance with Article 37 of Law 4449/2017. 4449/2017. In the case of an investment project with eligible expenditure exceeding EUR 5,000,000, an auditing company must be appointed, which must also have a minimum of five (5) certified public accountants registered in the Public Register of Article 14 of Law 4449/2017 (A' 7) and have an annual turnover of more than EUR 500 000 in the last two published balance sheets.

5. In the event of non-compliance with the above conditions or in the event of incomplete performance of the duties and tasks by the statutory auditor or the respective audit firm, where incomplete performance is defined as the inability to perform the duties with due and within a reasonable period of time, the Sponsoring Authority reserves the right, following a decision by the Managing Director, to replace the appointed statutory auditor or audit firm and to appoint a one, as set out above. In any case, any termination or resignation of the statutory auditor or audit firm shall be effective upon approval by decision of the Chief Executive Officer of the Sponsoring Authority. The same decision shall specify any extension of the six-month period referred to in paragraph 1. 1 of Article 17 of this Decision shall be adopted by the same decision, taking into account specific circumstances.

Article 19

Withdrawal of an integration decision

1. The integration decision shall be revoked in accordance with the provisions of Article 37(1)(b). 1 of Law No. 5105/2024.

2. The promoter of the investment project may request its withdrawal at any stage of the implementation of the investment. In such a case, the decision to grant aid shall be revoked following a written decision by the Managing Director of the granting authority.

3. If an investment project which has been subject to the investment plan has not been launched within six (6) months of the publication of the

decision of the Sponsoring Authority, it shall be revoked ex officio by an act of the Managing Director of the Sponsoring Authority, unless the promoter of the investment project requests an extension for the start of the works for a documented reason.

Article 20

Payment of aid

1. The total amount of the grant shall be paid in a single payment to the beneficiary and shall not exceed eight million (€8.000.000) euros per audiovisual work. If the above limit is exceeded, up to an amount of ten million (€10.000.000.000) may be approved for strategic investment projects of national developmental importance related to the promotion of Greece as a place suitable for audiovisual productions, by joint decision of the Ministers of Culture and National Economy and Finance, following the recommendation of a Special Evaluation Committee of the Sponsoring Authority, which is formed each time by decision of the supervising Minister for the examination of the request following the recommendation of the Board of Directors of the Company.

2. Payment of the grant shall be made within three months

(3) months from the issuance of the decision certifying the completion of the investment project, directly, by electronic payment, to a bank account of the beneficiary of the investment project designated by the decision to include the financing, to a bank account of a domestic credit institution or to bank account of the country of the beneficiary's registered office or permanent establishment, and its assignment to third parties is not allowed.

3. Exceptionally, it is possible to assign the claim to the amount of the grant to domestic banking institutions for the provision of a short-term loan equal to the amount of the grant assigned, which is used for the implementation of the investment project. In such cases, the grant shall be paid directly to the bank with which the contract of assignment of the claim has been signed.

4. The aid paid to cover these costs does not increase the income from the business activity.

5. The aid is paid after the Granting Authority's Managing Director has issued a decision certifying the investment project. For the payment of the grant, the supporting documents must be submitted via the OPSKE in accordance with ANNEX VI - DOCUMENTS FOR GRANT RECEIPT.

6. For Action B in particular, as soon as the aid is paid, the Statement of Expenditure and the Statement of Achievement of Indicators are drawn up and the IPA is updated.

7. In the event that it is established that the beneficiary has outstanding debts to the AADE or the EFKA, the Granting Authority may: (a) request all necessary certifications from the competent authorities, (b) withhold the amount in order to pay it to the competent authority.

8. The Sponsoring Authority shall keep files on the investment projects in order to respond to any checks carried out by the competent national authorities or European Union bodies. These files shall be kept for ten (10) years from the date on which the last aid was granted.

Article 21 Sampling

1. Decisions certifying the completion of the investment project, including those of partial certification, are subject to a sample audit of at least thirty percent (30%) at least annually (of all investment projects), which must include all investment projects that have been included Action B. The sample check is carried out by a regular three-member Sample Control Committee or by ad hoc three-member Sample Control Committees in the case of investment projects of particular importance or complexity.

2. By decision of the Board of Directors of the Issuing Authority in December of each year, at least 30% of the annual certified investment projects to be subject to a sample audit shall be determined, posted in the DIAGREIA programme and the order to carry out the sample audit shall be given to a regular or ad hoc three-member audit body in accordance with paragraph 1 of this Article.

3. The sample is selected in accordance with the risk based analysis based on international internal audit standards (indicatively ISA 530 - AUDIT SAMPLING) and the selection criteria include, but are not limited to, the following: a) Type of investment project (fiction, documentary) b) Category of project (film/television) c) Amount of eligible expenditure/amount of public expenditure. The analysis results in the selection of the sample, which is reflected in the recommendation of the Managing Director of the Sponsoring Authority.

4. The purpose of the sample audit is: (a) to check and record the implementation and completion of the investment projects (physical verification), (b) to check the books, data and documents relating to the completion of the investment projects (financial verification), (c) to verify the compliance of the operators of the investment projects with the applicable legislation and the terms of the integration decisions, (d) to confirm the data declared in the audit requests.

5. In order to facilitate the Commission's work, the promoters of certified investment projects must provide the Commission with any information it may request in the exercise of its powers. The Commission shall set a time limit of up to thirty days

(30) days to the entity from the notification of the request to provide the requested information. In the event that the entity does not respond

within the time limit set, or fails to respond fully, the Commission will either proceed to draw up a report on the basis of the information available to it or to draw up a negative report.

6. The Commission shall carry out the audit within three months of the date of the audit decision. This time limit may be extended for a period of up to sixty (60) days if the audit cannot be completed following a reasoned request from the institution addressed to the Chief Executive of the sponsoring authority

7. After the completion of the sample audit, the Commission draws up an audit report which is communicated to the CEO of the Granting Authority and to the bodies and beneficiaries in order to inform them of the points that concern them.

8. Upon notification of the conclusion, the bodies/beneficiaries, who claim and demonstrate a legitimate interest, shall be entitled to submit to the Awarding Authority their objections to proposed correction, in writing or electronically or by any other means which allows the exact date and time of submission to be determined (e-mail, electronic mail, OCR/ICS or any other appropriate means), within a time limit of fifteen days.

(15) calendar days from receipt of the report. Objections shall be examined by the Objections Committee of the Awarding Authority within fifteen (15) calendar days of their submission. In the event of objections being lodged and after their examination or if the deadline for lodging objections has expired without action, the Sponsoring Authority shall, by decision of its Governing Board, finalise the conclusion and impose the correction and, if necessary, the correction in the relevant SSA document.

9. In the event that the sample check reveals that aid has been paid in the event of an unlawful certification of the end of the investment project, all or part of the aid is recovered, plus interest at the legal rate from the payment made, and is subsequently certified and collected in accordance with the Public Revenue Collection Code (Law 4978/2022, A'190). The relevant supporting documents for the payment of the aid by the Donor Authority constitute the legal title for the establishment of the debt, which is carried out after sending the financial statement to the competent Public Revenue Service in accordance with the Public Revenue Code and Article 55 of Decree-Law No 4978/2002. In the event of non-compliance with the requirements of the GAC, the amount of aid paid shall be recovered from the beneficiary at the rate of interest applicable from the date on which it was made available to the beneficiary, at least at the European Union recovery rate. Recovery is carried out by the competent departments of the Ministry of Culture.

10. In the event of non-compliance being found under the conditions of the GAC, the amount paid of the

aid shall be recovered from the time it is made available to the beneficiary at the European Union's recovery rate. Recovery is carried out by the competent departments of the Ministry of Culture.

PART E'

FINAL AND TRANSITIONAL PROVISIONS

Article 22

Evaluation, Objections and Sampling Committees

1. The Evaluation, Objection-Complaints and Sampling Committees are appointed by decision of the CEO of the Granting Authority. The decision appointing the members of these committees shall also appoint their chairpersons. The term of office of the committees shall be set at one year.

2. The members of each category of Committees may not participate in the composition of Committees of another category.

3. The alternate members participate in the meetings of the committees and exercise the decision-making powers of a member if a full member is prevented from attending or ceases to be a member. Members of the committees must inform the chairmen in good time if they are prevented from attending, so that the legal procedures for replacing them can be followed.

4. The work of the committees shall be assisted by secretaries, appointed by the decisions establishing the committees, who shall be responsible for keeping the of the meetings and for any secretarial support required for the smooth running of the committees.

5. Meetings of the committees shall be held either at the premises of the Sponsoring Authority or by teleconference, on any working day during or after normal working hours, following an invitation to its members by its Chairman, in accordance with the provisions of Article 14 of the Code of Administrative Procedure (Law 2690/1999, A'45). The , adopted by the chairmen of the committees, shall be communicated to the members by their secretaries. A quorum of all members shall be required for a decision to be taken and decisions shall be taken by a majority of the members of the committees.

6. The provisions of the Code of Administrative Procedure shall apply to the constitution, composition and operation of the Committees.

7. The members of the committees shall be paid an indemnity within the limits of the budget approved for each committee.

of the institution, which may not exceed the amount of the allowances set out in par. 5 of Article 21 of Law No. 4354/2015 (A' 176). The compensation shall be paid only if the committees complete their work within the deadlines set by the present law for the evaluation and control of investment projects.

Article 23

Ongoing investment projects - Transitional Provisions

1. Investment projects for which applications for integration have been submitted until the entry into force of this Regulation in accordance with the provisions of Law No. 4487/2017, may be funded by Action B of the scheme announced herein, provided that the specific terms and conditions of this Action and the Management and Control System of the NSRF 2021-2027, as listed in Annex XI, are met.

2. In the context of the legitimate expectation of potential beneficiaries under the provisions of Article 94(1)(b) of the Treaty, the Commission will not be able to 1 of Law No. 5105/2024, applications for inclusion in the CRGR-FTV aid scheme for investment projects of audiovisual producers in the film sector (fiction, creative documentary and short films, regardless of content), which have been submitted in writing to the Granting Authority from 1-10-2024 onwards, and in any case before the start of works within the meaning of point 23 of Article 2 of EC 651/2014 as amended, accompanied by the minimum information required under Article 6 of EC 651/2014, shall be deemed to have been duly submitted for the purposes of establishing the incentive character of the grant under EC 651/2014. Once the applications are submitted to the CSFP, they must also be submitted to the CSFP. In case the above conditions are not met, the investment projects will be rejected in accordance with the provisions of Article 9 par. 9 of this Regulation.

3. In accordance with the provisions of par. 9 of Article 94 of Law No. 5105/2024, applications for control and payment of aid which, until the adoption of the present Law, were being processed in accordance with Chapter D of Law No. 4487/2017 (A' 116), shall now be examined on the basis of the information system and the provisions set out herein.

Article 24 Entry into force

This notice shall enter into force on the date of its publication in the Official Gazette.

ANNEX I

CULTURAL CRITERIA FOR THE INCLUSION OF AN INVESTMENT PROJECT

Definition of indicators for the scoring of Investment Projects according to the cultural criteria of the scheme for the support of audiovisual production CRGR-FTV in Greece

1. This scheme applies to investment projects for the production of an independent audiovisual work that meets the conditions of the cultural criteria, namely: Table A, if it concerns an audiovisual fiction work; Table B, if it concerns an audiovisual creative documentary work.
2. This scheme applies to investment projects for the production of difficult audiovisual works, provided that the work meets the cultural criteria set out in Table A or B. In order to qualify as a 'difficult audiovisual work' and to be included as such in this scheme, an audiovisual work must additionally fulfil at least one of the conditions set out in Table C.
3. Tables A, B and C, which form an integral part of this Annex, are attached hereto.

To qualify for the CRGR-FTV scheme, an audiovisual fiction work must score a total of at least **23 out of 50** points from the three categories (A+B+C) of Table A.

TABLE A' FICTION			
A. CONTENTS			
A1	A scenario that takes place in Greece. For the scenario to be considered as taking place in Greece, (a) the story must take place in Greece or (b) the story must take place in another country or in a "non-place" for which Greece is offered as a setting. shooting.	20% to 39% of tents: 1 point 40% to 59% of tents: 2 points 60% to 74% of tents: 3 points 75% to 100% of tents: 4 points	4
A2	A script on a subject related to Greek or European history or a script adapted or based on a Greek or European literary work or a work of another form (such as theatre, musical, opera, ballet).	2 points	2
A3	A script whose premise makes use of natural or urban landscapes or landmarks that highlight the diversity of the natural or urban landscape, architecture and history the wealth of Greece	4 points	4
A4	Script with Greek or European characters	at least 1 main character 1 point, 2 main characters 2 points,	4

		3 main characters 3 points more 4 points	
A5	Original dialogue or narration in Greek or one of the Greek dialects or in a language of the European Economic Area (EEA)	up to 25% of the dialogues included in the script 1 point, up to 50% of the dialogues 2 points, from 51% and above 3 points	3
A6	A script with a theme that promotes global, universal artistic creation or the application of new technologies or global culture, universal human values, social and racial integration, the dissemination of arts and sciences.	3 points	3
Maximum score			20
B. RATES			
B1	Participation of Greeks or citizens from European Economic Area (EEA) countries in the main specialties. This concerns the following professions: director or scriptwriter, producer, actor (one), actor (one), director of photography, production sound mixer, editor, production designer, set or costume designer, composer music.	1 point for each specialty	10
B2	Participation of Greeks or citizens from European Economic Area (EEA) countries in all other specialties.	from 20% to 39% 1 point from 40% to 59% 2 points from 60% to 89% 4 points from 90% to 100% 5 points	5
Maximum score			15
Γ. PRODUCTION/POST-PRODUCTION			
Γ1	Scenes filmed in physical locations (not studios) in Greece.	for at least 5 days of shooting 1 degree, for 6-10 days of shooting 3 degrees, for 11-15 days of shooting 5 points, from 16 days or more of shooting 7 points degrees	7
Γ2	Editing in Greece		2
Γ3	Image editing in Greece or VFX creation in Greece		3
Γ4	Audio editing or music recording in Greece		3
Maximum score			15

In order to qualify for the CRGR-FTV scheme, an audiovisual creative documentary work must achieve a total of at least **23 out of 50** points from the three categories (A+B+C) of Table B.

TABLE B' CREATIVE DOCUMENTATION			
A. CONTENTS			
A 1	A scenario that takes place in Greece. For the scenario to be considered to take place in Greece, (a) the scenario must take place in Greece or (b) the scenario must take place in another country or in a "non-place" for which Greece is offered as a setting. shooting.	20% to 39% of tents: 1 point 40% to 59% of tents: 2 points 60% to 74% of tents: 3 points 75% to 100% of tents: 4 degrees	4
A 2	A script based on a person, character, event or element that is part of Greek or European culture or natural environment or that promotes Greek or European cultural heritage or a period of Greek or European history	3	3
A 3	A scenario whose premise makes use of natural spaces or urban landscapes or landmarks that highlight the diversity of the natural or urban landscape, architecture and the historical wealth of Greece.	3	3
A 4	Script with Greek or European characters and/or narrators	at least 1 main character or narrator 1 point, 2 main characters and/or narrators 2 points	2
A 5	Original dialogue or narration in Greek or one of the Greek dialects or in a language of the European Economic Area (EEA) -	Points per percentage (%) of dialogue or narration according to the script: • up to 25% of the dialogues: 1 point • up to 50% of the dialogues 2 points • up to 75% of the dialogues: 3 points more than 75% of the dialogues: 4 points degrees	4
A 6	A script with a theme that promotes global, universal artistic creation or the application of new technologies or global culture, universal human values, social and racial integration, social and cultural integration, the dissemination of the arts and sciences.		4
Maximum score			20
B. RATES			

B 1	Participation of Greeks or citizens from European Economic Area (EEA) countries in the main specialties. Αφορά στις εξής ειδικότητες: σκηνοθέτης ή σεναριογράφος, παραγωγός, ηθοποιός πρωταγωνιστής (ένας), ηθοποιός πρωταγωνιστής (ένας), διευθυντής φωτογραφίας, ηχολήπτης (production sound mixer), μοντέρ, production designer, σκηνογράφος ή costume designer, composer of musical .	1 degree by speciality	10
B 2	Participation of Greeks or citizens from European Economic Area (EEA) countries all other specialties.	from 20% to 39% 1 point from 40% to 59% 2 points from 60% to 89% 4 points from 90% to 100% 5 points	5
Maximum score			15
Γ. PRODUCTION - POST-PRODUCTION			
Γ1	Scenes filmed in physical locations (not studios) in Greece.	for at least 5 days of shooting 1 point, for 6-10 days 3 degrees, for 11-15 days 5 degrees, from 16 days and above 7 degrees	7
Γ2	Editing in Greece	2	2
Γ3	Image processing in Greece or creation VFX in Greece	3	3
Γ4	Audio editing or music recording in Greece	3	3
Maximum score			15

In order for an audiovisual work to qualify as a "difficult audiovisual work" and to be included as such in the present scheme, an audiovisual work must meet **at least one** of the conditions of the specific cultural criteria for difficult works.

TABLE C' SPECIFIC CULTURAL CRITERIA FOR DIFFICULT AUDIOVISUAL WORKS

CONDITIONS	REQUIREMENTS	
	YES	NO
Difficult audiovisual work: a self-contained audiovisual work which meets at least one of the following conditions:		
D.1 The only original is in Greek. Use of short or the limited range of other languages does not invalidate the fulfilment of this condition.		
D.2 It is a director's first or second work.		
D.3 It is a project with a budget of up to one million (1.000.000) euros.		
D.4 It is a short film or documentary (documentary).		
D.5 It has limited potential for commercial exploitation.		
ARE THE SPECIFIC CULTURAL CRITERIA FOR DIFFICULT AUDIOVISUAL WORKS FULFILLED?		

ANNEX II ELIGIBLE

EXPENDITURE

A. Categories of eligible expenditure

Eligible costs that may be covered by the CRGR FTV aid scheme under Law No. 5105/2024 are those provided for in paragraph 1 of Article 28 of Law No. 5105/2024, subject to the restrictions set out in the same paragraph and in Section B of this Annex. Expenditure shall be stated net of VAT, where VAT is deductible, and expenditure shall be stated inclusive of VAT, where VAT is not deductible in accordance with the legislation in force. For eligible expenditure eligible for the aid scheme under Law No. 5105/2024, the following table shall be taken into account. In the case of costs which, on the basis of their definition as set out below, cannot be included in the existing subcategories of the Table or are not included at all, they may be added only at the end of the existing subcategories of each category of expenditure with a corresponding increase in the ascending numbering (and in any case before the Unforeseeable Expenditure of each category of expenditure).

1.	FEES FOR WRITER, DIRECTOR, PRODUCER, FIRST AND SECOND LEAD ROLES (ABOVE THE LINE) AND COPYRIGHT FEES	IPSCE CODE	DESCRIPTION OF THE WEAPON
1.1	SCRIPTWRITER FEE (incl. social security contributions) [SCRIPTWRITER FEE (incl. social security contributions)]	01.19	Expenditure on screenwriter's, director's, producer's, first and second lead roles (above the line) and copyright fees
1.2	DIRECTOR FEE (incl. social security contributions) [DIRECTOR FEE (incl. social security contributions)]		
1.3	PRODUCER FEE [PRODUCER FEE]		
1.4	LEAD CAST ROLE A' and B' [LEAD CAST ROLE A' and B']		
1.5	MUSIC RIGHTS (FEE for original music) [MUSIC RIGHTS (Fee for original music composition)]		
1.6	FEES FOR PRE-EXISTING WORKS ON WHICH THE SCRIPT IS BASED INCLUDING OPTION AGREEMENT FOR BOOKS etc.))FEES FOR PRE-EXISTING WORKS ON WHICH THE SCRIPT IS BASED INCLUDING OPTION AGREEMENT FOR BOOKS etc.))		
2.	CREW, ACTORS' & ACTRESSES' FEES EXECUTIVE PRODUCER	IPSCE CODE	DESCRIPTION OF THE WEAPON
2.2	PRODUCTION SERVICES' COMPANY FEE	01.20	Expenditure on salaries

2.3	FEEES OF OTHER ACTORS, ACTORS' AGENTS, ACTOR FEES, CHOREOGRAPHER FEES, CHOREOGRAPHER FEES, DIALOGUE COACH etc [SUPPORT ACTOR FEES, AGENT FEES, TRAINER FEES, CHOREOGRAPHER FEES, DIALOGUE COACH FEES etc.]		crew, actors & production executive
2.4	FEEES FOR EXTRAS [FEEES FOR EXTRAS, FEATURED EXTRAS, STAND INS]		
2.5	STUNT COORDINATOR FEE [STUNT COORDINATOR FEE]		
2.6	STUNTS FEES [FEEES FOR ACROBATS, FIGHTERS, PRECISION DRIVERS etc.]		
2.7	PRODUCTION ORGANISATION FEE [LINE PRODUCER FEE]		
2.8	PRODUCTION MANAGER FEE [PRODUCTION MANAGER FEE]		
2.9	PRODUCTION ASSISTANTS (INCL. B.. PRODUCTION DIRECTOR, PRODUCTION ASSISTANTS, PRODUCTION ASSISTANTS IN THE SET, PRODUCTION ASSISTANTS IN THE OFFICE, OFFICE ASSISTANTS, OFFICE SUPPORT, etc.) [PROD. ASSISTANTS INCL. ASSISTANT PROD MANAGER, PROD COORDINATOR, SET PROD ASSISTANTS, PROD OFFICE ASSISTANTS, ADMINISTRATION, RUNNERS etc.]		
2.10	LOCATION MANAGER		
2.11	GROUND ASSISTANTS (UNIT ASSISTANTS, LOCATION ASSISTANTS, UNIT ASSISTANTS, LOCATION MARSHALLS, etc.) [LOCATION ASSISTANTS (INCL. UNIT MANAGERS, LOCATION ASSISTANTS, UNIT ASSISTANTS, LOCATION MARSHALLS etc.)		
2.12	TRAVEL AND TRANSPORT OFFICER [TRANSPORTATION COORDINATOR]		
2.13	ASSISTANTS TO THE ASSISTANT TRANSPORT MANAGER [ASSISTANTS TO TRANSPORTATION COORDINATOR]		
2.14	DRIVERS OF TRANSPORT AND REMOVAL VEHICLES [DRIVERS FOR CREW & CAST TRANSPORTATION]		
2.15	DRIVERS FOR ALL TYPES OF EQUIPMENT [DRIVERS FOR TRANSPORTATION OF]		
2.16	CATERING AND CRAFT SERVICE PERSONNEL [CATERING & CRAFT PERSONNEL]		

2.17	HEALTH AND SAFETY PERSONNEL (INCL. DOCTORS, NURSES, COVID RESPONSIBILITIES, WASHING TEAM, HEALTH AND SAFETY MEASURES, SECURITY STAFF FOR SHOOTING, STORAGE, OFFICES, etc.) [HEALTH & SAFETY PERSONNEL INCL. DOCTORS, NURSES, COVID COORDINATORS, DISINFECTION & ENFORCEMENT OF HEALTH & SAFETY PROTOCOLS COORDINATORS, SECURITY PERSONNEL FOR FILMING LOCATIONS, WAREHOUSES, PROD OFFICES etc.]		
2.18	1ST ASSISTANT DIRECTOR [1ST ASSISTANT DIRECTOR]		
2.19	DIRECTOR ASSISTANTS (INCL. 2nd, 3rd, SET PA's, RUNNERS, SCRIPT CONTINUITY) [ASSISTANT DIRECTORS (INCL. 2nd, 3rd, SET PA, RUNNERS, SCRIPT CONTINUITY)]		
2.20	ACTORS' SEARCH AND MANAGEMENT OFFICERS [CASTING DIRECTORS]		
2.21	RESPONSIBLE FOR THE FINDING AND MANAGEMENT OF ASSISTANT PATIENTS, SPECIAL ASSISTANT PATIENTS, etc. [EXTRAS CASTING DIRECTORS]		
2.22	DIRECTOR OF PHOTOGRAPHY [DIRECTOR OF PHOTOGRAPHY]		
2.23	CAMERA DEPT. (CAMERA ASS. DIT, DIT, 2nd CAMERA ASS., VIDEO ASS., VIDEO OPERATORS, etc.) [CAMERA DEPT. (CAMERA ASS. DIT, 2nd CAMERA ASS., VIDEO OPERATORS, VIDEO ASSIST etc.)]		
2.24	CHIEF ELECTRICIAN [GAFFER]		
2.25	ELECTRICIANS (INCL. BEST BOY, B. ELECTROLOGISTS, GENERATION OPERATORS, PREPARATION ELECTROLOGISTS, etc.) [ELECTRICIANS (INCL. BEST BOY, ASS. ELECTRICIANS, GENERATOR OPERATORS, PRE-PROD & WRAP ELECTRICIANS)]		
2.27	KEY GRIP [KEY GRIP]		
2.28	MAKING DEPARTMENT (BEST BOY, MAKER CARE, MAKER ASSISTANTS, MAKER ASSISTANTS, PREPARATION MAKERS, etc.) [GRIP DEPT. (INCL. BEST BOY, DOLLY GRIP, ASS. GRIPS, PRE-PROD GRIPS etc.)]		
2.29	OPERATORS & OPERATORS DEPARTMENT OPERATORS/TECHNICIANS & TECHNICIANS OF SPECIALISED CAMERA OPERATORS [OPERATORS / TECHNICIANS & ASS. OF STEADICAM, DRONE, HELICOPTER, UNDERWATER CAMERA etc.]		
2.30	STILLS PHOTOGRAPHER & MAKING OF DEPT. PERSONNEL [STILLS PHOTOGRAPHER & MAKING OF DEPT. PERSONNEL]		

2.31	SOUND MANAGER & SOUND RECORDIST & ASSISTANTS (INCL. BOOMMAN, CABLE ASSISTANT etc.) [SOUND RECORDIST & ASSISTANTS (INCL. BOOMMAN, CABLE PERSON etc.)]		
2.32	ARTISTIC DIRECTOR [PRODUCTION DESIGNER]		
2.33	STAGE DIRECTOR [ART DIRECTOR]		
2.34	ART DEPT. (incl. SET DESIGNER, GRAPHIC ARTIST etc.) [ART DEPT. (incl. SET DESIGNER, GRAPHIC ARTIST etc.)]		
2.35	SET & PROPS DEPT (INCL. ALL ROLES IN SET DRESSING, PROPS ETC.) [SET & PROPS DEPT (INCL. SET DRESSERS, PROPS BUYERS)]		
2.36	CONSTRUCTION DEPARTMENT (IN THE CASE THERE ARE NO MATERIALS FROM THE CONSTRUCTION MATERIALS) Carpenters, painters, etc. [CONSTRUCTION DEPT (INCL. CARPENTERS, PAINTERS etc.)]		
2.37	ARMORY DEPT INCL. WEAPONS MASTER, ARMORER etc.]		
2.38	EDITING DEPARTMENT [EDITING DEPT]		
2.39	SFX MANAGEMENT DEPARTMENT [SFX DEPT.]		
2.40	ANIMAL AND VEHICLE MANAGEMENT DEPARTMENT & ANIMAL WRANGLER & PICTURE VEHICLE DEPT		
2.41	COSTUME DESIGNER [COSTUME DESIGNER]		
2.42	COSTUME MANAGEMENT DEPT (INCL. COSTUME SUPERVISOR, COSTUMERS, ASSISTANTS, SEWERS etc.) [COSTUME & WARDROBE DEPT (INCL. COSTUME SUPERVISOR, COSTUMERS, ASSISTANTS, SEWERS etc.)]		
2.43	MAKE UP AND HAIR STYLING DEPT (MAKE UP AND HAIR STYLING DEPT) (INCL. MAKE UP ARTIST, ASS. MAKE UP ARTIST, HAIR STYLIST, ASS. HAIR STYLIST, SFX AND PROSTHETICS)		
2.44	AUXILIARY WORKERS FOR ALL DEPARTMENTS [DAILIES]		
2.45	PRODUCTION ADMINISTRATION & PRODUCTION ACCOUNTING DEPT (PRODUCTION ACCOUNTANTS & ASSISTANTS) [PRODUCTION ADMINISTRATION & PRODUCTION ACCOUNTING DEPT]		
2.46	POST-PRODUCTION MANAGER (POST-PRODUCTION SUPERVISOR)		
2.47	CONTINGENCIES CATEGORY 2 - CREW, ACTORS' & ACTRESSES' FEES PRODUCER (INCLUDING ACTIVITIES & EXTRAORDINARY PAYMENTS PER PERSON) [CATEGORY 2 CONTINGENCY ALLOWANCE] (max amount 10% category 2)	01.21	Provisions for workshop fees, actors & actresses

			production executive
3.	DESIGN & PRODUCTION IMPLEMENTATION	IPSCE CODE	DESCRIPTION OF THE WEAPON
3.1	CONSTRUCTION OF STAGES AND HIRE OF RELATED EQUIPMENT OR PURCHASE OF CONSUMABLES NOT CONSTITUTING FIXED ASSETS, STAGE DESIGN, SPECIAL CONSTRUCTIONS (INCL. (INCLUDING MATERIALS, TRANSPORT, ERECTION, SUPPORT, MAINTENANCE, ALTERATIONS, ETC. IN THE CASE OF CONTRACTING, INCL. AND FEES OF STAFF AND CRAFTSMEN) [SET CONSTRUCTION, SET DESIGN & DECOR, SPECIAL CONSTRUCTIONS (INCL. MATERIALS, LOGISTICS). IN THE EVENT OF INDEPENDENT CONTRACTOR, INCL. FEES FOR PERSONNEL AND TECHNICIANS)	2.25	Production planning and implementation costs
3.2	MATERIALS FOR SET : RENTALS & PURCHASES [SET DRESSING: PURCHASE & RENTAL]		
3.3	TUTORIALS: RENTALS & [PROPS: PURCHASE & RENTAL]		
3.4	SUITS: RENTALS & PURCHASE & RENTAL (INCL. CONSUMABLES, ALTERATION TOOLS, HANGERS, CLOTHING RACKS)]		
3.5	COSTUMES: CLEANING [COSTUMES: CLEANING COSTS]		
3.6	MAKE-UP MATERIALS & HAIRDRESSING (INCLUDING MAKE-UP ADDITIVES, POSTERS, WIGS, CONSUMABLES AND WORK ACCESSORIES) [MAKE UP & HAIR MATERIALS (INCL. MATERIALS FOR PROSTHETICS, EXTENSIONS, WIGS, CONSUMABLES & EQUIPMENT)]		
3.7	SFX MATERIALS ((INCL. SNOW, RAIN, SMOKE, WINDS, CLP) [SFX MATERIALS (INCL. SNOW, WIND, FOAM RAIN, SMOKE etc.)]		
3.8	RENTAL FEES FOR FILMING LOCATIONS AND ANCILLARY FILMING SUPPORT SPACES (INCLUDING NUISANCE ALLOWANCES, UNIT BASE SPACE, PARKING SPACE, BREAK SPACE) [RENTAL FEES FOR FILMING LOCATIONS & NON-FILMING LOCATIONS (INCL. INCONVENIENCE FEES, TECH BASE LOCATIONS, PARKING SPACES, BREAK LOCATIONS)]		

3.9	HIRE OF RELEVANT EQUIPMENT OR PURCHASE OF CONSUMABLES NOT CONSTITUTING FIXED ASSETS FOR THE SERVICING OF FILMING LOCATIONS AND FILMING BASES & PURCHASE OF CONSUMABLES (INCL. TOILETS, AUXILIARY TRAILERS, TENTS, CHAIRS, TABLES, BASE OPERATION AND MAINTENANCE COSTS, PHARMACY, COVID CONSUMABLES, ETC.) EQUIPMENT RENTAL FOR FILMING LOCATIONS, AND UNIT BASE, & PURCHASE OF CONSUMABLES (INCL. LEASE / RENTAL WC, TRAILERS, TENTS, CHAIRS, TABLES, COSTS FOR OPERATION & MAINTENANCE OF UNIT BASE, FIRST AID KIT, COVID 19 CONSUMABLES etc]		
3.10	STUDIO RENTAL FOR FILMING [SOUND & STAGE RENTAL]		
3.11	CLEANING COSTS & CLEANING & RESTITUTION COSTS FOR FILMING AND ANCILLARY FILMING AREAS (INCLUDING DAMAGE COMPENSATION) [CLEANING & RESTITUTION COSTS FOR FILMING & NON-FILMING LOCATIONS (INCL. COMPENSATION FOR DAMAGES)]		
3.12	FEES FOR SERVICES OF PUBLIC AUTHORITIES (INCL. PERSONNEL AND EQUIPMENT FROM POLICE, FIRE BRIGADE, ARMY, COASTGUARD, ETC.) [FEES FOR SERVICES OF PUBLIC AUTHORITIES (INCL. PERSONNEL & EQUIPMENT OF POLICE DEPT, FIRE DEPT, MILITARY, PORT AUTHORITY etc.)]		
3.13	COSTS FOR ANIMAL PARTICIPATION [COSTS FOR ANIMAL PARTICIPATION]		
3.14	COSTS / RENTAL FEES FOR PICTURE VEHICLES (PICTURE VEHICLES, MOTOR VEHICLES, MOTOR VEHICLES, MARINE & FLYING VEHICLES OF ALL KINDS) [COSTS / RENTAL FEES FOR PICTURE VEHICLES INCL. MOTOR VEHICLES, MARINE & FLYING VEHICLES AERIAL OF WHATSOEVER NATURE]		
3.15	ROYALTY EXPENSES FOR THE USE OF EXISTING AUDIO & VIDEO WORKS PICTURE (INCL. MUSIC, SEGMENTS OF OTHER AUDIOVISUAL WORKS, ARCHIVAL MATERIALS etc.) [FEES FOR THIRD PARTY RIGHTS OF PRE-EXISTING WORKS (PICTURE & SOUND) INCL. MUSIC, SEGMENTS OF OTHER AUDIOVISUAL WORKS, ARCHIVAL MATERIALS etc.]		
3.16	COSTS RELATED TO CASTING PROCESS [COSTS RELATED TO CASTING PROCESS]		
3.17	CATEGORY 3 CONTINGENCIES - PLANNING & DESIGN PRODUCTION IMPLEMENTATION [CATEGORY 3: CONTINGENCY ALLOWANCE] (max amount 10% category 3)	2.26	Provisions for planning and implementation costs production

4.	TECHNICAL EQUIPMENT	IPSCE CODE	DESCRIPTION OF THE WEAPON
4.1	RENTAL OF CAMERA EQUIPMENT AND PURCHASE OF CONSUMABLES FOR THE CAMERA EQUIPMENT (INCL. CAMERA DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. PURCHASE HARD DISKS, RENTAL & PURCHASE FOR CAMERA TESTS, LENS TESTS, MAKE UP etc.) [CAMERA DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. PURCHASE HARD DISKS, RENTAL & PURCHASE FOR CAMERA TESTS, LENS TESTS, MAKE UP etc.]	2.27	Technical equipment costs
4.2	LIGHTS (RENTAL) LIGHTS (RENTAL) RENTAL OF ELECTRICAL EQUIPMENT AND PURCHASE OF CONSUMABLES FOR ELECTRICAL EQUIPMENT [GAFFER/ELECTRICAL EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES]		
4.3	RENTAL OF MAKE-UP EQUIPMENT AND PURCHASE OF CONSUMABLES FOR MAKE-UP EQUIPMENT (INCL. SPECIAL MACHINES SUCH AS CRANES, STENTICAMS, CAR PLATFORMS, RUSSIAN ARMS, DRONES, UNDERWATER SHOOTING EQUIPMENT ETC.) [GRIP EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. SPECIALIST EQUIPMENT, SUCH AS PLATFORMS, RUSSIAN ARMS, DRONES, UNDERWATER EQUIPMENT etc.]		
4.4	RENTAL OF SOUND EQUIPMENT AND PURCHASE OF CONSUMABLES FOR SOUND EQUIPMENT [SOUND DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES]		
4.5	RENTAL OF GENERATORS AND EQUIPMENT TO ENABLE ELECTRICAL OPERATION (INCL. PURCHASE OF RELEVANT CONSUMABLES) [RENTAL OF GENERATORS AND EQUIPMENT TO ENABLE ELECTRICAL SUPPLY FOR FILMING]		
4.6	EQUIPMENT RENTAL FOR STUNTS TEAM AND PURCHASE OF CONSUMABLES FOR STUNTS TEAM [EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES FOR STUNT TEAM]		
4.7	RENTAL OF PRODUCTION SERVICE COMPANY OWNED EQUIPMENT (FOR PRODUCTION EXECUTION) [RENTAL OF PRODUCTION SERVICE COMPANY OWNED EQUIPMENT]		
4.8	RENTAL OF WALKIE TALKIES [RENTAL OF WALKIE TALKIES & ANCILLARY EQUIPMENT SUCH AS BATTERIES]		
4.9	MISCELLANEOUS CONSUMABLES (INCL. HARD DISKS) [VARIOUS MATERIALS & CONSUMABLES INCL. HARD DISKS]		
4.10	TAX EXPENSES & LOSS & DAMAGES COSTS TO RENTAL EQUIPMENT SPECIFIED CATEGORY 4 [LOSS & DAMAGES COSTS TO RENTAL EQUIPMENT SPECIFIED CATEGORY 4]		

4.11	CONTINGENCIES CATEGORY 4 - TECHNICAL EQUIPMENT [CATEGORY 4: CONTINGENCY ALLOWANCE] (max amount 10% category 4)	2.28	Provisions for technical expenditure Equipment
5.	TRAVEL, ACCOMMODATION, FOOD	IPSCE CODE	DESCRIPTION OF THE WEAPON
5.1	CREW NUTRITION & TOTAL CATERING COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK [CATERING COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]	5.12	Expenditure on travel, accommodation, meals
5.2	CANTEEN CREW EXPENSES & TOTAL (INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK) [COSTS OF CRAFT SERVICES FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]		
5.3	CREW ACCOMMODATION EXPENSES & ACTORS TOTAL (INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK) [ACCOMMODATION COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]		
5.4	VEHICLE HIRE COSTS FOR THE TRANSPORT OF EQUIPMENT OF ALL CATEGORIES (INCLUDING CAMERA, ELECTRICAL, MAKE-UP, PRODUCTION AND UNIT, COSTUMES, PROPS, PROPS, TUTORIALS, MAKE-UP AND HAIRDRESSING, ETC.) & OUT-OF-TOWN DRIVERS' COMPENSATION [RENTAL COSTS OF VEHICLES FOR EQUIPMENT TRANSPORTATION (INCL. CAMERA, ELECTRICAL, GRIP, PRODUCTION & UNIT, WARDROBE, ART, PROP MATERIALS, MAKE UP & HAIR etc.) & PER DIEMS COSTS OF DRIVERS]		
5.5	HIRING EXPENSES FOR PERSONNEL TRANSPORT VEHICLES (cars, mini-vans, rental of coaches, motorcycles, private cars, private boats, etc.) [RENTAL COSTS OF VEHICLES FOR TRANSPORTATION OF CAST, CREW, PERSONNEL (INCL. MOTOR VEHICLES, BUSES, TAXI, PRIVATE HELICOPTERS, PRIVATE CRAFT etc.)]		
5.6	TICKETS INCL. FERRY / SHIP, AIR TRAVEL, BUS SERVICES, METRO, TRAINS, ANY MEANS OF PUBLIC TRANSPORT [COST OF TICKETS INCL. FERRY / SHIP, AIR TRAVEL, BUS SERVICES, METRO, TRAINS, ANY MEANS OF PUBLIC TRANSPORT]		
5.7	TOLLS [TOLLS]		

5.8	FUEL AND DRIVING AND OPERATING EXPENDITURE OF ANY TYPE OF HIRED VEHICLES FOR TRANSPORT OF EQUIPMENT AND PERSONNEL (INCLUDING FUEL, OIL, GAS, GENERATOR FUEL, etc.) [FUEL & TRANSPORTATION & OPERATION COSTS OF WHATSOEVER NATURE RELATING TO LEASED VEHICLES FOR TRANSPORTATION OF EQUIPMENT & PERSONNEL INCL. FUEL, PETROL, GAS, FUEL FOR GENERATORS etc.]		
5.9	RENTAL COSTS FOR PARKING OF ALL TYPES OF VEHICLES NOT INCLUDED [RENTAL COSTS FOR PARKING OF ALL TYPES OF VEHICLES NOT INCLUDED IN FILMING LOCATIONS]		
5.10	SHIPPING COSTS FOR ALL TYPES OF EQUIPMENT AND ARTICLES REQUIRED FOR PRODUCTION (SHIPPING FOR EQUIPMENT & SUPPLIES) MATERIALS OF WHATSOEVER NATURE REQUIRED FOR THE PRODUCTION]		
5.11	RESTITUTION COSTS FOR LOSS & DAMAGE OF LEASED VEHICLES IN CATEGORY 5 VEHICLES IN CATEGORY 5]		
5.12	COSTS & FEES FOR VISAS OF NON GREEK RESIDENTS, INCLUDING ISSUANCE OF VISAS, SERVICES FOR PROCEDURE MANAGEMENT [COSTS & FEES FOR VISAS OF NON GREEK RESIDENTS, INCLUDING ISSUANCE OF VISAS, SERVICES FOR MANAGEMENT OF PROCESS]		
5.13	CATEGORY 5 - TRAVEL, ACCOMMODATION, FOOD [SCOUT / PREPRODUCTION / PRODUCTION / WRAP] [CATEGORY 5: CONTINGENCY ALLOWANCE] (max amount 10% category 5)	5.13	Provisions for travel and subsistence expenses, Alimony
6.	EDITING - PROCESSING	IPSCE CODE	DESCRIPTION OF THE WEAPON
6.1	HIRE OF AUDIO AND VIDEO EDITING SERVICES AND EQUIPMENT (INCL. MANAGEMENT AND DELIVERY OF FILMING MATERIALS, PICTURE AND SOUND EDITING EQUIPMENT, ETC.) [PROVISION OF EDITING SERVICES & RENTAL OF EDITING EQUIPMENT (PICTURE & SOUND) INCL. UPLOAD OF DAILY FOOTAGE TO DEDICATED PORTAL FOR DOWNLOAD, EQUIPMENT FOR EDITING]	4.31	Editing costs - processing

6.2	PICTURE COLOR AND TONE CORRECTION SERVICES and PICTURE AND AUDIO CONFORMING SERVICES and PRODUCTION OF FINAL OUTPUTS OF VISUAL AUDIO PRODUCTION MATERIALS (MASTER DCP, MP4, MXF etc.) [PICTURE COLOR CORRECTION SERVICES, CONFORMING SERVICES FOR PICTURE & SOUND, PRODUCTION OF DELIVERABLES INCL. MASTER DCP, MP4, MXF etc.]		
6.3	SCREENING, CONSTRUCTION & DUPLICATION SERVICES FOLEY DUBBING, FOLEY EDITING, SOUND DESIGN [DIALOGUE DUBBING, DIALOGUE EDITING, FOLEY RECORDING & EDITING, SOUND DESIGN etc.		
6.4	ALL STAGES OF SOUND MIX SERVICES [ALL STAGES OF SOUND MIX SERVICES INCL. PREMIX, FINAL MIX]		
6.5	SERVICES FOR TITLE SEQUENCE DESIGN & EDITING [SERVICES FOR TITLE SEQUENCE DESIGN & EDITING]		
6.6	SERVICES FOR TRANSLATION, CREATION AND CONFORM OF SUB-TITLES [SERVICES FOR TRANSLATION, CREATION AND CONFORM OF SUB-TITLES]		
6.7	VFX SERVICES [VFX]		
6.8	PRODUCTION SERVICES FOR ORIGINAL MUSIC AND SONGS [PRODUCTION SERVICES FOR ORIGINAL MUSIC SCORE & SONGS]		
6.9	PROVISION OF SERVICES, RENTAL OF SPACES AND EQUIPMENT FOR TEST SCREENINGS [PROVISION OF SERVICES, RENTAL OF SPACES AND EQUIPMENT FOR TEST SCREENINGS]		
6.10	CATEGORY 6 - CONTINGENCY ALLOWANCE (POST - PRODUCTION) [CATEGORY 6: CONTINGENCY ALLOWANCE] (max amount 10% category 6)	4.32	Provisions for editing - processing costs
7.	OTHER EXPENSES	IPSCE CODE	DESCRIPTION OF THE WEAPON
7.1	LEGAL SERVICES OF ALL KINDS IN MATTERS CONCERNING THE PRODUCTION OF AUDIOVISUAL WORKS & FEES FOR LEGAL SERVICES OF WHATSOEVER NATURE IN RELATION TO THE PRODUCTION & PER DIEMS FOR LEGAL PRACTITIONERS ON LOCATION]	5.07	Other operating costs directly linked to the outcome of the project
7.2	SERVICES OF OTHER CONSULTANTS OTHER THAN LEGAL ADVISERS & FEES FOR CONSULTANTS OTHER THAN LEGAL CONSULTANTS & PER DIEMS FOR CONSULTANTS ON LOCATION]		
7.3	INSURANCE PREMIUMS [INSURANCE PREMIUMS]		

7.4	LEASE OF PRODUCTION OFFICES / WAREHOUSE SPACES / OFFICE FURNITURE / WAREHOUSE EQUIPMENT [LEASE OF PRODUCTION OFFICES / WAREHOUSE SPACES / OFFICE FURNITURE / WAREHOUSE EQUIPMENT]		
7.5	CLEANING & MAINTENANCE OF OFFICES AND STORES (OTHER THAN THE PERMANENT SEAT) [CLEANING & MAINTENANCE MAINTENANCE OF ALL PRODUCTION OFFICES / WAREHOUSE SPACES]		
7.6	ELECTRICITY, WATER, HEATING, COMMON USAGE FEES FOR OFFICES, WAREHOUSES (OTHER THAN PERMANENT ESTABLISHMENT) [COST OF OFFICE UTILITIES INCL., ELECTRICITY, WATER, HEATING, COMMON USAGE FEES]		
7.7	OFFICE SUPPLIES, STATIONERY, STATIONARY, PHOTOCOPIES & LEASE OF EQUIPMENT (NON-PERMANENT ESTABLISHMENT) [OFFICE SUPPLIES, STATIONARY, PHOTOCOPIES & LEASE OF EQUIPMENT]		
7.8	TELECOMMUNICATION EXPENSES OF ALL TYPES (OTHER THAN FIXED ESTABLISHMENT) (INCL. LANDLINE & MOBILE TELEPHONES & INTERNET) [LANDLINE & MOBILE TELEPHONES]		
7.9	POSTAL CHARGES & POSTAL & COURIER CHARGES [POSTAL & COURIER CHARGES]		
7.10	EXPENSES FOR TECHNICAL SECURITY & SAFETY SERVICES SAFETY DOCTOR (FOR PREMISES OTHER THAN THE PERMANENT SEAT) (LABOUR INSPECTION OBLIGATIONS) [SAFETY MANAGER & HEALTH AND OCCUPATIONAL HEALTH PHYSICIAN (AS REQUIRED BY LAW)]		
7.11	ACCOUNTING SERVICES AS A WHOLE (INCL. PRODUCTION ACCOUNTANT & ACCOUNTING ASSISTANTS ΠΑΡΑΓΩΓΗΣ, ΥΠΕΥΘ. PAYROLL, DOCUMENT REGISTRARS, ETC.) & OUTSIDE THEIR PLACE OF EMPLOYMENT (PRODUCTION ACCOUNTING SERVICES IN THEIR ENTIRETY (INCL. PRODUCTION ACCOUNTANT, ASSISTANT TO PROD. ACCOUNTANT, PAY ROLL OFFICER, DATA ENTRY PERSONNEL) AND PER DIEMS FOR PROD. ACCOUNTING PERSONNEL ON LOCATION]		
7.12	FEES FOR CHARTERED ACCOUNTANT SERVICES [FEES FOR CHARTERED ACCOUNTANT SERVICES]		
7.13	COVID 19 TESTS [COVID 19 TESTS]		
7.14	MEDICAL SERVICES & MEDICAL TESTS [COSTS FOR MEDICAL TESTS & MEDICAL SERVICES OTHER THAN COVID 19]		
7.15	DOCUMENTS TRANSLATIONS (DOCUMENTS TRANSLATIONS)		

7.16	COSTS FOR ACCESSIBILITY OF PEOPLE WITH DISABILITIES		
7.17	CONTINGENCIES CATEGORY 7 - OTHER EXPENSES [CATEGORY 7: CONTINGENCY ALLOWANCE] (max amount 10% category 7)	5.14	Provisions for other operating costs directly linked to the result of the project

B. Rules for calculating eligible production costs - limitations

B.1. Based on the above, eligible production and/or post-production costs of a project are those that have been incurred for its implementation, have been paid by the organisation or the beneficiary and are documented by invoices (or documents of equivalent probative value) and by evidence of the payment of the relevant amounts by the organisation or the beneficiary, as well as by its accounting records, in accordance with the provisions of Greek legislation and specified in Law No. 4308/2014 on Greek Accounting Standards, mention in their justification the specific audiovisual work which is the subject of the aid and are carried by the body of the investment project with the care of the operator of the investment project on their body, the unique code of submission of the application will be indicated either in the original or with a stamp. .

B.2. Eligible production and/or post-production costs of an audiovisual work shall be taken into account under the following conditions:

- i. Travel and travel expenses are recognised if they are related to travel to and from the Greek territory as well as within the Greek territory and related to the eligible production.
- ii. Costs relating to the use of pre-existing equipment used by the producer itself are not eligible expenditure. Costs of transporting the producer's own equipment, which must be supported by the relevant legal movement documents, shall constitute eligible costs, subject to the restrictions set out in point (a). (i) above and (vi) below.
- iii. Employee remuneration. The remuneration of full-time and/or part-time, permanent and/or fixed-term workers employed in the production process of the assisted investment project in the Greek territory is recognised. In the case of employment, in the production process of the assisted investment project, of regular staff of the producer, only that part of the remuneration of such staff corresponding to their employment in the production process of the assisted investment project shall be eligible for aid. In order for the relevant remuneration of regular staff to be eligible expenditure, the operator of the investment project must submit detailed time sheets showing the hourly employment of the regular staff concerned in the production process of the investment project, the

the subject of the employment and the part of the salary paid to the staff member corresponding to that employment. The accuracy of the above time-sheets shall be certified by the affidavit provided for in Annex III, Section 3.b. of this call for applications. For the affiliation of the wages and insurance contributions of foreign employees, Greek law, EU law as incorporated into Greek law and bilateral agreements between Greece and EU and/or third countries apply. Especially for the inclusion of investment projects concerning a) post-production, b) animation, c) VFX, the entity may submit, for services to be produced and offered in the Greek territory on the basis of private agreements, a detailed list of man-hours and/or man-days, together with the way they are calculated per stage/service of the investment project.

- iv. With regard to the recognition of the production contractor's fee and its inclusion in eligible costs, the following shall be observed: the production contractor's fee shall be recognised as eligible up to 10% of the total cost of the budget of the project it has undertaken to carry out, as set out in Section C.2 of paragraph 2(b) of Annex 1.
- v. Fuel costs are eligible up to a maximum of 0,02 % of the total eligible costs presented in the application for subsidy.
- vi. For the expenditure referred to in par. 1 of article 26 of Law 4487/2017 as in force, relating to the fees of the scriptwriter and director for the costs relating to the rights of use of images - voice and fees of the 2 main actors (cast), it is allowed to receive invoices issued by natural persons or companies or other legal entities with registered office or permanent establishment in a foreign country, provided that it is not a non-cooperative state within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A' 167). Η αξία των αλλοδαπών τιμολογίων του προηγούμενου εδαφίου, μη συμπεριλαμβανομένου του Φ.Π.Α., δεν δύναται να ξεπερνά το ποσοστό του συνόλου των επιλέξιμων δαπανών του επενδυτικού σχεδίου, όπως αναφέρεται στην παρ. 3 of Article 26 of Law 5105/2024. It should be clarified that copyright costs for music and costs for the acquisition of licences for pre-existing works are not eligible costs.

B.3. The following limitations apply to the calculation of total eligible production costs:

- a) insurance premiums and guarantee costs are counted in their entirety, with a maximum eligible cost corresponding to 5% of the total eligible production costs,
- b) music rights, as well as the director's, the scriptwriter's and the two leading actors' fees are counted up to thirty percent (30%) of the total eligible costs and cannot exceed this percentage.
- (c) the costs of financial assets, fixed assets and depreciation thereof, such as technological equipment, land and buildings, borrowing costs, bank charges, interest charges, foreign exchange differences, taxes, fees, duties, customs duties and customs clearance fees shall not be included in the total eligible costs of production.
- (d) the costs of promotion, publicity and communication activities shall not be included in the total eligible production costs.

ANNEX III

Submission of documents for membership

1. Application and submission of the application

1. a For inclusion/inclusion in the provisions of the present aid scheme, the applicant company submits to CREATIVE GREECE, an application for financing the investment project under the above aid scheme. The application is submitted electronically, through the Integrated State Aid Information System (O.P.S.K.E.), in accordance with Article 85 of Law 5043/2023.

1. b The application for the inclusion of funding shall include the details of the Investment Plan Operator and information on the investment project, as specified in the relevant screens and the fields to be completed in the O.P.S.C.E., which shall include at least the information specified in Article 9 this Regulation and in this Annex.

1. c The submission of the above funding application is accompanied by the submission of a solemn declaration pursuant to article 8 of Law No. 1599/1986 (D.O.), based on the model set out in Appendix I to this document, which the applicant enterprise must submit. The aforementioned solemn declaration has been issued by the Single Digital Portal gov.gr or bears the authenticity of the signatory's signature certified by a KEP or public authority. In relation to the submission of the solemn declaration under this item, the following shall apply in particular:

In the case of cogeneration, but which does not constitute "cross-border production", i.e. which concerns countries outside the EU, as defined in par. 2 of Article 7 hereof, the domestic producer, as applicant and beneficiary of the aid, shall submit for itself the declaration provided for in this point (1.c), duly signed by its legal representative, the declaration provided for in Annex I hereof in accordance with the model set out therein, in English, duly signed by a person duly authorised to do so,

In the case of co-production between domestic producers, the declaration provided for in this point (1.c), duly signed by the legal representative of the undertaking applying for financing, must be submitted, together with a declaration of

a declaration by the other co-producer(s), duly signed by their legal representative(s).

2. Documentation file, supporting documents and submission

2. a General principles

i. Together with the application for funding and the solemn declaration referred to in point 1.1. 1.c above, the application form and the supporting documents for the application for funding must be submitted. The Supporting Documentary File shall include the supporting documents, supporting evidence and other elements defined in Article 9, as specified below (subsection 2.b of this Annex).

ii. All supporting documents accompanying the application for funding and investment project documentation file are submitted by the applicant company. Where the applicant enterprise is also the beneficiary of the aid, it shall submit the above supporting documents only on its own behalf and shall submit in addition only the solemn declaration in Annex XI for the other party/parties as specified in Article 10 of this Decision. In cases where, in accordance with Article 9 of this Decision, the applicant undertaking is not also a Beneficiary of the aid, it shall also submit the required supporting documents for the Beneficiary(s) of the aid, as specified in this Decision, where applicable.

iii. Original supporting documents that are not Greek must be submitted in an official translation into Greek by a translation service or a certified translator of the Ministry of Foreign Affairs or the local consular authorities or by a lawyer registered with bar association in Greece.

2. b The Documentation File: accompanying documents, supporting documents and other data per Section.

Section A: Introduction.

A brief presentation and description of the investment project, the total budget of the project, the costs that will be incurred in the Greek territory. The above presentation is a summary presentation text, which contains the above information in brief.

Section B: Details of the applicant and/or beneficiary of the aid.

B.1 The following information and supporting documents shall be submitted as to the legal constitution and representation of the Investment Project Entity and/or the beneficiary of the aid:

Supporting document*	Documentation File
Current single text of the codified statutes	
Certificate of tax compliance valid at time of submission of the funding application	
Certificate of insurance valid at the time of submission of the funding application	
Single Certificate of Judicial Solvency issued at least two months before the submission of the application	
Print the tab: "Register / Business Data" from the electronic platform of the Independent Authority for Public Revenue, as they appear in taxiset, from which the data of the non-suspension of their business activity and all the data of the legal entity are obtained.	
Certificate of valid representation from the GEMI and share register, which must have been issued up to thirty (30) working days prior to the submission of the application	
Legalization form indicating the activity codes of the organization / beneficiary (TAXIS ID printout)	

A general certificate of changes issued by the General Registry of Commerce and Industry, issued up to three (3) months prior to submission.	
A certificate issued by a competent judicial or administrative authority, issued within the last six months, which shows that they are not under common liquidation according to the Law 2190/1920 as currently in force (especially after Law 4548/2018)	
Declaration of Legal Representative (Appendix to Annex IV)	
The set of supporting documents referred to in Annex VIII to this Regulation for the problematicity check (depending on the type of undertaking)	

* In case the promoter of the investment project or the beneficiary of the aid is a company in the process of formation or is the result of a merger of existing companies which has not taken place at the time of submission of the application for funding, the above documents must be submitted for each of the participants in the company in the process of formation and for each of the merging companies.

i. the above copies submitted should show the deposit details -
prefecture stamp or electronic mark from GEMI.

Section C: Technical description of the investment project, budget, contract documents and State aid.

C.1 The following elements of the investment project shall be submitted:

i. General presentation and description of the investment project (submitted in text form).

- ii.* The outline of the scenario or the scenario of the investment project to be included (either the outline or the scenario is submitted).
- iii.* The work schedule of the investment project and in particular the scheduled start and end dates of the above-mentioned works, the place or places of execution of the project, the scheduled start and end dates of filming, as well as the number of days of filming that will be required in Greece for the completion of the investment project Detailed budget of the total costs (i.e. the costs related to the total production of the investment project, which reflects all costs, not only those that will be incurred in the execution of the project).
- iv.* Detailed budget (with a separate presentation in relation to the budget under (v) above) of the eligible expenditure, by category and group of expenditure, which the applicant enterprise applies to be covered by the present scheme and which will be implemented in the Greek territory. These costs (eligible costs), taken as a whole, should not exceed 80 % of the total production costs of the investment project.

C.2 In the case of cross-border production and/or cogeneration, a private contract agreement between the producers participating in the cross-border production and/or cogeneration shall be submitted. For the purposes of verifying the completeness and legality of the application for membership referred to in Article 9(9)(b), the application for membership shall be accompanied by a copy of the application for membership. 3 of this Regulation, in the case of cross-border production and/or cogeneration, it shall be sufficient to submit a preliminary contract between the producers participating in the cross-border production and/or cogeneration.

C.3 In the case of State aid received or an application for State aid in respect of the same investment project, all relevant supporting documents showing the State aid recipient, the applicant and recipient of the aid and the amount of aid (requested or received) shall be submitted.

Section D: Employment data

The following employment data for the implementation of the investment project shall be submitted:

- i.*A written statement - report on behalf of the investment project promoter, duly signed, containing the names of the main artistic contributors, the number of employees who will be employed during the work of the investment project in Greece, as well as the planned new jobs within the period of implementation of the investment project.

ii. In case eligible costs relate to invoices issued after the date of submission of the application for funding by natural persons or companies or other legal entities having their registered office or permanent establishment in a foreign country, in accordance with par. 1 of Article 7 of this Regulation, the relevant private agreements, officially translated, shall be submitted, explicitly specifying the provision of the work in the Greek territory and the corresponding remuneration.

iii. Analytical Periodic Declaration (ARD).

A declaration submitted by the employer which includes information or data concerning the length of employment of each insured person, the remuneration, the insurance branches and the amount of the insurance contributions. (Article 8(6) of Law 2972/2001).

iv. Annual staff table (Ergani - E4), including any modifications thereto, in the form of a screen shot (Print Screen).

Section E: Sources of funding

The following information on the sources of financing of the investment project shall be submitted:

i. The financing scheme is presented, with specific reference to cases where they contain State aid, public support or benefits. The above information shall be submitted/presented in a text containing all the information referred to above.

ii. In the case of State aid, public support or benefits, the relevant supporting documents shall be submitted in accordance with the provisions of provision C4 of Section C. For private sources of funding, supporting documents shall be submitted at the discretion of the Managing Director, such as, but not limited to, contracts and funding agreements or letters of intent (LoI) at the assessment at the eligibility stage (in the case of unconfirmed funding) or a letter of funding documentation at the audit stage.

Section F: Funding application fee

A printout of the e-Payment form is submitted together with a duplicate of the payment at the Tax Office or proof of payment from a bank, as provided for in article 10 of this document.

Section G. Financial data of the investment project promoter and/or aid recipient.

H.1 The following information and supporting documents shall be submitted as regards the financial data of the promoter of the investment project and/or the beneficiary of the aid:

- i.* Financial statements for the last three (3) fiscal years with the report of the , when the company chooses or is required to be audited by .
- ii.* Income Tax Return of Legal Entities and legal entities for the last three (3) financial years and the tax certificate, if available.
- iii.* Form E3 of the last three (3) closed financial years preceding the year of submission of the application for funding.
- iv.* Last definitive balance sheet (at least secondary analysis). The above documents shall also be submitted for shareholders/partners in the case of an entity under formation.
- v.* Balance sheets and profit and loss accounts for all three (3) complete closed financial years preceding the year of submission of the application for funding for which official tax forms have been submitted. For undertakings that have completed fewer financial years, the obligation to submit the information shall be adjusted accordingly

Section H: Details of the location(s) of the production process.

A detailed description - presentation of the place or places of establishment of the production process within the Greek territory. The above presentation shall be submitted in text form. If there are applications or filming permits obtained, they shall be submitted in support.

Section I: Contribution to cultural criteria of Article 6 of this Decision - Documentation of the scores of relevant indicators.

1.1 Submission of a documented analysis to support the scoring of the cultural criteria (Annex I) on the online platform of the O.P.S.K.E. and more specifically:

- i.* A. Content: Detailed story and screenplay (action description, scenes, estimated duration specifically as a percentage of the total duration of the work, etc.) documenting the score per subcategory (A.1, A.2, A.3, etc.).

- ii.* B. Credits: Detailed reference to the specialties and names and their correlation (list of names of specialties, etc.) documenting the score per subcategory (B.1, B.2, B.3, etc.)
- iii.* Γ. Production: A detailed account of the production process (shooting, use of indoor and outdoor locations, use of studios, technical editing and post-production) documenting the score per subcategory (C.1, C.2, C.3, etc.)
- iv.* D. Specific criteria: Detailed reference to the production process (e.g. script, dialogues, specialties and nomenclature, budget, reasons for limited commercial exploitability in international markets) documenting the score per subcategory (D.1, D.2, D.3, etc.)
- v.* The above presentations/analyses are completed electronically in the O.P.S.K.E. and are texts accompanied by any available supporting documentation (e.g. scripts, script extracts, filming permits, etc.) that supports and proves what is stated in the above presentations/analyses.

3. Supporting documents for an amendment application

1. For an amendment, which is recommended (a) to an internal incremental reallocation of the categories of eligible costs included in the approved investment plan, if the increase exceeds twenty percent (20%) per category of eligible costs, in accordance with par. 3.a of Article 32 of Law No. 5105/2024 (A'61) and par. 2 of Article 12 of this notice, (b) a modification relating to the physical object of the investment project, which is related to a change in the cultural criteria, in accordance with Paragraph. 3.b of Article 32 of Law 32 of the Law. 5105/2024 (A'61) and paragraph. 2 of Article 12 of this notice, and (c) to increase the budget of eligible costs to ten percent (10%) within the approved production budget in cases of unforeseen circumstances, with regard to Action A', in accordance with paragraph. 3.e of article 32 of Law No. 5105/2024 (A'61) and par. 2 of Article 12 of this notice, submit the following documents:
 - i.* Request for modification of the conditions of the investment project's eligibility, with a relevant technical description justifying their feasibility.

- ii. The information provided for in point 2(b) of Case 2 of this Annex and relating to the following sections: in Section A, Section C, Section D, and Section I.
 - iii. A declaration by a legal representative that the information provided for in point 2 (b), indent 2 of this Annex concerning following sections has not changed: Section B, Section G and Section H. If there has been a change, only those documents relating to the change shall be submitted.
 - iv. Printout of the e-Payment form together with a duplicate of the payment at the Tax Office or proof of payment from a bank, as provided in par. 3 of Article 9 of this notice
 - v. It should be noted that the decision approving the amendment of the decision of inclusion is accompanied by a certificate of the General Directorate of Finance and Administrative Services of the Ministry of Digital Governance, under penalty of nullity, confirming the existence of the relevant available funds, in accordance with the procedure laid down in sub-paragraph (n) of paragraph 3 of Article 5 of this notice.
2. For an amendment, which consists of an extension of the end date of the investment project, as declared in the decision to include funding, which may not exceed six (6) months, or solely for reasons of force majeure for a period of time equal to that of the interruption or delay due to the exceptional situation, in accordance with par. 3.c of Article 32 of Law No. 5105/2024 (A'61) and par. 2 of Article 12 of this notice, the following documents shall be submitted:
 - i. A request for an extension of the time for completion of the investment project, with detailed statement and chronological order of the events that caused the interruption or delay in the implementation of the investment project.
 - ii. Documents and evidence supporting the reasons for the change.
 - iii. A technical memorandum on the implemented project and a timetable of works for the completion of the investment, in order to document the feasibility of the investment project within the requested deadline.
 3. For a modification, which concerns the operator of the investment project, due to a merger or division, or due to a transfer or a universal succession, and which occurs during the

the procedure for the implementation of the investment project, in accordance with Article 16 of this Law, the following documents shall be submitted:

- i) a letter the legal representative of the new entity on the change
- ii) in the case of a merger or transfer by universal succession, a solemn declaration by the legal representative of the new entity stating the intention to complete the investment
- iii) a brief corporate profile of the new body,
- iv) supporting documents documenting the legal completion of the merger or demerger or transfer by universal succession procedures
- v) documents proving the legal representation of the new body

4. For an amendment concerning the applicant enterprise if it is a sole proprietorship, the change of entity is accepted due to inheritance or retirement and transfer to the spouse or to a person related up to the second degree (by blood), provided that the entire enterprise is transferred, the same object of activity is maintained and the new enterprise takes over all the obligations and requirements of the transferred one, in accordance with Article 16 of this Regulation, the following documents shall be submitted:

- i) letter of the new operator to the change
- ii) documents of legal succession (including documents proving that there are no other legal heirs) or retirement or transfer
- iii) a solemn declaration by the new entity stating its intention to complete the investment and the universal succession of the previous entity to the new entity
- iv) supporting documents documenting the spousal or family relationship under which the authorised change of provider took place.

Appendix I to Annex III

**MODEL DECLARATION OF LEGAL REPRESENTATIVE DECLARATION
OF RESPONSIBILITY DECLARATION OF RESPONSIBILITY**

(Article 8 of Law 1599/1986)

TO:	Directorate for Financial and Administrative Services and Intermediate Bodies of the CREATIVE GREECE				
O - H Name:		Last name:			
Father's First and Last Name:					
Mother's first and last name:					
Date of birth*:					
Place of Birth:					
Identity card number:				Tel:	
Place of Residence:		Street:		No:	
				TK:	
No. Fax (fax):		D / Directorate of E. Mail (Email):			
<p>At my own risk and knowing the penalties⁽³⁾, provided for by the provisions of par. 6 of article 22 of Law 1599/1986, as legal representative and on behalf of the company with TIN.....I declare that:</p> <p>α) The information indicated in the application for funding with an application number in the PSCE [] and the title of the investment project " _____ " as well as all submitted documents and records included in the application documentation are complete, accurate and true.</p> <p>(b) The enterprise has the status of a large or small enterprise in accordance with Commission Recommendation 2003/361/EC of 6 May 2003.</p> <p>c) I have taken note of the content of this Joint Ministerial Decision of the Action and I accept all the conditions and obligations arising in the event of membership</p>					

the investment project.

(d) The investment project submitted, in whole or in part and for the same expenditure, has not been and will not be submitted for inclusion in another programme financed from national or Community funds.

(e) The investment project has not commenced prior to the submission of the application for funding as defined in Article 2 of this Regulation.

f) the investment concerns a stand-alone audiovisual work as defined in Article 2 of this Decision.

g) There is no pending order for the recovery of previous illegal and incompatible state aid against the company by a decision of the European Commission (EC) or the Court of Justice of the European Union (CJEU). i) The single enterprise represented by me:

- i. is not a firm in difficulty, as defined in par. 18 of Article 2 GATS,
- ii. has not ceased the same or a similar activity within the European Economic Area in the two years preceding the submission of the application for funding and at the time of submission of the application has no plans to cease such activity within a period of less than two years after the completion of the investment project for which it is applying for aid in the region concerned,
- iii. does not carry out the submitted investment project on the initiative and on behalf of the State on the basis of a relevant contract for the execution of a project, concession or provision of services,
- iv. the undertaking does not serve a public purpose and does not provide services exclusively for the benefit of the State,
- v. operates in one of the legal forms eligible for the programme,
- vi. is clearly aware that the investment project it is submitting is harmonised and subject to the restrictions on the cumulation of aid provided for in paragraphs 3, 4 and 5 of Article 8 of Regulation (EU) No 651/2014.
- vii. The undertaking is not bankrupt, being wound up or being compulsorily wound up, nor

it has pending recovery of public aid paid.

l) I undertake that until the completion of the investment I will ensure that appropriate measures are taken to ensure accessibility for persons with disabilities throughout the investment project.

i) I accept any relevant checks for the verification of the declared data by the competent national or Community authorities, as well as the cross-checking of these data with the data provided by the information systems of public services and insurance organisations (O.P.S.K.E., O.P.S., TAXIS, ERGANI, etc.). In case it is established that false or misleading information has been submitted, or that information has been concealed, the knowledge of which would lead to the exclusion of the investment project from inclusion in the present, or would lead to its inclusion under substantially different conditions, or to non-certification of completion, the decision to include: a. If the investment has not been completed and part of the aid has been granted, the integration decision will be revoked and I will be required to reimburse the aid granted; b. if the investment has been completed, I will be required to reimburse all the aid granted; "

l) I accept that the messages sent by email and in particular the email address indicated in the submission form to CREATIVE GREECE is declared by the Legal Representative in this electronic submission to CREATIVE GREECE and that those received by him/her have the status of official documents.

(m) I accept that in the case of notifications - service of documents relating to my project, these will take place at the tax domicile indicated in my application for funding and which is mentioned in my application for membership. Furthermore, I undertake to notify any change in my tax domicile to CREATIVE GREECE S.A. In the event of failure to notify any change in tax domicile, notification - service will take place at the tax domicile of my integration decision.

(n) The undertaking has not received rescue or restructuring aid or the undertaking has received rescue aid but has repaid the loan and terminated the guarantee agreement or the undertaking has received restructuring aid which has completed.

o) accepts the obligation to deposit **in the repository maintained by CREATIVE GREECE, an audiovisual file (digital or in any form that allows access to it during the control procedure) of the audiovisual work with specifications defined by the Sponsoring Authority.**

has taken note of the obligations to be fulfilled in the context of the implementation of the proposal, as they result from the Charter of Fundamental Rights of the European Union and confirms that the proposed operation does not infringe and is not incompatible with any of the rights mentioned in the Charter of Fundamental Rights of the European Union, as provided for in the national institutional framework, the Internal Security Fund, the Border Management and Visa Policy Financial Instrument and the NSRF 2021-2027.

g) The entrepreneur / legal representative has registered in the Register of Beneficiaries of Article 20 of Law 4557/2018 (A' 139), as in force, on (date) and will provide the Proof of Registration in the first verification request

ή

I am not subject to registration in the Register of Beneficiaries of Article 20 of Law 4557/2018 (A' 139), as in force, due to

f)I undertake the publicity obligations regarding the promotion, transparency and communication of the NSRF 2021-2027, as they result from Regulation (EU) 2021/1060 (Communication Guide NSRF 2021-2027 "Competitiveness 2021-2027" - 21 27 (antagonistikotita.gr)) and the notice of the Action "Enhancing the production of Audiovisual Works in Greece".

i) In case the application for funding is approved, I agree to the publication of the name of the company, the title of the operation and the amount of public funding in the list of beneficiaries of the action published electronically or otherwise, in accordance with Article 49, par. 2 of Reg. 1060/2021 and its Annex IX.

κ) I expressly give my consent and assent to lawful processing in accordance with Article 6 Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016

2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) [EEEE L 119 p.1-88] at all stages of the submitted funding application, i.e. from its submission to, in case of my accession, finalisation of my co-funded investment.

k) There are no grounds for exclusion of the company according to Law 4488/2017 (A137/13.09.2017) article 39 par. 1-4 and article 40 par. 1.

kb) I am informed and the proposal I am submitting is harmonised and compliant with the restrictions and meets all the requirements of EU Regulation 651/2014.

m) I undertake to keep records, apply publicity rules and accept audits and verifications by the competent national and Community bodies and any evaluations carried out under the Programme.

f) The business bank account at financial institution with IBAN is the beneficiary of the company with the VAT number for which it is intended the aid in question.

(k) the proposed act does not infringe and is not incompatible with any of the fundamental rights mentioned in the Charter of Fundamental Rights of the European Union, as detailed in the "Table of compliance of acts with the Charter of Fundamental Rights of the European Union"

kz) with regard to the remuneration and insurance contributions of domestic employees and the inclusion of the remuneration and insurance contributions of foreign employees, Greek law, EU law as incorporated into Greek law and bilateral agreements between Greece and EU member states and/or third countries are applicable.

κη) In the event of a dispute between the contracting parties against the acts of the entity, the dispute will be resolved by means of an appeal for annulment before the locally competent Administrative Court of Appeal.

DECLARATION OF RESPONSIBILITY

(Article 8 of Law 1599/1986)

The accuracy of the data submitted with this declaration can be checked on the basis of the records of other services

Date: ../../....

For the company

-O/H-

Legal Representative

(Legal Representative details, signature or digital signature or from gov.gr)

* Indicated in full.

(1) "Anyone who knowingly states false facts or denies or conceals the true facts by means of a written solemn declaration under Article 8 shall be punished by imprisonment of at least three months. If the perpetrator of such acts intended to obtain for himself or another a pecuniary benefit by harming a third party or intended to harm another, he shall be punished by imprisonment for a term not exceeding 10 years."

(2) If there is insufficient space, the declaration shall be continued on the reverse side and signed by the declarant.

Appendix II to Annex III:

**MODEL DECLARATION CONCERNING THE INFORMATION RELATING TO THE OWNERSHIP OF AN
UNDERTAKING'S MEDIA**



DECLARATION OF RESPONSIBILITY

(Article 8 of Law 1599/1986)

The accuracy of the data submitted with this declaration can be checked on the basis of the records of other services

TO:	Directorate of Financial and Administrative Services and Intermediate Body of CREATIVE GREECE					
O - The Name:		Last name:				
Father's First and Last Name:						
Mother's first and last name:						
Date of birth*:						
Place of Birth:						
Identity card number:		Tel:				
Place of Residence:		Street:		No:		TK:
No. Fax (fax):		E-mail address (email):				

*Indicate in full

Accurate data of the enterprise

Name or company name:

Address of the registered office:

TAX ID:

Name and title of the principal executive(s) (President, General Manager or equivalent):.....

Type of enterprise (according to Annex I of EC 651/2014 on the definition of SMEs)

Please indicate with a cross the case or cases to which the applicant undertaking falls:

- Independent enterprise** In this case, the data given below are derived from the accounts of the enterprise only. Complete only the declaration without annexes.
- Cooperating company** Please complete and attach Annex A (and any supplementary sheets). Then complete the declaration and transfer the result of the calculations to the table below.
- Related undertaking** Complete and attach Annex B (and any supplementary sheets). Then complete the declaration and transfer the result of the calculations to the table below

Data for determining the category of enterprise

The figures are calculated in accordance with Article 6 of the Annex to Commission Recommendation 2003/361/EC and Annex I of EC 651/2014 on the definition of SMEs.

Reference period (*): ... Select the year preceding the year of submission of the application for funding.

Number of employees (CPU)	Turnover (**)	Total balance sheet (**)

(*)
All
the

data shall relate to the last closed accounting year and shall be calculated

on an annual basis. In the case of newly established enterprises, the data to be taken into account must be derived from reliable estimates made during the financial year

(**) in thousands of euro.

ATTENTION:

Compared to the previous financial year, is there a change in the data which may lead to a change in the category of the applicant enterprise (micro, small, medium or large enterprise)?

No

Yes [in this case, please complete and attach a declaration relating to the previous accounting year***]

(***Article 4, paragraph 2 of Annex I of EC 651/2014/ Definition, Article 4 paragraph 2 of the Annex to Commission Recommendation 2003/361/EC).

SIGNATURE

Name and capacity of the undersigned person authorised to represent the company:
.....

I declare responsibly and with knowledge of the sanctions provided for by the provisions of par. 6 of article 22 of Law 1599/1986 that the information contained in this declaration and any annexes is accurate.

..... (location),/...../20.... (date)

(signature):

ANNEX TO THE DECLARATION

CALCULATION FOR A COOPERATING OR ASSOCIATED BUSINESS

Annexes attached

- Annex A if the undertaking has at least one partner undertaking (and any supplementary sheets)
- Annex B if the undertaking has at least one related undertaking (and any supplementary sheets)

Calculation of data for a partner or affiliate⁽¹⁾(see explanatory note)/ See Annex I of EC 651/2014

Reference period ⁽²⁾: to be completed in the year preceding the year in which the application for funding is submitted and for which official tax forms have been submitted

	Number of employees (NTE)	Turnover (thousands of euros)	Total balance sheet (thousands of euros)
1. Details ⁽²⁾ of the applicant company or consolidated accounts (transfer from Table B(1) of Annex B ⁽³⁾)			

2. Proportionate aggregated data ⁽²⁾ of all (possibly) cooperating undertakings (carried over from Table A of Annex A)			
3. Sum of data ⁽²⁾ of all related enterprises (if any) not included on a consolidated basis in the line [carried over from Table B(2) of Annex B]			
Total ⁽⁴⁾			

(1) Definition, Article 6(2) and (3) of Annex I to EC 651/2014.

(2) All data must relate to the last closed accounting year and must be calculated on an annual basis. In the case of newly established enterprises, the data taken into account must be derived from reliable estimates made during the financial year (definition, Article 4).

(3) The enterprise data, including the number of employees, shall be calculated on the basis of the accounts and other data of the enterprise or, if available, the consolidated accounts of the enterprise or the consolidated accounts in which the enterprise is included on a consolidated basis.

(4) The results of the line 'Total' must be transferred to the table in the declaration concerning the 'Data for determining the category of the enterprise'.

ANNEX A

Related undertaking

For each enterprise for which a 'partnership voucher' is completed (one voucher for each enterprise associated with the applicant enterprise and for the associated enterprises of contingent affiliates whose data are not yet included in the consolidated accounts ⁽¹⁾, the data of the relevant "partnership table" shall be transferred to the following summary table:

Table A

Cooperating undertaking (precise details of the undertaking)	Number of employees (NTE)	Turnover (<i>thousands of euros</i>)	Total balance sheet (<i>thousands of euros</i>)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
Total			

(if necessary, add pages or enlarge the table)

Note: These figures are the result of a pro rata calculation carried out on the 'partnership form' completed for each directly or indirectly associated enterprise.

The data in the 'Total' row of the above table should be transferred to the row 2 (concerning the cooperating undertakings) in the table in the Annex to the declaration.

(¹) Even if the data relating to an undertaking are included in the consolidated accounts at a lower proportion than that set out in Article 6(2),

the rate laid down in that Article must nevertheless be applied (definition, Article 6(3), second subparagraph).

PARTNERSHIP BULLETIN

1. Precise details of the cooperating undertaking

Name or company name:

Address of the registered office:..... VAT

number:

Full name of legal representative:

2. Gross data of the cooperating company in question

Reference period:			
	Number of employees (NTE)	(in thousands of euros)	Total balance sheet (in thousands of euros)
Gross figures			

Notes: These gross figures are derived from the accounts and other data of the partner enterprise, or, if available, from the consolidated accounts, to which 100% of the data of its affiliated enterprises are added, unless the data of the affiliated enterprises are already included on a consolidated basis in the accounting data of the partner enterprise ⁽¹⁾. If necessary, the affiliation sheets for enterprises not included on a consolidated basis should be added.

3. Calculation by analogy

α) A precise indication of the percentage of shareholding ⁽²⁾ held by the undertaking completing the declaration (or by the related undertaking through which the relationship with the declaration is established).

cooperating undertaking), to the cooperating undertaking which is the subject of this report:

Indication of the percentage ⁽²⁾ held by the cooperating undertaking which is the subject of this report in the undertaking making the declaration (or in the affiliated undertaking):

(b) The higher of the two previous percentages should be selected and included in the gross figures reported in the previous box. The results of the proportional calculation will be transferred to the table below:

"Partnership table"

Percentage: ...	Number of employees (NTE)	(thousands of euros)	Total balance sheet (thousands of euros)
Results by analogy			

These data shall be transferred to Table A of Annex A.

(1) Definition, Article 6(3), subparagraph 1.

(2) As regards the participation in capital or voting rights, the highest percentage shall be taken into account. To this percentage must be added the percentage of the shareholding in the same undertaking held by affiliated undertakings (definition, Article 3(2), subparagraph 1).

ANNEX B

Related companies

A. Determination of the situation of the applicant undertaking

○ **Case 1:** The applicant enterprise prepares consolidated accounts or is included on a consolidated basis in the consolidated accounts of another related enterprise (Table B(1)).

○ **Case 2:** The applicant enterprise or one or more enterprises do not prepare consolidated accounts or are not included on a consolidated basis [Table B(2)].

Important note: The data of the enterprises affiliated with the applicant enterprise are derived from their accounts and other data, or, if available, from the consolidated accounts. These data include, mutatis mutandis, the data of the potential affiliates of the affiliated enterprises in question, which are located directly upstream or downstream of the applicant enterprise, if they are not already included on the basis of consolidation (Definition, Article 6(2), second subparagraph of Article 6(2)).

B. Methods of calculation as appropriate

Case 1: The consolidated accounts are used as the basis of calculation. Complete Table B (1) below.

Table B (1)

	Number of employees (NTE) (*)	Turnover <i>(in thousands of euros)</i>	Total balance sheet <i>(in thousands of euros)</i>
Total			

(*) Where the number of employees is not shown in the consolidated accounts, the number of employees is calculated by adding together the number of employees of all the enterprises to which the applicant enterprise is linked.

The data in the 'Total' row of the above table should be transferred to the row 1 of the table in the Annex to the declaration.

Identification of undertakings included on a consolidation basis

Cooperating undertaking (precise details)	Address of the registered office	VAT NUMBER	Legal Representative
A.			
B.			
Γ.			
Δ.			
E.			

Important note: The associates of a similar affiliated enterprise, not already included under consolidation, should be treated as direct partners of the applicant enterprise. Their details and a 'partnership sheet' should therefore be added to Annex A.

Case 2: For each affiliated enterprise (including relationships through other affiliated enterprises), a 'linking sheet' should be completed and the accounts of all affiliated enterprises should be simply aggregated by completing Table B(2) below.

Table B (2)

Company No.:	Number of employees (NTE)	Turnover (thousands of euros)	Total balance sheet (thousands of euros)
1. (*)			
2. (*)			
3. (*)			
4. (*)			
5. (*)			
Total			

(*) to add one "linking ticket" per undertaking.

The data in the 'Total' row of the above table should be transferred to the row 3 (concerning related undertakings) in the table in the Annex to the declaration.

CONNECTION SHEET

(only for the related enterprise not included on a consolidated basis in Table B)

1. Accurate data of the enterprise

Name or company name: Address

of the registered office : VAT

NUMBER:

Name of Legal Representative:

2. Details of the undertaking in question

Reference period:			
	Number of employees (NTE)	Turnover (<i>in thousands of euros</i>)	Total balance sheet (<i>in thousands of euros</i>)
Total			

These data shall be transferred to Table B(2) of Annex B.

Important note: The data of the enterprises affiliated with the applicant enterprise are derived from their accounts and other data, or, if available, from the consolidated accounts. These data include, on a pro rata basis, the data of the potential affiliates of these related enterprises, which are located immediately upstream or downstream of the applicant enterprise, if not already included on a consolidated basis ⁽¹⁾.

Similar cooperating undertakings must be treated as direct partners of the applicant undertaking. Their details and a 'partnership sheet' should therefore be added to Annex A.

(¹) Even if the data relating to an undertaking are included in the consolidated accounts at a lower rate than that set out in Article 6(2), the rate set out in that Article must nevertheless be applied (definition, Article 6(3), second subparagraph).

SME DEFINITION

In accordance with the provisions of Annex 1 of Reg. 651/2014

Article 1 Enterprise

An enterprise is any entity, regardless of its legal form, that carries out an economic activity. They include in particular self-employed persons and family businesses engaged in craft or other activities, as well as partnerships or associations of persons regularly engaged in an economic activity.

Article 2 Number of employees and financial thresholds defining the categories of undertakings

1. The category of , small and medium-sized enterprises (SMEs) consists of enterprises that employ fewer than 250 employees and whose annual turnover does not exceed €50 million and/or whose total annual balance sheet does not exceed €43 million.
2. In the category of SMEs, a small enterprise is defined as an enterprise which employs fewer than 50 employees and whose annual turnover and/or total annual balance sheet does not exceed €10 million.
3. In the category of SMEs, a micro enterprise is defined as an enterprise which employs fewer than ten employees and whose annual turnover and/or total annual balance sheet does not exceed €2 million.

Article 3 Types of undertakings taken into account for the calculation of the number of employees and financial amounts

1. 'Independent undertaking' means any undertaking which is not designated as a cooperating undertaking within the meaning of paragraph 2 or as an associated undertaking within the meaning of paragraph 3.
2. 'Associated enterprises' means all enterprises which are not classified as related enterprises within the meaning of paragraph 3 and between which the following relationship exists: an enterprise (upstream enterprise) holds, alone or jointly with one or more related enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an undertaking may be classified as independent, i.e. having no cooperating undertakings, even if the 25 % threshold is met or exceeded, provided that this percentage

is controlled by the following categories of investors, and provided that they are not, individually or jointly, affiliated within the meaning of paragraph 3 with the undertaking concerned:

a) public holding companies, venture capital companies, natural persons or groups of natural persons who systematically engage in venture capital investment activities and invest equity in unlisted companies (business angels), provided that the total investment of such business angels in the same company does not exceed €1.25 million;

(b) universities or non-profit research centres;

(c) institutional investors, including regional development funds;

d) autonomous local authorities with an annual budget of less than €10 million and with fewer than 5.000 inhabitants.

3. 'Related undertakings' means undertakings which have one of the following relationships with each other:

(a) an undertaking holds a majority of the voting rights of the shareholders or partners of another undertaking;

(b) an undertaking has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another undertaking;

(c) an undertaking has the right to exercise a dominant influence over another undertaking by virtue of a contract entered into with that undertaking or by virtue of a clause in the statutes of the latter;

(d) an undertaking which is a shareholder or partner in another undertaking controls alone, on the basis of an agreement with other shareholders or partners in that undertaking, a majority of the voting rights of the shareholders or partners in that undertaking.

It shall be presumed that there is no dominant influence where the investors referred to in the second subparagraph of paragraph 2 do not directly or indirectly intervene in the management of the undertaking concerned, without prejudice to their rights as shareholders or partners.

Undertakings which have one of the relationships referred to in the first subparagraph through one or more other undertakings or through any of the investors referred to in paragraph 2 shall also be considered to be connected.

Undertakings which have one of these relationships through a natural person or a group of natural persons acting in concert are also considered to be related undertakings if they carry out all or part of their activities on the same or adjacent markets.

A neighbouring market is the market for a product or service immediately upstream or downstream of the relevant market.

4. Except in the cases set out in the second subparagraph of paragraph 2, an undertaking shall not be considered an SME if 25 % or more of capital or voting rights are controlled, directly or indirectly, by one or more public bodies, acting individually or jointly.

5. An undertaking may submit a declaration concerning its status as an independent, associated or affiliated undertaking and the data relating to the numerical limits referred to in Article 2. Such a declaration may be submitted even if the distribution of capital does not make it possible to determine precisely who owns it, provided that the undertaking declares on its own responsibility that it cannot reasonably be presumed that it is not owned, for 25 % or more, by one undertaking or, jointly, by several undertakings linked to each other. Such declarations shall be made without prejudice to the checks and verifications provided for by national or Union provisions.

Article 4 Data for the calculation of the number of persons employed and financial amounts and reference period

1. The data used to calculate the number of employees and financial amounts are those relating to the last closed financial year and are calculated on an annual basis. They shall be taken into account at the date of closure of the accounts. The amount of turnover is calculated net of value added tax (VAT) and other indirect taxes.

2. Where, at the date of closure of the accounts and on an annual basis, an enterprise is above or below the thresholds relating to the number of employees or the monetary thresholds referred to in Article 2, this situation shall result in the acquisition or loss of status of medium-sized, small or micro enterprise only if the phenomenon is repeated for two consecutive financial years.

3. In the case of newly established enterprises whose accounts have not yet been closed, the data to be taken into account must be derived from bona fide estimates made during the financial year.

Article 5 The number of employees

The number of persons employed corresponds to the number of annual work units (AWU), i.e. the number of full-time employees who worked in the enterprise in question or on its behalf during the whole year in question. Persons who did not work the whole year, part-time workers, regardless of duration, and seasonal workers are fractions of AWUs. The number of persons employed includes:

a) employees

(b) persons who work for the undertaking, are dependent on it and are treated as employees under national law;

c) the business owners

(d) partners who carry out regular activities within the enterprise and derive economic benefits from the enterprise.

Apprentices or students undergoing vocational training under an apprenticeship or vocational training contract are not included in the number of persons employed. The duration of maternity or parental leave shall not be included.

Article 6 Determination of the elements of the undertaking

1. In the case of an independent enterprise, the determination of the data, including the number of persons employed, shall be based exclusively on the accounts of that enterprise.

2. In the case of an enterprise which cooperates with or is linked to other enterprises, the determination of data, including the number of employees, shall be based on the accounts and other data of the enterprise, or, if available, on the consolidated accounts of the enterprise, or on the consolidated accounts in which the enterprise under consideration is included on a consolidated basis.

To the data referred to in the first subparagraph shall be added the data of any enterprises which may be cooperating with the enterprise under examination and which are located immediately upstream or downstream of that enterprise. The data shall be aggregated in proportion to the percentage of capital or voting rights held (whichever is the higher). In the case of cross-shareholdings, the higher of these percentages shall be taken into account.

To the data referred to in the first and second subparagraphs shall be added 100 % of the data of enterprises which may be directly or indirectly linked to the enterprise in question and are not already included in the accounts on a consolidated basis.

3. For the purposes of paragraph 2, the data of the enterprises cooperating with the enterprise under consideration are derived from the accounts and other data, consolidated if available. To these shall be added 100 % of the data of the enterprises linked to these cooperating enterprises, unless their data are already included on the basis of consolidation.

For the purposes of applying also paragraph 2, the data of the enterprises linked to the enterprise in question are derived from their accounts and other data, consolidated if available. To these data shall be added, on a pro rata basis, the data of the enterprises which

where appropriate, cooperating with those related undertakings which are immediately upstream or downstream of them, if they are not already included in the consolidated accounts in a proportion at least equivalent to the percentage laid down in the second subparagraph of paragraph 2.

4. Where the number of persons employed by a given enterprise is not available from the consolidated accounts, it is calculated by aggregating the data relating to the enterprises cooperating with that enterprise on a pro rata basis, and adding the data from the enterprises linked to it.

Appendix III to Annex III

**TABLE OF COMPLIANCE OF PRACTICES WITH THE CHARTER OF FUNDAMENTAL
RIGHTS OF THE EUROPEAN UNION**

ISSUES	ARTICLES	ASK
Title I "VALUE"	1. Human dignity	<p>Risks arise for:</p> <ul style="list-style-type: none"> human dignity, the right to life and the physical and mental integrity of the person (involved, workers, beneficiaries); torture or inhuman or degrading treatment or punishment; forced labour or trafficking in human beings? (bio)ethical issues (cloning, turning the human body or its parts into a source of profit, genetic research/testing, use of genetic information;
	2. Right to life of every person	
	3. Right to facial integrity	
	4. Prohibition of torture and inhuman or degrading treatment or punishment	
	5. Prohibition of slavery and forced labour	
Title II "FREEDOMS"	6. Right to liberty and security	<ul style="list-style-type: none"> • Are the rights to liberty and security of the individual infringed? • Is the individual's privacy (including their home and communications) respected?
	7. Respect for privacy and family life	
	8. Protection of personal data	<p>If personal data is collected, it is ensured that:</p> <ul style="list-style-type: none"> • the security of data processing activities at technical and organisational level; • that the intervention becomes proportionate and necessary in terms of data protection; • that appropriate/special control and supervision mechanisms are in place;
	9. Right to marry and creation	

	<p>family</p> <p>10. Freedom of thought, conscience and religions</p> <p>11. Freedom of expression and information</p> <p>12. Freedom of assembly and association</p> <p>13. Freedom of art and science</p> <p>14. Right to education</p> <p>15. Freedom of profession and right to work</p>	<p>Rights are affected</p> <ul style="list-style-type: none"> • of thought, conscience, religion? • of expression and information; • of art and science; • of education? • of labour and freedom of profession; • of assembling and associating? • marriage and family formation or the legal, economic and social protection of the family? • Is the free movement of people within the EU respected?
	<p>16. Business freedom</p> <p>17. Ownership Right</p> <p>18. Right to Asylum</p> <p>19. Protection in case of removal, expulsion and extradition</p>	<p>Is the freedom to do business being compromised or are additional requirements being imposed which increase the transaction costs for the economic operators involved?</p> <p>Are property rights (land, movable property, tangible/intangible assets) affected or is the purchase, sale or use of property rights restricted?</p> <p>If so, is there a complete loss of ownership? Is it justified by the implementation of the action? Is its compensation ensured through mechanisms?</p> <p>The right to asylum is infringed and there are safeguards to prohibit the expulsion or extradition of persons to states where they risk being subjected to the death penalty or torture or degrading treatment.</p>

		treatment;
Title III "FITNESS"	20. Equality before the Law	Its principles are safeguarded: <ul style="list-style-type: none"> • equality before the law, • non-discrimination, • equal treatment, • gender equality, • equal opportunities for all?
	21. Prohibition of discrimination	
	22. Cultural, religious and linguistic diversity	
	23. Equality between women and men	
	24. Rights of the child	Is the principle of the best interests of the child infringed? Is the protection of children's rights promoted, taking into account the principles and rights of the UN Convention on Rights of the Child?
	25. Rights of the elderly	Are the rights of the elderly guaranteed?
26. Inclusion of people with disabilities	Is respect for the rights of people with disabilities ensured in accordance with the United Nations Convention on the Rights of Persons with Disabilities?	
Title IV "SOLIDARITY"	27. Employees' right to information and consultation within the undertaking	The rights of workers are respected, such as : <ul style="list-style-type: none"> • information and consultation within the company, • collective bargaining and collective action, • access to employment services, • protection in the event of unfair dismissal, • fair and just working conditions;
	28. Right to negotiate and to take collective action	
	29. Right of access to employment services	
	30. Protection in cases of unfair dismissal	
	31. Fair and just conditions	

	Labour	
	32. Prohibition of child labour and protection of young people at work	a ban on child labour and protection of young people at work, access to social security benefits and social services (health, general economic interest);
	33. Family and professional life	
	34. Social security and social assistance	
	35. Health protection	
	36. Access to services of general economic interest	
	37. Protection of the environment	Is it ensured that a high level of environmental protection is achieved and the quality of the environment is improved in accordance with the principle of sustainable development?
	38. Consumer protection	Is there compliance in terms of consumer protection?
Title V	39. Right to vote and stand as a candidate in elections to the European Parliament	
	40. Right to vote and to stand for election in municipal and communal elections	
	41. Right to good administration	The persons concerned shall have the right to have their cases examined impartially, fairly and within a reasonable time by the institutions and bodies, and in particular the right to <ul style="list-style-type: none"> • prior hearing before taking action on their weights; • access to the relevant documents or the file where they are kept, subject to the legitimate interests of confidentiality and professional and business secrecy;
	42. Right of access to documents	

"CITIZENS' RIGHTS"		<ul style="list-style-type: none"> • Is the administration obliged to give reasons for its decisions?
	43. European Ombudsman	
	44. Right of reference	
	45. Freedom of movement and residence	Is the right of free movement of citizens in the territory of the MS (including third country nationals legally residing in the territory of a Member State and enjoying freedom of movement and residence) affected?
Title VI "JUSTICE"	46. Diplomatic and consular protection	<ul style="list-style-type: none"> • Is the right of citizens to have recourse to justice being infringed?
	47. Right to an effective remedy and an impartial tribunal	<ul style="list-style-type: none"> • Is there a right to an effective remedy before a court of law if rights and freedoms are affected?
	48. Presumption of innocence and rights of the defence	
	49. Principles of legality and proportionality of despicable acts and penalties 50. Right not to be tried or punished twice for the same offence	

* Entitlements 39, 40, 43, 43, 46, 48, 49 and 50 are not linked to operations funded by the NSRF 2021-2027. However, they are ensured by the national legal framework. Right 46 is linked to the Internal Security Fund and the Border Management and Visa Policy Financial Instrument.

** The rights relating to human dignity (1 to 5) are absolute rights that are not subject to any limitation. The absolute rights also include 49 and 50. 1060/2021.

ANNEX IV**Definition of the supporting documents accompanying the request for****verification I. Request for verification and supporting documents: general**

A. All supporting documents accompanying the request for verification - certification are submitted by the Investment Plan Operator. Where the investment project promoter is also the beneficiary of the aid, it shall submit the above supporting documents exclusively on its behalf. In cases where, in accordance with Articles 7 and 10 of this Regulation, the investment project promoter is not also a Beneficiary of the aid, the investment project promoter shall also submit the above supporting documents for the Beneficiary(s) of the aid, as specified in this Regulation on a case-by-case basis.

B. Documents of eligible production and/or post-production costs of a project are accepted if they are in the form of a legal document, in accordance with the provisions of Greek legislation and as specified in Law No. 4308/2014 on Greek Accounting Standards (indicatively, retail sales receipts, goods movement notes, delivery notes, bills of lading, consignment notes, declarations, CMR, packing list, etc. are submitted in accordance with the requirements of the Greek legislation and as specified in the specific provisions of the Greek Accounting Standards (e.g. the Greek Accounting Standards).), indicate in their justification the specific audiovisual work which is the subject of the aid and, under the responsibility of the body of the investment project, bear on their body the unique application code of the application, either on the original document or by stamp, in accordance with point B Annex II to this notice.

Γ. Vouchers for eligible expenditure may be issued either in the tax records of the investment project promoter or in the tax records of the beneficiary of the aid. In this case, where, in the course of the implementation of the investment project, a third , has neither the status of an investment project promoter nor that of a beneficiary of aid, makes eligible expenditure in relation to the investment project, the verification and approval of such eligible expenditure shall be subject to the presentation by the investment project promoter of all the supporting documents referred to in point 2 of this Annex from the third party's accounts and data relating to the implementation of the investment project.

D. Documents of eligible production/post-production costs of a project issued natural persons or companies or other legal entities legally established and based in

a member state of the European Union, the European Economic Area (EEA) or third countries, provided that it is not a non-cooperative state within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A' 167), are accepted if they meet the conditions set out in (and the relevant work has been carried out entirely in the Greek territory.

II. Request for verification and supporting documents: specific

The supporting documents accompanying the request for verification - certification under Article 17 herein are as follows:

1. Supporting documents regarding any changes in the body of the investment project and/or the beneficiary of the aid. In the event that from the time of submission of the application for financing of the investment project until the time of submission of the request for verification - certification, there has been any change in the promoter of the investment project and/or the beneficiary of the aid, the promoter of the investment project shall submit:

- i. Single Text of the Codified Articles of Association incorporating any amendments of the same and/or of the Beneficiary of the aid from the time of submission of the application for funding of the investment project to the provisions of the law until the time of submission of the verification - certification request, which bear the seal of the competent body to which they have been submitted (such as, indicatively, a digital signature from the GEMI). In the case of sole proprietorships, a certificate of commencement of business at the Public Financial Service (D.O.Y.) and any changes,
- ii. Confirmation of changes from the G.E.M.I. of the same and/or the Beneficiary of the aid.

2. Accounting presentation of the elements of the implementation of the investment. Tax and insurance information and the following data and supporting documents are submitted by the investment project promoter:

Companies keeping Double-Entry Books

- i. A summary logbook of accounting entries from the time of submission of the application for funding to the time of submission of the control request.
- ii. Movement of the accounts (tabs) of the suppliers of the project being implemented from the date of submission of the funding application until the date of submission of the control request.

- iii. Opening of a Bank Account at a Credit Institution, through which payments are made to suppliers for the above period. In the case of payment of eligible costs by the foreign company whose participation in the production of the audiovisual work results from the network of contracts governing the production of the investment project, the bank account(s) for payment must have been declared in any case before the decision to include the investment project in order for the payments to be considered eligible.
- iv. Bank proof of payment of the fees and expenses corresponding to the audited expenditure for the above period, as specified in paragraph 2c of this section.
- v. General and Analytical Balance Sheet at the time of submission of the application for funding and at the time of submission of the control request, signed and stamped by the accountant responsible for the investment project in question.
- vi. Financial Statements for the last two financial years for which the accounts have been closed.

Note that the financial information relating to the investment project should be presented in separate accounts in the notes which form an integral part of the financial statements.

Companies that keep , an Income and Expenditure Book in which the financial data of the investment project must be entered in separate columns from the time of submission of the application for funding until the time of submission of the control request.

- i. At the same time, full certification and verification of the identity of the natural persons connected the Legal Entity is required:
- ii. the legal representatives and the shareholders or beneficial owners, as evidenced either by the legal documents or by the declaration of the company's legal representative.
- iii. Financial statements of the last two closed financial years.
- iv. Bank proof of payment of the fees and expenses corresponding to the audited expenditure from the time of submission of the funding application until the time of submission of the verification - certification request.

- v. General and Analytical Balance Sheet corresponding to the audited expenditure from the time of submission of the application for funding until the time of submission of the verification - certification request, signed and stamped by the accountant in charge.
- vi. Logbook of accounting entries from the time of submission of the application for funding until the time of submission of the verification - certification request.
- vii. Universal supplier cards of the suppliers of the project being implemented.

In the event that the law of the Foreign Producer's headquarters does not provide for the keeping of the above No. v-vii books, the company shall submit the corresponding books provided for under the law of its headquarters.

3. Supporting documents and evidence of the implementation and completion of the investment project. The following supporting documents shall be submitted by the Investment Plan Operator:

- α. Evidence of compliance with the cultural criteria. With regard to the cultural criteria related to the content and subject matter of the audiovisual work (e.g. dialogues in Greek, highlighting of natural landscapes, development of the script in Greece, etc.), audiovisual material of the work (link or means of delivery is the usb 3.0 hard disk) with an explanatory text documenting and explaining how, from the content of the audiovisual material, the fulfilment of cultural criteria is derived and documented.
- β. The final list of employees-performers in production. The list of contributors must be accompanied by the following relevant legal employment documents:
 - i. A list of the names of the artistic, technical and administrative staff who worked on the project, as well as a certificate from the competent tax and insurance body that the relevant tax and insurance contributions have been paid for all their salaries as required by law. Specifically for the investment projects concerning a) post-production, and b) VFX, the Entity shall submit accounting documents that document that the services have been produced and offered in the Greek territory, such as Private Agreements, detailed list of man-hours and/or man-days with the way they are calculated per stage/service of the investment project, etc. The accuracy of the above list shall be certified by the solemn declaration provided for in Annex 4, Section 3.b.8.

- ii. Status of the Labour Inspectorate for the staff employed.
- iii. Detailed Periodic Declarations submitted and paid to the competent Insurance Institution since the start of the productive operation of the investment.
- iv. A declaration by the body of the investment project, duly signed by the legal representative of the investment project, certified by the authenticity of his/her signature, in which he/she confirms that the personnel employed in the production meets the requirements of the applicable legislation, as well as that the financial obligations towards the artistic, administrative, technical and other personnel have been paid and that the relevant taxes and insurance contributions have been paid within the timeframes specified in the applicable legislation.
- v. A declaration by the body of the investment project, duly signed by its legal representative and certified by the authenticity of his/her signature, confirming that the personnel who worked in production are not permanent regular personnel employed in the enterprise of the investment body.
- vi. In case the personnel employed in the production of the audiovisual work supported is regular personnel of the Producer's and/or the Production Manager's enterprise, then (a) detailed daily time sheets showing the hourly employment of the regular personnel in the production process of the investment project, the subject of the employment and the part of the paid salary of the Employee corresponding to the above employment are submitted (b) a solemn declaration duly signed by the legal representative of the Production Manager and/or the Production Manager (c) a statement of the employee's legal representative, stating that he/she is employed in the production process of the investment project and that he/she is employed in the production process of the audiovisual work supported.
- vii. In the case of documents relating to eligible production costs of an investment project, issued by natural persons or companies or other legal entities legally established and domiciled in a Member State of the European Union, the European Economic Area (EEA) or in third countries, provided that it is not a non-cooperative state within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A' 167), are accepted if they meet the requirements specified and the relevant work has been carried out entirely in the Greek territory.
- viii. A declaration of the accuracy of the submitted list of man-hours and/or man-days and how they are calculated per stage/service of the investment project.

Especially for foreign invoices, the provisions of Article 11 of Law No.

2690/1999 (A'45) (Code of Administrative Procedure), as amended and in force.

c. The final schedule of shooting days and locations in the Greek territory as derived from the official daily shooting schedule (ordino), which shall be submitted. They are also attached:

- i. The approvals and permits required for the implementation of the investment (filming permits, etc.).
- ii. The audiovisual material of the project, such as photos and videos from the filming locations (with link or delivery medium the usb 3.0 hard disk).

The audiovisual material - from the initial, intermediate and final stages of the project - certifying the implementation of the physical object, as approved at the integration stage.

δ. The invoices issued for the execution of the eligible expenditure, bearing the unique application number provided for above with proof of payment, as well as any additional appropriate means (e.g. private agreements on intellectual property rights, private law contracts, etc.), in order - for auditing purposes - to enable the verification of the services in detail, the method of determination and the amount of the respective expenditure (In case a Production Executor is used, and in , in the context of the implementation of the investment project, the Production Executor uses pre-existing own-use equipment, the relevant cost/expenditure of equipment should be reflected in a separate invoice issued by the Production Executor to the Producer. Retail sales receipts (including tolls and fuel) in respect of eligible costs incurred shall be recognised up to a maximum of 0,005 of the total eligible costs incurred. An obligation to issue an electronic invoice is imposed on economic operators established in Greece.

ε. A declaration by the investment project promoter that the information submitted is true.

e.1. A statement by an accountant from the investment project promoter that the company is not in difficulty.

e.2 A declaration by the operator of the investment project that the size of the investment project, which was taken into account in the Inclusion Decision, has not changed.

e.3 Responsible Declaration of the entity and the beneficiary of the investment project that the eligible costs in Greece do not exceed 80% of the total production costs of the project.

ζ. A technical description of the investment project that has been implemented up to the time of submission of the verification - certification request, signed by the representative of the entity. In particular, deviations from the original approved investment project as well as any legal amendments that may have been made, in accordance with Article 12 of this Regulation, are indicated in a separate section, with a detailed reference to the content and extent of the amendments that have taken place.

η. Audiovisual material certifying the implementation of the physical object, as approved at the stage of integration, which also shows compliance with the obligation arising from Article 20 of this Regulation.

θ. A declaration certifying that the cumulation conditions, as approved at the integration stage, have not changed. If the cumulation conditions have changed, it shall certify any confirmed State aid received, providing the relevant supporting documents and indicating the total budget.

In the case of State aid received, all relevant supporting documents shall be submitted, the State aid recipient and the amount of aid received.

ANNEX V**Supporting documents for the payment of aid****A. Supporting documents for the payment of aid**

The following information and supporting documents shall be submitted on behalf of the investment project promoter and shall relate solely to the designated beneficiary of the aid:

1. Certificate of the GEMI Service on amendments to the Articles of Association.
2. Single Judicial Solvency Certificate
3. Tax information for the collection of money from the public (Central Government bodies) in two (2) copies.
4. Insurance certificate for the collection of money from the state in two (2) copies.
5. A declaration on behalf of the beneficiary of the aid, signed by the legal representative or another duly authorised person, bearing the authenticity of the signatory's signature, stating the account number (IBAN) of the beneficiary company to which the grant will be paid.
6. Bank certificate with the IBAN of the corporate account or a copy of the corporate account transaction sheet (if the IBAN, name and VAT number of the beneficiary is indicated), signed by a competent official and stamped by the respective branch.

B. In case of assignment of the claim of the amount of the grant to domestic banking institutions, in accordance with the provisions of Article 23 of this Regulation, the following documents shall be submitted by the investing entity in addition to the documents provided for in this Annex: - Copy of the Assignment Agreement

- A bank certificate stating the current balance of the loan for which there is a grant assignment agreement and the IBAN of the account to which the grant will be paid.

In addition, a confirmation of the bank account of the foreign producer - beneficiary company with its full details (IBAN, BIC, bank branch address, etc.), so that it is clear that it is the same legal entity."

Economic operators are not required submit supporting documents where the economic operator already has the above supporting documents and they are still valid.

ANNEX VI DEFINITION OF**SMES****As defined in Commission Recommendation 2003/361/EC****Article 1 Enterprise**

An enterprise is considered to be any unit, irrespective of its legal form, which carries out an economic activity; such units are understood to include, in particular, units engaged in craft or other activities, whether individually or in families, partnerships or associations of persons regularly engaged in an economic activity.

Article 2 Number of persons employed and financial limits specified for the categories of undertakings

1. The category of micro, small and medium-sized enterprises (SMEs) consists of enterprises that employ fewer than 250 employees and whose annual turnover does not exceed €50 million or whose total annual balance sheet does not exceed €43 million.
2. In the category of SMEs, a small enterprise is defined as an enterprise which employs fewer than 50 employees and whose annual turnover or total annual balance sheet does not exceed €10 million.
3. In the category of SMEs, a micro enterprise is defined as an enterprise which employs fewer than ten employees and whose annual turnover or total annual balance sheet does not exceed €2 million.

Article 3 Types of undertakings taken into account for the calculation of the number of employees and financial amounts

1. 'Independent undertaking' means any undertaking which is not classified as a cooperating undertaking within the meaning of paragraph 2 or as an associated undertaking within the meaning of paragraph 3.
2. "Associated enterprises" means all enterprises which are not classified as associated enterprises within the meaning of paragraph 3 and between which the following relationship exists: an enterprise (upstream enterprise) holds, itself or jointly with one or more associated enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an undertaking may be classified as independent, i.e. having no cooperating undertakings, even if the 25 % threshold is met or exceeded, provided that this percentage

is controlled by the following categories of investors, and provided that they are not, individually or jointly, affiliated within the meaning of paragraph 3 with the undertaking concerned:

(a) public holding companies, venture capital companies, natural persons or groups of natural persons who are systematically engaged in business angels and invest equity in unlisted companies, provided that the total investment in an own company does not exceed €1.25 million;

(b) universities or non-profit research centres;

(c) institutional investors, including regional development funds;

d) autonomous local authorities with an annual budget of less than €10 million and less than 5,000 residents.

3. 'Related undertakings' means undertakings which have one of the following relationships with each other:

(a) an undertaking holds a majority of the voting rights of the shareholders or partners of another undertaking;

(b) an undertaking has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another undertaking;

(c) an undertaking has the right to exercise a dominant influence over another undertaking by virtue of a contract entered into with that undertaking or by virtue of a clause in the statutes of the latter;

(d) an undertaking which is a shareholder or partner in another undertaking controls alone, on the basis of an agreement with other shareholders or partners in that undertaking, a majority of the voting rights of the shareholders or partners in that undertaking.

It shall be presumed that there is no dominant influence where the investors referred to in the second subparagraph of paragraph 2 do not directly or indirectly intervene in the management of the undertaking concerned, without prejudice to their rights as shareholders or partners.

Undertakings which maintain one of the relationships referred to in the first subparagraph through one or more other undertakings or with the investors referred to in paragraph 2 shall also be considered to be connected.

Undertakings which have one of these relationships through a natural person or a group of natural persons acting in concert are also considered to be related undertakings in so far as they carry out all or part of their activities on the same or adjacent markets.

A neighbouring market is the market for a product or service that is located immediately upstream or downstream of the relevant market.

4. Except in the cases set out in the second subparagraph of paragraph 2, an undertaking shall not be considered an SME if 25 % or more of capital or voting rights are controlled, directly or indirectly, by one or more public bodies or public entities, acting individually or jointly.

5. An undertaking may submit declarations concerning its status as an independent, associated or affiliated undertaking and the data relating to the numerical limits referred to in Article 2. Such a declaration may be made even if the dispersion of capital makes it impossible to determine who owns it, provided that the undertaking declares on its own responsibility that it cannot reasonably be presumed that it is not owned, to an extent of 25 % or more, by one undertaking or, jointly, by several undertakings linked to each other or to natural persons or groups of natural persons. Such declarations shall be made without prejudice to the checks and verifications provided for by national or Community regulations.

Article 4 Data for the calculation of the number of persons employed and financial amounts and reference period

1. The data used for the calculation of the number of employees and financial amounts are those relating to the last closed financial year and are calculated on an annual basis. They shall be taken into account at the date of closure of the accounts. The amount of turnover is calculated net of value added tax (VAT) and other indirect duties.

2. Where, at the date of closure of the accounts and on an annual basis, an enterprise is above or below the thresholds relating to the number of employees or the financial thresholds referred to in Article 2, this situation shall result in the acquisition or loss of the status of medium-sized, small or micro enterprise only if the phenomenon is repeated for two consecutive financial years.

3. In the case of newly established enterprises whose accounts have not yet been closed, the data to be taken into account must be derived from reliable estimates made during the financial year.

Article 5 The number of employees

The number of persons employed corresponds to the number of annual work units (AWUs), i.e. the number of full-time employees who worked in the enterprise under consideration or on its behalf during the whole of the year in question. Persons who did not work the whole year, part-time workers, regardless of duration, and seasonal workers are fractions of AWUs. The number of persons employed includes:

a) employees

(b) persons who work for the undertaking, are dependent on it and are treated employees under national law;

c) the business owners

(d) partners who carry out regular activities within the enterprise and derive economic benefits from the enterprise.

Apprentices or students undergoing vocational training under an apprenticeship or vocational training contract are not included in the number of persons employed. The duration of maternity or parental leave shall not be included.

Article 6 Determination of the elements of the undertaking

1. In the case of an independent enterprise, the determination of the data, including the number of persons employed, shall be based exclusively on the accounts of that enterprise.

2. In the case of an enterprise which cooperates with or is linked to other enterprises, the determination of data, including the number of employees, shall be based on the accounts and other data of the enterprise, or, if available, on the consolidated accounts of the enterprise, or on the consolidated accounts in which the enterprise under consideration is included on a consolidated basis.

To the information referred to in the first subparagraph shall be added the details of any enterprises which may be cooperating with the enterprise in question and which are located immediately upstream or downstream of that enterprise. The data shall be aggregated in proportion to the percentage of capital or voting rights held (whichever is the higher). In the case of cross-shareholdings, the higher of these percentages shall be taken into account.

To the data referred to in the first and second subparagraphs shall be added 100 % of the data of enterprises which may be directly or indirectly linked to the enterprise in question and are not already included in the accounts on a consolidated basis.

3. For the purposes of paragraph 2, the data of the enterprises which are affiliated with the enterprise in question shall be derived from the accounts and other data, consolidated if available, to which 100 % of the data of the enterprises affiliated with these affiliated enterprises shall be added, unless their data are already included on a consolidated basis.

For the purposes of paragraph 2, the data of the enterprises linked to the enterprise under consideration are derived from their accounts and other data, consolidated if available. To these data shall be added, on a pro rata basis, the data of any enterprises which may be associated with these related enterprises and which are located exactly

upstream or downstream thereof, if they are not already included in the consolidated accounts in a proportion at least equivalent to the percentage laid down in the second subparagraph of paragraph 2.

4. Where the number of persons employed by a given enterprise is not available from the consolidated accounts, it shall be calculated by aggregating the data relating to the enterprises which are associated with that enterprise on a pro rata basis, and adding the data relating to the enterprises which are linked to it.

ANNEX VII**DEFINITION OF A FIRM IN DIFFICULTY****as defined in****COMMISSION REGULATION (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty****Article 2, point 18 of GAC 651/2014 (as amended by COMMISSION REGULATION (EU) 2023/1315 of 23 June 2023)**

Firm in difficulty: a firm in respect of which at least one of the following conditions is met:

(a) in the case of a limited liability company (other than an SME that has not completed three years of its establishment or, as regards eligibility for risk finance aid, an SME that meets the condition in Article 21(3)(b) and the criteria for risk finance investment after due diligence by the selected financial intermediary), where more than half of its registered capital has been lost due to accumulated losses. This applies when the deduction of accumulated losses from reserves (and all other items generally considered to be part of the company's own funds) results in a negative cumulative amount exceeding half of the company's registered capital. For the purposes of this provision, the term

'limited liability company' refers in particular to the types of company referred to in

Annex I to Directive 2013/34/EU of the European Parliament and of the Council and the term

«κεφάλαιο» περιλαμβάνει, ενδεχομένως, κάθε διαφορά από έκδοση εταιρικών μεριδίων υπέρ το άρτιο· β) εάν πρόκειται για εταιρεία στην οποία τουλάχιστον ορισμένα μέλη έχουν απεριόριστη ευθύνη για τα χρέη της εταιρείας (πλην ΜΜΕ που δεν έχει συμπληρώσει τριετία από τη σύστασή της ή, όσον αφορά την επιλεξιμότητα για ενίσχυση χρηματοδότησης επιχειρηματικού κινδύνου, ΜΜΕ που πληροί την προϋπόθεση του άρθρου 21 παράγραφος 3 στοιχείο β) και τα κριτήρια για επενδύσεις χρηματοδότησης επιχειρηματικού κινδύνου κατόπιν ελέγχου με τη δέουσα επιμέλεια από τον επιλεγμ For the purposes of this provision, the term 'company in which at least some members have unlimited liability for the debts of the company' refers in particular to the types of companies listed in Annex II to Directive 2013/34/EU;

(c) whether the company is subject to collective insolvency proceedings or fulfils the conditions under national law for being the subject of collective insolvency proceedings at the request of its creditors;

(d) in the case of an undertaking that has received rescue aid and has not yet repaid the loan or terminated the guarantee agreement or has received restructuring aid and is still subject to a restructuring plan;

(e) if it is another enterprise other than an SME, if the last two years:

- 1) the debt to equity ratio of the undertaking is higher than 7,5; and
- 2) the firm's EBITDA interest coverage ratio is below 1,0.

B. The documents required in order to assess whether a firm is in difficulty and which must be provided depending on the status of the firm and the years of operation are the following:

1. Existing SMEs, irrespective of their legal form, less than three years old:
 - For the purposes of the check under (c) of the above point Single Judicial Solvency Certificate
2. Existing sole proprietorships with more than 3 years of operation, with C category books:
 - For the purposes of the check under (c) of the above point Single Judicial Solvency Certificate
 - For the purposes of checking (a) or (b) above, the balance sheet for the last financial year closed before the aid was granted. From these figures, the total of the balance sheet equity capital will be taken as the registered capital and the losses will be taken as the losses on a C.A.R. basis.
3. Existing SMEs of any legal form with more than 3 years of operation years old with books not of category C:
 - For the purposes of the check under (c) of the above point Single Judicial Solvency Certificate
 - For the control of subparagraph (a) or (b) of the above point Certificate of commencement of business from the competent Financial Authority (D.O.Y.) and balance sheet of the last closed financial year before the granting of aid (Relevant model financial statements of small entities IAS) . From these data, the total of the balance sheet equity capital will be taken as Registered Capital and the losses will be taken as Losses on a C.A.C. basis.
4. Existing SMEs of any legal form with more than 3 years of operation years of operation with category C books:
 - For the purposes of the check under (c) of the above point Single Judicial Solvency Certificate
 - For the purposes of checking (a) or (b) above, the balance sheet for the last financial year closed before the aid was granted. From these figures, the total of the balance sheet equity capital will be taken as the registered capital and the losses will be taken as the losses on a C.A.R. basis.
5. Existing Large enterprises regardless of their legal form and with a period of operation of more than three years with C category books regardless of the category of books:
 - For the purposes of the check under (c) of the above point Single Judicial Solvency Certificate
 - For the purposes of checking (a) or (b) above, the balance sheet for the last financial year closed before the aid was granted. From these figures, the total of the balance sheet equity capital will be taken as the registered capital and the losses will be taken as the losses on a C.A.C. basis.
 - For the purposes of checking (e) above, financial statements for the last two financial years closed before the aid was granted. The financial data required for the calculation of these indicators will be taken from these data.
6. All companies will responsibly declare that: 'The firm has not received rescue or restructuring aid, or the firm has received rescue aid but has repaid the loan and terminated the guarantee agreement, or the firm has received restructuring aid which has been completed'.

The examination of an undertaking to determine whether it is in difficulty is carried out both at the level of the applicant undertaking and at the level of the 'given' undertaking (the applicant undertaking and any related undertakings), irrespective of whether they are required to prepare consolidated financial statements. Therefore, all the financial data referred to in this Annex should also be obtained from the undertakings to which the applicant undertaking is linked. Similarly, a solvency certificate should also be obtained from the parent company of the group of undertakings (higher level) to which the applicant belongs, if it is part of a group of undertakings.

The audit of the financial information is based on the IAS.

ANNEX VIII**DETAILS OF THE CALL FOR PROPOSALS FOR ACTION B'****Private Participation**

The private participation of the beneficiary of the aid (undertaking) is evidenced by the full payment of the documentary evidence of expenditure. To cover the private contribution, the potential aid beneficiary may use its own resources (own contribution) and/or a loan.

The loan to be used may be combined with the financial instruments of the NSRF. In case NSRF financial instruments are combined with grants:

- the provisions applicable to the financial instruments of the NSRF shall apply to all forms of support for these operations.
- the applicable Union rules on State aid and the combination of grants with financial instruments of the NSRF must be respected.
- separate accounting entries must be made for each form of support.
- their combination may cover the same expenditure provided that sum of all combined forms of support does not exceed the total amount of the specific expenditure (the part of the financial instrument supported by the NSRF together with the Grant must be less than or equal to the subsidised budget of the investment project).
- grants shall not be used to repay support received from NSRF financial instruments.
- the financial instruments of the NSRF are not used to prefinance businesses.
- **It should be noted that the financial instrument involves aid, the Gross Grant Equivalent (GGE) of which is cumulated with the grant when calculating the threshold set by the aid regulations.**

The loan may also be taken in foreign currency. In any case, if the enterprise has recourse to borrowing to cover the financing scheme of its project, it is obliged to provide a copy of the relevant contract with any additional operations during the implementation of the project.

Debit interest, financial transaction commissions, foreign exchange costs and debit exchange differences and other net financial costs incurred by the beneficiary are not eligible expenditure for this action.

Assignment of grant

The public funding is paid directly to the company and may not be transferred to third parties. Exceptionally, the public financing may be assigned to a bank for the purpose of providing a short-term loan corresponding to part or all of the public financing used to carry out the investment. In such cases, the public financing shall be paid directly to the bank with which the contract has been signed

the assignment agreement, for the equivalent part of this short-term loan. In cases of assignment, the investor is obliged to present the assignment contract with the credit institution to the competent body for the management and monitoring of the programme.

The output indicators and the result indicator for the Action are as follows:

Kωδ. Index	Indicator title	Unit Measurement	Completion instructions
RCO 01	Supported enterprises (which: micro, small, small, medium, large)	Business	The indicator measures all enterprises receiving aid, irrespective of the form of the aid (grant, loan, interest rate subsidy, credit guarantee, venture capital or other financial instrument, etc.). <i>To be completed with a target value of 1 per business</i>
RCO 02	Enterprises supported by grants	Business	The indicator measures all enterprises that are supported by grants. <i>Under the RCO01 action= RCO02</i>
RCO 05	New businesses supported	Business	The indicator measures the number of new businesses supported. A business is considered new if it has not existed for three years before applying for aid. <i>An undertaking will not be considered new if it changes only its legal form. Enter a target value of 1 per enterprise less than 3 years old, otherwise set 0</i>

RESULT INDICATOR

RCR 02	Private investment corresponding to public support (of which: grants, financial instruments)	Euro	Total private contribution of resources to co-financed projects in €. The indicator also covers the ineligible part of costs of project, including VAT. <i>To be completed at the time of the approval of investment project</i> <i>Value 1: To be filled in with the total amount of the funding request.</i>
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4. The total public expenditure of the action announced in this call for proposals amounts to one hundred million euros (100.000.000,00€), distributed as follows:

REGIONS	PUBLIC EXPENDITURE (EUR)
Less Developed Regions North Aegean, Eastern Macedonia - Thrace, Central Macedonia, Epirus, Thessaly, Western Greece, Crete, Western Macedonia, Ionian Islands, Sterea Greece, Peloponnese	78.000.000,00
Regions in Transition: Attica, South Aegean Sea	22.000.000,00
TOTAL	100.000.000,00

It should be noted that for Action B the criterion for the location of each Business Plan in a Regional Category (LRA, Transition) is the location of the company's headquarters.

The public expenditure is co-financed by the European Regional Development Fund (ERDF) of the European Union and by National Participation. The ERDF contributes to reducing disparities between the levels of development of different regions within the Union and to reducing backwardness of less developed regions whose development is lagging behind and to transforming industrial regions into declining ones, including sustainable development and addressing environmental challenges.

5. The payment of the aid will be governed by the provisions of Commission Regulation (EU) No 651/2014 of 17 June 2014 "declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty".

6. The applications for funding of potential beneficiaries for the financial support of investment projects will be submitted to the Integrated Information System for State Aid (OPSKE), in accordance with the provisions of article 85 of Law No. 5043/2023 (A' 91). The announced aid scheme will remain open until the available budget is exhausted.

7. This Action will be implemented by the National Centre for Audiovisual Media and Communication - CREATIVE GREECE S.A., which has been appointed Intermediate Body (IF) of the Programme.

"Competitiveness" and award of tasks of Management Authority Programme "Competitiveness" for the management of State Aid Actions.

ANNEX IX**Fees of the auditor referred to in Article 18 of this notice**

Eligible costs of the investment project	Auditor's fee
Up to 200.000	Up to 2.500
200.000 - 500.000	Up to 3.500
500.000 - 1.000.000	7.000
1.000.000 - 10.000.000	7.000+ 0,2% per 1.000.000 (for the part exceeding 1.000.000)
10.000.000 - 30.000.000	23.000+ 0,06% per 1.000.000 (for the part exceeding 10.000.000)
30.000.000 and above	46.000+ 0,04% per 1.000.000 (for the part exceeding 30.000.000)

ANNEX X**CONDITIONS OF REGULATION 651/2014 (GAC)**

In accordance with the provisions of EU Regulation 651/2024:

Aid schemes for audiovisual works

1. Aid schemes for the scriptwriting, development, production, production, distribution and promotion of audiovisual works shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempt from the notification requirement laid down in Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The aid supports a cultural product. In order to avoid manifest errors in the designation of a product as cultural, each Member State shall establish effective procedures, such as the selection of proposals by one or more persons responsible selection or verification on the basis of a predefined list of cultural criteria.

3. The aid may take the following forms:

(a) aid for the production of audiovisual works; (b) aid for the

pre-production phase; and

(c) distribution aid.

4. Where in a Member State the granting of aid is subject to territoriality of expenditure obligations, aid schemes for the production of audiovisual works may:

(a) require up to 160 % of the aid granted for the production of an audiovisual work to be spent on the territory of the Member State granting the aid; or

(b) calculate the amount of aid granted for the production of a given audiovisual work as a percentage of the costs of the production activities carried out in the Member State granting the aid, normally in the case of aid schemes in the form of tax incentives.

In both cases, if a Member State requires a minimum level of production activity to take place on its territory for a project to be eligible for aid, that level shall not exceed 50 % of the total production budget. In addition, the maximum amount of expenditure subject to territoriality obligations shall in no case exceed 80 % of the total production budget.

5. The following costs are eligible:

(a) for production aid: the total cost of the production of audiovisual works, including costs relating to improving accessibility for people with disabilities;

- (b) for pre-production aid: expenditure on scriptwriting and the development of audiovisual works;
- (c) for distribution aid: expenditure for the distribution and promotion of audiovisual works. 6. The aid intensity for the production of audiovisual works shall not exceed 50 % of the eligible costs.
7. The aid intensity may be increased as follows:
- (a) 60 % of eligible expenditure for cross-border productions financed by more than one Member State and involving producers from more than one Member State;
- (b) at 100 % of eligible expenditure for difficult audiovisual projects and co-productions involving countries on the OECD Development Assistance Committee (DAC) list.
8. The aid intensity for the pre-production stage will not exceed 100 % of the eligible costs. If the script or project results in an audiovisual work, such as a film, the pre-production costs are included in the overall budget and are taken into account in calculating the aid intensity. The aid intensity for the distribution stage is the same as for the production stage
9. The aid is not intended exclusively for specific production activities or individual parts of the production value chain. Aid for film studio infrastructure is not eligible under this Article.
10. The aid is not intended exclusively for nationals of the Member State concerned, and beneficiaries are not required to have the status of an enterprise established under national commercial law.

This Decision shall be published in the Official Gazette.

Athens, 9 January 2025

_____ The Ministers _____

Deputy Minister
National Economy
and Finance

NICHOLAS PAPATHANASIS

State Secretary
Culture

JASON FOTILAS



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