

DECISIONSNo. 19292 EΞ 2022

Amendment of the decision 7651/EΞ 2021 /22.3.2021 of the Ministers of Development and Investment and State “Replacement of no. 149/31.7.2020 of the joint decision of the Ministers of Development and Investments and State “Proclamation of a regime for the enhancement of the production of audiovisual works in Greece, according to chapter D of law 4487/2017 (A’ 116) and specialization of more specific issues of this law.” (B’ 3272)” (B’ 1086).

THE MINISTERS OF DEVELOPMENT AND INVESTMENT – STATE

Taking into consideration:

A. The provisions:

1. of the General Exemption Regulation 651/2014 of the European Commission declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (EE L 187, 26.6.2014, p. 1-178) and in particular the provisions of Chapters I and II as well as article 54,
2. of law 4487/2017 “Electronic system for allocating television advertising time, amendment of law 3548/2007, establishment of a Regional and Local Press Register, special barcode marking in the printed publications, creation of an institutional framework for the enhancement of the production of audiovisual works in Greece and other provisions” (A’ 116), and in particular of par. 12 Article 30 and Article 38,
3. of article 103 of law 4915/2022 “National Strategic Plan for Combating Corruption, provisions for human resources and Local Government Organizations, legal framework for the education of students of the National School of Public Administration and Local Government in the class. E. ,provisions for the completion of the transfer of forest services to the Ministry of Environment and Energy, provisions for the implementation of the National Plan for Recovery and Sustainability "Greece 2.0", National Pension of Expatriates and

other urgent provisions "(AD 63), which Article 30 of Law 4487/2017 (AD 116) was replaced,

4. of Law 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 thereof,

5. of p.d. 83/2019 “Appointment of the Deputy Prime Minister, Ministers, Deputy Ministers and Undersecretaries” (A’ 121 and A’ 126 error corrections),

6. of p.d. 40/2020 “Organization of the Ministry of Public Government” (A’ 85),

7. of p.d. 5/2022 “Organization of the Ministry of Development and Investment” (A’ 15)

8. of article 90 of the Code of Legislation for the Government and governmental bodies (p.d. 63/2005, A’ 98), in combination with par. 22 of article 119 of Law 4622/2019 (A’ 133).

B. The decision of the Prime Minister under data Y6/9.7.2019 “Assignment of responsibilities to the Minister Of State” (B’ 2902).

C. The no. 149/31.7.2020 joint decision of Ministers of Development and Investment and Dominance entitled “Proclamation of a regime for aid the production of audiovisual works in Greece, according to Chapter D of Law 4487/2017 (A’ 116) and specialization of more specific issues of this law” (B’ 3272).

D. The no. 1609/18.12.2017 decision of the Deputy Minister of Economy and Development, with which approved the inclusion in PDE 2017, in SAE 263, the grant to provide investment incentive for enhancing the production of audiovisual works in GREECE.

E. The e-mail from 9.5.2022 of the Central State Aid Unit of the Ministry of Finance (GN 073/2022), in combination with from 16.2.2021 electronic mail (GN 017/2021).

F. The decision of the Ministers of Development and Investment under data 7651/EΞ 2021/17.3.2021 and Territory “Replacement of no. 149 / 31.7.2020 joint decision of the Ministers of Development and Investment and the State “Proclamation of a enhancing the production of audiovisual works in Greece, according to Chapter D of Law 4487/2017 (A’ 116) and specialization of more specific issues of the law of this” (B’ 3272)” (B’ 1086).

G. The suggestion of the Board of Directors dated 7.4.2022. of N.S.A.M.C.

H. The budget impact report of the Ministry of Digital Governance under data 15807/EX/2022/27.4.2022, according to which there is no additional budgetary burden on the state budget, the M.T.F.S.F. and in the budget of N.S.A.M.C., in relation with the charge specified in sub elements 15161EΞ2020 similar suggestion that accompanied the draft of law 4704/2020, we decide:

The amendment of 7651/EΞ 2021/17.3.2021 decision of the Ministers of Development and of Investment and State "Replacement of no. 149 / 31.7.2020 (B' 3272) joint decision of the Ministers of Development and Investment and State "Before the proclamation of a regime for the enhancement of production audiovisual works in Greece, according to Chapter D of Law 4487/2017 (A' 116) and specialization in more specific issues of this law" (B' 1086), as follows:

PART A

GENERAL PROVISIONS

Article 1

Purpose - Framework and period of validity of the aid scheme

1. The purpose of this is to announce the aid scheme for audiovisual production projects in Greece, according to Chapter D. Law 4487/2017 and the specialization of more specific issues of this, according to the authorizing provision of article 38 of law 4487/2017.

2. The aid scheme you declare with regulates the production aid for optical works falling within the code categories activity number 59.11, 59.12 and 62.01.21, against the meaning of par. 1 of article 20 and in accordance with defined in par. 2 of article 25 of law 4487/2017.

3. For the purposes of this, beyond definitions included in it, its definitions apply Article 20 and the general conditions for its inclusion article 23 of law 4487/2017, as well as its definitions Article 2 of Regulation 651/2014 of the Commission European Union ("the GER"). For issues which are not regulated by the provisions of Law 4487/2017 or and this, the provisions of the Rules of Procedure apply 651/2014 of the Commission of the European Union (OJ L 187/1 26.6.2014).

4. The date of commencement of the cycle of submission of applications for investment projects in this scheme is set at 24 March 2022 and the date of the end of the cycle is set for December 31, 2025.

PART B

SUBMISSION OF AN INVESTMENT PLAN

Article 2

Starting an investment plan – Definitions

1. This article regulates the meaning of start of an investment plan, according to par. 5 of article 20 of law 4487/2017 for the observance of the deadline of ten (10) days of the third paragraph of par. 1 of article 28 of law 4487/2017.

2. For the production of independent audiovisual works, the beginning of work means: (a) The beginning of the shooting of the independent audiovisual project in Greece, {as the start results from an official daily shooting schedule - (ordino)}, (b) especially as regards stand-alone audiovisuals works whose content is animated, start of production work is the beginning of work of first script visualization with motion elements (Animatic), (c) specifically for stand-alone audiovisual works with digital game content, cultural and educational start of production work is the start drafting the design manual (game design document) which among other things includes the detailed recording of the game features, the mathematical statistical analysis mechanisms, the design of the individual levels of the game (level design). The definitions hereof do not affect the ability to identify and support related eligible costs with production operations which follow the application under this investment scheme and precede the shooting and/or start-up time first script visualization tasks with data Animatic or the beginning of editorial work of the design manual (game design document), in accordance with what is specified in Annex II present and in accordance with its other terms Law 4487/2017 and this proclamation. Any previous implementation of a "pilot" independent audiovisual project is not considered "Start of work production" independent audiovisual work. The relevant production costs of the pilot do not constitute eligible costs and are not supported.

3. For the reproduction of independent audiovisual works, the commencement of works means the commencement of first post-production work in the Greek territory.

4. Regarding the circumstance b' of par. 5 of article 20 of Law 4487/2017 (legally binding commitment which makes the investment irreversible) apply, as the case may be, the following: (a) as regards operations production of independent audiovisual works (except cartoon): the conclusion of a contract for the leasing of technical equipment for the purpose of implementation of scheduled shooting in the Greek territory. It is not a legally binding undertaking that makes it irreversible the investment, the conclusion of contracts and / or the payment related costs relating to work prior to shooting, such as the conclusion of a contract for the preparation of financial-technical studies, for training cost schemes and budgets, for exploring places, places and factors of production (scouting, casting) and obtaining a shooting license Also, it is not a binding commitment that makes the investment reversible, the general conclusion of contracts with artistic, administrative and technical staff, as well as the conclusion of a contract between a producer and (b) As regards the production of independent audiovisual works the content of which is animation: the lease equipment or the rental of a studio, with the object of perform first script visualization tasks with motion elements (Animatic). The supply of a license does not constitute "equipment leasing" and does not is a legally binding undertaking that makes the investment irreversible, (c) With respect to production of independent audiovisual works the content of which is a digital game, cultural and educational: or equipment rental or the rental of a studio, with the object of execution production work, (d) As for the post-production works: the renting of equipment or even the renting of a studio in the Greek territory with the object of execution post-production operations. The supply of a license does not constitute "equipment leasing" and does not is a legally binding undertaking that makes the investment irreversible.

5. In cases where the commencement of work, such as it is defined in paragraphs 2, 3 and 4 of this article,

takes place before the application is submitted subject to this aid scheme, the application rejected for the entire investment plan.

Article 3

Application procedure of investment plan

1. The qualification application is submitted electronically to State Aid Information System (S.A.I.S.), together with its supporting documents as defined in paragraphs 2 and 3 of Article 28 of Law 4487/2017 and are specified in Annex I of the present and receives from S.A.I.S. a unit electronic submission number. Qualification applications must meet the requirements of article 23 of law 4487/2017 conditions.

2. The application and the supporting documents of the above paragraph are submitted by a company that is established or has a branch in Greek territory and operates for the purpose of production or the execution of production of audiovisual works, which is either the beneficiary itself or submits on behalf of the legal beneficiary in accordance with the provisions of Law 4487/2017 and the present. To the applicant, each time, the company notifies all documents, acts and decisions provided for herein proclamation and is the one who submits the objection of par. 5 of article 29 of law 4487/2017.

3. Legal Beneficiary of the present aid scheme may be: (a) an undertaking described in circumstance (a) of paragraph 1 of Article 25 of Law 4487/2017, which operates for the purpose of the production or execution of production of audiovisual works (Domestic Producer), either in the context of domestic production, or in the context of cross-border production according to par. 3 of article 25 of law 4487/2017, or in the context of production between the same and a foreign audiovisual production company (Foreign Producer), which is not a cross-border production (b) an explicitly defined undertaking from the applicant company to the submitted application as a beneficiary of aid, in the following cases: (ba) production between a foreign producer, which is contracted in accordance with the provisions of par. b of par. 1 of article 25 of law 4487/2017, with company that is established or has a branch in the Greek territory and operates for the purpose of production of audiovisual works (Production Executor), in accordance with the

provisions of par. 4 of article 25 of law 4487/2017, (bb) production between a Domestic Producer, which contracts with Production Executor, according to the provisions in par. 4 of article 25 of law 4487/2017 (c) undertaking or undertakings expressly designated by the applicant company in the submitted qualification application as beneficiary / beneficiaries of the aid in the cases cogeneration between two or more business days established or having branch in Greece and operate for the production of audiovisual works (co-production between Domestic Producers).

4. In cases of partnership between Foreign and Domestic Producer, regardless of whether the production is cross-border or not according to the definition of par. 3 of Article 25 of Law 4487/2017, the applicant company (Producer) submits: (a) the qualification application, signed by its legal representative, (b) supporting documents provided to accompany the application and the investment documentation file in accordance with Annex I hereof only for this, (c) the responsible statement of Appendix I for the Foreign Producer, (d) the receipt payment of the amount of fees required.

5. In cases of cartel between a Foreign Producer and an Executive Production, in accordance with par. 4 of article 25 of law 4487/2017, the requesting company (Production Executor) submits: (a) the application signed through its legal representative, to which the Recipient of the aid is declared, as agreed and determined between of the parties to the internal written agreement, (b) the internal written agreement between them in which the Beneficiary of the aid is appointed, (c) the proof payment of the amount of the required fees, (d) the supporting documents required to accompany them the application and the documentation file of the investment plan in accordance with Annex I of this only for her, as well as his responsible statement Appendix I for the Foreign Producer, if based on the internal written agreement of the parties, h Production Executor is also designated as the Beneficiary of the aid of this regime, (e) the supporting documents provided to accompany the application and documentation of the investment plan in accordance with what is specified in Annex I hereof for both companies, including its specific supporting documents Annex I, for the Foreign

Producer, if the Production Executor has not been appointed in parallel and Beneficiary of the aid. In this case the Production Executor submits, together with the application, a relevant legal authorization, signed from the Foreign Producer according to the provisions in Annex I, as well as the responsible statement that set out in Annex I.

6. If the Foreigner has been declared as the Beneficiary Producer, and if final innocence is found inability to recover the amount of aid from Foreign Producer for reasons falling within sphere of operation of the Greek Public Authorities, the aid is paid to the Production Executor. In this case, the return of the relevant amount to the Foreign Producer by the Production Executor is regulated on the basis of their internal relationship.

7. In cases of a cartel between a Domestic Producer and an Executive Production, in accordance with par. 4 of article 25 of law 4487/2017, the applicant company (Country of Production or Production Executor) submit: (a) the qualification application signed through its legal representative, notifying the Recipient of the aid, as agreed, and identified between the parties internally

written agreement, (b) the internal written agreement between them in which the Beneficiary of the (c) proof of payment of the amount of required fees (d) the supporting documents provided to accompany the application and the dossier documentation of the investment plan in accordance with Annex I hereof only for the applicant as well and the responsible statement in Annex I for other party, provided that on the basis of internal documentation agreement of the parties, the applicant is defined in parallel and Beneficiary of the aid of this scheme (e) the supporting documents required to accompany them the application and the documentation file of the investment plan in accordance with what is specified in Annex I hereof for both undertakings, including the specific supporting documents in Annex I, for the other part, provided that the applicant company is not defined in parallel and Beneficiary of the aid. In this case, the undertaking co-submits, together with the application, relevant legal authorization, signed by the other party in accordance with the provisions of Annex I, as well as the in Annex I.

8. In cases of cogeneration between two, or and more, businesses that are established or have a branch in Greece and operate for the purpose of audiovisual production projects (co-production between Domestic Producers), the undertaking selected by the co-producers as the applicant and which must be one of the beneficiaries submits: (a) the qualification application signed by its legal representative, in which the beneficiary or beneficiaries of the aid is declared, as agreed and determined between them parties in their internal written agreement as well and the percentage of the total aid to be received by each of them, respectively. In case non-determination of the rate of aid which is entitled to collect each of its beneficiaries co-producer aid, the designated beneficiaries receive the aid amount equally, (b) the internal written agreement between them in designated by the Beneficiary (s) of the aid, as well as and the percentages of each party, (c) the proof of payment of the amount of the required fees, (d) the supporting documents provided to accompany the application and the investment documentation file in accordance with Annex I hereof only for itself and for those co-producers defined in the qualification application, as beneficiaries of the aid, and submits only the responsible declaration set out in Annex I for all cogenerators, whether designated as beneficiaries of aid. For the presentation of their supporting documents beneficiaries of the aid specified in the application, the applicant as a co-producer shall co-submit with the application, relevant legal authorization, signed by any other specified in the application form beneficiaries of the co-producer aid, as well as the solemn declaration set out in Annex I.

Article 4

Fees for inclusion of an investment plan

1. To apply for investment A fee is set at the amount of 0.0005 of the total eligible costs presented in the application form.
2. For the production of more than one episode or the production of a series of episodes or the production of episodes of a television series or mini-episodes TV series, any content (ie fiction, or documentaries or cartoons), the fee is calculated on the total eligible all episodes, or episode cycle, or

episode segments included in qualification application.

3. In any case, the above amount of the fee may not be less than five hundred (EUR 500) except in the following cases: (a) production and / or and reproduction of creative documentary or animated content or a short film or television film, or audiovisual work with digital game content, cultural and educational, (b) production and / or replay of TV episodes or episodes TV episodes with creative content documentary (documentary) or animation where the above amount may not be less than one hundred fifty (150) euros.

Article 5

Evaluation process for the inclusion of investment plans

1. The evaluation of the qualification application of the investment projects in the present aid scheme is carried out by the competent service of N.C.A.M.C. in terms of completeness and legality accordingly with the provisions of par. 1 of article 29 of Law 4487/2017 as well as by the Evaluation Committees of par. 2 of the same article in terms of content within an exclusive period of thirty (30) calendar days.

2. In the context of the above evaluation, the supporting documents in Annex I to this proclamation, both in terms of completeness and legality as well as in terms of content.

3. In the context of evaluating their content qualification applications carried out by the Evaluation Committees in accordance with paragraph 2 of article 29 of the 4487/2017, the following elements are examined, checked and certified, based on the relevant supporting documents of Annex I of this proclamation: (a) the investment plan falls under the codes activity numbers 59.11 or 59.12 or 62.01.21, in accordance with par. 2 of article 1 of the proclamation (b) the investment plan relates to self-contained audiovisual work, in accordance with paragraphs 2 or / and 3 of article 20 of law 4487/2017, (c) has not received country, before submitting the qualification application, start investment plan, as this term is specified in Article 2 of this proclamation, (d) the existence any cumulation of the aid requested with aid other schemes. It also

controls and certifies that as to the above any accumulation, they occur the conditions of par. 3, 4 and 5 of article 8 of GER, (e) verification of compliance with the maximum limits aid intensities and maximum aid amounts, considering the total amount of aid granted, on a case-by-case basis, to the recipient investment plan. Also, the case is checked artificial division, in accordance with paragraph 2 of Article 4 and paragraph 1 of Article 8 of the GER, (f) existence in the case of a combination of the present aid Union-funded tender, as provided for in Article 8 (2) of the GER, (g) in the applicant undertaking has no pending recovery procedure decision of the European Commission in accordance with par. 4 of article 1 of the GER, (h) the total eligible costs presented in the application will be incurred in the Greek territory amounting to at least in the provisions of article 23 of law 4487/2017 amounts, (i) the conditions for the person of the beneficiary provided in par. 1 and 2 of article 25 of law 4487/2017 and the negative conditions provided in par. 5 of article 25 of law 4487/2017, (j) the existence of legal operation and representation of the applicant company, the fulfillment of the specific solvency conditions provided for in the solvency documents of Annex I, and the sources of financing of the investment project, in accordance with the relevant information submitted (ia) submitted budget of eligible costs and their correct distribution by group and by category in accordance with Annex II, (l) the supporting documentation of the cultural criteria and scores and verification that the investment plan meets as upper cultural criteria having gathered the required minimum overall score, (m) its completeness and legality, everything else supporting document submitted in accordance with Annex I hereof, (n) the attestation of the existence of relevant appropriations, which is provided by the General Directorate of Financial and Administrative Services Ministry of Digital Governance and which attached to its recommendation to the competent body issuance of a decision of affiliation, on a penalty of invalidity. The above certificate is issued upon request of the Head of Financial Services of the Agency, which provides the detailed financial data for the execution of the project (total amount of projects, total amount of payments made,

balance of approved project budget), within the framework of its obligations, in accordance with the provisions of article 25 of law 4279/2014

4. Especially with regard to television series with any content (ie fiction, or documentary or animation): (a) the fulfillment of cultural criteria is checked in total for all the episodes included in the application, or in total for all the episodes of the episode cycle to be covered, or in total for all the sections included in the application episodes and (b) if for any of the above episodes, or episodes of the episode cycle, no the legal aid conditions are met, only approved to increase the costs of those episodes that meet the, by law, eligibility requirements.

5. After evaluating the content of the application and if the investment plans meet the legal conditions of par. 3 of article 29 of 4487/2017, are subject to this aid scheme after the recommendation of the evaluation committees for acceptance of the qualification application, to the competent, according to the existing provisions, a body of the Ministry of Public Government which also issues the relevant decision.

6. Summary of the approval decision of the competent, according to the existing provisions, body of the Ministry Digital Governance in terms of its affiliation investment plan in aid scheme is posted in Clarity. After the relevant summary is posted, an exact copy of the approval decision and its summary, is sent electronically address stated when registering at SAIS the applicant company. Deadlines and dates starting from the approval decision of affiliation, start from the date of posting the summary of the approval decision for inclusion in Clarity.

7. Following the posting of the approval decision on Diavgeia, the applicant company is now understood as an Investment Plan Operator, regardless of whether is or is not a beneficiary of the aid.

8. In case the investment plan does not meet the legal requirements, the evaluation committees suggest the rejection of the application to join the President and CEO of N.C.A.M.C, who issues a reasoned decision, the and the relevant fee is forfeited in favor of the State. The rejection decision is posted on the SAIS and notified to the body of the investment plan, with sent to the e-mail address of the courier.

Article 6

Complaints procedure against rejection decision of Inclusion of the Investment Plan

1. Against the rejection decision of par. 4 of Article 29 of Law 4487/2017, the applicant company may file an objection electronically through the SAIS within an exclusive period of five (5) employees days after the notification of the relevant act, h which is addressed to the person in charge, according to the texts provisions, a body of the Ministry of Digital Government and is examined by a committee of objections of the par. 5 of article 29 of law 4487/2017.

2. The objection is examined on the basis of the information it had submitted by the applicant company, in the qualification application in the context of completeness, legality and evaluation of the content of this application and the which can not be differentiated and / or based on any additional or clarifying information against par. 1 and 2 of article 29 of law 4877/2017. By any chance clarifying questions that arise during the objection procedure are asked by members from the Commission to the competent public service or the requesting company and are answered accordingly only electronically. Any other communication between the members of the Commission and the Commission shall be expressly prohibited applicant company.

3. The objection committee of article 8 of the present, decides within ten (10) working days from the date of submission of the objection and submit a suggestion to the person in charge, according to the texts provisions, a body of the Ministry of Digital Government, which issues the relevant decision. The decision rejecting the objection is posted on the SAIS. and is notified to the body of the investment plan by sending to the e-mail address of the aqueduct.

Article 7

Evaluation committees and objections

1. The evaluations of the applications for inclusion are carried out, in accordance with the provisions of par. 2 of Article 29 of Law 4487/2017, by three-member evaluation committees composed of

employees of N.C.A.M.C., or the Ministry of Digital Government, or the Ministry of Culture and Sports, or supervised bodies of the Ministry of Culture and Of Sports, or of the Ministry of Development and Investment, or of the Ministry of Tourism, or of the General Secretariat for Communication and Information, or by individuals with experience in the field of audiovisual producers. In each case one (1) member must be an employee of N.C.A.M.C. and one (1) more member to have experience in the production of audiovisual work. In the event that the investment plan for which it is submitted the application concerns film production film, to the above three-member evaluation committees. One (1) employee of the Hellenic Cinema Center must participate, who is proposed by the administration of that Organization as well its alternate member. An alternate member shall be appointed for each member of the evaluation committees.

2. Objections to rejection decisions Article 6 hereof is addressed to the competent body, in accordance with the provisions in force Ministry of Digital Governance and is being examined by an objections committee, which is established and constituted for a term of one (1) year in accordance with par. 5 of article 29 of law 4487/2017 and consists of three (3) employees of N.C.A.M.C. or the Ministry Digital Governance with their deputies. In the event that the objection is submitted against a decision rejecting an investment plan for the production of a film, in the above one (1) member of the Hellenic Cinema Center participates in the objection committee, which is proposed by the administration of that Organization.

3. With the decision of appointment of the members of the committees of par. 1 and 2, their Presidents are also appointed.

4. The alternate members shall take part in the meetings of the committees and shall act decisively competence of a member, if there is an obstacle in full member. The members of the committees must inform the presidents in a timely manner, if there is an obstacle in their face, in order to follow the legal replacement procedures. As obstacle is considered any of its obstacles par. 2 of article 7 of the Code of Administrative Procedure (Law 2690/1999, A' 45).

5. To facilitate and accelerate their work committees, may be appointed by the Chairman

and Managing Director of N.C.A.M.C. rapporteurs from members of the committees or special rapporteurs, who are not members of it. The rapporteurs' suggestions are intended to facilitate the work of the committees and are not binding on its members. Especially for the Objections Committee, if a rapporteur is appointed, the rapporteur prepares a complete and reasoned report on the objection and submits it to its members Commission for crisis.

6. The work of the committees shall be assisted by secretaries, designated by the decisions setting up the committees, who shall be responsible for keeping the minutes of the meetings and for each secretariat support required for smooth operation of committees.

7. The meetings of the committees shall take place or at the facilities of N.C.A.M.C. or by teleconference, any working day in or out of normal working hours, upon invitation of its members by its President, in accordance with defined in article 14 of law 2690/1999. The daily provision, issued by the chairmen of the committees, shall be notified to the members through their secretariat. A quorum is required for a decision all members and decisions are made by majority of the members of the committees.

8. The chairmen of the committees shall draw up annual reports containing detailed information. on the number and topics of meetings, as well as the decisions issued in the framework its operation.

9. The provisions shall apply to the members of the committees of articles 1, 2 and 3 of law 3213/2003, on submission their statement of assets. In the event that other issues arise concerning him mode of operation of the Commission, the Articles 13, 14 and 15 of the Code of Administrative Procedure (Law 2690/1999, A' 45).

Article 8

Specific arrangements for the obligations of institutions to which the investment plans belong in the provisions of law 4487/2017 and this proclamation

1. Entities whose investment plans are subject to the provisions hereof shall, in addition to defined in article 23 of law 4487/2017, to comply bibliographic

accounting system (category C books) or haplographic accounting system (B category books) for investment projects whose eligibility cost does not exceed three hundred thousand (300,000) as well as separate accounting monitoring of the sizes, related to its implementation plan and the terms of the accession decision.

2. The bodies of the investment plans, after their submission to this law and until its expiration during the period of compliance with their obligations they must: (a) comply with the terms of the affiliation decision; and any legal amendments thereto, (b) not cease to operate the enterprise, (c) not interrupt the productive activity of the investment, (d) not make any changes or modifications for which prior approval is required in accordance with Article 32 of Law 4487/2017 and Article 9 of this proclamation, (e) to notify any change of the information provided by them in the qualification application, such as name, legal form, registered office and contact details.

3. Investment plan bodies subject to the provisions of this proclamation shall keep detailed dossiers with the information and supporting documents required to verify that all the terms and conditions for inclusion are met in order to comply with checks carried out by the competent national authorities or European Union services. The above folders shall be kept for ten (10) years from the date on which the aid was granted.

PART III

SUBMISSION MODIFICATION

INVESTMENT PLAN

Article 9

Amendments to the submission decision

1. Modifications to an approved investment plan are permitted, subject to the terms and conditions described in the Articles of this Part, at combined with the terms and conditions of the General Part of Article 54 of the GER.

2. Amendments to investment inclusion decisions are divided into: (a) amendments which require notification from the Institution of the investment plan to the competent service of N.C.A.M.C., without the need to issue a relevant amendment decision (simple amendments), and (b)

amendments requiring the issuance of a relevant amendment decision (complex amendments) upon request of the Body of the investment plan. The cases supporting documents required for the amendment of investment plan are described in articles 10 and 11 hereof as well as in case 3 of Annex I thereto.

3. A fee shall be required for the submission of requests for complex amendments to Article 11 the amount of which is set at 0.0002 of the eligible costs of the investment plan as specified in the subordination decision. In each case the above amount may not be less than two hundred (200) euros for all stand-alone audiovisual works other than the production and / or reproduction of creative documentary (documentary) or documentary film, or film, or television short film, or audiovisual work with digital game content, cultural and educational, where the above amount cannot be less of one hundred (100) euros.

Article 10

Simple amendments

1. The body of the investment plan may proceed during the process of implementation of the investment until the completion of the project, in a limited, variable, internal redistribution and reclassification of the amount of one or more specific categories of eligible costs included in investment plan approved, subject to the following conditions: (a) volatile, internal distributions between the categories of eligible costs not to modify the total height of the approved, at initial investment plan, eligible costs, (b) the fluctuating, internal distributions to be consistent with the restrictions of par. 2 of article 26 of law 4487/2017, (c) the fluctuation of item (a) of this paragraph shall not exceed 20% per category of eligible expenditure.

2. The body of the investment plan may proceed, during the process of implementation of the investment until the completion of the project, in modification of the total number of days of execution of shooting and / or total number of days of other works production / post-production included in investment plan approved, subject to the following conditions: (a) modification of the

total number days, is done within the implementation time limits of the investment plan, ((b) the modification of the total number of days is accompanied by all the necessary legal procedures for obtaining permits and declarations; notification of change in work programs in accordance with Labor Law, (c) the amendment the total number of days, in terms of shooting, does not cause or imply or significantly varies the location of the shooting as described in the investment plan that was the subject approval. If such a modification occurs, then the physical modification procedures are followed described in paragraph 4 of Article 11 hereof.

3. The investor of the investment plan may make a change in the completion time of the investment, under the following conditions: (a) in cases extension of the investment plan, for reasons other than force majeure, it may not exceed six (6) months and (b) in cases of extension termination of the investment plan for reasons of superiority such violence may not exceed the period equal to that of the interruption or delay; In each case, for both of the above cases, the mandatory notification of circumstance (a) of par. 2 of Article 9 of this proclamation must be accompanied by a letter from the which indicate, in detail and in chronological order, the events that led to the suspension or delay of the implementation of the investment plan, as well as documents and documentation of the reasons for the requested extension (c) in cases submission of the request of par. 4 of article 30 of Law 4487/2017 before the approved one, by the decision affiliation, termination of the investment plan, if any complete the investment plan. In case this, as the expiration date of the investment plan is considered the date of submission of the request for the appointment of an auditor.

4. For all the above cases the competent service of N.C.A.M.C. informs, within exclusive within ten (10) working days, by e-mail or by any other appropriate means of the investment plan, that he became aware of the disclosure.

Article 11

Advanced amendments

1. The amendments of par. 2 to 6 of the present amend the article, for which a request for

amendment is required and issuance of a decision amending the subordination decision, in accordance with the procedure of par. 2 of the article 32 of Law 4487/2017, and according to the more specific ones provisions of this Article. These requests are accepted, provided that the by law general terms and conditions of affiliation.

2. Amendment described in par. 1 of article 10, but which exceeds the percentage of 20% per category of eligible expenditure of circumstance (c) of par. 1 Article 10 of this proclamation. The relevant request to be considered, must be accompanied by justification of its expediency with relevant technique description.

3. Modification consisting of adding a new one increased expenditure by increasing the total amount of approved eligible costs. This modification is permitted for a film or television film and / or in cases where the body of the investment plan which concerns the production and / or reproduction of a television series or mini TV series, (of any content, ie fiction, or documentaries or cartoons), intends to produce additional independent episodes in relation to the episodes (one or more) that have been eligible for aid, or the episodes of the episode cycle that has been covered in aid scheme. The body of the investment plan shall submit the supporting documents specified in case 3 of Annex I to this proclamation. The request is accepted only if there are relevant amounts available for the requested modification confirmed by the Directorate-General for Financial and Administrative Services Ministry of Digital Governance according to procedure of subpar. (n) of par. 3 of article 5 of this proclamation - and which (certificate) will accompanies the approval decision amending it subordination decision, in accordance with the principle of time priority, which, for the purposes of implementation of this paragraph, refers to the date of submission of the application for modification – addition new enhanced expenditure. In case of submission production modification request additional episodes as above and in order for it to be approved or not, of the general provisions of article 23 of law 4487/2017 conditions for inclusion in the aid scheme. The fulfillment of the cultural criteria is checked in total for all the additional episodes included in the application for amendment, and as

for the paid fee, the provisions of par. 3 of the Article 9 of this proclamation.

4. Modification concerning the physical object of the investment plan. As its natural object investment plan, for the implementation of this paragraph means any item falling within issues set out in the tables in Annex III of this proclamation, including, as an indication, the scenario where with the cultural criteria to which the audiovisual work belongs, the actors and the specific production sites, as all the above relevant issues are described or specified in the investment plan approved. The request must be accompanied by a justification of its expediency with a relevant technical description. Upon receipt of the request, and in order to be approved or not, a review of the cultural criteria score is required who received the approved investment plan. The relative examination shall be carried out by the Commission referred to in Article 29 of Law 4487/2017.

5. Modification concerning the body of the investment plan, due to merger or due to separation industry or due to transfer due to universal succession, and which occurs during the implementation process of the investment plan. For the examination of the above. The following are observed: (a) Universal succession of the institution by the new, in respect of all rights, its obligations and legal relations, (b) In case industry, special succession at least as to the resulting rights and obligations from the affiliation decision, (c) During its examination request additionally considered, the size of the new the cumulation of aid with any other aid, and if necessary, the rate or the amount of aid to be met by all legality conditions for the investment project, (d) The application must be accompanied by supporting documents which are provided in par. 2 of case 3 of Annex I. (e) For the examination of the request no a review of the cultural criteria score received by the investment project during the its inclusion in the provisions of this proclamation.

6. Modification concerning the applicant company if it is a sole proprietorship, the change of body is accepted due to hereditary succession or retirement and transfer to the spouse or to a person with kinship up to grade B (by blood), provided the whole business is transferred, the same business

activity and the new business undertakes universally all the obligations and requirements of the transferee. The request must be accompanied by the supporting documents, which are provided in case 3 of par. 3 of Annex I.

PART D'
CHECK OF APPROVED
INVESTMENT PROJECTS

Article 12

More specific content settings of completion control and certification approved plans until 24.3.2022 from the Audit Body of par. 8 of article 30 of law 4487/2017

1. For pending investment projects, until 24.3.2022, for which the body has not applied for inclusion in the new provisions of par. 4 of article 30 of Law 4487/2017, as amended by Article 103 of Law 4915/2022, the audit is carried out by the audit body of par. 8 of article 30 of Law 4487/2017 in accordance with the procedure and conditions of the paragraphs of this article.
2. The body of the investment plan, within a reasonable period of time, which may not exceed six (6) months from the completion of the investment submit a request for control through the State Aid Information System (SAIS/PSKE), accompanied by the supporting documents specified below, in order to certify that the investment plan has been completed on the date control request in order to activate the aid payment process. The deadline completion of the investment plan can not exceeds three (3) years from the date of publication of the affiliation decision.
3. The application for control of the completion of the investment project (request for payment of aid) shall be accompanied by the following supporting documents: (a) the evidence compliance with cultural criteria, (b) the final list of production workers, (c) the final schedule of filming days and venues shooting in the Territory, (d) the relevant invoices with their proof of repayment, (e) a solemn declaration by the investment plan body that the submitted information is true, (f) sworn report auditor, the cost of which is borne by the body of the investment plan, (g) audiovisual material

certifying the implementation of the physical object, as approved at the stage of affiliation, (h) submission of responsible statements certifying that the cumulation conditions have been changed as approved at the stage of affiliation. After the submission of the control application by the body of the investment plan, the competent service of N.C.A.M.C. activates, the very next day, the PSKE, the President and CEO sets up and sets up an extraordinary body control of par. 8 of article 30 of law 4487/2017 for the evaluation of the audit request

4. The audit body shall first check the supporting documents submitted, draw up a report and take the following actions: (a) if it does not find out serious investment deficiencies or is it complete, recommends in writing to the President and the Director Advisor of N.C.A.M.C. the issuance of a decision to complete the investment plan, (b) if it finds serious deficiencies in the investment, it is suggested in writing to its competent body, in accordance with the provisions in force Ministry of Digital Government the revocation of the affiliation decision.
5. The inspection process is completed within sixty (60) days from the activation of SAIS In case of deficiencies, the time limit is extended for sixty (60) additional days. Its completion of the investment plan is certified with the issuance of a certification decision by the President and CEO of N.C.A.M.C., after a written proposal of the monitor. With the certification decision completion of the investment plan is determined the time of completion of the investment plan and the final amount of aid. Completion time means the actual completion time of the physical and economic object, as it is reflected in the certification decision of its completion investment plan and not the time of posting on "CLEARANCE" program.
6. At the end of sixty (60) days from activation of SAIS, the President and CEO Consultant of N.C.A.M.C. issue a partial certification decision if the audit has not been completed and the certification of the investment plan and the body certification and compliance of the investment plan in terms of completeness and legality of the supporting documents of the par. 3 of article 30 of law 4487/2017. With the decision it is disbursed at least

forty percent (40%) of the amount of aid requested. This amount concerns, in particular, the following categories of expenditure: (a) fees crew, actors, production executive, b) production design and implementation, c) technical equipment and d) editing - editing.

7. In particular, the monitoring body (Regular or Extraordinary) perform the following audits: (a) Certify that the audit request is complete and includes all accompanying supporting documents, such as these provided in circumstance c) of par. 3 of article 30 of Law 4487/2017 and are specified in Annex IV of this. (b) In case the control body identify deficiencies in the completeness of the application and in the submitted supporting documents, invites the applicant to submit the missing data and supporting documents v within twelve (12) days.

8. In case the audit body finds that the application, accompanied by the necessary supporting documents is complete or has become complete after the submission of the data of paragraph (b) above, proceeds in the following further control actions: (a) Controls and finds compliance with the prescribed three-year period deadline for completion of its investment plan par. 1 of article 30 of law 4487/2017. (b) Controls and finds that the Investment Plan Authority has implement at least 60% of the eligible costs of the investment plan that has been placed under the scheme aid that, regardless of the implementation rate, the total of eligible costs incurred in the Greek territory exceeds the minimum limits set in article 23 of law 4487/2017 and that the restrictions of par. 2 of article 26 of Law 4487/2017. In any case the amount of eligible costs issued by natural persons or companies or other legal entities with registered office or permanent establishment in its country foreign is calculated on the final implemented total eligible production costs under it par. 3 of article 26 of law 4487/2017, (c) Checks and certifies the correct and in accordance with Annex IV accounting presentation of its implementation elements investment. (d) Checks and certifies that its body Investment Plan has complied with the cultural criteria as set out in the approval decision. (e) Checks and certifies that the submitted supporting documents related to his employment staff are complete and document the legal employment and

staff insurance as well the non-existence of relevant debts in both the insurance and the tax sector. (f) Controls and certifies the execution of shooting according to the filming program submitted to the application for inclusion and to those provided for in the approval decision of affiliation, shooting locations, such as any have been legally amended in accordance with Article 9 of this. (g) Checks and certifies payment of the submitted invoices. (h) Checks and certifies that eligible costs have been incurred in their entirety in Greece and have been legally issued documents in accordance with the requirements of Annex IV hereto. (i) Checks and certifies the proper observance of the procedures of Article 5 thereof present and the implementation of the investment plan in accordance with the affiliation decision, in conjunction with the legal amendments made during the procedures of article 11 hereof. (j) Checks the audiovisual material submitted for certification of the physical object, as approved at the stage affiliation. (k) Checks the persons responsible statements certifying that the cumulation conditions, as approved at the inclusion stage.

9. Following the above audit, the audit body prepares an Audit Report, in which all audit findings are recorded and the following actions are taken: (a) if it does not find serious deficiencies in the investment or it is complete, recommends in writing to the President and the Director Advisor of N.C.A.M.C. to issue a decision to complete the investment plan, (b) if it finds serious deficiencies in the investment, it is suggested in writing to its competent body, in accordance with the provisions in force Ministry of Digital Government the revocation of the affiliation decision.

Article 13

More specific content settings control of approved designs after 24.3.2022 and those earlier chose to be subject to the new procedure of par. 4 of article 30 of law 4487/2017

1. By decision of the President and CEO of N.C.A.M.C., at the request of the body that is submitted to N.C.A.M.C., after the end of the investment plan and in any case before the submission of the request for control of par. 3 of

article 30 of Law 4487/2017, is appointed certified auditor – accountant and auditing firm, (hereinafter "auditor"). Request of the body is submitted through a standardized application - responsible statement, which is posted on SAIS and on the website of N.C.A.M.C., with which the institution is obliged to declare any participation or not in any way, auditor in the investment of the plan from the time of affiliation onwards. False statement is a reason for revoking the decision inclusion of the investment plan and recovery of any aid paid, in accordance with the relevant provisions. The selection of the controller is made by him President and CEO of N.C.A.M.C., who issues the relevant designation decision within five (5) days from the submission of the request of the institution. The appointment decision is sent electronically to appointed auditor, and a deadline of five (5) days to accept his appointment, after which his tacit refusal is presumed, in which case in this case the above definition procedure is repeated. The competent service of N.C.A.M.C. informs, within an exclusive period of five (5) working days, by e-mail or by any appropriate means the body of the investor plan for the appointment of the auditor.

2. The Certified Public Accountants that perform control over investments, as defined in its provisions of this Decision shall apply mutatis mutandis to the provisions prohibiting the provision of non-audit services applicable to the performance of statutory audits, as defined in in Law 4449/2017. In addition to the above, it is prohibited carry out an audit of investments as defined in provisions of this law, Certified Public Accountants who participated in any way in the preparation of these investment proposals.

3. The competent service of N.C.A.M.C. informs, within an exclusive period of five (5) working days, by e-mail or by any other appropriate means to the body of the investment plan for the definition of the auditor.

4. Certified public accountants and auditing firms, in any case, must comply with the cumulative the following conditions: (a) be registered in Public Registry of article 14 of law 4449/2017, b) to have insurance coverage, according to the article 37 of Law 4449/2017. In the case of an investment plan with eligible costs over 5,000,000 euros an audit

firm must be designated, which in addition must have at its minimum resources five (5) certified public accountants registered in the Public Register of article 14 of law 4449/2017 (A' 7) and have a turnover per year over 500,000 euros, in the last two published balance sheets.

5. The request for control of the investment body accompanied by its Statement of Audit Annex VII to this proclamation, on which has been completed by the auditor and which is an integral part of the Audit Report with which certifies (a) That the audit report to be submitted is complete and has been verified that all the necessary supporting documents have been submitted, as provided in par. 3 of article 30 of Law 4487/2017 and are specified in Annex IV of this, and in particular: i) the evidence compliance with cultural criteria, ii) the final list of production workers, iii) the final schedule of shooting days and venues shooting in the Territory, iv) the relevant invoices with their proof of payment in accordance with the second and third paragraph of par. 1 of the article 30 of Law 4487/2017, v) the responsible statement of the body of the investment plan that the submitted data is true, vi) that the auditor's audit report, in accordance with International Standard Services 4400 "Assignments for the execution of pre-agreed procedures" defined in accordance with par. 4, the pension cost of which is borne by the institution, vii) audiovisual material that certifies the realization of the physical approved at the stage of incorporation or amendment; and (viii) responsible declarations certify that the terms have changed or not cumulation, as approved at the accession stage, (b) The observance of the foreseen three-year term completion of the investment plan of par. 1 of Article 30 of Law 4487/2017, (c) That the Investment Plan Authority has implemented at least 60% of the eligible costs of the investment plan it has subject to the aid scheme, (d) That, regardless of the implementation rate, the total of eligible expenditures implemented in the Greek territory exceeds the thresholds set in the article 23 of Law 4487/2017 as well as that the provisions of par. 2 of article 26 of Law 4487/2017 were observed. In each case the amount of eligible expenses incurred by natural persons or companies or other legal entities with articles of association registered office or

permanent establishment in a foreign country calculated on the final implemented total eligible production costs under par. 3 of Article 26 of Law 4487/2017 . (e) The correct and, according to with Annex II hereof, accounting of the implementation elements of the investment, (f) The complete coverage of the obligations of the body to the State and the Insurance Funds against the employees who (g) That the eligible costs have been incurred in full in the Greek Territory and have been issued legally documents in accordance with the requirements of Annex IV hereof and (h) The implementation of the Investment Plan in accordance with the affiliation decision.

6. The auditor must prepare the Audit Statement in Annex VII, which is posted in information system SAIS and on its website N.C.A.M.C. in all fields by selecting "YES" or "not". If the competent service of N.C.A.M.C. find that the Audit Statement is not completed all fields, informs within an exclusive period of ten (10) working days, by e-mail or by any appropriate means to the body for the need to complete it within five (5) working days. In this case, the competent department, within 5 days of receipt of the complete audit report shall make the necessary findings. If the competent department finally decides that there was no compliance with the above, the Declaration control is not accepted and the service is suggested to the President and CEO of N.C.A.M.C. its non-acceptance and its procedure is followed par. 2 of article 31 of law 4487/2017 (A' 116).

7. The completion of the investment plan is certified with the issuance of a certification decision by the President and CEO of N.C.A.M.C. within exclusive period of ten (10) working days from the date of dispatch of its findings par. 5 of the competent service of N.C.A.M.C.. The president and CEO of N.C.A.M.C. is bound by the auditor 's report transmitted to him by the competent service of N.C.A.M.C., and may deviates from it only for a specific reason. In case of negative control report of the auditor the competent service of N.C.A.M.C. informs without delay the President and CEO of N.C.A.M.C., and the procedure of the second paragraph is followed of par. 2 of article 31 for the issuance of a decision revocation of the investment plan.

8. The auditor's fee, which includes any expert fees, shall be determined, as referred to in Annex VI to this proclamation.

Article 14

Sampling procedure of par. 8 of article 30 of law 4487/2017

1. Completion certification decisions investment plan are subject to sampling control of at least thirty percent (30%) annually, on the total of the investment plans, which is carried out by a regular three-member audit body, established by a decision of the President and CEO of N.C.A.M.C. In cases of investment projects of particular size, importance or complexity, the President and CEO of N.C.A.M.C., by its decision, may recommend and set up emergency control bodies, which consist of five (5) or seven (7) members respectively with its size, importance or complexity investment plan. The members of the above bodies come from the staff of N.C.A.M.C., independently by the members of the Special Register of Audiovisual Auditors of Article 35A of the Law 4487/2017, as well as by employees of the anonymous company Hellenic Cinema Center, especially on cases of filmmakers. In members of the audit body shall be remunerated, in accordance with the provisions in force, within the appropriations of the approved budget of N.C.A.M.C.. To facilitate and accelerate the work of the institutions control may be appointed by the President and CEO of N.C.A.M.C. external partners as rapporteurs, who submit non-binding suggestions.

2. In cases where, due to serious obstruction or force majeure in the person of its member of an audit body it is not possible either: a) to carry out the audit, or b) to complete the pension of the Finding - Audit Report, by decision of President and CEO of N.C.A.M.C., the disabled member is replaced by another member, coming either from the staff of N.C.A.M.C., or from the Special Register of Audiovisual Auditors of Article 35A, or from an employee of the anonymous company Hellenic Cinema Center, in the case of film producers.

3. By decision of the Board of N.C.A.M.C., defined within the month of December of each year, is determined, at least 30% of the annual certified

investment plans for sampling and the order to carry out the sampling is given in a three-member, five-member or seven-member control body. The sample is selected according to the risk analysis (risk based analysis) based on international internal control standards (indicatively the standard ISA 530 – AUDIT SAMPLING) and as selection criteria the following are mentioned indicatively and not restrictively: a) Type of investment project (Fiction, documentary, animation, digital game). b) Project category (film / television, etc.). c) Amount of eligible costs / height rebate. The result of the analysis is the selection of the sample which is reflected in the reasoned suggestion of the President and Director Advisor of N.C.A.M.C.

4. Object of its sample control present is: a. Its control and recording implementation and completion of the investment plan (control of the implementation of a physical object). b. The control of books, records and documents that concern the completion of the investment plan (control of financial object). c. The finding the compliance of the body of the investment plan to the current legislation and the terms of the affiliation decision. d. The confirmation of the stated with the data control request.

5. To facilitate the work of the audit body during the sampling, the bodies of the certified investment plans must available any information requested by control body in the exercise of its responsibilities of. The monitoring body sets a deadline of up to thirty (30) days to the investing entity from the notification of the relevant request for their submission requested information. In case the carrier does not respond within the set deadline, or not fully respond, the monitor either proceeds in drawing up a conclusion with the data available to it, or in the writing of a negative conclusion.

6. The controller carries out the sampling control within three months from the date of issue of the decision to carry out a sample check.

This deadline may be extended for up to sixty (60) days in case of inability completion of the audit at the reasoned request of the institution, addressed to the President and Managing Director of N.C.A.M.C.

7. The control body, after its completion of the present draws up a conclusion – report control and

is notified to the President and CEO of N.C.A.M.C. and to the competent, at existing provisions, body of the Ministry of Digital Governance.

8. In the event that, according to the sampler audit, ascertained by the case auditor payment of aid due to illegal certification for all or part of the investment plan, a relevant report is prepared - audit report, which is forwarded to the competent body, according to the existing provisions of the Ministry of Digital Governance, in order to issue a decision of revocation of affiliation on par. 2 of article 31 of law 4487/2017 and to be requested the recovery of all or part of the aid, increased by legal interest from the respective payment and then be certified and collected on provisions on the collection of public revenues (Code Public Revenue Collection, n.d. 356/1974, A' 90). The relevant payment documents of the aid from the N.C.A.M.C. constitute a legal title for the certificate of the debt, which takes place after its dispatch money list to the competent Public Financial Service according to article 2 of n.d. 356/1974 and the article 55 of p.d. 16/1989 (A' 6).

9. The sampling procedure that described here, applies to both investment plans after 24.3.2022 and pending investment plans, provided that the investment body plan the process of control and certification of the investment plan of par. 4 of the article 30 of Law 4487/2017 (article 13 hereof) and submits a relevant application to the President and Director Advisor of N.C.A.M.C.

10. Irrespective of the sampling that carried out by the inspection body in accordance with the provisions of this article, every quarter the Chief Financial Services of the Institution, is obliged, at within the framework of its obligations, in accordance with the provisions of article 25 of law 4279/2014, to inform in writing the General Directorate of Finance and Administration Services of the Ministry of Digital Governance, for the certified expenses of each investment project and in total for the investment projects that were certified in the reference quarter with a special report in investment projects which are subsidized with an amount less than the approved amount of the decision their affiliation or its amendment.

More specific settings the temporary issuance process certificate of agreement on expenditure implemented with the provisions in the decision of inclusion. The body of the investment plan can apply in N.C.A.M.C. at any point in time between the start of work and the completion of the investment plan, the issuance of a temporary certificate for the agreement of the expenditure incurred with the provisions of the affiliation decision. They accompany the application of the previous paragraph, on penalty its rejection, the supporting documents of the sub. a, d and e of par. 3 of article 30 of law 4487/2017, as well as relevant report by a chartered accountant of the institution of the investment plan. The control body of par. 8 of article 30 of law 4487/2017 controls the application and the supporting documents within five (5) working days and recommends to the President and CEO of N.C.A.M.C. the issuance or not of the provisional certificate. The provisional certificate is issued exclusively and only on the basis of the application and its supporting documents of the second paragraph of this and subject to of the certification of the completion of the investment according to par. 1 of article 30 of Law 4487/2017. In the event that the body of the investment plan uses the possibility provided to it given in accordance with this, may not request the amendment of the affiliation decision. In in case of revocation of the affiliation decision, the force of the provisional certificate terminates automatically.

Article 16

Revocation of affiliation decision and completion certification decision

1. The affiliation decision is revoked in the following cases: (a) a negative audit report by the auditor; in accordance with the third paragraph of par. 7 of article 30 of Law 4487/2017 and b) when the case occurs of the second paragraph of par. 5 of article 30 of Law 4487/2017 (A' 116). Against the above decision to revoke or modify the certification, the body of the investment plan, can submit an objection electronically through the SAIS within exclusive within five (5) working days from the notification of the relevant act. The objection is examined by Complaints Committee, in accordance

with the provisions in par. 5 of article 9 of law 4487/2017. The Board of Appeals shall decide within ten (10) working days from the date of its submission objection and submit a proposal to the competent, on existing provisions, body of the Ministry of Digital Government, which issues the relevant decision. The decision rejecting the objection is posted on SAIS, is duly notified to the body of the investment plan and at the same time the procedure is followed of par. 3 hereof for the recovery of the granted aid. Acceptance of the objection, partial or complete, amends the certification decision.

2. The body of the investment plan may request its withdrawal at any stage implementation of the investment. In this case, the competent, according to the existing provisions, a body of the Ministry of Digital Governance revokes the decision upon written recommendation of the President and Managing Director of N.C.A.M.C.

3. In the cases of par. 5 and 9 of article 30 and article 35 of law 4487/2017 as well as in cases of violations of the terms of compatibility with G.E.R., the certification decision for the completion of the investment plan is revoked and the whole is recovered or part thereof, legally increased by each payment and then certified and is collected in accordance with the provisions on the collection of public revenues (Public Revenue Collection Code, 356/1974, A' 90). The relevant payment documents of aid from N.C.A.M.C. are legal title for the debt certification, which takes place after sending the cash register to competent Public Financial Service according to article 2 of n.d. 356/1974 and article 55 of p.d. 16/1989 (A' 6).

Article 17

Arrangements for the publicity of decisions to strengthen investment plans

1. The summaries of the affiliation decisions, their amendments and their revocation decisions, as well as the summaries of the completion decisions are posted in the "CLEARANCE" program, without the obligation to publish them in the Government Gazette.

2. After the relevant posting of the summary of the decision for certification of completion of the investment an exact copy of the decision and its summary shall be sent to the investor project at the stated e-mail address during his registration in SAIS.

3. Any information concerning its application status of this is posted on the website of N.C.A.M.C. and the Ministry of Digital Governance.

4. The details of Annex III of the GER in this regard with individual aids over € 500,000, must be published in the electronic system EU TAM (Transparency Award Module), according to with f. c) of par. 1 of article 9 of GER and subpar. B11 of article one of law 4152/2013 (A' 107).

Article 18

Determining contribution input investment incentive and identification how to deliver digital files

1. The obligation to appear in its titles audiovisual project that the audiovisual project has been carried out with the contribution of the investor incentive from the N.C.A.M.C. in Greece, according to with what is mentioned in par. 2 of article 34 of Law 4877/2017, the provisions of par. 2 of this article.

2. The indicative form and content of the above entry is defined herein as follows: "The project (film, series, etc.) was implemented with support of the National Center for Audiovisual Media and Communication - N.C.A.M.C. in Greece "(in English: «The work (film, TV series, etc.) was created with the support of the National Center of Audiovisual Media & Communication - N.C.A.M.C. in Greece »). In addition to as above, the logo must be included of N.C.A.M.C. The above indication must appear either in the beginning titles or in the end titles of audiovisual work.

Article 19

Transitional provision Articles 12 and 13 hereof

1. The bodies of the investment plans that have been subject to the provisions of Part D of law 4487/2017, with affiliation decision before 24.3.2022, regardless the stage of the investment plan, must send an application - notification to the President and CEO of N.C.A.M.C., in order to state once their will to governed by the regulations of par.

4 of article 30 as in force (Article 13 hereof), and in particular: (a) those who have already submitted an application for control, send the application - notification within an exclusive within five (5) days from its publication of this and (b) those who are in the past stage of development of the investment plan after decision of affiliation, send the application - notification within an exclusive period of thirty (30) days after the publication of this. The application - Notification is made by sending an email to president @ ekome. media.

2. The bodies of the investment plans that have applied for control before 24.3.2022 and which wish to continue to be governed by Article 12 of the present (previous control procedure), do not need to follow the procedure of par. 1. In such cases the certification decision, partial or of the investment plan must be issued by the President and CEO of N.C.A.M.C. within an exclusive period of sixty (60) days from the day of publication of this.

Annex to the proclamation of the status of law 4487/2017 for the enhancement of the production of audiovisual media in Greece

ANNEX I

Determination of the content of the Qualification Application and the supporting documents of the Documentation File

1. Application and submission of the qualification application.

1.a For the admission in the provisions of the scheme of chapter d of law 4487/2017, the applicant company submits to NCAMC an application for admission of the investment plan in the above aid scheme. The application for membership is submitted electronically through the State Aid Information System (SAIS).

1.b The application for admission includes the details of the body of the investment plan and information on the investment plan as they are identified in the relevant screens and in the fields to be completed of the SAIS and which at least include the provisions of paragraph 2 article 28 of law 4487/2017.

1.c The submission of the above application for admission is accompanied by the submission of a solemn declaration of article 8 of Law 1599/1986, based on the model set out in Appendix I of the present, which must be submitted by the applicant company. The above solemn declaration has been issued by the single digital portal gov.gr or is authorized by CSC or public authority. In relation to the submission of the solemn declaration of this element, the following apply in particular:

i. In the case of cross-border production as defined in par. 3 of article 25 of law 4487/2017, as well as in the case of production between Foreign Producer and Domestic Producer, which however is not "cross-border production" as defined in par. 3 of article 25 of law 4487/2017, the Domestic Producer, as applicant and beneficiary of the aid, submits for itself the responsible statement provided in this item (1c) of appendix I of this, according to the model set out there, in English, legally signed by a competent and legally authorized person, bearing the original signature of the signatory by a competent under the law of the seat of the Foreign Producer Authority.

ii. In the case of production between a Foreign Producer, which is contracted with a Production Executor, in accordance with the provisions of par. 4 article 25 1.4487/2018, the Production Executor submits a solemn declaration (under par.1c) signed by its Legal Representative, also

submits for the Foreign Producer the solemn declaration of Appendix I hereby according to the model set out there, in English, legally signed by a competent and legally authorized person, bearing a signature legalization by a competent authority under the law of the Foreign Producers' headquarters.

iii. In the case of production between a Domestic Producer, which contracts with a Production Executor, in accordance with the provisions of par. 4 of article 25 of Law 4487/2017, the applicant company submits solemn declaration provided in this item 1c legally signed by its Legal Representative, and a solemn declaration of the other company legally signed by its legal representative is also submitted.

iv. In case of co-production between Domestic Producers, the company that submits the application of admission submits the said solemn declaration legally signed by its Legal Representative, and a solemn declaration of the other co-producing company/ies legally signed by its/their legal representative/s shall be submitted.

v. In case that the applicant company has not been designated as a beneficiary of the aid, in accordance with Article 3 of this proclamation, an authorization of the beneficiary company is submitted regarding the submission of the application and all the supporting documents of the documentation file concerning the beneficiary company. In particular: In the case of a domestic beneficiary, a power of attorney legally signed by its legal representative is submitted, the signature of whom is legalized by the Digital Portal gov.gr or by CSC or a public authority. In the case of a foreign beneficiary, a power of attorney legally signed by the legal representative or another competent and legally authorized person, bearing a signature by a competent authority under the law of the foreign undertaking, is submitted. It is clarified that the above power of attorney is not required in the case of the submission by the applicant company only of the solemn declaration of Annex I for the other parties.

2. Documentation, supporting documents and submission

2.a General Principles

i. Along with the admission application and the solemn declaration under 1.c above, a Documentation File of the Admission Application is also submitted. The Documentation File includes the accompanying documents, supporting documents and other elements defined in par. 3 of article 28 of Law 4487/2017 as detailed below (subsection 2.b of this Appendix).

ii. All supporting documents accompanying the application and the documentation file of the investment plan are submitted by the applicant company. In the event that the applicant company is also the beneficiary of the aid, the latter submits the above-mentioned supporting documents only for itself, and the solemn declaration of Annex I for the other party(s) as defined in article 3 hereof. In the cases where, according to Article 25 of Law 4487/2017 as in force and the Article 3 of this Annex, the applicant company is not also a Beneficiary of the aid, it must also provide the required supporting documents for the Beneficiary/Beneficiaries of the aid, as these are specified on a case-by-case basis herein.

iii. In the case of par. 4 of article 25 of Law 4487/2017 and since the Foreign Producer has been designated as a beneficiary of aid, the Production Executor submits, on behalf of the Foreign Producer, all the documents and supporting documents related to the business of the Foreign Producer, where and as defined below, The documents submitted by the Production Executor concerning the Foreign Producer, are signed (where such a signature is provided or required) by the legal representative or other competent and legally authorized person of the Foreign Producer and are certified as legalized in accordance with the law of the Foreign Producer's seat.

iv. Original supporting documents which have not been drawn up in the Greek language, have to be submitted in an official translation into Greek by the translation service of the Ministry of Foreign Affairs or the local competent consular authorities or by a lawyer registered in the bar association of the Greek territory.

2.b The Documentation File: accompanying documents, supporting documents and other elements per Module.

Section A: Introduction.

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

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

B.1 The following data and supporting documents are submitted regarding the legitimate establishment and representation of the Investment Plan Operator and/or the Beneficiary of the aid.'

i. Brief presentation of the applicant company and/or the Beneficiary of the aid:

in particular, the date of establishment, share / corporate capital (at the time of submission of the admission application), the statutory purpose of the applicant / beneficiary as well as a brief reference to the production activity of the organization / beneficiary over a two-year period in relation to audiovisual productions completed in Greek territory or abroad. The above presentation is a summary presentation text, which contains the above information, in brief.

ii, Valid uniform text of codified articles of association (for all cases of legal entities) legally recognized by the General Commercial Registry. In the case of companies or joint ventures under formation, the founding agreement (which must include the information referred to in article 5 of L, 4548/2018 (A '104)) or the joint formation document is submitted.

iii. A copy form where the activity codes of the organization / beneficiary are mentioned.

iv. Management and representation documents of the Investment Plan Operator and the Beneficiary of the aid. In particular, the submitted documents must include the identity details of the members of the Management bodies (name, surname, patronymic and VAT., residential address) and the legal representative.

B.2 Especially with regard to the procedure of par. 4 of article 25 of Law 4487/2017, in the case where, in accordance with the provisions of article 3 hereof, the Foreign Producer is designated as a Beneficiary of aid, the Production Executor submits the following information and supporting documents, regarding the business of the Foreign Producer:

i. Brief presentation of the Foreign Producer as well as mention regarding the completion by the latter of the production of audio-visual works over a period of two years.

ii. A copy of the Articles of Association of the Foreign Producer as in force.

ii. Documents evidencing the administration and the legal representation of the Foreign Producer.

Section C: Technical description of investment plan, budget, contractual texts and state aid.

C. 1 The following elements of the investment plan are submitted:

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

ii. The summary of the scenario or the scenario of the investment plan to be included (either a summary text or the script is submitted).

iii. The work planning of the investment project and specifically the planned start and end dates of the above works, the place or places of execution of the project, the planned start and end dates of

filming, as well as the number of days of filming, which will be required in Greece for the completion of the investment plan.

iv. In the case of an investment plan with cultural and educational digital game content, instead of the elements under (ii) and (iii) of the par. 1 of Section C, a summary of the design manual is submitted (a summary of maximum five (5) pages of the game design document).

v. Detailed estimate of the total cost (i.e. the cost related to the total production of the investment project, in which all costs are shown, and not only those that will be executed in Greece and which are subject to this proclamation) of production of the investment project.

vi. Detailed estimate (with a distinct display in relation to the budget under (v) above) of the eligible expenses, by category and group of expenses, which the applicant company requests to be included in the present regime and which will be implemented in the Greek territory. The costs in question (eligible costs), as a whole, should not exceed 80% of the total production cost of the investment project.

In case of cooperation between a Producer Company (Domestic and/or Foreign) and a Production Contractor, a legally certified copy of the Production Execution contract is submitted as well as the budget of the investment plan to be executed by the Production Contractor and which (budget) has been approved by the Producer. In a distinct, separate line of the submitted relevant budget, the amount/percentage of the agreed fee of the Production Executor for the execution of the tasks undertaken (i.e., the amount of remuneration minus the total costs that the Production Executor will carry out in accordance with the budgeted cost of expenses described in the submitted budget).

C.3 In case of cross-border production and/or co-production, a legally recognized private contract agreement between the producers participating in the cross-border production and/or co-production shall be submitted.

C.4 In the case of receiving state aid or submitting an application for state aid in relation to the same investment project, all relevant supporting documents must be submitted that show the provider of the state aid, the applicant and recipient of the aid and the amount of the aid (applied for or received).

Section D: Employment details

The following employment information is submitted for the implementation of the investment plan.

- i. Written declaration - report on behalf of the Investment Plan Operator, legally signed, which contains the names of the main artistic contributors, the number of employees who will be employed during the investment project operations in Greece, as well as the planned new jobs within the period of implementation of the investment plan.
- ii. In the event that eligible expenses concern invoices issued by natural persons or companies or other legal entities with registered office or permanent establishment in a foreign country, in accordance with paragraph 3 of article 26 of Law 4487/2017, the relevant private agreements, officially translated, in which the provision of the work in the Greek territory and its corresponding remuneration are expressly defined.

Section E: Sources of Funding

The following details of the funding sources of the investment plan are submitted:

- i. The financing scheme and any external sources of financing are presented, with special reference to the cases where these contain state aid, public support or provision. The above data is submitted/presented in a text containing all the information mentioned above.

or In the case of state aid, public support or provision, the relevant supporting documents are also submitted.

Section F: Administrative Fee for the submission of the application

A printout of the e-Administrative Fee (e-paravolo) must be submitted together with a copy of its payment to the Tax Office (D.O.Y.) or proof of payment from a Bank, in accordance with the provisions of article 4 of this proclamation.

Section G: Information on the solvency of the investment plan entity and/or aid beneficiary.

G. 1 The following details and supporting documents must be submitted regarding the solvency of the Entity of the investment project and/or the Beneficiary of the aid:

- i. Certificate of tax clearance in force at the time of submission of the application for inclusion, which is obtained ex officio from the information systems of Independent Public Revenue Authority (A.A.D.E.).
- ii. Certificate of insurance clearance in force at the time of submission of the application.
- ii. Single Judicial Solvency Certificate of the last two months before submitting the application.

iv. In the event that the institution of the investment plan or the beneficiary of the aid is a company under formation or arises after a process of merging existing companies which has not been carried out at the time of submission of the application, the above supporting documents shall be submitted for each of the participants to the company being formed and for each of the companies being merged,

G.2 Especially with regard to the procedure of par. 3 of article 25 of Law 4487/2017, in the case where, in accordance with the provisions of article 3 hereof, the Foreign Producer is designated as a beneficiary of aid, the Producer shall also submit the following Credit Details, regarding the business of the Foreign Producer:

- i. Certificate of good standing of the Foreign Producer which certifies that the Foreign Producer's business is still active, and certifies that the Foreign Producer is not subject to Bankruptcy, Liquidation, Compulsory Administration or other similar procedure as provided by law of the company's registered office, or if no such certificate is issued, a solemn declaration of its legal representative.
- ii. Additionally, confirmation of the bank account of the foreign producer beneficiary company with its full details (IBAN, BIC, Bank branch address, etc.).

Section H. Financial details of the investment plan entity and/or aid beneficiary.

H. 1 The following details and supporting documents are submitted regarding the financial data of the Investment Plan Operator and/or the beneficiary of the aid:

- i. Financial statements of the last three (3) fiscal years with the observations of a certified auditor, when the company chooses or is required to be audited by auditors.
- ii. Income Tax Statement of Legal Persons and legal entities of the last financial year, of the last three (3) fiscal years and the tax certificate, if any.
- iii. E3 form of the last three (3) fiscal years. Especially for investment projects concerning digital, cultural and educational game, E3 form of the last fiscal year.
- iv. Last final balance (at least of secondary analysis). The above supporting documents are also submitted for the shareholders/partners of the Entity under incorporation.

H.2. Especially with regard to the procedure of paragraph 4 of article 25 of Law 4487/2017, in the case where, in accordance with the provisions of article 3 hereof, the Foreign Producer is designated as a beneficiary of aid, the Production Executor submits, in terms of the business of the

Foreign Producer, equivalent to the documents referred to in paragraph H. 1., accompanied by a solemn declaration of the Foreign Producer, in which it is declared that the documents provided are equivalent, according to the law of its seat, to documents, to those referred to in paragraph H. 1.

Section I: Presentation details of the place (or places) of installation of the production process.

A detailed description and presentation of the place or places of installation of the production process, within the Greek territory, is submitted. The above presentation is submitted as a text. If there are applications or received filming permits, they are submitted as supporting documents.

Section K: Cultural criteria met in accordance with article 24 of Law 4487/2017/ Documentation of Rating of relevant Indicators.

1.1 A documented analysis is submitted to document the grading of the cultural criteria (Appendix III) on the S.A.I.S.'s electronic platform. More specifically:

- i. Content: Detailed reference to the story and the scenario (description of action, scenes, estimated time duration especially as a percentage of the total duration of the project, etc.) inferring the rating by subcategory (A. 1, A.2, A.3 etc.)
- ii. Contributors: Detailed report of specializations and names and their correlation (nominal list of specializations, etc.) inferring the rating by subcategory (B, 1, B.2, B.3, etc.)
- iii. Production: Detailed reference to the production process (shooting, use of indoor and outdoor spaces, use of studio, technical editing and post-production) inferring the rating by subcategory (C. 1, C.2, C3 etc.)
- iv. Special Criteria: Detailed reference to the production process (e.g., script, dialogues, specialties and nomenclature, budget, reasons for limited possibility of commercial exploitation in the international markets) inferring the rating by subcategory (D. 1, D. 2, D. 3 etc.)
- v. The above presentations / analyses are completed electronically in the S.A.I.S. and are texts which are accompanied by any available supporting documentary material (eg scripts, script excerpts, filming permits, etc.) that supports and proves the contents of the above presentations/ analyses.

3. Supporting documents for the amendment of the application

1. For a complex amendment, which constitutes an addition of a subsidized expenditure which increases the total of approved eligible costs, in accordance with paragraph 3 of article 11 of this proclamation, the following supporting documents must be submitted:

i. The elements provided for in point 2 (b) of case 2 of this Annex and concern the following sections: Section A, Section C, Section D, Section E, Section I and Section K.

ii. Solemn declaration of the legal representative stating that the prescribed data provided for in point 2 (b), case 2 of this Annex and concerning the following sections have not changed: Section B, Section G and Section H. In the event that a change has occurred, only those documents related to the change are provided.

iii. A printout of the e-Administrative Fee (e-paravolo) along with a copy of its payment to the Tax Office (D.O.Y.) or proof of payment from a Bank, in accordance with the provisions of paragraph 3 of article 9 of this proclamation.

iv It should be noted that the approval decision on the amendment of the affiliation decision shall be accompanied by a certificate of the General Directorate of Financial and Administrative Services of the Ministry of Digital Governance regarding the existence of relevant funds, in accordance with the procedure of subparagraph (Id) of par. 3 of article 5 of this proclamation.

2. For an amendment regarding the Investment Plan Operator, due to a merger or due to the separation of a branch or due to a transfer or due to universal succession which occurs during the process of implementing the investment plan, in accordance with par. 5 of article 11 of the present proclamation, the following supporting documents are submitted:

i) letter from the legal representative of the new operator for the change

ii) in case of merger or transfer due to universal succession, solemn declaration of the legal representative of the new entity, declaring the intention to complete the investment

iii) brief corporate profile of the new entity,

iv) supporting documents documenting the legal completion of merger or demerger procedures or transfer due to universal succession

v) supporting documents regarding the legal representation of the new Investment Plan Operator,

3. For an amendment regarding the applicant business since 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), as long as the entire business is transferred, the same scope of activity is maintained and the new business universally assumes all the obligations and requirements of the transferee, in accordance with par. 6 of article 11 hereof, the following supporting documents are submitted:

- i) letter from the new operator about the change
- ii) supporting documents of legal succession (including supporting documents documenting the non-existence of other legal sharers of the inheritance) or retirement or transfer
- iii) solemn declaration of the new operator, declaring the intention to complete the investment and the universal succession of the previous operator from the new
- iv) supporting documents documenting the marital or family relationship by virtue of which the permitted change of operator took place.

For the simple amendments of article 10 hereof, a written notification of the amendments must be made, while in the case of a change in the duration of the investment plan, the notification must be accompanied by a letter from the operator in which the facts are detailed and in chronological order imposed the interruption or delay of the implementation of the investment plan as well as documents and evidence of the reasons for the requested extension

Adjunct Annex 1:

Content of the solemn declaration of article 8 of Law 1599/86 FOR THE PRODUCTION SUPPORT REGIME OF LAW no. 4487/2017

«On my own responsibility and being aware of the penalties provided for by the provisions of par. 6 of article 22 of Law. 1599/1986, under my capacity as legal representative of the legal entity “.....”, I hereby declare that:

- (a) The contents of the qualification application with application no ____ and titled “_____” as well as all the supporting documentation submitted, are complete, accurate and true.
- (b) I have been informed of the provisions of the Applicable Law and of the obligations arising from the inclusion of the investment plan in the provisions of the regime of L. 4487/2017.

(c) The legal entity represented by me has not received any other state aid in relation to the submitted investment plan (or otherwise, as the case may be: The legal entity represented by me has received State aid in relation to the submitted investment plan from

(name of the Aid Entity), amounting to (amount of State aid received).

(d) The submitted investment plan, in whole or in part, for the same expenses has not been subjected and will not be subject to the same support scheme under Law 4487/2017.

(e) No "start of the investment plan" (as such term is defined in paragraph 5 of Article 20 of Law 4487/2017 in conjunction with Article 2 of the Proclamation for the scheme for the support of the production of audiovisual works in Greece in accordance with Chapter D of Law 4487/2017) has taken place, prior to the submission of the qualification application.

(f) The investment concerns an independent audiovisual work, as defined in paragraphs 2 and 3 of Article 20 of Law 4487/2017, and fulfills all the legal requirements for qualification under the support scheme of that law.

(g) The legal entity represented by me has not received any State aid in respect of which a recovery procedure has been initiated or is pending due to a prior European Commission decision declaring such aid illegal and incompatible with the internal market.

(h) The legal entity represented by me:

- is not a company in difficulty, as defined in paragraph 18 of Article 2 of Regulation (EU) no 651/2014.
- has not ceased the same or similar activity within the European Economic Area during the two years preceding the submission of the qualification application and has not planned to cease the said activity within a time period shorter than two years after the completion of the investment plan for which it applies for support in the area concerned,
- does not execute the submitted investment plan at the initiative and on behalf of the State under a contract for the execution of a project, concession or service.
- The legal entity represented by me has not been entrusted with the provision of public service; and does not provide services solely for the State.
- has been clearly aware that the investment plan it submits is harmonized and abides by the restrictions on the cumulation of aid provided for in Article 22 (1a) and paragraphs 4 and 5 of Article 27 of Law 4487/2017.

(i) The submitted investment plan ensures the necessary conditions to avoid discrimination against vulnerable groups, in particular in terms of accessibility to infrastructure, services and goods.

(j) I accept any relevant examination/audit to verify the declared data by the competent national or Community authorities and to cross-check them with the information provided by the information systems of public services and insurance organizations (PSKE, OPS, TAXIS etc).

The undersigned

The legal representative».

ANNEX II

Eligible groups and expenditure categories of investment projects of the Regime to support the production of Audiovisual Projects in Greece

A. Categories of eligible expenses

Eligible expenses that may be subject to the aid regime of Law 4487/2017 are those provided for in paragraph 1 of Article 26 of Law 4487/2017, in accordance with the limitations set forth in Paragraph 2 of Article 26 of L. 4487/2017 as well as in Section B of this Annex.

The costs are reported without VAT, if the right of its deduction is granted, while the costs are reported with VAT, if the right of its deduction is not granted, in accordance with the applicable legislation. Indicatively, the following are taken into account as eligible expenses that may be subject to the aid regime of Law 4487/2017:

1. Copyright fees

- i. Scenario (and screenwriter's fee)
- ii. Directing (and director's fee)
- iii. Music
- iv. Expenditures for the acquisition of licenses for existing works
- v. In the case of an investment project regarding a digital game with cultural and educational content, the following additional costs may be eligible: a) for the registration of a logo and distinctive title of a digital game b) for rights to use images - voices of famous people (actors / musicians) / athletes etc.) Character design (character design) c) Expenses for the registration of a digital game logo, d) Source Code.

2. Crew, cast and production fees

Remuneration of staff, technicians and actors (including the prescribed taxes and insurance contributions according to the current Greek legislation) as well as the production manager.

2.1 Indicatively, with regard to audiovisual works other than those with digital game, cultural and educational content:

- i. Department of Artistic Direction
- ii. Production department
- iii. Cast (Actors/Stuntmen/Supporting Actors/ Doppelgangers/Replacements etc)
- iv. Artistic Design Department (Set Design, Construction, tutorials - props, etc.)
- v. Technical installation equipment - (cranes, rails, tripods, etc.)

- vi. Special Effects Department.
- vii. Animation Department
- viii. Character design department (animation of all types, 3D, etc.)
- ix. Department of Dressmaking-Costumes
- x. Makeup, Hair and Prosthetics Department
- xi. Lighting Department
- xii. Image Department
- xiii. Sound Department
- xiv. Department of Filming Space Management
- xv. Department of Music
- xvi. Department of image processing (editing)
- xvii. Department of sound processing (mixing)
- xviii. Department of music processing
- xix. Department of visual effects
- xx. Specialized services during and at the filming location (doctors, nurses, veterinarians, etc.)
- xxi. Script Consultants
- xxii. Production executor fee

2.2 Indicatively regarding investment projects with animated, cultural and educational content:

- i. Production Department
- ii. Art direction and design department (concept artists, designers)
- iii. 2D/3D character design department (design, coloring, texturing, rigging layout)
- iv. 2D/3D environment design department (design, coloring, texturing, rigging, layout)
- v. Department of animated 2D/3D drawings-images (Animation)
- vi. Department of lighting and photo management (lighting, camera set-up)
- vii. Compiling Department
- viii. Department of music technology, sound design, dialogue re-recording and Surround Sound Effects (Foley)
- ix. Actors, Dancers for motion capture
- x. Department of technical installation
- xi. Department of Special Effects
- xii. Scriptwriters, screenwriters, script consultants
- xiii. Production executor fee
- xiv. Out of area fees (per diems)

2.3 Indicatively regarding investment projects with digital game, cultural and educational content:

- i. Game development department
- ii. Game design department
- iii. Game production department
- iv. Art direction and design department (concept artists, designers)
- v. Compiling Department
- vi. Department of music technology, sound design, dialogue re-recording and Surround Sound Effects (Foley)
- vii. Actors, Dancers for motion capture
- viii. Technical installation department
- ix. Special Effects Department
- x. Animation Department
- xi. Character design department (animation of all types, 3D, etc.)
- xii. Specialized services during and on location (playtesters, doctors, nurses, etc.)
- xiii. Scriptwriters, screenwriters, script consultants
- xiv. Production executor fee

3. Production design and implementation

- i. Research and production planning
- ii. Finding location search (including Moving expenses, ,Accommodation, Meals, Per diems per diems)
- iii. Fees of artistic contributors and/or production department during the search for the shooting location (including the prescribed taxes and insurance contributions according to the applicable Greek legislation)
- iv. Miscellaneous Administrative permits from competent bodies or authorities (filming permits, fees or expenses for licensing the use of public and archaeological sites for the production of the audiovisual work, etc.)
- v. Construction, purchase, rental of a workshop and configuration - decoration of scenery
- vi. Construction of scenery
- vii. Rental of studio and scenery
- viii. Rental and configuration of shooting location - Use of animals
- ix. Rental of action vehicles (on screen)
- x. Rental of immovable infrastructure and mobile equipment at filming locations (households, kitchens, wc, caravans, mobile cloakrooms and similar)

- xi. Rental of special off-screen auxiliary vehicles (police vehicles, security vehicles, ambulances, fire engines, etc.)
- xii. Manufacturing, Renting, and Buying Costumes
- xiii. Expenses related to the design of physical (non-digital) characters, the construction and creation of physical scenery and backgrounds in animation (expenses for services, rental and purchase of consumables for audio-visual animation projects)
 - Special effects, consumables and cinematic weapons
 - Make-up, hairdressing and prosthetics (e.g. wigs)
 - Additional costs of filming locations (cleaning, necessary items)
 - Shooting photographer
 - Making of

In the case of an audiovisual project with a digital game, cultural and educational content, the following costs may be eligible:

- i. Server rental
- ii. Game Design Document
- iii. Technical Design Document
- iv. Remunerations of all contributors (development, production, design, artistic execution of the game) (including the prescribed taxes and insurance contributions according to the applicable Greek legislation)
- v. Licenses to use archival material
- vi. Rental of studios, machines for special effects, etc.
- vii. Rental of movable and immovable property (does not apply to fixed costs)
- viii. Testing during the Alpha and beta stage of production (debugging, playtesters, research and Usability, etc.).

4. Technical equipment

- i. Rental and consumables of technical installation equipment
- ii. Rental and consumables of lighting equipment
- iii. Rental and consumables of imaging equipment (cameras, etc.)
- iv. Rental and consumables of recording equipment-
- v. In the case of an audiovisual project with content or a digital game, cultural and educational, the following costs may be included as eligible in addition:
 - Equipment rental and consumables for motion capture, rendering, 3D scanning, sound recording and imaging, etc.
 - Equipment rental and supplies for playtesting
 - Rental and supplies of special equipment (VR, mobiles for testing, etc.)
 - Consumables for technical installation.

5. Travel, accommodation and food

- i. Travel expenses (rental of buses and any vehicle necessary for the movement of personnel and equipment during production)
- ii. Fuel, tolls and other related costs (e.g. parking)
- iii. Tickets (airline, ferry, train, bus)

- iv. Accommodation expenses for the staff employed in the production of the audio-visual project.
- v. Food and related services (e.g. shooting canteen expenses, etc.)

6. Editing

- i. Final processing of image, sound and music
- ii. Costs of dubbing, subtitling, re-recording of dialogues (ADR Automated Dialogue Replacement) and sound effects (Foley)
- iii. Rental of software for animated films, Rental of other software and programs necessary for the production of the audio-visual work
- iv. Special effects

In case of an audiovisual project with animation or digital game, with cultural and educational content, the following costs may be additionally eligible:

- i. Rental of software for animation or digital games. Rental of other software and programs necessary for the production of the audiovisual project (eg Unity, Adobe Cloud Suite, Maya, 3Ds MAX, Boom Harmony Company)

7. Other expenses

- i. General office expenses related to a place other than that of the permanent seat of the Applicant's business:
- ii. Renting office space, office furniture and storage space.
Rental of office equipment (telephone devices, facsimile devices, computers, photocopiers, and other similar)
- iii. Stationery
- iv. Public Utility Bills and telephone and internet services. (Especially for investment projects concerning audiovisual projects with digital game of cultural and educational content, these costs are taken into account up to 10% of the eligible costs). - Courier, post and customs services
- v. Administrative Fee Expenses for inclusion in the regime
- vi. Expenses for legal and accounting services as well as for consultant services, the services of which are causally connected either to the production or to the preparation of the submission of an application file for inclusion.
- vii. Insurance expenses

B. Rules for calculating eligible production costs—limitations

B. 1 For the calculation of the total eligible cost of production and/or post-production, the limitations provided for in paragraph 2 of article 26 of Law 4487/2017 and in this section apply. In particular, eligible costs of production and/or post-production of a work are those that have the type of legal document, in accordance with the provisions of Greek legislation "and are specified in Law 4308/2014 on Greek Accounting Standards" mention in their reasoning the specific audiovisual work which is the subject of the aid and bear, under the supervision of the Investment

Project Entity, a stamp on the body of the said application with the unique application submission number "in accordance with par. 1 of article 3 of this proclamation.

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

- i. Travel and travel expenses are recognized as long as they relate to travel to and from the Greek territory as well as within the Greek territory.
- ii. In the event that a production contractor is used, and in the event that, in the context of the implementation of the investment plan, pre-existing own-used equipment is used by the production contractor, the relevant equipment expenditure, in order to be recognized as eligible, should be presented and registered in a separate, distinct line, in the submitted estimate of eligible costs of case (e) of chapter ? of paragraph 2(b) of Annex I. Correspondingly, the relevant expense should be the subject of separate invoicing from the production contractor to the producer, so as to certify the relevant expense during the audit.
- iii. Costs related to the use of pre-existing proprietary equipment of the producer itself are not eligible expenses. Transport costs of the producer's own equipment, which should be proven by the relevant legal documents of circulation, constitute eligible costs, under the limitations of item (i) above and (vi) below.
- iv. Employee benefits. Fees of full-time and/or part-time, indefinite and/or fixed-term employees, who are employed in the production process of the supported investment project in the Greek territory, are recognized. In the case of employment, in the production process of the supported investment plan, of regular staff of the producer or of the production executive, only that part of the remuneration of the above personnel corresponding to their employment in the production process of the supported investment plan is supported. For the aid as an eligible expenditure of the relevant wages of regular staff, the Investment Plan Entity must submit reports, detailed time sheets from which the hourly employment of the regular staff in question in the production process of the investment plan, the scope of the employment and the part of their paid salary can be obtained staff, corresponding to the above employment. The accuracy of the above time-sheets is confirmed by the required declaration in Appendix IV, Section 3.13. of this proclamation. For the inclusion of foreign workers' wages and insurance contributions in the provisions of Law 4487, Greek law, EU law as incorporated into Greek law and bilateral agreements between Greece and EU states and third countries apply. Especially for the inclusion of investment projects related to a) post-production, b) animation, c) VFX

and d) digital games, the organization may submit, for services that will be produced and offered in the Greek territory based on Private Agreements, detailed list of man-hours and/or man-days in combination with the way they are calculated per stage/service of the investment plan.

- v. Regarding the recognition of the remuneration of the production executive and its inclusion in the eligible costs, the following are observed: the remuneration of the production executive is recognized as eligible up to a rate of 10% of the total cost of the estimate of the project undertaken to perform, according to what is presented in Section C.2 of paragraph 2(b) of Annex I.
- vi. The expenses for fuel are recognized up to a percentage of 0.02 of the total eligible expenses, presented in the affiliation application.
- vii. For the expenses of par. 1 of article 26 of Law 4487/2017 as applicable, which relate to scriptwriter and director fees or, in the case of an investment plan with animated content or a digital game, cultural and educational, for the expenses regarding rights to use images - voice, character design, source code (Category-1), and crew and actors (cast) other than the producer (Category-2), 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 paragraph 3 of article 65 of the Tax Code of Income (v.4172/2013, A' 167). The value of the foreign invoices of the previous paragraph, not including VAT, may not exceed the percentage of the total eligible costs of the investment project, as referred to in paragraph 3 of article 26 of Law 4487/2017.
- viii. In relation to the above paragraph vii, it is clarified that the producers' fees, the copyright costs for music and the costs for acquiring licenses for pre-existing works are not eligible costs.

ANNEX III

Determination of Investment Plans rating indicators according to the cultural criteria of the regime to enhance the production of audiovisual works in Greece

1. This regime includes investment projects for the production of independent audiovisual work that meets the conditions of the political criteria of tables A, B, C, D and E of Law 4487/2017 and specifically: Table A, for the audiovisual work of fiction, of table B, for the visual work of creative documentation, and of table C, insofar as it concerns the animation and of Table D, for the audio-visual work with the digital game, cultural and educational.
2. Investment projects for the production of a difficult audiovisual project are subject to this regime, provided that the project meets the cultural criteria of Table A, B, C, D or E.
3. In order for an audiovisual work to be subject to the present regime, it is necessary that the minimum rating of the categories mentioned in Content, Credits and Production (A+B+C) be at least
20 out of 50 of Table A if it concerns an audiovisual work of fiction, 20 out of 50 of Table B if it concerns an audiovisual work of creative documentation, and 16 out of 40 of Table C if it concerns an animation and 16 out of 40 of Table .
4. In order to qualify as a "difficult audiovisual work" and to be subject as such to the present regime, an audiovisual work additionally needs a minimum score of 10 out of 20, according to the prerequisites of the criteria of Category D in Table E.
5. Tables A, B, C, D and E are attached to this annex, which form an integral part thereof.

TABLE A CULTURAL CRITERIA FOR AUDIOVISUAL PROJECTS- FICTION

NOTE: For an investment project to be eligible and subject to the present regime, a minimum total score of 20 (A+B+C) is necessary.

PREREQUISITES	SCORE
CATEGORIE A – CONTENT	
A.1 A script which case develops in Greece. To be considered that the plot of the script takes place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually shot in Greece (more than 20% of the scenes 1 point, more than 40% 2 points, from 60 % 3 points, from 75% 4 points). If the minimum threshold is not met, no points will be counted	4 (maximum)
A.2 A script with a theme concerning Greek or European history with historical, religious, social, artistic or cultural content OR A script adapted from or based on a Greek or European literary work or a work of another form (such as theatre, musical, opera, ballet).	4
A.3 A script whose plot makes use of places that highlight the diversity of the natural landscape, architecture and historical wealth of Greece, or the border in mainland and insular Greece, and that reflect the European and Mediterranean identity.	4
A.4 Script with Greek or European characters (at least 1 main character 1 point, 2 characters 2, 3 characters 3, more 4 points).	4 (maximum)
A.5 Original dialogues or narration in the Greek language 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, up to 75% 3 points , over 75% of dialogues 4 points).	3 (maximum)
A.6 A script with a theme that promotes artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, the dissemination of the arts and sciences.	4

CATEGORY B - CONTRIBUTORS	
B. 1 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in the main specialties (1 1): director, screenwriter, producer, lead actor (one), lead actor (one), director of photography, sound engineer (production sound mixer), editor, production designer, set designer or costume designer, music composer.	11 (maximum) - 1 point for each specialty
B.2 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in all other specialties: more than 20% 1 point, more than 40% 2 points, more than 4 points.	4 (maximum)
CATEGORY C-PRODUCTION	
C. 1 Outdoor or in studio scenes shot in natural locations and studios in Greece (for at least 5 days of shooting 1 point, for 6-10 days 2 points, for 11-15 days 4 points, from 16 days 6 points).	6 (maximum)
C.2 Final Editing in Greece.	2
C.3 Image editing in Greece.	1
C.4 Sound editing in Greece.	1
C.5 Music recording in Greece	1
TOTAL RATING A+B+C	50

**TABLE B CULTURAL CRITERIA FOR AUDIOVISUAL WORKS -
CREATIVE DOCUMENTATION**

NOTE: For an investment project to be eligible and subject to the present regime, a minimum total score of 20 (A+B+C) is necessary.

PREREQUISITES	SCORE
CATEGORIE A – CONTENT	
A. 1 A script whose plot develops in Greece. To be considered as taking place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually shot in Greece (more than 20% of the scenes 1 point, more than 40% 2 points, from 60% 3 points, from 75% 4 points). If the minimum threshold is not met, no points will be counted.	4 (maximum)
A.2 A script with a theme concerning Greek or European history, with historical, religious, social, artistic or cultural content. H. Screenplay adapted from or based on a Greek or European literary work or a work of another form (such as theatre, musical, opera, ballet).	4
A.3 A scenario whose premise makes use of spaces that highlight the diversity of the natural landscape, architecture and historical wealth of Greece, or the border in mainland and insular Greece, and that reflect the European and Mediterranean identity.	4
A.4 Script with Greek or European characters (at least 1 main character 1 point, 2 characters 2, 3 characters more 4 points).	4 (maximum)
A.5 Original dialogues or narration in the Greek language 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, up to 75% 3 grades, over 75% of dialogues 4 points).	4 (maximum)

A.6 A script with a plot that promotes artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, the dissemination of the arts and sciences.	4
CATEGORY B - CONTRIBUTORS	
B.1 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in the main specialties (1 1): director, screenwriter, producer, lead actor (one), lead actor (one), director of photography, sound engineer (production sound mixer), editor, for production designer, set designer or costume designer, music composer.	11 (maximum) - 1 point for each specialty
B.2 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in all other specialties: more than 20% 1 point, more than 40% 2 points, more than 60% 4 points.	4 (maximum)
CATEGORY C-PRODUCTION	
C.1 Outdoor or in studio scenes shot in natural locations and studios in Greece (for at least 5 days of shooting 1 point, for 6-10 days 2 points, for 11-15 days 4 points, from 16 days 6 points).	11 (maximum) - 1 point for each specialty
C.2 Final Editing in Greece.	2
C.3 Image editing in Greece.	1
C.4 Sound editing in Greece.	1
C.5 Music recording in Greece	1
TOTAL RATING A+B+C	50

TABLE C CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - ANIMATION

NOTE: In order for an investment project to be eligible and fall under the current regime, a minimum total score of 16 (A+B+C) is necessary.

PREREQUISITES	SCORE
CATEGORIE A – CONTENT	
A. 1 Scenario whose case is in Greece or in an unspecified location. To be considered as taking place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually shot in Greece (more than 20% of the scenes 1 point, more than 40% 2 points, from 60% 3 points, from 75% 4 points), If the minimum threshold is not met, no point is counted,	4 (maximum)
A.2 A script with a theme concerning Greek or European history, with historical, religious, social, artistic or cultural content. H. Screenplay adapted from or based on a Greek or European literary work or a work of another form (such as theatre, musical, opera, ballet).	4
A.3 Original dialogues or narration in the Greek language or one of the Greek dialects or in a language of the European Economic Area (EEA) (maximum) - (up to 25% of the dialogues included in the script 1 point, up to 50% of the dialogues 2 points, up to 75% 3 points, over 75% of dialogues 4 points).	4 (maximum)
A.4 Script with main characters citizens of Greece or the European Economic Area (EEA) or with an unspecified form (non-anthropomorphic characters). In order to prove that the main characters are citizens of Greece or the EEA, this should be supported by individual narrative and pictorial elements. (1 point for a single main character, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
	4
A.5 A script with a theme that promotes artistic creation and application of new technologies, culture, humanitarian values, social and racial integration, the dissemination of the arts and sciences	
CATEGORY B - CONTRIBUTORS	

<p>B.1 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in the main specialties director, screenwriter, producer, music composer, lead actor (one), lead actor (one), other actors (1 point if 50%), film crew (1 point if 50%), department heads 1 point if some of them no minimum, for lead layout supervisor, lead production designer, lead character designer, lead editor, lead sound designer , the lead visual effects supervisor, the lead modeling supervisor.</p>	<p>9 (maximum)</p>
<p>B.2 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in all other specialties: more than 20% 1 point, more than 40% 2 points, more than 60% 3 points.</p>	<p>3 (maximum)</p>
<p>CATEGORY C-PRODUCTION</p>	
<p>C.1 Filming, visual design, layout and storyboarding, visual effects, special effects and post production in Greece (more than 20% of the work 1 point, more than 40% 2 points, from 60% 4 points, from 5 points).</p>	<p>5 (maximum)</p>
<p>C.2 Recording of music, sound, narration and dialogues in Greece more than 20% of assignments 1 point, more than 40% points, more than 60% 3 points.</p>	<p>3 (maximum)</p>
<p>TOTAL RATING A+B+C</p>	<p>40</p>

**TABLE D CULTURAL CRITERIA FOR AUDIOVISUAL WORKS -
DIGITAL GAMES**

NOTE: In order for an investment project to be eligible and fall under the current regime, a minimum total score of 16 (A+B+C) is required.

PREREQUISITES	SCORE
CATEGORIE A – CONTENT	
A. 1 Scenario whose case develops in Greece or in an unspecified location. To be considered as taking place in Greece, the scenario must take place in Greece, but it does not matter if the audiovisual work is actually shot in Greece (more than 20% of the scenes 1 point, more than 40% 2 points, from 60% 3 points, from 75% 4 points), If the minimum threshold is not met, no point is counted.	4 (maximum)
A.2 Scenario with a theme concerning Greek or European history, with historical, religious, social, artistic or cultural content. Or Scenario adapted from or based on a Greek or European literary work or a work of another form (such as theatre, musical, opera, ballet).	4
A.3 Original dialogues or narration in the Greek language or one of the Greek dialects or in a language of the European Economic Area (EEA) (maximum) - (up to 25% of the dialogues included in the script 1 point, up to 50% of the dialogues 2 points, up to 75% 3 points, over 75% of dialogues 4 points).	4 (maximum)
A.4 Scenario with citizens of Greece or the European Economic Area (EEA) or with an unspecified form (non-anthropomorphic characters) as main characters. In order to prove that the main characters are citizens of Greece or the EEA, this should be supported by individual narrative and pictorial elements. (1 point for a single main character, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
A.5 A script with a theme that promotes artistic creation and application of new technologies, culture, humanitarian values, social and racial integration, the dissemination of the arts and sciences.	4
CATEGORY B - CONTRIBUTORS	

B.1 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in the main specialties: project manager or producer, screenwriter, artist (one), artist (one), programmer, designer, music composer, software development team (1 point if 50%), department heads [1 point if for some of them no minimum exists, for lead gameplay programmer, lead level designer, lead character artist, lead sound designer, lead graphics programmer, lead level artist, lead gameplay designer]	9 (maximum)
B.2 Participation of Greek citizens or citizens from the countries of the European Economic Area (EEA) in all other specialties: more than 20% 1 point, more than 40% 2 points, more than 60% 3 points.	3 (maximum)
CATEGORY C-PRODUCTION	
C.1 Conceptual development, game design, storyboard development, programming and original testing in Greece (more than 20% of the work 1 point, more than 40% 2 points, from 60% 4 points, from 75% 5 points).	5 (maximum)
C.2 Recording of music, sound, narration and dialogues in Greece more than 20% of assignments 1 point, more than 40% 2 points, more than 60% 3 points).	3 (maximum)
TOTAL RATING A+B+C (40)	

TABLE E SPECIAL CULTURAL CRITERIA FOR DIFFICULT AUDIOVISUAL WORKS

NOTE: In order for an investment plan to be characterized as “difficult audiovisual work” and be submitted as such in the present regime, it is additionally required to achieve a minimum score of 10, pursuant to the terms of Category D criteria in Table E

REQUIREMENTS	SCORE
CATEGORY D – SPECIAL CRITERIA	
D.1 Play, which has all its dialogues and narration in Greek language and, as a result, has limited distribution capabilities.	6
D.2 First or second director’s play	3
D.3 First or second producer’s play	3

D.4 Play with low budget (less than 500.000 euros)	6
D.5 Play with limited capabilities of commercial exploitation in the international markets	2
TOTAL SCORE OF CATEGORY D	20

ANNEX IV:

Determination of the documentation accompanying the check petition of articles 12 and 13 of the present.

I. Check petition and Check Documentation: general

A. All documentation accompanying the check petition are submitted by the Body of the investment plan. In case that the Body of the investment plan is also the beneficiary of the aid, then it submits exclusively for it the above documentation. In cases that, pursuant to article 25 l. 4487/2017 as in force and article 3 of the present, the body of the investment plan additionally submits the above documentation also for the Beneficiary/ies of the aid, as those are determined per case in the present.

B. The invoices regarding eligible expenses of production or/and metaproduction of a play are acceptable provided that they are come in the form of legal invoices, pursuant to the provisions of greek law and those specified in l. 4308/2014 on Greek Accounting Standards (indicatively receipts of retail sale, documents regarding transfer of goods, delivery notes for large transactions, bills of lading, clarifications, CMR, packinglist etc. are submitted), they state in their justification the specific audiovisual work, which is the object of the aid and have, under the care of the Body of the investment plan, on their body seal, in which the numerical number of submission of the petition is stated, pursuant to par. 1 article 3 of the present declaration.

C. Invoices of eligible expenses may have been issued either with the tax details of the Body of the investment plan or with the tax details of the Beneficiary of the aid, or with the tax details of a third party, whose participation in the production of the audiovisual work stems from the agreements governing the production of the investment plan. In this case, when during the materialization process

of the investment plan, a third party, which does not bear the capacity of neither the Body of the investment plan nor of the beneficiary of the aid, proceeds in settling eligible expenses in connection with the investment plan, the check and approval of said eligible expenses is conditioned upon the submission by the Body of the investment plan of all documentation of module 2 of the present Annex, arising from accounting books and details of the third party in connection with the performance of the abovementioned eligible expenses which the latter undertook and settled.

D. Invoices of eligible expenses of production / metaproduction of a play that have been issued by natural persons or companies or other legal entities which have been duly established and are headquartered in a member state of the European Union, the European Economic Area or third countries, under the condition that it is not a non-cooperative state in the meaning of par. 3 article 65 of Tax Income Code (l. 4172/2013, A' 167), are being approved provided that the conditions set forth in the European Directive 2006/112/EC (and specifically in part 3 regarding "invoicing") and the pertinent work has fully taken place in the Greek territory.

II. Check Petition and Check Documentation: specials

The submitted documentation that accompanies the check petition of article 30 l. 4487 is the following:

1. Documents regarding any changes of the body of the investment plan and/or the beneficiary of the aid. In case that from the time of submission of the petition to admit the investment plan in the provisions of l. 4487/2017 until the time of submission of the check petition, there has been any change in the Body of the Investment Plan or/and the Beneficiary of the aid, the Body of the Investment Plan submits:

i. Integrated Text of Codified articles of association, which includes any changes of the same or/and of the Beneficiary of the aid from the time of submission of the check petition, which bear the validation (seal) of the competent body to which they have been submitted (as indicatively digital signature from GEMI). In case of individual businesses certificate of business start in the Tax Office and any changes.

ii. Certificate of changes from GEMI of the same or/and of the Beneficiary of the aid.

Specifically for the process of par. 4 article 25 l. 4487/2017, in case that, according to the provisions of article 4 of the present, the Foreign Producer is stipulated as the beneficiary of the aid, the Production Executor submits also the following details as documents, regarding the Foreign Producer: Copy of the last Articles of Association of the Foreign Business along with any

amendments that have taken place from the time of submission of the admission petition until the time of submission of the check petition and the legal documents of lawful representation.

2. Accounting depiction of the details of materialization of the investment. The Body of the investment plan submits tax and social security clearance, along with the following details and documents:

Companies that hold double-entry books

i. Aggregate calendar of accounting filings from the time of submission of the admission petition until the time of submission of the check petition.

ii. Account statements of the suppliers of the project from the date of submission of the admission petition until the date of submission of the check petition.

iii. Bank Account Statement in a Credit Institution, through which the payments of the suppliers during the above time period take place. In case of payment of eligible expenditure from the foreign company or payment by a third party, whose participation in the production of the audiovisual work is derived from the agreements governing the production of the investment plan; the bank accounts of payments shall have been registered in any case before the admission decision of the investment plan for the expenses to be considered as eligible.

iv. Bank proofs regarding the settlement of payments and fees corresponding to the checked expenses for the above time period, as clarified in par. 2c of the present module.

v. Balance of General and Analytical Ledger during the time of submission of the admission petition and during the time of submission of the check control, executed and sealed by the competent accountant for the particular investment plan.

vi. Financial Statements of the last two closed financial years.

It is noted, that the financial details which refer to the investment plan shall be depicted in separate accounts in the notes that constitute integral part of the financial statements.

Companies that hold single-entry books, Income and Expense Ledger in which in separate columns the financial details of the investment project shall have been registered, from the time of submission of the admission petition until the time of submission of the check petition.

Especially as far as the process of par. 4 article 25 l. 4487/2017 is concerned, in case that, pursuant to article 3 of the present, the Foreign Producer is stipulated as beneficiary of the aid or in case that, pursuant to module C of the present Annex, eligible expenses paid by the Foreign Producer are submitted for check, the Foreign Producer not having the capacity of the Body of the investment plan or of the Beneficiary of the aid, the Body of the investment plan also submits the following documents regarding the Foreign Producer.

i. Good standing certificate of the Foreign producer in the country of origin, through which it is certified that the Foreign Producer remains existent and is certified the Foreign Producer's non admission to Bankruptcy, Liquidation, Termination, Special Administration or any corresponding process as stipulated by the law of the seat of the company or, if such certificate is not stipulated, solemn declaration of its legal representative.

ii. Documents of verification of the identity of the legal person (or legal entity) of the Foreign Producer. The verification of the identity of the Foreign Beneficiary shall take place upon submission of the adequate legal documents and tax documents, so that it is ascertained the title, the seat, the objective, the form of representation of the Foreign Producer, the tax identification number and its ownership structure.

iii. In parallel, complete certification and verification is required regarding the identity of the connected natural persons with the Legal Person, namely:

iv. the legal representatives and the shareholders or the beneficial owners, as stated either on the legal documents or on the relevant declaration of the legal representative of the company.

v. Financial statements of the last two closed financial years.

vi. Bank proofs regarding the settlement of payments and fees corresponding to the checked expenses from the time of submission of the admission petition until the time of submission of the check petition.

vii. Balance of General and Analytical Ledger that correspond to the checked expenses from the time of submission of the admission petition until the time of submission of the check petition, executed and sealed by the competent accountant.

viii. Calendar of accounting registrations from the time of submission of the admission petition until the time of submission of the check petition.

ix. Files of ledger of the suppliers of the project.

In case that it is not stipulated by the law of the state of the seat of the Foreign Producer the bookkeeping of the above books under v-vii, the corresponding books, pursuant to the law of its seat, shall be submitted by the company.

3. Documents and evidence of the materialization and completion of the investment plan. The following documents are submitted by the Body of the Investment Plan:

a. Proofs of compliance with the cultural criteria. Regarding the cultural criteria that are related with the content and the topic of the audiovisual work (e.g. dialogues in Greek, promotion of natural scenery, scenario unravelling in Greece etc.) sample audiovisual material of the play is delivered (link or means of delivery the hard disc usb 3.0) with explanatory text of support and explanation regarding the manner in which it is derived, from the content of the audiovisual material, the fulfillment of the cultural criteria.

b. The final list of employees-contributors in the production. The list of employees-contributors shall be accompanied with the following pertinent legal employment details:

i. Nominal list of artistic, technical and administrative personnel that worked for the particular work, along with certification of the competent tax and social security authorities that for the entirety of their wages the corresponding tax and social security contributions have been paid, as the law stipulates. Especially for investment plans related to a) metaproduction, b) animation, c) VFX and d) digital games, the Body submits reporting documents evidencing that the services provided and offered in the Greek territory, such as Private Agreements, detailed lists of man-hours and/or man-weeks with their calculation method per stage/service of the investment plan etc. The accuracy of the above list is verified with the stipulated in Annex 4, Module 3.b.8 solemn declaration.

ii. List of the Labour Inspectorate for the employed personnel.

iii. Detailed Periodic Statements that have been submitted and settled in the competent Social Security Body from the start of the production operation of the investment.

iv. Solemn declaration of the body of the investment plan, duly executed by its legal representative, in which he/she certifies that the personnel employed for the production complies with the conditions of the applicable legislation, as well as that its financial obligations have been paid vis-à-vis the artistic, administrative, technical and other personnel and the corresponding taxes and social security contributions have been paid within the time limits stipulated in the applicable legislation.

V. Solemn declaration of the body of the investment plan, duly executed by its legal representative with verification of the originality of his/her signature, in which he/she certifies that the personnel employed for the production is not permanent regular personnel employed in the business of the body of the investment.

vi. In case that the employed personnel in the production of the aided audiovisual work constitutes regular personnel of the business of the Producer or/and the Production Executor, then there are submitted (a) detailed daily time sheets, from which it should be derived the hourly employment of the regular personnel in the production process of the investment plan, the object of employment and the part of the paid salary of the Employee corresponding to the above employment (b) solemn declaration duly executed by the legal representative of the company with verification of the originality of his/her signature, in which it is certified the accuracy of the submitted time-sheets.

vii. In case that it is about invoices of eligible production expenses of an investment plan, which have been issued by natural persons or companies or other legal entities that have been lawfully established and are situated in a member state of the European Union, of the European Economic Area or third countries, under the condition that it is not about a non-cooperative state in the meaning of par. 3 article 65 of Tax Income Code (l. 4172/2013, A' 167) they are approved provided that they fulfill the requirements set forth by the European Directive 2006/112/EC (and specifically in part 3 regarding "invoicing") and the pertinent work has fully taken place in the Greek territory.

viii. Solemn declaration regarding the accuracy of the submitted list of man-hours and/or man-days and their calculation method per stage/service of the investment plan.

Specifically for foreign invoices, the provisions of article 11 l. 2690/1999 (A' 45) (Code of Administrative Procedure) apply correspondingly.

c. The final program of the shooting days and shooting venues in the Greek territory, as set forth by the official daily shooting program (ordino), which is also submitted. In case of an investment plan with a digital game as its content, cultural and educational, indicative audiovisual material of the work, such as screenshots and videos from the different stages of the game development (with link or delivery medium usb 3.0).

Attached, as well:

i. The required at each case approvals and licenses for the materialization of the investment/shooting licenses etc.)

ii. Indicative audiovisual material of the work, such as photographs and videos from the shooting venues (with link or delivery medium the hard drive usb 3.0).

d. The issued invoices regarding the execution of the eligible expenses, bearing the seal stipulated in module B.1 of Annex II with their payment evidence, as well as with any additional appropriate means (e.g. private agreements regarding intellectual property rights, private law agreements etc), in order – for auditing purposes – for the verification of the services in detail, the determination method and the amount of each expense to be feasible (In case that Production Executor Is used, and in case that, in the context of materializing the investment plan, it is used by the Production Executor existing self-used equipment, the relevant cost / equipment expense, shall be portrayed on a separate issued invoice by the Production Executor to the Producer. Retail sale receipts (including tolls and fuels) regarding the execution of the eligible expenses are acknowledged up to 0,005 percent of the total realized eligible expenses.

e. Solemn declaration of the body of the investment plan that the submitted details are true.

f. report of a certified auditor/accountant, on the expense of the beneficiary, in the cases of the investment plans of article 12 of the present declaration.

g. Technical description of the investment work that has been realized until the time of submission of the check petition, executed by the representative of the body. The deviations from the original approved investment plan are specifically mentioned in a separate place, along with the lawful amendments that may have taken place, in accordance with article 11 of the present declaration, with detailed mention on the content and the extent of the realized amendments.

h. Audiovisual material certifying the realization of the physical objective, as approved in the stage of admission, from which it is also derived the compliance with the arising from par. 2 article 34 l. 4487/2017 obligation.

i. Solemn Declaration certifying that the accumulation terms, as approved in the admission stage, have not been amended. In case that the accumulation terms have been amended, the state aids received are certified, by submitting the respective evidence and the final realized total budget is stipulated.

In case of received state aid there are submitted all relevant documents, from which the Body of the received state aid and the amount of the aid are derived.

ANNEX V

Payment documents of aids of the regime of l. 4487/2017

A. Payment documents of aid

The following details and documents are submitted on behalf of the Body of the investment plan and refer exclusively to the designated as beneficiary of the aid:

1. GEMI Service Certificate regarding:

Amendments of the articles of association

Integrated Certificate of Judicial Solvency

2. Tax clearance for the collection of money from the state (Central Government institutions) in two (2) copies.

3. Social security clearance for collection of money from the state in two (2) copies.

4. Solemn Declaration, on behalf of the beneficiary of the aid, executed by the legal representative or other duly authorized thereof person, which bears verification of the originality of the signatory's signature, in which it is stated the account number (IBAN) of the beneficiary business, to which the payment of the aid shall take place.

5. Bank certification with the IBAN of the corporate account or copy of transaction log of the corporate account (as long as IBAN, corporate name and the TIN of the beneficiary are stated, executed by the competent employee and sealed of the respective branch.

B. In case of assignment of the amount of the aid to banking institutions of Greece, pursuant to par. 2 article 33 l. 4487/2017, the following are submitted by the body of the investment on top of the documents stipulated in the present Annex:

- Bank certification on which it is stated the effective outstanding amount of the loan, regarding which the assignment agreement of the aid exists and the IBAN of the account to which the payment of the aid shall take place.

- In case that the aid is paid to a foreign production company, then no assignment to third parties is allowed.

C. In case that the Foreign Producer has been designated as beneficiary, the Production Executor submits, on the account of the Foreign Producer, the corresponding details and statements, pursuant to the laws of the seat of the Foreign Producer. Specifically regarding the equals of elements 1-4, good standing certificate of the country of origin may be submitted, through which it is certified that the Foreign Producer remains existent and it is certified the non-admission of the Foreign Producer in Bankruptcy, Liquidation, Termination, Special Administration or any corresponding process as stipulated by the law of the seat of the company or, if the issuance of such certificate is not stipulated, solemn declaration of its legal representative.

In addition, certification of the bank account of the foreign producer – beneficiary company with its full details (IBAN, BIC, Address of the bank branch etc), so that it is clear that it is the same Legal Person.

ANNEX VI:

Auditor's fees of article 13 of the present declaration

Eligible expenses of investment plan	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+0.6% per 1.000.000 (for the part exceeding 10.000.000)
30.000.000 and up	46.000+0.4% per 1.000.000 (for the part exceeding 30.000.000)

ANNEX VII:

Check statement of the auditor of the investment plans pursuant to the provisions of article 13 of the present declaration

The auditor of par. 4 article 30 l. 4487/2017 with the name and TIN Address – realized during the time period from to certification completion check for the investment plan with the title “.....” work code in PSKE..... on behalf of the body of the investment plan name TIN..... Address....., pursuant to the provisions of article 30 l. 4487/2017 and specifically with those stipulated in par. 3 of article 30 and are specified in Annex IV of the present declaration.

Upon completion of the check of the invoices regarding the eligible expenses, as those have been approved at the admission or amendment stage, and the required documents accompanying the petition, I responsibly confirm, in knowledge of the legal consequences, that the body of the investment plan realized the investment plan pursuant to the admission decision and its amendments (if any) and fulfills the following conditions/criteria:

No	Conditions/Criteria	YES	NO
1	Compliance with cultural criteria		
2	Compliance with the final list of employees in production		
3	Compliance with the final program of shooting days and shooting venues in the Greek Territory		
4	Compliance regarding the		

	invoices and proofs of their payment		
5	Solemn declaration of the body of the investment plan that the submitted details are true		
6	Final report of the certified auditor accountant, pursuant to the International Standard of Related Services 4400 “Assignments of execution of reagreed procedures”		
7	Audiovisual material certifying the realization of the physical object, as approved at the stage of admission or amendment		
8	Solemn declarations certifying that the accumulation terms have or have not been amended, as approved at the stage of admission or amendment.		
9	Compliance with the stipulated three year		

	deadline for the completion of the investment plan of par. 1 article 30 l. 4487/2017		
10	Realization of minimum 60% of the eligible expenses of the investment plan that has been admitted to the aid regime		
11	The total of the eligible expenses that were realized in the Greek territory exceeds the minimum limits set forth in article 23 l. 4487/2017, as well as that the provisions of par. 2 article 26 l. 4487/2017 were abided by.		
12	The correct, and in accordance with Annex II of the present, accounting depiction of the realization details of the investment		
13	The full coverage of the obligations of the		

	<p>Body vis-à-vis the State and the Social Security Authorities towards employees that were employed in the investment plan</p>		
14	<p>The eligible expenses have taken place in their entirety in the Greek territory and the legal invoices have been issued, pursuant to the requirements of Annex IV of the present</p>		
15	<p>The amount of the accepted eligible expenses that have been issued by natural persons or companies or legal entities with registered seat or permanent establishment located in a foreign state is calculated on the final realized total eligible production cost pursuant to par.</p>		

	3 article 26 l. 4487/2017 <i>(this is completed only for the investment plans that include foreign invoices)</i>		
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The auditor/ auditing firm

Full name/ name of the auditing firm/ TIN

The validity of the present declaration starts from its publication in the Government Gazette.

This decision is to be published in the Government Gazette.

Athens, 19 May 2022

The Ministers

Of Development and Investments

SPIRIDON – ADONIS GEORGIADIS

Of the State

KIRIAKOS PIERRAKAKIS