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DECISIONS

No. 149

Announcement of an aid scheme for the production of audiovisual works in Greece, according to chapter D of Law No. 4487/2017 (A 116) and specifications on particular matters of the law.

THE MINISTERS

OF DEVELOPMENT AND INVESTMENTS - OF STATE

Having regard to:

A. The provisions of:

1. European Commission General block exemption Regulation 651/2014, declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.06.2014, p. 1-178),

2. Law No. 4487/2017: "Electronic system for allocating television advertising slots, amendment of Law No. 3548/2007, establishment of a Regional and Local Press Register, special barcode marking in printed publications, creation of an institutional framework to support audiovisual work production in Greece and other provisions" (A 116), as in force, and in particular article 38,

3. Law No. 4623/2019 "Regulations of the Ministry of Interior, provisions for digital governance, pension regulations and other urgent matters" (A 134), and in particular article 57,

4. P.D. 81/2019 "Establishment, merger, renaming and abolition of Ministries and definition of their responsibilities - Transfer of services and responsibilities among Ministries" (A 119), as in force,

5. P.D. 83/2019 "Appointment of a Deputy Prime Minister, Ministers, Alternate Ministers and Deputy Ministers" (corrigenda A 121 and A 126), as in force,

6. P.D. 40/2020 "Organisation of the Ministry of Digital Governance" (A '85), and in particular article 16,

7. of Article 90 of the "Code of laws for the Government and Government Agencies" as ratified by article one of P.D. 63/2005 (A 98), in conjunction with par. 22 of article 119 of Law No. 4622/2019 (A 133).

B. Decision No. Y6/2019 of the Prime Minister "Assignment of responsibilities to the Minister of State" (B 2902).

C. Decision No. 923/23.3.2018 of the Ministers of Economy and Development and Digital Policy, Telecommunications and Information: "Announcement of an aid scheme for the production of audiovisual works in Greece, according to chapter D of Law No. 4487/2017 (A 116) and specifications on particular matters of the law" (B 1138), as amended by decision No. 128/11.12.2018 of the

Ministers of Economy and Development and Digital Policy, Telecommunications and Information (B 5810) and decision No. 59/28.3.2019 of the Deputy Minister of Economy and Development and the Minister of Digital Policy, Telecommunications and Information "Announcement of an aid scheme for the production of audiovisual works in Greece, according to chapter D of Law No. 4487/2017 (A 116) and specifications on particular matters of the law" (B 1228).

D. Decision No. 1609/18.12.2017 of the Deputy Minister of Economy and Development, which approved the inclusion in the 2017 Public Investment Programme, in Collective Project Decision 263, the grant to provide investment incentives to support audiovisual work production in Greece.

E. Opinion No. 82752EΞ2020/30.7.2020 of the Central State Aid Unit of the Ministry of Finance.

F. Recommendation No. 21428EΞ2020/29.7.2020 of fiscal implications of the Directorate General of Financial and Administrative Services of the Ministry of Digital Governance, which mentions that there is no additional fiscal charge on the state budget (regular or PIP), the Medium Term Financial Strategy Program and the EKOME's budget in relation to the charge that has been determined with similar recommendation No. 15161EΞ2020 that accompanied the draft of Law No. 4704/2020, we decide:

the announcement of an aid scheme for the production of audiovisual works in Greece, according to chapter D of Law No. 4487/2017 and specifications on particular matters of the law.

Article 1

Purpose - Framework of the Scheme

1. The purpose hereof is to announce the aid scheme for the production of audiovisual works in Greece according to chapter D of Law No 4487/2017 and specifications on particular matters of the law, in accordance with the authorising provision of article 38 of Law No. 4487/2017.

2. The aid scheme hereby announced regulates the provision of aid to the production of audiovisual works that fall into the activity category codes 59.11, 59.12 and 62.01.21, within the meaning of par. 1 of article 20 and in accordance with par. 2 of article 25 of Law No. 4487/2017.

3. For the purposes hereof, in addition to the definitions contained therein, the definitions in Article 20 of the Law No. 4487/2017 shall apply, as well as the definitions of Article 2 of Regulation 651/2014 of the Commission of the European Union (hereinafter: GBER).

4. For issues that are not regulated by the provisions of Law No. 4487/2017 or the present, the provisions of

Regulation 651/2014 of the Commission of the European Union (OJ L 187/1 26.6.2014) apply.

Article 2

Special arrangements as to the concept of "Start of an investment plan"

For the application of the third sub-paragraph of par. 1 of article 28 of Law No. 4487/2017, the term "Start of an investment plan" of par. 5 of article 20 of Law No. 4487/2017, is governed by the following definitions and regulations:

a. Start of the production of stand-alone audiovisual works:

aa. The beginning of the shooting of the stand-alone audiovisual work in the Greek territory, [as it appears from an official daily shooting schedule].

bb. Especially for stand-alone audiovisual works whose content is animated, the start of the production work is the beginning of the work of the first script visualisation with animatics.

cc. Especially for the stand-alone audiovisual works with digital cultural and educational game content the start of production work is the beginning of the work of drafting the game design document, which among other things includes the detailed recording of the game features, the mathematical statistical analysis of the mechanisms, the design of the individual levels of the game (level design).

The above definitions of "Start of production work" of stand-alone audiovisual works shall not affect the ability to identify and aid eligible costs related to production work which "follows the application for this investment scheme and" precede the shooting and/or commencement of first script visualisation work with animated elements (animatic) or the beginning of drafting work of the game design document, in accordance with what is specified in ANNEX 2 hereof and in accordance with the other terms of Law No. 4487/2017 and hereof. Any previous implementation of a "pilot" of a stand-alone audiovisual work is not considered as "Start of production work" of a stand-alone audiovisual work. The relevant pilot production costs are not eligible costs and are not supported.

b. Start of the post-production of stand-alone audiovisual works: the beginning of the first post-production work in the Greek territory.

c. Legally binding commitment that makes the investment irreversible:

aa. For the production of stand-alone audiovisual works (excluding animated works): the conclusion of a contract to lease technical equipment for the purpose of realising scheduled shootings in Greece. The conclusion of contracts and/or the payment of related expenses related to works before the start of shooting, such as the conclusion of a contract for the preparation of financial-technical designs, the preparation of cost estimates and budgets, scouting, casting and obtaining a shooting licence does not constitute a legally binding commitment that makes the investment irreversible. Similarly, the conclusion of contracts in general with artistic, administrative and technical staff, as well as the conclusion of a contract between a producer and an executive producer does not constitute a binding commitment that makes the investment irreversible.

bb. As for the production of stand-alone audiovisual works whose content is animated: the rental of equipment and/or the rental of a studio, with the purpose of performing the tasks of the first script visualisation with animated

elements (Animatic). The provision of a software licence does not constitute an "equipment lease" and is not a legally binding commitment that makes the investment irreversible.

cc. Regarding the production of stand-alone audiovisual works whose content is a cultural and educational digital game: either the rental of equipment or the rental of a studio, with the purpose of performing production work.

dd. Regarding the post-production work: the rental of equipment or the rental of a studio in the Greek territory with the purpose of carrying out post-production works.

The provision of a software licence does not constitute an "equipment lease" and is not a legally binding commitment that makes the investment irreversible.

Article 3

Start and end date to apply to the scheme

The start date for the submission of applications for investment plans under this scheme is set at 15 July 2020. The end date of the submission cycle is 31 December 2022.

Article 4

More specific arrangements for the application process and determination of the fee

1. The procedure for submitting an application is regulated by article 28 of Law No. 4487/2017 in combination with the specifications and regulations hereof. The application is submitted at the same time as its supporting documents by the Operator of the Investment Plan. The Operator of the Investment Plan that submits the application for inclusion in this scheme, is the company that is established or has a branch in the Greek territory and operates for the purpose of production or executive production of audiovisual works.

The beneficiaries of the aid under this scheme are:

(a) The company described in case a of par. 1 of article 25 of Law No. 4487/2017.

(b) In the case of cross-border production, as defined in par. 3 of article 25 of Law No. 4487/2017, the company that is established or has a branch in Greece and operates for the production of audiovisual works (hereinafter, "Domestic Producer").

(c) In the case of production by a foreign audiovisual production company (hereinafter referred to as "Foreign Producer") and a Domestic Producer, which, however, is not a "cross-border production", the Domestic Producer.

(d) In the case of production by a Foreign Producer, which is contracted in accordance with the provisions of case b of par. 1 of article 25 with a company established or having a branch in Greece and operating for the purpose of producing audiovisual works (hereinafter referred to as "Executive Producer"), the company explicitly defined by the parties in the submitted application as the beneficiary of the aid, according to with the provisions of par. 4 of article 25 of Law No. 4487/2017.

(e) In the case of production by a Domestic Producer, which contracts with an Executive Producer, the company explicitly designated by the parties in the submitted application as the beneficiary of the aid, in accordance with the provisions of par. 4 of article 25 of Law No. 4487/2017.

(f) In case of co-production between two or more domestic companies established or having a branch in Greece and operating for the production of audiovisual works (co-production by Domestic Producers), the company or

companies explicitly defined by the parties in the submitted application as beneficiary/beneficiaries of the aid.

2. In the case of par. 3 of article 25 of Law No. 4487/2017, according to which the case of cross-border production by a Foreign Producer and a Domestic Producer is provided, as well as in the case of production by a Foreign Producer and a Domestic Producer, which, however, does not constitute "cross-border production" as defined in par. 3 of article 25 of Law No. 4487/2017, the applicant Domestic Producer submits the supporting documents provided to accompany the application and the documentation file of the investment plan only concerning its own details, in accordance with what is specified in the Annexes hereof, and only jointly submits the solemn declaration set out in ANNEX 1 for the Foreign Producer. The domestic producer pays all of the required fees while all the documents, acts and decisions provided in this notice are notified to it and it is the one that submits the objection of par. 5 of article 29 of Law No. 4487/2017.

3. In the case of par. 4 of article 25 of Law No. 4487/2017, according to which the submission of an application by the Foreign Producer and the Executive Producer is foreseen, the following procedures are defined:

a. The application is submitted and signed, through its legal representative, by the Executive Producer.

b. In the framework of an internal written agreement between a Foreign Producer and an Executive Producer, which is submitted together with the application for the scheme, the Foreign Producer or the Executive Producer may be designated as the Beneficiary of the aid. With the application, the person of the Beneficiary is declared, as agreed and determined by the parties according to the above. If the Foreign Producer has been declared as a Beneficiary, and if a final unjustifiable impossibility of collecting the amount of aid for the Foreign Producer is established for reasons that fall within the scope of operation of the Greek Public Authorities, the aid is paid to the Executive Producer. In this case, the return of the relevant amount to the Foreign Producer by the Executive Producer is regulated based on their internal agreement.

c. If, based on the internal agreement of the parties, the Executive Producer is designated at the same time as the Beneficiary of the aid hereof, only the supporting documents that accompany the application and the documentation of the investment plan are submitted, according to what is specialised in the Annexes hereto and only the solemn declaration defined in ANNEX 1 for the Foreign Producer is jointly submitted. In the event that the Executive Producer has not also been designated the Beneficiary of the aid, the above mentioned supporting documents are submitted for both companies (Foreign Producer and Executive Producer), including in particular for the Foreign Producer all the supporting documents provided in the Annexes hereto that concern the Foreign Producer. For the submission of the application and the submission by the Executive Producer of all the supporting documents provided herein and the Annexes hereto concerning the Foreign Producer, the Executive Producer submits, together with the application, a legal authorisation, signed by the Foreign Producer in accordance with the provisions of ANNEX 1, as well as the solemn declaration set out in ANNEX 1.

d. All the supporting documents that are provided to accompany the application and the documentation file of the

investment plan, according to what is specified in the Annexes hereto, are submitted by the Executive Producer, either for the Executive Producer itself or for the company of the Foreign Producer.

e. The Executive Producer pays all the amounts of the required fees.

f. In the case of par. 4 of article 25 of Law No. 4487/2017, the Executive Producer is considered as the Operator of the Investment Plan, to whom all the documents, acts and decisions provided herein are notified and which is the one that submits the objection of par. 5 of article 29 of Law No. 4487/2017.

4. In the case of par. 4 of article 25 of Law No. 4487/2017, according to which the submission of an application by the Domestic Producer and the Executive Producer is foreseen, the following procedures are defined:

a. The application is submitted and signed, through its legal representative, either by the Domestic Producer or by the Executive Producer.

b. In the context of an internal written agreement between a Domestic Producer and an Executive Producer, which is submitted together with the application, the parties determine the Beneficiary of the aid.

c. If, based on the internal agreement of the parties, the applicant company is designated at the same time as the Beneficiary of the aid hereof, only the supporting documents that accompany the application and the documentation of the investment plan are submitted, according to what is specialised in the Annexes hereto and only the solemn declaration defined in ANNEX 1 for the other party is jointly submitted.

d. In the event that the applicant company has not been designated as the Beneficiary of the aid, the above mentioned supporting documents are submitted for both companies (Domestic Producer and Executive Producer). For the submission of the application and the presentation by the applicant company, of all the supporting documents provided herein and the Annexes hereto concerning the other party (Domestic Producer or Executive Producer), the applicant company shall submit, together with the application, a legal authorisation, signed by the other party in accordance with the provisions of ANNEX 1, as well as the solemn declaration set out in ANNEX 1.

e. All the supporting documents that are provided to accompany the application and the documentation file of the investment plan, in accordance with what is specified in the Annexes hereto, are submitted by the applicant company, whether they relate to the said company or to the other party.

f. The applicant company pays all amounts of the required fees.

g. In the case of par. 4 of article 25 of Law No. 4487/2017, the applicant company is considered as the Operator of the Investment Plan, to whom all the documents, acts and decisions provided herein are notified and it is the one that submits the objection of par. 5 of article 29 of Law No. 4487/2017.

5. In case of co-production between two or more companies that are established or have a branch in Greece and operate for the production of audiovisual works (co-production by Domestic Producers), the following procedures are followed:

a. The application for inclusion is submitted and signed, through its legal representative, by the co-producing

company selected by the co-producers, as the one that will submit the application.

b. In the context of an internal written agreement between the co-producers, which is submitted with the application, one or more co-producers may be designated as beneficiaries of the aid, at least one of which is the applicant co-producer. The application for inclusion states the person (s) of the Beneficiary, as agreed and determined by the parties as above. If more than one co-producer have been declared as Beneficiaries, the applicant-co-producer shall declare the percentage of the total aid that each of them will receive, as per the internal agreement between the parties. In the event of non-determination of the amount of aid which each of the beneficiaries of the co-production is entitled to receive, the designated aid beneficiaries shall receive the aid amount equally.

c. The applicant co-producer shall submit the supporting documents required to accompany the application and the documentation of the investment plan, in accordance with the specifications in the Annexes hereto, only for itself and for those co-producers designated in the application as beneficiaries of the aid, while only jointly submitting the solemn declaration set out in ANNEX 1 for all co-producers, regardless of whether they are designated as beneficiaries of the aid. In order to provide the supporting documents of the aid beneficiaries specified in the application, the applicant co-producer shall submit together with the application a relevant legal authorisation, signed by avu other beneficiaries specified in the application for aid, as well as the solemn declaration specified in ANNEX 1.

d. All the supporting documents that are provided to accompany the application and the documentation file of the investment plan, according to what is specified in the Annexes hereto, are submitted by the applicant co-producer, whether they relate to the applicant co-producer or to the company of the other co-producers.

e. The applicant co-producer pays all amounts of the required fees.

f. For the application of this paragraph, the applicant co-producer is considered as the Operator of the Investment Plan, to whom all the documents, acts and decisions provided herein are notified and which is the one that submits the objection of par. 5 of article 29 of Law No. 4487/2017.

6. The application and the relevant documentation file of the investment plan shall include the elements provided by par. 2 and 3 of article 28 of Law No. 4487/2017, as they are specified in ANNEX 1 hereof.

7. With the electronic submission of the application for inclusion of the Operator of the Investment Plan, a unique electronic submission number is provided by the PSKE.

8. The submission of the application requires a fee set at 0.0005 of the eligible costs presented in the application. In any case, the above amount may not be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all stand-alone audiovisual works except the production and/or post-production of creative documentary or animated content or a short film or television game or audiovisual work with digital cultural and educational content, where the above amount may not be less than one hundred and fifty (150) euros and more than one thousand five hundred (1,500) euros.

9. In the event that the Operator of the Investment Plan intends to produce more than one episode of the television

series or the mini-television series of any content (i.e. fiction, or documentary or animated), it may include in one of its applications all the episodes it intends to produce, without the need for a separate application for each of these episodes.

a. In this case, the submission of the application form requires a fee set at 0.0005 on the total eligible costs of all episodes included in the application form. In any case, the above amount may not be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all stand-alone audiovisual works except for the production and/or post-production of episodes with the creative documentary or animated content where the above amount may not be less than one hundred and fifty (150) euros and more than one thousand five hundred (1,500) euros.

b. The fulfilment of the cultural criteria shall be checked in total for all the episodes included in the application.

c. If for any of the above episodes the legal conditions of the aid are not met, only the aid for those episodes that meet the legal eligibility requirements is approved.

10. In the case of an application for the production of a series of episodes of a television or mini-television series, of any content (i.e. fiction, or documentary, or animation) the following applies:

a. One application is submitted and a fee of 0.0005 is required on the total eligible costs of all episodes included in the episode cycle to be included in the aid scheme. In any case, the above amount may not be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros.

b. The fulfilment of the cultural criteria shall be checked in total for all the episodes of the episode cycle to be included in the scheme.

c. If for any of the above episodes of the episode cycle the legal conditions of the aid are not met, only the aid for those episodes that meet the legal eligibility requirements is approved.

11. In the case of an application for the production of parts of episodes of a television or mini-television series, of any content (i.e. fiction, or documentary, or animation) the following applies:

a. One application is submitted and a fee of 0.0005 is required on the total eligible costs of the episode parts to be included in the aid scheme. In any case, the above amount may not be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all stand-alone audiovisual works except for the production and/or post-production of creative documentary or animated content where the above amount may not be less than one hundred and fifty (150) euros and more than one thousand five hundred (1,500) euros.

b. The fulfilment of the cultural criteria shall be checked in total for all the episode parts included in the application".

12. Par. 8 to 11 of this article must meet the provisions of article 23 of Law No. 4487/2017.

Article 5

More specific arrangements for the Committees
Evaluating the applications.

1. The evaluation of the application, according to the provisions of par. 2 of article 29 of Law No. 4487/2017, is carried out by the Committee appointed in accordance with the provisions of the same article of the law, in accordance

with the following further arrangements of terms and rules of operation of the Committee.

2. The above committees consist of three members, who are employees either of EKOME or of the Ministry of Digital Governance or the Ministry of Culture and Sports or supervised bodies of the Ministry of Culture and Sports or the Ministry of Development and Investments or the Ministry of Tourism or the General Secretariat for Media and Communication, or by experienced individuals of the audiovisual production industry. In any case, one (1) member shall be an EKOME employee and another one (1) shall be experienced in audiovisual work production. If the investment plan for which the application is submitted refers to a theatre film production, participation of one (1) employee of the Greek Film Centre, as well as the alternate member thereof, is required in the above three-member assessment committees and said person shall be proposed by the management of the Greek Film Centre.

The alternate members shall take part in the meetings of the Committee and shall exercise decisive member powers if the regular member is unable to attend.

3. The decision appointing the members of the Committee also designates the person who shall serve as Chair of the Committee.

4. The Committee members must inform the Chair of the Committee promptly if there is an impediment relating to their person, so that the lawful replacement procedures can ensue. An impediment includes any of the obstacles of article 7 par. 2 of Law No. 2690/1999 "Code of Administrative Procedure".

5. In order to facilitate and accelerate the work of the Committee, the Chair and Managing Director of EKOME may appoint rapporteurs from among the members of the Committee or special rapporteurs who are not members thereof. The rapporteurs' suggestions are intended to facilitate the work of the Committee and are not binding on its members.

6. The work of the Committee shall be assisted by a Secretariat, appointed by the same decision establishing the Committee, which shall be responsible for keeping the minutes of the meetings and for any secretarial support required for the proper functioning of the Committee.

7. The meetings of the Committee are held either at the premises of EKOME or by teleconference, any working day within or beyond the normal working hours, at the invitation of its members by its Chair, in accordance with the provisions of article 14 of Law No. 2690/1999, as in force. The agenda, adopted by the Chair of the Committee, shall be communicated to the members by the Secretariat. A quorum of all the members is required for the decision-making and the decisions are taken by a majority of the members of the Committee".

8. The Chair of the Committee shall draw up an annual report containing detailed information on the number and topics of the agenda items, as well as the decisions taken thereby. The provisions of articles 1, 2 and 3 of Law No. 3213/2003 (A 309), as in force, on the submission of a declaration of their assets apply to the members of the Committee. In the event that other issues arise regarding the operation of the Committee, articles 13, 14 and 15 of Law No. 2690/1999 "Ratification of the Code of Administrative Procedure", as in force, shall apply.

Article 6

More specific regulations regarding the scope of the control of completeness and legality of the submitted applications and the relevant supporting documents by EKOME and the scope of the evaluation of the Committee of article 29 par. 2 of Law No. 4487/2017

1. The completeness of the submitted application and the relevant supporting documents shall be reviewed by EKOME, based on the standardised completeness control system, within a period of ten (10) business days after the application submission. During the same period, the lawfulness of supporting documents is also reviewed by EKOME. Following a relevant review, if it is found that supporting documents or information is missing, a detailed list of the missing supporting documents or information is sent to the applicant's e-mail stated in their application, highlighting the obligation to submit said documents or information to EKOME within an exclusive period of five (5) business days. In case the missing supporting documents or information are not submitted within the period of the above paragraph, the application shall be rejected due to incomplete file and applicants shall be notified at their above e-mail address, while the administration fee shall be forfeited in favour of the State.

As part of the control, EKOME checks the completeness and legality of the supporting documents in ANNEX 1.

2. Once the completeness and legality of the application are ascertained, then its content is evaluated based on the principle of time priority by an Evaluation Committee.

In the context of the evaluation carried out by the Committee in accordance with article 29 par. 2 of Law No. 4487/2017, the following data are examined, based on the relevant supporting documents of ANNEX 1 hereof:

a. The Committee checks and certifies that the investment plan falls under the activity code numbers 59.11 or 59.12 or 62.01.21, in accordance with article 1 par. 2 of this notice.

b. The committee checks and certifies that the investment plan concerns a stand-alone audiovisual work, according to par. 2 and/or 3 of article 20 of Law No. 4487/2017.

c. The Committee shall verify and certify that no investment plan has been launched prior to the submission of the application, as specified in article 2 hereof.

d. The Committee shall monitor and certify the accumulation of the aid requested with aid from other schemes. Moreover, it checks and certifies that in terms of the above accumulation, the conditions of par. 3, 4 and 5 of article 8 of the GBER are met.

e. The Commission shall verify compliance with limits on maximum aid intensities and maximum aid amounts taking into account the total amount of aid provided, where appropriate, the aided investment plan. Similarly, the case of artificial division is checked, according to par. 2 of article 4 and par. 1 of article 8 of the GBER.

f. The Committee is examining the case of combining the aid hereof with EU funding, according to the provisions of par. 2 of article 8 of the GBER.

g. The Committee checks and certifies that no procedure for recovery of aid is pending against the Operator of the Investment Plan following a previous decision of the

European Commission in accordance with par. 4 of article 8 of the GBER.

h. The Commission checks and certifies that the total of the eligible expenses presented in the application that will be made in the Greek territory amounts to at least the amounts defined in article 23 of Law No. 4487/2017.

i. The Committee checks and certifies that the conditions regarding the person of the beneficiary provided in par. 1 and 2 of article 25 of Law No. 4487/2017 are met, while the negative conditions are not met as provided in par. 5 of article 25 of Law No. 4487/2017.

j. The Committee controls the legal operation and representation of the Operator of the Investment Plan, the fulfilment of the specific solvency conditions provided by the submission of the relevant solvency supporting documents of ANNEX 1, and the sources of financing of the investment plan, according to the relevant data.

ja. The Committee verifies the submitted budget of eligible expenses and its proper breakdown by group and by category of expenditure, in accordance with ANNEX 2.

jb. The Committee checks the supporting documents of the scoring indicators of the cultural criteria, compiles a rating and verifies that the investment plan meets the above cultural criteria having gathered the necessary minimum overall score.

jc. The Committee shall verify the completeness and legality of all other supporting documents submitted in accordance with ANNEX 1 hereof.

3. After the evaluation of the application, the Committee suggests a) in case the investment plan meets the legal conditions, the acceptance of the application, to the competent body of the Ministry of Digital Governance according to article 109 of Law No. 4622/2019 (A 133), which issues a relevant decision or b) in case the investment plan does not meet the legal requirements, the rejection of the application to the Chair and Managing Director of EKOME, who issues a relevant reasoned decision, and the applicable fee is forfeited in favour of the State. The rejection decision shall be posted on PSKE and notified to the investment plan operation by e-mail.

Article 7

More specific arrangements on the approval decision for the inclusion of the investment plan in an aid scheme

1. Investment plans that meet the legal requirements are included in this aid scheme in accordance with par. 3 of article 29 of Law No. 4487/2017.

2. A summary of the approval decision of the Minister of Digital Government regarding the inclusion of the investment plan in the aid scheme is posted on the Diavgeia website. After the said posting of the summary, an exact copy of the approval decision of inclusion and its summary, is sent to the Operator of the Investment Plan at the e-mail address stated at its registration in the PSKE. Deadlines and dates starting from the approval decision of inclusion, start from the date of posting the summary of the approval decision of inclusion to Diavgeia.

Article 8

More specific arrangements on the objection procedure against rejection decisions for the Inclusion of Investment Plans

1. Applicants may electronically submit an objection to the rejection decision of par. 4 of article 29 of Law No. 4487/2017 via PSKE within a period of five (5) business days after notification of the relevant act.

2. The objection shall be addressed to the competent body of the Ministry of Digital Governance according to article 109 of Law No. 4622/2019 and is examined by an Objection Committee, which is set up and established for a term of one (1) year pursuant to par. 5 of article 29 of Law No. 4487/2017 and consists of three (3) employees of EKOME or the Ministry of Digital Governance with their alternates. If the objection is submitted against a decision that rejects the investment plan for a theatre film production, participation of one (1) employee of the Greek Film Centre is required in the above three-member assessment committees and said person shall be proposed by the management of the Greek Film Centre.

3. The decision appointing the members of the Objection Committee also designates the person who shall serve as Chair of the Committee.

4. The Committee members must inform the Chair of the Committee promptly if there is an impediment relating to their person pursuant to par. 5 of article 5 hereof, so that the lawful replacement procedures can ensue. Alternate members shall be members of the Committee only if the regular member has an impediment, in accordance with the provisions of the preceding paragraph.

5. The work of the Committee shall be assisted by a Secretariat, appointed by the same decision establishing the Committee, which shall be responsible for keeping the minutes of the meetings and for any secretarial support required for the proper functioning of the Committee.

6. The Chair of the Committee may appoint a member of the Committee as rapporteur and/or appoint special rapporteurs, who are not members thereof. The rapporteurs' suggestions are intended to facilitate the work of the Committee and are not binding on its members. Once a rapporteur has been appointed, the rapporteur shall draw up a complete and reasoned proposal on the objection and submit it to the members of the Committee for consideration.

7. The objection is examined on the basis of the data submitted by the Operator of the Investment Plan in the application and/or on the basis of any additional or clarifying data according to par. 1 and 2 of article 29 of Law No. 4877/2017, in the context of the control of completeness, legality and evaluation of the application, which cannot be differentiated. Any clarifying questions that arise during the process of examining the objection, are asked by the members of the Committee to the competent public service or the Operator of the Investment Plan and are answered accordingly only electronically. Any other communication of the members of the Committee with the Operator of the Investment Plan is expressly prohibited.

8. The meetings of the Committee are held either at the premises of EKOME or by teleconference, any working day within or beyond the normal working hours, at the invitation of its members by the Chair, in accordance with the provisions of article 14 of Law No. 2690/1999, as in force. The agenda, adopted by the Chair of the Committee, shall be communicated to the members by the Secretariat. A quorum of all the members is required for the decision-making and the decisions are taken by a majority of the members of the Committee.

9. The objection committee shall decide within a period of ten (10) business days after the date the objection was submitted and shall make a recommendation to the competent body of the Ministry of Digital Governance, which shall issue the relevant decision. The decision rejecting the objection shall be posted on PSKE and notified to the investment plan operation by e-mail. In case the above deadline elapses without action, without a decision of the Minister of Digital Governance, it is considered that a rejection decision has been issued.

10. The Chair of the Objection Committee shall draw up an annual report containing detailed information on the number and topics of the agenda items, as well as the decisions taken thereby. The provisions of articles 1, 2 and 3 of Law No. 3213/2003, as in force, on the submission of a declaration of their assets apply to the members of the Committee. In the event that other issues arise regarding the operation of the Committee, articles 13, 14 and 15 of Law No. 2690/1999 "Ratification of the Code of Administrative Procedure", as in force, shall apply.

Article 9

More specific arrangements for amendments to the inclusion - fee determination decision

1. Amendments to the Investment Plan included in the application and approved, are permitted under the terms and conditions described in the following paragraphs hereof. Amendments to the Investment Plan are divided into amendments which, as far as their permissibility is concerned, are permitted without submitting a request for modification and issuing a decision to modify the application, and into amendments that are permitted only after submitting a modification request and issuing a modification decision.

2. The Operator of the Investment Plan may, during the implementation process of the Investment Plan and until its completion, make a limited variable internal redistribution and reclassification of the amount of eligible costs included in the approved investment plan, under the following conditions:

a. The reclassification and redistribution shall increase the amount of one or more specific categories of eligible expenditure while reducing the amount of one or more other categories of eligible expenditure, so that, following the above reclassification - redistribution, the total amount of approved eligible expenditure is not changed, as this amount is specified in the original Investment Plan that was approved.

b. The above reclassification and redistribution shall be in accordance with the restrictions of par. 2 of article 26 of Law No. 4487/2017.

c. The deviation of the increase of one eligible expense and the decrease of another, during the process of item (a) above, shall not to exceed, at most, 20% in relation to the amount of the relevant eligible expense as described in the Investment Plan that was approved.

3. Regarding the allowed amendments of par. 2 above, the Operator of the Investment Plan, when submitting the application of control of par. 2 of article 30 of Law No. 4487/2017, reports and presents in a specific way, the exact percentage of the permitted amendment made and points out those categories and groups of expenditures that were the subject of internal reclassification - redistribution of expenditure.

4. The Operator of the Investment Plan may, during the process of implementation of the Investment Plan and until

its completion, modify the total number of shooting days and/or the total number of days of other production/post-production operations included in the approved investment plan, under the following conditions:

a. That the amendment of the total number of days is done within the time limits of implementation of the Investment Plan.

b. That the amendment of the total number of days is accompanied by all the necessary legal procedures for obtaining permits and declaration - notification of change of work schedules in accordance with the Labour legislation.

c. That the amendment of the total number of days, in terms of shooting, does not bring or imply or significantly vary the place of shooting as described in the Investment Plan that was approved. If such an amendment occurs, then the "physical scope" amendment procedures described in par. 5c of this article.

5. The amendments hereof constitute amendments which require an application for amendment to be filed and a decision for amendment of the application to be issued, in accordance with the procedure of par. 2 of article 32 of Law No. 4487/2017, and in accordance with the more specific provisions hereof. These requests are accepted, as long as the generally legal terms and conditions of inclusion in the scheme are still observed. The amendment for which an application is required and an amendment decision is issued, according to the procedure of par. 2 of article 32 of Law No. 4487/2017 are as follows:

a. Amendment described in par. 2 hereof, which, however, exceeds the percentage of 20% of par. 2(c) hereof. The relevant request to be examined must be accompanied by a justification of its expediency with a relevant technical description.

b. Amendment consisting of adding a new aided expenditure by increasing the total amount of approved eligible expenditure. This amendment is permitted for a modification relating to a theatre "or television" film and/or in cases where an Operator of the Investment Plan for the production and/or post-production of a television series or mini-television series (of any content, i.e. fiction, or documentary or animation) intends to produce additional stand-alone audiovisual works (episodes) in relation to the episodes (one or more) which have been aided "or the episodes of the cycle of episodes which have been included in the aid scheme". The Operator of the Investment Plan shall submit the supporting documents set out in ANNEX 1.1 hereto. The request is accepted, insofar as there are relevant amounts of aid available and in compliance with the principle of time priority, which, for the purposes of this paragraph, refers to the date of submission of the application for amendment-addition of new aided expenditure. In the case of submitting a request for amendment concerning the production of additional episodes according to the above and relating to its approval or otherwise, par. 9 of article 4 is applied proportionally and the fulfilment of the general conditions for inclusion in the aid scheme defined in article 23 of Law No. 4487/2017 is required. The fulfilment of the cultural criteria is checked in total for all the additional episodes included in the application for amendment, and as for the payable fee, the provisions of paragraph 6 hereof shall apply.

c. Amendment concerning the physical scope of the Investment Plan. The Physical Scope of the Investment Plan,

for the application hereof, refers to any element falling within the items set out in the TABLES of ANNEX 3 hereto, including, by way of example, the script insofar as it relates to the cultural criteria applying to the audiovisual work, the contributors and specific production sites, as all the above relevant issues are described or specified in the Investment Plan approved. The request shall be accompanied by a justification of its expediency with a relevant technical description. Upon receipt of the request, and in order to examine its approval, a review of the score of the cultural criteria received by the approved investment plan is required. The relevant examination is carried out by the Committee of article 29 of Law No. 4487/2017.

d. Amendment concerning the Operator of the Investment Plan, due to merger or due to spin-off or due to transfer due to universal succession, and which occurs during the process of implementation of the investment plan. The following are observed for the examination of the above request:

aa. Universal succession of the operator by the new one, in terms of all rights, obligations and legal relations.

bb. In the event of a spin-off, special succession at least as regards the rights and obligations arising from the inclusion decision.

cc. The application review shall also consider the size of the new operator and the cumulation of aid with any other aid, and, if necessary, reduce the rate or amount of aid to meet all eligibility requirements for the investment plan.

dd. The request must be accompanied by the following supporting documents: a) a letter from the legal representative of the new operator regarding the change;

b) in case of merger or transfer due to universal succession, a solemn declaration of the legal representative of the new operator, stating the intention to complete the investment;

c) brief company profile of the new operator;

d) supporting documents documenting the lawful completion of mergers or spin-offs or transfers by universal succession;

e) supporting documents for the legal representation of the new operator.

ee. The examination of the request does not require a review of the score of the cultural criteria received by the investment plan for its inclusion in this aid scheme.

e. Amendment concerning the Operator of the Investment Plan that is a sole proprietorship. In case the Operator of the Investment Plan is a sole proprietorship, the change of operator is accepted due to inheritance or retirement and transfer to the spouse or to a person with kinship up to the second degree (by blood), if the entire enterprise is transferred, the same scope of activity is maintained and the new company universally assumes all the obligations and requirements of the transferred company. The request must be accompanied by the following supporting documents: a) a letter from the new operator about the change; b) documents of legal succession (including supporting documents proving the non-existence of other legal beneficiaries of the inheritance) or retirement or transfer; c) a solemn declaration of the new operator, stating the intention to complete the investment and the universal succession of the previous operator by the new one and d) supporting documents of the marital or family relationship under which the permitted change of operator took place.

f. Amendment concerning the extension of the completion time of the investment for reasons other than force majeure. The following are observed for the examination of the above request:

aa. The application is submitted before the expiration of the completion deadline as defined in the inclusion decision and is automatically approved, if the implementation of 30% of the eligible costs of the Investment Plan is certified within the above deadline, as defined in the Investment Plan that was approved.

bb. The implementation of 30% of the eligible costs of the Investment Plan within the above completion deadline, is certified after an audit by the Controlling Body of article 30 Law No. 4487/2017. In particular, the submission of the relevant request for amendment is followed by a request for control of the implementation of 30% of the eligible costs of the Investment Plan. The relevant request is accompanied by the supporting documents provided in ANNEX 4 hereto. Upon receiving the relevant request, the Committee of article 29 of Law No. 4487/2017, transmits without delay the submitted data and supporting documents to the Controlling Body, which carries out all the necessary audit actions of article 11 hereof, proportionally applied, and prepares and submits its report to the Committee of article 29 of Law No. 4487/2017, within fifty (50) days.

g. Amendment concerning the extension of the completion time of the investment for reasons of force majeure. The following are observed for the examination of the above request: The request is submitted before the expiration of the initially approved completion date and the requested extension is set for a period equal to that of the interruption or delay, provided that the possibility of completing the investment plan within the new deadline is documented. The request shall be accompanied by:

a) a letter from the operator in which the events that imposed the suspension or delay of the implementation of the investment plan are reported in detail and in chronological order and constitute reasons of force majeure, b) data and documentation of the above, c) a technical memorandum for the project realised and work schedule for the completion of the investment in order to document the possibility of implementing the investment plan within the requested deadline.

6. The submission of requests of par. 5 hereof requires the payment of a fee, the amount of which is set at 0.0002 of the eligible costs of the investment plan as specified in the inclusion decision. In any case, the above amount may not be less than two hundred (200) euros and more than one thousand (1,000) euros for all stand-alone audiovisual works except the production and/or post-production of creative documentary or animated content or a short film or television film or audiovisual work with digital cultural and educational game content, where the above amount may not be less than one hundred (100) euros and more than one thousand (1,000) euros.

7. The amendment of the inclusion decision of article 32 of Law No. 4487/2017 for investment plans that were included in the aid scheme up to the 14th of July 2020, shall be made in accordance with the provisions of Law No. 4487/2017, as in force before the publication hereof.

More specific regulations regarding the Controlling Body of article 30 Law No. 4487/2017

1. The investment plans that are subject to this aid scheme are controlled by the Controlling Body provided in article 30 of Law No. 4487/2017 and established in accordance with the provisions hereof.

2. The Controlling Body consists of three (3) employees of EKOME with their alternates, one (1) of whom has experience in the production of audiovisual work. In case the investment plan concerns the production of a theatrical film, the controlling body shall consist of two (2) EKOME employees and one (1) employee of the Greek Film Centre, who shall be proposed by the management of the Greek Film Centre.

The alternate members are appointed by the same decision appointing the regular members and participate in the meetings of the Body and exercise decisive member powers if the regular member is unable to attend.

3. In order to facilitate and expedite the work of the controlling body, the President and Chief Executive Officer of EKOME may appoint rapporteurs - external associates, who are not members of the controlling body and submit non-binding proposals to the body, to facilitate its work.

4. The members of the Body shall inform in time the Chair and Managing Director of EKOME if there is an impediment relating to their person pursuant to par. 5 of article 5 hereof.

5. The controlling body shall inspect the documentation submitted, prepare a relevant report and take the following actions: (a) if it finds no serious omissions in the investment or the investment is complete, it shall propose, in writing to the President and Chief Executive Officer of EKOME to issue a decision for the completion of the investment plan, (b) if it finds serious omissions in the investment, it shall propose, in writing to the competent body of the Ministry of Digital Governance in accordance with article 109 of Law No. 4622/2019, the revocation of the decision for inclusion.

6. ANNEX 4 hereto specifies the required supporting documents, in accordance with case c of par. 2 of article 30 of Law No. 4487/2017, for the submission of an application of control by the Operator of the Investment Plan.

7. The application for control is submitted to the Controlling Body on the electronic platform of PSKE and the supporting documents provided in ANNEX 4 hereto, are submitted and deposited no later than 3 working days from the submission of the application.

8. The control procedure shall be completed within twenty (20) business days after the submission of the application for control. In case of omissions, the above period shall be extended for twenty (20) more business days after the submission of supplementary items. Especially regarding the control of sub-case bb of case f of par. 5 of article 9 hereof, the deadlines mentioned therein shall apply.

Article 11

More specific regulations regarding the content of the control of approved plans of article 30 of Law No. 4487/2017 by the Controlling Body and content of the Report

1. The controlling body shall carry out the following controlling actions:

a. Certify that the application for control is complete and includes all the accompanying supporting documents as

provided in case c of par. 2 of article 30 of Law No. 4487/2017 and as specified in ANNEX 4 hereto.

b. In case the Controlling Body finds deficiencies in the completeness of the application and in the submitted supporting documents, it invites the applicant to submit the missing data and supporting documents within "twelve (12) days".

c. In case the Controlling Body finds that the application, accompanied by the necessary supporting documents is complete or has become complete after presenting the data of par. (b) above, it carries out the following further control actions:

aa. It checks and ascertains the observance of the provided 3-year deadline for the completion of the investment plan of case a of par. 2 of article 30 of Law No. 4487/2017.

bb. It checks and ascertains that the Operator of the Investment Plan has implemented at least 60% of the investment plan that has been subject to the aid scheme and that, regardless of the percentage of implementation, the total eligible costs implemented in Greece exceed the "thresholds below in article 23 of Law No. 4487/2017".

cc. It checks and ascertains the proper accounting reporting of the investment implementation data in accordance with ANNEX 4.

dd. It checks and ascertains that the Operator of the Investment Plan has complied with the cultural criteria as set out in the inclusion decision.

ee. It checks and ascertains that the submitted supporting documents related to the staff's employment are complete and document the legal employment and insurance of the staff as well as the non-existence of any debts, both in terms of insurance and tax.

ff. It controls and ascertains the execution of the shootings in accordance with the shooting schedule submitted in the application and in the places of shooting provided for in the inclusion decision, as these may have been legally modified, according to article 9 hereof.

gg. It checks and ascertains the payment of submitted invoices.

hh. It checks and ascertains that the eligible costs have been incurred in full in Greece and legal documents have been issued in accordance with the requirements of ANNEX 4 hereto.

ii. It checks and ascertains the correct observance of the procedures of article 9 hereof and the implementation of the Investment Plan in accordance with the inclusion decision, in combination with the legal amendments that occurred during the procedures of article 9 hereof.

jj. It checks the submitted audiovisual material for the certification of the physical scope, as approved at the inclusion stage.

kk. It checks the submitted solemn declarations certifying that the conditions on cumulation, as approved in the inclusion stage, have not changed.

2. Following the above control, the Body prepares a Control Report to record all the findings of the Control and takes the following actions: (a) if it finds no serious omissions in the investment or the investment is complete, it shall propose, in writing to the President and Chief Executive Officer of EKOME to issue a decision for the completion of the investment plan, (b) if it finds serious omissions in the investment, it shall propose, in writing to the competent body of the Ministry of Digital Governance in accordance with

article 109 of Law No. 4622/2019, the revocation of the decision for inclusion. The above control procedure shall be completed within twenty (20) business days after the submission of the application for control. In case of omissions, the above period shall be extended for twenty (20) more business days after the submission of supplementary items.

Article 12

More specific arrangements regarding the procedure for issuing a provisional certificate for the agreement of expenditure implemented under the provisions of the inclusion decision

1. The operator of the investment plan may apply to EKOME, at any point in the period between the start of works and the completion of the investment plan, for the issue of a provisional certificate of correspondence between the implemented expenses and the provisions of the decision for inclusion. The application of the previous indent shall be accompanied, under penalty of rejection, the supporting documents of sub-points (cA), (cD) and (cE) of point (c) of par. 2 of article 30 of Law No. 4487/2017, as well as the relevant report by the auditor of the investment plan operator. The controlling body of par. 1 of article 30 of Law No. 4487/2017 shall inspect the application and supporting documents within five (5) business days and shall make the recommend to the President and Chief Executive Officer of EKOME to issue or not issue the provisional certificate, as appropriate. The provisional certificate shall be issued exclusively and solely on the basis of the application and supporting documents of the second indent hereof and subject to the certification of completion of the investment plan in accordance with par. 1. If the operator of the investment plan uses the option provided to it herein, it shall not be allowed to apply for an amendment to the decision for inclusion. If the decision for inclusion is revoked, the effect of the provisional certificate is automatically terminated.

2. The certificate of completion of article 30 of Law No. 4487/2017 and the amendment to the decision for inclusion of article 32 of Law No. 4487/2017 for investment plans that were included in the aid scheme up to the 14th of July 2020, shall be made in accordance with the provisions of Law No. 4487/2017, as in force before the publication hereof. Article 30 of Law No. 4487/2017, as in force following the publication hereof, shall apply to the certification procedure for the completion of the investment plans.

Article 13

Completion certification process

1. The completion of the investment plan shall be certified by issue of the certification decision by the President and Chief Executive Officer of EKOME, upon a written recommendation of the controlling body of the article.

2. The decision to certify the completion of the investment plan determines 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 financial object as it is reflected in the certification decision of completion of the investment plan and not the posting time on the DIAVGEIA website.

3. The certificate of completion of article 30 of Law No. 4487/2017 for investment plans that were included in the aid scheme up to the 14th of July 2020, shall be made in accordance with the provisions of Law No. 4487/2017, as in

force before the publication hereof. Article 30 of Law No. 4487/2017, as in force following the publication hereof, shall apply to the certification procedure for the completion of the investment plans.

Article 14

Regulations on the publication of decisions for audiovisual production aids

1. The summaries of the decisions for inclusion, the amendments and the revocation decisions thereof, as well as the summaries of the completion decisions shall be posted on the website DIAVGEIA, without the obligation for publication in the Government Gazette.

2. After the said posting of the summary of the certification decision of completion of the investment plan, an exact copy of the decision and its summary, is sent to the Operator of the Investment Plan at the e-mail address stated at its registration in the PSKE.

3. Any information in relation to the application of the scheme hereof shall be posted on the website of EKOME and the Ministry of Digital Governance.

Article 15

Determining the indication of the investment incentive contribution and determining the way of delivery of digital files

1. On the obligation to indicate in the credits of the audiovisual work that the audiovisual work has been carried out with the contribution of the investment incentive from EKOME in Greece, according to the provisions of par. 2 of article 34 of Law No. 4877/2017, the provisions of par. 2 hereof shall apply.

2. An indicative form and content of the above credits is hereby defined, as follows:

“The work (film, TV series, κ.λπ.) was created with the support of the National Centre of Audiovisual Media & Communication-EKOME in Greece” (in Greek: “Το έργο (ταινία, σειρά, κ.λπ.) υλοποιήθηκε με την υποστήριξη του Εθνικού Κέντρου Οπτικοακουστικών Μέσων & Επικοινωνίας - Ε.Κ.Ο.Μ.Ε. στην Ελλάδα”). In addition to the above text, the logo of EKOME shall also be displayed. The above credits shall appear either in the beginning or in the end credits of the audiovisual work.

Article 16

More specific arrangements of obligations of operators whose investment plans are subject to the provisions of Law No. 4487/2017 and hereof

1. The Operators whose investment plans are subject to the provisions hereof, shall, in addition to the provisions of article 23 of Law No. 4487/2017, keep a redundant accounting system (C Class books) or a simple accounting system (B Class books) for investment plans whose eligible cost does not exceed three hundred thousand (300.000) euros, as well as separate accounting monitoring of the figures, related to the implementation of the plan and the terms of the inclusion decision.

2. The Operators of the investment plans, after their inclusion to the present law and until the expiration of the period of observance of their obligations shall:

- a. comply with the terms of the inclusion decision, and any legal amendments thereto,
- b. not stop their business operation,

c. not interrupt the productive operation of the investment,

d. not make changes and modifications for which prior approval is required in accordance with article 32 of Law No. 4487/2017 and article 9 hereof,

e. notify any changes in the information provided by them in the application, such as name, legal form, registered office and contact details.

3. EKOME, as well as the Operators of the Investment Plans included in the provisions hereof, shall maintain detailed files with the information and supporting documents required in order to verify the fulfilment of all the terms and conditions of inclusion, in order to respond to audits carried out by the competent authorities or European Union services. The above files shall be kept for ten (10) years from the date of granting the aid.

Article 17

Revocation of the inclusion decision and completion certification decision

1. The decision for inclusion shall be revoked, upon the recommendation of the Control Body, by decision of the competent body of the Ministry of Digital Governance, if the audiovisual work does not meet the cultural criteria of tables A, B, C, D and E, as appropriate, as well as the terms and conditions for inclusion in this scheme.

2. The operator of the investment scheme may apply the withdrawal thereof in any implementation stage of the investment. In this case, the competent body of the Ministry of Digital Governance shall revoke the decision for inclusion, upon written recommendation of the President and Chief Executive Officer of EKOME.

3. In the case of article 35 of Law No. 4487/2017 as well as in cases of violations of the terms of compatibility with the GBER, the certification decision of completion of the investment plan is revoked and the total amount of the aid, increased by the amount of the legal interest from the respective payment, is recovered through the procedure of collection of public revenues. The respective receipts for the payment of the aid by the State constitute the debt confirmation document by the competent Tax Office. The procedures of revocation of the decisions of inclusion and recovery of aids, the manner of imposition of a fine and its collection and any other matter related to the application of the present article shall be governed *mutatis mutandis* by the provisions of article 22 of Law No. 4002/2011 "Amendment of the pension legislation of the State - Regulations for development and fiscal consolidation - Issues of competence of the Ministries of Finance, Culture and Tourism and Labour and Social Security" (A 180) as amended and in force in conjunction with the provisions of sub-paragraphs B.9 and B.10 of paragraph B of the first article of Law No. 4152/2013 (A 107) "Urgent measures for the implementation of Laws No. 4046/2012, 4093/2012 and 4127/2013" as amended and in force".

Article 18

Entry into force

1. This notice shall enter into force upon its publication in the Government Gazette.

2. The entry into force hereof abolished decision no. 923/23.3.2018 of the Ministers of Economy and Development and Digital Policy, Telecommunications and Information: "Announcement of an aid scheme for the production of

audiovisual works in Greece, according to chapter D of Law No. 4487/2017 (A 116) and specifications on particular matters of the law" (B 1138), as amended by decision No. 128/11.12.2018 of the Ministers of Economy and Development and Digital Policy, Telecommunications and Information (B 5810) without prejudice to the provisions of par. 2 of article 7 and par. 2 of article 8 of Law No. 4704/2020 (A 133) and decision no. 59/28.3.2019 of the Deputy Minister of Economy and Development and the Minister of Digital Policy, Telecommunications and Information "Announcement of an aid scheme for the production of audiovisual works in Greece, according to chapter D of Law No. 4487/2017 (A 116) and specifications on particular matters of the law" (B 1228).

ANNEXES TO THE ANNOUNCEMENT OF THE AID SCHEME OF LAW NO. 4487/2017 FOR THE PRODUCTION OF AUDIOVISUAL WORKS IN GREECE

ANNEX 1

Determining the content of the Application Form and the supporting documents of the Documentation File.

1. THE APPLICATION AND ITS SUBMISSION

1.a For the inclusion in the provisions of the scheme of chapter D of Law No. 4487/2017, the Operator of the Investment Plan shall submit to EKOME an application for the inclusion of the investment plan in the above aid scheme.

1.b. The application form is submitted electronically, through the State Aid Information System (PSKE).

1.c. The application includes the details of the Operator of the Investment Plan and information on the investment plan, as requested in the relevant pages and the fields to be completed in the PSKE and which at least include the provisions of par. 2 of article 28 of Law No. 4487/2017.

1.d. The submission of the above application is accompanied by the submission of a solemn declaration of article 8 of Law No. 1599/1986 (S.D.), based on the model set out in Annex 1 hereof, which shall be submitted by the Operator of the Investment Plan. The above solemn declaration bears the authentic signature of the signatory certified by the CSC or a public authority.

1.e. In relation to the submission of the solemn declaration of item 1.d., the following apply in particular:

a. In the case of cross-border production, as defined in par. 3 of article 25 of Law No. 4487/2017, as well as in the case of production by a Foreign Producer and a Domestic Producer, which, however, does not constitute "cross-border production" as defined in par. 3 of article 25 of Law No. 4487/2017, the Domestic Producer, as the applicant and beneficiary of the aid, submits for itself the solemn declaration provided for in item 1.d. above, legally signed by its Legal Representative, in addition to submitting the solemn declaration of Annex 1 hereto for the Foreign Producer, in accordance with the model set out therein, in English, legally signed by a duly and legally authorised person to this end, bearing certification for signature authenticity by the competent authority in accordance with the law of the seat of the foreign business.

b. In the case of production by a Foreign Producer, which contracts with an Executive Producer, as per the provisions of par. 4 of article 25 of Law No. 4487/2017, the Executive Producer submits for itself the solemn declaration provided for in item 1.d. above, legally signed by its Legal

Representative, in addition to jointly submitting the solemn declaration of Annex 1 hereto for the Foreign Producer, in accordance with the model set out therein, in English, legally signed by a duly and legally authorised person to this end, bearing certification for signature authenticity by the competent authority in accordance with the law of the seat of the foreign business.

c. In the case of production by a Domestic Producer, which contracts with an Executive Producer, as per the provisions of par. 4 of art. 25 of Law No. 4487/2017, the applicant company submits the solemn declaration provided for in item 1.d. above, legally signed by its Legal Representative and in addition, a solemn declaration by the other company, legally signed by its legal representative.

d. For co-productions of Domestic Producers, the solemn declaration of point 1.d above shall be submitted, duly signed by the Legal Representative of the business applying for inclusion, while a solemn declaration of the other co-producing company(ies) shall be also submitted, duly signed by the legal representatives thereof.

1.f. In case the applicant company has not been also appointed as aid beneficiary, in accordance with article 4 hereof, an authorisation of the beneficiary(ies)-business(es) shall be submitted, as regards the submission of the application and all supporting documents of the documentation file pertaining to the beneficiary(ies)-business(es) by the applicant company.

In particular: For domestic beneficiaries, an authorisation shall be submitted, duly signed by the legal representative thereof and certified for signature authenticity by a Citizen Service Centre or a public authority. For foreign beneficiaries, an authorisation shall be submitted, duly signed by the legal representative or another competent and legally authorised person to this end, bearing certification for signature authenticity by the competent authority in accordance with the law of the seat of the foreign business. It is clarified that the above authorisation is not required when the applicant company submits only the solemn declaration of ANNEX 1 for other parties.

2. DOCUMENTATION FILE, SUBMISSION THEREOF AND ACCOMPANYING SUPPORTING DOCUMENTS.

Along with the application for inclusion and the solemn declaration of point 1.d above, the Documentation File of the Application for Inclusion shall also be submitted. The Documentation File includes the accompanying documents, supporting documents and other information set out in par. 3 of article 28 of Law No. 4487/2017 as detailed further below (sub-chapter. 2.d of this Annex).

2.a. All supporting documents accompanying the application for inclusion and the documentation file of the investment plan shall be submitted by the Operator of the Investment Plan. In case the Operator of the investment plan is also the Beneficiary of the aid, it shall submit the above supporting documents pertaining solely to the same, while it shall jointly submit only the solemn declaration of Annex 1 for the other party(ies) as per the provisions of article 4 hereof. If, in accordance with article 25 of Law No. 4487/2017 as in force and article 4 hereof, the investment plan operator is not also the Beneficiary of the aid, the investment plan operator shall additionally submit the necessary supporting documents, as specified herein, for the aid Beneficiary(ies) too.

2.b. In the case of par. 4 of article 25 of Law No. 4487/2017 and if the Foreign Producer has been identified as aid beneficiary, the Executive Producer shall also submit, on behalf of the Foreign Producer, all documents and supporting documents pertaining to the business of the Foreign Producer, in the cases and manner set out below. The documents submitted by the Executive Producer and pertaining to the Foreign Producer, shall be signed (where such signature is provided or required) by the legal representative or another competent and legally authorised person of the Foreign Producer and shall be certified for signature authenticity in accordance with the laws of the Foreign Producer's seat.

2.c. Original supporting documents that have not been drawn up in Greek shall be submitted officially translated in Greek by the translation service of the Ministry of Foreign Affairs or the local consular authorised or a lawyer duly registered with a bar association of the Greek territory.

2.d The Documentation File of the investment plan for inclusion shall include the following information and be accompanied by the supporting documents specified below:

2.d.1 Techno-economic design

The techno-economic design consists of the following section with the content as specified below.

2.d.1- SECTION A:

Introduction - Brief presentation and description of the investment plan, the overall budget of the work, the expenses to be implemented in the Greek territory and the financing plan, also indicating any other state aids as well as the percentage of said aids. The above presentation is a concise presentation text, which outlines the above information.

2.d.2-SECTION B: Information of the investment plan operator or/and the aid beneficiary.

B.1 The following information and supporting documents are submitted in relation to the lawful establishment and representation of the Operator of the Investment Plan or/and the beneficiary of the aid:

(a) Brief presentation of the Operator of the Investment Plan and/or the aid beneficiary: in specific, the following shall be indicated: the time of establishment, the share/corporate Capital (at the time of submission of the application for inclusion), the statutory purpose of the operator/beneficiary, as well as a brief reference to the productive activity of the operator/beneficiary in the last two years as regards audiovisual work productions it has completed in the Greek territory or abroad. The above presentation is a concise presentation text, which outlines the above information.

(b) Single text of the codified statutes in force (for all cases of legal persons) duly certified by the General Commercial Registry. For companies under establishment or joint ventures, the memorandum of association (which shall include the information stipulated in article 5 of Law No. 4548/2018 (A 104) or the consortium agreement shall be submitted.

(c) Statement of modification by the competent Tax Office, indicating the activity codes of the Operator/Beneficiary.

(d) Legalisation documents for the management and representation of the Operator of the Investment Plan and the Beneficiary of the aid. In specific, the submitted documents shall show the identity information of Management members (name, surname, father's name and

Tax Identification Number, home address) and of the legal representative.

B.2 Specifically as regards the procedure of par. 4 of article 25 of Law No. 4487/2017, when the Foreign Producer is identified as aid beneficiary as per the provisions of article 4 hereof, the following shall apply:

The Executive Producer shall also submit the following information and supporting documents, as regards the business of the Foreign Producer:

- Brief presentation of the Foreign Producer and reference to the audiovisual work productions it has completed in the last two years.

- Copy of the latest Statutes in force of the Foreign Producer.

- Legalisation documents of the management and legal representatives of the Foreign Producer.

2.d.1 - SECTION C: Technical description of the investment plan, budget, contractual documents and state aid.

C.1 The following information of the investment plan shall be submitted:

(a) General presentation and description of the audiovisual work (submitted in the form of text).

(b) The synopsis of the screenplay or the screenplay of the audiovisual work for inclusion (either the text of the synopsis or the text of the screenplay may be submitted).

(c) The work schedule of the investment plan, in specific the scheduled work start and end dates of the investment plan, the place or places of work execution, the scheduled filming (shooting) start and end date, as well as the number of filming days that will be required in Greece for the completion of the investment plan and the number of staff employed that will be required in direct relation with the implementation of the investment plan.

(d) For audiovisual works with the content of cultural and educational digital game, instead of the items of sub-point (b) and (c) of this point 1 of Section C, a summary of the game design document shall be submitted (a summary of the game design document of a maximum of five (5) pages).

(e) A detailed budget of the total cost (i.e. the cost concerning the total production of the audiovisual work, where all expenses are presented and not only those that will be implemented in Greece and are subject to this announcement) of production of the audiovisual work.

(f) A detailed budget (presented separately from the budget of sub-point (d) above) of eligible expenses, per category and group of expenses, for which the Operator of the Investment Plan applies for inclusion in the scheme hereof and which shall be implemented within the Greek Territory. Said expenses (eligible expenses), in total, shall not exceed 80% of the total cost of production of the audiovisual work.

C.2 In case of cooperation of the Producer-Company (Domestic or/and Foreign) with an Executive Producer, a legally certified copy of the Executive Production agreement shall be submitted, as well as the budget for the total stand-alone audiovisual work that will be implemented by the Executive Producer, which (budget) has been approved by the Producer. In a separate, individual line of the relevant budget submitted, the amount/percentage of the agreed remuneration of the Executive Producer for the execution of works it assumed shall be indicated (i.e. the remuneration amount minus the total expenses that will be implemented by

the Executive Producer, in accordance with the budgeted cost of expenses described in the submitted budget).

C3. In case of a cross-border production or/and co-production, the legally certified private agreement of the contract between the producers participating in the cross-border production or/and co-production shall be submitted.

C.4 In case of a received state aid or of submission of an application for state aid for the same Investment Plan, all relevant supporting documents showing the state aid body, the applicant and the recipient of the aid and the amount of the aid (applied for or received) shall be submitted.

2.d.1 - SECTION D: Employment details

The following details of employment for the implementation of the investment plan shall be submitted:

Written statement - report by the Operator of the Investment Plan, legally signed and including the names of the key artistic contributor, the number of staff who will be employed during the investment plan works in Greece as well as any new jobs planned within the implementation period of the investment plan.

2.d.1 - SECTION E: Sources of financing

The following details of sources of financing for the investment plan shall be submitted:

The financing scheme and any external sources of financing shall be presented, with special mention to the cases that entail state aid, public support or benefit. The above information shall be submitted/presented in a text containing all the information specified above. In case of state aid, public support or benefit, the relevant documents of evidence shall be also submitted.

2.D.1 - SECTION F: Administration fee for applying for inclusion

A printout of an e-administration fee shall be submitted, along with the duplicate of its payment at the Tax Office or the payment slip by the Bank, in accordance with the provisions of par. 8 of article 4 hereof.

2.d.1 SECTION G: Solvency information of the investment plan operator or/and the aid beneficiary.

G.1 The following information and supporting documents are submitted in relation to the solvency of the Operator of the Investment Plan or/and the Beneficiary of the aid:

(a) Tax Good Standing Certificate, effective at the time the application for inclusion is submitted.

(b) Social Insurance Good Standing Certificate, effective at the time the application for inclusion is submitted.

(c) Certificate of non-bankruptcy and non-filing for bankruptcy for the last two months before the application is submitted.

(d) Certificate of non-entry in compulsory receivership and non-filing for compulsory receivership for the last two months before the application is submitted.

(e) Certificate of non-inclusion in the restructuring procedure of article 99 of the Bankruptcy Code in the last two months before the application is submitted.

In case the Operator of the Investment Plan or the Beneficiary of the aid is a company under establishment or the product of a merger of existing companies which (merger) has not been carried out at the time the application for inclusion is submitted, the above supporting documents shall be submitted for each one of the participating members of the company under establishment and for each one of the companies under merger.

G.2 Specifically as regards the procedure of par. 4 of article 25 of Law No. 4487/2017, when the Foreign Producer is identified as aid beneficiary as per the provisions of article 4 hereof, the following shall apply: the Executive Producer shall also submit the following Solvency Information as regards the business of the Foreign Producer: certificate of good standing of the country of origin, certifying that the Foreign Producer continues to exist and that the Foreign Producer is not subject to Bankruptcy, Liquidation, Dissolution, Compulsory Receivership or other similar procedure as provided in the laws of the company seat, or if the issue of no such certificate is provided, a solemn declaration of its legal representative.

2.d.1 - SECTION H. Financial information of the investment plan operator or/and the aid beneficiary.

H.1 The following information and supporting documents are submitted in relation to the financial figures of the Operator of the Investment Plan or/and the Beneficiary of the Aid:

(a) Financial statements of the last three (3) financial years with the notes of the auditor, when the company chooses to or is required to be audited by legal auditors.

(b) Income Tax Statement of Legal Persons and legal entities of the last financial year, of the last three (3) fiscal periods and the tax certificate, when provided.

(c) The E3 form for the last three (3) fiscal periods. Specifically for investment plans concerning audiovisual work with the content of cultural and educational digital game, the E3 form of the last fiscal period.

(d) Last final statement of financial position (of at least secondary analysis). The above supporting documents shall be also submitted for the shareholders/partners of an Operator under establishment.

H.2. Specifically as regards the procedure of par. 4 of article 25 of Law No. 4487/2017, when the Foreign Producer is identified as aid beneficiary as per the provisions of article 4 hereof, the Executive Producer shall jointly submit, as regards the Foreign Producer, documents equivalent to those listed in paragraph H.1, accompanied by a solemn declaration of the Foreign Producer, stating that the documents submitted are equivalent, in accordance with the laws of its seat, to those listed in paragraph H.1.

2.d.1 - SECTION I: Presentation information of the place (or places) of installation of the productive procedure.

A detailed analysis - presentation of the place or places of installation of the productive procedure within the Greek Territory shall be submitted. The above presentation is submitted as text. When there are applications for or obtained filming permits, these shall be submitted as supporting documents.

2.d.1 - SECTION J: Meeting the cultural criteria of article 24 Law No. 4487/2017 / Score Documentation of relevant Indicators.

1.1 A documented analysis is submitted for documenting cultural criteria scores (Annex 3) in the electronic platform of the State Aid Information System (PSKE).

More specifically:

A. CONTENT

Detailed reference to the story and screenplay (description of action, scenes, estimated duration - especially as a percentage on the total duration of the work, etc.) documenting the score per sub-category (A.1, A.2, A.3 etc.).

B. CONTRIBUTORS

Detailed reference to the specialities and names and correlation between them (name list of specialities, etc.) documenting the score per sub-category (B.1, B.2, B.3 etc.)

C. PRODUCTION

Detailed reference to the productive procedure (filming, use of external and internal sites, use of studios, technical editing and post-editing) documenting the score per sub-category (C.1, C.2, C.3 etc.)

D. SPECIAL CRITERIA

Detailed reference to the productive procedure (e.g. screenplay, script (dialogues), specialities and name list, budget, reasons for limited commercial operation in international markets) documenting the score per sub-category (D.1, D.2, D.3 etc.)

The above presentations/analyses shall be electronically completed in PSKE and shall be in the form of texts accompanied by any accompanying documentation material available (e.g. screenplays, excerpts from screenplays, filming permits etc.) that supports and proves the contents of the above presentations/analyses.

ANNEX 1.1: SUPPORTING DOCUMENTS FOR AMENDMENTS PERTAINING TO THE ADDITION OF AN AIDED EXPENSE THAT INCREASES THE TOTAL APPROVED ELIGIBLE EXPENSES (Article 9 par. 5 indent (b) hereof)

For the application of indent (b) of par. 5 of article 9 hereof, the following supporting documents shall be submitted:

(1) The information provided for in point 2.d.1 - SECTION A ("Introduction") of Annex 1.

(2) Solemn declaration of a legal representative that the information provided for in point 2.d.1 - SECTION B of Annex 1 has not changed. In case of any change, only the documents pertaining to said change shall be submitted.

(3) The information provided for in point 2.d.1 - SECTION C of Annex 1.

(4) The information provided for in point 2.d.1 - SECTION D of Annex 1.

(5) The information provided for in point 2.d.1 - SECTION E of Annex 1.

(6) Administration fee as set out in par. 6 of article 9 of the tender notice.

(7) Solemn declaration of a legal representative that the information provided for in point 2.d.1 - SECTION G of Annex 1 has not changed. In case of any change, only the documents pertaining to said change shall be submitted.

(8) Solemn declaration of a legal representative that the information provided for in point 2.d.1 - SECTION H of Annex 1 has not changed. In case of any change, only the documents pertaining to said change shall be submitted.

(9) The information provided for in point 2.d.1 - SECTION I of Annex 1.

(10) The information provided for in point 2.d.1 - SECTION J of Annex 1.

Adjunct Annex 1:

Content of the solemn declaration of article 8 of Law No. 1599/1986

FOR THE PRODUCTION AID SCHEME 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 No. 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 scheme 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 No. 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 No. 4487/2017, and fulfils 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

The Foreign Producer shall sign the following solemn declaration, through its legal representative or another duly authorised person to this end, in English as presented below and said declaration shall be submitted by the Executive Producer, along with the application for inclusion.

ANNEX 2:

Eligible expense groups and categories of investment plans of the Aid scheme for the production of audiovisual works in Greece

A. CATEGORIES OF ELIGIBLE COSTS

Eligible expenses that can be included in the aid scheme of Law No. 4487/2017 shall be those provided for in paragraph 1 of article 26 of Law No. 4487/2017, in accordance with the limitations set out in paragraph 2 of article 26 of Law No. 4487/2017 and in Section B of this Annex. All expenses are always listed excluding VAT.

Indicatively, the following shall be considered as eligible expenses that can be included in the aid scheme of Law No. 4487/2017:

INTELLECTUAL RIGHTS EXPENSES

- Scenario
- Direction
- Music
- Expenses for acquiring use licences of previous works

- For audiovisual works with the content of cultural and educational digital game, the following may be additionally included as eligible expenses: a) expenses for recording and registering the logo and trade name of a digital game b) expenses for rights of use of the image-voice of celebrities (actors/ musicians/ athletes) and of character design, c) Expenses for recording and registering the trademark of a digital game, d) Source code.

COMPENSATION FOR CREW, CAST AND EXECUTIVE PRODUCER

Compensation for staff, crew and cast (including the applicable taxes and social insurance contributions in accordance with the Greek laws in force) and for the executive producer. Indicatively, for audiovisual works except works with the content of cultural and educational digital game:

- Art Direction department
- Production department
- Cast (Leads/ Stunt performers/ Extras/ Impersonators/ Doubles etc.)
- Production Design department (Set design, Structures, Property men - pros etc.)
- Technical installation equipment - (cranes, tracks, tripods etc.)
- Special Effect department
- Animation department
- Character design department (all types of animation, 3D etc.)
- Costume Design department
- Make-up, Hair and Prosthetics Department

- Lighting department
- Image department
- Sound department
- Filming Location Management department
- Catering
- Music department
- Image editing department
- Sound editing department
- Music editing department
- Visual effects department
- Dubbing, ADR - Automated Dialogue Replacement and ambient sound effects (Foley)

Specialised services for the duration and on the location of filming (doctors, nurses, veterinarians, etc.)

- Script Consultants
- Executive producer compensation

Indicatively, for audiovisual works with the content of cultural and educational digital game:

- Game development department
- Game design department
- Game production department
- Art direction and design department
- Dubbing department
- Department of music technology, sound design, ADR

- Automated Dialogue Replacement and ambient sound effects (Foley)

- Actors, Dancers for motion capture
- Technical installation department
- Special Effect department
- Animation department
- Character design department (all types of animation, 3D etc.)

- Catering
- Specialised services for the duration and on the location of filming (playtesters, doctors, nurses, etc.)

- Research and development department
- Content writers, screenwriters, script consultants
- Executive producer compensation

PRODUCTION DESIGN AND IMPLEMENTATION

- Research and production design
- Search for shooting location (including Travelling, Accommodation, Food, Travel Per Diems)

- Compensations for artistic contributors or/and production department during the search for a shooting location (including the applicable taxes and social insurance contributions in accordance with the Greek laws in force)

- Various Administrative licences by competent bodies or authorities (filming permits, fees for authorising the use of public and archaeological sites for the production of the audiovisual work etc.)

- Construction, purchase rental of props and layout - decoration of set

- Construction of set
- Studio and set rental
- Shooting location rental and layout
- Use of animals
- Fixed infrastructure and furnishing rental at the shooting location (appliances, kitchens, wc, caravans, rolling garment racks and similar equipment)

- Movable and immovable property rental

- Special vehicle rental (police cars, security cars, ambulances, fire trucks etc.)

- Costume Manufacture, Rental and Purchase

- Expenses in relation to character design, the creation and design of sets and backgrounds for animation (expenses for services, rental and purchase of consumables for animation audiovisual works)

- Special effects, consumables and cinematic weapons
- Makeup, hair and prosthetics (e.g. wigs)
- Additional cost for shooting location (cleaning, necessity goods)

- For audiovisual works with the content of cultural and educational digital game, the following may be included as eligible expenses:

- Research and production design
- Server rental
- Game Design Document
- Technical Design Document
- Compensation for all contributors (development, production, design, artistic performance of game) (including the applicable taxes and social insurance contributions in accordance with the Greek laws in force)
- Licences of archive material use
- Rental of studio, special effect equipment etc.
- Movable and immovable property rental (does not refer to fixed cost)

- Testing during the alpha and beta stage of production (debugging, playtesters, UX and Usability research etc.).

TECHNICAL EQUIPMENT

- Technical installation equipment rental and consumables

- Lighting equipment rental and consumables
- Filming equipment (cameras etc.) rental and consumables

- Sound recording equipment rental and consumables

- For audiovisual works with the content of cultural and educational digital game, the following may be additionally included as eligible expenses:

- Motion capture, rendering, 3D scanning, sound recording and filming etc. equipment rental and consumables.
- Playtesting equipment rental and consumables
- Special equipment rental and consumables (VR, test mobiles etc.)

- Technical installation consumables.

TRAVEL, ACCOMMODATION AND FOOD

- Travel costs (rental of buses and any vehicle necessary for travelling during the production)

- Fuel, toll fees and other related costs (e.g. parking tickets)

- Tickets (aeroplane, ferry, train, bus)

- Accommodation costs for the staff employed in the audiovisual work production

- Food and similar services (e.g. Filming food truck cost etc.)

EDITING - PROCESSING

- Final image, sound and music editing

- Dubbing, subtitling, ADR (Automated Dialogue Replacement) and ambient sound effects (Foley) costs

- Photo snapshots

- Rental of equipment and software for animation films.

Rental of other software and programmes necessary for the audiovisual work production

- Special effects
- Expenses for archive material use

For audiovisual works with the content of cultural and educational digital game, the following may be additionally included as eligible expenses:

- Photo snapshots
- Rental of equipment and software for digital games.

Rental of other software and programmes necessary for the audiovisual work production (e.g. Unity, Adobe Cloud Suite, Maya, 3Ds MAX, Toon Boom Harmony)

OTHER COSTS

- General office expenses related to a place other than the permanent seat of the Applicant's business:

- Rental of office premises, office furniture and storage areas

- Rental of office equipment (telephone sets, telefax sets, PCs, photocopiers and other similar items)

- Stationery

- Utilities and telephony and internet bills. (Especially for investment plans concerning audiovisual works with the content of cultural and educational digital game, these expenses shall be taken into account for up to 10% of eligible expenses).

- Courier, post office and customs services

- Filming and use fees for the production

- Administration fees for inclusion in the scheme hereof

- Expenses for legal and accounting services, as well as for consultants, the services of whom are causally related either to the production or the submission preparation of the application file for inclusion.

- Social insurance expenses

B. RULES OF CALCULATION OF ELIGIBLE PRODUCTION COSTS - LIMITATIONS

B.1. For the calculation of the total eligible production or/and post-production costs the limitations provided in paragraph 2 of article 26 of Law No. 4487/2017 and in this section shall apply. In specific, eligible production or/and post-production expenses of a work shall be those of the legal tax document type, in accordance with the provisions of the Greek laws "and are specified in Law No. 4308/2014 on Greek Accounting Standards" stating as their reason the specific audiovisual work which is the scope of the aid and bearing, by care of the Investment Plan Operator, a seal indicating the unique number of submission application "in accordance with par. 7 of article 4 hereof.

B.2 Eligible production or/and post-production expenses for audiovisual works shall be taken into account subject to the following conditions:

a. Travel and transport expenses shall be accepted only when related to trips to and from the Greek territory, as well as within the Greek territory.

b. If an executive producer is used and when, in the context of implementation of the investment plan said executive producer uses previously existing owner-used equipment, the relevant equipment expense, to qualify as eligible, shall be presented and recorded in a separate, distinct line, on the submitted budget of eligible expenses of chapter 2.d.1 C.1 (e). Similarly, the relevant expenses shall be separately invoiced by the executive producer to the producer, so that the relevant expense may be certified during inspection.

c. Costs pertaining to the use of previously existing owner-user equipment of the producer shall not constitute an eligible expense. Transport expenses of owner-used equipment of the producer, which shall be proven by the

relevant legal handling documents, shall constitute eligible expenses, subject to the restrictions of point (a) above and (f) below.

d. Compensation of employees. The compensation of full time or/and part time employees, employed under fixed term or open-ended contracts in the productive procedure of the aided investment plan in the Greek territory shall be recognised. If regular staff of the producer or executive producer are employed in the productive procedure of the aided investment plan, aid shall be granted only for the part of compensation for the above staff corresponding to their employment in the productive procedure of the aided investment plan. In order to provide aid for the relevant regular staff compensation as eligible expense, the Operator of the Investment Plan is required to submit ex-post, detailed time sheets showing the employment of said regular staff per hour in the productive procedure of the investment plan, the scope of their job and the part of the staff salary paid that corresponds to the above employment. The accuracy of the above time-sheets shall be certified by the solemn declaration provided for in Annex 4, Section 3.b hereof. For the inclusion of the compensation and social insurance contributions for foreign employees in the provisions of Law No. 4487, the Greek law, the EU law as transposed into Greek law and the bilateral conventions between Greece and EU states and third countries shall apply.

e. In terms of recognising the compensation of the executive producer and the inclusion thereof in the eligible expenses the following shall apply: the compensation of the executive producer shall be recognised up to 10% of the total budget cost of the work assigned to the executive producer, in accordance with the provisions of chapter 2.d.1, Section C.2.

f. Fuel expenses shall be recognised up to a percentage of 0.02 of total eligible expenses, presented in the application for inclusion.

ANNEX 3

Determination of score indicators for Investment Plans in accordance with the cultural criteria of the aid scheme for audiovisual works in Greece

1. This scheme includes investment plans for the production of stand-alone audiovisual works that meet the cultural criteria conditions set in tables A, B, C, D and E of Law No. 4487/2017 and, specifically: in table A for audiovisual work of fiction, in table B for audiovisual work of creative documentation and table C for animation and table D for audiovisual work with the content of cultural and educational digital game.

2. This scheme includes investment plans for the production of difficult audiovisual works, provided that said works meet the cultural criteria of table A, B, C, D or E.

3. For the inclusion of an audiovisual work in the scheme hereof, the minimum total score of the categories referring to CONTENT, to CONTRIBUTORS and to PRODUCTION (A+B+C) must be at least 20 out of 50 in table A for audiovisual work of fiction, 20 out of 50 in table B for audiovisual work of creative documentation and 16 out of 40 in table C for animation and 16 out of 40 in table D for cultural and educational digital game.

4. An additional minimum score of 10 out of 20, in accordance with Category D criteria conditions in TABLE E,

is required for characterising a work as “difficult audiovisual work” and for its inclusion as such in the scheme hereof.

5. Tables A, B, C, D and E are attached hereto and consist an integral part hereof.

TABLE A

NOTE: A minimum total score of 20 (A+B+C) is required to qualify an audiovisual work as eligible for inclusion in the scheme hereof.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - FICTION

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario with a plot developing in Greece. For considering a scenario plot as developing in Greece, the story must take place in Greece regardless of whether the audiovisual work is actually filmed in Greece (more than 20%: 1 point, more than 40%: 2 points, more than 60%: 3 points, more than 75%: 4 points). If the minimum limit is not met, no points are calculated.	4 (maximum)
A.2 Scenario with a theme related to Greek or European history, with historical, religious, social, artistic or cultural content OR Scenario adapted or based on a Greek or European work of literature or work of other form (such as theatre, musical, opera, ballet).	4
A.3 Scenario the plot of which makes use of sites highlighting the diversity of natural landscape, architecture and historical wealth of Greece or the border areas in the mainland and islands of Greece, reflecting the European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character: 1 point, 2 characters: 2 points, 3 characters: 3 points, more than 3 characters: 4 points).	4 (maximum)
A.5 Original dialogues or narrative in Greek or in any of the Greek dialects or in a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the screenplay: 1 point, up to 50% of dialogues: 2 points, up to 75% of dialogues: 3 points, more than 75% of dialogues: 4 points).	4 (maximum)
A.6 Scenario with a theme promoting artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, dissemination of arts and sciences.	4
CATEGORY B - CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) in the main specialities (11): director, screenwriter, producer, leading actor (one), leading actor (one), photography director, production sound mixer, film editor, production designer, stage designer or costume designer, score composer.	11 (maximum) - 1 point for each speciality
B.2 Participation of Greeks or citizens from the European Economic Area (EEA) in all other specialities: more than 20%: 1 point, more than 40%: 2 points, more than 60%: 4 points.	4 (maximum)
CATEGORY C - PRODUCTION	
C.1 External and internal scenes filmed in natural settings 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, 16 days or more: 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
GRAND TOTAL SCORE A+B+C	50

TABLE B

NOTE: A minimum total score of 20 (A+B+C) is required to qualify an audiovisual work as eligible for inclusion in the scheme hereof.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - CREATIVE DOCUMENTATION (DOCUMENTARIES)

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario with a plot developing in Greece. For considering a scenario plot as developing in Greece, the story must take place in Greece regardless of whether the audiovisual work is actually filmed in Greece (more than 20%: 1 point, more than 40%: 2 points, more than 60%: 3 points, more than 75%: 4 points). If the minimum limit is not met, no points are calculated.	4 (maximum)
A.2 Scenario with a theme referring to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario adapted or based on a Greek or European work of literature or work of other form (such as theatre, musical, opera, ballet).	4
A.3 Scenario the plot of which makes use of sites highlighting the diversity of natural landscape, architecture and historical wealth of Greece or the border areas in the mainland and islands of Greece, reflecting the European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character: 1 point, 2 characters: 2	4 (maximum)

points, 3 characters: 3 points, more than 3 characters: 4 points).	
A.5 Original dialogues or narrative in Greek or in any of the Greek dialects or in a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the screenplay: 1 point, up to 50% of dialogues: 2 points, up to 75% of dialogues: 3 points, more than 75% of dialogues: 4 points).	4 (maximum)
A.6 Scenario with a theme promoting artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, dissemination of arts and sciences.	4
CATEGORY B - CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) in the main specialities (11): director, screenwriter, producer, leading actor (one), leading actor (one), photography director, production sound mixer, film editor, production designer, stage designer or costume designer, score composer.	11 (maximum) 1 point for each speciality
B.2 Participation of Greeks or citizens from the European Economic Area (EEA) in all other specialities: more than 20%: 1 point, more than 40%: 2 points, more than 60%: 4 points.	4 (maximum)
CATEGORY C - PRODUCTION	
C.1 External and internal scenes filmed in natural settings 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, 16 days or more: 6 points).	11 (maximum) 1 point for each speciality
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
GRAND TOTAL SCORE A+B+C	50

TABLE C

NOTE: A minimum total score of 16 (A+B+C) is required to qualify an audiovisual work as eligible for inclusion in the scheme hereof.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - ANIMATION

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario with a plot developing in Greece or at a non-specified location. For considering a scenario plot as developing in Greece, the story must take place in Greece regardless of whether the audiovisual work is actually filmed in Greece (more than 20%: 1 point, more than 40%: 2 points, more than 60%: 3 points, more than 75%: 4 points). If the minimum limit is not met, no points are calculated.	4 (maximum)
A.2 Scenario with a theme referring to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario adapted or based on a Greek or European work of literature or work of other form (such as theatre, musical, opera, ballet).	4
A.3 Original dialogues or narrative in Greek or in any of the Greek dialects or in a language of the European Economic Area (EEA) (maximum) - (up to 25% of dialogues included in the screenplay: 1 point, up to 50% of dialogues: 2 points, up to 75% of dialogues: 3 points, more than 75% of dialogues: 4 points).	4 (maximum)
A.4 Scenario with main characters that are citizens of Greece or of the European Economic Area (EEA) or of non-specified form (non-human characters). Supporting individual narrative and illustration items are required to prove that the main characters are citizens of Greece or the EEA. (1 point for one main character only, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
A.5 Scenario with a theme promoting artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, dissemination of arts and sciences.	4
CATEGORY B - CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) in the main specialities: director, screenwriter, producer, score composer, leading actor (one), leading actor (one), other actors (1 point, if 50%), filming crew (1 point, if 50%), department leads [1 point when some of them are, with no minimum: lead layout supervisor, lead production designer, lead character designer, lead editor, lead sound designer, lead visual effects supervisor, lead modelling supervisor].	9 (maximum)
B.2 Participation of Greeks or citizens from the European Economic Area (EEA) in all other specialities: more than 20%: 1 point, more than 40%: 2 points, more than 60%: 3 points.	3 (maximum)
CATEGORY C - PRODUCTION	
C.1 Filming, visual design, layout and storyboarding, visual effects, special effects and post production in Greece (more than 20% of tasks: 1 point, more than 40%: 2 points, 60% or more: 4 points, 75% or more: 5 points).	5 (maximum)
C.2 Recording of music, sound, narrative and dialogues in Greece (more than 20% of tasks: 1 point, more than 40%: 2 points, 60% or more: 3 points).	3 (maximum)
GRAND TOTAL SCORE A+B+C	40

TABLE D

NOTE: A minimum total score of 16 (A+B+C) is required to qualify an audiovisual work as eligible for inclusion in the scheme hereof.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - DIGITAL GAMES

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario with a plot developing in Greece or at a non-specified location. For considering a scenario plot as developing in Greece, the story must take place in Greece regardless of whether the audiovisual work is actually filmed in Greece (more than 20%: 1 point, more than 40%: 2 points, more than 60%: 3 points, more than 75%: 4 points). If the minimum limit is not met, no points are calculated	4 (maximum)
A.2 Scenario with a theme referring to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario adapted or based on a Greek or European work of literature or work of other form (such as theatre, musical, opera, ballet).	4
A.3 Original dialogues or narrative in Greek or in any of the Greek dialects or in a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the screenplay: 1 point, up to 50% of dialogues: 2 points, up to 75% of dialogues: 3 points, more than 75% of dialogues: 4 points).	4 (maximum)
A.4 Scenario with main characters that are citizens of Greece or of the European Economic Area (EEA) or of non-specified form (non-human characters). Supporting individual narrative and illustration items are required to prove that the main characters are citizens of Greece or the EEA. (1 point for one main character only, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
A.5 Scenario with a theme promoting artistic creation and the application of new technologies, culture, humanitarian values, social and racial integration, dissemination of arts and sciences.	4
CATEGORY B - CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) in the main specialities: project manager or producer, screenwriter, artist (one) artist (one), programmer, designer, score composer, software development team (1 point, if 50%), department heads [1 point when some of them are, with no minimum: 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 Greeks or citizens from the European Economic Area (EEA) in all other specialities: 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, programming and testing in Greece (more than 20% of tasks: 1 point, more than 40%: 2 points, 60% or more: 4 points, 75% or more: 5 points).	5 (maximum)
C.2 Recording of music, sound, narrative and dialogues in Greece (more than 20% of tasks: 1 point, more than 40%: 2 points, 60% or more: 3 points).	3 (maximum)
GRAND TOTAL SCORE A+B+C (40)	

TABLE E

NOTE: An additional minimum score of 10, in accordance with Category D criteria conditions in TABLE E, is required for characterising a work as "difficult audiovisual work" and for its inclusion as such in the scheme hereof.

SPECIAL CULTURAL CRITERIA FOR DIFFICULT AUDIOVISUAL WORKS

CONDITIONS	SCORE
CATEGORY D - SPECIAL CRITERIA	
D.1 Work featuring all dialogues and narrative in Greek and therefore with limited distribution potential.	6
D.2 Director's first or second work	3
D.3 Producer's first or second work	3
D.4 Low-budget work (less than Euro 500,000)	6
D.5 Work with limited commercial potential in international markets	2
CATEGORY D TOTAL SCORE	20

ANNEX 4:

Determination of supporting documents accompanying the application for control of article 30 of Law No. 4487/2017. Control Application and Supporting Documents

A. All supporting documents accompanying the application for control shall be submitted by the investment plan Operator. If the investment plan operator is also the

Beneficiary of the aid, it shall exclusively submit the above supporting documents pertaining solely to the same. If, in accordance with article 25 of Law No. 4487/2017 as in force and article 4 hereof, the investment plan operator is not also the Beneficiary of the aid, the investment plan operator shall additionally submit the above supporting documents, as specified herein, for the aid Beneficiary(ies) too.

B. Official documentation of eligible production or/and post-production expenses of a work shall be accepted when it is of the legal tax document type, in accordance with the provisions of the Greek laws and as specified in Law No. 4308/2014 on Greek Accounting Standards (indicatively, retail receipts, handling documents, bills of lading, Customs declarations, CMR, packing lists, etc. shall be accepted), stating as their reason the specific audiovisual work which is the scope of the aid and bearing, by care of the Investment Plan Operator, a seal indicating the unique number of submission application in accordance with par. 7 of article 4 hereof.

C. Official documentation of eligible expenses may have been issued either using the tax information of the investment plan Operator, or the tax information of the aid Beneficiary, or the tax information of a third party, whose participation in the production of the audiovisual work is proven by a set of contracts governing the production of the investment plan. In this case, when during the implementation of the investment plan, a third party that is neither the Operator of the investment plan, nor the Aid Beneficiary, proceeds with the payment of eligible expenses in relation to the investment plan, a requirement for the control and approval of said eligible expenses shall be the submission, by the Operator of the investment plan, of all supporting documents of section 2 of this Annex, coming from the accounting books and records of said third party in relation to making the above mentioned eligible expenses that were assumed and paid by the latter.

The submitted supporting documents accompanying the application for control of article 30 of Law No. 4487/2017 are the following:

1. Supporting documents as to any changes of the investment plan operator or/and the aid beneficiary.

If, during the period from the time of submission of the application for inclusion of the investment plan in the provisions of Law No. 4487/2017 to the time of submission of the application for control any change has taken place for the Operator of the Investment Plan or/and the Beneficiary of the aid, the Operator of the Investment Plan shall submit:

(i) The Single Text of the Consolidated statutes, incorporating any amendments to the same or/and the Beneficiary of the aid from the time of submission of the application for inclusion of the investment plan in the provisions of the law to the time of submission of the application for control, bearing the seal of the competent body where they have been submitted (such as the digital signature by the General Commercial Registry/GEMI). For sole proprietorships, a certificate by the Tax Office for business activity commencement and any changes,

(ii) Certificate of changes by the GEMI of the same or/and the aid Beneficiary.

1.1 Specifically as regards the procedure of par. 4 of article 25 of Law No. 4487/2017, when the Foreign Producer is identified as aid beneficiary as per the provisions of article 4 hereof, the Executive Producer shall also submit the following Information and supporting documents as regards the Foreign Producer: Copy of the latest Statutes of the Foreign Entity containing any amendments made from the time of submission of the application for inclusion to the time of submission of the application for control, as well as legal representation legalisation documents.

2. Accounting presentation of the investment implementation information.

The investment plan Operator shall submit the following information and supporting documents:

i. Businesses keeping Double-Entry Books

a. General journal of accounting entries

b. Activity of the accounts (cards) of the suppliers of the implemented work from the date of submission of the application for inclusion to the date of submission of the application for control.

c. Activity of current accounts used to make payments to suppliers for the above period.

d. Bank slips of payment of the fees and expenses corresponding to the expenses audited for the above period.

e. Balance of General and Analytical Ledger, as at the start date of the investment plan and at the time of submission of the application for control, signed and stamped by the accountant responsible.

f. Financial Statements of the last two closed fiscal years.

Note that any financial information concerning the investment plan shall be presented in separate accounts in the notes that constitute an integral part of the financial statements.

ii. Businesses keeping Single-Entry Books

Income-Expenses Book, where the financial information of the investment plan shall be entered in separate columns.

2.1. Specifically as regards the procedure of par. 4 of article 25 of Law No. 4487/2017, if, as per the provisions of article 4 hereof, the Foreign Producer is identified as aid beneficiary or, if, as per the provisions of Section C of this Annex, eligible expenses paid by a Foreign Producer that is neither the Operator of the investment plan nor the Aid Beneficiary are submitted for control, the Operator of the investment plan shall also submit the following information and supporting documents, with regard to the Foreign Producer:

a. Journal of accounting entries

b. Ledger cards for suppliers of the implemented work.

c. Bank slips of payment of the fees and expenses corresponding to the expenses audited for the above period.

d. Balance of General and Analytical Ledger corresponding to the audited expenses for the above period, signed and stamped by the accountant responsible.

e. Financial Statements of the last two closed fiscal years.

3. Supporting documents and information documenting the implementation and completion of the investment plan.

The investment plan Operator shall submit the following supporting documents:

a. Evidence of compliance with the cultural criteria. As regards the cultural criteria related to the content and theme of the audiovisual work (e.g. Dialogues in Greek, highlighting natural landscapes, plot development in Greece etc.) indicative audiovisual material of the work is submitted (delivered on a usb 3.0 hard disc) with explanatory text that documents and explains how the content of the audiovisual material shows and documents that the cultural criteria are met.

b. The final list of production employees. The list of employees shall be accompanied by the following, relevant, legal supporting documents and employment information:

1. Certificate of tax and social insurance good standing

2. Name list of the artistic, technical and administrative staff employed for the specific work, as well as a certificate by the competent Social Insurance Body that social insurance contributions corresponding to the total of their remuneration have been paid as set out by law.

3. Statement of the Labour Inspectorate with the staff employed.

4. Detailed Periodic Statements submitted to the competent Social Insurance Body as of the start date of productive operation of the investment.

5. Solemn declaration of the operator of the investment plan, lawfully signed by the legal representative thereof and certified for signature authenticity, certifying that the staff employed in the production meet the conditions of the legislation in force and that any financial liabilities thereof vis a vis the artistic, administrative, technical and other staff have been paid and that the corresponding taxes and social insurance contributions have been paid within the periods specified by the legislation in force.

6. Solemn declaration of the operator of the investment plan, lawfully signed by the legal representative thereof and certified for signature authenticity, certifying that the staff employed in the production are not permanent regular staff employed at the business of the investment operator.

7. If the staff employed in the production of the aided audiovisual work are regular staff of the business of the Producer or/and the Executive Producer, then the following shall be submitted: (a) detailed time sheets showing the employment of regular staff per hour in the productive procedure of the investment plan, the scope of their job and the part of the Employee's salary paid that corresponds to the above employment (b) solemn declaration, lawfully signed by the legal representative thereof and certified for signature authenticity, certifying the accuracy of the time-sheets submitted as per the above.

c. The final schedule of filming days and the filming sites in the Greek Territory, as it appears from an official daily filming schedule, which shall be also submitted. For audiovisual works with the content of cultural and educational digital game, indicative audiovisual material of the work, such as screenshots and videos from the various development stages of the game (delivery medium: usb 3.0)

The following shall be also attached:

i. Any approvals and permits necessary, as appropriate, for the implementation of the investment (filming permits, etc.).

ii. Indicative audiovisual material of the work, such as photographs and videos from the shooting locations (delivery medium: usb 3.0).

d. The invoices issued for eligible expenses, bearing the information and stamp specified in Section B.1 of Annex 2, along with evidence of their payment. If an Executive Producer is used and when, in the context of implementation of the investment plan said Executive Producer uses previously existing owner-used equipment, the relevant equipment cost/expense shall be presented in an invoice issued separately by the Executive Producer to the Producer. Retail receipts shall be recognised as eligible expenses up to the percentage of 0.005 of the total eligible expenses made.

e. Solemn declaration of the operator of the investment plan that the information submitted is true; f. auditor's final report, the cost of which shall be borne by the beneficiary.

g. Technical description of the investment plan implemented by the time the application for control was submitted, signed by the operator's representative. In specific, a separate section thereof shall indicate any deviations from the originally approved investment plan as well as any legal modifications made, in accordance with article 9 hereof, with detailed reference to the content and extent of the modifications that took place.

g.g. Audiovisual content certifying the implementation of the physical scope, as approved in the inclusion stage, which shows compliance with the obligation arising out of par. 2 of article 34 of Law No. 4487/2017.

h. Solemn declaration certifying that the conditions on cumulation, as approved in the inclusion stage, have not changed.

In case of a received state aid all relevant supporting documents showing the state aid Body and the amount of the state aid received shall be submitted.

ANNEX 5: Supporting documents for the payment of aids of the Scheme of Law No. 4487/2017

A. SUPPORTING DOCUMENTS FOR SUBSIDY PAYMENT

The following information and supporting documentation shall be submitted by the Operator of the investment plan, pertaining exclusively and solely to the party identified as beneficiary of the aid:

1. GCR Service certificate on:

- Amendments to the statutes.

- The non-dissolution and non-liquidation of the company.

- The non-entering of the company in compulsory receivership or statutory liquidation.

2. Certificate by the Bankruptcy Register of the competent First Instance Court on:

- Non-bankruptcy/ non-filing of the company for bankruptcy.

- Non-entering of the company in a conciliation/restructuring procedure, non-filing for entering a conciliation/restructuring procedure.

3. Certificate of tax good standing for collecting money from the state (Central Government bodies) in two (2) copies.

4. Certificate of social insurance good standing for collecting money from the state in two (2) copies.

5. Solemn declaration, by the Beneficiary of the Aid, signed by the legal representative or other duly authorised person to this end, certified for signature authenticity of the signing party, indicating the bank account number (IBAN) of the beneficiary where the subsidy payment shall be made.

6. Bank certificate indicating the IBAN of the company account or copy of the corporate account statement (if the IBAN, name and T.I.N. of the beneficiary is indicated), signed by the competent officer and bearing the stamp of the respective branch.

B. In case the claim of the subsidy amount is assigned to domestic bank institutions, in accordance with the provisions of par. 2 of article 33 of Law No. 4487/2017, the following shall be also submitted by the Operator of the Investment, in addition to the supporting documents provided for in this Annex:

- Copy of the Assignment Agreement

- Bank certificate indicating the current loan balance for which the subsidy assignment agreement is in place and

the IBAN of the account where the subsidy payment will be made.

C. If the Foreign Producer is appointed as beneficiary, the Executive Producer shall submit, on behalf of the Foreign Producer-Beneficiary, the respective information and declarations, in accordance with the laws of the seat of the Foreign Producer. Specifically as regards the equivalents of items 1-4, a certificate of good standing of the country of origin may be submitted, certifying that the Foreign Producer continues to exist and that the Foreign Producer is not subject to Bankruptcy, Liquidation, Dissolution, Compulsory Receivership or other similar procedure as provided in the laws of the company seat, or if the issue of no such

certificate is provided, a solemn declaration of its legal representative.”.

This decision shall be published in the Government Gazette.

Athens, 31 July 2020

The Ministers

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