

# GOVERNMENT GAZETTE OF THE HELLENIC REPUBLIC

22 March 2021

**SERIES B**

No 1086

**DECISIONS**No 7651 EΞ 2021

**Replaces JMD no. 149/31.7.2020 by the Ministers of Development and Investments and of State "Notice of aid scheme to support production of audiovisual works in Greece, in accordance with Chapter IV of Law 4487/2017 (Government Gazette [GovGaz] A/116) and refinement of specific points of this law" (B/3272).**

**THE MINISTERS OF****DEVELOPMENT AND INVESTMENTS - STATE**

Having regard for:

A. The provisions of:

1. General Exemption Regulation 651/2014 of the European Commission declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187 of 26.06.2014, p. 1-178) and particularly the provisions of Chapters I and II and Article 54;

2. Law 4487/2017 "Electronic system to assign television advertising time, amendment of Law 3548/2007, formation of register of regional and local Press, special barcode label on printed publications, creation of institutional framework to support the production of audiovisual works in Greece and other provisions" (A/116), specifically Article 38, as amended initially by Article 11 of Law 4704/2020 (A/133) and replaced by par. 4 of Article 66 of Law 4761/2020 (A/248);

3. Law 4623/2019 "Regulations of the Ministry of the Interior, provisions on digital governance, pension regulations and other urgent matters" (A/134), and specifically Article 57;

4. Presidential Decree (PD) 83/2019 "Appointment of the Deputy Prime Minister, Ministers, Alternate Ministers and Deputy Ministers" (A/121 and A/126, corrections of errors);

5. PD 40/2020 "Organisation of the Ministry of Digital Governance" (A/85);

6. PD 147/2017 "Organisation of the Ministry of Economy and Development" (A/192);

7. Article 90 of the Code on Government and Government Bodies, ratified by Article 1 of PD 63/2005 (A/98), in conjunction with par. 22 of Article 119 of Law 4622/2019 (A/133).

B. Prime Minister's decision Y6/2019 "Assignment of competencies to the Minister of State" (B/2902).

C. Joint Ministerial Decision (JMD) no. 149/31.7.2020 by the Ministers of Development and Investments and of State "Notice of aid scheme to support production of audiovisual works in Greece, in accordance with Chapter IV of Law

4487/2017 (Government Gazette [GovGaz] A/116) and refinement of specific points of this law" (B/3272).

D. Decision no. 1609/18.12.2017 by the Alternate Minister of Economy and Development approving the inclusion in the 2017 Public Investment Programme (PIP), Collective Project Decision (CPD) 263, of the grant to provide investment incentives to support production of audiovisual works in Greece.

E. The Ministry of Economy Central State Aid Unit (CSAU) opinion no. 82752EΞ2020/30.7.2020, in conjunction with e-mail dated 16.02.2021 (FN 017/2021).

F. Recommendation 5292/EΞ/24.02.2021 on fiscal effects by the Ministry of Digital Governance Directorate-General of Financial and Administrative Services, according to which there is no resulting fiscal burden on the State budget (ordinary and PIP), the Medium Term Fiscal Strategy Framework and the National Centre of Audiovisual Media and Communication (EKOME) budget in relation to the burden determined by similar recommendation no. 15161EΞ2020 which accompanied the draft Law 4704/2020, we hereby decide:

To replace JMD no. 149/31.7.2020 by the Ministers of Development and Investments and of State "Notice of aid scheme to support production of audiovisual works in Greece, in accordance with Chapter IV of Law 4487/2017 (GovGaz A/116) and refinement of specific points of this law" (B/3272), as follows:

"Article 1

Purpose - Scheme framework

1. The purpose of this notice is to announce the aid scheme to provide support for the production of audiovisual works in Greece, in accordance with Chapter IV of Law 4487/2017 and the refinement of specific points thereof, in accordance with the enabling provision of Article 38 of Law 4487/2017.

2. The aid scheme being notified hereby regulates the aid for audiovisual production works falling under business activity codes 59.11, 59.12 and 62.01.21, within the meaning of par. 1 or Article 20 and as specified in par. 2 of Article 25 of Law 4487/2017.

3. For the purposes of this decision, aside from the definitions included here, the definitions of Article 20 of Law 4487/2017 also apply, as do the definitions of Article 2 of Regulation 651/2014 of the European Commission (hereinafter: General Block Exemption Regulation-GBER).

4. In matters not regulated by the provisions of Law 4487/2017 or this notice, the provisions of Regulation 651/2014 of the European Commission (OJ L 187/1 26.6.2014) shall apply.

#### Article 2

Special regulations as to the meaning of  
"Investment plan start date"

When applying the third subparagraph of par. 1 of Article 28 of Law 4487/2017, the term "Investment plan start date" of par. 5 of Article 20 of Law 4487/2017 is governed by the following definitions and regulations:

a. Start of production on standalone audiovisual works:

aa. Start of shooting on standalone audiovisual works on Greek territory {start determined by official daily shooting schedule - (call sheet)}.

bb. Specifically, regarding standalone audiovisual works containing animation, start of production is the start of work on the first storyboard animation (Animatic).

cc. Specifically regarding standalone audiovisual works with cultural or educational digital game content, the start of production is the start of drafting the game design document, which includes, amongst other things, the detailed description of game features, mathematical statistical analysis of mechanisms and the game level design.

The above definitions for "Start of production" of standalone audiovisual works do not affect the ability to recognise and fund eligible expenses related to production works incurred "after the application for inclusion in this investment scheme" and precede shooting and/or start of works on the first storyboard animation (Animatic) or the start of drafting the game design document, as specified in Annex 2 of this notice and in accordance with the rest of the terms of Law 4487/2017 and this notice. Any prior implementation of a "pilot" standalone audiovisual work does not qualify as "Start of production" of a standalone audiovisual work. The production expenses for the pilot do not constitute eligible expenses and are not funded.

b. Start of post-production works on standalone audiovisual works: the start of the first post-production task within Greek territory.

c. Legally binding assumption of obligation which makes the investment irreversible: aa. With regard to production works on standalone audiovisual works (except animation): concluding an agreement to lease technical equipment for use in scheduled shooting within Greek territory. The conclusion of agreements and/or paying of expenses related to tasks before the start of shooting, such as an agreement to prepare techno-economic studies, prepare cost estimates and budgets, location scouting and casting, and obtaining filming

permits, are not considered legally binding assumptions of obligation which make the investment irreversible. Also not considered a binding assumption of obligation that would make the investment irreversible is any agreement in general with artistic, management and technical personnel, as well as agreements between producer and production service company.

bb. With regard to production works on standalone audiovisual works containing animation: the leasing of equipment and/or studio space to perform tasks related to storyboard animation (Animatic). The procurement of a software licence does not constitute "leasing of equipment" and is not a legally binding assumption of obligation which makes the investment irreversible.

cc. With regard to production works on standalone audiovisual works whose content is a cultural or educational digital game: the leasing of equipment and/or studio space to perform production works.

dd. As regards post-production works: the leasing of equipment and/or studio space within Greek territory to perform post-production works.

The procurement of a software licence does not constitute "leasing of equipment" and is not a legally binding assumption of obligation which makes the investment irreversible.

d. the start of works, as numbered in pars. a, b and c, before submitting the application for inclusion results in the rejection of the application for the entire investment plan.

#### Article 3

Start and end date for submitting  
an application for inclusion

The start date for submitting an application for inclusion of investment plans in this aid scheme is 13 December 2020. The end date for submissions is 31 December 2022.

#### Article 4

Specific regulations for the process of applying for  
inclusion and determination of the fee

1. The process of applying for inclusion is regulated by Article 28 of Law 4487/2017 in conjunction with the refinements and regulations of this article. The application for inclusion is submitted at the same time as supporting documents by the Investment Plan Operator. The Investment Plan Operator who submits the application for inclusion in this scheme is the undertaking which is established or operates a branch in Greek territory and its object is the production or executive production of audiovisual works.

The aid beneficiary under this scheme is:

(a) The undertaking described in point (a) of par. 1 of Article 25 of Law 4487/2017.

(b) In case of cross-border productions, as laid down in par. 3 of Article 25 of Law 4487/2017, the undertaking which is established or operates a branch in Greek territory and its object is the production of audiovisual works (hereinafter "Domestic Producer").

(c) In the case of a production involving both a foreign audiovisual production company (hereinafter, "Foreign Producer") and a Domestic Producer, but which is not a "cross-border production", the Domestic Producer.

(d) In the case of a production involving a Foreign Producer contracted, as set out in point (b) of par. 1 of Article 25, with

an undertaking established or operating a branch within Greek territory and its object is the executive production of audiovisual works (hereinafter, "Production Service Company"), the undertaking specified by the parties in the application for inclusion as the aid beneficiary, as set out in the provisions of par. 4 of Article 25 of Law 4487/2017.

(e) In the case of a production involving a Domestic Producer, contracting with a Production Service Company, the undertaking specified by the parties in the application for inclusion as the aid beneficiary, as set out in the provisions of par. 4 of Article 25 of Law 4487/2017.

(f) In the case of a co-production involving two or more domestic undertakings established or operating a branch within Greek territory with the object of producing audiovisual works (co-production between Domestic Producers), the undertaking or undertakings specified by the parties in the application for inclusion as aid beneficiary/-ies.

2. In the case of par. 3 of Article 25 of Law 4487/2017, providing for cross-border production involving a Foreign Producer and a Domestic Producer, as well as the case of a production involving a Foreign Producer and a Domestic Producer but which is not a "cross-border production" under the definition of par. 3 of Article 25 of Law 4487/2017, the Domestic Producer submitting the application for inclusion submits supporting documents pertaining only to itself for that application and the documentation dossier for the investment plan, as specified in the Annexes hereof, and submits only the solemn declaration specified in Annex 1 pertaining to the Foreign Producer. The Domestic Producer pays all the required fees and is the recipient of all documents, acts and decisions set out in this notice and is the one to submit an appeal under par. 5 of Article 29 of Law 4487/2017.

3. In the case of par. 4 of Article 25 of Law 4487/2017, which provides for the submission of an application by the Foreign Producer and the Production Service Company, the following procedures are specified:

a. The Production Service Company submits and signs the application for inclusion, through its legal representative.

b. It is possible to designate either the Foreign Producer or the Production Service Company as aid beneficiary through an internal written agreement between the Foreign Producer and the Production Service Company, which shall be submitted along with the application for inclusion. The application for inclusion states which person shall be the Beneficiary, as agreed and determined between the parties above. Where the Foreign Producer has been designated Beneficiary and it has been established that there is definitive no-fault inability by the Foreign Producer to collect the aid amount due to reasons falling within the ambit of Greek Public Authorities, the aid is paid to the Production Service Company. In such case, the payment of the relevant amount to the Foreign Producer by the Production Service Company is arranged based on their internal relationship.

c. Where, based on the internal agreement between the parties, the Production Service Company is also designated the aid Beneficiary under this scheme, supporting documents required to accompany the application for inclusion and the investment plan documentation dossier are submitted only for that party, as specified in the Annexes hereof, and only the

solemn declaration specified in Annex 1 for the Foreign Producer is also submitted. In the event the Production Service Company has not also been designated aid Beneficiary, the above supporting documents are submitted for both undertakings (Foreign Producer and Production Service Company); for the Foreign Producer specifically, all supporting documents stipulated in this notice and its Annexes as relating to the Foreign Producer are submitted. In applying for inclusion and submitting on behalf of the Production Service Company all the supporting documents required in this notice and its Annexes as they relate to the Foreign Producer, the Production Service Company submits along with the application a legal authorisation signed by the Foreign Producer as specified in Annex 1, as well as the solemn declaration specified in Annex 1.

d. All supporting documents required to accompany the application for inclusion and the investment plan documentation dossier, as specified in the Annexes of this notice are submitted by the Production Service Company, whether they apply to the Production Service Company's undertaking or the Foreign Producer's undertaking.

e. The Production Service Company shall pay all of the required fees.

f. In the case of par. 4 of Article 25 of Law 4487/2017, the Investment Plan Operator is assumed to be the Production Service Company, to whom all documents, acts and decisions provided for in this notice are sent and who is the one to submit any appeal under par. 5 of Article 29 of Law 4487/2017.

4. In the case of par. 4 of Article 25 of Law 4487/2017, which provides for the submission of an application by the Domestic Producer and Production Service Company, the following procedures are set out:

a. Either the Domestic Producer or the Production Service Company submits and signs the application for inclusion, through its legal representative.

b. It is possible, through an internal written agreement between the Domestic Producer and the Production Service Company submitted with the application for inclusion, for the parties to designate the aid Beneficiary.

c. Where, based on the internal agreement between the parties, the applicant undertaking is also designated the aid Beneficiary under this scheme, supporting documents and the investment plan documentation dossier are submitted only for that party, as specified in the Annexes hereof, and only the solemn declaration specified in Annex 1 in relation to the other party is submitted.

d. In the event the applying undertaking has not also been designated as aid Beneficiary, the aforementioned supporting documents are submitted for both undertakings (Domestic Producer and Production Service Company). For the applicant undertaking to submit the application and all the supporting documents set out in this notice and its Annexes in regard to the other party (Domestic Producer or Production Service Company), the applicant undertaking must also submit with the application a legal authorisation, signed by the other party, as specified in Annex 1, along with the solemn declaration specified in Annex 1.

e. All supporting documents required to accompany the application for inclusion and the investment plan documentation dossier, as specified in the Annexes hereof, are submitted by the applicant undertaking, whether they apply to itself or to the other party.

f. The applicant undertaking shall pay all of the required fees.

g. In the case of par. 4 of Article 25 of Law 4487/2017, the Investment Plan Operator is assumed to be the applicant undertaking, to which all documents, acts and decisions provided for in this notice are sent and is the one to submit any appeal under par. 5 of Article 29 of Law 4487/2017.

5. In the event of a co-production between two or more undertakings established or operating a branch within Greek territory with the object of producing audiovisual works (co-production between Domestic Producers), the following

procedures apply:

a. The application for inclusion is submitted and signed, through its legal representative, the co-production undertaking which has been selected by the co-producers to submit the application.

b. As part of an internal written agreement between the co-producers, which is submitted with the application for inclusion, it is possible to designate one or more co-producers as aid Beneficiary/-ies, at least one of whom shall be the applicant co-producer. The application for inclusion states which person (or persons) shall be the Beneficiary, as agreed and determined between the parties, as above. If more than one co-producer has been designated Beneficiary, the applicant co-producer shall declare the share of the total aid that each of the named beneficiaries shall receive, based on the internal agreement between the parties. In the event the share of aid that each of the aid Beneficiaries is entitled to receive is not specified, the designated aid Beneficiaries shall collect the aid amount in equal shares.

c. The applicant co-producer submits the supporting documents that accompany the application for inclusion and the investment plan documentation dossier, as set out in the Annexes of this notice, only for itself and for those co-producers named in the application for inclusion as aid Beneficiaries; only the solemn declaration specified in Annex 1 for all co-producers is submitted, regardless of whether they are named aid Beneficiaries or not. To submit the supporting documents for the named aid Beneficiaries, the applicant co-producer submits along with the application a legal authorisation, signed by the other co-producers named in the application for inclusion as aid Beneficiaries, as well as the solemn declaration specified in Annex 1.

d. All supporting documents required to accompany the application for inclusion and the investment plan documentation dossier, as specified in the Annexes of this notice, are submitted by the applicant co-producer, whether they apply to the applicant co-producer itself or to the undertaking of the other co-producers.

e. The applicant co-producer shall pay all of the required fees.

f. In applying this paragraph, the Investment Plan Operator is assumed to be the applicant co-producer, to whom all documents, acts and decisions provided for in this notice are sent and who is the one to submit an appeal under par. 5 of Article 29 of Law 4487/2017.

6. The application for inclusion and the related investment plan documentation dossier should include what is specified in par. 2 and 3 of Article 28 of Law 4487/2017, as specified in Annex 1 hereof.

7. When electronically submitting the application for inclusion of the Investment Plan Operator, the State Aid Information System (PSKE) will assign an electronic submission unit number.

8. To submit the application for inclusion, the fee has been set at 0.0005 of eligible expenses presented in the application. In all cases, the above amount cannot be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all standalone audiovisual works, except the production and/or post-production of documentaries or animated film or short film for cinema or

television or audiovisual work with cultural and educational digital game content, where the above amount cannot be less than one hundred fifty (150) euros and more than one thousand five hundred (1,500) euros.

9. Where the Investment Plan Operator plans to produce more than one episode of a TV series or a TV mini-series of any content (i.e., fiction or documentary or animation), it is possible to include in one application all episodes the Operator plans to produce without being required to submit a separate application for each one of these episodes.

a. In such case, the required fee to submit an application for inclusion is set at 0.0005 of the total eligible expenses for all episodes included in the application. In all cases, the above amount cannot be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all standalone audiovisual works, except the production and/or post-production of episodes of documentaries or animated films, where the above amount cannot be less than one hundred fifty (150) euros and more than one thousand five hundred (1,500) euros.

b. The fulfilment of cultural criteria will be reviewed overall for all episodes included in the application.

c. If for one of the above episodes the legal conditions for aid are not met, only the aid for expenses associated with episodes which do meet the conditions for inclusion will be approved.

10. In the case of an application with the object of producing a season of episodes for a TV series or TV mini-series of any content (i.e., fiction or documentary or animation), the following shall apply:

a. An application for inclusion is submitted and the required fee is set at 0.0005 of the total eligible expenses for all episodes included in the cycle of episodes for inclusion. In all cases, the above amount cannot be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros.

b. The fulfilment of cultural criteria will be reviewed overall for all episodes included in the cycle of episodes for inclusion.

c. If for one of the episodes of the episode cycle the legal conditions for aid are not met, only the aid for expenses associated with episodes which do meet the conditions for inclusion will be approved.

11. In the case of an application with the object of producing sections of episodes for a TV series or TV mini-series of any content (i.e., fiction or documentary or animation), the following shall apply:

a. An application for inclusion is submitted and the required fee is set at 0.0005 of the total eligible expenses for the sections of episodes included in the application. In all cases, the above amount cannot be less than five hundred (500) euros and more than two thousand five hundred (2,500) euros for all standalone audiovisual works, except the production and/or post-production of documentaries or animated film, where the above amount cannot be less than one hundred fifty (150) euros and more than one thousand five hundred (1,500) euros.

b. The fulfilment of cultural criteria will be reviewed overall for all sections of episodes included in the application”.

12. In par. 8 through 11 of this Article, the conditions set

out in Article 23 of Law 4487/2017 must be met.

#### Article 5

Specific provisions regarding the Committees

Evaluation of applications for inclusion

1. The application for inclusion, as specified by the provisions of par. 2 of Article 29 of Law 4487/2017, is evaluated by the Committee designated in accordance with the provisions of this same article of the law, and as set out in the following additional regulations, conditions and rules for the Committee's functioning.

2. The above committees shall comprise three members who are employees of EKOME or the Ministry of Digital Governance or the Ministry of Culture and Sports or supervised bodies of the Ministry of Culture and Sports or Ministry of Development and Investments or the Ministry of Tourism or the Secretariat-General for Information and Communication of the Office of the Prime Minister or who are private citizens with experience in the audiovisual production field. In all cases, one (1) member must be an EKOME employee and one (1) more member must have experience in audiovisual production. In the event the investment plan for which the application is being submitted concerns the production of a film for cinema, the aforementioned three-member evaluation committees must include one (1) employee of the Greek Film Centre, who is nominated by the Centre's management, as well an alternate for that member.

3. The alternate members take part in Committee meetings and perform the decision-making duties of members, in the event a regular member is unable to attend.

4. The decision to appoint members of the Committee also appoints the person to serve as Committee Chairman.

5. The Committee members must notify the Chairman in good time if they are unable to attend so that the lawful substituting procedures can follow. An impediment to attendance is considered to be any of the impediments under par. 2 of Article 7 of the Administrative Procedure Code (Law 2690/1999, A/45).

6. To expedite the Committee's work, the President and CEO of EKOME may appoint rapporteurs from amongst the Committee members or special rapporteurs who are not members. The recommendations of the rapporteurs aim to expedite the Committee's work and are not binding on its members.

7. The work of the Committee is supported by a Secretariat, appointed by the same decision to convene the Committee and is responsible for keeping minutes of the meetings and for providing any secretarial support required for the Committee's smooth functioning.

8. Committee meetings shall be held either at the EKOME premises or via teleconferencing, on any business day within or outside normal business hours, after notification of members by its Chairman, in accordance with the provisions of Article 14 of Law 2690/1999, as in force. The Secretariat shall be responsible for notifying the agenda, which is issued by the Committee Chairman, to the members. A quorum of all members is required for decision-taking and decisions are approved by majority of Committee members.”

9. The Committee Chairman shall prepare an annual report to include detailed information regarding the number of

meetings and items discussed, as well as any decisions taken as part of its function. The provisions of Articles 1, 2 and 3 of Law 3213/2003 (A/309), as in force, which refers to filing a declaration of assets, shall apply to Committee members. In the event other issues arise regarding the functioning of the Committee, Articles 13, 14 and 15 of the Administrative Procedure Code (Law 2690/1999, A/45), as in force, shall apply.

#### Article 6

Specific regulations as to the task of verifying the completeness and legality of the submitted applications for inclusions and related supporting documents by EKOME and the object of Committee evaluation under par. 2 of Article 29 of Law 4487/2017

1. EKOME verifies the completeness of the submitted applications and related supporting documents based on a standardised completeness check system, within ten (10) business days of filing the application. During the same time period, EKOME also verifies the legality of the supporting documents. If the verification finds that supporting documents or information are missing, a detailed list of the missing documents or information is sent to the applicant's e-mail address as provided on the application with a note that these items must be submitted to EKOME within five (5) business days. In the event the missing documents or information are not submitted by the deadline stated above, the application is rejected due to the dossier being incomplete and the applicant is notified at the e-mail address provided; the fee is forfeited in favour of the State.

As part of its review, EKOME verifies the completeness and legality of supporting documents required under Annex 1.

2. Once the completeness and legality of the application has been ascertained, it is evaluated as to its contents based on the principle of order of time priority by the Evaluation Committee.

As part of the evaluation conducted by the Committee in accordance with par. 2 of Article 29 of Law 4487/2017, the following details are reviewed, based on the relevant supporting documents of Annex 1 of this notice:

a. The Committee verifies that the investment plan falls within the business activity codes 59.11 or 59.12 or 62.01.21, in accordance with par. 2 of Article 1 of this notice.

b. The Committee verifies that the investment plan applies to a standalone audiovisual work, in accordance with par. 2 and/or 3 of Article 20 of Law 4487/2017.

c. The Committee verifies that no start has been made on an investment plan before submitting the application for inclusion,

as this term is defined in Article 2 of this notice.

d. The Committee verifies any cumulation of the requested aid with aid from other schemes. To that end, it verifies that in regard to above possible cumulation, the preconditions of par. 3, 4 and 5 of Article 8 GBER apply.

e. The Committee confirms the compliance with limits on maximum aid intensities and maximum aid amounts, taking account of the total amount of aid being disbursed, in each case, for the aided investment plan. As such, the case of artificial splitting is checked, as provided for in par. 2 of Article 4 and par. 1 of Article 8 of GBER.

f. The Committee checks for the case of combining aid under this notice with EU funding, as provided for in par. 2 of Article 8 of GBER.

g. The Committee verifies that the Investment Plan Operator is not subject to an outstanding recovery order following a previous European Commission decision declaring an aid illegal and incompatible, as provided for in par. 4 of Article 1 of GBER.

h. The Committee verifies that the total eligible expenses that are presented in the application to be realised in Greek territory amount to at least those specified in Article 23 of Law 4487/2017.

i. The Committee verifies that all preconditions are met in regard to the Beneficiary, as specified in par. 1 and 2 of Article 25 of Law 4487/2017 and there are no negative preconditions, as set out in par. 5 of Article 25 of Law 4487/2017.

j. The Committee checks the legality of the Investment Plan Operator's operation and representation, the completeness of specific conditions for solvency through the submission of relevant solvency documents of Annex 1, and the sources of funding for the investment plan, in accordance with the relevant submitted information.

k. The Committee checks the submitted budget of eligible expenses and their correct distribution by group and category of expenditure, in accordance with Annex 2.

l. The Committee checks the documents verifying the scoring indicators on cultural criteria, and rates and verifies that the investment plan fulfils the above cultural criteria, having accumulated the specified minimum total score.

m. The Committee checks the completeness and legality of every other supporting document submitted, as specified in Annex 1 of this notice.

3. After the application for inclusion has been evaluated, the Committee recommends: a) where the investment plan meets all legal prerequisites, the acceptance of the application for inclusion, to the competent office of the Ministry of Digital Governance under Article 109 of Law 4622/2019 (A/133), which issues the relevant decision; or b) where the investment plan does not meet the legal prerequisites, the rejection of the application for inclusion to the President and CEO of EKOME, who issues a relevant reasoned decision; the applicable fee is forfeited in favour of the State. The decision to reject is posted on PSKE and notified to the Investment Plan Operator through the Operator's e-mail.

#### Article 7

Specific regulations on the approval decision for inclusion of the investment plan in an aid scheme

1. Investment plans which meet the legal prerequisites are

included in this aid scheme, in accordance with par. 3 of Article 29 of Law 4487/2017.

2. A summary of the approval decision on the inclusion of the investment plan in an aid scheme is uploaded to the government's "Diavgeia" transparency portal. After the summary has been posted, a true copy of the approval for inclusion and its summary is sent to the Investment Plan Operator at the e-mail provided when registering with PSKE. Deadlines and dates based on the approval of inclusion begin on the date the summary of the approval decision for inclusion is uploaded to the Diavgeia platform.

#### Article 8

Specific regulations for the procedure of appealing a decision to reject the Investment Plan's inclusion

1. The applicant may submit an electronic appeal against the rejection decision under par. 4 of Article 29 of Law 4487/2017, through PSKE within a period of five (5) business days of notification of the decision act.

2. The appeal is submitted to the competent office of the Ministry of Digital Governance under Article 109 of Law 4622/2019 and is reviewed by an appeals committee formed and convened for a one (1)-year term, in accordance with par. 5 of Article 29 of Law 4487/2017 comprising three (3) employees from EKOME or the Ministry of Digital Governance, with their alternates. In the event the appeal is submitted against a decision rejecting an investment plan to produce a film for cinema, the membership of the above appeals committee shall include one (1) member of the Greek Film Centre, nominated by that Organisation's management.

3. The decision to appoint members of the Appeals Committee also appoints the person to serve as Committee Chairman.

4. The Committee members must notify the Chairman in good time if they are unable to attend, as specified in par. 5 of Article 5 of this notice so that the lawful substituting procedures can follow. Alternate members participate in the Committee only where a regular member is unable to attend, in accordance with the previous paragraph.

5. The work of the Committee is supported by a Secretariat, appointed by the same decision to convene the Committee and is responsible for keeping minutes of the meetings and for providing any secretarial support required for the Committee's smooth functioning.

6. The Committee Chairman may appoint a Committee member to serve as a rapporteur and/or appoint special rapporteurs who are not Committee members. The recommendations of the rapporteurs aim to expedite the Committee's work and are not binding on its members. An appointed rapporteur drafts a complete and reasoned recommendation on the appeal and submits it to the Committee members for a ruling.

7. The appeal is reviewed based on facts submitted by the Investment Plan Operator in the application for inclusion and/or based on any additional or clarifying information under par. 1 and 2 of Article 29 of Law 4487/2017, as part of the verification of completeness, legality and evaluation of the application for inclusion. This information cannot be altered. Any clarification questions which arise during the process of reviewing the appeal are put by the Committee members

before the competent public agency or the Investment Plan Operator and are responded to accordingly electronically only. Any other communication between the Committee members and the Investment Plan Operator is expressly prohibited.

8. Committee meetings shall be held either at the EKOME premises or via teleconferencing, on any business day within or outside normal business hours, after notification of members by its Chairman, in accordance with the provisions of Article 14 of the Administrative Procedure Code (Law 2690/1999, A/45), as in force. The Secretariat shall be responsible for notifying the agenda, which is issued by the Committee Chairman, to the members. A quorum of all members is required for decision-taking and decisions are taken by majority of Committee members.

9. The appeals committee issues its ruling within a period of ten (10) business days from the date the appeal is filed and submits its recommendation to the competent office of the Ministry of Digital Governance, which issues the respective decision. The decision to reject an appeal is posted on PSKE and notified to the Investment Plan Operator through the Operator's e-mail.

10. The Appeals Committee Chairman shall prepare an annual report to include detailed information regarding the number of meetings and items discussed, as well as any decisions taken as part of its function. The provisions of Articles 1, 2 and 3 of Law 3213/2003, as in force, which refers to filing a declaration of assets, shall apply to Committee members. In the event other issues arise regarding the functioning of the Committee, Articles 13, 14 and 15 of the Administrative Procedure Code (Law 2690/1999, A/45), as in force, shall apply.

#### Article 9

Specific regulations on amendments to inclusion decision - fee setting

1. Amendments to the Investment Plan included in the application for inclusion and approved are permitted under the terms and conditions described in the following paragraphs of this article, provided that the prerequisites of the General Part and Article 54 of GBER are still met. Amendments to the investment plan are divided into amendments which, as to their permissibility, are allowed without submitting a request for amendment and having a decision issued to amend the application for inclusion; and into amendments which are allowed only after a request for amendment is submitted and a decision to amend the application for inclusions is issued.

2. The Investment Plan Operator may, while implementing the investment plan and until its completion, undertake limited internal redistribution (increase-decrease) and reclassification of the amount of eligible expenses included in the approved investment plan, under the following conditions:

a. The reclassification and redistribution must involve the increase of the amount of one or more specific categories of eligible expenses while reducing the amount of one or more other categories of eligible expenses so that, after these adjustments, the total amount of approved eligible expenses, which was determined in the initial investment plan as approved, is not altered.

b. The above reclassification and redistribution should

agree with the restrictions in par. 2 of Article 26 of Law 4487/2017.

c. The deviation of an increase in one eligible expense and the reduction of another, under the procedure of point (a) above, should not exceed the maximum of 20% of the respective eligible expense amount, as described in the investment plan which was the object of approval.

3. Regarding the allowable amendments to par. 2 above, the Investment Plan Operator, when submitting the request for audit under par. 2 of Article 30 of Law 4487/2017, lists and presents in a specific manner the precise percentage of the allowable amendment made and highlights those categories and groups of expenditures which were the object of internal expense reclassification-redistribution.

4. The Investment Plan Operator may, while implementing the Investment Plan and until its completion, undertake to amend the total number of days for shooting and/or the total number of days for other production/post-production works included in the approved investment plan, under the following conditions:

a. That the amendment of the total number of days is still within the time limitation for implementing the investment plan.

b. That the amendment to the total number of days is accompanied by all necessary legal procedures for procuring permits and announcing-notifying the change in the work schedule, in accordance with labour laws.

c. That the amendment to the total number of days for shooting does not result in or entail or significantly alter the shooting location, as described in the investment plan which was the object of approval. If such a change does result, then the procedure for changing the "natural object" described in par. 5(c) of this Article must be followed.

5. Amendments under this paragraph are changes whose approval requires the submission of a request for amendment and issue of a decision to amend the application for inclusion, in accordance with the procedure under par. 2 of Article 32 of Law 4487/2017 and specific provisions of this paragraph. These requests are accepted provided the general legal rules and conditions for inclusion continue to be complied with. The amendments requiring the submission of a request and issue of amendment decision, in accordance with the procedure under par. 2 of Article 32 of Law 4487/2017, are as follows:

a. Amendment described in par. 2 of this Article, but which exceeds 20% of par. 2(c) of this Article. For the request to be reviewed, it must be accompanied by justification of its feasibility and relevant technical description.

b. Amendment which involves the addition of a new aided expense with an increase in the total amount of approved eligible expenses. Such an amendment is allowed for an amendment involving a film "or television film" and or in cases where the Investment Plan Operator for the production and post-production of a TV series or TV mini-series (of any content, i.e. fiction, documentary or animation) plans to produce additional standalone audiovisual works (episodes) related to the episodes (one or more) which have been included in an aid scheme "or the episodes of a cycle of episodes which has been included in an aid scheme". The



Investment Plan Operator submits the supporting documents specified in Annex 1.1 of this notice. The request is approved provided there are relevant available funds and in order of time priority, which for the purposes of this paragraph refers to the date of submission of the request for amendment - addition of new aided expense. In the case of submitting a request for amendment that involves the production of additional episodes as above and in regard to its approval or rejection, par. 9 of Article 4 shall apply accordingly and the specifications in Article 23 of Law 4487/2017 of the general conditions for inclusion in the aid scheme must be met. The fulfilment of cultural criteria is verified overall for all items included in the request for amendment to additional episodes; as to the fee payment, the specifications of par. 6 of this Article shall apply.

c. Amendment to the physical object of the investment plan. The physical object of the investment plan, for the purposes of this paragraph, is any item which falls within the issues laid out in the tables of Annex 3 of this notice, including, for example, the screenplay, to the extent that it relates to the cultural criteria in which the audiovisual work is included, the cast and crew and specific locations, as all of the above relevant issues are described or specified in the approved investment plan. The request must be accompanied by a justification of its feasibility with a relevant technical description. After receiving the request and deciding on its approval or rejection, the cultural criteria scores received by the approved investment plan must be re-examined. This re-examination is conducted by the Committee of Article 29 of Law 4487/2017.

d. Amendment to the Investment Plan Operator, due to merger or divestment of a division or due to transfer because of universal succession, and which results when implementing the investment plan. The following must be complied with in reviewing the above request:

aa. Universal succession of the Operator by a new one, as to all rights, obligations and legal relationships.

bb. In case of divestment, special succession of at least the rights and obligations resulting from the inclusion decision.

cc. When reviewing the request, the size of the new Operator and cumulation of aid with other potential aid are also examined, and if necessary, the percentage or aid amount is reduced so that all the conditions for legality of the investment plan are met.

dd. The request must be accompanied by the following supporting documents:

a) letter from the new Operator's legal representative regarding the change;

b) in the case of merger or transfer due to universal succession, a solemn declaration by the new Operator's legal representative expressing intent to complete the investment; c) a brief corporate profile of the new Operator; d) documents substantiating the legal conclusion procedures of merger or divestment or transfer due to universal succession; e) supporting documents regarding the new Operator's legal representation.

ee. When reviewing the request, a re-examination of the cultural criteria scoring, received by the investment plan when included in the provisions of this notice, is not required.

e. Amendment relating to the Investment Operator when the Operator is a sole proprietorship. In the case that the Investment Operator is a sole proprietorship, the change in Operator is acceptable due to hereditary succession or retirement and transfer to the spouse or to a relative (up to 2nd degree blood relative), provided the entire undertaking is transferred, the same business activity is retained and the new undertaking universally assumes all obligations and claims of the transferee. The request must be accompanied by the following supporting documents: a) a letter from the new Operator regarding the change; b) documents relating to the legal hereditary succession (including documents substantiating the non-existence of other legal claimants to the inheritance) or retirement or transfer; c) solemn declaration by the new Operator declaring the intent to complete the investment and the universal succession of the previous Operator by the new one; and d) documents substantiating the spousal or familial relationship based on which the allowed change in Operator took place.

f. Amendment that involves an extension in the time to complete the investment for reasons other than force majeure. The following must be complied with in reviewing the above request:

aa. The request is submitted before the deadline for completion, as determined in the inclusion decision and is automatically approved, provided it is verified that 30% of eligible expenses in the investment plan, as specified in the investment plan which was the object of approval, have been implemented by the above deadline.

bb. The implementation of 30% of the investment plan's eligible expenses by the above deadline for completion is verified after audit by the Auditing Body of Article 30 of Law 4487/2017. Specifically, submitting the relative request for amendment also serves as a request to audit the implementation of 30% of the investment plan's eligible expenses. The request is accompanied by the supporting documents specified in Annex 4 of this notice. Upon receiving the request, the Committee under Article 29 of Law 4487/2017 promptly forwards the submitted information and documents to the Auditing Body, which conducts all necessary auditing actions under Article 11 of this notice, applied accordingly, and prepares and submits its report to the Committee of Article 29 of Law 4487/2017 within fifty (50) days.

g. Amendment that involves an extension of the time to complete the investment for reasons of force majeure. The following must be complied with in reviewing the above request: The request is submitted before the initially approved completion date elapses and the required extension is set as a

time period equal to the interruption or delay, provided that the ability to complete the investment plan by the new deadline can be substantiated. The request must be accompanied by: a) a letter by the Operator outlining in detail and in chronological order the events which forced the interruption or delay in works to implement the investment plan and which constitute reasons of force majeure;

b) documents and information substantiating the above; c) technical memo regarding the implemented project and timeline of tasks to complete the investment that substantiates the ability to implement the investment plan by the requested deadline.

6. The submission of requests under par. 5 of this article requires payment of a fee set at 0.0002 of the investment plan's eligible expenses, as determined in the inclusion decision. In all cases, the above amount cannot be less than two hundred (200) euros and more than one thousand (1,000) euros for all standalone audiovisual works, except the production and/or post-production of documentaries or animated film or short film for cinema or television or audiovisual work with cultural and educational digital game content, where the above amount cannot be less than one (100) euros and more than one thousand (1,000) euros.

#### Article 10

Specific regulations as to the Auditing

Body under Article 30 of Law

4487/2017

1. Investment plans included this aid scheme are audited by an Auditing Body specified in Article 30 of Law 4487/2017 and formed in accordance with that article.

2. The Auditing Body comprises three (3) employees of EKOME and their alternates, one (1) of whom has experience in audiovisual production.

Where the investment plan involves the production of a film for cinema, the auditing body comprises two (2) EKOME employees and one (1) employee of the Greek Film Centre, who is nominated by the Centre's management.

The alternate members are appointed by the same decision appointing regular members; they take part in Auditing Body meetings and perform the decision-making duties of members, in the event the regular member is unable to attend.

3. To expedite the work of the Auditing Body, the President and CEO of EKOME may appoint rapporteurs - external associates who are not members of the Auditing Body and who submit non-binding recommendations to it in order to expedite its work.

4. Auditing Body members must inform the EKOME President and CEO in good time if they are unable to attend under par. 5 of Article 5 of this notice.

5. The Auditing Body reviews the submitted documents, prepares a report and undertakes the following actions: a) if it does not find serious deficiencies in the investment or if it is complete, it recommends to the EKOME President and CEO in writing the issue of a decision for completion of the investment plan; b) if it finds serious deficiencies in the investment, it recommends to the competent body of the Ministry of Digital Governance in writing, under Article 109 of Law 4622/2019, the revocation of the inclusion decision.

6. Annex 4 of this notice specifies the supporting

documents required, in accordance with par. 2 of Article 30 of Law 4487/2017, for submitting a request for audit on behalf of the Investment Plan Operator.

7. The request for audit is submitted before the Auditing Body on the PSKE platform, while the supporting documents specified in Annex 4 of this notice are submitted and filed no later than three (3) business days from the submission of the request.

8. The audit is completed within twenty (20) business days from the submission of the request for audit. If there are deficiencies, the time limit is extended for an additional twenty (20) business days from the time the additional information is presented. Specifically, as to the audit under sub-par. (bb) of par. 5(f) of Article 9 of this notice, the deadlines specified there apply.

#### Article 11

Specific regulations as to the contents of the audit of approved plans under Article 30 of Law 4487/2017 by the Auditing Body and report content

1. The Auditing Body undertakes the following auditing actions:

a. It verifies that the request for audit is complete and includes all accompanying supporting documents, as set out in (c) of par. 2 of Article 30 of Law 4487/2017 and specified in Annex 4 of this notice.

b. If the Auditing Body finds deficiencies in the completeness of the request and in the submitted documents, it calls on the applicant to submit the missing information and documents within twelve (12) days.

c. If the Auditing Body finds that the request, accompanied by the necessary documents, is complete or rendered complete after presentation of information under par. (b) above, it undertakes the following auditing actions:

aa. It checks to verify compliance with the three-year deadline for completing the investment under (a) of par. 2 of Article 30 of Law 4487/2017.

bb. It checks to verify that the Investment Plan Operator has implemented at least 60% of the investment plan included in the aid scheme and that, regardless of the rate of completion, the total of eligible expenses implemented in Greek territory exceeds "the minimum limits set in Article 23 of Law 4487/2017". In all cases, the amount of acceptable eligible expenses issued by natural persons or companies or other legal entities with a registered seat or permanent establishment in a foreign country is calculated based on the final implemented total eligible production costs pursuant to par. 3 of Article 26 of Law 4487/2017. Specifically, in the case of audiovisual works with eligible expenses of more than eight million euros (€8,000,000), for expenses related to script and directing copyright fees or – in the case of cultural and educational digital games – for expenses related to image-voice royalties, character design, source code and cast and crew remuneration (except the production service company's fee), invoices issued by natural persons or companies or other legal entities with a registered seat or permanent establishment in a foreign country may be accepted, provided the foreign country is not a non-cooperating state within the meaning of par. 3 of Article 65 of the Income Tax Code (Law

4172/2013, A/167). The value of foreign invoices, net of VAT, cannot exceed 50% of the total eligible expenses of the investment plan and the total cost of aid cannot exceed twelve million euros (€12,000,000).

cc. Checks and verifies the correct accounting representation of the investment implementation data, in line with Annex 4.

dd. Checks and verifies that the Investment Plan Operator has complied with the cultural criteria set out in the approval decision for inclusion.

ee. Checks and verifies that the submitted documents related to personnel employment are complete and substantiate the legal employment and insurance of personnel as well as the absence of any outstanding debts in relation to both insurance and taxes.

ff. Checks and verifies the execution of shooting in accordance with the call sheet submitted with the application for inclusion and the shooting locations listed in the approval decision, or however these have been lawfully amended, as set out in Article 9 of this notice.

gg. Checks and verifies the submitted invoices have been paid in full.

hh. Checks and verifies that all eligible expenses have been realised in Greece and legal documents have been issued as required by Annex 4 of this notice.

ii. Checks and verifies the proper compliance of procedures under Article 9 of this notice and the implementation of the investment plan in accordance with the inclusion decision, in conjunction with the lawful amendments made through procedures under Article 9 of this notice.

jj. Checks the submitted audiovisual material to verify the physical object, as approved during the inclusion phase.

kk. Checks the submitted solemn declarations certifying that conditions on cumulation, as approved at the inclusion phase, have not changed.

3. After completing the above audit, the Auditing Body prepares an Audit Report recording all audit findings and then undertakes the following actions: a) if it does not find serious deficiencies in the investment or if it is complete, it recommends to the EKOME President and CEO in writing the issue of a decision for completion of the investment plan; b) if it finds serious deficiencies in the investment, it recommends to the competent body of the Ministry of Digital Governance in writing, under Article 109 of Law 4622/2019, the revocation of the inclusion decision. The above audit process is completed within twenty (20) business days from the submission of the request for audit. If there are deficiencies, the time limit is extended for an additional twenty (20) business days from the time the additional information is presented.

#### Article 12

Specific regulations on the procedure for issuing a provisional certificate that implemented expenses are reconciled with those specified in the inclusion decision

The Investment Plan Operator may apply to EKOME, at any point between the start of works and completion of the investment plan, for a provisional certificate verifying the

reconciliation of implemented expenses with those specified in the inclusion decision. The application in the previous paragraph is accompanied, under penalty of rejection, by the supporting documents of 2(c), sub-paragraphs (aa), (dd) and (ee), Article 30 of Law 4487/2017, along with a relevant report by the Investment Plan Operator's certified accountant. The auditing body under par. 1 of Article 30 of Law 4487/2017 checks the application and documents within five (5) business days and makes a recommendation to the President and CEO of EKOME to issue or not issue the provisional certificate. The provisional certificate is issued based solely on the application and supporting documents of the second paragraph of this Article and contingent on certification of the investment plan's completion, as set out in par. 1 of Article 13. Where the Investment Plan Operator uses the ability granted hereby, the Operator may not request an amendment to the inclusion decision. Where the inclusion decision is revoked, the effect of the provisional certificate is automatically voided.

#### Article 13

##### Procedure for certifying completion

1. The completion of the investment plan is certified with the issue of a certification decision by the President and CEO of EKOME, on the written recommendation of the Auditing Body of the article.

2. The decision to certify the completion of the investment plan sets out the time for completing the investment plan and the final aid amount. The completion date is taken to mean the actual time of completion of the physical and financial object, as presented in the decision to certify the completion of the investment plan and not the time it is uploaded to the Diavgeia transparency portal.

#### Article 14

##### Regulations for publicising decisions regarding aid to audiovisual productions

1. The summaries of decisions for inclusion, their amendments and decisions to revoke these, as well as the summaries of completion decisions, are uploaded to the Diavgeia portal and are not required to be published in the Government Gazette.

2. After the summary of the decision to certify the investment plan's completion has been posted, a true copy of the decision and its summary is sent to the Investment Plan Operator at the e-mail address provided when registering with PSKE.

3. Any information related to the application of this scheme is posted on the EKOME and Ministry of Digital Governance websites.

4. The data of Annex III of GBER regarding individual aid of more than €500,000 must be published on the EC's Transparency Award Module system, as set out in par. 1(c) of Article 9 of GBER and sub-par. B11 of Article 1 of Law 4152/2013 (A/107).

## Article 15

Indication of investment incentive contribution and how digital files are to be delivered

1. As to the requirement to indicate in the credits of the audiovisual work that the audiovisual work has been undertaken with the help of the cash rebate incentive from EKOME in Greece, as set out in par. 2 of Article 34 of Law 4487/2017, the specifications in par. 2 of this Article shall apply.

2. This Article specifies an example of the form and content for the above indication, as follows: "The work (film, TV series, etc.) was created with the support of the National Centre of Audiovisual Media & Communication (EKOME) in Greece". - In addition to this text, the EKOME logo should be included. The above indications must appear either in the opening credits or the closing credits of the audiovisual work.

## Article 16

Specific regulations for obligations of bodies whose investment plans fall under the provisions of Law 4487/2017 and this notice

1. The Operators whose investment plans fall under the provisions of this notice must, in addition to the specifications of Article 23 of Law 4487/2017, maintain a double-entry bookkeeping system (category "C" books) or a single-entry bookkeeping system (category "B" books) for investment plans whose eligible expense does not exceed three hundred thousand (300,000) euros, along with a separate accounting of amounts related to the implementation of the plan and the conditions of the inclusion decision.

2. The Investment Plan Operators, after their inclusion in this law and until the period of obligation expires, must:

- a. comply with the conditions of the inclusion decision and any lawful amendments to it;
- b. not terminate the undertaking's operation;
- c. not suspend the investment's production activity;
- d. not make changes or amendments which require prior approval, in accordance with Article 32 of Law 4487/2017 and Article 9 of this notice;
- e. notify any change in the information they declared when applying for inclusion, such as the company name, legal form, registered seat and contact details.

3. EKOME and Investment Plan Operators who fall under the provisions of this notice shall retain detailed dossiers with the information and supporting documents required to verify that all terms and conditions for inclusion are met in order to respond to audits conducted by the competent national authorities or European Union agencies. These dossiers are retained for ten (10) years from the date aid is granted.

## Article 17

Revocation of inclusion decision and decision to certify completion

1. The inclusion decision is revoked, on the recommendation of the Auditing Body, by decision of the competent officer of the Ministry of Digital Governance, if the audiovisual work does not meet the cultural criteria in tables A, B, C, D and E, and the terms and rules for inclusion in this scheme.

2. The Investment Plan Operator may request its

withdrawal at any stage of the investment implementation. In such case, the competent officer of the Ministry of Digital Governance revokes the inclusion decision, following the written recommendation from the President and CEO of EKOME.

3. In the case of Article 35 of Law 4487/2017 and in cases where the terms of compatibility with GBER are violated, the decision to certify completion of the investment plan is revoked and the entire aid amount is recovered through the procedure for collecting public revenues, increased by the amount of statutory interest on each payment. Receipts for payment of aid by the State serve as an instrument to verify the debt by the competent Public Revenue Office (DOY). Regarding the procedures for revoking inclusion decisions and for recovery of aid, the manner of imposing and collecting fines and any other matter related to the application of this article, the provisions of Article 22 of Law 4002/2011 "Amendment of State pension legislation - Regulations on development and fiscal consolidation - Matters of competence of the ministries of Economy, Culture and Tourism, and Labour and Social Insurance" (A/180) shall apply, as amended and in force, in conjunction with the provisions of subpar. B.9 and B.10 of Par. B of Article 1 of Law 4152/2013 "Emergency implementing measures of Laws 4046/2012, 4093/2012 and 4127/2013" (A/107), as amended and in force.

ANNEXES TO THE NOTICE OF THE AID SCHEME  
UNDER LAW 4487/2017 TO SUPPORT THE  
PRODUCTION OF AUDIOVISUAL WORKS IN  
GREECE

## ANNEX 1

Determination of the Application for Inclusion contents and supporting documents in the Documentation Dossier

## 1. APPLICATION FOR INCLUSION AND ITS SUBMISSION

1.a. For the inclusion under the provisions of the scheme under Chapter IV of Law 4487/2017, the Investment Plan Operator submits the application for inclusion of the investment plan in the above aid scheme to EKOME.

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

1.c. The application for inclusion shall include the Investment Plan Operator's particulars and information on the investment plan, as specified on the respective screens and PSKE fields to be filled out, and which at minimum include the items specified in par. 2 of Article 28 of Law 4487/2017.

1.d. The submission of the above application for inclusion is accompanied by a solemn declaration under Article 8 of Law 1599/1986 (SD), based on the template included in Attachment 1 hereof, which must be submitted by the Investment Plan Operator. The signature on this solemn declaration should be endorsed as authentic by a Citizens' Service Centre or public authority.

1.e. Regarding the submission of the solemn declaration under point 1.d., the following specifications apply:

a. In case of a cross-border production as specified in par. 3 of Article 25 of Law 4487/2017, and in the case of a production involving a Foreign Producer and Domestic Producer, but which does not constitute a "cross-border production" as defined in par. 3 of Article 25 of Law 4487/2017, the Domestic Producer, as applicant and aid beneficiary, shall

present the solemn declaration stipulated in point 1.d. above on its behalf, duly signed by its legal representative, while also submitting for the Foreign Producer a solemn declaration in Attachment 1 hereof as in the template included there, in English, duly signed by an individual legally authorised to do so, with the signature endorsed as authentic by an authority competent to do so under the laws of the Foreign Producer's registered seat.

b. In case of a production involving a Foreign Producer, contracted to a Production Service Company, as set out in par. 4 of Article 25 of Law 4487/2017, the Production Service Company shall submit a solemn declaration stipulated in point 1.d. above on its behalf, duly signed by its legal representative, while also submitting for the Foreign Producer a solemn declaration in Attachment 1 hereof as in the template included there, in English, duly signed by an individual legally authorised and competent to do so, with the signature endorsed as authentic by an authority competent to do so under the laws of the Foreign Producer's registered seat.

c. In case of a production involving a Domestic Producer contracted to a Production Service Company, as set out in par. 4 of Article 25 of Law 4487/2017, the applying undertaking shall submit the solemn declaration stipulated in point 1.d. above, duly signed by its legal representative, while an additional solemn declaration is submitted by the other undertaking, duly signed by its legal representative.

d. In the case of a co-production between Domestic Producers, the solemn declaration stipulated in point 1.d. above, duly signed by the legal representative of the applicant for inclusion of the undertaking, is submitted, along with an additional solemn declaration by the other co-producing undertaking/-s, duly signed by its/their legal representative/-s.

f. In the event the applying undertaking has not also been designated the aid beneficiary, as set out in Article 4 of this notice, a power of attorney is submitted by the beneficiary undertaking/-s authorising the applying undertaking to submit on its/their behalf the application and all of the supporting documents in the documentation dossier related to the beneficiary undertaking/-s.

Specifically: In the case of a domestic beneficiary, a power of attorney is submitted, duly signed by its legal representative, with the signature endorsed as authentic by a Citizens' Service Centre or public authority. In the case of a foreign beneficiary, a power of attorney is submitted, duly signed by its legal representative or other person competently and legally authorised to do so, with the signature endorsed as authentic by an authority competent to do so under the laws of the foreign undertaking's registered seat. It is specified that the above power of attorney is not required where the applying undertaking submits only the solemn declaration under this Annex 1 for the other parties.

## 2. DOCUMENTATION DOSSIER, ITS SUBMISSION AND ACCOMPANYING DOCUMENTS.

Along with the application for inclusion and the solemn declaration under point 1.d., above, the documentation dossier for the application for inclusion is also submitted. The documentation dossier includes the accompanying documents, supporting documents and other items specified

in par. 3 of Article 28 of Law 4487/2017, as set out in detail below (subsection 2.d of this Annex).

2.a. All supporting documents accompanying the application for inclusion and the documentation dossier for the investment plan are submitted by the Investment Plan Operator. If the Operator is also the aid Beneficiary, only the documents as above pertaining to the Operator are submitted; only the solemn declaration under this Annex 1 for other party/-ies is also submitted as specified in Article 4 hereof. In cases where, under Article 25 of Law 4487/2017, as in force, and Article 4 of this notice, the Investment Plan Operator is not the aid Beneficiary, the Operator also presents the required supporting documents for the aid Beneficiary/-ies, as specified in each case in this notice.

2.b. In the case of par. 4 of Article 25 of Law 4487/2017 and provided the Foreign Producer has been designated the aid Beneficiary, the Production Service Company also submits, on behalf of the Foreign Producer, all the documents and supporting documents pertaining to the Foreign Producer's undertaking, as specified below. The documents submitted by the Production Service Company which pertain to the Foreign Producer are signed (where such signature is indicated or required) by the Foreign Producer's legal representative or other competently and legally authorised person, and the signature must be endorsed as authentic in accordance with the laws of the Foreign Producer's registered seat.

2.c. Original supporting documents which have not been written in Greek are submitted officially translated into Greek by the Ministry of Foreign Affairs Translation Department or local consular authorities or by an attorney registered with a bar association in Greek territory.

2.d. The documentation dossier of the investment plan for inclusion should include the following items and be accompanied by the supporting documents specified below:

### 2.d.1 Techno-economic study

The techno-economic study comprises the following sections, the content of which is further specified below.

#### 2.d.1 - SECTION A: Introduction

A summary presentation and description of the investment plan, the total project budget, the expenses to be incurred in Greek territory and the financing plan which shall list any other State aid and the amount of each. This presentation shall be a summary text which contains all of the above information in brief outline.

#### 2.d.1 - SECTION B: Particulars for the Investment Plan Operator and/or aid Beneficiary.

B.1 The following particulars and supporting documents pertaining to the legal formation and representation of the Investment Plan Operator and/or aid Beneficiary are submitted:

(a) Brief presentation on the Investment Plan Operator and/or the aid Beneficiary: specifically, year formed, share/corporate capital (at the time the application for inclusion is filed), the Operator's/Beneficiary's statutory objects and a brief reference to the Operator's/Beneficiary's production activity over the last two years that includes audiovisual productions they have completed in Greek territory or abroad. This presentation shall be a summary text which contains all of the above information in brief outline.

(b) A current unified text of the codified articles of association (for all cases involving legal entities), duly endorsed by the General Commercial Registry. Where companies or joint ventures are being formed, the constitutive agreement (which must include the particulars listed in Article 5 of Law 4548/2018 (A/104) or the joint venture formation document.

(c) A declaration of changes from the competent Public Revenue Office listing the Operator's/Beneficiary's business activity codes.

(d) Legitimizing documents of management and representation of the Investment Plan Operator and aid Beneficiary. Specifically, the submitted documents must indicate the identifying particulars of the members of management bodies (forename, surname, father's name and Tax Registration Number, home address) and of the legal representative.

B.2 With specific regard to the procedure under par. 4 of Article 25 of Law 4487/2017, in the case where, as set out in Article 4 hereof, the Foreign Producer is also the aid Beneficiary, the following apply:

The Production Service Company also submits the following particulars and supporting documents pertaining to the Foreign Producer's undertaking:

- A brief presentation of the Foreign Producer and mention of any audiovisual projects it has completed in the last two years.

- A copy of the most recent articles of association of the Foreign Producer still in force.

- Legitimizing documents of management and legal representation of the Foreign Producer.

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

C.1 The following particulars pertaining to the investment plan are submitted:

(a) A general presentation and description of the audiovisual project (submitted in textual form).

(b) A summary of the screenplay or the screenplay of the audiovisual project for inclusion (submitted either as a summary text or the screenplay itself).

(c) The scheduled works of the investment plan and specifically the scheduled start and end dates for the investment plan tasks, the location or locations of the project, scheduled shooting start and end dates, and the number of shooting days required in Greece to complete the investment plan and the number of employees required to be directly involved in implementing the investment plan.

(d) In the case of an audiovisual project with digital cultural and educational game content, instead of the particulars under (b) and (c) of case 1 of Section C, a summary of the design document (maximum of five [5] pages) is submitted.

(e) A detailed budget of the total cost for producing the audiovisual work (i.e. the costs related to the overall production of the audiovisual project, showing all expenses, and not only those to be incurred in Greece and which are included in this notice).

(f) Detailed budget (with separate presentation in relation to the budget under (d) above) of eligible expenses, by category and expense group, that the Investment Plan Operator is applying for inclusion under this scheme and which will be implemented in Greek territory. The total of these expenses (eligible expenses) must not exceed 80% of the total production cost of the audiovisual work.

C.2 In case of a collaboration between a Production Company (Domestic and/or Foreign) with a Production Service Company, a legally endorsed copy of the Executive Production agreement is submitted along with the budget for the entire standalone audiovisual work to be produced by the Production Service Company and which (budget) has been approved by the Producer.

The amount/percentage of the agreed fee for the Production Service Company for performing the assumed tasks is written on a separate line on the submitted budget (i.e., the fee amount subtracted from the total costs undertaken by the Production Service Company according to the budgeted cost of expenses described in the submitted budget).

C.3 In the case of a cross-border production and/or co-production, a legally endorsed private agreement between the producers taking part in the cross-border production and/or co-production is submitted.

C.4 In the case of receiving State aid or submitting an application for State aid for the same Investment Plan, all the relevant supporting documents indicating the State aid provider, the applicant and aid recipient and the aid amount (requested or received).

#### 2. d.1 - SECTION D: Employment particulars

The following employment particulars in relation to the implementation of the investment plan are submitted: Lawfully signed written statement-report by the Investment Plan Operator containing the names of the main artistic contributors, the number of people to be employed during the investment plan works in Greece and the planned new jobs during the implementation period of the investment plan. In the event eligible expenses relate to invoices issued by natural persons or companies or other legal entities with a registered seat or permanent establishment in a foreign country, as set out in par. 3 of Article 26 of Law 4487/2017, the private agreements expressly defining the provision of work in Greek territory and the relative remuneration are submitted. Specifically, as set out in par. 3 of Article 26 of Law 4487/2017, in the case of audiovisual works with eligible expenses of more than eight million euros (€8,000,000), for costs under par. 1 relating to remuneration for scriptwriting and directing or, in the case of a cultural or educational digital game, for costs related to images-voice royalties, character design, source code and cast and crew remuneration except the production service company, invoices issued by natural persons or companies or other legal entities with a registered seat or permanent establishment in a foreign country may be

accepted, provided the foreign country is not a non-cooperating State within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A/167). The value of foreign invoices of the previous paragraph, net of VAT, cannot exceed 50% of the total eligible expenses of the investment plan and the total aid amount cannot exceed twelve million euros (€12,000,000). 2.d.1 - SECTION E: Funding sources The following particulars pertaining to the investment plan's funding sources are submitted:

The funding scheme and any outside sources of funding are presented, with special mention of cases where these include State aid, public support or benefit. The above particulars are submitted/presented in a text which includes all of the aforementioned information. In the case of State aid, public support or benefit, the relevant supporting documents are also submitted.

2.d.1 - SECTION F: Application for inclusion submission fee voucher

A printout of an electronic fee voucher (e-Paravolo) is submitted along with a duplicate receipt of payment at the Public Revenue Office or proof of payment from a bank, as specified in par. 8 of Article 4 of this notice.

2.d.1 SECTION G: Solvency particulars for the Investment Plan Operator and/or aid Beneficiary.

G.1 The following particulars and supporting documents pertaining to the solvency of the Investment Plan Operator and/or aid Beneficiary are submitted: (a) Tax clearance certificate valid at the time the application for inclusion is submitted.

(b) Insurance fund clearance certificate valid at the time the application for inclusion is submitted.

(c) Certificate of non-bankruptcy and non-filing for bankruptcy for the two months prior to submitting the application.

(d) Certificate of non-placement under compulsory administration and non-filing for placement under compulsory administration for the two months prior to submitting the application.

(e) Certificate of non-placement under consolidation procedure under Article 99 of the Bankruptcy Code in the two months prior to submitting the application.

If the Investment Plan Operator or the aid Beneficiary is a company in the process of formation or the result of a merger of existing companies which has not taken place at the time the application for inclusion is submitted, the above supporting documents are submitted for each of the parties in the newly formed company and each of the companies undergoing merger.

G.2 With specific regard to the procedure under par. 4 of Article 25 of Law 4487/2017, in the case where, as set out in Article 4 hereof, the Foreign Producer is also the aid Beneficiary, the following apply: the Production Service Company also submits the following solvency particulars pertaining to the Foreign Producer's undertaking: certificate of good standing for the Foreign Producer certifying that the Foreign Producer is still active and certifying that the Foreign Producer is not in bankruptcy, liquidation, being wound up, in compulsory administration or other similar procedure, as laid down by the laws applying to the company's registered seat,



or if such a certificate is not available, a solemn declaration from its legal representative. Additionally, verification of the Foreign Producer's-beneficiary company's bank account information with complete particulars (IBAN, BIC, bank branch address, etc.).

2.d.1 - SECTION H. Financial particulars of the Investment Plan Operator and/or aid Beneficiary.

H.1 The following particulars and supporting documents pertaining to the financial information of the Investment Plan Operator and/or aid Beneficiary are submitted:

(a) Financial statements for the last three (3) financial periods with the certified auditor's comments, when the company elects or is required to be audited by statutory auditors.

(b) A tax return for legal persons and legal entities for the last financial year, for the last three (3) financial periods and the tax certificate, if applicable.

(c) Tax form E3 from the last three (3) financial periods. Specifically, regarding investment plans for audiovisual works with cultural or educational digital game content, Form E3 from the last financial period.

(d) Last final balance sheet (of at least secondary analysis). The foregoing supporting documents are submitted for shareholders/partners of an Operator under formation.

H.2. Specifically regarding the procedure under par. 4 of Article 25 of Law 4487/2017, in the case where, as set out in Article 4 hereof, the Foreign Producer is designated as the aid Beneficiary, the Production Service Company also submits documents pertaining to the Foreign Producer equivalent to those listed under par. H.1, accompanied by a solemn declaration by the Foreign Producer stating that the submitted documents are equivalent, according to the laws of its registered seat, to those listed under par. H.1.

2.d.1 - SECTION I: Presentation of location (or locations) where production process will be set up.

A detailed description-presentation of the location or locations where production will be set up within the Greek territory is submitted. This presentation is submitted in text form. If there are pending applications or issued filming permits, these are submitted in support.

2.d.1 - SECTION J: Contribution of cultural criteria under Article 24 of Law 4487/2017 / Documentation for scoring indicators.

1.1 A documented analysis is submitted in support of scoring of cultural criteria (Annex 3) on the PSKE electronic platform. Specifically:

#### A. CONTENTS

Detailed report on the story and screenplay (description of action, scenes, estimated duration, particularly as a percentage of the total work duration, etc.) that substantiates the scoring by subcategory (A.1, A.2, A.3, etc.).

#### B. CREW

Detailed list of area of expertise and names and their connection (expertise listed by name, etc.) that substantiates the scoring by subcategory (B.1, B.2, B.3, etc.).

#### C. PRODUCTION

Detailed report on the production process (shooting, use of interior and exterior spaces, studio use, technical processing and post-production) that substantiates the scoring by subcategory (C.1, C.2, C.3, etc.).

#### D. SPECIAL CRITERIA

Detailed report on the production process (e.g. screenplay, dialogues, specialisms and names, budget, reasons for limited capacity for commercial development in international markets) that substantiates the scoring by subcategory (D.1, D.2, D.3, etc.).

The above presentations/analyses are added electronically to the PSKE system as texts accompanied by any available supporting material (e.g. screenplays, excerpts of screenplays, filming permits, etc.) that substantiate the information included in these presentations/analyses.

#### ANNEX 1.1:

SUPPORTING DOCUMENTS FOR AMENDMENTS INVOLVING THE ADDITION OF AN AIDED EXPENSE THAT INCREASES THE TOTAL APPROVED ELIGIBLE EXPENSES (par. 5(b) of Article 9 of this notice)

When applying par. 5(b) of Article 9 of this notice, the following supporting documents are submitted:

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

(2) Solemn declaration by the legal representative that the particulars set out in point 2.d.1 - SECTION B of Annex 1 have not changed. If there has been a change, only the documents which apply to the change are presented.

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

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

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

(6) Fee voucher as specified in par. 6 of Article 9 of this notice.

(7) Solemn declaration by the legal representative that the particulars set out in point 2.d.1 - SECTION G of Annex 1 have not changed. If there has been a change, only the documents which apply to the change are presented.

(8) Solemn declaration by the legal representative that the particulars set out in point 2.d.1 - SECTION H of Annex 1 have not changed. If there has been a change, only the documents which apply to the change are presented.

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

(10) The information set out in point 2.d.1 - SECTION J of Annex 1. Adjunct to Annex 1:

Content of solemn declaration under Article 8 of Law 1599/1986 FOR THE AID SCHEME OF LAW 4487/2017

"On my personal responsibility and being aware of the penalties provided for in par. 6 of Article 22 of Law 1599/1986, in my capacity as representative of the undertaking " ", I hereby declare that:

a) The information provided on the application for inclusion with PSKE application number [ ] and title of the investment plan "-----", along with all submitted supporting documents and records included in the documentation dossier of the application is complete, accurate and true.

b) I have been informed of the terms of the law and the obligations which arise in the event the investment plan is included in the provisions of Law 4487/2017.

c) The undertaking being represented by me has not

received other State aid for this investment plan [or otherwise, depending on the case: has received State aid for the investment plan from (name of Aid Agency), in the amount [— ] (amount of State aid received).

d) The submitted investment plan in total or in part and for the same expenses has not been included and will not be submitted for inclusion under the same aid scheme of Law 4487/2017.

e) No start was made on the investment plan before the application for inclusion was submitted, as such start is defined in par. 5 of Article 20 of Law 4487/2017, in conjunction with the provisions of Article 2 of the scheme notice in Chapter D of Law 4487/2017 for aid to support production of audiovisual works in Greece.

f) The investment involves standalone audiovisual works, in accordance with the provisions of par. 2 and 3 of Article 20 of Law 4487/2017 and meets all lawful conditions for inclusion in the aid scheme of this law.

g) The undertaking I represent has not received any State aid and is not subject to an outstanding recovery order following a previous European Commission decision declaring an aid illegal and incompatible with the internal market.

h) The undertaking I represent:

- is not a problematic undertaking as defined in par. 18 of Article 2 of GBER;

- it has not ceased its own or related activity within the European Economic Area in the two years prior to submitting the application for inclusion and at the time of submitting the application, has not planned to cease its activity within a period of less than two years following the completion of the investment plan for which the application for aid is being submitted in the particular area;

- does not undertake the submitted investment plan on the initiative and behalf of the State based on a relevant work or services contract or concession;

- the undertaking does not serve a public purpose and does not provide services exclusively to benefit the State;

- has been made clearly aware that the investment plan being submitted is in line and complies with the restrictions on aid cumulation specified in par. 1α of Article 22 and par. 4 and 5 of Article 27 of Law 4487/2017.

i) The submitted investment plan ensures the necessary conditions to prevent discrimination against vulnerable groups, particularly regarding accessibility to infrastructure, services and goods. k) I agree to any audit by competent national or Community authorities to verify the information provided and to cross-check it with data available on the IT systems of public services and insurance organisations (PSKE, Monitoring Information System-MIS, TAXIS taxation system, etc.).

The signatories

The legal representative"

The Foreign Producer signs the solemn declaration below via its legal representative or other person duly authorised to do so, in English included below, and the Production Service Company submits this declaration along with the application for inclusion.

Adjunct Annex 1: Content of the solemn declaration of Article 8 of Law 1599/86 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 1599/1986, in my capacity as legal representative of the undertaking ".....", I hereby declare that:

(a) The contents of the inclusion 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 Law 4487/2017.

(c) The undertaking 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 undertaking 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 aid scheme under Law 4487/2017.

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

(f) The investment concerns an independent audiovisual work, as defined in paragraphs 2 and 3 of Article 20 of Law 4487/2017, and 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

## ANNEX 2:

Eligible groups and categories of expenses in investment plans included in the scheme to support the production of Audiovisual Works in Greece

## A. CATEGORIES OF ELIGIBLE EXPENSES

Eligible expenses that may be included in the aid scheme under Law 4487/2017 are those specified in par. 1 of Article 26 of Law 4487/2017, in accordance with the stipulated restrictions set out in par. 2 of Article 26 of Law 4487/2017, as well as in Section B of this Annex. All expenses are listed net of VAT.

For example, the following are considered eligible expenses that may be included in the aid scheme under Law 4487/2017:

## 1. COSTS OF INTELLECTUAL PROPERTY RIGHTS

Screenplay (and fee for screenwriter)

Direction (and fee for director)

Music

- Costs for acquiring licences to use pre-existing works
- In the case of an audiovisual work with cultural or educational digital game content, the following may additionally be included as eligible expenses: a) for the registration and protection of a digital game logo and trademark b) for royalties on images - voices of celebrities (actors/musicians/athletes, etc.) and character design, c) Costs for registration and protection of a digital game logo, d) Source code.

## 2. REMUNERATION FOR CREW, CAST AND PRODUCTION SERVICE COMPANY

Remuneration for crew, technicians and actors (including the applicable taxes and insurance fund contributions as specified by current Greek laws) as well as for the production service company. Indicatively, as regards audiovisual works except those with cultural or educational digital game content:

- Art Direction Department
- Production Department
- Cast (lead actors / stunt performers / extras / doubles / understudies, etc.)
- Production Design Department (stage design, construction, props master, etc.)
- Technical installations - (cranes, dolly tracks, tripods, etc.)
- Special Effects Department
- Animation Department
- Character Design Department (all types of animation, 3D, etc.)
- Wardrobe-Costume Department
- Make-up, Hair and Prosthetics Department
- Lighting Department
- Image Department
- Sound Department
- Shooting Location Management Department
- Catering
- Music Department
- Image Editing Department
- Sound Editing Department
- Music Editing Department
- Visual Effects Department
- Dubbing, automated dialogue replacement (ADR) and Foley custom sound effects
- Specialised services during location shooting (doctors, nurses, veterinarians, and others)

- Script consultants

- Production service company fees

Indicatively, as regards audiovisual works with cultural or educational digital game content:

- Game Development Department

- Game Design Department

- Game Production Department

- Art Direction and Design Department

- Dubbing Department

- Department of Music Technology, sound design, automated dialogue replacement and Foley sounds effects

- Actors and dancers for motion capture

- Technical Installation department

- Special Effects department

- Animation Department

- Character Design Department (all types of animation, 3D, etc.)

- Catering

- Specialised services during location shooting (doctors, nurses, veterinarians, and others)

- Research and Development department

- Text writers, screenwriters, script consultants

- Production service company fees

## 3. PRODUCTION DESIGN AND IMPLEMENTATION

- Production research and design

- Shooting location scouting (including expenses for travel, accommodation and meals, per diem)

- Fees for artistic crews and/or Production Department while scouting shooting locations (including applicable taxes and insurance fund contributions as specified by current Greek laws)

- Various administrative permits from competent bodies or authorities (permits for shooting, expenses for permits to use public and archaeological sites to produce audiovisual works, etc.)

- Construction, purchase, hire of props and set design-decoration

- Set construction

- Studio and set hire

- Rental and arrangement of shooting location - Use of animals

- Rental of fixed infrastructure and moveable equipment at shooting locations (housewares, kitchens, WC, caravans, rolling wardrobe racks and similar items)

- Rental of moveable and immovable properties

- Rental of special vehicles (police cars, security cars, ambulances, firefighting apparatus, etc.)

- Costume construction, hire and purchase

- Expenses related to character design, construction and creation of sets and backgrounds for animation (expenses for services, hire and purchase of consumables for animated audiovisual works)

- Special effects, consumables and film weapons

- Make-up, hairdressing and prosthetics (e.g. wigs)

- Additional expenses related to shooting venues (cleaning, necessities)

- In the case of an audiovisual work with cultural or educational digital game content the following may be

included as eligible expenses:

- Production research and design
- Server rental
- Game Design Document
- Technical Design Document
- Salaries for all crews (development, production, design, artistic execution of the game) (including applicable taxes and insurance fund contributions as specified by current Greek laws)
- Permits for use of archival material
- Rental of studio, special effects devices, etc.
- Rental of moveable and immoveable property (does not apply to fixed expenses)
- Testing during alpha and beta production phases (debugging, playtesters, UX and usability research, etc.)

#### 4. TECHNICAL EQUIPMENT

- Rental and consumables for technical installation equipment
- Rental and consumables for lighting equipment
- Rental and consumables for filming equipment (cameras, etc.)
- Rental and consumables for sound recording equipment
- In the case of an audiovisual work with cultural or educational digital game content, the following may additionally be included as eligible expenses:

- Rental and consumables of equipment for motion capture, rendering, 3D scanning, sound recording and filming, etc.
- Rental and consumables for playtesting
- Rental and consumables of special equipment (VR, testing mobiles, etc.)
- Technical installation consumables.

#### 5. TRAVEL, ACCOMMODATION AND MEALS

- Transport expenses (hire of buses and other vehicles necessary for transport during production)
- Fuel, toll fees and other related expenses (e.g., parking)
- Tickets (air, ship, train, bus)
- Cost of accommodation for personnel who worked on production of the audiovisual work.
- Meals and related services (e.g., cost of canteen while shooting, etc.)

#### 6. EDITING - PROCESSING

- Final image, sound and music processing
  - Costs for dubbing, subtitling, automated dialogue replacement (ADR) and Foley custom sound effects
  - Photography stills
  - Rental of equipment and software for animated films.
- Rental of other software and programs necessary to produce audiovisual work
- Special effects
  - Costs for use of archival material

In the case of an audiovisual work with cultural or educational digital game content, the following may additionally be included as eligible expenses:

- Photography stills
  - Rental of equipment and software for digital games.
- Rental of other software and programs necessary to produce audiovisual work (e.g., Unity, Adobe Cloud Suite, Maya, 3ds Max, Toon Boom Harmony)

#### 7. OTHER COSTS

- General office expenses related to a location other than the head offices of the applicant's undertaking:
  - Rental of office space, office furniture and storage spaces
  - Rental of office equipment (telephones, fax machines, computers, photocopiers and other similar)
  - Office supplies
  - Public utility, telephony and internet bills. (Specifically, regarding investment plans for audiovisual works with cultural or educational digital game content, these expenses are taken into account for up to 10% of eligible expenses).
  - Courier, postal and customs services
  - Filming and use fees for the production
  - Costs for fee vouchers for inclusion into the present scheme
  - Costs for legal and accounting services as well as for consultants whose services are causally linked to either the production or to preparing to submit the application for inclusion dossier.
  - Insurance costs

#### B. RULES FOR CALCULATING ELIGIBLE EXPENSE OF PRODUCTION - RESTRICTIONS

B.1. For calculating the total eligible expense of production and/or post-production, the restrictions set out in par. 2 of Article 26

Law 4487/2017 and in this section apply. Specifically, eligible expenses of production and/or post-production of a work are those in the form of a legal source document, in accordance with provisions in Greek law "and specified in Law 4308/2014 on Greek Accounting Standards", which list in the description the specific audiovisual work that is the object of the aid and which bears, as ensured by the Investment Plan Operator, a seal that includes the application submission unit number "in accordance with par. 7 of Article 4 of this notice.

B.2 Eligible expenses of production and/or post-production of an audiovisual work are taken under consideration under the following terms:

a. Travel and transport expenses are recognised provided they are related to transport to and from the Greek territory and within Greek territory.

b. In the case where a production service company is used and where, as part of implementing the investment plan, the production service company uses pre-existing equipment they own, in order for the cost for equipment to be recognised as eligible, it must be presented and entered as a separate, discrete line item on the submitted budget of eligible expenses under Chapter 2.d.1 C.1 (e).

Similarly, such expenses should be separately invoiced by the production service company to the producer so that the expense can be verified at audit.

c. Costs related to the use of pre-existing equipment owned by the producer are not eligible expenses. Costs for transporting the producer's own equipment, which must be substantiated by relevant lawful supporting transport documents, are eligible expenses conditional upon the restrictions of point (a) above and (f) below.

d. Employee remuneration. Remuneration is recognised for full and/or part-time employees, with or without a fixed-term contract, who are employed for the production process of the aided investment plan within Greek territory. In the event that staff normally employed by the producer or production service company also work for the production of the aided investment plan, only that portion of their remuneration that corresponds to their work on the production process of the aided investment plan is eligible for aid. To receive eligible expense aid for remuneration of regular staff, the Investment Plan Operator must submit accounts of detailed timesheets which indicate the hourly employment of said regular staff on the production process of the investment plan, the object of their employment and the portion of salary paid to this staff that corresponds to this production-related employment. The accuracy of these timesheets is verified with the solemn declaration specified in Annex 4, Section 3.b hereof. For the inclusion of remuneration and insurance fund contributions for foreign employees under the provisions of Law 4487/2017, Greek law, European Union law, as incorporated into Greek law, and bilateral agreements between Greece and EU Member States and third countries shall apply.

e. Regarding the recognition of remuneration for the production service company and its inclusion under eligible expenses, the following shall apply: the production service

company's remuneration is recognised as eligible up to a rate of 10% of the total budget for the project the production service company undertook to execute, as set down in Chapter 2.d.1, Section C.2.

f. Costs for fuel are recognised up to a rate of 0.02 of the total eligible expenses presented in the application for inclusion.

g. Regarding expenses under par. 1 of Article 26 of Law 4487/ 2017, as in force, which relate to remuneration for the screenwriter and director or, in the case of a cultural or educational digital game, for expenses related to royalties for images-voices, character design, source code (CATEGORY 1), and cast and crew remuneration except the production service company (CATEGORY 2), invoices issued by natural persons or companies or other legal entities with a registered seat or permanent establishment in a foreign country may be accepted, provided the foreign country is not a non-cooperating State within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A/167). The value of foreign invoices of the previous paragraph, net of VAT, cannot exceed 50% of the total eligible expenses of the investment plan.

h. Regarding par. g, above, it is clarified that remuneration for producers, costs of intellectual property rights for music and costs for acquiring licenses to use pre-existing works do not qualify as eligible expenses.

#### ANNEX 3

Determination of investment plan scoring indicators based on cultural criteria under the aid scheme to support the production of audiovisual works in Greece 1. This scheme includes investment plans to produce standalone audiovisual works which meet the conditions of the cultural criteria in tables A, B, C, D and E of Law 4487/2017, and specifically: Table A, if it is a fictional audiovisual work; Table B, if it is a documentary audiovisual work; and Table C, if it involves animation; and Table D, if it is an audiovisual work with cultural or educational digital game content.

2. This scheme includes investment plans to produce a difficult audiovisual work, provided it meets the cultural criteria in tables A, B, C, D or E.

3. For an audiovisual work to be included in this scheme, a minimum total score is required in the categories of CONTENT, CREW and PRODUCTION (A+B+C), as follows: at least 20 out of 50 on Table A, if it is a fictional audiovisual work; 20 out of 50 on Table B, if it is a documentary audiovisual work; 16 out of 40 on Table C, if it involves animation; and 16 out of 40 on Table D, if it is an audiovisual work with cultural or educational digital game content.

4. To be categorised as a "difficult audiovisual work" and be included as such in this scheme, an audiovisual work must also have a minimum score of 10 out of 20 according to the conditions of the criteria of Category D in TABLE E.

5. Tables A, B, C, D and E are attached to this Annex and form an integral part thereof.

TABLE A

NOTE: To be eligible for inclusion in this scheme, an audiovisual work must have a minimum score of 20 (A+B+C).

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - FICTION

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario whose plot takes place in Greece. To be considered that the plot takes place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually filmed in Greece (more than 20% of scenes-1 point, more than 40%-2 points, more than 60%-3 points, more than 75%-4 points). If the minimum is not met, no points are given.	4 (maximum)
A.2 Scenario on a topic related to Greek or European history, with historical, religious, social, artistic or cultural content OR Scenario adapted or based on a Greek or European literary work or other form of work (such as theatre, musical, opera, ballet).	4
A.3 Scenario whose plot uses locations which highlight the diversity of the natural landscape, the architecture and historical wealth of Greece or border regions of mainland Greece or its islands and which reflect a European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character-1 point, 2 characters-2, 3 characters-3, more-4 points).	4 (maximum)
A.5 Original dialogues or narration in Greek or one of the Greek dialects or a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the scenario-1 point, up to 50% of dialogues-2 points, up to 75%-3 points, more than 75% of dialogues-4 points).	4 (maximum)
A.6 Scenario on a topic that promotes artistic creation and the use of new technologies, culture, humanitarian values, social and racial integration, or the dissemination of the arts and sciences.	4
CATEGORY B - CAST AND CREW	
B.1 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms (11): director, screenwriter, producer, leading actor (one), leading actor (one), director of photography, production sound mixer, film editor, production designer, set or costume designer, soundtrack composer.	11 (maximum) - 1 point for each specialism

B.2 Participation of Greeks or citizens of European Economic Area (EEA) countries in all other specialisms: more than 20%-1 point, more than 40%-(maximum)

4

2 points, more than 60%-4 points.

CATEGORY C -  
PRODUCTION

C.1 Exterior and interior scenes shot 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, from 16 days-6 points).

6 (maximum)

C.2 Final editing in Greece.

2

C.3 Image processing in Greece.

1

C.3 Sound processing in Greece.

1

C.5 Music recording in Greece

1

SCORE TOTAL A+B+C

50

TABLE B

NOTE: To be eligible for inclusion in this scheme, an audiovisual work must have a minimum score of 20 (A+B+C).

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - DOCUMENTARIES

CONDITIONS CATEGORY A - CONTENT	SCORE
A.1 Scenario whose plot takes place in Greece. To be considered that the plot takes place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually filmed in Greece (more than 20% of scenes-1 point, more than 40%-2 points, from 60%-3 points, from 75%-4 points). If the minimum is not met, no points are given.	4 (maximum)
A.2 Scenario is on a topic related to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario is adapted from or based on a Greek or European literary work or other form of work (theatre, musical, opera, ballet).	4
A.3 Scenario whose plot uses locations which highlight the diversity of the natural landscape, the architecture and historical wealth of Greece or border regions of mainland Greece or its islands and which reflect a European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character-1 point, 2 characters-2, 3 characters-3, more-4 points).	4 (maximum)
A.5 Original dialogues or narration in Greek or one of the Greek dialects or a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the scenario-1 point, up to 50% of dialogues-2 points, up to 75%-3 points, more than 75% of dialogues-4 points).	4 (maximum)
A.6 Scenario on a topic that promotes artistic creation and the use of new technologies, culture, humanitarian values, social and racial integration, or the dissemination of the arts and sciences.	4



CATEGORY B - CAST AND CREW	
B.1 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms (11): director, screenwriter, producer, leading actor (one), leading actor (one), director of photography, production sound mixer, film editor, for production designer, set or costume designer, soundtrack composer.	11 (maximum) 1 point for each specialism
B.2 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms: more than 20%-1 point, more than 40%-2 points, more than 60%-4 points.	4 (maximum)
CATEGORY C - PRODUCTION	
C.1 Exterior and interior scenes shot 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 specialism
C.2 Final editing in Greece.	2
C.3 Image processing in Greece.	1
C.3 Sound processing in Greece.	1
C.5 Music recording in Greece.	1
SCORE TOTAL A+B+C	50

TABLE C

NOTE: To be eligible for inclusion in this scheme, an audiovisual work must have a minimum score of 16 (A+B+C).

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - ANIMATION

CONDITIONS CATEGORY A - CONTENT	SCORE
A.1 Scenario whose plot takes place in Greece or an indeterminate location. To be considered that the plot takes place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually filmed in Greece (more than 20% of scenes-1 point, more than 40%-2 points, from 60%-3 points, from 75%-4 points). If the minimum is not met, no points are given.	4 (maximum)
A.2 Scenario is on a topic related to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario is adapted from or based on a Greek or European literary work or other form of work (theatre, musical, opera, ballet).	4
A.3 Original dialogues or narration in Greek or one of the Greek dialects or a language of the European Economic Area (EEA) (maximum) - (up to 25% of dialogues included in the scenario-1 point, up to 50% of dialogues-2 points, up to 75%-3 points, more than 75% of dialogues-4 points).	4 (maximum)
A.4 Scenario's main characters are citizens of Greece or the European Economic Area (EEA) or of an indeterminate form (non-anthropomorphic characters). To prove that the main characters are citizens of Greece or the EEA, it shall have to be supported by individual narrative or illustrative elements. (1 point for just one main character, 2 points for two, 4 points for more than 2 characters).	4 (maximum)

A.5 Scenario on a topic that promotes artistic creation and the use of new technologies, culture, humanitarian values, social and racial integration, or the dissemination of the arts and sciences.	4
CATEGORY B - CAST AND CREW	
B.1 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms: director, screenwriter, producer, soundtrack composer, leading actor (one), leading actor (one), other actors (1 point if 50%), film crew (1 point if 50%), department heads [1 point if some of them, without a minimum, for the lead layout supervisor, the lead production designer, the lead character designer, the lead editor, the lead sound designer, the lead visual effects supervisor and the lead modelling supervisor)].	9 (maximum)
B.2 Participation of Greeks or citizens of European Economic Area (EEA) countries in all other specialisms: more than 20%-1 point, more than 40%-2 points, more than 60%-3 points.	3 (maximum)
CATEGORY C - PRODUCTION	
C.1 Shooting, 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 Music, sound, narration and dialogue recording in Greece (more than 20% of tasks-1 point, more than 40%-2 points, more than 60%-3 points).	3 (maximum)
SCORE TOTAL A+B+C	40

TABLE D

NOTE: To be eligible for inclusion in this scheme, an audiovisual work must have a minimum total score of 16 (A+B+C).

## CULTURAL CRITERIA FOR AUDIOVISUAL WORKS - DIGITAL GAMES

CONDITIONS	SCORE
CATEGORY A - CONTENT	
A.1 Scenario whose plot takes place in Greece or an indeterminate location. To be considered that the plot takes place in Greece, the story must take place in Greece, but it does not matter if the audiovisual work is actually filmed in Greece (more than 20% of scenes-1 point, more than 40%-2 points, from 60%-3 points, from 75%-4 points). If the minimum is not met, no points are given.	4 (maximum)

A.2 Scenario is on a topic related to Greek or European history, with historical, religious, social, artistic or cultural content. OR Scenario is adapted from or based on a Greek or European literary work or other form of work (theatre, musical, opera, ballet).	4
A.3 Original dialogues or narration in Greek or one of the Greek dialects or a language of the European Economic Area (EEA) - (up to 25% of dialogues included in the scenario-1 point, up to 50% of dialogues-2 points, up to 75%-3 points, more than 75% of dialogues-4 points).	4 (maximum)
A.4 Scenario's main characters are citizens of Greece or the European Economic Area (EEA) or of an indeterminate form (non-anthropomorphic characters). To prove that the main characters are citizens of Greece or the EEA, it shall have to be supported by individual narrative or illustrative elements. (1 point for just one main character, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
A.5 Scenario on a topic that promotes artistic creation and the use of new technologies, culture, humanitarian values, social and racial integration, or the dissemination of the arts and sciences.  CATEGORY B - CAST AND CREW	4
B.1 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms: project lead or producer, screenwriter, artist (one), artist (one), programmer, designer, soundtrack composer, software development team (1 point if 50%), department heads [1 point if one of these without a minimum, for gameplay programmer, level designer, character artist, sound designer, graphics programmer, level artist, gameplay designer].	9 (maximum)
B.2 Participation of Greeks or citizens of European Economic Area (EEA) countries in the main specialisms: more than 20%-1 point, more than 40%-2 points, more than 60%-3 points.  CATEGORY C - PRODUCTION	3 (maximum)
C.1 Conceptual development, game design, storyboard, programming and testing in Greece (more than 20% of tasks-1 point, more than 40%-2 points, more than 60%-4 points, more than 75%-5 points).	5 (maximum)
C.2 Music, sound, narration and dialogue recording in Greece (more than 20% of tasks-1 point, more than 40%-2 points, more than 60%-3 points).	3 (maximum)
SCORE TOTAL A+B+C (40)	

TABLE E

NOTE: To be categorised as a "difficult audiovisual work" and be included as such in this scheme, an audiovisual work must also have a minimum score of 10 according to the conditions of the criteria of Category D in TABLE E.

## SPECIAL CULTURAL CRITERIA FOR DIFFICULT AUDIOVISUAL WORKS

CONDITIONS	SCORE
CATEGORY D - SPECIAL CRITERIA	
D.1 Work in which all dialogues and narration are in Greek and therefore has limited potential for distribution.	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 500,000 euros)	6
D.5 Work with limited commercial potential in foreign markets	2
TOTAL SCORE FOR CATEGORY D	20

## ANNEX 4:

Supporting documents to accompany request for audit under Article 30 of Law 4487/2017.

Request for Audit and Audit Supporting Documents

A. All supporting documents accompanying the application for inclusion are submitted by the Investment Plan Operator. In the event the Investment Plan Operator is also the aid Beneficiary, only the documents above which pertain solely to the Operator are submitted. In cases where, under Article 25 of Law 4487/2017, as in force, and Article 4 of this notice, the Investment Plan Operator is not the aid Beneficiary, the Operator also presents the above supporting documents for the aid Beneficiary/-ies, as specified in each case in this notice.

B. Source documents for eligible expenses of production and/or post-production of a project are accepted if in the form of a legal source document, in accordance with provisions in Greek law and as specified in Law 4308/2014 on Greek Accounting Standards (e.g. retail sales receipts, movement of goods invoices, consignment notes for large transactions, bills of lading, declarations, CMRs, packing lists, etc.), which list in the description the specific audiovisual project that is the object of the aid and which bears, as ensured by the Investment Plan Operator, a seal which includes the application submission unit number in accordance with par. 7 of Article 4 of this notice.

C. Source documents for eligible expenses may have been issued with the Investment Plan Operator's tax particulars or with those of the aid Beneficiary, or those of a third party who is participating in the audiovisual production as part of a network of contracts governing the investment plan production. In such case, when during the course of implementing the investment plan, a third party who is neither the Investment Plan Operator nor the aid Beneficiary undertakes eligible expenses in relation to the investment plan, a condition for auditing and approving these eligible expenses is the Operator submitting all supporting documents under point 2 of this Annex originating from the third party's accounting books in relation to realising the above-mentioned eligible expenses the third party undertook to pay.

D. Source documents for eligible expenses for production/post-production of a project issued by natural persons or companies or other legal entities lawfully constituted and seated in a Member State of the European Union, the European Economic Area (EEA) or in a third country, provided it is not a non-cooperating State with the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A/167), are acceptable provided they meet the conditions specified in European Council Directive 2006/112/EC (and specifically Chapter 3 on "Invoicing") and the invoiced work has all been done within Greek territory.

The supporting documents which accompany the request for audit under Article 30 of Law 4487/2017 are as follows:

1. Documents regarding any changes to the Investment Plan Operator and/or the aid Beneficiary. In cases where from the time of submission of the application for inclusion of the investment plan under the provisions of Law 4487/2017 until the submission of the request for audit, there has been any change to the Investment Plan Operator and/or the aid

Beneficiary, the Investment Plan Operator submits:

(i) A unified text of the codified articles of association with incorporated changes made by the Operator and/or the aid Beneficiary from the time of submission of the application for inclusion of the investment plan under the provisions of the law until the submission of the request for audit, bearing the endorsement (seal) of the competent body to which the changes were submitted (such as a digital signature from GEMI). In the case of sole proprietorships, a start of business certificate to the Public Revenue Office and any changes,

(ii) A certificate of changes from GEMI for the Operator and/or the aid Beneficiary.

1.1 With specific regard to the procedure under par. 4 of Article 25 of Law 4487/2017, in the case where, as set out in Article 4 hereof, the Foreign Producer is designated as the aid Beneficiary, the Production Service Company also submits the following documents pertaining to the Foreign Producer: A copy of the most recent articles of association of the Foreign Undertaking with any changes made from the time of submitting the application for inclusion until the submission of a request for audit and legitimating documents of legal representation.

2. Accounting representation of the investment implementation.

The Investment Plan Operator submits a tax and insurance clearance certificate as well as the following information and supporting documents:

i. Companies keeping double-entry books a. A general journal of accounting entries b. Account activity (records) for vendors of the implemented project from the date the application for inclusion is submitted to the date the request for audit is submitted.

c. Bank account activity at a credit institution through which vendors are paid for the above time period. In the event of payment of eligible expenses by the foreign company or payment by a third party whose participation in the audiovisual work is the result of a network of contracts governing the investment plan production, the bank account must be declared from the start for the payments to qualify as eligible.

d. Bank slips indicating payment of fees and expenses corresponding to audited expenses for the above time period, as specified in par. 2.c. of this section.

e. A general ledger and subsidiary ledger balance sheet at the start of the investment plan and at the time the request for audit is submitted, signed and sealed by the accountant in charge for the specific investment plan.

f. Financial statements for the last two closed financial years.

It is noted that the financial information applying to the investment plan should be presented in separate accounts in the notes that constitute an integral part of the financial statements.

ii. Companies keeping single-entry books, a book of revenues and expenses in which the financial data for the investment plan should be entered in separate columns.

2.1. Specifically regarding the procedure under par. 4 of Article 25 of Law 4487/2017, in the case where, as set out in Article 4 hereof, a Foreign Producer is named aid Beneficiary

or in the case where, as set out in Section C of this Annex, eligible expenses paid by a Foreign Producer who is neither the Investment Plan Operator nor the aid Beneficiary are submitted for audit, the Investment Plan Operator must also submit the following information and supporting documents in regard to the Foreign Producer.

a. A certificate of good standing of the Foreign Producer in the country of origin certifying that the Foreign Producer is still in business and certifying that the Foreign Producer is not in bankruptcy, liquidation, being wound up, in compulsory administration or other similar procedure, as laid down by the laws applying to the company's registered seat, or if such a certificate is not available, a solemn declaration by its legal representative.

b. Documents attesting to the identity of the legal person (or legal entity) of the Foreign Producer. The Foreign Beneficiary's identity can be certified by presenting suitable legitimating documents or tax documents to verify the Foreign Producer's business name, registered seat, purpose, manner of representation, tax registration number and shareholder line-up.

At the same time, the identity of natural persons connected to the legal person must also be fully certified and verified, specifically: the legal representatives and shareholders or the beneficial owners, as indicated either by legitimating documents or by a relevant declaration by the company's legal representative.

c. Financial statements for the last two closed financial years.

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

e. A general ledger and subsidiary ledger balance sheet corresponding to audited expenses for the above time period, signed and sealed by the accountant in charge.

f. A journal of accounting entries

g. Vendor ledger records for the implemented project.

In the event there is no provision under the laws of the Foreign Producer's company seat for keeping the above books under e-g, the company shall present similar books required by the laws of its company seat.

3. Supporting documents and information verifying the implementation and completion of the investment plan. The Investment Plan Operator submits the following supporting documents:

a. Proof of compliance with cultural criteria. As regards cultural criteria related to the content and topic of the audiovisual project (e.g., dialogues in Greek, showcasing natural settings, scenario taking place in Greece, etc.), audiovisual material indicative of the project is submitted (on a USB 3.0 external hard drive) with explanatory text to document and explain how the content of the audiovisual material substantiates the fulfilment of cultural criteria.

b. The final list of employees-contributors to the production. The list of employees-contributors must be accompanied by the following relevant legal employment supporting documents:

1. A list of names of the artistic, technical and management staff who worked on the specific project, as well as a verification of the competent tax and insurance organisation

that the applicable tax and insurance contributions have been paid for the full amount of their benefits, as specified by law.

2. A list from the Labour Inspectorate on the employed staff.

3. Detailed periodic declaration filed and paid in full with the competent insurance organisation from the start of the investment's production operation.

4. Solemn declaration by the Investment Plan Operator, duly signed by its legal representative with signature endorsed as authentic, certifying that the staff who worked on the production meet the conditions of current legislation, and that all financial obligations to the artistic, management, technical and other staff have been paid in full and the applicable taxes and insurance contributions have been paid within the time frames established by current legislation.

5. A solemn declaration by the Investment Plan Operator duly signed by its legal representative with signature endorsed as authentic, verifying that the staff who worked on the production are not permanent, regular staff employed at the Investment Plan Operator's undertaking.

6. In the event the staff employed to work on the production of the aided audiovisual project is regular staff employed by the Producer and/or the Production Service Company, then the following must be submitted: (a) detailed timesheets for each day showing the hourly employment of regular staff on the investment plan production, the object of their employment and the portion of the employee's salary which corresponds to this employment; (b) a solemn declaration duly signed by the legal representative with signature endorsed as authentic verifying the accuracy of the above submitted timesheets.

7. Source documents for eligible expenses for production/post-production of a project issued by natural persons or companies or other legal entities lawfully constituted and seated in a Member State of the European Union, the European Economic Area (EEA) or in third countries, provided it is not a non-cooperating State with the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A/167), are acceptable provided they meet the requirements specified in European Council Directive 2006/112/EC (and specifically Chapter 3 on "Invoicing") and the work has all been done within Greek territory.

Specifically, regarding foreign invoices, the provisions of Article 11 of the Administrative Procedure Code (Law 2690/1999, A/45) shall apply.

c. The final daily shooting schedule and the shooting locations in Greek territory, as shown on the official daily call sheet, which is also submitted. In cases concerning an audiovisual project with cultural or educational digital game content, a sample of the project's audiovisual material, such as screenshots or video from the different stages of game development (on a USB 3.0 external hard drive). Also attached:

i. The approvals and permits required in each case for implementing the investment (filming permits, etc.).

ii. Sample audiovisual material from the project, such as photos and videos from the shooting locations (on a USB 3.0 external hard drive).

d. The invoices issued for the expenditure of eligible expenses, bearing the details and seal specified in section B.1. of Annex 2 with proof of payment, as well as any additional

available means (e.g., private agreements on intellectual property rights, agreements under private law, etc.), so that – for auditing purposes – services can be verified in detail, as well as how each cost was determined and its amount (Where a Production Service Company is used, and where, as part of implementing the investment plan, the Production Service Company uses pre-existing privately owned

equipment, the cost/expense for that equipment should be shown as a separate invoice issued by the Production Service Company to the Producer). Retail sales receipts (including for toll fees and fuel) related to implementation of eligible expenses are recognised up to 0.005 of the total implemented eligible expenses.

e. The Investment Plan Operator's solemn declaration that the submitted information is true.

f. Final certified accountant's report according to the EKOME standard (specified in the template attached at the end of the relevant Annex), the cost of which is borne by the Beneficiary.

g. Technical description of the investment plan which has been implemented up to the time the request for audit is submitted, signed by the Operator's representative. Specific mention is made, in a separate place, of any derogations from the originally approved investment plan as well as the legal amendments which may have been made, under Article 9 of this notice, with detailed reference to the content and extent of these amendments.

gg. Audiovisual material that verifies the realisation of the physical object, as approved at the inclusion stage, which indicates compliance with the obligation arising from par. 2 of Article 34 of Law 4487/2017.

h. Solemn declaration certifying that conditions on cumulation, as approved at the inclusion phase, have not changed. In the event the conditions on cumulation have changed, verification of State aid received is required by submitting the relevant supporting documents and listing the final implemented total budget.

If State aid has been received, all relevant supporting documents are submitted indicating the Operator receiving the State aid and its amount.

Introductory note in accordance with the International Standard on Related Services (ISRS) 4400 from the performance of agreed-upon procedures relative to the eligibility of expenses in the Investment Plan with Act code ΠΣΚΕ ΨΙΠΟΕ-XXXXX titled "XXXXXXX" of Beneficiary "XXXXXXX".

To the EKOME Auditing Body  
11 Alexandrou Pantou and Frangoudi  
streets, GR-17671 Kallithea

Dear sirs/mesdames,

In accordance with the engagement for auditing services letter dated XX.XX.XXXX, decision ref. no. XXXX/XX.XX.XXXX by the President and CEO of EKOME SA regarding "XXXXXXX" and as specified in subpar. c of par. 1 of Article 30 of Law 4487/2017, as amended and in force, we conducted the following agreed-upon procedures relative to the eligibility of expenses in the Investment Plan with Act code ΠΣΚΕ ΨΙΠΟΕ-XXXXX titled "XXXXXXX" (hereinafter "Investment Plan") of Beneficiary "XXXXXXX" (hereinafter "Beneficiary"), who was included into an aid scheme, as amended with Government Gazette XXX/X'/XX.XX. XXXX and submitted a request for audit on XX.XX.XXXX.

The Beneficiary prepared the "Budget and Financial Statements Table" (hereinafter "Table") as part of the inclusion of the Investment Plan in the aid scheme under Chapter IV of

Law 4487/2017 (A/116). The Beneficiary is responsible for preparing the Table.

We undertook and performed this engagement in accordance with the International Standard on Related Services (ISRS) 4400 which applies to the "Engagement to Perform Agreed-upon Procedures Related to Financial Reporting". Our responsibility is, firstly, to perform the following agreed-upon procedures and, secondly, to communicate our findings to you.

#### Procedures

Based on the data included in the Table, we performed the following agreed-upon procedures, in accordance with the requirements of par. X of Article X of JMD XXXXXXX.

1. The expenditures were realised by expense category (expense eligibility) and within the timeframe of the Investment Plan, as included in the above inclusion decision.

1. We compared the relevant data of the realised expenditures by category in the Table with the corresponding source documents or other equivalent supporting instruments of the agreement, as well as the corresponding proofs of payment and examined the eligibility of the expenses, as specified in Article XXXXXXX.

ii. We examined whether the issues dates of the source documents for the expenditures by category in the Table coincide with the timeframe of the Investment Plan.

2. The expenditures are related to the object of the Investment Plan.

i. We examined, based on the description of the relevant source documents, whether the expenditures by category in the Table are related to the object of the Investment Plan, as presented in separate accounts of the Beneficiary's subsidiary ledger or other accounting records.

3. In realising the verified expenditures, the relevant laws were complied with.

i. We examined whether the expenditures in the Table complied with the provisions of Article XX of Law 4487/2017 and JMD XXXXXXX.

4. Legality and regularity of issue and payment of each source document.

i. We examined whether the source documents for expenditures in the Table meet the requirements of Articles 9 and 10 of Law 4308/2014.

ii. Regarding the expenditures in the Table, we examined whether the relevant agreements or equivalent supporting instruments of the agreement have been issued, signed or amended within the timeframe of the Investment Plan.



iii. We examined whether the source documents for expenditures in the Table have been settled by the end date of the Investment Plan, in accordance with relevant documents, such as those related to the Company's bank accounts.

#### Findings

Regarding the aforementioned procedure, we found the following:

#### Category 1 "COSTS OF INTELLECTUAL PROPERTY RIGHTS"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 2 "REMUNERATION FOR CREW, CAST AND PRODUCTION SERVICE COMPANY"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 3 "PRODUCTION DESIGN AND IMPLEMENTATION"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 4 "TECHNICAL EQUIPMENT"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 5 "TRAVEL, ACCOMMODATION AND MEALS"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 6 "EDITING - PROCESSING"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

#### Category 7 "OTHER COSTS"

The Operator submitted source documents for expenditures amounting to €XXX,XXX.XX, which were examined and are proposed as eligible [or the Operator submitted source documents for expenditures amounting to €XX,XXX.XX, of which the expenditure for €XXX.XX on source document "XX" issued by vendor "XXXXXXX" as an expenditure for XXXXXXXX is proposed as an ineligible cost and is not included in the total eligible cost of production, as specified in XXXXXXXX].

Therefore, the sums of eligible costs per expenditure category for the investment plan with act code in PSKE Ψ1ΠΟΕ-00XXXXXX are as follows:

Expenditure Category	Approved Eligible Budget (€)	Requested Amount (€)	Recommended Approved Amount (€)
COSTS FOR INTELLECTUAL PROPERTY RIGHTS			
CREW REMUNERATION			
PRODUCTION DESIGN AND IMPLEMENTATION			
TECHNICAL EQUIPMENT			
TRAVEL, ACCOMMODATION, MEALS			
EDITING - PROCESSING			
OTHER COSTS			
TOTAL AMOUNTS			

The undertaken engagement does not constitute an audit or review, in accordance with the International Standards on Auditing or the International Standard on Review Engagements, and therefore we do not express any assurance beyond that which is set out above. Had we performed additional procedures, other matters, aside from those listed in the previous paragraph, might have come to our attention that would have been reported to you.

#### Restriction on use

This Report is solely for the purpose set out in the first paragraph hereof and is intended solely for EKOME's Auditing Body, as part of its compliance with the regulatory framework of JMD XXXXXXX and should not be used for any other purpose or distributed to any other parties.

Athens, XX January 2021

The Certified Public Accountant  
Reg. No. Institute of Certified  
Public Accountants of Greece  
(SOEL) XXXXX

ANNEX 5: Supporting documents for payment of aid  
under the scheme of Law 4487/2017

#### A. SUPPORTING DOCUMENTS FOR PAYMENT OF AID

The following information and supporting documents are submitted on behalf of the Investment Plan Operator and apply solely to the named aid Beneficiary:

1. GEMI certificate regarding:
  - Amendments to the articles of association.
  - The company's non-bankruptcy and non-placement in liquidation.
  - Non-placement in compulsory administration or special liquidation.
2. Certificate from the Bankruptcy Register of the competent First Instance Court regarding:
  - Non-bankruptcy and no filing of a petition to declare the company in bankruptcy.
  - Non-placement in conciliation/consolidation, and no filing of a petition to declare the company in conciliation/consolidation procedure.
3. Tax clearance for collecting funds from the State (Central Government bodies) in two (2) copies.
4. Insurance fund clearance for collecting funds from the State in two (2) copies.
5. Solemn declaration on behalf of the aid Beneficiary,

signed by the legal representative or other person duly authorised to do so, with the signature of the signatory endorsed as authentic, providing the account number (IBAN) of the beneficiary undertaking to which the aid will be paid.

6. Bank verification with the company account IBAN or a copy of the company bank statement (provided it lists the IBAN, corporate name and beneficiary Tax Registration Number), bearing the competent clerk's signature and the bank branch's official seal.

B. Where the request for payment of the aid amount is assigned to domestic banking institutions, as specified in par. 2 of Article 33 of Law 4487/2017, the Investment Operator must also submit the following, in addition to the supporting documents set out in this Annex: - Copy of Assignment Agreement

- Verification by the bank indicating the current loan balance for which there is an aid assignment agreement and the IBAN of the account to which the aid is to be paid.

- If the aid is paid to a foreign production company, assignment to a third party is prohibited.

C. In the case where the Foreign Producer has been named Beneficiary, the Production Service Company submits on behalf of the Foreign Producer-Beneficiary the respective information and declarations, in accordance with laws of the Foreign Producer's seat. Specifically, regarding the equivalents of points 1-4, it is possible to submit a certificate of good standing in the country of origin certifying that the Foreign Producer is still in business and that the Foreign Producer is not in bankruptcy, liquidation, being wound up, in compulsory administration or other similar procedure, as laid down by the laws applying to the company's registered seat, or if such a certificate is not available, a solemn declaration by its legal representative.

Additionally, verification of the Foreign Producer-Beneficiary's company bank account with complete particulars (IBAN, BIC, bank branch address, etc.) so it is clear that it refers to the same legal person".

This notice enters into force with its publication in the Government Gazette.

This decision to be published in the Government Gazette.

Athens, 17 March 2021

The Ministers

of Development and Investments of State

**SPYRIDON - ADONIS**  
**GEORGIADIS**

**KYRIAKOS**  
**PIERRAKAKIS**