



**Grant Entrustment Agreement
(Acceleration Agreement)
nr .../20...**

concluded in Poznań, on the day of signing by the other Party between:

Huge Thing spółka z o.o. with its registered office in Poznań, registered address: ul. Święty Marcin 11, 61-803 Poznań, entered in the register of entrepreneurs kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Division of the National Court Register under the KRS number 0000411691, with the NIP number 9721238305 and REGON number 302055042, with the share capital in the amount of PLN 5,700 fully paid up, represented by:

- **Monika Synoradzka** - President,
hereinafter "**Huge Thing**",

and

..... **a limited liability company / joint-stock company / simple joint-stock company** with its registered office at, registered address:, entered in the register of entrepreneurs kept by the District Court in, ... Economic Division of the National Court Register under the KRS number, with the NIP number and REGON number, with the share capital in the amount of PLN fully paid up, represented by:

- -,

- -,

hereinafter "**the Startup**",

and each entity individually as "**a Party**" or together as "**the Parties**", with the following content:

Whereas:

- *the Startup has been selected to participate in the Acceleration Programme, which will be implemented by Huge Thing during the "Huge Thing Startup Booster" Project (No . FENG.02.28-IP.02-0006/23) under the European Funds for a Modern Economy (FENG) programme, Priority II. Innovation Enabling Environment, Measure 2.28 Startup Booster Poland, Smart UP call (hereinafter: "the Project");*
- *the terms and conditions of the Startup's individual acceleration programme (hereinafter: "IPA") have been agreed,*

the Parties have agreed as follows:

**Art. 1.
[General Provisions]**



1. This Grant Entrustment Agreement (hereinafter: "the Acceleration Agreement") constitutes an agreement between Huge Thing and the Startup, concluded in accordance with Art. 41 sec. 5 of the Act of 28 April 2022 on the Principles of Implementation of Tasks Financed from European Funds in the Financial Perspective 2021-2027 (hereinafter: "the Implementation Act"), on the basis of which the Startup commits to achieve the milestones indicated in the IPA schedule and, to this end, may receive a grant in the form of de minimis aid up to the amount indicated in the IPA budget (Appendix 1). The Startup Grant constitutes funds provided to Huge Thing by the Polish Agency for Enterprise Development (hereinafter: "PARP") for the purpose of implementing the Project, which is carried out by Huge Thing in accordance with the concept set out in the approved application for funding of the Project.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	The Go Global Path	Sector-agnostic Path
2. The Startup will participate in the Startup Industry Acceleration Path with a business or public partner (B2B/B2A). 3. During the individual acceleration programme, the Startup will cooperate with the Technology Recipient XXXX in the period indicated in the IPA schedule as the acceleration time (start date:; end date:).	2. The Startup will participate in the Go Global Acceleration Path. 3. During the individual acceleration programme, the Startup will work with the Ecosystem Partner XXXX during the period indicated in the IPA schedule as the acceleration time (start date:; end date:).	2. The Startup will participate in the sector-agnostic Accelerator Path. 3. The Startup will implement the individual acceleration programme during the period indicated in the IPA schedule as the acceleration time (start date:; end date:).

4. The Startup project belongs to Industry Specialisation I: Intelligent Networks and ICT and Geoinformation Technology // Industry Specialisation II: Sustainable Energy // Industry Specialisation III: Healthy Society.
5. Startup declares that the Startup's project is eligible for KIS

Differences between versions (the only difference concerns the caveat about the lack of links to the TR):

Industry Path (Technology Recipient Path/ TR)	Go Global & Sector-agnostic Path
6. The Startup declares that: <ul style="list-style-type: none"> • it is a micro-entrepreneur or a small entrepreneur within the meaning of Art. 22 of Commission Regulation (EU) No 651/2014 of June 17, 2014 declaring certain categories of aid compatible with the internal market in 	6. The Startup declares that: <ul style="list-style-type: none"> • it is a micro-entrepreneur or a small entrepreneur within the meaning of Art. 22 of Commission Regulation (EU) No 651/2014 of June 17, 2014 declaring certain categories of aid compatible with the internal market in



- application of Articles 107 and 108 of the Treaty (i.e. it has not been listed on a stock exchange for up to 5 years after registration, has not yet made a profit distribution and has not been formed as a result of a merger);
- has no personal or capital relationship with the Technology Recipient cooperating with it under the IPA within the meaning of Art. 6c (2) of the Act of 9 November 2000 on the establishment of PARP (in particular by participating in the company as a partner in a civil law partnership or partnership, holding shares or at least 10% of shares, acting as a member of the supervisory or management body, proxy, attorney, or by remaining in such a legal or factual relationship, which may raise justified doubts as to their impartiality in the selection of the economic operator, in particular by remaining in a marital relationship, in a relationship of kinship or affinity in a direct line, in a relationship of kinship or affinity in a collateral line to the second degree, or in a relationship of adoption, custody or guardianship);
 - the IPA will not be associated with any of the activities of the Startup excluded from the possibility of de minimis aid (production, processing or marketing of tobacco and tobacco products; production or marketing of alcoholic beverages; production or marketing of pornographic content; dealing in explosives, weapons and ammunition; gambling, betting, gaming and low-value slot machines; production or marketing of narcotic drugs, psychotropic substances or precursors, substitutes and new psychoactive substances), nor will it use the services of Huge Thing as

- application of Articles 107 and 108 of the Treaty (i.e. it has not been listed on a stock exchange for up to 5 years after registration, has not yet made a profit distribution and has not been formed as a result of a merger);
- has no personal or capital relationship with the IPA Project Partner (if any) within the meaning of Art. 6c (2) of the Act of 9 November 2000 on the establishment of PARP (in particular by participating in the company as a partner in a civil law partnership or commercial partnership, holding shares or at least 10% of shares, acting as a member of the supervisory or management body, proxy, attorney, or through remaining in such a legal or factual relationship, which may raise justified doubts as to their impartiality in the selection of the economic operator, in particular by remaining in a marital relationship, in a relationship of kinship or affinity in a direct line, in a relationship of kinship or affinity in a collateral line to the second degree, or in a relationship of adoption, custody or guardianship);
 - the IPA will not be associated with any of the activities of the Startup excluded from the possibility of de minimis aid (production, processing or marketing of tobacco and tobacco products; production or marketing of alcoholic beverages; production or marketing of pornographic content; dealing in explosives, weapons and ammunition; gambling, betting, gaming and low-value slot machines; production or marketing of narcotic drugs, psychotropic substances or precursors, substitutes and new psychoactive substances), nor will it use the services of Huge Thing as



part of activities excluded from the possibility of granting de minimis aid provided for in the Ordinance of the Minister of Funds and Regional Policy of 7 November 2022 on the granting of financial assistance by PARP under the programme European Funds for a Modern Economy 2021-2027;

- it is not excluded from receiving financial assistance as a result of sanctions adopted pursuant to Council Regulation (EU) No 269/2014 of March 17, 2014 on restrictive measures in respect of activities undermining or threatening the territorial integrity, sovereignty and independence of Ukraine, Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in relation to actions by Russia destabilising the situation in Ukraine, Council Decision 2014/145/CFSP of March 17, 2014 concerning restrictive measures in relation to actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine, Council Decision 2014/512/CFSP of July 31, 2014 concerning restrictive measures in relation to actions by Russia destabilising the situation in Ukraine (in particular: an entity mentioned in the legal acts imposing these sanctions; an entrepreneur owned by entities targeted by these sanctions or related to such entities in the manner referred to in Art. 2 sec. 2 of Regulation No. 1407/2013; an entrepreneur running a business in the industrial sectors targeted by these sanctions, unless the entrepreneur demonstrates that the

part of activities excluded from the possibility of granting de minimis aid provided for in the Ordinance of the Minister of Funds and Regional Policy of 7 November 2022 on the granting of financial assistance by PARP under the programme European Funds for a Modern Economy 2021-2027;

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granting of the aid will not be in conflict with these sanctions);

- it is not excluded from applying for funding or receiving assistance pursuant to Art. 207 of the Act of August 27, 2009 on public finance, Art. 12 sec. 1(1) of the Act of June 15, 2012 on the consequences of entrusting work to foreigners unlawfully residing on the territory of the Republic of Poland, Art. 9 sec. 1(2a) of the Act of October 28, 2002 on the responsibility of collective entities for criminal offences or on the basis of other acts;
- the Startup is not under legal obligation to return the aid resulting from a decision of the European Commission declaring the aid unlawful and incompatible with the common market;
- it is not included in the register of entities excluded from receiving funds intended for the implementation of programmes financed from European Funds;
- the Startup meets formal and substantive criteria that allow it to be a beneficiary of de minimis aid, and providing the Startup with a grant will not result in exceeding the limit of de minimis aid that the Startup can receive (the Startup declares that in the last 3 full calendar years it received de minimis aid in the amount of PLN).

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- the Startup is not under legal obligation to return the aid resulting from a decision of the European Commission declaring the aid unlawful and incompatible with the common market;
- it is not included in the register of entities excluded from receiving funds intended for the implementation of programmes financed by European Funds;
- the Startup meets formal and substantive criteria that allow it to be a beneficiary of de minimis aid, and providing the Startup with a grant will not result in exceeding the limit of de minimis aid that the Startup can receive (the Startup declares that in the last 3 full calendar years it received de minimis aid in the amount of PLN).

7. Each Party undertakes to cooperate and exercise due diligence for the proper execution of the Acceleration Agreement. The Startup also undertakes to use the grant in accordance with the provisions of the Acceleration Agreement, and furthermore (to the extent applicable to it) in accordance with generally applicable Polish and European Union regulations, in particular the principles of Community policies, including: horizontal policies, those concerning competition, public aid, public procurement, sustainable



development, labour law and equal opportunities, the Charter of Fundamental Rights of the European Union and the Convention on the Rights of Persons with Disabilities. The Startup will comply with horizontal rules and EU policies for the duration of its participation in the Acceleration Programme and (if applicable to the Startup project) for the duration of its sustainability.

8. Huge Thing declares that nothing in the Acceleration Agreement shall be construed as a promise of investment, commercialisation, implementation of a product or technology, provision of overseas expansion by Huge Thing. The essence of the Acceleration Programme is to create the conditions to intensify the development of the Startup, which depends on fully discretionary decisions made by the partners (if any) cooperating with the Startup.
9. The Parties declare that they have not entered into any contract, agreement, understanding, or other arrangement which in any way restricts or prevents them from performing part or all of the provisions of the Acceleration Agreement.
10. The Startup declares and warrants that the innovative business idea of the Startup is free from any legal encumbrance, security, or any claim of a third party, and therefore also that the innovative business idea is not seized in enforcement proceedings, the Startup has not undertaken to sell or encumber by any right in rem or by any bonded right all or part of the innovative business idea, nor has it entered into a preliminary agreement to this effect or made an offer to third parties. These statements also apply to the individual components of the Startup's project and the rights thereto, including, in particular, the intellectual property rights.
11. The Startup declares that: 1) it does not have any arrears of public and legal dues; 2) the Startup, no member of the Startup team, partner or member of the management bodies has been convicted by a valid court sentence of an offence of making false statements, bribery, against property, credibility of documents, money and securities trading, business trading, the banking system, a criminal fiscal offence or any other offence related to the performance of business activities or committed for the purpose of gaining financial benefits; 3) is not under receivership or is not in the course of liquidation or bankruptcy proceedings.
12. The Startup declares that all assurances and representations in the Acceleration Agreement (including its appendices) are true, complete, accurate, and have been provided to the Startup's best knowledge and with due diligence, and the Startup is aware of any legal liability arising from the provision of false information.

Art. 2 **[Grant]**

1. The Startup receives the grant in instalments. The value of each grant instalment is assigned to a specific milestone and the expenditure planned to achieve it.
2. The grant is paid in cash in PLN to the Startup's bank account no.
in a Polish bank The maximum value of the grant that the
Startup can receive by achieving all agreed milestones is PLN. The amount of
de minimis aid is In the event that the Startup does not have a



bank account at the time of the conclusion of the Acceleration Agreement, the Startup agrees to open one and inform Huge Thing within 7 days of its opening. Failure to provide bank account details (account number, bank name) prevents Huge Thing from providing monetary assistance. If, during the course of the Acceleration Agreement, the Startup changes the bank account into which it wishes to receive the grant instalments, it shall inform Huge Thing immediately.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	Go Global Path	Sector-agnostic Path
3. The Startup declares that it has developed the IPA budget in a way that allows it to cover the costs necessary and justified for the implementation of acceleration activities (eligible costs), and that these costs have been diligently estimated. These costs are the costs necessary for the development of the Startup's product or the pilot implementation of the Startup's solution at the Technology Recipient. In particular, these are costs such as the salaries of the Startup's employees involved in the implementation of the IPA, including those engaged on the basis of civil law contracts, the costs of purchasing services necessary for the implementation of milestones, the costs of purchasing fixed assets, the costs of purchasing intangible assets, and the costs of information and promotional activities. The Startup declares that the cost estimation has been made on the basis of objective information, in particular statistical data or current market prices. Documentation of the	3. The Startup declares that it has developed the IPA budget in a way that allows it to cover the costs necessary and justified for the implementation of acceleration activities (eligible costs), and that these costs have been diligently estimated. These costs are those necessary to prepare for overseas expansion. In particular, these are costs such as the salaries of the Startup's employees involved in the implementation of the IPA, including those engaged on the basis of civil law contracts, the costs of purchasing services necessary for the implementation of milestones, the costs of purchasing fixed assets, the costs of purchasing intangible assets and the costs of information and promotional activities. The Startup declares that the cost estimation has been made on the basis of objective information, in particular statistical data or current market prices. Documentation of the estimate is provided by the Startup to Huge Thing along with the IPA budget.	3. The Startup declares that it has developed the IPA budget in a way that allows it to cover the costs necessary and justified for the implementation of acceleration activities (eligible costs), and that these costs have been diligently estimated. These costs are the costs necessary for the development of the Startup's product. In particular, these are costs such as the salaries of the Startup's employees involved in the implementation of the IPA, including those engaged on the basis of civil law contracts, the costs of purchasing services necessary for the implementation of milestones, the costs of purchasing fixed assets, the costs of purchasing intangible assets and the costs of information and promotional activities. The Startup declares that the cost estimation has been made on the basis of objective information, in particular statistical data or current market prices. Documentation of the estimate is provided by the Startup to Huge Thing along with the IPA budget.



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4. In the event that a Startup's expenditure covered by a grant involves an obligation to maintain the sustainability of the project, the Startup undertakes to maintain the sustainability of its project.
5. Huge Thing and affiliates of Huge Thing (within the meaning of Art. 6c of the Act of 9 November 2000 on the establishment of PARP) during the implementation of the IPA by the Startup may not take up shares or stocks in the Startup. Huge Thing and Huge Thing's affiliates have the opportunity to invest in the Startup after the completion of the IPA.
6. Huge Thing and Startup declare that there are no personal or capital relationships within the meaning of Art. 6c (2) 2 of the Act of 9 November 2000 on the establishment of PARP between Huge Thing, or persons authorised to contract obligations on behalf of Huge Thing, or persons performing activities related to the implementation of the Acceleration Programme on behalf of Huge Thing, and Startup (in particular, by participating in the company as a partner in a civil partnership or partnership, holding shares or at least 10% of shares, acting as a member of the supervisory or management body, as a proxy or attorney, or by remaining in such a legal or factual relationship that may raise justified doubts as to the impartiality of the selection of the contractor, in particular by remaining in a marital relationship, or in a relationship of kinship or affinity in a straight line, or in a relationship of kinship or affinity in a collateral line to the second degree, or in a relationship of adoption, custody or guardianship).
7. Payment of a grant in an amount lower than that provided for in the IPA budget and timetable, as a result of the Startup spending less than the original amount to achieve milestones, does not require an amendment to the Acceleration Agreement. The final value of the grant at the end of the IPA will be indicated in an appendix to the Acceleration Agreement taking into account the final value of the grant paid and in the de minimis aid certificate provided to the Startup.
8. Detailed principles of grant settlement are defined by "Principles of settlement of grants awarded to grantees in Smart UP - Startup Booster Poland projects" developed by PARP (available at: https://www.parp.gov.pl/storage/grants/documents/759/Zalacznik-nr-5-do-Umowy-o-dofinansowanie---Zasady-rozliczania-grantow-udzielonych_06_09.pdf).

Art. 3

[Achieving, documenting and approving milestones]

1. The Startup will take all necessary measures to achieve milestones in a timely manner (i.e. in accordance with the IPA schedule). Prior to the milestone deadline, the Startup undertakes to provide the documents or evidence indicated in the IPA schedule to prove that the milestone has been achieved, as well as documentation of the actual expenditure incurred by the Startup for this purpose, as set out in the IPA budget. The manner in which the documentation of actual expenditure is presented must enable the



eligibility of the expenditure incurred by the Startup to be assessed and enable Huge Thing to produce a detailed accounting of the funds spent for the Project.

2. The supporting documents for the expenditure incurred by the Startup are accounting documents (invoices or documents of equivalent probative value), confirming that the expenditure has been incurred and confirming that payment has been made, described in such a way that they can be attributed to specific items in the IPA schedule. In the case of invoices issued in a foreign currency, the Startup is obliged to indicate the adopted foreign currency exchange rate in relation to PLN. In addition, the documents confirming the incurrence of expenses are the acceptance protocols documenting the completion of the works, the documents confirming the acceptance of fixed assets for use, the technological documentation or other documents confirming the implementation of the Startup project in accordance with the Acceleration Agreement. The Startup shall also submit documents related to the conduct of procurement procedures for expenditures (only if the Startup is obliged to conduct such procedures in accordance with the Expenditure Eligibility Guidelines 2021-2027; Huge Thing does not impose any additional obligations on the Startup related to the organisation of the procurement procedure that do not directly result from the regulations) and these will be subject to verification by Huge Thing for the reliability and correctness of the application of the procurement procedures.
3. The documents confirming the achievement of milestones and making expenditures related to them may be provided by the Startup to Huge Thing in an electronic form (e.g. in the form of scans, video recordings, links to hosting services or repositories), and at Huge Thing's request, it is obliged to submit them in originals or allow acquaintance with a physical object (e.g. a prototype of a developing device, a purchased fixed asset). When submitting documents, the Startup is required to attach a statement of expenditure drawn up to include at least the number of the accounting document, the date of issue, the net/gross amount, a description of the expenditure and its allocation to a specific item in the IPA budget, and the date of the payment. Huge Thing reserves the right to extend the scope of the statement of expenditure data, without the need to conclude an appendix to this Agreement.
4. Huge Thing reserves up to 14 days to review the documentation of a milestone before approving it. This deadline may be extended for more complex (in terms of number of documents or deliverables) milestones. Huge Thing has the right to use the support of experts (e.g. accountants, auditors, legal and technological advisors) when verifying the milestone in order to verify the approval of the milestone. If there is any doubt about the actual achievement of a milestone, Huge Thing is entitled to request additional information or clarification from the Startup. Only milestones for which the Startup has submitted complete substantive and financial documentation can be approved. Huge Thing is entitled to use expert support (e.g. accountants, auditors, legal and technology advisors) when verifying milestone approval. In case of doubt about the actual achievement of a milestone, Huge Thing is entitled to request additional information or clarification from the Startup. Only a milestone for which the Startup has provided complete factual and financial documentation may be approved. Huge Thing has the



right to consider a given expense as ineligible in the following cases: 1) in the case of reasonable doubts of Huge Thing as to the rationality, adequacy or eligibility of the expense, and 2) in the case of violation of the law and the terms and conditions of the 2.28 FENG Startup Booster Poland programme. In particular, Huge Thing points out that the eligible costs cannot be the costs of remuneration of persons who are members of the management board of the Startup or partners of the Startup other than remuneration for work (as defined by the Labour Code).

5. The Startup is obliged to achieve milestones in accordance with the sequence indicated in the IPA schedule (a later milestone cannot be accepted before the earlier one is accepted).
6. As a general rule, it is accepted that grant instalments will be paid once the milestone has been approved by Huge Thing (no advance payment rule). In exceptional circumstances, Huge Thing may (at the request of the Startup or on its own initiative) make a payment of a grant instalment (or an advance against a grant instalment) related to a milestone before receiving full documentation related to the achievement of the milestone. The amount of the advance for the first grant instalment may not exceed 40% of the total grant. Subsequent advances can only be made after the Startup has cleared at least 70% of the advances received previously. The value of advances may not exceed the final value of the grant.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	Go Global Path	Sector-agnostic Path
7. The milestone is considered to have been reached after its verification by Huge Thing and signing the milestone acceptance protocol by Huge Thing, the Startup and the Technology Recipient. The milestone acceptance protocol can be signed using qualified electronic signatures, handwritten signatures, or other methods confirming that all signed entities have accepted the milestone.	7. The milestone is considered to have been reached after its verification by Huge Thing and the signing of the milestone acceptance protocol by Huge Thing and the Startup. The milestone acceptance protocol can be signed using qualified electronic signatures, handwritten signatures, or other methods confirming that all signed entities have accepted the milestone.	7. The milestone is considered to have been reached after its verification by Huge Thing and the signing of the milestone acceptance protocol by Huge Thing and the Startup. The milestone acceptance protocol can be signed using qualified electronic signatures, handwritten signatures, or other methods confirming that all signed entities have accepted the milestone.
8. Failure by the Startup to submit documentation or submitting incomplete substantive and financial documentation results in the inability to accept the milestone, and thus withholding the payment of the grant instalment for a	8. Failure by the Startup to submit documentation or submitting incomplete substantive and financial documentation results in the inability to accept the milestone, and thus withholding the payment of the grant instalment for a	8. Failure by the Startup to submit documentation or submitting incomplete substantive and financial documentation results in the inability to accept the milestone, and thus withholding the payment of the grant instalment for a



<p>given milestone - and each subsequent one.</p> <p>9. The cooperation of the Startup participating in the Industry Path with Huge Thing and the Technology Recipient will focus in the first phase of acceleration on confirming the most important business assumptions necessary for further work on the pilot implementation of the solution. Confirmation of these assumptions can be correlated with the wording of individual milestones or their indicators.</p> <p>10. The final milestone has been determined taking into account the needs of the Technology Recipient, and is used to validate the Startup's solution or its most important elements.</p>	<p>given milestone - and each subsequent one.</p> <p>9. The cooperation of the Startup participating in the "Go Global" Path with Huge Thing and the Ecosystem Partner will focus on adapting the Startup's product or technology in a way that facilitates the Startup's foreign expansion.</p> <p>10. The final milestone is a significant event confirming the business development of the Startup to be optimal from the point of view of the nature of the "Go Global" Acceleration path and the individual needs and capabilities of the Startup.</p>	<p>given milestone - and each subsequent one.</p> <p>9. The definition of individual milestones or their indicators determines the stages of development of the Startup's product or technology.</p> <p>10. The final milestone is a significant event confirming the business development of the Startup to be optimal from the point of view of the nature of the sector-agnostic Acceleration path and the individual needs and capabilities of the Startup.</p>
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Art. 4

[Substantive programme]

Differences between versions:

Industry Path (TR) & Sector-agnostic Path	Go Global Path
<p>1. An integral part of the Acceleration Programme is the substantive programme, which allows to acquire knowledge essential for the development of the Startup. Huge Thing identifies compulsory activities (which the Startup must take part in) and optional activities (which the Startup can take advantage of). The classes are delivered by professional mentors, specialists and experts, and a price list of their classes has been provided to Startup to estimate the value of the services included in the content programme for the IPA budget. The class addresses key areas of Startup development, including issues such as product/service pricing, the specifics of working with customers, soft skills.</p>	<p>1. An integral part of the Acceleration Programme is the substantive programme, which allows to acquire knowledge essential for the development of the Startup. Huge Thing identifies compulsory activities (which the Startup must take part in) and optional activities (which the Startup can take advantage of). The classes are delivered by professional mentors, specialists and experts, and a price list of their classes was provided to Startup to estimate the value of the services included in the content programme for the IPA budget. In addition, an ecosystem partner will also provide services to the Startup to accelerate overseas expansion. The class addresses key areas of Startup development, including issues such as</p>



	product/service pricing, the specifics of working with customers, soft skills.
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2. The Startup may propose other service providers as part of the content programme if they have sufficient competence and knowledge to support the Startup's development. The Startup proposes these contractors, providing Huge Thing with a price list of their services and information on which services they would like to use. Huge Thing, after reviewing the contractor information, may accept such a contractor, or object to its involvement with the IPA as an education and training provider. Huge Thing also has the right to contact such a contractor in order to encourage them to offer educational and training services to other Startups participating in the Acceleration Program.
3. The Contractor of education and training services must not be a related entity of the Startup within the meaning of Art. 6c of the Act on the establishment of PARP.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	Go Global Path	Sector-agnostic Path
4. Due to the fact that the substantive program is individualised, only some classes are offered as a workshop or in a similar formula. Otherwise, the classes are individual, and the frequency of the classes and their duration are agreed upon by the Startup on its own with the instructor of the class. Huge Thing recommends meeting with the tutor on average every two weeks, which allows for an ongoing review of progress towards the milestones. The Startup independently schedules meetings with representatives of the Technology Recipient or other third parties that support the Startup's implementation of the IPA, as well. In addition, a short Startup Status with the Startup Supervisor will take place on average once a week.	4. Due to the fact that the substantive program is individualised, only some classes are offered as a workshop or in a similar formula. Otherwise, the classes are individual, and the frequency of the classes and their duration are agreed upon by the Startup on its own with the instructor of the class. Huge Thing recommends meeting with the tutor on average every two weeks, which allows for an ongoing review of progress towards the milestones. The Startup independently schedules meetings with representatives of the Ecosystem Partner or other third parties that support the Startup's implementation of the IPA, as well. In addition, a short Startup Status with the Startup Supervisor will take place on average once a week.	4. Due to the fact that the substantive program is individualised, only some classes are offered as a workshop or in a similar formula. Otherwise, the classes are individual, and the frequency of the classes and their duration are agreed upon by the Startup on its own with the instructor of the class. Huge Thing recommends meeting with the tutor on average every two weeks, which allows for an ongoing review of progress towards the milestones. The Startup independently schedules meetings with representatives of third parties who support the Startup's implementation of the IPA, as well. In addition, a short Startup Status with the Startup Supervisor will take place on average once a week.



5. The Startup is obliged to consult with Huge Thing on an ongoing basis about the scope of the substantive programme if it changes from the agreed substantive scope. The lecturers of the substantive program are obliged to document the classes, in particular to keep Huge Thing informed about the frequency of meetings, their duration, and any problems they perceive presenting risk of not reaching the milestones on time. Representatives of Huge Thing (including Startup Supervisors) have the right to attend Startup classes of their choice, in order to e.g. verify that the Startup is receiving the knowledge as agreed with the service provider or tutor. For the purposes of the Project, Huge Thing has the right to record the course of events included in the substantive programme and other events taking place during the Project, in particular by taking screenshots, video recordings, and creating photo-documentation. Such materials may be processed to confirm that the class actually took place, and to prepare a summary of the Startup's IPA process, and provided to Startup's class lecturers to prepare for future classes. These materials may also be provided to PARP if Huge Thing receives such a request from PARP. The processing of these materials will be done in a way that protects Startup's confidential information (including business secrets).
6. In the event of any doubt on the part of Huge Thing as to the actual participation of the Startup in the activities of the substantive programme, Huge Thing shall be entitled to obtain from the Startup and the persons involved in the conduct of the activities materials or statements confirming that the activities took place, their duration, subject matter, and the participation of the Startup in those activities.
7. Huge Thing will take steps to accumulate mandatory classes of the substantive programme for the Startup within one month from the date of signing the Acceleration Agreement in order to facilitate the use of knowledge provided by educational and training service providers during the implementation of IPA. However, due to the fact that classes are adapted to the needs of the Startup and the fact that some compulsory classes are group-based, compulsory classes may also occur during other IPA implementation periods.
8. While participating in the substantive programme, the Startup may receive a variety of materials, data, information, summaries, presentations, or access data to this content from Huge Thing and training and educational service providers (hereinafter: "the Training Materials"). They are provided to the Startup exclusively for the purposes of intensifying the development of the Startup, its product or technology. The Startup declares that it will treat the Training Materials as confidential information, know-how or business secret of the entities that provided them to it, and, if it is unable to determine the authorship of the Training Materials, it will treat them as confidential information, know-how or business secret of Huge Thing. The know-how of Huge Thing related to adapting the substantive program to the identified needs of the Startup and possibly cooperating with it during the acceleration of entities is also confidential. The Startup agrees to use these Training Materials only for its own purposes, and they may be disclosed only with the prior consent of Huge Thing or at the request of PARP or entities in control of the Project. In particular, the Startup undertakes not to disclose these Training Materials to other Startups (with the exception of Training Materials provided to



Startups participating in joint classes), as well as to third parties not covered by the acceleration.

9. Huge Thing will post information and updates for Startups regarding the Accelerator Programme (including those related to the content programme) on a dedicated page on Google Sites. The Startup agrees to familiarise itself with this information and updates, and to contact its Startup Mentor if it has any questions or concerns.

Art. 5

[Return of grant]

1. In the event that the Startup resigns from the Acceleration Programme after signing the Acceleration Agreement (including termination of the Acceleration Agreement by the Startup), Huge Thing has the right to:
 - demand from the Startup the return of the grant (to the extent that it was paid towards unrealised milestones) together with interest as for tax arrears, calculated from the moment of receipt of individual tranches of the grant, and charge Startup with the costs of organisation falling proportionally on the Startup, i.e. in particular the costs of expenses incurred or contracted by Huge Thing up to the moment of resignation from participation in the Acceleration Programme by the Startup;
 - terminate the Acceleration Agreement with immediate effect.
2. If, after the conclusion of the Acceleration Agreement, circumstances come to light that the Startup did not meet the formal or substantive criteria for participation in the Acceleration Programme or is not entitled to receive a grant (de minimis aid), then the Acceleration Agreement may be terminated by Huge Thing with immediate effect and Huge Thing has the right to demand from the Startup the return of the entire transferred grant with interest as for tax arrears, calculated from the moment of receiving individual tranches of the grant, and to charge the Startup with the costs of organisation falling proportionally on the Startup.
3. Huge Thing is entitled to assert claims under the general rules. Huge Thing's liability to the Startup for damages arising in connection with or as a result of the performance of the Acceleration Agreement is excluded, unless caused by Huge Thing. Huge Thing's liability for Startup's lost profits is excluded.
4. In the event of the Startup's lack of commitment during the Acceleration Programme, including lack of participation in the mandatory events included in the substantive programme, failure to fulfil its obligations under the Acceleration Agreement, or failure to meet or achieve the set milestones on time, Huge Thing has the right to withhold the payment of the grant tranches until it accepts the explanations submitted by the Startup or until the Startup takes action to properly participate in the Acceleration Programme. Failure to provide an explanation, providing an incomplete explanation, or providing an explanation after the deadline entitles Huge Thing to request the return of the grant provided to the Startup after setting an additional deadline (no shorter than 7 days) for the Startup to complete all the steps necessary to assume that the Startup is correctly participating in the Acceleration Programme. The grant shall be returned with interest as for tax arrears, calculated from the moment of receipt of the individual grant tranches.



Failure to complete all the steps necessary to assume that the Startup is properly participating in the Acceleration Programme by the aforementioned deadline shall be deemed a resignation by the Startup from participation in the Acceleration Programme for reasons attributable to the Startup. In such a situation, Huge Thing is also entitled to claim damages on general principles.

5. In the event of a breach of the provisions of the Acceleration Agreement or any of the grant terms and conditions, in particular if the grant is not spent in accordance with the objectives of the Acceleration Programme, if false data is provided regarding the status of the Startup or the results of the achievement of milestones, or if there is a breach of the commitment to submit to monitoring or inspection activities, Huge Thing has the right to withhold the payment of the remaining tranches of the grant until the explanations submitted by the Startup have been accepted. Failure to provide an explanation, providing an incomplete explanation, or providing an explanation after the deadline entitles Huge Thing to demand the return of the grant provided to the Startup, after setting an additional deadline (no shorter than 7 days) for the Startup to rectify the failure. The grant shall be returned with interest as for tax arrears, calculated from the moment of receipt of the individual grant tranches. Failure to remedy the deficiencies shall be deemed to be a resignation by the Startup from participation in the Acceleration Programme for reasons attributable to the Startup. In such a situation, Huge Thing is also entitled to claim damages on general principles.
6. Huge Thing may make the signing of the Acceleration Agreement, its amendment, the temporary suspension of the IPA, the disbursement of a grant tranches, or any other action related to the payment of de minimis aid conditional on the Startup providing security ensuring that the grant tranches received or to be disbursed can be repaid (with interest). Huge Thing is entitled to choose the forms of security, including the obligation of the Startup to provide security in more than one form. In particular, the forms of security may be:
 - 1) a blank promissory note together with a promissory note declaration,
 - 2) cash collateral,
 - 3) a bank surety or surety of a cooperative savings and loan association, with the proviso that a bank's undertaking is always a cash undertaking,
 - 4) bank guarantee,
 - 5) an insurance guarantee,
 - 6) a surety under a guarantee fund referred to in Art. 6b section 5(2) of the Act of 9 November 2000 on the establishment of PARP,
 - 7) a bill of exchange with a suretyship from a bank or a cooperative savings and loan association,
 - 8) a pledge on securities issued by the State Treasury or a local authority,
 - 9) a registered pledge under the terms of the regulations on the registered pledge and the register of pledges, with the proviso that if the pledged property may constitute an object of insurance, the pledge is established together with the assignment of rights under the insurance policy for the pledged property,
 - 10) transfer of Startup's movable assets as security,



- 11) a mortgage with possible assignment of rights under the insurance policy for the mortgaged property,
- 12) surety under civil law by a person whose property status does not raise doubts as to the possibility of satisfying their property.

Art. 6

[Monitoring and control activities. Project evaluation]

1. The Startup acknowledges that, in accordance with generally applicable laws in the Republic of Poland, certain institutions (including, but not limited to Huge Thing and PARP) have the right to carry out monitoring and control activities, including verification of the confirmation of the Startup's expenses and the way the grant was used, as well as to obtain information on the course of commercialisation of the Startup's project. The Startup agrees to cooperate in these monitoring and control activities, and also agrees to provide Huge Thing (for the duration of the Project implemented by Huge Thing and for a period of 3 years after its completion) with information about the commercialisation progress of the Startup's Project (e.g. implementation, pilots, investments or progress in foreign expansion). The scope and frequency of information provision is determined by PARP, and it is usually requested by PARP on a quarterly basis.
2. The Startup acknowledges that the inspection of Startup's project by entities authorised to do so may also take place at the place of project implementation by the Startup or any other place indicated by the Startup (e.g. at the registered office). The Startup commits to being inspected and audited in the scope of its project. To this end, the Startup undertakes to make available orderly and correctly described documentation, confirming expenses settled under the grant, to persons authorised by the minister responsible for regional development, PARP, or entities authorised by PARP in order to verify them. The Startup undertakes to keep (in a way that guarantees due information security) all data related to the implementation of the project, in particular documentation related to financial, technical management, in accordance with Art. 82 section 1 of Regulation (EU) No 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Transition Justice Fund and the European Maritime, Fisheries and Aquaculture Fund and the financial rules for these Funds and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Financial Support Facility for Border Management and Visa Policy, i.e. until 31 December 2032.
3. Huge Thing informs that the inspection activities carried out by PARP or other institutions authorised to do so may in particular consist in reviewing all documentation related to the Startup's project and participation in the Acceleration Programme, entering the premises where the Startup implemented its project, requests for written or oral explanations, addressing possible post-inspection recommendations. The course of control activities may be recorded. The Startup will be informed of the inspection in advance, unless the inspection is an ad hoc inspection.
4. The Startup acknowledges that Huge Thing is obliged to collect financial and statistical information on the activities and project implemented by the Startup and make it



available to the Minister responsible for regional development upon request. The Startup also undertakes to cooperate with Huge Thing, PARP, and other authorised entities to the extent necessary for the evaluation of the Project, including sharing contact details of the Project.

Art. 7

[Information and promotion activities]

1. The Startup states that it is aware that in the financial perspective 2021-2027, the visibility of the activities and results of the Cohesion Policy is crucial for the visibility and understanding by citizens of the importance and role of the European Union and the dissemination of the idea of European integration understood as a space for cooperation in building a stronger Europe. For this reason, the Startup undertakes to comply with the regulations on the conduct of information and promotional activities in projects co-financed by the European Funds for a Modern Economy. The Startup declares that it has familiarised itself in particular with:
 - Regulation (EU) No 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Fund for equitable transformation and the European Maritime, Fisheries and Aquaculture Fund and the financial rules for these Funds and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Financial Support Facility for Border Management and Visa Policy (in particular Art. 50 - Obligations of beneficiaries and with appendix IX - Communication and visibility);
 - Partnership Agreement for the implementation of the Cohesion Policy 2021-2027 in Poland (in particular chap. 14 - Communication and transparency);
 - European Funds Information and Promotion Guidelines 2021-2027;
 - European Funds Brand Visual Identity Book 2021-2027;
 - The Handbook of the Applicant and Beneficiary of the European Funds 2021-2027 on Information and Promotion (extract from the Handbook: https://www.parp.gov.pl/storage/grants/documents/759/20230524_Za.-nr-3-do-Contract--Wycig-with-notes-information-and-promotion.pdf).
2. The Startup undertakes to provide Huge Thing with documents on an ongoing basis to prove that it has fulfilled its information and promotion obligations (e.g. screenshots of social media posts in which the Startup has communicated its participation in the Acceleration Programme and applied the necessary signage or links to its own website).
- 3.

Art. 8

[Licensing and intellectual property rights]

1. The Parties grant each other a non-exclusive license, free of charge, lasting for the duration of the Project implemented by Huge Thing and for a period of 5 years from its completion, for the use of materials, trademarks, product images, and logos made available for information and promotional purposes. The licence is not territorially limited,



i.e. it covers the territory of the Republic of Poland and the area outside its borders. On the basis of this license, the Startup is also entitled to inform about its participation in the Acceleration Programme and to use the information and promotional materials provided to the Startup by Huge Thing for this purpose. Huge Thing is entitled to undertake all information and promotional activities (including those activities it is obliged to undertake under the regulations governing the advertising of the use of public funds and the information and promotional strategy adopted for all Startup Booster accelerators) in which it will inform about the Startup's participation in the Acceleration Programme. Information and promotional activities may be carried out through all channels of communication, including the media, in the following fields of exploitation, including those defined in Art. 50 and Art. 74 section 4 of the Copyright and Related Rights Act of 4 February 1994, in particular with regard to:

- recording by any techniques at any scale on any material of copies of the work, including in particular in whole and in fragments on any audiovisual media, such as photosensitive, magnetic, celluloid tape, digital media - DVD, CD, CD ROM, VCD, Mini, Blu Ray, HD DVD, and MP3 discs, photographic film, analogue disc, optical disc, memory chips, computer media and other recording and memory media;
- reproduction of the work in whole or in part using any technique, including printing, reprography, light-sensitive, magnetic, digital, optical, computer recording, audiovisual, videophonic, computer media;
- within the scope of trading in the original or copies on which the work has been fixed - marketing in whole or in part, in particular through sale, exchange, lending, rental, lease of the original or copies together with the right to grant licences and the right to modify;
- dissemination of the work, including excerpts thereof, by any technique and means, including via the Internet (in particular, the World Wide Web and FTP servers, electronic mail, etc.), Intranet, Extranet and other computer networks;
- with regard to distribution of the work or parts thereof by means other than those specified elsewhere, making the work or parts thereof available in any way that Huge Thing chooses, including use in public demonstrations, public performance, display, reproduction and broadcast, transmission and rebroadcasting, as well as making the work or parts thereof available to the public, including in such a way that anyone can access it from a place and at a time individually chosen by them, including via computer networks and the Internet;
- modification, decompilation, disassembly, elaboration, arrangement, adaptation, rearrangement or any other alteration of the computer record, with the right to reproduce the results of these alterations, while retaining the rights of the person who made the alterations;
- modifying the source code and making the source code available to third parties for modification;
- entering the work, as well as its fragments, into the memory of a computer and other similarly functioning devices;
- transforming the work, as well as parts of it, into computer memory and adapting it to, among other things, the hardware and system platforms chosen by Huge Thing;



- using and including in multimedia or IT applications (mobile and web), in software relating to computer, telephone, tablet, iPad, mobile devices and other similarly functioning mobile devices and derivatives thereof;
 - introduction to local area networks and the Internet, making of copies of such records, publication and use of such records on information and communication networks, including the Internet, or other computer or data communication networks;
 - forwarding between servers and network users by any means of communication and transmission;
 - application, display, transmission regardless of format, system, or standard;
 - performing all activities related to the development using all available means.
2. Each Party represents and warrants that it has the relevant intellectual property rights in the material transmitted to the other Party, and that the use by the other Party of the material received will not constitute any infringement of applicable law or infringe the rights of third parties.
 3. Huge Thing shall be entitled to sub-license the aforementioned works created for the information and promotion needs of the Project to any third parties who intend to engage in the information or promotion of the Project, including PARP. Huge Thing may thus make these works available at the request of PARP and Community institutions, bodies or organisational units, and each of these entities will be able to use these works for a period of 10 years, on the territory of the Republic of Poland and on the territory of other Member States of the European Union, without limitations as to the number of copies and carriers, within the scope of the following fields of exploitation: 1) recording - in particular in print, in computer memory and on electronic media, as well as multiplication, duplication and copying of the copies created by any means; 2) dissemination and publication in any manner (including by: displaying or public performance or entering into computer memory and multimedia networks, including the Internet) - in whole or in part, as well as in combination with other works; 3) public distribution of works or copies thereof in any form (e.g. book, brochure, CD, Internet); 4) making available to the Union institutions, bodies or organisational units of the European Union and their employees, and making available to the public using any means of communication (e.g. Internet); 5) storage and archiving in paper or electronic form, and in addition, these entities will have the right to grant sublicenses to third parties under the conditions and the above-mentioned fields of exploitation.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	Go Global Path	Sector-agnostic Path
4. The Startup also grants the Technology Recipient a free, non-exclusive license to use the Startup's name, logo, and a short description of its project or the nature of cooperation with the	4. The Startup also grants the Ecosystem Partner a free, non-exclusive license to use the Startup's name, logo, and a short description of its project or the nature of cooperation with the	4. The Startup also grants any Partners with whom it cooperates under the Acceleration Programme a free, non-exclusive license to use the Startup's name, logo, and a short description of its



Technology Recipient for promotional and information purposes related to the participation of the Technology Recipient in the Acceleration Program, for the duration of the Project implemented by Huge Thing and for a period of 5 years from its completion. The licence shall not be territorially limited and shall cover the fields of exploitation indicated in section 1 of this Article. Startup may settle the matter differently with the Technology Recipient, including extending the scope of the licence, under the terms of the contract/agreement between the Startup and the Technology Recipient.	Ecosystem Partner for promotional and information purposes related to the participation of the Ecosystem Partner in the Acceleration Program, for the duration of the Project implemented by Huge Thing and for a period of 5 years from its completion. The licence shall not be territorially limited and shall cover the fields of exploitation indicated in section 1 of this Article. The Startup may settle the matter differently with the Ecosystem Partner, including extending the scope of the licence, under the terms of the contract/agreement between the Startup and the Ecosystem Partner.	project or the nature of cooperation with the Partner for promotional and information purposes related to the Partner's participation in the Acceleration Program, for the duration of the Project implemented by Huge Thing and for a period of 5 years from its completion. The licence shall not be territorially limited and shall cover the fields of exploitation indicated in section 1 of this Article. The Startup may settle the matter differently with the Partner, including extending the scope of the licence, under the terms of the contract/agreement between the Startup and the Partner.
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Art. 9

[Personal Data Processing]

1. Each Party shall process personal data in accordance with the laws generally applicable in the Republic of Poland, in particular in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation). Each Party shall provide personal data to the other Party to the minimum extent necessary for the proper implementation of the provisions of the Acceleration Agreement as provided for in the Acceleration Agreement.
2. Personal data is processed in connection with the Project and the Startup's participation in the Acceleration Programme, unless the obligation to process such data is imposed on Huge Thing by law. Huge Thing processes the following data: names, residential addresses, telephone numbers, email addresses, nationality and other data provided by the Startup, e.g. to assess the potential of the Startup team (education, work experience). The Startup confirms that these individuals have read the personal data processing clauses. Personal data is not processed by automated means and is not subject to profiling.
3. The Startup hereby declares that it has the consent of individuals who are shareholders or members of the Startup's corporate bodies to use and process their image for the duration of the Startup's participation in the Acceleration Programme and for a period of



5 years from the end of the Acceleration Programme for the purposes of information and promotional activities carried out by the Parties in connection with the Project, in all fields of exploitation known at the time of conclusion of the Acceleration Agreement, as indicated in Art. 8 sec. 1 of the Acceleration Agreement. The Startup declares that these persons have given their consent to the above information and promotional activities also if they are carried out by Huge Thing directly or through its service providers. The consent to the use and processing of the image was granted by these persons free of charge and was provided to Huge Thing free of charge. Consent to the use of the image includes, in particular, consent to the use of the person's name, photographs or other photographic, visual or audiovisual material containing the person's image, as well as the possibility of recording and disseminating the person's statements or fragments thereof and reproducing these materials through electronic communication channels, print, social media by Huge Thing or entities carrying out information and promotional activities on behalf of Huge Thing.

4. The processing of personal data is necessary for the proper execution of the Acceleration Agreement and the Startup's participation in the Acceleration Programme.

Art. 10

[Confidentiality clause]

1. The provisions of this Article shall apply for the duration of the Startup's participation in the Acceleration Programme and for a period of 5 years after the end of the Acceleration Programme. During this period, the Acceleration Agreement, to the extent indicated in this Article, may not be terminated by either Party. After the expiry of the period indicated in the sentence above, the confidentiality obligation is indefinite. This means, in particular, that the Parties undertake not to terminate or dissolve it in terms of confidentiality, including under Art. 365¹ of the Civil Code, on pain of liability for damages.
2. The Parties undertake to keep confidential and treat as confidential all technical, commercial, and other information that they learn during the Project on any basis (including the content of the Acceleration Agreement, information about the innovative business ideas of any of the Startups, offers and all materials, documents, projects and information related to the performance of the Acceleration Agreement, as well as participation in the Acceleration Programme - regardless of their form of obtaining, medium and source), know-how and data (hereinafter: "Confidential Information") disclosed by the other Party, other entities involved in the Project or any of the Startups, directly or indirectly in connection with or for the purpose of the implementation of the Project, and that they will use Confidential Information only for the purpose of performing the Acceleration Agreement and will ensure that it is kept confidential by persons associated with the Startup.
3. The Parties undertake that the Confidential Information shall not be disclosed to any third party, except to the employees and staff members of the Parties, their advisors, as well as any other person (including subcontractors) to whom disclosure of the



Confidential Information would be necessary for the performance of the Acceleration Agreement.

4. The obligation of confidentiality shall not apply to the following Information:
 - widely-known,
 - intended for dissemination on the basis of a written (or signed with a qualified electronic signature) statement by the disclosing Party that it does not consider the information in question to be Confidential Information or exempts the other Party from treating the information as Confidential Information,
 - the disclosure of which is requested by a competent authority in the form and content prescribed by law, but only to the extent necessary,
 - the disclosure of which is necessary for the proper execution of the Acceleration Agreement.
5. Confidential Information may be disclosed to PARP and other entities entitled to carry out control, monitoring, or evaluation activities to the minimum extent necessary. In particular, this means providing PARP with all documentation related to the milestone, i.e. evidence confirming the achievement of a milestone in accordance with the indicators provided for this milestone and confirmations of expenses actually incurred by the Startup for this purpose.
6. Huge Thing hereby informs that, in accordance with European Union regulations, it is obliged to keep the Project documentation for 10 years after the end of the Acceleration Programme.
7. In the event that a Party breaches the provisions relating to the confidentiality of Confidential Information, the breaching Party shall pay the other Party a contractual penalty of PLN 20,000 for each instance of breach. Payment of the contractual penalty does not exclude the injured Party from claiming damages in excess of the amount of the contractual penalty if the value of the damage (including lost earnings) was higher than the reserved contractual penalty.

Art. 11

[Duration of the Acceleration Agreement.

Termination, resignation and withdrawal from the Acceleration Agreement]

1. If the IPA is shortened or extended, the Acceleration Agreement is automatically shortened or extended until the last day of the Acceleration Programme. The validity of individual provisions may be shorter or longer if the Acceleration Agreement sets different time limits for the rights and obligations of the Parties.
2. The Acceleration Agreement may be terminated by either Party on 1 month's notice. Termination of the Acceleration Agreement by the Startup gives Huge Thing the opportunity to claim reimbursement of the grant paid and to pursue relevant claims for damages and liquidated damages against the Startup.
3. Huge Thing has the right to terminate the Acceleration Agreement with immediate effect and demand repayment of the grant paid out, if there are premises related to the Startup's use of the grant contrary to the Acceleration Agreement or without respecting



the horizontal rules and EU policies, as well as in the situation of taking the grant unduly or in an excessive amount.

4. Huge Thing also has the right to terminate the Acceleration Agreement with immediate effect in the event that Huge Thing's agreement with PARP is terminated, and in the event that further implementation of the Startup project appears to be impossible or inexpedient.
5. Huge Thing also has the right to terminate the Acceleration Agreement with immediate effect if, despite having twice requested the Startup to cease breaches of the Acceleration Agreement (including that the Startup intensify its acceleration activities in the event of its insufficient commitment to achieve milestones), the Startup has not ceased these breaches.

Art. 12

[Force Majeure]

1. The Parties shall not be liable to each other for non-performance or improper performance of the Acceleration Agreement when it occurs for objective reasons, independent of their will, and when it could not have been avoided with due diligence, resulting from force majeure understood as a future and uncertain event, which cannot be prevented, and the effects of which cannot be predicted, or which was the result of circumstances for which the Parties are not responsible.
2. Each Party undertakes to notify the other Party immediately of the occurrence of force majeure, but no later than 72 hours after the event, providing it with the relevant information.
3. The performance of the obligations of each Party is subject to postponement until the cessation of force majeure, whereby if the force majeure lasts for a period longer than 21 days, then the Party unaffected by force majeure has the right to terminate the Acceleration Agreement with immediate effect in writing (or by equivalent affixing a qualified electronic signature to the digital document) under pain of nullity. Each Party shall use its best endeavours to minimise the effects of force majeure. The performance of the Parties' obligations may not extend beyond the duration of the Acceleration Programme.
4. The occurrence of force majeure may be grounds for the Startup to temporarily suspend the implementation of the IPA in accordance with the one-off acceleration suspension procedure described above. In such a situation, it will be necessary to conclude an appendix and accept the suspension by all entities that have signed the IPA budget and schedule, constituting appendixes to the Acceleration Agreement.
5. Neither Party shall be liable for the non-performance or improper performance of its obligations if it has occurred as a result of the other Party's failure to satisfy its obligations.
6. The Startup declares that it is aware that due to external events such as the epidemic of the SARS-CoV-2 virus causing bilateral interstitial pneumonia disease (COVID-19) or the escalation of the armed conflict on the territory of Ukraine and the related sanctions and countermeasures, there may be temporary difficulties related to the implementation of



the call, the Acceleration Programme and post-acceleration, the timely payment of accepted milestones or the acceptance procedure itself. Each Party states that it will take steps on its own to minimise the negative impact of such events on the performance of the Acceleration Agreement. Huge Thing reserves the right to dissolve or terminate the Acceleration Agreement with immediate effect in the event of due performance of the Acceleration Agreement being rendered impossible or significantly impeded by force majeure. The Startup declares that it accepts the existence of such a right on the part of Huge Thing and waives the right to assert any claim against Huge Thing on this account.

7. Huge Thing points out that the grant agreement between Huge Thing and PARP provides for situations where there may be a delay in the transfer of funds that Huge Thing uses to pay the grant. These are: 1) lack of funds in PARP's financial plan, 2) delays in the payment of co-financing resulting from factors beyond PARP's control, 3) delays caused by Bank Gospodarstwa Krajowego (hereinafter: "BGK") in transferring funds from issued payment orders to Huge Thing's bank account, 4) lack of funds in the account maintained by BGK from which payments are made, 5) withholding or refusal by authorised institutions, including but not limited to European Commission, of granting support from public funds, 6) situations in which PARP has the right to withhold payment of co-financing or terminate the agreement with 1 month's notice. In such situations, the Startup is not entitled to compensation from Huge Thing.

Art. 13

[Contact and correspondence between the Parties]

1. The Parties designate the following persons to be the contact persons for all matters relating to the Acceleration Agreement and the Startup's participation in the Acceleration Programme:
 - for Startup -, phone:, e-mail:,
 - for Huge Thing -, phone:, e-mail:
2. A change of contact persons, their contact details, or the address details of a Party does not require an appendix to the Acceleration Agreement.
3. All correspondence, including notices and summons, shall be delivered to the addresses indicated by the Parties. In the case of delivery of correspondence by registered letter sent by registered letter sent by postal operator or by courier, this correspondence is considered delivered at the latest on the day of issuing two advice notes. Each Party undertakes to inform the other Party of any change in any of the data contained in the headings of the Acceleration Agreement or any change regarding contact persons. A refusal to accept or a postal note indicating that correspondence has not been received in time shall have the effect of delivery. A letter shall be deemed to have been served successfully if the correspondence sent is returned with the annotation "addressee unknown" or similar.
4. A letter sent to the contact person's e-mail address shall be deemed to have been delivered to the Party no later than 24 hours after it was sent if the sender of the letter does not receive confirmation that delivery was not possible for technical reasons (e.g. server error, incorrect e-mail address).

**Art. 14****[Final provisions]**

1. All changes, amendments and additions to the Acceleration Agreement must be made in writing or in a document bearing a qualified electronic signature in order to be valid. Making the day-to-day arrangements necessary for the implementation of the Acceleration Agreement may take place on an operational basis with the designated contact persons. These persons will be appointed at a later date. The parties may designate more than one contact person. Termination or cancellation of the Acceleration Agreement must be in writing or be accompanied by a qualified electronic signature on pain of nullity.

Differences between versions:

Industry Path (Technology Recipient Path/ TR)	Go Global Path	Sector-agnostic Path
<p>2. The Startup grants the following entities:</p> <ul style="list-style-type: none"> • • <p>power of attorney to negotiate, enter into and sign all agreements, understandings, documents and representations related to the execution of the Acceleration Agreement and the Startup's participation in the Acceleration Programme, including the drafting and signing of appendixes to the Acceleration Agreement, milestone completion reports and documents related to the collaboration with the Technology Recipient.</p>	<p>2. The Startup grants the following entities:</p> <ul style="list-style-type: none"> • • <p>power of attorney to negotiate, conclude and sign all agreements, understandings, documents and representations related to the execution of the Acceleration Agreement and Startup's participation in the Acceleration Programme, including the drafting and signing of appendixes to the Acceleration Agreement, milestone completion reports and documents related to cooperation with the Ecosystem Partner.</p>	<p>2. The Startup grants the following entities:</p> <ul style="list-style-type: none"> • • <p>power of attorney to negotiate, conclude and sign all agreements, understandings, documents and representations related to the execution of the Acceleration Agreement and the Startup's participation in the Acceleration Programme, including the drafting and signing of appendixes to the Acceleration Agreement, milestone completion reports.</p>

3. For the sake of environmental protection, the Parties agree that they will endeavour to circulate documents related to the Startup's participation in the Acceleration Programme electronically, in particular using qualified electronic signatures.
4. Huge Thing shall be entitled to transfer the rights and obligations as well as the receivables under the Acceleration Agreement to any entities.
5. The Acceleration Agreement is governed by Polish law. In the scope not regulated in the Acceleration Agreement, the provisions of law commonly in force in the territory of the Republic of Poland, including the Civil Code, the Act of 4 February 1994 on copyright



and related rights, and the documentation of Measure 2.28 Startup Booster Poland shall apply.

6. If any provision of the Acceleration Agreement proves to be invalid or ineffective, the validity of the remaining provisions of the Acceleration Agreement shall not be affected. In such a case, the Parties undertake to immediately replace (e.g. in the form of an appendix) the invalid or ineffective provision with a valid or effective provision whose purpose will be the same or as similar as possible to that of the invalid or ineffective provision.
7. Any disputes that may arise in connection with or against the Acceleration Agreement shall be resolved by the Parties through negotiations conducted in good faith. In the event that the dispute is not resolved in this manner within 30 days of the other Party being informed of the existence of the dispute, either Party shall have the right to seek resolution of the dispute in a court of law. The parties agree that the court competent to hear the dispute is the common court competent for the registered office of Huge Thing.
8. If the Acceleration Agreement is drawn up in more than one language version, the Polish language version shall be binding. The parties accept the exclusive jurisdiction of the Polish courts.
9. The Acceleration Agreement has been drafted so that each Party has a copy or copies of the Acceleration Agreement evidencing the signatures of both Parties. The appendixes form an integral part of the Acceleration Agreement.

Signatures:

Date of signature:

Date of signature:

.....
Huge Thing

.....
Startup

Appendixes:

- appendix no. 1 - description, detailed budget, schedule and team of the individual acceleration plan
- appendix no. 2 - current excerpt from the National Court Register for Huge Thing (and possibly additional documentation if the data in the excerpt from the National Court Register is not up-to-date)
- appendix no. 3 - current excerpt from the National Court Register or CEIDG for the Startup (and possibly additional documentation if the data in the excerpt from the National Court Register and CEIDG are not up-to-date)
- appendix no. 4 - a statement drawn up and signed by the Startup on meeting the SME criteria



- appendix no. 5 - form of information presented when applying for de minimis aid prepared and signed by the Startup
- appendix no. 6 - regulations of the Acceleration Programme "Huge Thing Startup Booster"
- appendix no. 7 - Principles of accounting for grants awarded to grantees in Smart UP - Startup Booster Poland projects
- appendix no. 8 - *-(possible; if Huge Thing makes the conclusion of the agreement conditional on the provision of security)* documents confirming the provision of security for the repayment of the grant by the Startup
- appendix no. 9 - application form sent by the Startup during the recruitment

Startup (nazwa, founderzy, dane kontaktowe)		
Oplekun z Hugu Thing		
Tutor		
Odbiorca Technologii (dane kontaktowe)		
Wyzwanie		
Cel akceleracji		
Kwota grantu	xxx PLN	
Data rozpoczęcia akceleracji	DD/MM/RR	
Data zakończenia akceleracji	DD/MM/RR	
Check list before project launch	link	FALSE

Nr kamienia milowego	Opis kamienia milowego	Szczegółowy plan działania	Osoba odpowiedzialna (OT/Startup)	Szacowana data osiągnięcia KM	Ryzyka	Sposoby mitygacji ryzyk	*Wskaźnik (Jeśli dotyczy)	Status	Wnioski/Uwagi
1	opis								
2	opis								
3	opis* * Ostatni kamień milowy oznacza: a) w przypadku Sześci Akceleracja branżowa startupów z partnerem biznesowym lub publicznym (B2B/B2A) - co najmniej uzyskanie wyników walidacji przedmiotu rozwoju lub jego kluczowych elementów w środowisku zbliżonym do rzeczywistego, na podstawie których podejmowana jest decyzja o możliwości dalszej współpracy Osobnicy (ów) technologii ze startupem w oparciu o rozwijane rozwiązanie; b) w przypadku Sześci Akceleracji sektor-agnostic, Akceleracji "Go Global" - istotne zdarzenie potwierdzające rozwój biznesowy startupu optymalny z punktu widzenia charakteru sześci akceleracji oraz indywidualnych potrzeb i możliwości startupu								

[illegible]

Szczegółowy budżet Indywidualnego Planu Akceleracji - startup: nr 0001/2023

Numer działania	Nazwa działania	Rodzaj wydatków niezbędnych dla rozwoju technologii (<i>lista do wyboru</i>)	nazwa wydatku	Rodzaj pomocy	Kwalifikowalność VAT	Jednostka miary (<i>lista wyboru</i>)	Liczba jednostek	Cena jednostkowa w PLN	RAZEM - wydatki całkowite	RAZEM - wydatki kwalifikowalne	RAZEM - wydatki niekwalifikowalne	Sposób rozeznania rynku i ustalenia liczby jednostek oraz ceny jednostkowej
										kwota pomocy podlegająca rozliczeniu przy pomocy kwot rozliczeniowych		
1	Akceleracja (należy określić nazwę ścieżki) - startup nr 0001			pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
				pomoc publiczna	N				0,00		0,00	<i>opis</i>
Razem									0,00	0,00	0,00	

Wskaż rodzaj wydatków niezbędnych do:

- rozwoju produktu startupu lub
- pilotażowego wdrożenia rozwiązania startupu u Odbiorcy technologii lub
- przygotowania do ekspansji zagranicznej.

Zatwierdzenie

za Akcelerator / data

..... /

za Partnera biznesowego / data

..... /

za Startup (Beneficjent końcowy) / data

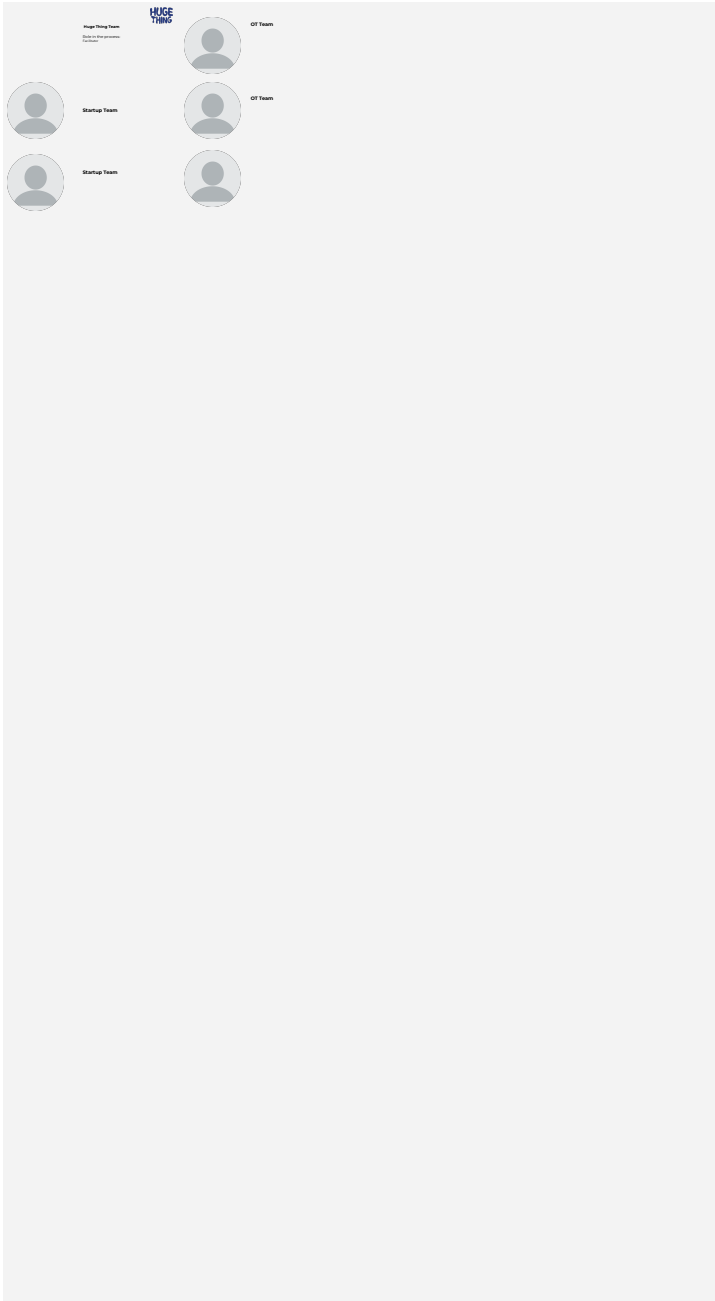
..... /

Harmonogram Indywidualnego Planu Akceleracji (HIPA) - startup nr 0001/2023

Data rozpoczęcia akceleracji		Kwota udzielonej pomocy:
Data zakończenia akceleracji		0 zł
Liczba dni programu	0	

Nr kamienia milowego	Opis kamienia milowego	Przewidywana data osiągnięcia kamienia milowego	Wskaźnik określający realizację kamienia milowego	Jednostka miary	Wartość docelowa wskaźnika	Sposób weryfikacji osiągnięcia zaplanowanych wartości wskaźnika	Grant	Transza	Przewidywana data wypłaty grantu	Kwota podlegająca wypłacie	w tym planowana zaliczka
1	opis		nazwa					I	0 zł	0 zł	0 zł
2	opis		nazwa					II	0 zł	0 zł	0 zł
3	opis* * Ostatni kamień milowy oznacza: a) w przypadku Ścieżki Akceleracja branżowa startupów z partnerem biznesowym lub publicznym (B2B/B2A) - co najmniej uzyskanie wyników walidacji przedmiotu rozwoju lub jego kluczowych elementów w środowisku zbliżonym do rzeczywistego, na podstawie których podejmowana jest decyzja o możliwości dalszej współpracy Odbiorcy (-ów) technologii ze startupem w oparciu o rozwijane rozwiązanie; b) w przypadku Ścieżki Akceleracji sector-agnostic, Akceleracji "Go Global" - istotne zdarzenie potwierdzające rozwój biznesowy startupu optymalny z punktu widzenia charakteru Ścieżki akceleracji oraz indywidualnych potrzeb i możliwości startupu		nazwa					III	0 zł	0 zł	0 zł
									Razem	0 zł	0 zł

Zatwierdzone przez:
Accelerator / data
Business partner / data
Startup / data



STATEMENT ABOUT MEETING THE SMEs CRITERIA

As I apply to acquire public aid in the scope of **Operational Programme Smart Growth** (*number of Measure*) Działanie 2.5 Programy Akceleratorne

POIR.02.05.00-00-0016/20

(*no. of project motion*)

.....
(*full name of the Applicant¹ as it is in the register*)

declare that is ²:

¹ If the project is realised with the partner and the project is realised by the Applicant with the partner, the partner is also obliged to prepare the Statement of meeting the SMEs criterias and all formulas Jeśli projekt jest partnerski i obok Wnioskodawcy występuje również partner w projekcie, i również on jest zobowiązany do przedstawienia Oświadczenia o spełnianiu kryteriów MŚP, wówczas wordings that relate to the Applicant shall be treated as the wordings related to the partner also.

² As the **micro-enterprises, small and medium enterprises (SME)** may be counted the enterprises that hire less than 250 employees and that have an annual turnover not exceeding 50 million EUR or have an annual balance sheet total not exceeding 43 million EUR.

The limits defining the size of the enterprise are presented in the table below.

Size of the enterprises
Amount of personnel
Annual turnover
Annual balance sheet
Micro
< 10
≤ 2 mln euro
or
≤ 2 mln euro
Small
< 50
≤ 10 mln euro
or
≤ 10 mln euro
Medium
< 250
≤ 50 mln euro
or
≤ 43 mln euro

The applicant can choose the financial marker (annual turnover or annual balance sheet), which he will use to determine its status.

BEWARE! Being in the correlation with partner or linked enterprise has impact on the way how the amount of personnel and the financial limits are counted, what may affect having or losing the SME status.

If in the day when the financial books are closes, the markers of the enterprise exceed or drop below the employment limit or financial limit, having or losing the SME status happens **only when such situation occurs in two reference period one after another.**

Such rule does not affect the situations which occur because of the changes in the captable, for example:

- 1) when the SME enterprise is taken over by the big enterprise and so becomes the linked or partner enterprise to this big one.
- 2) lose of micro- or small enterprise happens when the micro-enterprise is taken over by the small or medium enterprise or the small enterprise is taken over by the medium enterprise.

When the change in the captable happens, the change of SME status occurs in the day of such change, if **it is confirmed by the once-again made analysis of data related to the employment and financial datas.** This

a micro-enterprise ☐

a small enterprise ☐

a medium enterprise ☐

meeting the conditions specified in the Annex 1 to the Commission Regulation (EU) no. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. (Dz. Urz. UE L187 z 26.06.2014 r.).

mechanism is also applicable in the reverse way, for example when the dominant enterprise sells the shares so it stops the relations between them – in such situation the enterprise may acquire/get back the SME status at this moment, if the data of this enterprise are below the limits for such category of enterprises.

Above-mentioned interpretation occurs from the teleological interpretation of the Annex I to Commission Regulation (EU) no. 651/2014 and is based on the stand of the European Committee, as well the rulings of the Court of Justice (EU) (the Court and Col). **The European Committee stressed out** that art. 4 of the Annex to Commission Regulation (EU) no. 651/2014 allows micro-, small and medium enterprises that temporarily are above the limits in art. 2 to keep their SME statuses if in the day of closing the accounting books such enterprises consists that in the whole year generally exceeded the employment limits or financial limits specified in art. 2, or dropped below such limits. Acquiring or losing the SME status happens when such situation happens in two reference periods, one after another. Such provisions were put to make a legal assurance for entrepreneurs that are active on highly unstable markets. Moreover the aim of Annex I to Commission Regulation (EU) no. 651/2014 is to identify the true SME enterprises. One of the main goals of SME definition is to ensure that the aid is given only to these enterprises which really need such aid. The change of owners of the enterprise which affects the change of status of the enterprise must be understood in accordance with the both above-mentioned regulations. For example if SME, which is taken over by the big enterprise and because of that becomes the partner or linked enterprise as it is understood in art. 3 of Annex 1, so it loses its SME status, cannot in the next 2 years utilise its SME status because of art. 4 paragraph 2 of Annex 1. Such SME enterprise does not have to combat the same problems (access to the financial resources, sources, technology etc.), that were problems before the take-over so as a result such enterprise is not true SME in the definition of SME enterprises.

Such point of view was present also by UOKiK (Polish institution for competition and consumers' protection) in the correspondence with the European Committee: „Financial and employment data for an individually developing enterprise may be changeable and the transition period (and related to this an obligation that the same markers shall have the same trend in 2 following financial years) gives an assurance that the situation of the enterprise is not temporary. The economic situation and the economic power of the companies sold or taken over by the other enterprise changes almost from one day to another, and generally it is something permanent, so there is not reason that the change of the status shall happen after 2 years. It is worth to remark that the SME enterprises because of their size have problematic access to the financial resources, marketplace and distribution networks or new technology and so they shall be entitled to utilise special aid instruments destined to them or increased intensity of aid. Such enterprises that because of their factual or legal relations with other entities are not affected by the flaws of market are not entitled to utilise the facilitations enable to SME enterprises”.

For the **new-established** enterprises that have not already ended bookkeeping for the fiscal year, the data which shall be put are data from the analysis made in good faith according to the best practices during the fiscal year and according to the business plans of such enterprises.

1. Applicant: <i>(full name as it in the register)</i>			
2. Date when the Applicant started its business (as in the register: <i>month/year</i>)			
3. Historical date about the enterprise states			
Status of the Applicant	In the reference period for the second year back from the last reference period (from dd.mm.rr to dd.mm.rr)	In the reference period preceding the last reference period (from dd.mm.rr to dd.mm.rr)	In the last reference period ³ (from dd.mm.rr to dd.mm.rr)
micro-enterprise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
small enterprise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
medium enterprise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
an enterprise other than SME	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change of status – description <i>(if applicable)</i> ⁴ :			
4. Type of the enterprise:			
4a. An autonomous enterprise as referred in art. 3 of Annex I to the Commission Regulation (UE) 651/2014 ⁵			

³ **Reference period:** Accordint to art. 4 paragraph 1 of Annex 1 to Commission Regulation (EU) no. 651/2014 to determine the amount of personnel and financial values shall be used data from the last approved fiscal year and counted for a whole year. They are taken from the day when the accounting books were closed. The amount chosen as a turnover is counted without VAT or other indirect taxes. If in the day when the books were closed, the enterprise finds out that it crossed the limits of employment or financial limits specified in art. 2, or dropped below such limites, acquiring or losing the status of medium, small or micro-enterprise happens only when such situation happens in 2 following fiscal years. If because of such provision the determination of acquiring the SME status is not possible on the basis of datas from 3 fiscal yars, shall be put data for the earlier fiscal years to the moment when the same status was present in 2 fiscal years, one after another.

According to art. 4 paragraph 3 of above-mentioned Annex 1 in case of new-established enterprises that have not approved fiscal books, the Applicant presents the proper data which are from the estimations prepared in good faith during the fiscal year on the basis of business plan.

⁴ If during the year the change of enterprise status occurred, there shall be briefly described the reasons of such change which affected acquiring or losing micro-, small or medium enterprise status or the status of the enterprise other than SME.

⁵ **Autonomous enterprise:**

- does not have shares in other enterprises and the other enterprises does not have shares in this enterprise;
- has less than 25% of share capital or voting rights (depending which of these values is bigger) in one or more enterprises and/or other enterprises has/have less than 25% of share capital or votes (depending which of these values is bigger) in this enterprise.
- if the enterprise is autonomous it means that such enterprise is not a partner or linked enterprise to any other enterprise.

BEWARE: If the Applicant in the Project is an autonomous enterprise in point 4a marks „yes” option and fills Attachment 1 to the Statement. In point 4b and 4c such Applicant chooses „no” options.	<input type="checkbox"/> yes	<input type="checkbox"/> no
4b. A partner enterprise as referred in art. 3 of Annex I to the Commission Regulation (UE) 651/2014 ⁶ . BEWARE: If the Applicant is not an autonomous enterprise and is in partner relations with other enterprise/enterprises, in point 4a chooses „no” option and in point 4b chooses „yes” option. Then such Applicant fulfills Attachment 2 to the Statement.	<input type="checkbox"/> yes	<input type="checkbox"/> no

Enterprise may have few investors have individually have less than 25% of share capital or votes and still be an autonomous enterprise on the condition that these investors are not linked to each other ('linked enterprises'). If such investors are related to each other, the enterprise will be partner or linked enterprise, depending on the current situation of this enterprise.

EXCLUSIONS:

However the enterprise can be autonomous and so not having any partner enterprises, even if the below-mentioned investors have 25% or more, on the conditions that they are not related in the condition specified in art. 3 of Annex 1 to Commission Regulation (EU) no. 651/2014, individually or jointly, with this enterprise:

- public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital, investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1,250,000;
- universities or non-profit research centres;
- institutional investors, including regional development funds;
- autonomous local authorities with an annual budget of less than EUR 10 million and less than 5,000 inhabitants.

For an autonomous enterprise the basis to determine if it is in the limits in case of people employed and financial matters are the data in its financial reports.

⁶ **Partner enterprises** are all the enterprises that are not qualified to be linked enterprises according to art. 3 paragraph 3 of Annex 1 to Commission Regulation (UE) no. 651/2014 and between which are the following relations:

- the enterprise of the higher level (upstream enterprise) holds, either solely or jointly with one or more linked enterprise defined in paragraph 3, 25% or more of the capital or voting rights of another enterprise (downstream enterprise).

Determination of SME status shall be done by adding data of the analysed enterprise to data of partner enterprise proportionally to its share in the share capital or voting rights (depending of which of these values is bigger).

4c. A linked enterprise as referred in art. 3 of Annex I to the Commission Regulation (UE) 651/2014. ⁷ BEWARE: If the Applicant is not an autonomous enterprise and is in linked relations with other enterprise/enterprises, in point 4a chooses „no” option and in point 4c chooses „yes” option. Then such Applicant fulfills Attachment 3 to the Statement.	<input type="checkbox"/> yes	<input type="checkbox"/> no
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⁷ **Linked enterprises** are enterprises that are in the following relations:

- an enterprise has a majority of the shareholder's or members' voting rights in another enterprise;
- an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- an enterprise has the right to exercise of a **dominant influence** over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- an enterprise which a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

Enterprises having any of the relationships described in the above-mentioned relations through one or more other enterprises, or any one of the investors mentioned in art. 3 paragraph 2 sub-paragraph 2 of Annex 1 to the Commission Regulation (EU) no. 651/2014, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprise if they engaged in their activity or in part of their activity in the same relevant market or in adjacent markets, as it is understood according to the statement of Commission in the matter of the adjacent market for the purposes of the common competition law (Dz.U. WE C 372/5).

The 'adjacent market' is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

EXCLUSIONS:

There is a presumption that no dominant influence exists if the investors listed in the paragraph 2 sub-paragraph 2 of Annex 1 to the Commission Regulation (UE) no. 651/2014 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as shareholders.

Except in the cases set out in art. 3 paragraph 2 sub-paragraph 2 of Annex 1, an enterprise cannot be considered an SME if – according to art. 3 paragraph 4 of Commission Regulation (EU) no. 651/2014 - 25% or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

BEWARE! The main presumption of determining the linked relation with such enterprise is the matter of the dominant influence. It is not important if the dominant entities is the applicant or the applicant dominates over the other entity, so such relations shall be analysed in both ways.

When is made an analysis of relations between the enterprises, it shall be analysed also in the matter of possible relations through the natural persons or group of natural persons (for example family relations) in the matters:

- economic relations (economic bonds – having turnover resulting from the sales in the frames of the entities related by the natural persons or group of persons; financial relations – having joint financial relations that may suggest that the enterprise is backed up by the entities linked through natural persons or group of natural persons by means as loans, credit guarantees, joint investing of assets or capital, lendings, rents or lease agreements, franchisings etc.; entities image – brand/name of the product, logo of the product, webpage; common existence on market – same clients, suppliers, providers – for example accounting services, advertisers, legal firms, IT providers, same scope of the products or services offered
- organisational relations (for example wife or husband making business on the same market or adjacent market).

Being in the scheme of the linked enterprises affects the way how the level of employment and financial limits are counted and that affects having or losing the SME status. The determining of SME status needs adding to the analysed enterprise 100% of the employment, turnover or balance sheet of this linked enterprise that have majority of votes or 100% of the employment, turnover or balance sheet of this enterprise, in that the analysed enterprise has majority of votes.

5. The Applicant's data to concretize the SME status (if the Applicant has partner and/or linked relations the data must contain cumulated data with data for these enterprise/enterprises)			
Cumulated date for concretizing the SME criteria for the Applicant	In the reference period for the second year back from the last reference period	In the reference period preceding the last reference period	In the last reference period⁸
Reference period for which the data are presented			
Amount of people employed⁹			
Annual turnover net¹⁰ <i>(in thousands of EUR)</i>			

⁸ See annotation 2.

⁹ **Amount of employees – amount of personnel** is the amount of annual working units (AWI), so that means it is an amount of employees hired for full-time in the enterprise or in the name of this enterprise during the whole reference period (year). The working units of people who did not work the whole year, of people who worked part-time jobs, no matter how long they were employed, or season workers is counted as a fractions of AWI. As the personnel shall be counted:

- laborers – according to art. 2 of the law of 26.06.1974 - Labor Code – the laborer is a person employed on the basis of work agreement, appointed, chosen or working on the basis of societary work agreement;
- people working for the enterprise who are directed by the enterprise and treated as employees according to the law of such country, for example employee on the basis of the civil agreements (contracts, agreement for a specific work, service agreement);
- self-employed directors – to this category shall be counted people employed on the basis of management contracts or owners of the enterprise (for example shareholders, stockholders), who in some matter participate in managing the enterprise and not only receive a dividend from the profits of the enterprise;
- partners who are regularly active in the enterprise and have financial profits of this – to the category shall be counted people who are registered entrepreneurs and make services for such enterprise, but they do this on the basis of contracts specifying that the entrepreneur is a contract-taker and the enterprise is contract-giver; in such group shall be also counted the partners of the partnership company.

Temporary employees who work for an enterprise shall be counted as members of the personnel and added when the analysis of SME status is made.

Apprentices or students being on their internship on the basis of trainee's agreements are not counted as a personnel. The length of the maternal of child holiday (pause from work) is not counted.

The general rule which shall be applied when the work of any person is transferred into AWI units is to present the input of such person to the enterprise's potential. 1 AWI is each person who with regularity, in full-time and in the whole year works for the enterprise – no matter on which legal basis that regulates this person's duties. For persons who did not work full year of worked on part-time jobs, the amount of AWI is counted as a fraction of their worktime to 1 AWI treated as 40 hours of work per week. For the people whose worktime is not regulated it shall be counted the real time such people worked for the company and compared to the specimen of 1 AWI.

¹⁰ **Annual turnover** is counted by counting the income which the enterprise acquired by selling its products or services during an analysed year, after deducing the discounts this enterprise gave to its clients. The turnover shall be counted without VAT tax or other indirect taxes. The amounts in PLN about the annual incomes shall be converted into EUR on the basis of the medium exchanged rate published by the Polish National Bank in the last day of the fiscal year chosen to determine the SME status.

Annual balance sheet total net¹¹ (in thousands of EUR)			
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Date and signature:

.....
.....

Beware:

To the Statement shall be added Attachment 1, or 2 and/or 3, depending of the fact if the enterprise is independent, is in partner relations with other enterprise/enterprises (partner enterprise) oraz is linked with other enterprise/enterprises. If the enterprise has both partner and linked relations, to the Statement shall be added both Attachment 2 and Attachment 3.

¹¹ **Annual balance sheet** is counted to the value of major assets of the enterprise. The amounts in PLN about the annual incomes shall be converted into EUR on the basis of the medium exchanged rate published by the Polish National Bank in the last day of the fiscal year chosen to determine the SME status.

ATTACHMENT 1 TO THE STATEMENT OF MEETING THE SMEs CRITERIAS
DATA PRESENTED BY THE AUTONOMOUS ENTERPRISE

1. Does any of the below-mentioned relations occurs between the Applicant's enterprise and other enterprise on the basis of agreement, settlement or contract between the third parties?		
1a. Having shares/stocks in the other enterprise or the other enterprise has shares/stock in the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1b. Having a right to vote as shareholder/stockholder/participant in the other enterprise or such enterprise has right to vote as shareholder/stockholder/participatin the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1c. If in 1a or 1b „yes” option was marked, if the Applicant's entity has 25% or more shares/stocks or votes in the other enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1d. If in 1a or 1b „yes” option was marked, if the other entity or public institutions have, alone or with one or more linked enterprises or public institutions 25% or more shares/stocks or voted in the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1e. If in 1d „yes” option was marked, these linked enterprises or entities are: <ul style="list-style-type: none"> •public investment corporations, venture capital companies, individual or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1,250,000; • universities or non-profit research centres; • institutional investors, including regional development funds¹²; • autonomous local authorities with an annual budget of less than EUR 10 million and less than 5,000 inhabitants. - and such entities has from 25% to 50% of the share capital or voting rights <i>(only for this conditions the date of such entity are not included in defining the status of the Applicant's enterprise).</i>	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		

¹² The European Commission did not formally defined who the 'individual investors' are, but as them shall be considered these investors who in mass scale operate by bonds for a great amount of the small individual investors and directly do not participate in managing the enterprises in whose bonds they invest. The examples of the individual investors are pension funds of joint investment funds.

The regional development funds operating in Poland are the entities acting in some regions that aims to realise the local policy in a matter of developing enterprises or creating new workplaces. So they do not operate by bonds in mass scale for individual investors.

1f. If the enterprises or entities, mentioned in 1e, have more than 50%, do they directly or indirectly have influence on managing the Applicant?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1g. Possibility of appointing or revoking the members of the administrative bodies, management bodies or supervising bodies or by any other enterprise in relation to the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1h. Dominant influence on the other enterprise that occurs because of i.a. agreement with this enterprise or the provisions of its articles of incorporation or company's deed etc. or the dominant influence of other enterprise to the Applicant's enterprise that occurs because of i.a. agreement or the provisions of its articles of incorporation or company's deed etc.?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1i. Having relations specified in 1a, 1b, 1g, 1h, thought the natural person or a group of natural persons acting jointly if they make business or part of its business on the same market or the similar markets ¹³ ?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
2. If the enterprise creates cumulated financial reports or is included to the financial report of the enterprise that created cumulated financial reports? ¹⁴	<input type="checkbox"/> yes	<input type="checkbox"/> no

Date and signature:

¹³ **Relation through natural person** – enterprises who are in one of the relationships specified in art. 3 paragraph 3 of Annex 1 to the Commission Regulation (EU) no. 651/2014 though natural person or group of natural persons acting jointly are also considered as linked enterprises, **if these enterprises make their business or part of business on the same market or adjacent markets**. The important are only these relations which are through natural persons (**having decisive impact on managing/administering enterprises or having majority of shares/stocks**) with other entities that operate on the same market or adjacent markets and the adjacent market is a market directly neighbouring in the chain of production (for example production of energy and distribution of energy). This is why the enterprise, who fulfills the Statement, must decide if the influence of any natural person to other enterprise is a relation specified in art. 3 paragraph 3 of Annex 1 to Commission Regulation (EU) no. 651/2014. If for example such person is a president of the management board of the enterprise and is also a member of the management board of another enterprise or owner of the enterprise, it shall be considered that there enterprises are linked to each other, if such person **has a dominant influence on these enterprises' businesses**. **BEWARE! Natural persons being independent entrepreneurs are considered to be enterprises not natural persons mentioned above.**

¹⁴ The enterprises that prepare cumulated financial reports or included into the financial reports of other enterprise that creates a cumulated financial report are not considered as **autonomous enterprises**.

.....

* In the section Description shall be placed a detailed description how such premise is occurred. Especially the enterprises shall be put, with which the Applicant is in the identified relations and the percent share in the share capital or voting rights, shall be described changes in the captable of the enterprise, with annotation when they happened, the legal basis and the character of these changes.

ATTACHMENT 2 TO THE STATEMENT OF MEETING THE SMEs CRITERIAS
DATA FULFILLED BY THE PARTNER ENTERPRISE

1. Does any of the below-mentioned relations occurs between the Applicant's enterprise or other enterprise on the basis of agreement, settlement or contract with the third parties?		
1a. Having shares/stocks in the other enterprise or such enterprise has shares/stocks in the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1b. Having voting rights as shareholder/stockholder/participant in the other enterprise or such enterprise has voting rights as shareholder/stockholder/participant in the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1c. If in 1a or 1b „yes” option was marked, does the Applicant's enterprise has 25% or more shares/stocks or voting rights in the other enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1d. If in 1a or 1b „yes” option was marked, does any enterprises or public institutions have, alone or with any or more linked enterprise or public institutions 25% or more shares/stocks or voting rights in the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1e. Possibility of appointing or revoking the members of the administrative bodies, management bodies or supervising bodies or by any other enterprise in relation to the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1f. Dominant influence on the other enterprise that occurs because of i.a. agreement with this enterprise or the provisions of its articles of incorporation or company's deed etc. or the dominant influence of other enterprise to the Applicant's enterprise that occurs because of i.a. agreement or the provisions of its articles of incorporation or company's deed etc.?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		
1h. Having relations specified in 1a, 1b, 1e, 1f, thought the natural person or a group of natural persons acting jointly if they make business or part of its business on the same market or the similar markets?	<input type="checkbox"/> yes	<input type="checkbox"/> no
Description*:		

2. Data about the partner enterprises (full data of the enterprise with the data of enterprises linked to them)		
Name and seat of the enterprise/enterprises having partner relations with the Applicant	Share % of the Applicant in the share capital or voting rights of the partner enterprises <i>(if applicable)</i> (to proportional counting the data about partner enterprises shall be used from two shares, this one which is higher)	Share % of the partner enterprise in the share capital or voting rights in the Applicant <i>(if applicable)</i> (to proportional counting the data about partner enterprises shall be used from two shares, this one which is higher)
1)		
2)		
3)		
...		
3. Does the enterprise created cumulated financial reports or is included to the financial report of the enterprise that creates cumulated financial report? ¹⁵	<input type="checkbox"/> yes	<input type="checkbox"/> no

* In the section Description shall be placed a detailed description how such premise is occurred. Especially the enterprise shall be put, with which the Applicant is in the identified relations and the percent share in the share capital or voting rights, shall be described changes in the captable of the enterprise, with annotation when they happened, the legal basis and the character of these changes.

¹⁵ See annotation 14.

4. Data used to define the SME category of the Applicant having partner relations.

Data used to define the SME category of the enterprise	In the reference period for the second year back from the last reference period (from dd.mm.rr to dd.mm.rr)			In the reference period preceding the last reference period (from dd.mm.rr to dd.mm.rr)			In the last reference period ¹⁶ (from dd.mm.rr to dd.mm.rr)		
	Amount of people employed ¹⁷	Annual turnover net ¹⁸ <i>(in thousands of EUR)</i>	Annual balance sheet total net ¹⁹ <i>(in thousands of EUR)</i>	Amount of people employed	Annual turnover net <i>(in thousands of EUR)</i>	Annual balance sheet total net <i>(in thousands of EUR)</i>	Amount of people employed	Annual turnover net <i>(in thousands of EUR)</i>	Annual balance sheet total net <i>(in thousands of EUR)</i>
Data about the Applicant									
Data about the partner enterprise no. (full data of the enterprise with its linked enterprises)									
Data about the enterprises linked with partner enterprise (name, REGON, description how they are linked)									
Data about the partners enterprise no.									

¹⁶ See annotation 3.

¹⁷ See annotation 9.

¹⁸ See annotation 10.

¹⁹ See annotation 11.

(full data of the enterprise with its linked enterprises)									
Data about the enterprises linked with partner enterprises (name, REGON, <i>description how they are linked</i>)									

[illegible]

enterprises ²⁰									
---------------------------	--	--	--	--	--	--	--	--	--

²⁰ **Determining data for the partner enterprise:**

During determining if analysed enterprises that has partner relationships with other entity/entities is still a SME enterprises, employment and financial data of the analysed enterprise shall be added with **data of partner enterprises by proportion to which these company has in share capital or voting rights (depending of this of these value is bigger).**

If the enterprise being in partnership relations to the Applicant is linked with other enterprise, data about this enterprise (employment, turnover, balance sheet) shall be added to data of analysed partner enterprise. The way how it shall be counted is specified in art. 6 paragraph 2 and 3 of Annex 1 to Commission Regulation (EU) no. 651/2014.

So for example if the enterprise has 30% of shares in other enterprise, the added amount is 30% of people employed, turnover and annual balance sheet. If there are several partner enterprises, the same process shall be made for each of these partners who are directly 'upstream' or 'downstream' to the enterprise.

Example:

A is an Applicant / Partner in the Project

A has 33 % shares in enterprise C

A has 49% shares in enterprise D.

B has 25% shares in enterprise A.

Enterprise
Employment
Annual turnover
Annual balance sheet

Data A

100% data A

100% data A

100% data A

Data C

33 % data C

33 % data C

33 % data C

Data D

49% data D

49% data D

49% data D

Data B

25 % data B

25 % data B

25 % data B

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Date and signature:

.....

Data do determine the status of A:
100%A+49%D+25% B+33%C.

ATTACHMENT 3 TO THE STATEMENT OF MEETING THE SMEs CRITERIAS
- DATA PRESENTED BY THE LINKED ENTERPRISE

<p>1. Does any of the below-mentioned relations occurs between the Applicant's enterprise and other enterprise on the basis of agreement, settlement or contract between the third parties, <u>including relations</u> with the following entities:</p> <ul style="list-style-type: none"> • public investment corporations, venture capital companies, individual of group of individuals ith a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1,250,000; • universities or non-profit research centres; • institutional investors, including regional development funds; • autonomous local authorities with an annual budget of less than EUR 10 million and less than 5,000 inhabitants; • individual or group of individuals who makes business or part of the business on the same market or on a similar markets. 		
<p>1a. The Applicant's enterprise has majority of voting rights in another enterprise as a shareholder/stockholder or participant or another enterprise has majority of voting rights as a shareholder/stockholder or participant in the Applicant's enterprise?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>Description:</p>		
<p>1 b. The Applicant's enterprise has a right to appoint or revoke most of the members of the management body or supervisory body of the other enterprise or the other enterprise has a right to appoint or revoke most of the members of the management body or supervisory body in the Applicant's enterprise?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>Description:</p>		
<p>1 c. The Applicant's enterprise has a right to have a dominant influence on another enterprise according to the agreement concluded with this enterprise or provisions in the articles of incorporation or company's deed or another enterprise has a right to have a dominant influence on the Applicant's enterprise according to the agreement or provisions in the articles of incorporation or company's deed?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>Description:</p>		
<p>1 d. The Applicant's enterprise being a shareholder/stockholder or participant of anther enterprise has alone, according to the agreement with the other shareholders/stockholders or participants of this enterprise, a control over this enterprise or most of the voting rights or another enterprise, being a shareholder/stockholder or participant of the Applicant's enterprise has alone, according to the agreement with the other shareholders/stockholders or participant of this</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no

enterprise, control over the Applicant's enterprise or most of the voting rights in the Applicant's enterprise?			
Description:			
1 e. Having relations specified in 1a, 1b, 1c, 1d, thought the natural person or a group of natural persons acting jointly if they make business or part of its business on the same market or the similar markets?		<input type="checkbox"/> yes	<input type="checkbox"/> no
Description:			
1f. If the enterprise or entities, mentioned in point 1, have more than 50% do they directly or indirectly have influence on managing the Applicant?		<input type="checkbox"/> yes	<input type="checkbox"/> no
Description:			
2. Data about the enterprises linked with the Applicant (full data of the enterprises with data of other enterprises linked with them)			
Name and seat of the enterprise/enterprises having linked relations with the Applicant	Share % of the Applicant in the share capital or voting rights of the linked enterprises (if applicable)	Share % of the linked enterprise in the share capital or voting rights in the Applicant (if applicable)	
1)			
2)			
3)			
...			
3a. Is the Applicant's enterprise the member of a capital group, vertical chain of enterprises or any other group that creates a cumulated financial reports? ²¹	<input type="checkbox"/> yes	<input type="checkbox"/> no	
3b. Does the cumulated financial report, mentioned in point 3a, contains data of the Applicant's enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no	
3c. Does the Applicant's enterprise or at least one of its linked enterprises creates a cumulated financial report or is included in a cumulated report of other enterprise linked with this linked enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no	

²¹ See annotation 14.

4. Data used to define the SME category of the Applicant having partner relations.

Data used to define the SME category of the enterprise	W okresie referencyjnym za drugi rok wstecz od ostatniego okresu referencyjnego (od dd.mm.rr do dd.mm.rr)			W okresie referencyjnym za jeden rok wstecz od ostatniego okresu referencyjnego (od dd.mm.rr do dd.mm.rr)			W ostatnim okresie referencyjnym ²² (od dd.mm.rr do dd.mm.rr)		
	Wielkość zatrudnienia ²³	Obroty ze sprzedaży netto ²⁴ (w tys. EUR)	Suma aktywów bilansu ²⁵ (w tys. EUR)	Wielkość zatrudnienia	Obroty ze sprzedaży netto (w tys.)	Suma aktywów bilansu (w tys. EUR)	Wielkość zatrudnienia	Obroty ze sprzedaży netto (w tys. EUR)	Suma aktywów bilansu (w tys. EUR)
Data about the Applicant									
Data about the linked enterprise no. (full data of the enterprise with its linked or partner enterprises) ²⁶									
Data about the partner and linked enterprises with the linked enterprise no. ... (name, REGON, description how they are related)									
Data about the linked enterprise no. (full data of the enterprise with its linked or partner enterprises)									

²² See annotation 3.

²³ See annotation 9.

²⁴ See annotation 10.

²⁵ See annotation 11.

²⁶ If the enterprise linked with the Applicant is a partner enterprise or a linked enterprise, data about this enterprise (employment, turnover, balance sheet) shall be added to data of analysed enterprise that is linked with the Applicant and such counted data shall be put as data of this linked enterprise.

Data about the partner and linked enterprises with linked enterprise no. ... (name, REGON, description how they are linked)									
Cumulated data of all linked enterprises */Data from the cumulated annual report of the linked enterprises * ²⁷ *cross out what is not applicable									

²⁷ To determine if any enterprise that is linked is below limits of employment and financial values set in definition of SME enterprise, data for employment, turnover and annual balance sheet shall be presented so such data are added in 100% to the data of linked enterprise.

However, if the enterprise does not prepare a cumulated financial reports and the enterprise with which the enterprise is linked also is link on the chain basis with other enterprises, 100% of data of all linked enterprises shall be added to the enterprise data. The rules how the data are counted are specified in art. 6 paragraph 2 of Annex 1 to Commission Regulation (EU) no. 651/2014.

Example:

Enterprise A is an Applicant in the Project

A has 51% shares in enterprise C.

A has 100% shares in enterprise D.

B has 60% shares in enterprise A.

In each case the share is more than 50% when the amount of employees or financial values are counted, so to data of A shall be added 100% of each of these four enterprises.

Joint data of the related enterprise are: 100%A+100%B+100% C+100% D.

BEWARE!: The enterprises that are put into the cumulated financial reports are an exception. In that case to the table shall be inserted data (about this size) which were put into the cumulated financial report. In such situation these data are put in section 'Cumulated data of all linked enterprises / Data occurring from the cumulated financial report of the linked enterprises'. Fulfilling the other lines (specifying the entities being parts of the group that creates cumulated financial reports having data of the Applicant / Partner in the Project) are not necessary in that case.

If in the cumulated financial reports there are no data about the amount of people employed in its enterprises, data about the employment are counted on the basis of adding data from the enterprises with which the enterprise is linked.

Data and signature:

.....

GUIDE
related to fulfilling the Statement of meeting the SMEs criterias
and its attachments

The main goal to define the SME status is to reduce the possibility of giving aid only to the enterprises which combat problems characteristic to SME (i.e. access to the financial resources, access to marketplace).

Because of that defining the SME status of the applicant is crucial to confirm that the enterprise can have a possibility to acquire financial aid and to determine the amount of such aid.

The Applicant should define its status for the day when the aid is given (day when the agreement, on the basis of which the aid is given, is signed): is it a micro-enterprise, a small enterprise or a medium enterprise. To determine the size of the enterprise, the provisions from the Annex I to Commission Regulation (EU) no. 651/2014 of 17 June 2014 *declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty* (referred further as „Annex I to Commission Regulation (EU) no. 651/2014”) shall be used.

To determine the SME status and to analyse the influence of relations with other entities on the SMAE status helpful may be definitions put in the guide published by the European Commission in 2015 titled „*User guide to the SME definition*” (available only in English) accessible at the webpage http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?item_id=8274&lang=en&title=The-revised-user-guide-to-the-SME-definition.

Supplementary help may be SME qualificator that helps to determine the size of the enterprise available at webpage <http://kwalifikator.een.org.pl/>.

The institution which determines the SME status to verify the data included in the statement may use the financial data given by the Applicant with the motion to acquire aid. Also the institution which verifies SME status, if has some doubts about the correctness of the SME status determined, may:

- 1) ask from the Applicant to present additional documents, necessary for verification, like:
 - financial reports of the linked or partner enterprise or other documents, i.a. financial documents, accounting documents etc., which confirms the data put into the Statement,
 - explanation about the data put into the Statement, including how some relations were determined and the level of relations with other entities;
- 2) use the systems of legal informations (i.a. Lex, Beck);
- 3) use the help of the enterprises like economic information agencies.

Information form submitted by the entity applying for aid other than de minimis aid in agriculture or fisheries, de minimis aid or de minimis aid in agriculture or fisheries

Pursuant to Article 37 Paragraph 8 of act of 30 April 2004 on the procedural issues concerning state aid (Journal of Laws of 2007 No. 59, item 404, with later amendments) this form shall be completed only to the extent in which the information stipulated herein are not submitted under the separate acts.

Together with the form the financial statement is to be submitted pursuant to § 2(2) of the Regulation of the Council of Ministers of 29 March 2010 on the scope of the information submitted by the entity applying for aid other than de minimis aid or de minimis aid in agriculture or fisheries (Journal of Laws No. 53, item 312, with later amendments).

A. Information regarding an entity, to which the public aid is to be granted¹⁾

1) Tax identification number NIP of the entity

2) Name and surname or the entity's name

3) Place of residence or address of the entity's seat

4) Identifier of the municipality where the place of residence or the seat of the entity is situated⁴⁾

5) Entity's legal form⁵⁾

- ☐ state enterprise
- ☐ single-member company of the State Treasury
- ☐ single-member company of the local government unit, in the meaning of Act of 20 December 1996 on municipal services management (Journal of Laws of 2011 No. 45, item 236)
- ☐ joint-stock company or limited liability company, in relation to which the State Treasury, local government unit, state enterprise or single-member company of the State Treasury are entities, which hold such rights as dominant entrepreneurs in the meaning of provisions of the Act of 16 February 2007 on competition and consumer protection (Journal of Laws of 2015, item 184)
- ☐ public finance sector entity in the meaning of provisions of the Act of 27 August 2009 on public finance (Journal of Laws of 2013, item 885, with later amendments)
- ☐ other (state what kind)

6) Entity's size, pursuant to Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1) hereinafter referred to as 'Commission regulation (EU) No 651/2014'¹⁵⁾

- ☐ microentrepreneur
- ☐ small entrepreneur
- ☐ medium entrepreneur
- ☐ other entrepreneur

7) Class of activity, pursuant to the regulation of the Council of Ministers of 24 December 2007 on Polish Classification of Activity (PKD), (Journal of Laws No. 251, item 1885, with later amendments)⁶⁾

8) Date of entity's formation

A1. Information regarding a partner of a Polish civil code partnership or a Polish companies code partnership applying for aid in relation to activity conducted in this company²⁾

1a) Tax identification number NIP of a partne

2a) Name and surname or partner's name

3a) Place of residence or address of partner's seat

9) Relations with other entrepreneurs

Are there links between the entity and other entrepreneurs such as:

a) one entrepreneur has a majority of voting rights in the other?

☐ yes ☐ no

b) one entrepreneur has the right to appoint or remove a majority of the members of the management or supervisory body of another enterprise or another entrepreneur?

☐ yes ☐ no

c) one entrepreneur has the right to exercise a dominant influence over another entrepreneur pursuant to a contract entered into with that entrepreneur or to a provision in its memorandum or articles of association?

☐ yes ☐ no

d) one entrepreneur which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that entrepreneur, a majority of shareholders' or members' voting rights in that enterprise?

☐ yes ☐ no

e) entrepreneur is in any of relationships described in letter a)-d) through one another entrepreneur or several other entrepreneurs?

☐ yes ☐ no

f) entrepreneur is in any of relationships described in letter a)-d) through an individual or a group of individuals acting jointly and conducts his/her activity or a part of the activity in the same relevant market or in adjacent markets⁷⁾?

☐ yes ☐ no

In case of selection of at least one 'yes' option in letters a)-f), the tax identification number (NIP) of all the entrepreneurs linked with the entity must be submitted:

--

B. Information on the entity's economic situation, to which the public aid is to be granted⁸⁾

1) Is, in case of a joint-stock company, limited liability company and limited joint-stock partnership, the amount of uncovered losses more than 50% of the registered share capital⁹⁾?

☐ yes ☐ no

☐ does not apply

2) Is, in case of a registered partnership, limited partnership, professional partnership and Polish civil code partnership, the amount of uncovered losses more than 50% of the amount of its capital pursuant to the company's books?

☐ yes ☐ no

☐ does not apply

3) Does the entity fulfill the criteria qualifying it to be the subject of bankruptcy?

☐ yes ☐ no

4) Did the entity receive aid for rescuing and has not repaid the loan until this day or is it still a party to a guarantee agreement or did it receive aid for restructuring and is still implementing the restructuring plan?

☐ yes ☐ no

5) Was, in case of an entity other than micro, small or medium entrepreneur, within the last two years, the ratio of debts to own capital higher than 7,5, and was the ratio of operational profit increased by depreciation to interests lower than 1?

☐ yes ☐ no

☐ does not apply

6) Whether, in terms of the last 3 years before the day of submitting the application for granting aid:¹⁰⁾

a) the entity notifies increasing losses?

☐ yes ☐ no

b) the entity's turnovers are diminishing?

☐ yes ☐ no

c) the entity's stock inventories or unexploited potential to provide services is/are growing?

☐ yes ☐ no

d) the entity has got any surplus production¹¹⁾?

☐ yes ☐ no

e) the cash flow is declining?

☐ yes ☐ no

f) the entity's total debt is mounting?

☐ yes ☐ no

g) interest charges of the entity's liabilities are rising?

☐ yes ☐ no

h) the value of the entity's net assets is falling or nil?

☐ yes ☐ no

i) other circumstances indicating cash-flow difficulties have occurred?

☐ yes ☐ no

If yes, please indicate what circumstances:

7) Do any of the linked entrepreneurs whose tax identifiers are indicated in part A point 9 of the Form meet at least one premise set out in point 1-5?

☐ yes ☐ no

☐ does not apply

C. Information on the European Commission recovery decision

Is the entity to which the public aid is to be granted or any entrepreneur linked with it whose tax identifier is indicated in part A point 9 of the Form obligated to recover the aid granted under the European Commission recovery decision?

☐ yes ☐ no

D. Information on business activity conducted by the entity to which the aid is to be granted

1. Does the entity, to which the aid is to be granted, conduct activity:

a) in the fishery and aquaculture sector¹²⁾? ☐ yes ☐ no

b) in the primary agricultural production sector rolnych listed in Annex I to the Treaty on the Functioning of the European Union? ☐ yes ☐ no

c) in the sector of processing and marketing of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union? ☐ yes ☐ no

d) in the steel sector¹³⁾? ☐ yes ☐ no

e) in the shipbuilding sector¹⁴⁾? ☐ yes ☐ no

f) in the synthetic fibres sector¹⁵⁾? ☐ yes ☐ no

g) in the transport sector¹⁶⁾ or infrastructure connected with it? ☐ yes ☐ no

h) in the energy generation, its distribution and infrastructure sector¹⁷⁾? ☐ yes ☐ no

i) in the coal sector¹⁸⁾? ☐ yes ☐ no

j) in the financial sector¹⁹⁾? ☐ yes ☐ no

2. Will the aid applied be designated to activity listed in point 1 letter a-j? ☐ yes ☐ no

3. If the answer is affirmative in point 1 letter a,b, or d-j, is a separate accounting ensured²⁰⁾ preventing from transferring benefits resulting from the aid granted to the activity indicated in these points (how)? ☐ yes ☐ no ☐ does not apply

4. Information on the planned undertaking²¹⁾ for which the entity applies for aid

a) undertaking's description, including planned start and end dates

b) undertaking's location

c) list of undertaking's costs and their nominal and discounted values

5. in case of applying for regional investment aid granted on conditions stipulated in Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1) or Commission regulation (EU) No 651/2014, did the entity applying for aid close down the same or a similar activity²²⁾ as indicated in point 4 letter a on the territory of a country being a party to the Agreement on the European Economic Area over the period of two years before applying for aid or does it have the intention to close down such an activity over the period of two years from the end of the undertaking for which the entity applies for aid? ☐ yes ☐ no

E. Information on aid received

- | | | |
|---|---|-----------------------------|
| 1. Will the aid applied be designated to the undertaking on which the entity received another aid? | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| 2. Will the aid applied be designated to cover the identifiable costs? | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| 3. If the answer is affirmative in point 2, did the entity receive other aid to cover the same costs referred to in point 2? | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| 4. In case of applying for aid for rescue, restructuring or temporary aid for restructuring, was such an aid granted over the period of ten years before the day of submitting the application for aid or was the restructuring period supported by aid finished or was the implementation of restructuring plan supported by aid frozen? | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| | <input type="checkbox"/> does not apply | |

5. if the answer is affirmative in point 1,3 or 4 the table below must be completed²³⁾ in terms of the aid already received.

No.	The date on which aid was granted	Aid provider	Legal basis of granting aid		Earmarking of aid	Form of aid	Amount of aid received	
			basic information	detailed information			nominal	gross
	1	2	3a	3b	4	5	6a	6b
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

6. In case of applying for aid within the following allocations of aid:

- a) to SMEs for participation in fairs (Article 19 of the Commission regulation (EU) No 651/2014),
- b) for the recruitment of disadvantaged workers in the form of wage subsidies (Article 32 of the Commission regulation (EU) No 651/2014),
- c) for the employment of workers with disabilities in the form of wage subsidies (Article 33 of the Commission regulation (EU) No 651/2014),
- d) for compensating the additional costs of employing workers with disabilities (Article 34 of the Commission regulation (EU) No 651/2014),
- e) for compensating the costs of assistance provided to disadvantaged workers (Article 35 of the Commission regulation No 651/2014),
- f) for culture and heritage conservation (Article 53 of the Commission regulation (EU) No 651/2014),

the total amount in EUR²⁴⁾ of the aid received shall be given by the entity applying for aid and entities linked with it whose tax identifiers are indicated in part A point 9 of the Form in a year, in which the entity applies for aid, within the same allocation as the allocation of the aid applied for:

7. In case of applying for risk finance aid (Article 21 of the Commission regulation (EU) No 651/2014) or aid for start-ups (Article 22 of the Commission regulation (EU) 651/2014) the total amount in EUR²⁴⁾ of the aid received by the entity applying for aid and entities linked with it whose tax identifiers are indicated in part A point 9 of the Form, within the same allocation as the allocation of the aid applied for:

8. If in the table in point 5 any aid was demonstrated, the following information regarding the undertaking for which the aid was received shall be additionally given

a) description of the undertaking²⁵⁾:

b) list of the undertaking's costs qualifying to be covered with aid and their nominal and discounted values:

c) undertaking's location:

d) undertaking's milestones:

e) the start and end date of undertaking:

F. Information regarding the person authorised to present information

Name and surname

Position

Telephone number

Date and signature

1) In case when a partner of a civil code partnership, registered partnership or professional partnership or a general partner of limited partnership or limited joint-stock partnership not being a shareholder applies for aid, in relation to activity conducted in this company, information regarding this company is given. In case of the civil code partnership, NIP of this company, the name under which the company is functioning on the market and the place of business shall be given, and in case of lack of name and the place of business names and surnames and addresses of all the partners of this company.

2) To be filled in only in the case when a partner of a civil code partnership, registered partnership or professional partnership or a general partner of limited partnership or limited joint-stock partnership not being a shareholder applies for aid, in relation to activity conducted in this company (information regarding this partner or the general partner shall be provided).

3) Provided that he/she holds the tax identifier NIP.

4) To be filled in with the seven-digit designation assigned as stipulated in the regulation of the Council of Ministers of 15 December 1998 on detailed rules of conduct, application and providing the national official register of territorial division of the country and related obligations of the government administration and the local government units (Journal of Laws No 157, item 1031, with later amendments). A list of municipalities' identifiers is available at http://www.uokik.gov.pl/sporzadzanie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php.

5) The suitable position shall be marked with X.

6) A class of activity shall be given in relation to which the entity applies for aid. If there is no possibility to determine one such activity, the PKD class of such activity which generates the highest revenue shall be given.

7) An adjacent market is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

8) Part B of the form is not filled in in the case of entities to which the aid is to be granted on the basis of Article 34 a of the act of 8 May 1997 on sureties and guarantees granted by the State Treasury and by certain legal persons (Journal of Laws of 2012, item 657, with later amendments). Moreover points 1 and 2 do not apply to micro, small and medium entrepreneurs, referred to in Annex I to the Commission regulation (EU) No 651/2014, existing shorter than 3 years (from the date of its formation to the day of submitting application for aid) or applying for aid granted under conditions stipulated in Article 21 of the Commission regulation (EU) No 651/2014 during the period of seven years from the date of first commercial sale which qualify to investment within the risk financing as a result of *due diligence* procedure conducted by the chosen financial intermediary.

9) The condition is met if after deduction of cumulated losses from the sum of capitals of a reserve character (such as supplementary capital, reserve capital and revaluation reserve) the negative result is obtained, which absolute value exceeds the half of the value of the registered capital i.e. the equity or share capital.

10) To be filled in only in case of entities to which aid is to be granted, to calculation the value of the aid it is necessary to determine their reference rate (i.e. in a form such as: a loan, guarantees, deferrals, payments in instalments).

11) Applies only to producers.

12) Covered by the regulation (EU) No 1379/2013 of the European Parliament and the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (OJ L 354, 28.12.2013, p. 1, with later amendments).

13) In the meaning of Article 2 point 43 of the Commission regulation (EU) No 651/2014.

14) In the meaning of framework on state aid to shipbuilding (OJ C 364, 14.12.2011, p. 9–13).

15) In the meaning of Article 2 point 44 of the Commission regulation (EU) No 651/2014.

16) In the meaning of Article 2 point 5 and 45 of the Commission regulation (EU) No 651/2014.

17) In the meaning of Article 2 point 130 of the Commission regulation (EU) No 651/2014.

18) In the meaning of the Council Decision (2010/787/EU) of 10 December 2010 on state aid to facilitate the closure of uncompetitive coal mines (OJ L 336, 21.12.2010, p. 24).

19) In the meaning of the regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1, with later amendments).

20) Separate accounting of a particular business activity involves keeping the separate records for this business activity and correct assignment of revenues and costs according to consequently used and having an objective justification methods, and also establishing in documentation, as referred to in Article 10 of the act of 29 September 1994 on accounting (Journal of Laws of 2013, item 330, with the later amendments), the rules for keeping the separate records and methods of assigning costs and revenues.

21) By undertaking is understood in particular project, investment, operation or service of general economic interest.

22) By the same or a similar activity is understood an activity indicated in Article 2 point 50 of the Commission regulation (EU) No 651/2014.

23) Completed according with the Instruction included in part G of the form.

24) Equivalence of aid in EUR shall be submitted, calculated pursuant to Article 11 paragraph 3 of the Act of 30 April 2004 on the procedural issues concerning state aid.

25) In case of receiving aid being a compensation for the services of general economic interest, the description of the service in reference to which the entity received the compensation shall be made. The information enabling identification of the specific service provided by the entity, i.e. enabling to differ this service from other services provided by the entity and services provided by other entities e.g. the name of the service of general economic interest, sector where it is provided, the term and the area of its performance.

G. Instruction on completion of the table in part E of the form

Information on aid received in reference to the same undertaking in relation to implementation of which the applicant applies for the public aid, or aid for rescue, restructuring or temporary aid for restructuring shall be submitted. For example, if the entity applying for aid received in past the aid in relation to implementation of investment, only the aid destined for the same costs qualifying to be covered with aid, for the coverage of which the applying aid is to be granted shall be declared.

1. The day of granting aid (col. 1) - the day of granting aid shall be given pursuant to Article 2 point 11 of Act of 30 April 2004 on the procedural issues concerning state aid.

2. The aid granting body (col. 2) - the full name and the address of entity that granted aid shall be given. In case the entity received aid under a normative act which makes the acquisition of the right to receive aid conditional upon meeting the premises stipulated in it, without the necessity of issuing the decision or concluding the agreement, this space shall be omitted.

3. Legal basis for received aid (col. 3a and 3b)

Attention: There are the following possibilities of connecting elements creating a legal basis of the received aid, which shall be given in the individual columns of the table in a manner presented below.

Legal basis - basic information	Legal basis - detailed information
3a	3b
provision of the act	lack*
provision of the act	provision of the ministerial act
provision of the act	provision of the ministerial act decision/resolution agreement – symbol
provision of the act	decision/resolution/agreement – symbol

* In case of lack of the ministerial act, decision, regulation and agreement 'lack' shall be entered.

Col. 3a Legal basis - basic information - shall be given in the following sequence: date and title and indication of the year (number) and the item of the Journal of Law in which the act was published and indication of the provision of the act being the basis for aid granting (in the sequence: article, paragraph, point, letter, indent) .

Kol. 3b Legal basis - detailed information - if the basis of granting aid was the ministerial act to the act, shall be given in the following sequence: the name of the body issuing the act, the date of act and title of act and indication of the year (number) and the item of the Journal of Law in which the act was published and indication of the provision of the act being the basis for aid granting (in the sequence: section, paragraph, point, letter, indent). The act shall be the ministerial act to the act indicated in col.3a. In case of lack of the ministerial act being the legal basis of aid granting, 'lack' shall be entered. If the legal basis of aid granting was decision, resolution or agreement, the symbol defining the act shall be given; in case of decision - the number of the decision, in case of resolution - the number of resolution, in case of agreement - the number, the subject and parties of agreement. In case of lack of decision, regulation or agreement being the legal basis of aid granting 'lack' shall be entered.

4. Allocation of public aid (column 4) - a code indicating allocation of the received aid shall be given pursuant to the table below shall be given.

In case of de minimis aid:	Code
de minimis aid	e1
de minimis aid in the road transport sector granted according to the Commission regulation (EC) No 1998/2006 and de minimis aid in the road freight transport sector granted according to the Commission regulation (EC) No 1407/2013	e1t
de minimis aid in the form of compensation for services of general economic interest granted according to the Commission regulation No 360/2012	e1c
In case of public aid:	Code
A. HORIZONTAL AID	
Aid for research and development and innovation	
aid for research and development projects: fundamental research	a1.1.1
aid for research and development projects: industrial research	a1.1.2
aid for research and development projects: experimental development	a1.1.3
Aid for small and medium-sized enterprises for support of innovation	a1.2
aid for feasibility studies	a1.3
aid for process and organisational innovation	a1.4
aid for innovation clusters	a1.7
investment aid for research infrastructures	a1.9
aid for research and development in fisheries and aquaculture sector	a1.10
Aid for environmental protection and objectives connected with energy	
investment aid enabling entities adaptation to EU norms (pursuant to annex XII of the Treaty of Accession of the republic of Poland to the European Union), to go beyond EU standards for environmental protection or increase the level of environmental protection in the absence of community standards	a2.1
aid for early adaptation of enterprises to future community standards	a2.3
investment aid for measures supporting energy efficiency	a2.4
investment aid for measures supporting energy efficiency in buildings	a2.4.1
aid for high-efficiency cogeneration	a2.5
investment aid for promotion of energy from renewable energy sources	a2.6.1
operating aid for promotion of energy from renewable energy sources	a2.6.2
operating aid for promotion of energy from renewable energy sources in installations operating on a small scale	a2.6.3
aid for environmental studies	a2.7
aid in a form of tax reductions for the environment protection under the directive 2003/96/EC	a2.8
aid in a form of tax reductions for the renewable energy sources	a2.8.1
investment aid for energy efficient district heating and cooling	a2.9
aid for waste management	a2.10
investment aid for remediating contaminated sites	a2.11
aid for relocation of undertakings	a2.12
aid in the form of system for greenhouse gas emission allowances	a2.13

aid for carbon dioxide capture and storage	a2.14
investment aid for energy infrastructure	a2.15
aid to ensuring generation and transmission adequacy	a2.16
Aid for small and medium-sized enterprises	
investment aid	a3
aid for consultancy services	a5
aid for participation in fairs	a6
aid for participation in projects within the European Territorial Cooperation	a25
Aid for disadvantaged and disabled workers	
aid for the recruitment of disadvantaged workers in the form of wage subsidies	a11
aid for compensating costs of support granted to disadvantaged workers	a11.1
aid for the employment of disabled workers in the form of wage subsidies	a12
aid for compensating the additional costs of employing disabled workers	a13
Training aid	a14
Aid for rescue	a15
Aid for restructuring	a16
Temporary aid for restructuring	a16.1
Aid to make good the damage caused by natural disasters or other exceptional occurrences	a17
Aid for prevention or liquidation of serious disturbance in the economy of cross-sectorial character	a18
Aid for the support of national entrepreneurs operating within the undertaking taken in the european interest	a19
Aid to promote cultureand heritage conservation	a20
Aid of social character for individual consumers	a21
Aid in the form of risk capital	a22
Aid for access of small and medium-sized enterprises to finance	
aid for risk financing	a22.1
aid for start-ups	a22.2
aid for alternative platforms specialised in small and medium-sized enterprises	a22.3
aid for scouting costs	a22.4
Aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest	a23
Investment aid for local infrastructure	a26
Aid for sporting and recreational activity	a27
B. REGIONAL AID	
Investment aid	b1
operating aid	b4
regional aid for development of urban areas	b6
C. OTHER ASSIGNMENT	
aid being a compensation for the services of general economic interest or a compensation for public services in the inland transport sector	c5
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D. AID IN SECTORS - special allocations	
COAL SECTOR	
aid to cover exceptional costs	d3.1
aid for closure	d3.2
TRANSPORT SECTOR	
MARITIME	
investment aid	d4.1
aid on improving competitiveness	d4.2
aid for the repatriation of seafarers	d4.3
aid for support of short sea shipping	d4.4
AVIATION	
investment aid to airports	d5.1
start-up aid for airlines	d5.3
operating aid to airports	d5.4
aid of social character for individual consumers	d5.5
THE RAIL SECTOR	
regional aid for the purchase or modernisation of rolling stock	d6.1
aid to cancel the debts	d6.2
aid for coordination of transport	d6.3
MULTIMODAL TRANSPORT AND INTERMODAL TRANSPORT	d7
OTHER AID IN THE TRANSPORT SECTOR	t
THE ENERGY SECTOR	d8
aid to cover the costs occurring at producers in relation to the early termination of the long-term agreements for the sale of electricity and power	
THE CINEMA SECTOR	d9
aid concerning the cinema and other audio-visual undertakings	
THE TELECOMMUNICATIONS SECTOR	d10
THE BANKING SECTOR	d11
5. Form of aid (col. 5) - only the code defining an appropriate for of aid shall be enetered.	Code
subsidy and other non-repayable payments	A1.1
subsidised bank loan interests (directly for entrepreneurs)	A1.2
other expenditures related with functioning of the budgetary authorities or implementation of their statutory tasks	A1.3
refund	A1.4
compensation	A1.5
tax exemption	A2.1
tax deduction	A2.2
reduction or the reduction causing decrease of the tax base or the tax amount	A2.3
fee reduction	A2.4
fee exemption	A2.5
abandonment of tax collection	A2.6
abandonment of fee collection	A2.7
cancellation of all or part of tax arrears with interest	A2.8
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cancellation of all or part of interest on tax arrears	A2.9
fee (contribution, payment) cancellation	A2.10
cancellation of all or part of interest on late payment of the fee (contribution, payment, penalty)	A2.11
penalties' cancellation	A2.12
making the property of the State, territorial self-government unit or their units, available to use on conditions more favourable for entrepreneur than market terms	A2.13
the sale of property of the State, territorial self-government unit or their units on conditions more favourable for entrepreneur than market terms	A2.14
cancellation of enforcement costs	A2.15
single depreciation	A2.16
cancellation of litigation costs	A2.17
capital injection	B1.1
debt-for-equity swap	B2.1
subsidised loan	C1.1
soft loan	C1.2
subsidised interest rate bank loans (for banks)	C1.3
conditionally cancelled loans	C1.4
postponement of tax payment deadline	C2.1
postponement of the deadline of tax liability or tax liability with interests	C2.1.2
tax payment in installments	C2.2
tax liability or tax liability with interests payment in installments	C2.3.1
postponement of fee (contribution, paying) payment	C2.4
postponement of the deadline of payment of outstanding fee (contribution, paying) or outstanding fee (contribution, paying) with interests	C2.4.1
fee (contribution, paying) payment in installments	C2.5
outstanding fee (contribution, paying, penalty) or outstanding fee (contribution, paying, penalty) with interests payment in installments	C2.5.1
postponement of fee payment deadline	C2.6
penalty in installments	C2.7
enforcement costs in installments	C2.8
interests in installments	C2.9
postponement of enforcement costs payment deadline	C2.10
postponement of interests payment deadline	C2.11
postponement of litigation costs payment deadline	C2.12
litigation costs in installments	C2.13
surety	D1.1
guarantee	D1.2
other	E

6. Value of public aid or de minimis aid received (col. 6a and 6b) - shall be given:

- a) nominal value of aid (as a total amount of financial resources being a basis to calculation of of the volume of aid granted e.g. an amount of a loan granted or a postponed tax amount) and
- b) gross value (as gross grant equivalent calculated according to the regulation of the Council of Ministers issued pursuant to Article 11 paragraph 2 of the Act of 30 April 2004 on the procedural issues concerning state aid and relevant EU european union provisions).