**DECLARATION FOR DETERMINING THE SIZE CATEGORY**

**OF the undertaking of the AppliCant/partner[[1]](#footnote-1)**

Call on thesupportofinnovationandbusinessdevelopment

**Call Code: BIN 02**

EEA Financial Mechanism 2014 – 2021

|  |  |
| --- | --- |
| **Undertaking name**[[2]](#footnote-2) |  |
| **Address** |  |
| **Registration number (ID)** |  |
| **Reference period[[3]](#footnote-3)** |  |
| **Undertaking type[[4]](#footnote-4)** | Select type of undertaking |

**Data used to determine the size category of the undertaking**[[5]](#footnote-5)according to Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (hereinafter referred to as the "Definition").

Table[[6]](#footnote-6):

|  |  |  |
| --- | --- | --- |
| Number of employees  (Annual work units - AWU) | Annual turnover[[7]](#footnote-7) in thousands of euros | Balance sheet total[[8]](#footnote-8) in thousands of euros |
|  |  |  |

|  |  |
| --- | --- |
| Has there been a change in the data compared to the previous accounting period that could lead to a change in the size category of the undertaking? | **No** |
| **Yes** (fill in and attach a statement relating to the previous accounting period[[9]](#footnote-9)). |

I, the undersigned, statutory representative of the above undertaking, declare that:

* This undertaking meets the definition of a Select an item according to Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty,
* Relationships through a natural person or a group of natural persons acting jointly were also taken into account when identifying linked undertakings, where the undertakings concerned carry out their activities or part of their activities in the same or relevant market, on the basis of data on holdings, resp. voting rights of a natural person or group of natural persons acting jointly,
* I have provided all the information needed to assess the linking of the undertakings and did not withhold any of this information,
* I am aware of the possible legal consequences if this statement proves to be untrue.

**Date:**

...................................................................................................................... ................................................

**Name, surname and title of the statutory represenative[[10]](#footnote-10) Signature**

**ANNEX TO THE DECLARATION FOR DETERMINING THE SIZE CATEGORY**

**OF THE undertaking**

**CALCULATION FOR THE PARTNER undertaking OR LINKED UNDERTAKING**

**Parts of the Annex to be attached if necessary**

* Part A (including any supplementary sheets), if the undertaking has at least one partner undertaking
* Part B (including any supplementary sheets), if the undertaking has at least one linked undertaking

**Aggregation of undertaking data, including partner and linked undertakings**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Number of employees (AWU) | Annual turnover in thousands of euros | Balance sheet total in thousands of euros[[11]](#footnote-11) |
| Undertaking data (the undertaking to which the declaration relates) or from the consolidated financial statements (data from Table B(1) in Part B) |  |  |  |
| Relatively aggregated data of all partner undertakings (data from Table A in Part A) |  |  |  |
| Data on related undertakings not included in the consolidation in the first line (data from Table B(2) in Part B) |  |  |  |
| Total |  |  |  |

The data from the line "Total" is transferred to the table "Data used to determine the size category of the undertaking" on the introductory page of the declaration.

**PART A**

**Partner undertakings**

For each undertaking for which a "partner undertaking information sheet" is completed (one sheet for each partner of the undertaking –applicant and for each partner undertaking of each linked undertaking whose data has not yet been included in the consolidated accounts of that linked undertaking[[12]](#footnote-12)), data from the relevant "partner undertaking tables" shall be set out in the summary table below:

**Table A**

|  |  |  |  |
| --- | --- | --- | --- |
| Partner undertaking (name/identification) | Number of employees (AWU) | Annual turnover in thousands of euros | Balance sheet total in thousands of euros[[13]](#footnote-13) |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |
| 4. |  |  |  |
| 5. |  |  |  |
| 6. |  |  |  |
| 7. |  |  |  |
| 8. |  |  |  |
| Total |  |  |  |
| (If necessary, attach additional sheets or add lines to this table.) | | | | |

**Notice**: These data are the result of a pro rata calculation made on the "partner undertaking information sheet" for each direct or indirect partner undertaking.

The data in the line "Total" in the table above should be provided in the second line (concerning partner undertakings) of the table annexed to the declaration.

**PARTNER UNDERTAKING INFORMATION SHEET**

|  |  |
| --- | --- |
| **Undertaking name** |  |
| **Address** |  |
| **Registration number (IČO)** |  |
| **Reference period[[14]](#footnote-14)** |  |

**Primary raw data relating to the partner undertaking**

|  |  |  |
| --- | --- | --- |
| Number of employees  (Annual work units - AWU) | Annual turover[[15]](#footnote-15) in thousands of euros | Balance sheet total [[16]](#footnote-16) in thousands of euros |
|  |  |  |

**Notice**: Primary raw data is derived from financial statements and other data about the partner undertaking, and are consolidated, if any. To these are added 100% data on the enterprises that are related to this partner enterprise, unless the data on these related enterprises have already been included in the financial statements of the partner undertaking in the consolidation[[17]](#footnote-17). If necessary, attach "information sheets on linked undertaking" for those undertaking that were not included in the consolidation.

**Proportional calculation**

1. Indicate the ownership interest[[18]](#footnote-18) of the undertaking preparing the declaration (or of the linked undertaking through which the relationship with the partner undertaking is established) in the partner undertaking to which this information sheet relates: ......................
2. Indicate the shareholding of the partner undertaking to which this information sheet relates in the undertaking preparing the declaration (or in the linked undertaking): ............................
3. The higher of these two percentages shall apply to the primary raw data listed in the table above. The results of this proportional calculation are given in the following table:

„**Partner undertaking Table**“

|  |  |  |
| --- | --- | --- |
| Number of employees  (Annual work units - AWU) | Annual turnover in thousands of euros | Balance sheet total in thousands of euros |
|  |  |  |

This data is transferred to Table A in Part A.

**PART B**

**Linked undertakings**

1. **Indicate the case that apply to the undertaking-applicant:**

**The case 1:** The undertaking-applicant prepares consolidated financial statements or is included in the consolidation of another undertaking as part of consolidation. (Table B(1))

**The case 2:** The undertaking-applicant or one or more linked undertakings do not prepare consolidated financial statements or are not included in the consolidated financial statements. (Table B(2)).

**Notice:**

Data on undertakings that are linked to the applicant undertaking are obtained from their financial statements and other data, and are consolidated, if any. To these shall be added proportionately the data for each possible partner undertaking of this linked undertaking which are hierarchically immediately above or below this undertaking, unless the data on these undertakings have already been included in the consolidation[[19]](#footnote-19).

1. **Calculation methods for each of these cases:**

**In the case 1**: The consolidated financial statements serve as the basis for the calculation. Fill in the table below B(1).

**Table B(1)**

|  |  |  |
| --- | --- | --- |
| Number of employees  (Annual work units - AWU) | Annual turnover[[20]](#footnote-20) in thousands of euros | Balance sheet total[[21]](#footnote-21) in thousands of euros |
|  |  |  |

This data is transferred to the first line of the table annexed to the declaration.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Identification of the undertakings included in the consolidation | | | | |
| Linked undertaking (name/identification) | Address | Registration number (ID) | Name, surname and title of statutory representative[[22]](#footnote-22) |
| A. |  |  |  |
| B. |  |  |  |
| C. |  |  |  |
| D. |  |  |  |
| E. |  |  |  |

**Important notice**: Partner undertakings of such a linked undertaking which are not included in the consolidation shall be considered as direct partner undertakings of the applicant undertaking. Data on them and "information sheets on partner undertakings" must therefore be added to Part A of the Annex to the Declaration.

**In the case 2:** For each linked undertaking (including links through other linked undertakings), complete the "information form on the linked undertaking" and simply calculate the financial statements of all linked undertakings by completing Table B(2) below.

**Table B(2)**

|  |  |  |  |
| --- | --- | --- | --- |
| Undertaking[[23]](#footnote-23) | Number of employees (AWU) | Annual turnover in thousands of euros | Balance sheet total in thousands of euros[[24]](#footnote-24) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total |  |  |  |

The data entered in the line "Total" in the table above should be entered in the third line (concerning linked undertakings) of the table annexed to the declaration.

**LINKED UNDERTAKING INFORMATION SHEET**

(applies only to linked undertakings not included in the consolidation in Table B)

|  |  |
| --- | --- |
| **Undertaking name**[[25]](#footnote-25) |  |
| **Address** |  |
| **Registration number (ID)** |  |
| **Reference period[[26]](#footnote-26)** |  |

|  |  |  |
| --- | --- | --- |
| Number of employees  (Annual work units - AWU) | Annual turnover[[27]](#footnote-27) in thousands of euros | Balance sheet total[[28]](#footnote-28) in thousands of euros |
|  |  |  |

These data are transferred to Table B(2) in Part B of the Annex to the Declaration.

**Notice**: Data on undertakings that are linked to the applicant undertaking are obtained from their financial statements and other data, and are consolidated, if any. To these shall be added proportionately the data for each possible partner undertaking of this linked undertaking which are hierarchically immediately above or below this undertaking, unless the data on these undertakings have already been included in the consolidation[[29]](#footnote-29)3.

Such partner undertakings are considered as direct partner undertakings of the applicant undertaking. The information on these "partner undertaking information sheets" must therefore be added to Part A of the Annex to the Declaration.

1. Delete as appropriate [↑](#footnote-ref-1)
2. Name of the Applicant or Partner (if it applies for state aid or de minimis aid in the project application). [↑](#footnote-ref-2)
3. Indicate the last complete accounting period (with approved financial statement), for which it is declared (or the respective form) elaborated, for example „from January 1 to December 31 2019“. All data must be linked to the last approved accounting period and must be calculated on an annual basis. [↑](#footnote-ref-3)
4. Undertaking type according to Article 3 par. 1 to 3 Annex I. Regulation 651/2014. In the case of a autonomous undertaking, enter the required data in the table below, annexes do not need to be submitted. In the case of a partner or linked undertaking, the relevant annexes must be attached and the cumulative data from the annexes must then be transferred to the declaration itself. [↑](#footnote-ref-4)
5. All data must relate to the last approved accounting period and calculated on an annual basis. In the case of newly established undertaking (applies to partners who are to be granted state aid or minimum aid), whose accounting statements have not yet been approved, the data to be used is derived from a reliable estimate made in the financial year. [↑](#footnote-ref-5)
6. The data for the partner and linked undertaking will be calculated in the annex to this declaration. [↑](#footnote-ref-6)
7. The annual turnover figures correspond to:

   the value stated in the Profit and Loss Statement on the line 01 „Net turnover (part accounting class 6 according to the Law)“, if the applicant accounts in the double-entry bookkeeping system and is not so-called micro-accounting unit,

   the sum of the values stated in the Profit and Loss Statement on line 02 "Revenues from sales of goods (604, 607)" and line 03 "Revenues from sales of own products and services (601, 602, 606)", if the applicant accounts in the system double-entry bookkeeping and is the so-called micro-accounting unit,

   the sum of the values stated in the statement of revenue and expenditure on line 01 "Sale of goods" and line 02 "Sale of goods and services", if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-7)
8. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC).

   The data on the Balance Sheet Amount correspond to the value stated in:

   the Balance Sheet in line 001 "TOTAL ASSETS", if the applicant accounts in the double-entry bookkeeping system,

   in the Statement of Assets and Liabilities on line 15 “Assets in total l. 01 + l. 02 + l. 03 + l. 04 + l. 08+ l. 09 +/- l.13 + l.14 “, if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-8)
9. Definition, Article 4 (1) │ 2 of Annex I to Commission Regulation (EC) No 651/2014. [↑](#footnote-ref-9)
10. In the case of a collective statutory body, it is necessary to adapt the table of data on statutory representatives to their number. [↑](#footnote-ref-10)
11. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC). [↑](#footnote-ref-11)
12. If the data on the undertaking are included in the consolidated financial statements in a smaller proportion than the ration determined in accordance with Article 6 (2), the percentage referred to in that Article shall apply (Definition, Article 6 (3), second subparag.). [↑](#footnote-ref-12)
13. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of companies and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC). [↑](#footnote-ref-13)
14. Indicate the last complete accounting period (with approved financial statements) for which the declaration (or the relevant form) has been prepared, e.g. "From 1 January to 31 December 2019". All data must be linked to the last approved accounting period and must be calculated on an annual basis. [↑](#footnote-ref-14)
15. The annual turnover figures correspond to:

    the value stated in the Profit and Loss Statement on line 01 „Net turnover (part accounting class 6 according to the Law)“, if the applicant accounts in the double-entry bookkeeping system and is not so-called micro-accounting unit,

    the sum of the values stated in the Profit and Loss Statement on line 02 "Revenues from sales of goods (604, 607)" and line 03 "Revenues from sales of own products and services (601, 602, 606)", if the applicant accounts in the system double-entry bookkeeping and is the so-called micro-accounting unit,

    the sum of the values stated in the statement of revenue and expenditure on line 01 "Sale of goods" and line 02 "Sale of goods and services", if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-15)
16. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC).

    The data on the Balance Sheet Amount correspond to the value stated in:

    the Balance Sheet on line 001 "TOTAL ASSETS", if the applicant accounts in the double-entry bookkeeping system,

    in the Statement of Assets and Liabilities on line 15 “Assets in total l. 01 + l. 02 + l. 03 + l. 04 + l. 08+ l. 09 +/- l.13 + l.14 “, if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-16)
17. Definition, Article 6 (3) first subparagraph. [↑](#footnote-ref-17)
18. Either as a share in the invested capital or a share in the voting rights, whichever is greater. To this shareholding should be added the shareholding of each related undertaking in the same undertaking (Definition, Article 3 (2), first subparagraph). [↑](#footnote-ref-18)
19. Definition, Article 6 (3) second subparagraph. [↑](#footnote-ref-19)
20. The annual turnover figures correspond to:

    the value stated in the Profit and Loss Statement on the line 01 „Net turnover (part accounting class 6 according to the Law)“, if the applicant accounts in the double-entry bookkeeping system and is not so-called micro-accounting unit,

    the sum of the values stated in the Profit and Loss Statement on line 02 "Revenues from sales of goods (604, 607)" and line 03 "Revenues from sales of own products and services (601, 602, 606)", if the applicant accounts in the system double-entry bookkeeping and is the so-called micro-accounting unit,

    the sum of the values stated in the statement of revenue and expenditure on line 01 "Sale of goods" and line 02 "Sale of goods and services", if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-20)
21. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC).

    The data on the Balance Sheet Amount correspond to the value stated in:

    the Balance Sheet on line 001 "TOTAL ASSETS", if the applicant accounts in the double-entry bookkeeping system,

    in the Statement of Assets and Liabilities on line 15 “Assets in total l. 01 + l. 02 + l. 03 + l. 04 + l. 08+ l. 09 +/- l.13 + l.14 “, if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-21)
22. In the case of a collective statutory body, the table of data on statutory representatives may be adapted to their number. [↑](#footnote-ref-22)
23. Attach one "linked undertaking information sheet" for each undertaking. [↑](#footnote-ref-23)
24. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC). [↑](#footnote-ref-24)
25. Name of applicant or partner (if it applies for state aid or de minimis aid in the project application). [↑](#footnote-ref-25)
26. Indicate the last complete accounting period (with approved financial statements) for which the declaration (or the relevant form) has been prepared, e.g. "From 1 January to 31 December 2019". All data must be linked to the last approved accounting period and must be calculated on an annual basis. [↑](#footnote-ref-26)
27. The annual turnover figures correspond to:

    the value stated in the Profit and Loss Statement on the line 01 „Net turnover (part accounting class 6 according to the Law)“, if the applicant accounts in the double-entry bookkeeping system and is not so-called micro-accounting unit,

    the sum of the values stated in the Profit and Loss Statement on line 02 "Revenues from sales of goods (604, 607)" and line 03 "Revenues from sales of own products and services (601, 602, 606)", if the applicant accounts in the system double-entry bookkeeping and is the so-called micro-accounting unit,

    the sum of the values stated in the statement of revenue and expenditure on line 01 "Sale of goods" and line 02 "Sale of goods and services", if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-27)
28. The balance sheet total refers to the value of the basic assets of the undertaking (Article 3 (11) of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual accounts, consolidated accounts and related reports of certain types of undertakings and amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC).

    The data on the Balance Sheet Amount correspond to the value stated in:

    the Balance Sheet on line 001 "TOTAL ASSETS", if the applicant accounts in the double-entry bookkeeping system,

    in the Statement of Assets and Liabilities on line 15 “Assets in total l. 01 + l. 02 + l. 03 + l. 04 + l. 08+ l. 09 +/- l.13 + l.14 “, if the applicant accounts in the system of simple accounting. [↑](#footnote-ref-28)
29. 3 If the data on the undertaking are included in the consolidated accounts in a smaller proportion than the ratio determined in accordance with Article 6 (2), the percentage referred to in that Article shall apply (Definition, Article 6 (3), second subparagraph). [↑](#footnote-ref-29)