

NOTE: The form is designed and intended to be completed by applicants for de minimis aid, established in a country other than Poland. The entities applying for aid, which are based in Poland, complete the form in accordance with the model set out in the Regulation of the Council of Ministers of 30 of July 2024 amending the Regulation on the scope of the information provided by the applicant for de minimis aid (Journal of Laws 2024 item.40).

The annex to the Regulation of the Council of Ministers of 30 July 2024 (item 40)

The fields marked gray should not be completed nor their content should be changed. The text that is crossed out does not apply to entities established in a country other than Poland.

Annex 1 - is adapted for entities established in a country other than Poland

Information regarding <i>de minimis</i> aid	
Applicable to de minimis aid granted under the conditions laid down in Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L, EU 2023/2831)	
A. Information on the entity to be granted de minimis aid ¹⁾	A1. Information on the partner in a civil law partnership or a partnership applying for de minimis aid in relation to the activity carried out at that partnership ²⁾
<div>1) Tax identifier of the entity</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>2) First and family names or name of the entity</div> <div></div> <div>3) Address of residence or registered seat of the entity</div> <div></div>	<div>1a) Tax identifier of the applicant³⁾</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>2a) First and family names or name of the appli</div> <div></div> <div>3a) Address of residence or registered seat of the applican</div> <div></div>
<div>4) Identifier of the municipality where the entity has its place of residence or registered seat⁴⁾</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>5) Legal form of the entity⁵⁾</div> <div><div><input type="checkbox"/> state-owned enterprise</div><div><input type="checkbox"/> company wholly owned by the Treasury</div><div><input type="checkbox"/> company wholly owned by a local government unit within the meaning of the Act of 20 December 1996 on the municipal services management (Official Journal of the Laws of 2021, Item 679)</div><div><input type="checkbox"/> joint-stock company or limited liability company with respect where to the Treasury, a local government unit, a state-owned enterprise or a company wholly owned by the Treasury are the entities which have such powers as the dominant enterprises within the meaning of the Act of 16 February 2007 on the Competition and Consumer Protection (Official Journal of the Laws of 2024, Item 594)</div><div><input type="checkbox"/> a public finance sector unit within the meaning of the provisions of the Act of 27 August 2009 on the Public Finance (Official Journal of the Laws of 2023, Item 1270, as amended)</div><div><input type="checkbox"/> other (specify which)</div><div></div></div>	
<div>6) Size of the entity, in accordance with 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 of 26.06.2014, p. 1)⁵⁾</div> <div><div><input type="checkbox"/> micro-enterprise</div><div><input type="checkbox"/> small enterprise</div><div><input type="checkbox"/> medium-sized enterprise</div><div><input type="checkbox"/> other enterprise</div></div> <div>7) Class of activity, in accordance with the Regulation of the Council of Ministers of 24 December 2007 on the Polish</div>	

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8) Date of establishment of the entity

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9) Relationships with other enterprises⁷⁾

Are there relationships between the entity and other enterprises which consist in that:

- a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise? ☐ Yes ☐ No
- b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise? ☐ Yes ☐ No
- c) an enterprise has the right to exercise 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? ☐ Yes ☐ No
- d) an enterprise, which is 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? ☐ Yes ☐ No
- e) an enterprise remains in any of the relationships described above through another enterprise or several other enterprises? ☐ Yes ☐ No

If at least one "yes" has been checked, provide:

a) Tax identifiers of all the enterprises related to the entity

b) the total value of de minimis aid granted in the previous 3 years to all the enterprises related to the entity⁸⁾

10) Information that the applicant has been established as a result of a split of another enterprise or a merger with another enterprise, including through the acquisition of another enterprise

Specify whether in the course of previous 3 years the entity:

- a) was established as a result of a merger of other enterprises ☐ Yes ☐ No
- b) acquired another enterprise ☐ Yes ☐ No
- c) was established as a result of a split of another enterprise ☐ Yes ☐ No
- d) was established as a result of transformation of the enterprise ☐ Yes ☐ No

If "yes" has been checked in letter a) or b), provide:

a) tax identifiers of all the merged or acquired enterprises

b) the total value of minimis aid granted in the previous 3 years to all the merged or acquired enterprises⁸⁾

If "yes" has been checked in letter c) or d) provide:

a) Tax identifier of the enterprise before the split or transformation

b) the total value of de minimis aid granted in the previous 3 years to an enterprise which existed before the split or transformation for the activity acquired by the entity⁸⁾

If it is impossible to determine which part of de minimis aid received by the enterprise before the split was granted for the activity acquired by the entity, provide:

– the total value of de minimis aid granted in the previous 3 years to the enterprise before the split⁸⁾

– the value of equity capital of the enterprise before the split (in PLN)

- the value of equity capital of the entity at the time of the split (in PLN)

B. Information on the economic situation of the entity to be granted de minimis aid⁹⁾

1) Does the entity fulfil the criteria for being placed in solvency proceedings?

☐

Yes

☐

No

2) Is the entity which is an enterprise other than a micro-, small or medium-sized enterprise, or in case as to referred to in art. 4 point 7 of Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid being every type of enterprise - is in a worse situation than the one which deserves a B- credit rating?

☐

Yes

☐

No

☐

Not applicable

3) Specify whether over last 3 years preceding the date of applying for the granting of de minimis aid:

a) the entity suffered growing losses

☐

Yes

☐

No

b) the turnover of the entity decreased

☐

Yes

☐

No

c) the stocks or unused capacity of the entity to provide services increased

☐

Yes

☐

No

d) the entity had a surplus output¹¹⁾

☐

Yes

☐

No

e) the cashflow fell

☐

Yes

☐

No

f) the total debt of the entity grew

☐

Yes

☐

No

g) the amount of interest on the entity's liabilities grew

☐

Yes

☐

No

h) the net value of the entity's assets fell or was zero

☐

Yes

☐

No

i) there were other circumstances indicating difficulties with financial solvency

☐

Yes

☐

No

If so, specify which:

C. Information on the economic activity carried out by the entity to be granted de minimis aid

Does the entity to be granted de minimis aid carry out an activity:

1) in the primary production of fishery and aquaculture sector¹²⁾? ☐ Yes ☐ No

2) in the field of the primary production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union? ☐ Yes ☐ No

3) in the field of processing and marketing of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union? ☐ Yes ☐ No

4) in the field of processing and marketing of fishery and aquaculture products¹²⁾? ☐ Yes ☐ No

5) Will the requested de minimis aid be spent on the activity indicated in points 1-4? ☐ Yes ☐ No

6) If "yes" has been checked in points 1 or 2 is separate accounting ensured¹³⁾, preventing the transfer of the benefits from the received de minimis aid to the activity indicated in these points (specify how)? ☐ Yes ☐ No
☐ Not applicable

D. Information on the aid received for the same costs which are to be covered by the requested de minimis aid

Will the requested de minimis aid be spent to cover identifiable costs?

☐ Yes ☐ No

If so, has the entity received aid other than de minimis aid to cover the same costs as those mentioned above?

☐ Yes ☐ No

If so, fill in the table below for the abovementioned aid other than de minimis aid and the de minimis aid for the same costs.

No.	Date of granting of the aid	Entity granting the aid	Legal basis for granting the aid		Form of aid	Value of aid received		Purpose of aid
			Basic information	Detailed information		Nominal	Gross	
	1	2	3a	3b	4	5a	5b	6
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

If the table indicates that aid other than de minimis aid has been received, fill in, in addition, points 1-8 below:

1) a description of the project:

2) costs eligible to be covered by the aid in their nominal and discounted values and their types:

3) maximum permitted aid intensity:

4) intensity of the aid already granted for the costs referred to in point 2:

5) location of the project:

6) objectives to be attained as a result of the implementation of the project:

7) stages of project implementation:

8) start and end dates of project implementation:

E. Information on the person authorised to present information

First and family names

Official position

Telephone number

Date and signature

- 1) When de minimis aid is sought by a partner in a civil law partnership, a general partnership or a limited liability partnership, or a general partner in a limited partnership or a limited joint-stock partnership who is not a shareholder, in relation to the activity carried out by that partnership, provide in the form information on that partnership. In the case of a civil law partnership, provide the NIP of that partnership, the name under which the partnership operates on the market and the place where it carries out its operations, and, in the absence of the name or the place where its operations are carried out, the first and family names and addresses of all the partners in that partnership.
- 2) To be completed when de minimis aid is requested by a partner in a civil, general or professional partnership, a general partner of a limited partnership or a limited joint-stock partnership who is not a shareholder, a partner in a single-member limited liability company or a shareholder of a simple joint-stock company or another entity to which tax liability has been transferred. , in connection with the activities conducted in this company (information is provided regarding the partner, shareholder or general partner or the third party to whom tax liability has been transferred).
- 3) Provided that he has the NIP tax identifier or national tax identifier.
- 4) Enter a seven-digit identified assigned in the manner laid down in the Regulation of the Council of Ministers of 15 December 1998 on detailed principles of running, using and making available the national register of the official territorial division of the country and the related obligations of government administration authorities and territorial self-government units (Official Journal of the Laws, No. 157, Item 1031, as amended). The list of the identifiers of municipalities is available on the website: http://www.uokik.gov.pl/sporzadzanie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php. For beneficiaries from other countries than Poland, please provide NUTS3 code.
- 5) Check the appropriate box with an "X".
- 6) Specify the class of activity for which the entity seeks de minimis aid. If it is impossible to determine one such activity, specify the PCA class of that activity which generates the highest revenue. For beneficiaries from other countries than Poland, please provide NACE code of that activity which generates the highest revenue.
- 7) The entities which are only linked through a public authority, e.g. the State Treasury or a territorial self-government unit, are not regarded as interlinked.
- 8) Give the value of aid in EUR, calculated in accordance with Article 11(3) of the Act of 30 April 2004 on the Proceedings in Matters of State Aid, the Regulation of the Council of Ministers issued pursuant to Article 11(2) of that Act and the relevant EU regulations.
- 9) Fill in only for entities to be granted de minimis aid the calculation of the value whereof requires the determination of their reference rate (i.e. in such a form as a loans, guarantees, postponements, payments in instalments), with the exception of entities which are to be granted de minimis aid pursuant to Article 34a of the Act of 8 May 1997 on Warranties and Guarantees Given by the State Treasury and Certain Legal Persons (Official Journal of the Laws of 2012, Item 657, as amended) and which are natural persons who, as of the date of submitting the information laid down in the present Regulation, have not started their economic activity.
- 10) The B - credit rating means a high credit risk. Liabilities can be serviced only under favourable external conditions. In case of insolvency the level of recovery of amounts due is medium or low.
- 11) It applies to producers only.
- 12) Subject to the Regulation of the European Parliament and of the Council (EU) No 1379/2013 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 of 28.12.2013, p. 1 with amendments).
- 13) Separate accounting of a specific economic activity consists in keeping separate records on that economic activity and an appropriate attribution of revenues and costs on the basis of consistently applied and objectively justified methods, as well as in laying down the principles of keeping separate records and methods for attributing costs and revenues in the documentation referred to in Article 10 of the Act of 29 September 1994 on Accounting (Official Journal of the Laws of 2013, Item 360, as amended).
- 14) Fill in according to the Instructions for filling the table in Part D of the form.

Instructions for completing the table in part D of the form

Please, provide the information on the aid received so far, in respect of those costs eligible for aid, for which de minimis aid will be granted. For example, if an entity applying for de minimis aid had received the aid in relation to the implementation of an investment, only the aid earmarked for those costs eligible for aid, for which de minimis aid is applied should be declared.

1. The day when the aid was granted (col. 1) - provide the date of providing the aid within the meaning of Article 2 item 11 of the Act of 30 April 2004 on proceedings in matters concerning the state aid.

2. The aid granting body (col. 2) - provide the full name and the address of the entity that granted the aid (from the contract or *de minimis* aid certificate). If the entity had obtained the aid on the basis of a normative act, which subordinates the acquisition of the right to receive aid exclusively to the fulfillment of conditions set out in it, without the need to issue a decision or to conclude a contract, do not complete

3. The legal basis of the aid received (col. 3a and 3b)

Note: there are the the following options for combining the elements that form the legal basis of the aid

Legal basis - basic information	Legal basis - detailed information
3a	3b
provision of the Act	none*
provision of the Act	provision of an implementing act
provision of the Act	provision of an implementing act decision/resolution/ agreement - symbol
provision of the Act	decision/resolution/agreement - symbol

* In the absence of an implementing act, a decision, a resolution and a contract, enter the term "none".

Col. 3a Legal basis - basic information - please provide them in the following order: date and title as well as the designation of the year (number) and the position of the Journal of Laws in which the act was published as well as the designation of the provision of the act which is the basis for granting the aid (in

Col. 3b Legal basis - detailed information - If the basis for granting the aid was an implementing act to the act, please provide in the following order: the name of the body issuing the act, the date of the act and title of the act as well as the designation of the year (number) and the item of the Journal of Laws in which the act was published and the provision of the implementing act which is basis for the aid (in the following order: paragraph, section, item, letter, indent). The act should be an implementing act to the act indicated in the col. 3a. In the absence of an implementing act that constitutes the legal basis for the granting of aid, the term "none" should be entered. If granting the aid was based on a decision, resolution or contract, the symbol specifying this act should be provided; in the case of a decision - the number of the decision, in the case of a resolution - the number of the resolution, in the case of a contract - the number, subject and parties to the contract. In the absence of a decision, resolution or

4. Form of aid (col. 4) - please provide the code denoting the appropriate form of aid specified in Annex No. 1 to the Regulation of the Council of Ministers of August 7, 2008 on reports on public aid granted, information on failure to grant such aid and reports on arrears entrepreneurs in payments of benefits due to the public finance sector (Journal of Laws of 2024, item 161).

5. The value of the state aid or de minimis aid received (col. 5a and 5b) - the following must be provided:

- a) the nominal value of aid (as the total amount of the funds that are the basis for calculating the amount of the aid granted, such as the amount of the loan or the amount of the deferred tax) and
- b) the gross value (as the gross subsidy equivalent calculated in accordance with the regulation of the Council of Ministers issued on the basis of Article 11 (2) of the Act of 30 April 2004 on the procedural issues concerning state aid and the relevant EU provisions).

6. Purpose of the aid (col. 6) - please provide a code indicating the purpose of the aid received, specified in accordance with the Regulation of the Council of Ministers of August 7, 2008 on reports on public aid granted, information on failure to grant such aid and reports on entrepreneurs' arrears in payments benefits due to the public finance sector