**EU for Economic Growth (EU4EG) Project**

**Contracting Authority:**

**Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)**

**CALL FOR PROPOSALS FOR NEWLY ESTABLISHED ENTERPRISES (START-UPS)**

**CALL REF: EU4EG\_Start-ups\_2**

**(ONLY FOR PRESPA REGION (MUNICIPALITY OF RESEN))**

**Annex A.1. - Application form for local subsidy – Application**

Deadline for submission of Application: **18.03.2024, 12:00 hours** local time

|  |  |
| --- | --- |
| Title of the action: |  |
| Location(s) of the action: | *<specify region(s), area(s) or town(s) that will benefit from the action>*[ ]  Prespa region (Municipality of Resen) |
| Name of the Applicant |  |
| Nationality of the Applicant[[1]](#footnote-2) |  |

|  |  |
| --- | --- |
| Dossier No |  |
| (for official use only) |
|  |

|  |  |
| --- | --- |
| National ID number[[2]](#footnote-3) |  |
| Place and date of registration |  |
| Sector of activity (according NACE rev. 2 classification) |  |
| Official representative of the legal entity of the Applicant | *<Note: The Official representative is expected to sign the Local Subsidy Agreement with GIZ if the Application is successful>* |
| Type of organisation | [ ]  profit making[ ]  other, please state \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Legal status | [ ]  Personal Business Enterprise[ ]  Limited Liability Company in Sole Proprietorship[ ]  Limited Liability Company[ ]  Joint Stock Company[ ]  Public trade company[ ]  Limited partnership[ ]  Limited partnership with shares[ ]  other, please state \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

|  |
| --- |
| Applicant’s contact details for the purpose of this action |
| **Postal address:** |  |
| **Telephone number:** (fixed and mobile) country code + city code + number |  |
| **Fax number:** country code + city code + number |  |
| **Contact person for this action:** |  |
| **Contact person’s email:** |  |
| **Address:** |  |
| **Website of the Applicant:** |  |
| **Social media of the Applicant (if available):** |  |

**Any change in the addresses, phone numbers, fax numbers or e-mail, must be notified in writing to the Contracting Authority. The Contracting Authority will not be held responsible if it cannot contact an Applicant.**

|  |
| --- |
| **Ownership structure** (based on the latest Registration Certificate from the Central Registry): |
| **Owners** | **Share (%)** | **Gender** | **Age** | **Nationality** |
|  |  |  |  |  |
|  |  |  |  |  |
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# Part B. Application Form[[3]](#footnote-4)

**To be completed only by Applicants who receive an invitation to submit a Application (at the time of the invitation)**

**IMPORTANT NOTE: PLEASE DELETE ALL INSTRUCTIONS WHEN SUBMITTING THE APPLICATION**

The format shall be A4 size with 2 cm margins, Arial 10 font characters and single line spacing.

## General information

|  |  |
| --- | --- |
| **Reference of the Call for Proposals**  | CALL REF: EU4EG\_Start-ups\_2 (ONLY FOR PRESPA REGION (MUNICIPALITY OF RESEN) |
| **Title of the Call for Proposals** | **CALL FOR PROPOSALS FOR NEWLY ESTABLISHED ENTERPRISES (START-UPS)** |
| **Name of the Applicant** |  |
| **Title of the action** |  |
| **Location of the action** | *<specify the region(s) that will benefit from action>*[ ]  Prespa region (Municipality of Resen) |
| **Duration of the action***(max. 12 months)* | *<insert the number>* months |
| **Requested donor contribution (amount)***(min. 15.000 EUR and max. 50.000 EUR of total eligible costs)* | *<insert the amount>* EUR |
| **Requested donor contribution as a percentage of total eligible costs of the action***(min. 50% and max. 80% of total eligible costs)* | *<insert the percentage>* %  |
| **Total budget of the action** | *<insert the amount>* EUR |

## The action[[4]](#footnote-5)

### Description of the action

#### Description (max. 3 pages)

Provide a description of the proposed action and its relevance, including all the information requested below, referring to the overall objective and specific objective(s), as well as to the expected results (i.e. impact, outcome(s), possible intermediary outcomes and outputs.

* Provide brief description of your start-up, history, ownership, team/number of employees, production facilities/ offices, product / service, market size, competition, business model, traction, etc.
* Describe the innovation of the product/service; its growth/ scaling-up potential; Describe the scalability of the product/service;
* Describe the problem and the need for the product/service; describe the problem that is being solved; Justify the need for company’s products/services; Compare the product/service with similar ones; Assess the potential to patent the product;
* Explain the relevance of the action to the objectives/ sectors/ themes/ specific priorities of the CfP and to the particular needs and constraints of the target country, region(s), sectors, start-ups, etc.;
* Define and describe the target groups (e.g. start-up owners and its management/operational staff) and final beneficiaries (e.g. population in the target areas, in particular people below 40 years of age and/or women and/or people belonging to vulnerable groups and minorities), their needs and constraints, and state how the action will address these needs and improve their situation. Describe the key stakeholder groups, their attitudes towards the action and any consultations held. Describe the technical and management capacities of target groups.
* Present the intervention logic, explaining how the activities will lead to the outputs, then the outputs to the outcome(s)[[5]](#footnote-6) and finally the outcome(s) to the expected impact[[6]](#footnote-7), making explicit the main assumptions and risks along this chain of results.
* Identify and describe in detail each activity (or work package) to be undertaken (e.g. purchasing of new equipment/ machinery and/or making a main investment, small reconstruction works, improving business processes, introducing quality standards, certification and accreditation, training, etc.) to produce results, justifying the choice of activities and specifying the role of each associate in the activities. Please indicate the support provided during the acceleration programme to identify growth opportunities. Do not repeat the Action Plan to be provided in Section 2.1.3, but demonstrate coherence and consistency of project design. List any publications proposed.
* Describe the level of commitment (Term sheet or Letter of commitment or Letter of intent or Letter of expression of interest) of third-party private investor (individual or legal entity) who has declared clearly its intention to invest in your start-up (e.g. equity, convertible note).
* Describe what is the commitment of the action for the green and circular economy and what measures it will take towards a zero pollution and zero waste model to prevent negative impact on the environment and climate change (e.g. using advanced / clean / climate friendly technology for production; using less materials and ensure that products can be reused, recycled; taking measures to prevent waste and pollution being generated as well as measures to clean and remedy it; environment friendly packaging of products; commitment for efficient energy use, promoting green energy, etc.).
* Indicate the main studies conducted in view of defining the scope of the action, for ex. any supporting document prepared by a local BSO and/or any result of business support services provided during the acceleration programme.

#### Implementation approach (max. 2 pages)

Describe in detail:

* the methods of implementation (including the main means proposed – e.g. equipment, materials, works, services and supplies to be acquired) and rationale for such methodology;
* where the action continues a previous action (e.g. grant from Fund for Innovation and Technological Development (FITD)), describe how the action is intended to build on the results of the previous action (give the main conclusions);
* explain how the action fits or is coordinated with other programme or any other possibly planned project;
* the organisational structure and the team proposed for the implementation of the action (by function: do NOT include the names of individuals);
* the role and participation in the action of the various actors and stakeholders (associates, target groups, local authorities, etc.), and the reasons why these roles have been assigned to them;
* the planned monitoring arrangements and subsequent follow-up;
* the planned activities in order to ensure the visibility of the action and the contribution of the donors (EU and BMWK) to its funding.

#### Indicative action plan for implementing the action (max. 2 pages)

The duration of the action will be *<X >* months.

Applicants should not give a specific start-up date for the implementation of the action but simply refer to “month 1”, “month 2”, etc.

It is recommended to base the estimated duration of each activity and the total period on the most probable duration and not on the shortest possible duration, by taking into consideration all relevant factors that may affect the implementation timetable.

The activities stated in the Action Plan should match those described in detail in Section 2.1.1. The implementing body must be either the Applicant, or associates or contractors. Any months or interim periods without activities must be included in the Action Plan and count toward the calculation of the total estimated duration of the action.

The Action Plan for the total period of maximum 12 months of implementation should be sufficiently detailed to give an overview of the preparation and implementation of each activity. To this end, it must be divided into six-month periods (Semesters).

The Action Plan will be drawn up using the following format:

**Action Plan for implementing the action**

|  |
| --- |
| **Year 1** |
|  | **Semester 1** | **Semester 2** |  |
| **Activity** | **Month 1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **Implementing body** |
| *Example* | *example* |  |  |  |  |  |  |  |  |  |  |  | *Example* |
| Preparation Activity 1 (title) |  |  |  |  |  |  |  |  |  |  |  |  | Applicant and/or associate and/or contractor |
| Execution Activity 1 (title) |  |  |  |  |  |  |  |  |  |  |  |  | Applicant and/or associate and/or contractor |
| Preparation Activity 2 (title) |  |  |  |  |  |  |  |  |  |  |  |  | Applicant and/or associate and/or contractor |
| Etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |

#### Sustainability of the action (max. 1 pages)

Please provide **all the** information requested below:

* Describe the expected **impact** of the action on its target group/beneficiaries, with qualitative and quantified data where possible, at technical, economic, environment and social levels *(will it lead to new jobs (of which women/under 40s/marginalised/vulnerable groups), new products/services, improved company performance, decrease in emission of CO2 (tons/ CO2), etc.).*
* Provide a detailed **risk analysis and contingency plan**. This should include a list of risks associated with the proposed action, accompanied by relevant mitigation measures. A good risk analysis will include a range of risk types including physical, environmental, political, economic and social risks. If the action involves construction works, please elaborate in detail the risk associated and mitigation measures.
* Explain how the action will be made **sustainable** after completion. This may include necessary follow-up activities, built-in strategies, ownership, communication plan, etc. Distinguish between the following types of sustainability:

a. Financial sustainability: e.g. financing of follow-up activities, sources of revenue for covering all future operating and maintenance (O&M) costs. In this regard, highlight the main conclusions of the Financial projections from the Business Plan, such as breakeven point, financial ratio analysis, etc. (Annex B.2)

b. Institutional sustainability: e.g. structures that would allow the results of the action to continue to be in place after the end of the action (e.g. supply chain, quality management, etc.), training, agreements and local “ownership” of the results of theaction (e.g. local suppliers, cooperatives, local authorities, etc.).

c. Environmental sustainability: what positive/negative impact will the action have on the environment (e.g. eco-design of the product/service, recycling, reuse, decrease of air pollution, waste water treatment, etc.) — have conditions been put in place to avoid negative effects on the natural resources on which the action depends and on the broader natural environment? How that will be monitored?

#### Logical framework

Please fill in Annex C to the Guidelines for Applicants.

In doing so, refer to the EU4EG project indicators in the Guidelines for Applicants (Section IV.2).

#### Budget, amount requested from the Contracting Authority and other expected sources of funding

Fill-in Annex B.1 to the Guidelines for Applicants to provide information on:

* the budget of the action for the total duration of the action;
* amount requested from the GIZ as the Contracting Authority and Own funds/ third party financing (other donors) for the action for its total duration.

For further information, see the Guidelines for Applicants (Sections III, IV.3. and VI.2.6.).

|  |
| --- |
| **Overview of sources of funding***<Information included in the table below should be in accordance with the Budget (Annex B.1.)>* |
| **Contribution by the Applicant (own funds) and financing from other sources** |
| **Item** | **Form of contribution***<please specify>* | **Amount (MKD)** | **Remarks** |
| **Contribution by the Applicant**[ ]  own sources[ ]  bank loan[ ]  other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |
| **Contribution by the donors** (local subsidy) |  |  |  |
| **Third sources financing**Name of the financing party 1:Name of the financing party 2:… |  |  |  |
| **TOTAL:** |  |  |

Please note that the cost of the action and the contribution requested from the Contracting Authority must be stated in local currency (MKD).

### Applicant’s experience

This information will be used to assess whether you have required experience of managing actions in the same sector and of a comparable scale to the one for which a local subsidy is being requested.

1. For similar actions.

Please provide a detailed description of actions in the same sector and of a comparable scale to the one for which a local subsidy is being requested managed by your organisation in the past three years. *Maximum 1 page per action*.

|  |
| --- |
| **Name of the Applicant:** |
| **Project title:** | **Sector:** |
| **Location of the action** | **Cost of the action (EUR)** | **Role in the action: coordinator, co-beneficiary, affiliated entity**  | **Donors to the action (name)**[[7]](#footnote-8) | **Amount contributed (by donor)** | **Dates (from dd/mm/yyyy to dd/mm/yyyy)** |
| … | … | … | … | … | … |
| **Objectives and results of the action** | … |

1. Other actions

Please provide a detailed description of other actions managed by your company in the past three years. *Maximum 1 page per action and maximum 10 actions*.

|  |
| --- |
| **Name of the Applicant:** |
| **Project title:** | **Sector:** |
| **Location of the action** | **Cost of the action (EUR)** | **Role in the action: coordinator, co-beneficiary, affiliated entity**  | **Donors to the action (name)**[[8]](#footnote-9) | **Amount contributed (by donor)** | **Dates (from dd/mm/yyyy to dd/mm/yyyy)** |
| … | … | … | … | … | … |
| **Objectives and results of the action** | … |

### Team composition for implementation of the project proposal

Please provide a brief description of the main staff members that will be involved in the implementation of this project proposal (add as many rows as needed).

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **#** | **Employee** | **Gender** | **Age group** | **Position** | **Education** | **Years of experience** | **Area of expertise** | **Engagement in the project (%)** |
| **2.3.1** | *<Name and Surname>* | [ ]  Male[ ]  Female[ ]  Prefer not to say | [ ]  <40[ ]  >40 | *<e.g. Manager, Developer, Marketing manager>* | [ ]  Ph.D.[ ]  M.Sc./MA[ ]  B.Sc./BA[ ]  SS/VET | *<e.g. 10>* | *<e.g. product development; marketing; finance & accounting; fundraising & investments; IPR; etc.>* | *<e.g. 50%>* |
| **2.3.2** | *<Name and Surname>* | [ ]  Male[ ]  Female[ ]  Prefer not to say | [ ]  <40[ ]  >40 | *<e.g. Manager, Developer, Marketing manager>* | [ ]  Ph.D.[ ]  M.Sc./MA[ ]  B.Sc./BA[ ]  SS/VET | *<e.g. 10>* | *<e.g. product development; marketing; finance & accounting; fundraising & investments; IPR; etc.>* | *<e.g. 50%>* |
| **2.3.3** | *<Name and Surname>* | [ ]  Male[ ]  Female[ ]  Prefer not to say | [ ]  <40[ ]  >40 | *<e.g. Manager, Developer, Marketing manager>* | [ ]  Ph.D.[ ]  M.Sc./MA[ ]  B.Sc./BA[ ]  SS/VET | *<e.g. 10>* | *<e.g. product development; marketing; finance & accounting; fundraising & investments; IPR; etc.>* | *<e.g. 50%>* |
| **…** | *<add rows as needed>* |  |  |  |  |  |  |  |

The CVs of the staff to be involved in the implementation of the project proposal should be attached to the Application Form. The CVs must be submitted using the format specified in the GfA. The CVs shall not exceed 4 pages. The CVs must clearly show the position the proposed person will held. The CVs shall be submitted in English language.

## The Applicant[[9]](#footnote-10)

|  |  |
| --- | --- |
| **National ID number[[10]](#footnote-11)** |  |
| **Name of the legal entity of the Applicant** |  |
| **Official representative of the legal entity of the Applicant** |  |
| **Current number of employees[[11]](#footnote-12)/ Number of employees in the 4 target areas** |  |

### Identity

|  |  |
| --- | --- |
| **The Applicant’s contact details for the purpose of this action** |  |
| **Legal entity file number[[12]](#footnote-13)** |  |
| **Abbreviation** |  |
| **Registration number (or equivalent)** |  |
| **Date of registration** |  |
| **Place of registration** |  |
| **Official address of registration** |  |
| **Country of registration**[[13]](#footnote-14) |  |
| **Website, Social media and e-mail address of the organisation** |  |
| **Telephone number:** country code + city code + number |  |
| **Fax number:** country code + city code + number |  |

**The Contracting Authority must be notified of any change in addresses, phone numbers, fax numbers and e-mail. The Contracting Authority will not be held responsible if it cannot contact an applicant.**

### Information about the current business situation of the Applicant and the plans for development

|  |  |
| --- | --- |
| **3.2.1. Specify the legal relationship to the premises/ building in which the business is/ will be located and the investment (equipment/ technology) foreseen through this CfP** | [ ] The Applicant is the owner (Please provide a copy of the deed)[ ] The Applicant is the leaser (Please provide a copy of the leasing agreement)What is the length of the lease: *<months>*For how long you have rented these facility/ premises: *<months>*With whom have you signed the lease agreement? <insert the answer>Who is the owner of the building/premises? *<insert the answer>*.List any restrictions or special conditions of the lease, which are relevant to the functioning of the business: *<insert the answer>*[ ] The Affiliated entity owns the building (Please provide a copy of the deed)[ ] The family member(s) own the building (Please provide a copy of the deed)[ ] Other important information: *<insert the answer>.* |

|  |
| --- |
| **3.2.2. Key fixed assets (equipment, machinery, storage facilities, etc.) currently owned/ possessed by the Applicant** |
| **Asset description** | **Value (EUR)** | **Source of financing** (e.g. own sources, bank loan, donor grant, etc.) |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **TOTAL:** |  |  |

|  |
| --- |
| **3.2.3. Plans for development of the Key fixed assets (equipment, machinery, software, storage facilities, etc.) to be purchased in the case of award of the local subsidy** |
| **Description** | **Cost (EUR)** | **Supplier** |
| **Model and description** | **Production capacity** | **Dimensions** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  | **TOTAL:** |  |  |

## Associates participating in the action

This section must be completed for each associated organisation within the meaning of Section IV.1. of the Guidelines for Applicants. You must make as many copies of this table as necessary to create entries for more associates.

|  |  |
| --- | --- |
|  | Associate *<number>* |
| **Full legal name**  |  |
| **National ID number**[[14]](#footnote-15) |  |
| **Country of registration** |  |
| **Legal status**[[15]](#footnote-16) |  |
| **Official address** |  |
| **Contact person** |  |
| **Telephone number:** country code + city code + number |  |
| **Fax number**: country code + city code + number |  |
| **E-mail address** |  |
| **Annual turnover in the last three years (EUR)** |  |
| **Number of employees** |  |
| **Other relevant resources** |  |
| **Experience of similar actions, in relation to role in the implementation of the proposed action** |  |
| **History of cooperation with the Applicant** |  |
| **Role and involvement in preparing the proposed action** |  |
| **Role and involvement in implementing the proposed action** |  |

## Overview of administrative data (Application)

**CALL FOR PROPOSALS FOR NEWLY ESTABLISHED ENTERPRISES (START-UPS)**

**CALL REF: EU4EG\_Start-ups\_2**

**(ONLY FOR PRESPA REGION (MUNICIPALITY OF RESEN)**

|  |  |
| --- | --- |
| **ADMINISTRATIVE DATA** | *<To be filled in by the Applicant>* |
| **Name of the Applicant** |  |
| **National ID number[[16]](#footnote-17)** |  |
| **Country and date of registration** |  |
| **Sector of activity (according NACE rev. 2 classification)** |  |
| **Official representative of the legal entity of the Applicant** |  |
| **Legal entity file number**[[17]](#footnote-18) |  |
| **Legal status**[[18]](#footnote-19) |  |
| **Annual turnover in the last three years (EUR)** |  |
| **Number of employees/ Number of employees in the 4 target areas** |  |

## CHECKLIST FOR THE APPLICATION

|  |  |
| --- | --- |
| **NOTE: Before sending your APPLICATION (FA), please check that each of the criteria BELOW HAVE BEEN MET IN FULL AND TICK THEM** | **Tick the items below** |
| **Title of the proposal: *<insert the title of the proposal>*** | **Yes** | **No** |
| **PART 1 (OPENING & ADMINISTRATIVE)** |  |  |
| 1. The Application has been submitted electronically to right email address.  |  |  |
| 2. The Application is submitted on time. |  |  |
| 3. All documents of the Application have been duly filled-in & submitted. |  |  |
| 4. The Declarations have been duly signed by the legally authorized representatives of the Applicant and stamped. |  |  |
| 5. Original, official supporting documentation to the Self-declaration of the Applicant is submitted in right format (pdf). |  |  |
| 6. Original, official supporting documentation of the Applicant is submitted and in right format (pdf). |  |  |
| 7. The Application is compiled in the required language. |  |  |
| 8. The length of the Application is according the instructions. |  |  |
| 9. Information provided in the Application follows the instructions in the application form. |  |  |
| 10. Budget is submitted in the required format & contains all relevant information. |  |  |
| 11. Business Plan is submitted in the required format & contains all relevant information. |  |  |
| 12. LFM is submitted in the required format and contains all relevant information. |  |  |
| **PART 2 (ELIGIBILITY)** |  |  |
| 13. The Applicant fulfils the criteria for number of applications. |  |  |
| 14. The Applicant is eligible organisation.  |  |  |
| 15. Time limits for duration of project implementation are respected. |  |  |
| 16. The requested donor contribution is within the range of allowed size of local subsidy. |  |  |
| 17. The requested donor contribution is within the range of allowed percentages of total eligible costs of the action. |  |  |
| 18. The action is implemented in the target area. |  |  |
| 19. Project proposal fits the objectives of the Call and the EU4EG project. |  |  |
| 20. The action fulfils the obligatory requirements. |  |  |
| 21. The action is eligible. |  |  |
| 22. The costs of the action are eligible. |  |  |
| 23. The amounts of financing for different budget categories are respected. |  |  |
| 24. There is no evidence of double funding of activities. |  |  |
| 26. The Applicant is eligible to receive funding under de minimis Regulation. |  |  |

|  |  |
| --- | --- |
| Name of the legal representative of the Applicant: |  |
| Applicant: |  |
| Position: |  |
| Signature: |  |
| Date and place: |  |

1. An organisation’s statutes must show that it was established under the national law of the country concerned and that the head office is located in an eligible country. Any organisation established in a different country cannot be considered an eligible local organisation. See the footnotes to the guidelines for the call. [↑](#footnote-ref-2)
2. Insert the National ID number, as registered in the Central Registry [↑](#footnote-ref-3)
3. The Application is composed of this Application Form (Annex A.1), the Budget (Annex B.1) including the Business Plan (Annex B.2), and the Logical framework (Annex C) as well as the Supporting documentation. [↑](#footnote-ref-4)
4. [↑](#footnote-ref-5)
5. The outcomes are the mid-term expected effects of the action fulfilling the specific objective(s). Positive direct benefit for the target group. [↑](#footnote-ref-6)
6. The impact is the long-term expected effect of the action fulfilling the overall objective [↑](#footnote-ref-7)
7. If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State. [↑](#footnote-ref-8)
8. If the donor is the European Union or an EU Member State, please specify the EU budget line, EDF or EU Member State. [↑](#footnote-ref-9)
9. Remember to submit filled-in Order form for registration (Annex D) for the Applicant, together with the Application form. [↑](#footnote-ref-10)
10. Insert the National ID number, as registered in the Central Registry. [↑](#footnote-ref-11)
11. To be confirmed with supporting documentation. See Guidelines for Applicants. [↑](#footnote-ref-12)
12. If the Applicant has already signed a contract with the European Commission and/or has been informed of the legal entity file number. If not, write ‘N/A’. [↑](#footnote-ref-13)
13. For organisations. If not in one of the countries listed in Section IV.1. of the Guidelines for Applicants, please give reasons for its location. [↑](#footnote-ref-14)
14. Insert the National ID number, as registered in the Central Registry. [↑](#footnote-ref-15)
15. E.g. profit-making company, non-for-profit organisation, governmental body or international organisation. [↑](#footnote-ref-16)
16. Insert the National ID number, as registered in the Central Registry [↑](#footnote-ref-17)
17. If the Applicant has already signed a contract with the European Commission. [↑](#footnote-ref-18)
18. E.g. profit making. [↑](#footnote-ref-19)