

Annex 13 Notes on UID audit for Screen Flanders applications

According to European rules, Screen Flanders may not grant support to an undertaking that is in difficulty according to certain theoretical parameters. The definition of an undertaking in difficulty (UID) can be found in Article 2, point 18 of the [General Block Exemption Regulation \(GBER\)](#).

Due to the [Decree of the Flemish Government of 26 February 2021](#), as of 2022 the situation of your company **at the time of submission** will be decisive. This means that if it is established at the time of your application submission that your company is a UID, your application is and will remain inadmissible in any case.

That is why we recommend that you carefully monitor the parameters used in the UID audit for your company throughout the financial year. Even if you do not feel that your production company is in difficulty, the results may vary according to the parameters. A capital operation may be required to improve the situation. You should do that in good time. Your bookkeeper or accountant can help you with this.

The UID is always based on the figures from **the most recently filed annual accounts**. If you carry out a regularisation in a current year, you can have the capital operation recorded by a notarial deed. A copy of this official document should be attached to your application file together with the interim certified figures, taking into account the capital operation and an interim profit and loss account, certified true and correct by the external accountant/auditor or auditor. These documents need to be attached to the application at the time of submission.

Please note: an SME that has been in existence for under 3 years is not a UID by definition in accordance with article 2, point 18 of the General Block Exemption Regulation (GBER). Is your company under 3 years old but part of a group? Then the oldest company within the group is taken into consideration. If that company is over 3 years old, the UID check must be done, regardless of whether the applicant company is less than 3 years old.

UID audit: step-by-step plan

Before following the steps below, download the [company size and company in difficulty calculation module](#) (Bijlage 13 Rekenmodule ondernemingsgrootte en OIM 2024 (NL))

STEP 1: Is your company part of a group?

- NO: In this case you need only work out your UID status from the applicant perspective.
- YES: Create a diagram of your company's group structure, including percentages, using the [group structure template \(Bijlage 13 Template Groepsstructuur\)](#). In the case of a group, the OIM status must be worked out from the applicant *and* group perspective.

Please note that the provisions of the European SME definition take into account not only capital but also control. Thus, in addition to capital and shareholding, control (= the influence exercised by one enterprise over another) should also be included in the SME assessment. Specifically, this refers to voting, appointment, dismissal and other rights mentioned in the company's articles of association. Control through natural persons is also taken into account here. If a natural person or a group of natural persons acting in concert exercises control over one or more companies, they are considered affiliated companies if they carry out all or part of their activities in the same or related markets. For more info: <https://www.vlaio.be/nl/media/751>

STEP 2: Use the SME definition to determine the size of your company

Complete the [company size and company in difficulty calculation module](#) (Bijlage 13 Rekenmodule ondernemingsgrootte en OIM 2024 (NL)) to provide general information (year N, year N-1 and year N-2) about your company. Then, complete the necessary details (balance sheet total, turnover, FTE) to determine the size of your company. If your company is part of a group you will need to complete this information for each partner company in the group with a holding of 25% or more. The module will then use the data you entered to calculate whether the entire group is an SME or a large company according to the basic criteria in the [SME definition](#).

STEP 3: Complete the OIM calculation module

Then enter the applicant-company data to the OIM section of the table and the data for each individual [associated enterprise](#) in the group (> 50% shareholding).

If your company is part of a consolidated large enterprise, use the 2 GO tab (individual level) to complete the applicant-company data and tab 3 to complete the consolidated group-level data.

STEP 4: gather all support documents in attachment 13

To demonstrate that you have carried out the OIM check and are not an OIM when applying for support, you must add the following documents in attachment 13 to your application file:

- Group structure and percentages (using the [group structure template](#));
- Consolidated financial statements of the group for the last two available financial years if available;
- Completed 'company size and company in difficulty' calculation module.

Since 2022, the UID status of your company at the time of submission is decisive. It is not possible to regularise the situation after submission.

