

**EXTERNAL AUDIT EXPERT OPINION, CERTIFICATE, OR REPORT**

<b>Date</b>	
<b>Project title (the “Project”)</b>	
<b>Submitting producer</b>	
<b>Audit firm</b>	
<b>NIT (Taxpayer ID)</b>	
<b>Contact name</b>	
<b>Contact number</b>	

The audit firm named in the above table, with NIT \_\_\_\_\_, duly authorized to operate in Colombia (hereinafter the “Audit Firm”), certifies the following with regard to the Project:

1. The following film services companies participated in the project:

Company name	NIT

2. The Audit Firm confirmed through the certificate issued by the film services company/companies that the submitting producer made all required payments related to production in Colombia:

Yes       No

3. The Audit Firm confirmed that the Colombia Filming Contract was entered into within a maximum of twenty (20) days from notification by Proimágenes Colombia:

Yes       No

4. The Audit Firm confirmed that the contract with the trust company \_\_\_\_\_, with NIT \_\_\_\_\_, was entered into no more than three (3) months after the signing of the Colombia Filming Contract:

Yes       No

5. The Audit Firm confirmed that the initial amount of the trust or stand-alone trust with the name of \_\_\_\_\_ was not less than 10% of the budget of total expenses in Colombia:

Yes  No

6. The Audit Firm confirmed that all payments for expenses eligible for the cash rebate were made through the trust company with the trust or stand-alone trust referred to above and listed in Appendix 1, "List of Trust Company Expenses":

Yes  No

7. The Audit Firm confirmed that all payments for expenses eligible for the cash rebate were made within the time limit established in the Colombia Filming Contract:

Yes  No

8. The Audit Firm confirmed from the list of expenses eligible for the cash rebate that a minimum amount was reached of one thousand eight hundred (1,800) SMLMV, including taxes:

Yes  No

9. The Audit Firm confirmed from the list of the expenses eligible for the cash rebate (EECR) that any reduction in the EECR amounts to less than 20% of the budgeted amount:

Yes  No

This Audit Firm conducted an audit process that was in accordance with with (1) the Previously Agreed Upon Procedures established by Proimágenes Colombia; (2) the requirements established by Law 1556 of 2012 and Decree 1080 of 2015; and (3) the Resource Allocation Manual issued by the Colombia Film Promotion Committee. Such process was conducted with respect to expenses for film services and/or logistics services, based on payments made by the trust company (Appendix 1, List of Trust Company Expenses). The list of such expenses and of the accepted amounts that meet all established requirements is contained in Appendix 2 (List of Audit Expenses), as are the findings detected in each formal printed invoice or billing statement. Appendix 3 (Execution of the Budget and Minimum Expenditure) presents compliance with the minimum expenditure and changes in the budget of expenses eligible for the cash rebate.

Therefore, this Audit Firm considers that it is appropriate for Proimágenes Colombia to disburse the FFC cash rebate to the Submitting Producer for a maximum amount of

\_\_\_\_\_ (amount in words and in numbers), in accordance with the Colombia Filming Contract that has been signed.

Sincerely,

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Accountant's professional ID number. \_\_\_\_\_

