

**CONCEPT, CERTIFICATION, OR EXTERNAL AUDIT REPORT AUDIOVISUAL INVESTMENT  
CERTIFICATES - CINA**

<b>Date</b>	
<b>Title of the audiovisual project (hereinafter the "Project")</b>	
<b>Applicant producer.</b>	
<b>NIT [Tax Identification Number]</b>	
<b>Auditing Firm</b>	
<b>NIT [Tax Identification Number]</b>	

The auditing firm referred to above, duly authorized to operate in Colombia (hereinafter the "Auditing Firm"), certifies the following in connection with the project:

1. The following local authorities participated as film service companies or co-producers:

<b>Company name</b>	<b>NIT [Tax Identification Number]</b>

2. The "Auditing Firm" confirmed through the certification issued by the film services company (s) or local co-production companies that the Applicant Producer fulfilled all payments related to production in Colombia:

Yes  No

<sup>1</sup> If the project has had a name change and the CPFC has been informed, indicate in this field the new name and the previous name.

<sup>2</sup> Corresponds to the definition provided in paragraph 4.19 of the Resource Allocation Handbook adopted by CPFC Resolution 60 of May 26, 2020.

<sup>3</sup> Corresponds to expenses for audiovisual services and audiovisual logistical services including taxes in accordance with the definition provided in numeral 4.26 and article 29 of the Resource Allocation Handbook adopted by Agreement 60 of the CPFC on May 26, 2020.

<sup>4</sup> Corresponds to the year of project approval.

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<sup>7</sup> Corresponds to the definition provided in paragraph 4.25 of the Resource Allocation Handbook adopted by CPFC Resolution 60 of May 26, 2020.

<sup>8</sup> Pursuant to Article 25 of the Resource Allocation Handbook adopted by Resolution 60 of the CPFC on May 26, 2020.

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

Yes  No

4. The Auditing Firm confirmed that the contract with the Trust [REDACTED] with NIT [REDACTED] was entered into no more than three (3) months after the execution of the Colombia Filming Contract

Yes  No

5. The Auditing Firm confirmed that all payments for audiovisual services or audiovisual logistic services of the Project (hereinafter the "National Services of the Project covered by CINA") were made through the Trust entity in the trust or autonomous patrimony mentioned above and listed in Annex 1 "List of Fiduciary Expenses":

Yes  No

6. The Audit Firm confirmed that all payments for the National Services of Project <sup>2</sup> covered by CINA were made within the term established in the Colombia Filming Contract and in the MAR:

Yes  No

7. The Audit Firm confirmed that the expenses incurred in audiovisual services or audiovisual logistic services were made to legal entities that accredited domicile in Colombia, understood as the address of their headquarters in the country.

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Colombian legal entities that file income tax returns in Colombia meet this condition.

Yes  No

8. The Audit Firm confirmed that the expenses incurred in audiovisual services or audiovisual logistic services were made to Colombian domiciled individuals, that is to say that they accredited a permanent domicile address in Colombia and residents in the country, understood as the continuous or discontinuous permanence in the country for no less than 183 calendar days in the calendar year of the expense. Individuals of Colombian nationality who file income tax returns in Colombia meet this condition.

Yes  No

9. The auditing firm confirmed that the value for crediting the minimum expense in Colombia<sup>3</sup> was of \_\_\_\_\_ (value in letters and numbers). This value expressed in SMLMV (Current Legal Minimum Monthly Wage) of the year<sup>4</sup> \_\_\_\_\_ was of \_\_\_\_\_. The auditing firm confirms that the minimum expenditure was reached in Colombia<sup>5</sup>:

Yes  No

10. The Firm confirmed that the invoices or tax equivalent documents that support the trust certification meet all legal requirements:

Yes  No

11. The Firm confirmed compliance with the obligations derived from the Comprehensive Social Security System for involved Colombian personnel:

Yes  No

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12. The Firm confirmed that in the event that general payments have been made to cinematographic service companies, these were invoiced and comply with the legal requirements and with the obligations derived from the Comprehensive Social Security System for the involved Colombian personnel:

Yes  No

The Firm conducted an audit process in accordance with (1) the Procedures defined by Proimágenes Colombia in the Resource Allocation Handbook, (2) the parameters established in Law 1556 of 2012, as amended by Law 1955 of 2019, Decree 1080 of 2015, as amended by Decree 474 of 2020, the Resource Allocation Handbook issued by the Colombia Film Promotion Committee, and other regulations and annexes corresponding to the tax incentive system covered by Audiovisual Investment Certificates in Colombia (hereinafter the "CINA Regulations"). This process was conducted in reference to the costs of audiovisual services and audiovisual logistics services under the CINA Regulation, according to payments made by the Trust Entity, annex No. 1 (trust entity expense ratio). The list of such expenses and the accepted values that meet all the requirements are set out in annexed list No. 2 (list of auditing expenses), as well as the findings in each of the invoices or bills. They are detailed in annexed list No. 3 (budget execution and minimum expenditure), compliance with the Minimum Expenditure in Colombia and variations in the expenditure budget subject to compensation.

The information contained in the annexes evidences that:

1. Expenditures on National Services for Project<sup>6</sup> were:   
(value in numbers and letters).
2. Expenditures subject to CINA<sup>7</sup> were as follows:   
(value in numbers and letters).

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Consequently, based on the foregoing, it is deemed appropriate that Proimágenes Colombia issue the corresponding Certificate of Compliance to the Ministry of Culture in accordance with the CINA Standard for a maximum amount of [REDACTED] (value in letters and numbers) corresponding to 35% of the expenses subject to CINA<sup>8</sup> incurred in the audited period in accordance with the Colombia Filming Contract signed.

Regards,

Signature [REDACTED]

Name [REDACTED]

Title [REDACTED]

Professional Accountant Card [REDACTED]

E-mail [REDACTED]

Contact number [REDACTED]

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