

¡Lights, camera, Colombia!



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ANNEXES

CASH REBATE COLOMBIAN FILM FUND – FFC

**PROJECT APPLICATION FORM
CASH REBATE COLOMBIA FILM FUND - FFC**

Date: _____

Dear Sirs

COLOMBIA FILM PROMOTION COMMITTEE

Atte.: Mixed Fund for Film Promotion "Proimágenes Colombia".

City

The undersigned [name of the person signing], identified as it appears below my signature and acting in the following capacity:

☐ As legal representative of the company [name of producer, incorporated in [country], with institutional identification _____, with address _____ with telephone number + _____, with e-mail _____ (hereinafter the 'producer'),

☐ As legal representative of the company [name of the ESC or the co-producer], identified with TIN [000.000.000], which, on its part, works under the mandate and / or authorization of the company [name of the producer, incorporated in [country], with institutional identification _____ with address _____ with telephone number + _____, with e-mail _____ (hereinafter the 'producer').

through this form I declare the following:

1. I nominate before the Colombia Film Promotion Committee (hereinafter, the "CPFC") the audiovisual project entitled _____ (hereinafter, the "Project") for the Cash Rebate Incentive of the Colombia Film Fund (hereinafter, the "FFC Cash Rebate"), in accordance with the provisions of Law 1556 of 2012, modified by Law 1955 of 2019, Decree 1080 of 2015, added by Decree 474 of 2020, its regulations and the Resource Allocation Manual, annexes and other pertinent norms (hereinafter, the "FFC Regulations").

2. The Project has the following characteristics (check the relevant option and its characteristics):

- ☐ Cinematographic feature film. Duration (in min.): _____.
- ☐ Cinematographic short film. Duration (in min.): _____.
- ☐ Cinematographic work for television. Duration (in min.): _____.
- ☐ Series. Duration (number of episodes and average duration per episode in min.): _____, _____, _____, _____.
- ☐ Music video. Duration ¹
- ☐ Nationality of the audiovisual project: _____. (If it is an international co-production, list the linked countries). ²
- ☐ Animation: Yes _____ ; No _____.

3. The Project will carry out the following stages in Colombia:

- ☐ Production.
- ☐ Production and Postproduction.

¹ Attach an annex with the duration in minutes of each of the videos that are part of the nominated package.

² If the works that are part of the nominated package are of different nationalities, indicate in an annex.

4. The Project plans to shoot scenes in Colombia at an approximate percentage of [REDACTED] with respect to their duration and total shooting plan³
5. I am aware of the rules, terms and conditions established in the "FFC Regulations", the contract draft and the formats published on the website of the Colombian Film Commission, and I promise to comply with them for the realization of the "Project" and obtaining the "FFC Cash Rebate".
6. I declare that the "Project", the "Producer", or the people related to said "Project" are NOT in any restriction of participation or application of projects established in the Resource Allocation Manual.
7. The "Project" foresees a total expenditure of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). An expense in Audiovisual Services of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). An expense in Audiovisual Logistics Services of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). Pursuant to the Expenditure Budget in Colombia annexed to the "Project".
8. We agree to carry out the Minimum Expenditure in Colombia determined in the Resource Allocation Manual understanding that if it is not carried out, the minimum condition to receive the "FFC Cash Rebate" in accordance with the "FFC Regulations" will not be met. Likewise, we accept that the Serious Coverage (Bid Bond) that we will constitute as established in the Resource Allocation Manual is in favor of the FFC, in case our project is accepted.
9. We will have the intermediation of the following Cinematographic Service Companies; of which commitment letter is attached:
- Company (1): [REDACTED].
 - TIN: [REDACTED].
 - Company (2): [REDACTED].
 - TIN: [REDACTED].

Regards,

Name:

C.C. / passport No.

Legal representative of:

³ This description does not apply to animations.

MANDATO INCENTIVOS LEY 1556 DE 2012

Este contrato se celebra entre:

(A)

_____,
identificado como aparece al pie de mi firma y actuando como
representante legal de la sociedad

_____,
constituida y vigente en

(en adelante el 'productor'); y:

(B)

_____,
identificado como aparece al pie de mi firma y actuando como
representante legal de la sociedad

_____,
constituida y vigente en la República de Colombia (en
adelante el 'mandatario'); la primera postulante y la segunda,
bajo la calidad señalada a continuación frente al proyecto
titulado:

(en adelante el 'proyecto'):

- ☐ Sociedad de Servicios Cinematográficos.
- ☐ Coproductor (válido únicamente para CINA).

Quienes hemos acordado suscribir este contrato de mandato
que se rige por los términos expresados a continuación y, en
lo no previsto por ellos, por las normas civiles y comerciales
que regulan la materia, incluyendo el artículo 2142 del Código
Civil colombiano:

1. Mandato: El mandatario, actuando a nombre de, y por
cuenta y riesgo del productor, queda facultado para realizar
las gestiones detalladas en el punto 2 de este documento
(alcance), relacionadas con el proyecto y su postulación ante
la corporación Fondo Mixto de Promoción Cinematográfica
'Proimágenes Colombia' (en adelante 'Proimágenes'), para
efectos del incentivo de la Ley 1556 de 2012 señalado a
continuación:

- ☐ Contraprestación del Fondo Fílmico Colombia.
- ☐ Incentivo mediante Certificados de Inversión Audiovisual en
Colombia

2. Alcance: Gestiones que el mandatario puede realizar:

- ☐ Presentar los documentos de postulación del proyecto y
adelantar todas las gestiones necesarias desde la
presentación hasta la decisión respectiva del Comité
Promoción Fílmica Colombia.
- ☐ Suscribir con Proimágenes el Contrato Filmación Colombia,
donde se regulan las condiciones de asignación del
instrumento de incentivo correspondiente.
- ☐ Actuar ante Proimágenes, por cuenta y riesgo del
productor, para cumplir todas las actividades, términos y
obligaciones del Contrato Filmación Colombia para el
proyecto, además de aquella que sean inherentes o
directamente asociadas y/o derivadas del objeto de dicho
contrato.

3. Facultades: Para los efectos de este documento, el
mandatario queda facultado para realizar todas las gestiones
propias del mandato y en especial para representar,
notificarse, recibir, transigir, desistir, sustituir, reasumir, pedir,

MANDATE INCENTIVES LAW 1556 OF 2012

This contract is entered by and between:

(A)

_____,
identified as it appears at the bottom of my signature and
acting as legal representative of the company

_____,
duly organized and in force in

(hereinafter the 'producer'); and:

(B)

_____,
identified as it appears at the bottom of my signature and
acting as legal representative of the company

_____,
incorporated and in force in the Republic of Colombia
(hereinafter, the 'representative'); the first applicant and the
second, under the condition indicated below regarding the
project entitled:

(hereinafter the 'project'):

- ☐ Film Production Service Company.
- ☐ Coproducer (valid only for CINA).

Who have agreed to sign this mandate contract that is
governed by the terms expressed below and, in matters not
provided for by them, by the civil and commercial
regulations that regulate the matter, including article 2142 of
the Colombian Civil Code:

1. Mandate: The representative, acting in representation of,
and at the cost and risk of the producer, is empowered to
carry out the procedures detailed in point 2 of this document
(scope), related to the project and its application before
Fondo Mixto de Promoción Cinematográfica 'Proimágenes
Colombia' (hereinafter 'Proimágenes'), for the purposes of
the incentive of Law 1556 of 2012 indicated below:

- ☐ Cash rebate from the Colombia Film Fund.
- ☐ Incentive through Audiovisual Investment Certificates in
Colombia

2. Scope: Actions that the representative can carry out:

- ☐ Submit the application documents for the project and carry
out all the necessary steps from the submission to the
respective decision of the Colombia Film Promotion
Committee.
- ☐ Sign the Colombia Filming Contract with Proimágenes,
where the conditions for assigning the corresponding
incentive instrument are regulated.
- ☐ Act before Proimágenes, at the cost and risk of the
producer, to comply with all the activities, terms and
obligations of the Colombia Filming Contract for the project,
in addition to those that are inherent or directly associated
and / or derived from the object of said contract.

3. Powers: The representative is empowered to carry out all
the actions and arrangements of the mandate and,
especially, to represent, be notified, receive, compromise,
desist, substitute, resume, request, settle, or assume

conciliar o asumir obligaciones en nombre del productor. Sin perjuicio de las acciones realizadas por el mandatario en virtud de este contrato, todas las relaciones, obligaciones y derechos se entienden respecto del productor, exclusivo responsable del proyecto.

4. El productor declara que la información contenida en los documentos que se presentan a Proimágenes en relación con el proyecto trámite es veraz y auténtica, y se hace responsable de cualquier irregularidad que los mismos puedan contener.

5. Para proyectos postulantes al sistema CINA, las partes entienden que el Certificado de Inversión Audiovisual en Colombia se emitirá a nombre del productor.

6. Los poderes conferidos por el productor al mandatario por virtud de este documento se otorgan durante el periodo necesario para cumplir las gestiones previstas en el punto 2. En todo caso, en el marco de su relación el productor y el mandatario pueden celebrar otros acuerdos para conferir al mandatario facultades diferentes a las descritas en este documento.

7. Este mandato es de carácter revocable. Sin perjuicio de esto, todas las gestiones adelantadas por el mandatario durante la duración del mandato tienen plena validez y efectos. En caso de revocación, las partes deberán notificar oportunamente a Proimágenes.

8. Prevalencia del texto en español. Este mandato se ha redactado a doble columna en los idiomas español e inglés. Sin perjuicio de ello, se fija como prioritario y como parámetro de interpretación, para todos los efectos, el texto en idioma español.

9. Uso de términos. Además de los términos que se describen subrayados y entre paréntesis en este mandato, para los efectos de este tiene aplicación la terminología consignada en el MAR.

Para constancia este documento se firma en la siguiente fecha: _____.

El productor / the producer,

Nombre: _____
Pasaporte N°: _____
Representante legal de: _____

obligations on behalf of the producer. Notwithstanding the actions carried out by the representative under this contract, all relationships, obligations, and rights are understood with respect to the producer, exclusive responsible for the project.

4. The producer declares that the information contained in the documents submitted to Proimágenes regarding the project is true and authentic, and shall be responsible for any irregularities that they may contain.

5. For projects that apply to the CINA system, the parties understand that the Audiovisual Investment Certificate in Colombia will be issued in the name of the producer.

6. The powers conferred by the producer to the representative by virtue of this document are granted during the period necessary to comply with the actions provided for in point 2. Nonetheless, within the scope of their relationship, the producer and the representative can execute other agreements in order to give the representative powers different from those described in this document.

7. This mandate is revocable. Notwithstanding this, all the actions taken by the representative during the term of the mandate have full validity and effect. In the event of revocation, the parties must promptly notify Proimágenes.

8. Prevalence of the Spanish text. This mandate has been written in double-column in the Spanish and English languages. Notwithstanding this, the Spanish text is set as a priority and as an interpretation parameter, for all intents and purposes.

9. Use of terms. In addition to the terms described underlined and in parentheses herein, for the purposes of this mandate the definitions from the MAR shall apply.

For the record, this document is signed on the following date: _____.

El mandatario / the representative,

Nombre: _____
C.C. _____
Representante legal de: _____

**SWORN CERTIFICATION
CASH REBATE COLOMBIA FILM FUND - FFC**

_____, identified with _____, legal representative of the company _____, applicant of the project _____ to the FFC Cash Rebate, by means of this document under express oath that the project directly or indirectly, or under any modality, is postulated or has received tax or financing provided for in law 814 of 2003, nor in respect of the CINA tax stimulus system established in article 9 of law 1556 of 2012, modified by article 178 of law 1955 of 2019.

This certification is issued for the relevant public purposes, on _____ days from _____ of 20 ____ to the Colombia Film Promotion Committee and Proimágenes Colombia.

Regards,

Name:
C.C. / passport No.
Legal representative of:

**PRODUCER CERTIFICATION
CASH REBATE COLOMBIA FILM FUND - FFC**

_____, identified with _____, legal representative of the company _____, applicant of the project _____ to the FFC Cash Rebate stimulus system of the Colombia Film Fund, by means of this document I certify the following:

That the company _____, represented by me, is the producer of the _____ project, in the terms of the copyright legislation. The foregoing, independently and without prejudice to the negotiations that the producer carries out on its ownership or association with other co-producers.

This certification is issued for the relevant public purposes, on _____ days from _____ of 20 _____ to the Colombia Film Promotion Committee and Proimágenes Colombia.

Regards,

Name:

C.C. / passport No.

Legal representative of:

PROJECT INFORMATION

CASH REBATE COLOMBIA FILM FUND - FFC

It is the purpose of this document to point out the concept of production expressed in the Resource Allocation Manual:

Production: In a general sense, production is understood as the set of processes and works related to audiovisual creation in its different stages of conception and realization, which include the pre-production, production and post-production phases. However, the above, in a particular sense and for the purposes of applying the incentives regulated in this Manual, is called the production stage which includes the pre-production and filming stages, and as such is distinguished from the post-production stage.

As well as, indicate the basic information required for each type of project that is part of this annex, which addresses the particularities of each genre or audiovisual typology. If required for the evaluation of the project, Proimágenes Colombia may request additional information directly from the applicant producer.

1. Cinematographic fiction, documentary, and animation works

- a. Synopsis (a double-spaced page).
- b. Script of the work. In the case of a documentary project, a treatment and summary of the investigation must be presented.
- c. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.¹
- d. Project technical sheet². When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- e. Total project value.
- f. Detailed schedule (per weeks for animation projects), pre-production, production and, as the case may be, post-production of the project (this applies when the Cash Rebate is being requested including this stage).

For animation projects, it should include:

- a. The animation bible or document that shows the characters, settings, and animation technique.
- b. Project production breakdown (also known as “outline”): Detailed description that allows evaluating the scope and cost of production. It must include number of characters, main scenes, number of scenes, etc.

2. Fiction, documentary, and animation series³

- a. General synopsis of the series.
- b. Number of episodes in the series.

¹ Does not apply to animation projects.

² Technical Sheet format available in the Resource Allocation Handbook.

³ Does not apply to realities

- c. Scripts of the first two (2) episodes and the road map of the other episodes in the postulated series. A road map will be understood as the thematic development of the series and of what happens episode by episode, including the main plot and subplots.
- d. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location. ⁴
- e. Project technical sheet ⁵. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- f. Total project value.
- g. Detailed schedule (by weeks for animation projects) of pre-production, production and, as the case may be, post-production of the project (this applies when the Cash Rebate is being requested including this stage).

For animation projects, it should include:

- a. The animation bible or document that shows the characters, settings, and animation technique.
- b. Project production breakdown (also known as “outline”): Detailed description that allows evaluating the scope and cost of production. It must include number of characters, main scenes, number of scenes, etc.

3. Realities or Non-Scripted Series

- a. Synopsis.
- b. Total number of episodes.
- c. The project's bible or document that shows the characters, settings, and detailed description to assess the scope and cost of production.
- d. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.
- e. Project technical sheet ⁶. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- f. Total project value.
- g. Detailed pre-production, production and, as the case may be, post-production schedule of the project (this applies when the Cash Rebate is being requested including this stage).

4. Music videos

- a. Synopsis.
- b. Concept or visual treatment of the project or a document that shows the characters, settings and detailed description that allows evaluating the scope and cost of production.
- c. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.

⁴ Does not apply to animation projects.

⁵ Technical Sheet format available in the Resource Allocation Handbook.

⁶ Technical Sheet format available in the Resource Allocation Handbook.

- d. Project technical sheet ⁷. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- e. Total project value.
- f. Detailed pre-production, production and, as appropriate, post-production schedule of the project.
- g. Song lyrics.

Paragraph. The above elements are required of each of the music videos that are part of the nominated package.

⁷ Technical Sheet format available in the Resource Allocation Handbook.

PROJECT TECHNICAL SHEET

CASH REBATE COLOMBIA FILM FUND - FFC

Title

Film Works - Series - Music Video

Additional Information about the Project (for music videos this form must be completed for each of the works that are part of the nominated package)

Genre (fiction, documentary, animation)

Technique

Promoted artist (for music videos only)

Language

Duration

Nationality

Shooting Format

Other

POSITION	NAME	NATIONALITY
Producer (s)		
Executive producer(s)		
Online Producer		
Screenwriter (s)		
Director (s)		
1st Director Assistant		
Main cast		
Secondary Cast		
Casting Director		
Director of photography		
Cameraperson		
Gaffer		
Production design		
Art director		
Env. or scenograpy		
Costume design		
Sound technician		
Editor / Installer		
Mixer (audio)		
Sketchers		

Total number of people who are part of the human team of the project

Number of Colombian natural persons, residents or domiciled in the country that are part of the technical, artistic and production team

Note: This is an informational technical file of the people who are defined in the human team at the time of nominating the project to the Colombia-FFC Film Fund. If you consider it pertinent, you can include additional charges on this technical sheet. In each item you can include more than one person.

BUDGET SUMMARY CHART
CASH REBATE COLOMBIA FILM FUND - FFC

The total expenditure budget in the country in Colombian pesos must be submitted, broken down, and detailed. The expenses subject to FFC Cash Rebate must be detailed within the budget (meaning detailed expenses in Audiovisual Services (AS) and in Audiovisual Logistic Services (ALS). This quote must be submitted in its active source format; only budgets made in the Entertainment Partners - Movie Magic Budgeting program discriminated at least up to level 3 or Excel file discriminated. In addition, a digital copy of the same budget must be attached in PDF with date of preparation. Please note that the FFC Cash Rebate only applies to the costs incurred in Audiovisual Services and Audiovisual Logistic Services in Colombia calculated before VAT (Value Added Tax). Expenses on purchases of any kind of property will not be recognized. Nor will per diem payment be accepted for the human production team (technical, artistic, and production), nor will expenses corresponding to the national or international promotion of the project (P&A).

COD	ITEM	BUDGETED VALUE	TAXES	TOTAL VALUE WITH TAXES
	AUDIOVISUAL SERVICES IN COLOMBIA	\$ -	\$ -	\$ -
1	Technic & Artistic Crew			
2	Cast and extras			
3	Equipment Rental(incluye alquiler de cámara, óptica, accesorios, luces, grip, paquete de sonido, generador eléctrico, etc) / (includes camera and accesories rental, lighting and grip package, generator and sound rental, etc)			
4	Management Expenses _includes utilities, office, furniture & office's equipment rental, insurance, and completion bond)			
5	Location rental and permits			
6	SPFX Services			
7	Art rentals & services (art, costume, make-up, set design, props)			
8	Production fee			
9	Postproduction services			
10	Sound postproductions services			
11	Original music rights			
12	Original music production			
13	Other audiovisual services (in the case of videogames discriminate the following points 13.1 Localization (translation) services 13.2 Quality Assurance. 13.3 Production Advisers)			
	AUDIOVISUAL LOGISTICS SERVICES IN COLOMBIA (ALS)	\$ -	\$ -	\$ -
14	People Air transport			
15	Other people's transport different than air			
16	Freight and courier			
17	Hotel expenses			
18	Catering			
	BUDGET OF EXPENSES ELIGIBLE FOR CASH REBATE (AS+ALS) (1)			
	OTHER NON ELIGIBLE EXPENSES FOR CASH REBATE (2)			
	TOTAL VALUE OF VAT IN COLOMBIA (3)			
	TOTAL SPENDING BUDGET IN COLOMBIA (4)			

* If any of these items is not covered, enter 0.

1. It refers only to AS and ALS, i.e. costs subject to FFC consideration before VAT. Refers to the value of the service including all taxes other than VAT.
2. It refers to the calculation of the Total Value of VAT payable in Colombia.
3. Refers to other expenditure incurred in Colombia not subject to FFC Cash Rebate
4. Refers to the total production value of the project excluding promotional expenses (P&A).

REBATE SUMMARY CHART

CASH REBATE COLOMBIA FILM FUND - FFC

TITLE	TOTAL VALUE	% OF FFC CASH REBATE	FFC CASH REBATE VALUE
Expense budget in AS in Colombia (before VAT) (1)		40%	
Expense budget in SLA in Colombia (before VAT) (2)		20%	
Total value of the consideration (3)			

1. Total budget in audiovisual services (A S) in Colombia calculated before VAT. Refers to the value of the service including all taxes other than VAT. In the Cash Rebate box, the total value must be multiplied by the percentage of the Cash Rebate.

2. Total budget for audiovisual logistics services (AL S) calculated in Colombia before VAT. Refers to the value of the service including all taxes other than VAT. In the Cash Reabte box, the total value must be multiplied by the percentage of the Cash Rebate.

3. Corresponds to the total value of Cash Rebate, the sum of 40% in Audiovisual Services (A S) and 20% in Audiovisual Logistic Services ALS).

Note:

The values reported in this table must correspond to what is indicated in the budget summary table and the broken down budget.

CINEMATOGRAPHIC SERVICES COMPANY COMMITMENT LETTER
CASH REBATE COLOMBIA FILM FUND - FFC¹

Date: _____

Dear Sirs

COLOMBIA FILM PROMOTION COMMITTEE

Atte.: Mixed Fund for Film Promotion "Proimágenes Colombia".

City

I, _____, identified with citizenship card number _____ of _____, who works in the name and legal representation of the film services company _____, with NIT _____ (Certificate of Existence and current Legal Representation, issued by the Chamber of Commerce and Registration certificate with the Ministry of Culture), I express to you that for the purposes of Law 1556 of 2012 and the relevant Resource Allocation Manual, we have agreed to work as a film services company in the audiovisual project of title _____, which will be nominated for the Cash Rebate of the Colombia FFC Film Fund by the production company _____.

We assume the commitment to present to Proimágenes Colombia, once the project expenses have been incurred, the pertinent certifications regarding the execution of our activities. Likewise, we will certify if the applicant producer made all the payments related to the project.

Regards,

C.C _____

Legal representative of: _____

E-mail: _____

Address: _____

Phone: _____

¹ This certification is only required for foreign works.

A letter will be required for each of the works that are part of the nominated package.

COLOMBIA FILMING CONTRACT N° _____ OF 2021 (CHARGED TO THE COLOMBIA FILM FUND)

This contract is entered by and between **Fondo Mixto de Promoción Cinematográfica 'Proimágenes Colombia'** (hereinafter '**Proimágenes**'), a non-profit civil corporation registered in Bogotá D.C., with tax ID number (NIT) 830.046.582- 4, represented herein by **Claudia Triana Soto**, identified by the signature below; and:

Name	Producer's name
Corporate ID	000.000.000-0
Country of incorporation	Complete
Address	Address, city, country
Telephone	(00) 0000000
Email	Compete
Legal representative	Complete
Passport N°	00.000.000

Hereinafter identified as the '**producer**', based on the following:

RECITALS

I. Law 1556 of 2012, modified by Law 1955 of 2019; Decree 1080 of 2015, and other statutory provisions; the regulations that modify or replace them; as well as the Resource Allocation Manual (hereinafter jointly referred to as the '**FFC regulations**'), constitute the regulatory framework for the operation of the Fondo Fílmico Colombia (hereinafter the '**FFC**').

II. The producer, accepting the rules and conditions of the FFC regulations, submitted the audiovisual project titled **Name of the project** (hereinafter the '**project**') in the category of **series** to apply for the cash rebate established in article 9 of Law 1556 of 2012 (hereinafter the '**cash rebate**'), for the expenses incurred in contracting audiovisual services and audiovisual logistics services in Colombia (hereinafter jointly referred to as the '**project's national services**').

III. Under the FFC regulations, among others, article 9 of the Resource Allocation Manual (hereinafter the '**MAR**'), the expenditure in the project's national services has an established minimum of **one thousand eight hundred (1.800) SMV**, including taxes (hereinafter the '**minimum expenditure**').

IV. Within this framework, the producer presented: (a) a budget that includes all the items and amounts that will be spent in the country (hereinafter the '**total expenditure budget**'); and (b) a budget for the project's national services eligible for the FFC's cash rebate, before VAT (hereinafter the '**budget of expenditure qualified for cash rebate**').

V. Through Act N° **000** issued on **month, written day (00), two thousand twenty-one (2021)**, the Comité Promoción Fílmica Colombia (hereinafter the '**CPFC**') approved the project, subject to FFC regulations.

The parties sign and enter into this contract, which is governed by the clauses agreed below and, in matters not foreseen by them, by the FFC regulations and by civil law, especially by the civil and commercial provisions in force in the Republic of Colombia.

CLAUSES

FIRST. Purpose. This contract establishes the conditions, obligations, and further requirements for the disbursement of the cash rebate to the producer, if the producer meets the expenditure in the project's national services and the minimum expenditure, according to the project submitted to the CPFC and the requirements of the FFC regulations.

Paragraph: The project is an integral part of this contract. If there are discrepancies between the project and the contract, the latter will prevail.

SECOND. Use of terms. In addition to the terms described underlined and in parentheses herein, for the purposes of this contract the definitions from the MAR shall apply.

THIRD. Obligations of the producer. The producer's obligations are the following:

3.1. Comply, during the application and execution of the project, with the FFC regulations, and with all the terms of this contract.

3.2. Establish a trust in an entity supervised by the Financial Superintendency of Colombia, for the management and disbursement of the money resources from the budget of expenditure qualified for cash rebate, specifically named, or identified for this purpose, in a term not greater than three (3) months after the signing of this contract. The circumstance in which the producer fails to establish the trust in time implies his withdrawal of the submitted project and of the potential

cash rebate, even if the producer establishes the trust after the agreed term. In that case, the application restrictions outlined in the MAR will apply for the producer.

3.3. Make the expenditure in audiovisual services through the film production services company(s) enrolled in the registry of film service providers of the Ministry of Culture and identified in the project (hereinafter the 'film production services company'), according to the following:

3.3.1. When this expense is intended to be made through a company not specified in the project, the producer must request approval from the CPFC. If such approval is denied that expense cannot be covered by cash rebate.

3.3.2. The producer may carry out the expenditure in audiovisual logistics in the country through a film production services company. It is agreed that such services are subject to the provisions for audiovisual services in the case in which the producer decides to adopt the intermediation specified in this clause.

3.3.3. For national audiovisual works, it is entirely optional to make the expenditure through a production services company.

3.3.4. The film production services company must certify all the payments related to the project, as established in the MAR. The cash rebate shall not be disbursed until such payments have been processed.

3.4. Complete the minimum expenditure, calculated using monthly minimum legal wages in Colombia (hereinafter 'SMV') for the year of the project's approval, according to the nature of the project. Notwithstanding the determining reasons, not meeting the minimum expenditure implies that the initial condition for receiving the cash rebate is not met. Therefore, Proimágenes will not disburse the cash rebate, and the restrictions established in the MAR shall apply.

3.5. Shoot the audiovisual work related to the project, fully or partially, in Colombian territory. For animation works or videogames these tasks are understood as those of production. Proimágenes may designate a representative from its team to attend the execution of such activities.

3.6. Timely, deliver to Proimágenes the certificates required for the disbursement of the cash rebate, as well as any requested corrections, within the established term.

3.7. Provide the reports specified in this contract, as well as those required by the CPFC or Proimágenes concerning the project. Notwithstanding other reports specifically agreed to, the producer agrees to present and defend within the term established by Proimágenes, which will depend on the nature of the report, all reports of a financial, accounting, contractual, execution, documentary, or any other nature related to the project's management and execution.

3.8. Exhibit, broadcast, make available, and/or communicate to the public the audiovisual work resulting from the project, and incorporate into it a credit visible in any communication medium or format, following Proimágenes' instructions. Failure to comply with this provision generates the consequences or restrictions established in the MAR.

3.9. Authorize the use of images from the audiovisual work entitled for the cash rebate, with a duration of up to five (5) minutes, to perform activities to promote the Colombian territory as a setting for audiovisual works. By signing this contract such authorization is granted for public institutional materials and the purposes of the Film Commission, for all territories, media, and formats, and during the term of protection of the work. Proimágenes may edit and reproduce such images, as well as distribute them directly or through the aforementioned instances and, in general, carry out the activities provided for in article 52 of the MAR. The provisions of this subsection also apply to testimonial footage made during the production, behind the scenes, and trailer of the work, either supplied by the producer or made directly by Proimágenes.

3.10. Not to assign this contract to third parties. Notwithstanding this provision, Proimágenes may disburse the cash rebate to a financial entity or financing fund that granted credits to the producer, upon request of the later, and provided that the certifications requested by Proimágenes are suitable.

3.11. Refrain from accepting the participation in the project from the individuals described in the restrictions set forth in the MAR.

3.12. Comply with any other obligation provided for in the MAR.

FOURTH. Obligations of Proimágenes. Proimágenes is obliged to disburse the cash rebate within the agreed terms, provided that the requirements, obligations, and conditions stipulated in this contract and in the FFC regulations are met.

FIFTH. Cash rebate. The maximum amount of cash rebate that Proimágenes may disburse to the producer, provided that he complies with each one of the obligations and conditions set forth for this purpose, is **[sum written in English] (COP \$ 000.000.000)**, as approved by the CPFC. This amount is taken as the contract reference amount for all purposes.

First paragraph. In any case, the cash rebate will only be conceded up to the amount of the verified expenses in the project's national services, after verifying that the minimum expenditure has been fulfilled.

Second paragraph. Any tax or withholding derived from the cash rebate shall be borne by the producer.

Third paragraph: When the project has production and post-production components in Colombia, upon request of the producer a first disbursement can be made, provided that the minimum expenditure has been made, and a second disbursement once the project has been executed and its postproduction component certified.

SIXTH. Cash rebate's disbursement. At the producer's request, Proimágenes shall disburse the cash rebate, according to the certification of expenditure in the project's national services, in the following way:

6.1. Up to forty percent (40%) of the expenses in audiovisual services identified in the budget of expenditure qualified for cash rebate.

6.2. Up to twenty percent (20%) of the expenses in audiovisual logistics services identified in the budget of expenditure qualified for cash rebate.

First paragraph. The cash rebate shall not exceed the amount specified in the fifth clause, provided that the minimum expenditure is certified.

Second paragraph. In the expenditure accepted for cash rebate, the value of the value-added tax (VAT) of the project's national services will not be refunded.

Third paragraph: In projects with a post-production component, a first disbursement may be made once all the previous requirements have been met to close the production stage; and a second disbursement once completed the budget of expenditure qualified for cash rebate in what pertains to this stage.

SEVENTH. Certificates. For the disbursement of the cash rebate, the producer must submit and certify to Proimágenes the following:

7.1. A certificate issued by the trust company (hereinafter the 'trust certificate') addressed to Proimágenes, stating the receipt of the project's funds by the trust and their disbursement in items of the budget of expenditure qualified for cash rebate. The trust certificate must be issued in the format attached to the MAR, taking into consideration the following details:

7.1.1. The total amount of expenditure in the project's national services cannot be less than the minimum expenditure.

7.1.2. Invoice numbers must be discriminated, or invoice equivalent documents identified; both with their issuers, issue date and the respective payment dates.

7.1.3. Expenditure in audiovisual production services certified by an invoice equivalent document is accepted only if the issuer is an individual under the simplified tax system holding artistic or technical positions, or for works related to scriptwriting or editing, according to the definitions of the MAR. All other project's national services must be invoiced. The certificates (invoices or invoice equivalent documents, as the case may be) shall not be dated prior to the establishment of the trust.

7.1.4. The general payments for audiovisual services made through film production services companies must be fully invoiced. In this case, the producer must submit a detailed list of each of the audiovisual services and audiovisual logistics services, audited by the external auditor as established in this contract and the MAR.

7.1.5. Proimágenes may request detailed information on the breakdown of expenditure from the trust company or the producer.

7.2. An opinion, certificate, or report issued by the external auditor (a legal entity that meets the requirements established in the MAR) engaged by the producer (hereinafter the 'auditing firm'). This opinion, certificate, or report must be submitted in the format attached to the MAR and, in addition to what is established in the format, it must certify that:

7.2.1. Each one of the parameters defined in section 7.1 has been fulfilled regarding the trust certificate, except for the dates of payments made by the trust company.

7.2.2. The invoices or invoice equivalent documents that support the trust certificate: (a) are true and accurate; (b) relate to expenditure from the budget of expenditure qualified for cash rebate and (c) meet the requirements established by law.

7.2.3. There has taken place a verification of compliance of the obligations concerning the social security system that are related to Colombian staff.

First paragraph. The contract between the producer and the auditing firm may be verified by Proimágenes and must include the following stipulations:

a) The opinion, certificate, or report based on the audit contract shall be issued by the auditing firm in the form attached to the MAR, directly addressed to Proimágenes.

b) Proimágenes may request clarifications and exchange information with the auditing firm.

c) The auditing firm must deliver to Proimágenes any explanations or clarifications required.

d) It is understood that the producer has no intervention, control, or authority of any kind towards the auditing firm.

7.3. For the case of foreign audiovisual works, the producer must attach certification(s) issued by the film production services company(s), stating which of the expenditure certified by the trust company were made through it (through the film production services company). Likewise, this certification shall be attached if the producer voluntarily contracted film services through a film production services company.

EIGHT. Interpretation and covenants. The parties agree to accept the following stipulations and declarations as rules of interpretation for this contract, and to be bound by them:

8.1. Given the nature of audiovisual projects and their stages, the producer cannot use as an excuse for the breach of this contract or the project, nor attribute to third parties or claim as *force majeure*, the following events: (a) insufficient sources of financing other than the cash rebate; (b) difficulties, disputes or litigation inherent to the contractual relations of the producer with the artistic, technical, and creative crew or with other co-producers, participants, investors, dependents, or third parties related to the project, or their actions; (c) contingencies on the project's stages.

8.2. The producer is liable directly and individually to Proimágenes for any event related to this contract, regardless of which individual is said to be responsible within the producer's organization (employees, dependents, contractors, attorneys, among others).

8.3. The cash rebate does not constitute remuneration for producer's services.

8.4. This contract is of a civil and commercial nature and does not create any other relationship between the parties. The parties understand that the cash rebate does not replace the producer's obligation to accomplish the project with its resources.

8.5. The producer agrees that any doubt regarding the reports or certificates that he submits empowers Proimágenes to refrain from disbursing the cash rebate until such doubt has been clarified, and acknowledges that this suspension may not be claimed as a reason for the project's failure, or as damages to the producer or third parties.

8.6. Proimágenes nor the CPFC have no responsibility or shared obligations over the project. Any situation derived from the project, including labour, contractual or other relationships established by the producer with third parties, is of his sole responsibility. The producer shall hold harmless Proimágenes, the Ministry of Culture, and the CPFC always, for any claim including, but not limited to, those related with salaries, fees, copyright or co-producer disputes, investors, made by any type of person or entity related to the project.

8.7. The producer's obligations established in this contract are performance obligations.

8.8. The producer declares that all the information provided within the project is true and accurate. Any inaccuracy in the project's information, or in the certification of expenditure on the project's national services constitute grounds for Proimágenes to refrain from allowing the cash rebate.

8.9. The individual signing this contract declares that is empowered with all the capacity required to bind the producer as specified in this contract, and that shall respond personally and directly for any inaccuracy in this declaration.

8.10. The parties declare that all declarations and obligations of this contract are undertaken in accordance with their own free will, without any impediment, and fully understanding the scope of each declaration and condition. Likewise, the parties state that each has received its own legal advice prior to establishing this contract.

8.11. The cash rebate disbursement is subject to the existence or availability of sufficient resources in the FFC. The producer is solely and exclusively responsible for carrying out the project and, therefore, in the absence and/or unavailability of FFC resources that prevent the total or partial disbursement of the cash rebate, financial damages may not be claimed by the producer or by third parties related to it.

NINTH Term. The maximum term of this contract will be **twelve (00) months** from its execution. If it is previously fulfilled, the parties may terminate it by mutual agreement and carry out the stipulated reconciliation of accounts. Notwithstanding the previous maximum term, the parties additionally agree the following:

9.1. The maximum term for the execution of the expenditure in the project's national services is of de **[month written in English]] (6) months** from the subscription of this contract.

9.2. The term to establish the trust for the management of the funds of expenditure in the project's national services is of maximum three (3) months from the subscription of this contract.

9.3. The maximum term to submit to Proimágenes the certificates required to disburse the cash rebate is three (3) months starting from the end date of the term established in section 9.1.

If all the certificates are not submitted within this term, it is understood that the producer has renounced the cash rebate.

9.4. The term for Proimágenes to disburse the cash rebate, if all the conditions and accreditations are satisfied, is two (2) months from the date Proimágenes receives all the certificates in due form.

9.5. Notwithstanding the maximum term of the contract, the credit obligation to the FCC shall remain until the release date of the audiovisual work.

9.6. Proimágenes' right to claim for facts discovered or known after the termination of this contract shall remain indefinitely and, if applicable, until the specific actions' statute of limitation.

TENTH. Producers' breach. For this contract's purposes, without prejudice to other facts that may constitute a breach of contract and that are not specifically expressed herein, the following is understood as a breach by the producer:

10.1. Providing false information related to the project submitted to the CPFC, or this contract, regardless of when Proimágenes becomes aware of it. The parties agree that a judicial decision or ruling is not necessary for these purposes, and the discovery and confrontation of information by Proimágenes shall suffice. In these cases, Proimágenes will inform the competent authorities of the facts that may be punishable by law. Any eventual disbursement of the cash rebate does not correct defects during the project's application or contract execution.

10.2. The arrangement of this contract when the producer is subject to any of the restrictions for projects application established in the MAR.

10.3. Failure to include the credit to the FCC in the public communication of the audiovisual work, in which case the producer must pay the stipulated financial penalty and will be subject to the MAR restrictions.

In such cases, the following procedure agreed upon by the parties to guarantee their rights shall be followed:

10.4. Proimágenes shall invoke this clause and inform the producer of the breach, in writing. The producer may also present its explanations in writing within ten (10) days following the date of the initial communication. Proimágenes may issue one or more communications concerning the breach.

10.5. If the breach persists, Proimágenes shall summon the producer to go into a mutual termination of the contract, for which a term of not less than thirty (30) days shall apply. If the producer fails to attend and does not pay the stipulated financial penalty, Proimágenes shall communicate in writing the termination of the contract to the producer. Proimágenes

may demand the payment of the financial penalty and, if applicable, initiate legal action, as well as a claim for damages. In case of breach and application of the provisions of this clause, the cash rebate will not be disbursed, partially nor totally.

First paragraph. The failure of the producer to comply with his obligations will lead to the imposition of the stipulated financial penalty, to termination of this contract, and to the pertinent legal actions.

Second paragraph. At any stage of the procedure agreed in this clause the parties may settle their differences.

ELEVENTH. Other events. The events that have a different consequence established in this contract, particularly those specified in this clause, are not considered as a breach of contract subject to the actions provided for in the tenth clause or to the payment of the agreed pecuniary penalty:

- a) Failure to establish the trust in the agreed term and amount.
- b) Failure to spend the amount established as a minimum expenditure.
- c) Failure to pay the expenses foreseen in the budget of expenditure qualified for cash rebate.

In these cases, it shall be understood that the producer withdraws from the submitted project and from the potential cash rebate, and the restrictions provided for in the MAR shall apply. In case any of the situations set forth in this clause take place, termination of the contract shall proceed with notice from Proimágenes.

Paragraph: In case of unforeseeable circumstances or *force majeure* accredited by the producer, and subject to Proimágenes study, the parties may agree in writing to suspend the contract or discuss a possible mutual termination.

TWELFTH. Financial penalty. By mutual agreement, when a breach covered by the provisions of the tenth clause occurs –except for the cases provided for in the eleventh clause–, the parties agree as a financial penalty an amount corresponding to ten percent (10%) of the total amount of this contract. This sum shall be considered as initial (and not total or definitive) payment of the damages suffered by Proimágenes as manager of the FFC. The parties agree that the principal obligation is not extinguished by the payment of the penalty and that they waive any judicial requirement or notice of default.

THIRTEENTH. Enforceable Document. The parties agree to grant and recognize the nature of this contract as an enforceable document for collection in the stipulated cases of breach.

Paragraph: The parties agree that a court injunction or notice of default shall not be necessary for the enforcement of any provision agreed upon herein, or for any other contractual action.

FOURTEENTH. Monitoring. Proimágenes shall monitor this contract through its staff, in accordance with its internal operation. This shall be documented prior to the disbursement of the cash rebate. The parties understand and agree that, notwithstanding any disbursement of the cash rebate, and without prejudice to the contract monitoring and reconciliation of accounts, if the producer subsequently breaches its obligations Proimágenes may undertake legal actions and claims.

Paragraph: Any delay from Proimágenes to take action with respect to any breach on the part of the producer shall not cure said breach.

FIFTEENTH. Reconciliation of accounts. Upon the termination of this contract, the parties shall reconcile the accounts, specifying the disbursement of the cash rebate and the project's situation. If the producer fails to respond to this reconciliation within two (2) months following the termination, Proimágenes is authorized to conduct it directly.

SIXTEENTH. Termination. The grounds for termination of this contract are those provided for in Colombian civil law. The parties agree that the contract shall end upon notification by Proimágenes to the producer in the events and following the procedures established in the contract.

SEVENTEENTH. Elected domicile. For all purposes of this contract, its domicile is Bogotá D.C., Colombia. In case of a legal claim, it shall take place in the jurisdiction of the Republic of Colombia.

EIGHTEENTH. Notifications. For all matters related to this contract, Proimágenes shall receive communications at Calle 35 N° 5 – 89 in Bogotá D.C. The producer shall receive them at the physical or email address specified on the first page of the contract. The parties shall mutually communicate to each other any change of address or contact details. Failure

to do so shall release the other party of any responsibility for communications sent according to the latest registered contact details.

NINETEENTH. Fund's origin declaration. The producer declares that the resources that compose its assets and/or those used for the development of the project do not come from money laundering, terrorist financing, drug trafficking, illegal acquisition of money or other illegal activities. The producer authorizes Proimágenes to consult directly or through third parties, databases containing information about the producer. The parties understand and accept that, if the producer is reported in them, the procedures established for the producer breach shall apply.

TWENTIETH. Electronic signature. The parties agree to sign this contract electronically through the *Signio* app. This provides a reliable electronic signature mechanism that guarantees compliance with the requirements of authenticity (guarantee of identity and origin of the signers), integrity (guarantee of non-alteration of the document after its signature) and non-repudiation provided for in the Colombian legislation in force, including Law 527 of 1999 and the rules that regulate it. Under agreement and understanding of the parties, whenever this contract is required to be presented and/or kept in its original form, the requirement will be satisfied with the electronic signature provided in this clause.

TWENTIETH FIRST. Validity and execution. This contract is valid and has legal effects from the date of its subscription by both parties.

Paragraph: The text of this contract has been written in double column in the Spanish and English languages. Notwithstanding this, the Spanish text is set as a priority and as an interpretation parameter, for all intents and purposes.

In proof of acceptance, the parties sign this contract electronically.

By Proimágenes,

By the producer,

Claudia Triana Soto
C.C. N° 41.685.231

Producer's name
C.C. N° 000.000.000 de Country/city

**TRUST COMPANY CERTIFICATE
FONDO FILMICO COLOMBIA – FFC**

Date: _____

COLOMBIA FILM PROMOTION COMMITTEE

Sincerely: Fondo Mixto de Promocion Cinematografica “Proimagenes Colombia”

The Trust Company, _____, with Tax Identification Number [NIT, acronym in Spanish] _____, duly authorized to operate and supervised by the Financial Superintendence of Colombia, does hereby certify as follows:

1. _____, with number _____, represented herein by _____, holder of _____, (hereinafter the “Trustor”), created with this Trust Company: _____ (a management and payment trust fund; a stand-alone trust fund; hereinafter the “Trust Fund”).
2. The Trust Fund was created on _____, 20____, for the purpose of paying the cost of audiovisual services and logistical audiovisual services in Colombia (hereinafter “National Services for the Project”) for audiovisual project named _____¹, pursuant to the “FFC Rules”.
3. The following entities have participated as cinematographic service companies or national co-producers for the project:
_____; NIT _____
_____; NIT _____
_____; NIT _____
4. Disbursement from the Trust Fund for project related expenses were made on _____, 20____ and _____, 20____, as showed on the list attached hereto, describing the item, paid amount and invoice number.
5. Cost of National Services for the Project in the amount² of _____ (amount in both words and numbers).
6. Value to prove minimum expense in Colombia³ in the amount of _____ (amount in both words and numbers). Value expressed in Colombian monthly minimum wages [SMLMV, in Spanish] as of year _____⁴ in the amount of _____.⁵

¹ If the project’s name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.

² As defined under Clause 4.19 of the Resource Allocation Manual, adopted by Agreement 60 of CPFC, dated May 26, 2020.

³ Cost of audiovisual services and logistical audiovisual services, taxes included, as defined in Clause 4.26 and Art. 9 of the Resource Allocation Manual, adopted by Agreement 60 of CPFC, dated May 26, 2020.

⁴ Year of approval of the project.

⁵ This item is to be completed only for the first application for the consideration; thereafter, please do not complete.

7. Disbursements from the Trust Fund for the National Services for the Project are according to the Expense Budget Subject to the Consideration attached hereto, submitted upon the creation of the Trust Fund by the Trustor.

Sincerely,

Signature

Title

Full Name

E-mail

Telephone

Annex No. 1 List of Expenses
Trust Company

[illegible]

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total value	Total value not including VAT	% CINA percentage	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

1. **Item Code. Indicate according to the following list the code of the service to which the expense refers**
SERVICIOS AUDIOVISUALES (SA) / AUDIOVISUAL
 1 Technician and Artistic Crew
 2 Cast and extras
 3 Equipment Rental / Equipment Rental (includes camera rental, optics, accessories, lights, grip, sound package, electric generator, etc) / (includes camera and accessories rental, lighting and grip package, generator and sound rental, etc)
 4 Gastos administrativos / Management Expenses (includes utilities, office, furniture & office's equipment rental, insurance, completion bond) / (includes utilities, office, furniture & office's equipment rental, insurance, completion bond)
 5 Location rental and permits
 6 Special Effects / SPFX Services
 7 Art rentals & services Art rentals & services (art, costume, make-up, set design, props)
 8 Production fee
 9 Postproduction services
 10 Servicios de posproducción de sonido / Sound postproductions services
 11 Original music rights
 12 Original music production
 13 Other Cinematographic Services
SERVICIOS LOGÍSTICOS AUDIOVISUALES (SLA) / AUDIOVISUAL LOGISTICS SERVICES (SLA)
 14 People Air transport
 15 Other people's transport different than air
 16 Transporte de carga y correos / Freight and courier
 17 Hotel expenses
 18 Alimentación / Catering
 19 **Other Expenses not subject to consideration**
2. **For FFC Consideration if it corresponds to an Expense in Audiovisual Services enter 40%.**
 If it corresponds to an expense in audiovisual logistics services, enter 20%. If it corresponds to an expense not subject to consideration, enter 0%
2. **For CINA Consideration, if it corresponds to an Expense in Audiovisual Services or Expense in Audiovisual Logistics Services, enter 35%.**
 If it corresponds to an expense not subject to consideration, enter 0%

**CONCEPT, EXTERNAL AUDIT CERTIFICATE OR REPORT
CONSIDERATION – FONDO FILMICO COLOMBIA – FFC**

Date	
Audiovisual Project Name (hereinafter the “<u>Project</u>”)¹	
Applicant Producer	
NIT [Tax Identification Number]	
Auditing Firm	
NIT	

The above-mentioned auditing firm, duly authorized to operate in Colombia (hereinafter, the “Auditing Firm”), does hereby certify the following in respect of the Project:

1. The following entities have participated as cinematographic service companies or co-producers:

Corporate Name	NIT

2. Upon a certificate issued by the local cinematographic service company(ies) or co-production companies, the Auditing Firm has confirmed that the Applicant Producer of the foreign project or national project who follows this procedure has made any and all production payments in Colombia.

☐ Yes ☐ No

3. The Auditing Firm has confirmed that the Colombia Film Agreement was entered into within twenty (20) days of notice by Proimagenes Colombia:

☐ Yes ☐ No

4. The Auditing Firm has confirmed that the agreement with the Trust Company, _____, with Tax Identification Number [NIT, acronym in Spanish] _____, was entered into within three (3) months of the Colombia Film Agreement being signed.

☐ Yes ☐ No

5. The Auditing Firm has confirmed that any and all payments for audiovisual services or logistical audiovisual services for the Project (hereinafter, the “National Services for the Project subject”

¹ If the project’s name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.

to the consideration”) have been made through the Trust Company in the trust account or stand-alone trust fund referred to above and listed in Annex 1 hereto, “Trust Expense List”.

☐ Yes ☐ No

6. The Auditing Firm has confirmed that any and all payments for the National Services for the Project² subject to the Consideration have been made by the deadline set in the Colombia Film Agreement and MAR:

☐ Yes ☐ No

7. The Auditing Firm has confirmed that any and all costs of audiovisual services or logistical audiovisual services have been paid to legal entities that have proved to have their registered address in Colombia, as the address of their main place of business in the country. This condition is met by Colombian tax-reporting legal entities in Colombia.

☐ Yes ☐ No

8. The Auditing Firm has confirmed that any and all costs of audiovisual services or logistical audiovisual services have been paid to Colombian individuals domiciled in Colombia, i.e., individuals who have proved to have their permanent domicile in Colombia and reside in the country, as a continuous or noncontinuous minimum 183-calendar-day stay in the country during the year such expenses are incurred. This condition is met by Colombian tax-reporting individuals.

☐ Yes ☐ No

9. The Auditing Firm has confirmed the amount to prove the minimum expense in Colombia³ in the amount of (amount in both words and numbers). Value expressed in Colombian monthly minimum wages [SMLMV, in Spanish] as of year ⁴ in the amount of . The Auditing Firm has confirmed that the minimum expense in Colombia has been reached⁵:

☐ Yes ☐ No

10. The Auditing Firm has confirmed that any and all invoices and equivalent documents for tax purposes supporting the trust certificate meet all legal requirements:

☐ Yes ☐ No

11. The Auditing Firm has confirmed that the Comprehensive Social Security System related obligations concerning Colombian employees has been fulfilled:

² As defined under Clause 4.19 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

³ Cost of audiovisual services and logistical audiovisual services, taxes included, as defined in Clause 4.26 and Art. 9 of the Resource Allocation Manual, adopted by Agreement 60 of CPFC, dated May 26, 2020.

⁴ Year of approval of the project.

⁵ This item is to be completed only for the first application; thereafter, please do not complete.

☐

Yes

☐

No

12. The Auditing Firm has confirmed that, if general payments have been made to any cinematographic service companies, such payments have been billed and meet all legal requirements and fulfill all Comprehensive Social Security System related obligations concerning Colombian employees:

☐

Yes

☐

No

The Auditing Firm has completed an audit process following (1) the procedures set by Proimagenes Colombia in the Resource Allocation Manual; (2) the criteria set by Law 1556 of 2012, as modified by Law 1955 of 2019; Decree 1080 of 2015, as added by Decree 474 of 2020; the Resource Allocation Manual issued by the Colombia Film Promotion Committee; and other applicable regulations and annexes regarding the system for consideration for audiovisual expense in Colombia (hereinafter "FFC Rules"). This process has been completed for audiovisual service and logistical audiovisual service expenses, pursuant to FFC Rules, as per payments made by the Trust Company, annex No. 1 hereto (trust expense list). Such expense list and agreed amounts complying with all of the relevant requirements are included in annex No. 2 hereto (audit cost list), as well as any findings on any invoices or billing statements. The list attached hereto as annex No. 3 (budget execution and minimum expense) includes the completed minimum expense in Colombia and any changes to the expense budget subject to the consideration.

Therefore, pursuant to the foregoing, it is agreed that Proimagenes Colombia may pay the Consideration out of the FFC to the Applicant Producer in the maximum amount of _____ (amount in both words and numbers) in accordance with the Colombia Film Agreement.

Sincerely,

Signature

Full Name

Title

Professional Accountant Card

E-mail

Telephone

Annex No. 2 Expense Ratio
External audit.

[illegible]

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total value	Total value not including VAT	% CINA	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

- Item Code. Indicate according to the following list the code of the service to which the expense refers
- SERVICIOS AUDIOVISUALES (SA) /**
- 1 Technic & Artistic Crew
- 2 Cast and extras
- 3 Equipment Rental / Equipment Rental (includes camera rental, optics, accessories, lights, grip, sound package, electric generator, etc) / (includes camera and accessories rental, lighting and grip package, generator and sound rental, etc)
- 4 Goods administrativos / Management Expenses (includes utilities, office, furniture & office's equipment rental, insurance, completion bond) / (includes utilities, office, furniture & office's equipment rental, insurance, completion bond)
- 5 Location rental and permits
- 6 Special Effects / SPS Services
- 7 Art rentals & services Art rentals & services (art, costume, make-up, set design, props)
- 8 Production fee
- 9 Postproduction services
- 10 Servicios de postproducción de sonido / Sound postproductions services
- 11 Original music rights
- 12 Original music production
- 13 Other Cinematographic Services
- SERVICIOS LOGÍSTICOS AUDIOVISUALES (SLA) / AUDIOVISUAL LOGISTICS SERVICES (SLA)**
- 14 People Air transport
- 15 Other people's transport different than air
- 16 Transporte de carga y correos / Freight and courier
- 17 Hotel expenses
- 18 Alimentación / Catering
- 19 Other Expenses not subject to consideration
2. Fill in the value of the invoice or bill as long as it complies with all the requirements established in the PPA and in the MAR of the invoice or collection account bill not meet the requirements, enter 0
- In the case of invoices or bills with percentages that meet and percentages that do not meet all the requirements, fill out only the value that does meet all the requirements.
3. For PFC Consideration: If it corresponds to an Expense in Audiovisual Services enter 40%, If it corresponds to an expense in audiovisual logistics services, enter 20%, If it corresponds to an expense not subject to consideration, enter 0%
- For PPA Consideration, If it corresponds to an Expense in Audiovisual Services or Expense in Audiovisual Logistics Services, enter 35%. If it corresponds to an expense not subject to consideration, enter 0%

Annex No. 3 Budget Execution and Minimum Spending
External audit

COD	ITEM	A	B	C=(B-A)/A*100
		ESTIMATED VALUE (1)	FINAL VALUE EXECUTED (2)	PERCENTAGE OF VARIATION
	SERVICIOS AUDIOVISUALES EN COLOMBIA (SA) / AUDIOVISUAL SERVICES IN COLOMBIA (SA)			
1	Technic & Artistic Crew			
2	Cast and extras			
3	Equipment Rental / Equipment Rental			
4	Gastos administrativos / Management Expenses			
5	Alquiler de locaciones / Location rental			
6	Special Effects / SPFX Services			
7	Art rentals & services			
8	Production fee			
9	Servicios de posproducción / Postproduction services			
10	Servicios de posproducción de sonido / Sound postproductions services			
11	Original music rights			
12	Original music production			
13	Other Cinematographic Services			
	SERVICIOS LOGÍSTICOS AUDIOVISUALES EN COLOMBIA (SLA) / AUDIOVISUAL LOGISTICS SERVICES IN COLOMBIA (SLA)			
14	People Air transport			
15	Other people's transport different than air			
16	Transporte de carga y correos / Freight and courier			
17	Hotel expenses			
18	Alimentación / Catering			
	SUBTOTAL (LOGISTICS SERVICES + AUDIOVISUAL LOGISTICS SERVICES)			
	OTHER EXPENDITURE IN COLOMBIA NOT SUBJECT TO CONSIDERATION			
	VAT			
	TOTAL VALUE EXPENDITURE IN COLOMBIA			

1. It must correspond to the value of the budget presented and approved by the CPFC before VAT (if the project requested an extension of the budget, fill in the final total approved value here)
2. It must correspond to the sum of the items in column M coded according to column G in the attached relation numeral 4

	D	E	F	G=(E*F)	H	I = (HG)
	CONTRACT SUBSCRIPTION YEAR	SMLV (legal monthly minimum wage) OF THE CONTRACT SUBSCRIPTION YEAR	NUMBER OF REQUIRED MINIMUM WAGES	MINIMUM REQUIRED EXPENSE	EXPENSES SUBJECT TO CINA (SA + SLA)	MINIMUM EXPENDITURE (IF THE NUMBER IS POSITIVE, THE MINIMUM EXPENDITURE REQUIREMENT WAS MET)
MINIMUM EXPENSES IN SA AND SLA (1,800 SMLV - legal monthly minimum wage)			1 800			

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total Value Expenses Subject to CINA	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

**CERTIFICATION: SOCIEDAD DE SERVICIOS CINEMATOGRAFICOS (CINEMATOGRAPHIC SERVICES SOCIETY)
CONSIDERATION FILM FUND COLOMBIA - FFC¹**

The Sociedad de ServiciosCinematográficos _____ (hereinafter the “Cinematographic Services Society” certifies the following in relation to the “Project”: _____ (name of the project²).

1. The following expenses certified by the _____ Trust (hereinafter the “Trust”) were specified through the “Cinematographic Services Society”:

CONCEPT	VALUE \$
Audiovisual Services	
Audiovisual Logistics Services	
SUBTOTAL EXPENSES SUBJECT TO CINA	
Other expenses not subject to CINA	
VAT	
TOTAL EXPENSES IN COLOMBIA	

2. The expenses specified through the “Cinematographic Services Society” correspond to _____ % of the expenses certified by the “Trust”.

3. The expenses certified by the “Trust” are fully paid.

Regards,

Signature _____
Name _____
ID _____
Title _____

¹ Mandatory when contracting audiovisual services for non-national projects or national projects that use this type of service.

²If the project’s name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.

ANNEXES

AUDIOVISUAL INVESTMENT CERTIFICATE – CINA

**PROJECT APPLICATION FORM
AUDIOVISUAL INVESTMENT CERTIFICATE - CINA**

Date: _____

Dear Sirs

COLOMBIA FILM PROMOTION COMMITTEE

Atte.: Mixed Fund for Film Promotion "Proimágenes Colombia".

City

The undersigned [name of the person signing], identified as it appears below my signature and acting in the following capacity:

☐ As legal representative of the company [name of producer, incorporated in [country], with institutional identification _____, with address _____ with telephone number + _____, with e-mail _____ (hereinafter the 'producer'),

☐ As legal representative of the company [name of the ESC or the co-producer], identified with TIN [000.000.000], which, on its part, works under the mandate and / or authorization of the company [name of the producer, incorporated in [country], with institutional identification _____ with address _____ with telephone number + _____, with e-mail _____ (hereinafter the 'producer').

through this form I declare the following:

1. I nominate before the Colombia Film Promotion Committee (hereinafter, the "CPFC") the audiovisual project of title _____ (hereinafter, the "Project") for the Transferable Tax Credit system covered by Audiovisual Investment Certificates in Colombia (hereinafter, "CINA"), in accordance with the provisions of Law 1556 of 2012, modified by Law 1955 of 2019, Decree 1080 of 2015, added by Decree 474 of 2020, its regulations and the Resource Allocation Manual, annexes and other regulations relevant (hereinafter, the "CINA Regulations").

2. The "Project" has the following characteristics (check the relevant option and its characteristics):

- ☐ Cinematographic feature film. Duration (in min.): _____.
- ☐ Cinematographic short film. Duration (in min.): _____.
- ☐ Cinematographic work for television. Duration (in min.): _____.
- ☐ Series. Duration (number of episodes and average duration per episode in min.): _____, _____, _____, _____.
- ☐ Music video. Duration ¹
- ☐ Videogame. Duration ²
- ☐ Advertising Audiovisual Production. Duration ³
- ☐ Postproduction. Duration (in min): _____.
- ☐ Nationality of the audiovisual project: _____. (If it is an international co-production, list the linked countries). ⁴
- ☐ Animation: Yes _____ ; No _____.

3. The "Project" will carry out the following stages in Colombia:

- ☐ Production.

¹ Attach an annex with the duration in minutes of each of the videos that are part of the nominated package.

² Attach an annex with the duration in minutes of each of the video games that are part of the nominated package.

³ Attach an annex with the duration in minutes of each of the commercials that are part of the nominated package.

⁴ If the works that are part of the nominated package are of different nationalities, indicate in an annex.

- ☐ Postproduction.
- ☐ Production and Postproduction.

4. The "Project" plans the filming, or development (in the case of videogames), in Colombia in an approximate percentage of [REDACTED] % with respect to its duration and filming plan, or development (in the case of videogames) total ⁵
5. I am aware of the rules, deadlines, and conditions established in the "CINA Regulations", the contractual minutes and the formats published on the website of the Colombian Film Commission, and I promise to comply with them in order to carry out the "Project" and obtain the "CINAS" on occasion of the hiring of "National Services of the Project".
6. I declare that the "Project", the "Producer", or the people related to said "Project" are NOT in any restriction of participation or application of projects established in the Resource Allocation Manual.
7. The "Project" foresees a total expense of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). An expense in Audiovisual Services of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). An expense in Audiovisual Logistics Services of [REDACTED] (figure in Colombian pesos in letters), COP \$ [REDACTED] (figure in Colombian pesos in numbers). Pursuant to the Expenditure Budget in Colombia annexed to the "Project".
8. We promise to make the Minimum Expenditure in Colombia determined in the Resource Allocation Manual, understanding that if it is not done, the minimum condition to receive the "CINAS" in accordance with the "CINA Regulations" will not be met. We will cover the percentage of administrative costs of the CINA System in accordance with the Resource Allocation Manual, which will be crossed with the Serious Coverage (Bid Bond) that we will constitute.
9. We understand that the responsibility of Proimágenes is limited to the monitoring of the "Project", up to the verification of the obligations assumed in the Colombia Filming Contract that we will sign in case of approval of the "Project" by the CPFC. In the face of full compliance with our commitments, Proimágenes will issue a Compliance Certification to the Ministry of Culture, informing that entity of the amount of contracting of the "National Services of the Project" on which said entity may issue the "CINA", in accordance with the "CINA Regulations".
10. We will have the intermediation of the following (s) Film Services Companies or national co-producers; of which commitment letter is attached (add as necessary):
 - a. Company (1): [REDACTED].
 - b. TIN: [REDACTED].
 - c. Company (2): [REDACTED].
 - d. TIN: [REDACTED].

Regards,

Name:

⁵ This description does not apply to animations or projects that only offer post-production.

C.C. / passport No.
Legal representative of:

MANDATO INCENTIVOS LEY 1556 DE 2012

Este contrato se celebra entre:

(A)

_____,
identificado como aparece al pie de mi firma y actuando como
representante legal de la sociedad

constituida y vigente en
(en adelante el 'productor'); y:

(B)

_____,
identificado como aparece al pie de mi firma y actuando como
representante legal de la sociedad

constituida y vigente en la República de Colombia (en
adelante el 'mandatario'); la primera postulante y la segunda,
bajo la calidad señalada a continuación frente al proyecto
titulado:
(en adelante el 'proyecto'):

- ☐ Sociedad de Servicios Cinematográficos.
- ☐ Coproductor (válido únicamente para CINA).

Quienes hemos acordado suscribir este contrato de mandato que se rige por los términos expresados a continuación y, en lo no previsto por ellos, por las normas civiles y comerciales que regulan la materia, incluyendo el artículo 2142 del Código Civil colombiano:

1. Mandato: El mandatario, actuando a nombre de, y por cuenta y riesgo del productor, queda facultado para realizar las gestiones detalladas en el punto 2 de este documento (alcance), relacionadas con el proyecto y su postulación ante la corporación Fondo Mixto de Promoción Cinematográfica 'Proimágenes Colombia' (en adelante 'Proimágenes'), para efectos del incentivo de la Ley 1556 de 2012 señalado a continuación:

- ☐ Contraprestación del Fondo Fílmico Colombia.
- ☐ Incentivo mediante Certificados de Inversión Audiovisual en Colombia

2. Alcance: Gestiones que el mandatario puede realizar:

- ☐ Presentar los documentos de postulación del proyecto y adelantar todas las gestiones necesarias desde la presentación hasta la decisión respectiva del Comité Promoción Fílmica Colombia.
- ☐ Suscribir con Proimágenes el Contrato Filmación Colombia, donde se regulan las condiciones de asignación del instrumento de incentivo correspondiente.
- ☐ Actuar ante Proimágenes, por cuenta y riesgo del productor, para cumplir todas las actividades, términos y obligaciones del Contrato Filmación Colombia para el proyecto, además de aquella que sean inherentes o directamente asociadas y/o derivadas del objeto de dicho contrato.

3. Facultades: Para los efectos de este documento, el mandatario queda facultado para realizar todas las gestiones propias del mandato y en especial para representar, notificarse, recibir, transigir, desistir, sustituir, reasumir, pedir,

MANDATE INCENTIVES LAW 1556 OF 2012

This contract is entered by and between:

(A)

_____,
identified as it appears at the bottom of my signature and
acting as legal representative of the company

duly organized and in force in
(hereinafter the 'producer'); and:

(B)

_____,
identified as it appears at the bottom of my signature and
acting as legal representative of the company

incorporated and in force in the Republic of Colombia
(hereinafter, the 'representative'); the first applicant and the
second, under the condition indicated below regarding the
project entitled:
(hereinafter the 'project').:

- ☐ Film Production Service Company.
- ☐ Coproducer (valid only for CINA).

Who have agreed to sign this mandate contract that is governed by the terms expressed below and, in matters not provided for by them, by the civil and commercial regulations that regulate the matter, including article 2142 of the Colombian Civil Code:

1. Mandate: The representative, acting in representation of, and at the cost and risk of the producer, is empowered to carry out the procedures detailed in point 2 of this document (scope), related to the project and its application before Fondo Mixto de Promoción Cinematográfica 'Proimágenes Colombia' (hereinafter 'Proimágenes'), for the purposes of the incentive of Law 1556 of 2012 indicated below:

- ☐ Cash rebate from the Colombia Film Fund.
- ☐ Incentive through Audiovisual Investment Certificates in Colombia

2. Scope: Actions that the representative can carry out:

- ☐ Submit the application documents for the project and carry out all the necessary steps from the submission to the respective decision of the Colombia Film Promotion Committee.
- ☐ Sign the Colombia Filming Contract with Proimágenes, where the conditions for assigning the corresponding incentive instrument are regulated.
- ☐ Act before Proimágenes, at the cost and risk of the producer, to comply with all the activities, terms and obligations of the Colombia Filming Contract for the project, in addition to those that are inherent or directly associated and / or derived from the object of said contract.

3. Powers: The representative is empowered to carry out all the actions and arrangements of the mandate and, especially, to represent, be notified, receive, compromise, desist, substitute, resume, request, settle, or assume

conciliar o asumir obligaciones en nombre del productor. Sin perjuicio de las acciones realizadas por el mandatario en virtud de este contrato, todas las relaciones, obligaciones y derechos se entienden respecto del productor, exclusivo responsable del proyecto.

4. El productor declara que la información contenida en los documentos que se presentan a Proimágenes en relación con el proyecto trámite es veraz y auténtica, y se hace responsable de cualquier irregularidad que los mismos puedan contener.

5. Para proyectos postulantes al sistema CINA, las partes entienden que el Certificado de Inversión Audiovisual en Colombia se emitirá a nombre del productor.

6. Los poderes conferidos por el productor al mandatario por virtud de este documento se otorgan durante el periodo necesario para cumplir las gestiones previstas en el punto 2. En todo caso, en el marco de su relación el productor y el mandatario pueden celebrar otros acuerdos para conferir al mandatario facultades diferentes a las descritas en este documento.

7. Este mandato es de carácter revocable. Sin perjuicio de esto, todas las gestiones adelantadas por el mandatario durante la duración del mandato tienen plena validez y efectos. En caso de revocación, las partes deberán notificar oportunamente a Proimágenes.

8. Prevalencia del texto en español. Este mandato se ha redactado a doble columna en los idiomas español e inglés. Sin perjuicio de ello, se fija como prioritario y como parámetro de interpretación, para todos los efectos, el texto en idioma español.

9. Uso de términos. Además de los términos que se describen subrayados y entre paréntesis en este mandato, para los efectos de este tiene aplicación la terminología consignada en el MAR.

Para constancia este documento se firma en la siguiente fecha: _____.

El productor / the producer,

Nombre: _____
Pasaporte N°: _____
Representante legal de: _____

obligations on behalf of the producer. Notwithstanding the actions carried out by the representative under this contract, all relationships, obligations, and rights are understood with respect to the producer, exclusive responsible for the project.

4. The producer declares that the information contained in the documents submitted to Proimágenes regarding the project is true and authentic, and shall be responsible for any irregularities that they may contain.

5. For projects that apply to the CINA system, the parties understand that the Audiovisual Investment Certificate in Colombia will be issued in the name of the producer.

6. The powers conferred by the producer to the representative by virtue of this document are granted during the period necessary to comply with the actions provided for in point 2. Nonetheless, within the scope of their relationship, the producer and the representative can execute other agreements in order to give the representative powers different from those described in this document.

7. This mandate is revocable. Notwithstanding this, all the actions taken by the representative during the term of the mandate have full validity and effect. In the event of revocation, the parties must promptly notify Proimágenes.

8. Prevalence of the Spanish text. This mandate has been written in double-column in the Spanish and English languages. Notwithstanding this, the Spanish text is set as a priority and as an interpretation parameter, for all intents and purposes.

9. Use of terms. In addition to the terms described underlined and in parentheses herein, for the purposes of this mandate the definitions from the MAR shall apply.

For the record, this document is signed on the following date: _____.

El mandatario / the representative,

Nombre: _____
C.C. _____
Representante legal de: _____

**SWORN CERTIFICATION
AUDIOVISUAL INVESTMENT CERTIFICATE - CINA**

_____, identified with _____, legal representative of the company _____, applicant of the project _____ to the Transferable Tax Credit system covered in Audiovisual Investment Certificates (CINA), by means of this document under express oath that the project directly or indirectly, or under any modality, is nominated or has received tax or financing incentives provided for in law 814 of 2003, nor with respect to the stimulus system of the Colombia Film Fund established in law 1556 of 2012, modified by articles 177 and 178 of law 1955 of 2019.

This certification is issued for the relevant public purposes, on _____ days from _____ of 20 _____ to the Colombia Film Promotion Committee and Proimágenes Colombia.

Regards,

Name:
C.C. / passport No.
Legal representative of:

**PRODUCER CERTIFICATION AND TAX SITUATION
AUDIOVISUAL INVESTMENT CERTIFICATE - CINA**

_____, identified with _____, legal representative of the company _____, applicant for the project _____ to the Transferable Tax Credit system covered by Audiovisual Investment Certificates (CINA), by means of this document I certify the following:

1. That the company _____, represented by me, is a producer of the _____ project, in the terms of the copyright legislation. The foregoing, independently and without prejudice to the negotiations that the producer carries out on its ownership or association with other co-producers.
2. Under the express oath that the production company described above, applicant of the project to the Transferable Tax Credit system covered in CINA is not a filer of income tax in Colombia. We understand that the relevant entities can make the necessary information crossings with the Special Administrative Unit of the National Tax and Customs Office.

This certification is issued for the relevant public purposes, on _____ days from _____ of 20 _____ to the Colombia Film Promotion Committee and Proimágenes Colombia.

Regards,

Name:

C.C. / passport No.

Legal representative of:

PROJECT INFORMATION

AUDIOVISUAL INVESTMENT CERTIFICATE - CINA

It is the purpose of this document to point out the concept of production expressed in the Resource Allocation Manual:

Production: In a general sense, production is understood as the set of processes and works related to audiovisual creation in its different stages of conception and realization, which include the pre-production, production and post-production phases. However, the above, in a particular sense and for the purposes of applying the incentives regulated in this Manual, is called the production stage which includes the pre-production and filming stages, and as such is distinguished from the post-production stage.

As well as, indicate the basic information required for each type of project that is part of this annex, which addresses the particularities of each genre or audiovisual typology. If required for the evaluation of the project, Proimágenes Colombia may request additional information directly from the applicant producer.

1. Cinematographic fiction, documentary, and animation works

- a. Synopsis (a double-spaced page).
- b. Script of the work. In the case of a documentary project, a treatment and summary of the investigation must be presented.
- c. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.¹
- d. Project technical sheet². When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- e. Total project value.
- f. Monthly projection of expenses subject to CINA.³
- g. Detailed schedule (per weeks for animation projects), pre-production, production and, as the case may be, post-production of the project (this applies when the Transferable Tax Credit is being requested including this stage).

For animation projects, it should include:

- a. The animation bible or document that shows the characters, settings, and animation technique.
- b. Project production breakdown (also known as "outline"): Detailed description that allows evaluating the scope and cost of production. It must include number of characters, main scenes, number of scenes, etc.

2. Fiction, documentary, and animation series⁴

- a. General synopsis of the series.
- b. Number of episodes in the series.

¹ Does not apply to animation projects.

² Technical Sheet format available in the Resource Allocation Handbook.

³ Expense is understood as expenses invoiced and paid by the fiduciary.

⁴ Does not apply to realities

- c. Scripts of the first two (2) episodes and the road map of the other episodes in the postulated series. A road map will be understood as the thematic development of the series and of what happens episode by episode, including the main plot and subplots.
- d. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.⁵
- e. Project technical sheet⁶. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- f. Total project value.
- g. Monthly projection of expenses subject to CINA.⁷
- h. Detailed schedule (by weeks for animation projects) of pre-production, production and, as the case may be, post-production of the project (this applies when the Transferable Tax Credit is being requested including this stage).

For animation projects, it should include:

- a. The animation bible or document that shows the characters, settings, and animation technique.
- b. Project production breakdown (also known as “outline”): Detailed description that allows evaluating the scope and cost of production. It must include number of characters, main scenes, number of scenes, etc.

3. Realities or Non-Scripted Series

- a. Synopsis.
- b. Total number of episodes.
- c. The project's bible or document that shows the characters, settings, and detailed description to assess the scope and cost of production.
- d. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.
- e. Project technical sheet⁸. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- f. Total project value.
- g. Monthly projection of expenses subject to CINA.⁹
- h. Detailed pre-production, production and, as the case may be, post-production schedule of the project (this applies when the Transferable Tax Credit is being requested including this stage).

4. Music videos

- a. Synopsis.

⁵ Does not apply to animation projects.

⁶ Technical Sheet format available in the Resource Allocation Handbook.

⁷ Expense is understood as expenses invoiced and paid by the fiduciary.

⁸ Technical Sheet format available in the Resource Allocation Handbook.

⁹ Expense is understood as expenses invoiced and paid by the fiduciary.

- b. Concept or visual treatment of the project or a document that shows the characters, settings and detailed description that allows evaluating the scope and cost of production.
- c. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.
- d. Project technical sheet ¹⁰. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- e. Total project value.
- f. Monthly projection of expenses subject to CINA.¹¹
- g. Detailed pre-production, production and, as appropriate, post-production schedule of the project.
- h. Song lyrics.

Paragraph. The above elements are required of each of the music videos that are part of the nominated package.

5. Videogames

- a. Pitch Bible: Document in which the visual style, the mechanics of the game, the form of monetization, etc. are generally presented.
- b. Game design document: Document that specifically presents the visual style (characters and settings), the game mechanics and all detailed information that allows evaluating the scope and cost of production.
- c. Project technical sheet ¹². When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- d. Total project value.
- e. Monthly projection of expenses subject to CINA.¹³
- f. Detailed project prototyping, pre-production, and production schedule.

Paragraph: The above elements are required of each of the video games that are part of the nominated package.

6. Advertising Audiovisual Production

- a. Synopsis.
- b. “Story line” concept or visual treatment of the project or a document that shows the characters, settings, and detailed description that allows evaluating the scope and cost of production.
- c. List of locations to film in Colombia. In case it is defined, inform its geographical location. If the project is filmed only in a studio, provide its name and location.

¹⁰ Technical Sheet format available in the Resource Allocation Handbook.

¹¹ Expense is understood as expenses invoiced and paid by the fiduciary.

¹² Technical Sheet format available in the Resource Allocation Handbook.

¹³ Expense is understood as expenses invoiced and paid by the fiduciary.

- d. Project technical sheet ¹⁴. When the person who will occupy the position is not defined, state whether it will be Colombian or foreign.
- e. Total project value.
- f. Monthly projection of expenses subject to CINA.¹⁵
- g. Detailed pre-production, production and, as appropriate, post-production schedule of the project.

Paragraph: The above elements are required of each of the works that are part of the nominated package.

7. Works only with postproduction in Colombia

- a. Synopsis of the audiovisual work.
- b. Document with a detailed description of the post-production processes that allows evaluating their scope and cost.
- c. Total value of the post-production process.
- d. Monthly projection of expenses subject to CINA.¹⁶
- e. Detailed description of the post-production processes to be carried out in Colombia.
- f. Colombian companies linked in the post-production process.
- g. Detailed schedule of the post-production process of the project.

¹⁴ Technical Sheet format available in the Resource Allocation Handbook.

¹⁵ Expense is understood as expenses invoiced and paid by the fiduciary.

¹⁶ Expense is understood as expenses invoiced and paid by the fiduciary.

PROJECT TECHNICAL SHEET - VIDEOGAMES

AUDIOVISUAL INVESTMENT CERTIFICATE - CINAS

Title

Additional Information about the Project (must be completed for each of the works that are part of

Genre (Entertainment, Educational, Adver games, Serious games, others indicate which)

Technique (animation, console, mobile, virtual reality, others indicate which one)

Language

Duration

Nationality

Other

POSITION	NAME	NATIONALITY
Producer (s)		
Executive producer(s)		
Online Producer		
Lead Programmer		
Programmer (s)		
Creative Director (s)		
Lead Artist		
Tester		
Product Manager		
3D artists (modeler, animator, rigger)		
2D artists (animator, interface designer, conceptual artist)		
Art director		
Sound		
Edition		
Other		

Total number of people who are part of the human team of the project

Number of Colombian natural persons residing or domiciled in the country who are part of the technical, artistic, and production team

Note: This is an informative technical file of the people who are defined in the human team when nominating for the project to the CINA Audiovisual Investment Certificate. If you consider it pertinent, you can include additional charges on this technical sheet. In each item you can include more than one person.

* Data sheet for Videogames only

PROJECT TECHNICAL SHEET - VIDEOGAMES AUDIOVISUAL INVESTMENT CERTIFICATE - CINAS

Title

Additional Information about the Project (must be completed for each of the works that are part of the package)

Genre (Entertainment, Educational, Adver games, Serious games, others indicate which)

Technique (animation, console, mobile, virtual reality, others indicate which one)

Language

Duration

Nationality

Other

POSITION	NAME	NATIONALITY
Producer (s)		
Executive producer(s)		
Online Producer		
Lead Programmer		
Programmer (s)		
Creative Director (s)		
Lead Artist		
Tester		
Product Manager		
3D artists (modeler, animator, rigger)		
2D artists (animator, interface designer, conceptual artist)		
Art director		
Sound		
Edition		
Other		

Total number of people who are part of the human team of the project

Number of Colombian natural persons residing or domiciled in the country who are part of the technical, artistic, and production team

Note: This is an informative technical file of the people who are defined in the human team when nominating for the project to the CINA Audiovisual Investment Certificate. If you consider it pertinent, you can include additional charges on this technical sheet. In each item you can include more than one person.

* Data sheet for Videogames only

MONTHLY PROJECTION OF EXPENSES SUBJECT TO AUDIOVISUAL INVESTMENT CERTIFICATE - CINA

Month	Year	Value of total expenses* SA y SLA (COP)	CINA (35%)
TOTAL (COP)			0

* Expense is understood as expenses invoiced and paid by the fiduciary.

BUDGET SUMMARY CHART AUDIOVISUAL INVESTMENT CERTIFICATE - CINA

The total expenditure budget in the country in Colombian pesos must be submitted, broken down, and detailed. The expenses subject to CINA Transferable Tax Credit must be detailed within the budget (meaning detailed expenses in Audiovisual Services (AS) and in Audiovisual Logistic Services (ALS)). This quote must be submitted in its active source format; only budgets made in the Entertainment Partners - Movie Magic Budgeting program discriminated at least up to level 3 or Excel file discriminated. In addition, a digital copy of the same budget must be attached in PDF with date of preparation. Please note that the CINA Transferable Tax Credit only applies to expenses on Audiovisual Services and Audiovisual Logistics Services incurred in Colombia calculated before VAT (Value Added Tax). Expenses on purchases of any kind of property will not be recognized. Nor will per diem payment be accepted for the human production team (technical, artistic, and production), nor will expenses corresponding to the national or international promotion of the project (P&A).

COD	ITEM	BUDGETED VALUE	TAXES	TOTAL VALUE WITH TAXES
	SERVICIOS AUDIOVISUALES EN COLOMBIA (SA) / AUDIOVISUAL SERVICES IN COLOMBIA	\$ -	\$ -	\$ -
1	Technic & Artistic Crew			
2	Cast and extras			
3	Equipment Rental (includes camera and accesories rental, lighting and grip package, generator and sound rental, etc)			
4	Management Expenses (includes utilities, office, furniture & office's equipment rental, insurance, and completion bond)			
5	Location rental and permits			
6	SPFX Services			
7	Art rentals & services (art, costume, make-up, set design, props)			
8	Production fee			
9	Postproduction services			
10	Sound postproductions services			
11	Original music rights			
12	Original music production			
13	Other Audiovisual Services (in the case of videogames discriminate the following points 13.1 Localization (translation) services 13.2 Quality Assurance. 13.3 Production Advisers)			
	AUDIOVISUAL LOGISTICS SERVICES IN COLOMBIA (ALS)	\$ -	\$ -	\$ -
14	People Air transport			
15	Other people's transport different than air			
16	Freight and courier			
17	Hotel expenses			
18	Catering			
	BUDGET OF EXPENSES ELIGIBLE FOR CINA (AS+ALS) (1)			
	OTHER NON ELIGIBLE EXPENSES FOR CINA (2)			
	TOTAL VALUE OF VAT IN COLOMBIA (3)			
	TOTAL PRODUCTION BUDGET OF THE PROJECT (4)			

* If any of these items is not covered, enter 0.

1. It refers only to AS and ALS, i.e. expenses subject to CINA Transferable Tax Credit before VAT. Refers to the value of the service including all taxes other than VAT.
2. Refers to other expenses incurred in Colombia not subject to CINA Transferable Tax Credit
3. It refers to all project costs incurred in the national territory. Includes AS, ALS, other expenses not subject to CINA Transferable Tax Credit and VAT.
4. Refers to the total production value of the project excluding promotion costs (P&A)

APPLICATION SUMMARY CHART

AUDIOVISUAL INVESTMENT CERTIFICATE - CINAS

TITLE	TOTAL VALUE	% OF CINA	CINA VALUE
Expense budget in AS in Colombia (before VAT) (1)		35%	
Expense budget in SLA in Colombia (before VAT) (2)		35%	
Total value of the Audiovisual Investment Certificate (3)			

1. Total budget in audiovisual services (AS) in Colombia calculated before VAT. Refers to the value of the service including all taxes other than VAT. In the CINA value box , the total value must be multiplied by the CINA Transferable Tax Credit percentage .

2. Total budget for audiovisual logistics services (SLA) calculated in Colombia before VAT. Refers to the value of the service including all taxes other than VAT. In the CINA value box, the total value must be multiplied by the CINA Transferable Tax Credit percentage.

3. Corresponds to the total value of CINA , the sum of 35% in Servicios Audiovisuales (AS) and Audiovisual Logistic Services (ALS).

Note:

The values reported in this table must correspond to what is indicated in the budget summary table and the broken down budget.

CINEMATOGRAPHIC SERVICES COMPANY COMMITMENT LETTER
AUDIOVISUAL INVESTMENT CERTIFICATES – CINA ¹

Date: _____

Dear Sirs

COLOMBIA FILM PROMOTION COMMITTEE

Atte.: Mixed Fund for Film Promotion "Proimágenes Colombia".

City

I, _____, identified with identity card number _____ of _____, who works on behalf of legal representation of the company _____, acting as _____ (Society Services Cinematographic or co - producer of the project), with NIT _____ (Certificate of existence and current legal representation, issued by the Chamber of Commerce in the cases of a service company or co-producers; and Certificate of registration in the Cinematography Office of the Ministry of Culture in the case of service companies) is attached. that for the purposes of Law 1556 of 2012, modified by Law 1955 of 2019, of the Resource Allocation Manual and in general of the "CINA Regulations", we have agreed to participate in the audiovisual project of title _____, which will be nominated for to be sheltered with the Transferable Tax Credit System protected with Audiovisual Investment Certificates in Colombia by the foreign production company _____.

We assume the commitment to present to Proimágenes Colombia once the expenses of the "Project" have been carried out, the pertinent certifications regarding the execution of our activities as established in the Resource Allocation Manual and, in general, the "CINA Regulations". In the same way, we will certify if the applicant Producer carried out all the payments related to the project, in particular those pertinent to the hiring of "National Project Services".

Regards,

C.C _____

Legal representative of: _____

E-mail: _____

Address: _____

Phone: _____

¹ A letter will be required for each of the works that are part of the nominated package.

COLOMBIA FILMING CONTRACT N° _____ OF 2020 (CERTIFICATES OF AUDIOVISUAL INVESTMENT IN COLOMBIA)

This contract is entered by and between **Fondo Mixto de Promoción Cinematográfica 'Proimágenes Colombia'** (hereinafter 'Proimágenes'), a non-profit civil corporation registered in Bogotá D.C., with tax ID number (NIT) 830.046.582- 4, represented herein by **Claudia Triana Soto**, identified by the signature below; and:

Name	Producer's name
Corporate ID	000.000.000-0
Country of incorporation	Complete
Address	Address, city, country
Telephone	(00) 0000000
Email	Complete
Legal representative	Complete
Passport N°	00.000.000

Hereinafter identified as the 'producer', based on the following:

RECITALS

I. Law 1556 of 2012, modified by Law 1955 of 2019; Decree 1080 of 2015, modified by Decree 474 of 2020; Resolution 1257 of 2020 of the Ministry of Culture; the regulations that modify or replace them; as well as the Resource Allocation Manual (hereinafter jointly referred to as the 'CINA regulations'), constitute the regulatory framework for the operation of the tax incentive that consists of the issuance of Certificates of Audiovisual Investment in Colombia (hereinafter the 'CINA');;

II. The producer, accepting the rules and conditions of the CINA regulations, submitted the foreign audiovisual project titled **Name of the project** (hereinafter the 'project') in the category of **series** to apply for the CINA tax incentive, for the expenses incurred in contracting audiovisual services and audiovisual logistics services in Colombia (hereinafter jointly referred to as the 'project's national services');;

III. Under the CINA regulations, among others, article 29 of the Resource Allocation Manual (hereinafter the 'MAR'), the expenditure in the project's national services has an established minimum of **one thousand eight hundred (1.800) SMLMV**, including taxes (hereinafter the 'minimum expenditure');;

IV. Within this framework, the producer presented: (a) a budget that includes all the items and amounts that will be spent in the country (hereinafter the 'total expenditure budget'); and (b) a budget for the project's national services susceptible of being covered with CINA, before VAT (hereinafter the 'budget of expenditure qualified for CINA').

V. Through Act N° 000 issued on **month, written day (00), two thousand twenty-one (2021)**, the Comité Promoción Fílmica Colombia (hereinafter the 'CPFC') approved the project, subject to CINA regulations;

VI. Proimágenes acts as the management entity for the system of tax incentive based on CINA, under the scope defined in the CINA regulations and the Inter-Administrative Association Contract N° 2710 entered into with the Ministry of Culture.

The parties sign and enter into this contract, which is governed by the clauses agreed below and, in matters not foreseen by them, by the CINA regulations and by civil law, especially by the civil and commercial provisions in force in the Republic of Colombia.

CLAUSES

FIRST. Purpose. This contract establishes the conditions, obligations, and further requirements so that the producer can be granted the compliance certification necessary for the Ministry of Culture to issue the CINA as tax incentive for the contracting and expenditure in the project's national services, if the producer meets the minimum expenditure according to the project submitted to the CPFC and the CINA regulations.

Paragraph: The project is an integral part of this contract. If there are discrepancies between the project and the contract, the latter will prevail.

SECOND. Use of terms. In addition to the terms described underlined and in parentheses herein, for the purposes of this contract the definitions from the MAR shall apply.

THIRD. Obligations of the producer. The producer's obligations are the following:

3.1. Comply, during the application and execution of the project, with the CINA regulations, and with all the terms of this contract.

3.2. Establish a trust in an entity supervised by the Financial Superintendency of Colombia, for the management and disbursement of the money resources from the budget of expenditure qualified for CINA, specifically named, or identified for this purpose, in a term not greater than three (3) months after the signing of this contract. The circumstance in which the producer fails to establish the trust in time implies his withdrawal of the submitted project and of the qualification or compliance certification (hereinafter the 'compliance certification') required for the issuance of the CINA by the Ministry of Culture, even if the producer establishes the trust after the agreed term. In that case, the application restrictions outlined in the MAR will apply for the producer.

3.3. Make the expenditure in the project's national services through the film production services company(s) enrolled in the registry of film service providers of the Ministry of Culture and identified in the project (hereinafter the 'film production services company'), or from a local co-producer (hereinafter the 'local co-producer').

When this expenditure is intended to be made through a film production services company or a local co-producer not specified in the project, the producer must request approval from the CPFC. If such approval is denied that expenditure cannot be covered by CINA.

The film production services company or, if applicable, the local co-producer must certify all the payments related to the project as established in the MAR. Proimágenes will not be able to issue the compliance certification until such payments have been effectively made.

3.4. Complete the minimum expenditure (calculated using the monthly minimum legal wage in Colombia for the year of the project's approval) according to the nature of the project. Notwithstanding the determining reasons, not meeting the minimum expenditure implies that the initial condition for receiving the CINA is not met. Therefore, Proimágenes will not issue the compliance and the restrictions established in the MAR shall apply.

3.5. Shoot the audiovisual work related to the project (fully or partially), or complete post-production work, in Colombian territory. For animation works or videogames these tasks are understood as those of production. Proimágenes may designate a representative from its team to attend the execution of such activities.

3.6. Timely, deliver to Proimágenes the certificates required for issuing the compliance certification that conditions the reception of CINA, as well as any requested corrections, within the established term.

3.7. Provide the reports specified in this contract, as well as those required by the CPFC or Proimágenes concerning the project. Notwithstanding other reports specifically agreed to, the producer agrees to present and defend within the term established by Proimágenes, which will depend on the nature of the report, all reports of a financial, accounting, contractual, execution, documentary, or any other nature related to the project's management and execution.

3.8. Exhibit, broadcast, make available, and/or communicate to the public the audiovisual work resulting from the project, and incorporate into it a credit visible in any communication medium or format, following Proimágenes' instructions. Failure to comply with this provision generates the consequences or restrictions established in the MAR.

3.9. Authorize the use of images from the audiovisual work entitled for the CINA, with a duration of up to five (5) minutes, to perform activities to promote the Colombian territory as a setting for audiovisual works. By signing this contract such authorization is granted for public institutional materials and the purposes of the Film Commission, for all territories, media, and formats, and during the term of protection of the work. Proimágenes may edit and reproduce such images, as well as distribute them directly or through the aforementioned instances and, in general, carry out the activities provided for in article 52 of the MAR. The provisions of this subsection also apply to testimonial footage made during the production, behind the scenes, and trailer of the work, either supplied by the producer or made directly by Proimágenes.

3.10. Not to assign this contract to third parties.

3.11. Refrain from accepting the participation in the project from the individuals described in the restrictions set forth in the MAR.

3.12. Comply with any other obligation provided for in the MAR.

FOURTH. Obligations of Proimágenes. Proimágenes' obligations are the following:

4.1. Accredite the coverage of the project's national services by remitting the compliance certification to the Ministry of Culture, so that this entity can issue the respective CINA, provided that all requirements, obligations, and conditions established in this contract and the CINA regulations are fulfilled.

4.2. Apply the amount received as bid bond by discounting it from the share of administrative costs of the CINA's issuance system that the producer must deposit, provided the established requirements are fulfilled.

FIFTH. CINA. The maximum amount of CINA that Proimágenes may attest through the compliance certification for the issuance of such tax titles by the Ministry of Culture to the producer, provided the last one complies with each one of the obligations and conditions set forth for this purpose, is [sum written in English] (COP \$ 000.000.000), as approved by the CPFC. This amount is taken as the contract reference amount for all purposes.

First paragraph. In any case, Proimágenes will only certify up to the verified amount of expenses in the project's national services, in the corresponding fiscal year, after verifying also that the minimum expenditure has been fulfilled.

Second paragraph. Any tax or withholding derived from the CINA shall be borne by the producer.

SIXTH. CINA's certification and issuance procedure. For the verification and issuance of the CINA in favour of the producer, the following procedure shall apply:

6.1. Proimágenes will verify compliance with all the requirements established in this contract.

6.2. Once the aforementioned verification is completed, Proimágenes will issue the compliance certification to the Ministry of Culture. This will contain the amount of expenditure in the project's national services, if the minimum expenditure is fulfilled.

6.3. Within the term of fifteen (15) days in which Proimágenes must send the compliance certification to the Ministry of Culture, the producer must pay the share of administrative costs of the system. If this payment is not made, Proimágenes will not send the compliance certification.

6.4. Based on the previous certification and in the proceeding regulated by the Ministry of Culture, it is under such entity's exclusive remit to issue the CINA to on behalf of the producer.

First paragraph. The CINA shall not exceed the amount specified in the fifth clause, provided that the minimum expenditure is certified.

Second paragraph. In the expenditure accepted for this system, the value of the value-added tax (VAT) of the project's national services is not covered.

SEVENTH. Certificates. For Proimágenes to certify and issue the compliance certification, the producer must submit and certify to Proimágenes the following:

7.1. A certificate issued by the trust company (hereinafter the 'trust certificate') addressed to Proimágenes, stating the receipt of the project's funds by the trust and their disbursement in items of the budget of expenditure qualified for CINA. The trust certificate must be issued in the format attached to the MAR, taking into consideration the following details:

7.1.1. The total amount of expenditure in the project's national services cannot be less than the minimum expenditure.

7.1.2. Invoice numbers must be discriminated, or invoice equivalent documents identified; both with their issuers, issue date and the respective payment dates.

7.1.3. Expenditure in audiovisual production services certified by an invoice equivalent document is accepted only if the issuer is an individual under the simplified tax system holding artistic or technical positions, or for works related to scriptwriting or editing, according to the definitions of the MAR. All other project's national services must

be invoiced. The certificates (invoices or invoice equivalent documents, as the case may be) shall not be dated prior to the establishment of the trust.

7.1.4. The general payments for the project's national services made through film production services companies must be fully invoiced. In this case, the producer must submit a detailed list of each of the project's national services, audited by the external auditor as established in this contract and the MAR.

7.1.5. Proimágenes may request detailed information on the breakdown of expenditure from the trust company or the producer.

7.2. An opinion, certificate, or report issued by the external auditor (a legal entity that meets the requirements established in the MAR) engaged by the producer (hereinafter the 'auditing firm'). This opinion, certificate, or report must be submitted in the format attached to the MAR and, in addition to what is established in the format, it must certify that:

7.2.1. Each one of the parameters defined in section 7.1 has been fulfilled regarding the trust certificate, except for the dates of payments made by the trust company.

7.2.2. The invoices or invoice equivalent documents that support the trust certificate: (a) are true and accurate; (b) relate to expenditure from the budget of expenditure qualified for CINA and (c) meet the requirements established by law.

7.2.3. There has taken place a verification of compliance of the obligations concerning the social security system that are related to Colombian staff.

First paragraph. The contract between the producer and the auditing firm may be verified by Proimágenes and must include the following stipulations:

- a) The opinion, certificate, or report based on the audit contract shall be issued by the auditing firm in the form attached to the MAR, directly addressed to Proimágenes.
- b) Proimágenes may request clarifications and exchange information with the auditing firm.
- c) The auditing firm must deliver to Proimágenes any explanations or clarifications required.
- d) It is understood that the producer has no intervention, control, or authority of any kind towards the auditing firm.

7.3. The producer must attach certification(s) issued by the film production services company(s), stating which of the expenditure certified by the trust company were made through it (through the film production services company).

7.4. Deposit in an amount that corresponds to the administrative costs of the system (and further purposes described in the MAR), which is equivalent to five percent (5%) of the *nominal value* of the CINA to be issued by the Ministry of Culture. The amount deposited in advance as a bid bond shall be deducted from this amount. Per numeral 6 of article 2.10.3.5.8 of Decree 1080 of 2015 (added by article 2 of Decree 474 of 2020), and numeral 10 of article 9 of Resolution 1257 of 2020 (Ministry of Culture), the *nominal value* of the CINA is deemed as thirty-five percent (35%) of the amount of the investment made in the audiovisual project.

EIGHT. Interpretation and covenants. The parties agree to accept the following stipulations and declarations as rules of interpretation for this contract, and to be bound by them:

8.1. Given the nature of audiovisual projects and their stages, the producer cannot use as an excuse for the breach of this contract or the project, nor attribute to third parties or claim as *force majeure*, the following events: (a) insufficient sources of financing other than the CINA; (b) difficulties, disputes or litigation inherent to the contractual relations of the producer with the artistic, technical, and creative crew or with other co-producers, participants, investors, dependents, or third parties related to the project, or their actions; (c) contingencies on the project's stages.

8.2. The producer is liable directly and individually to Proimágenes for any event related to this contract, regardless of which individual is said to be responsible within the producer's organization (employees, dependents, contractors, attorneys, among others).

8.3. This contract is of a civil and commercial nature and does not create any other relationship between the parties. The parties understand that the CINA system does not replace the producer's obligation to accomplish the project with its resources.

8.4. The producer agrees that any doubt regarding the reports or certificates that he submits empowers Proimágenes to refrain from attesting the amount of project's national services eligible for CINA until such doubt has been clarified, and acknowledges that this suspension may not be claimed as a reason for the project's failure, or as damages to the producer or third parties.

8.5. Proimágenes, the Ministry of Culture, and the CPFC have no responsibility or shared obligations over the project. Any situation derived from the project, including labour, contractual or other relationships established by the producer with third parties, is of his sole responsibility. The producer shall hold harmless Proimágenes, the Ministry of Culture, and the CPFC always, for any claim including, but not limited to, those related with salaries, fees, copyright or co-producer disputes, investors, made by any type of person or entity related to the project.

8.6. The producer's obligations established in this contract are performance obligations.

8.7. The producer declares that all the information provided within the project is true and accurate. Any inaccuracy in the project's information, or in the certification of expenditure on the project's national services constitute grounds for Proimágenes to refrain from attesting the expenditure eligible for CINA.

8.8. The individual signing this contract declares that is empowered with all the capacity required to bind the producer as specified in this contract, and that shall respond personally and directly for any inaccuracy in this declaration.

8.9. The parties declare that all declarations and obligations of this contract are undertaken in accordance with their own free will, without any impediment, and fully understanding the scope of each declaration and condition. Likewise, the parties state that each has received its own legal advice prior to establishing this contract.

8.10. The CINA shall be issued directly by the Ministry of Culture based on the compliance certification issued by Proimágenes. The parties acknowledge that once the compliance certification has been issued, the contractual relationship between Proimágenes and the producer is over. The CINA issuance process depends solely and exclusively on the Ministry of Culture, and it entails a tax procedure in which Proimágenes has no responsibility and plays no role. Proimágenes' responsibility regarding this contract is circumscribed to the compliance certification.

8.11. The annual quota of the tax incentive covered by CINA and the issuance of the same are of exclusive competence of the Colombian government, and Proimágenes has no responsibility or affiliation in this regard. This contract and the issuance of CINA are conditioned to the annual quota of such incentive set by the Colombian government. Proimágenes is responsible for the obligations derived from this contract, only on the condition that there is sufficient allowance for CINA based on the annual quotas that the national government autonomously determines in accordance with the CINA regulations.

NINTH Term. The maximum term of this contract will be **Elija un elemento. (00) months** from its execution. If it is previously fulfilled, the parties may terminate it by mutual agreement and carry out the stipulated reconciliation of accounts. Notwithstanding the previous maximum term, the parties additionally agree the following:

9.1. The maximum term for the execution of the expenditure in the project's national services is of de **[month written in English]] (6) months** from the subscription of this contract.

9.2. The term to establish the trust for the management of the funds of expenditure in the project's national services is of maximum three (3) months from the subscription of this contract.

9.3. The maximum term to submit to Proimágenes the certificates required to initiate the issuance process of the compliance certification is three (3) months starting from the end date of the term established in section 9.1. If all the certificates are not submitted within this term, it is understood that the producer has withdrawn its CINA application.

9.4. The term for Proimágenes to issue the compliance certification, if all the conditions and accreditations are satisfied, is fifteen (15) business days from the date Proimágenes receives all the certificates in due form.

9.5. Notwithstanding the maximum term of the contract, the credit obligation to the Colombian State stimulus system, as established by Proimágenes, shall remain until the release date of the audiovisual work.

9.6. Proimágenes' right to claim for facts discovered or known after the termination of this contract shall remain indefinitely and, if applicable, until the specific actions' statute of limitation.

TENTH. Producers' breach. For this contract's purposes, without prejudice to other facts that may constitute a breach of contract and that are not specifically expressed herein, the following is understood as a breach by the producer:

10.1. Providing false information related to the project submitted to the CPFC, or this contract, regardless of when Proimágenes becomes aware of it. The parties agree that a judicial decision or ruling is not necessary for these purposes, and the discovery and confrontation of information by Proimágenes shall suffice. In these cases, Proimágenes will inform the competent authorities of the facts that may be punishable by law. The issuance of the compliance certification or any CINA does not correct defects during the project's application or contract execution.

10.2. The arrangement of this contract when the producer is subject to any of the restrictions for projects application established in the MAR.

10.3. Failure to include the credit defined by Proimágenes in the public communication of the audiovisual work, in which case the producer must pay the stipulated financial penalty and will be subject to the MAR restrictions. In such cases, the following procedure agreed upon by the parties to guarantee their rights shall be followed:

10.4. Proimágenes shall invoke this clause and inform the producer of the breach, in writing. The producer may also present its explanations in writing within ten (10) days following the date of the initial communication. Proimágenes may issue one or more communications concerning the breach.

10.5. If the breach persists, Proimágenes shall summon the producer to go into a mutual termination of the contract, for which a term of not less than thirty (30) days shall apply. If the producer fails to attend and does not pay the stipulated financial penalty, Proimágenes shall communicate in writing the termination of the contract to the producer. Proimágenes may demand the payment of the financial penalty and, if applicable, initiate legal action, as well as a claim for damages. In case of breach and application of the provisions of this clause, the compliance certification will not be issued.

First paragraph. The failure of the producer to comply with his obligations will lead to the imposition of the stipulated financial penalty, to termination of this contract, and to the pertinent legal actions.

Second paragraph. At any stage of the procedure agreed in this clause the parties may settle their differences.

ELEVENTH. Other events. The events that have a different consequence established in this contract, particularly those specified in this clause, are not considered as a breach of contract subject to the actions provided for in the tenth clause or to the payment of the agreed pecuniary penalty:

- a) Failure to establish the trust in the agreed term and amount.
- b) Failure to spend the amount established as a minimum expenditure.
- c) Failure to pay the expenses foreseen in the budget of expenditure qualified for CINA.
- d) Failure to deposit the funds required to cover the system's administrative costs within the term of the contract.

In these cases, it shall be understood that the producer withdraws from the submitted project and from the potential CINA that it could have received, and the restrictions provided for in the MAR shall apply. In case any of the situations set forth in this clause take place, termination of the contract shall proceed with notice from Proimágenes.

Paragraph: In case of unforeseeable circumstances or *force majeure* accredited by the producer, and subject to Proimágenes study, the parties may agree in writing to suspend the contract or discuss a possible mutual termination.

TWELFTH. Financial penalty. By mutual agreement, when a breach covered by the provisions of the tenth clause occurs –except for the cases provided for in the eleventh clause–, the parties agree as a financial penalty an amount corresponding to ten percent (10%) of the total amount of this contract. This sum shall be considered as initial (and not total or definitive) payment of the damages suffered by Proimágenes as manager of the CINA system. The parties agree that the principal obligation is not extinguished by the payment of the penalty and that they waive any judicial requirement or notice of default.

THIRTEENTH. Enforceable Document. The parties agree to grant and recognize the nature of this contract as an enforceable document for collection in the stipulated cases of breach.

Paragraph: The parties agree that a court injunction or notice of default shall not be necessary for the enforcement of any provision agreed upon herein, or for any other contractual action.

FOURTEENTH. Monitoring. Proimágenes shall monitor this contract through its staff, in accordance with its internal operation. This shall be documented prior to the issuance of the compliance certification. The parties understand and agree that, notwithstanding the compliance certification or the CINA assignment by the Ministry of Culture, and without prejudice to the contract monitoring and reconciliation of accounts, if the producer subsequently breaches its obligations Proimágenes may undertake legal actions and claims.

Paragraph: Any delay from Proimágenes to take action with respect to any breach on the part of the producer shall not cure said breach.

FIFTEENTH. Reconciliation of accounts. Upon the termination of this contract, the parties shall reconcile the accounts. If the producer fails to respond to this reconciliation within two (2) months following the termination, Proimágenes is authorized to conduct it directly.

SIXTEENTH. Termination. The grounds for termination of this contract are those provided for in Colombian civil law. The parties agree that the contract shall end upon notification by Proimágenes to the producer in the events and following the procedures established in the contract.

SEVENTEENTH. Elected domicile. For all purposes of this contract, its domicile is Bogotá D.C., Colombia. In case of a legal claim, it shall take place in the jurisdiction of the Republic of Colombia.

EIGHTEENTH. Notifications. For all matters related to this contract, Proimágenes shall receive communications at Calle 35 N° 5 – 89 in Bogotá D.C. The producer shall receive them at the physical or email address specified on the first page of the contract. The parties shall mutually communicate to each other any change of address or contact details. Failure to do so shall release the other party of any responsibility for communications sent according to the latest registered contact details.

NINETEENTH. Fund's origin declaration. The producer declares that the resources that compose its assets and/or those used for the development of the project do not come from money laundering, terrorist financing, drug trafficking, illegal acquisition of money or other illegal activities. The producer authorizes Proimágenes to consult directly or through third parties, databases containing information about the producer. The parties understand and accept that, if the producer is reported in them, the procedures established for the producer breach shall apply.

TWENTIETH. Electronic signature. The parties agree to sign this contract electronically through the *Signio* app. This provides a reliable electronic signature mechanism that guarantees compliance with the requirements of authenticity (guarantee of identity and origin of the signers), integrity (guarantee of non-alteration of the document after its signature) and non-repudiation provided for in the Colombian legislation in force, including Law 527 of 1999 and the rules that regulate it. Under agreement and understanding of the parties, whenever this contract is required to be presented and/or kept in its original form, the requirement will be satisfied with the electronic signature provided in this clause.

TWENTIETH FIRST. Validity and execution. This contract is valid and has legal effects from the date of its subscription by both parties.

Paragraph: The text of this contract has been written in double column in the Spanish and English languages. Notwithstanding this, the Spanish text is set as a priority and as an interpretation parameter, for all intents and purposes.

In proof of acceptance, the parties sign this contract electronically.

By Proimágenes,

By the producer,

Claudia Triana Soto
C.C. N° 41.685.231

Producer's name
C.C. N° 000.000.000 de Country/city

**TRUST COMPANY CERTIFICATE
AUDIOVISUAL INVESTMENT CERTIFICATE – CINA**

Date: _____

COLOMBIA FILM PROMOTION COMMITTEE

Sincerely: Fondo Mixto de Promocion Cinematografica “Proimagenes Colombia”

The Trust Company, _____, with Tax Identification Number [NIT, acronym in Spanish] _____, duly authorized to operate and supervised by the Financial Superintendence of Colombia, does hereby certify as follows:

1. _____, with number _____, represented herein by _____, holder of _____, (hereinafter the “Trustor”), created with this Trust Company: _____ (a management and payment trust fund; a stand-alone trust fund; hereinafter the “Trust Fund”).
2. The Trust Fund was created on _____, 20____, for the purpose of paying the cost of audiovisual services and logistical audiovisual services in Colombia (hereinafter “National Services for the Project”) for audiovisual project named _____¹, according to the tax incentive system under Colombia Audiovisual Investment Certificates [CINA, acronym in Spanish], and pursuant to the legal and statutory regulations (hereinafter the “CINA Rules”).
3. Resources used in the project pursuant to the CINA Rules entered the country through an exchange system and were in accordance with the exchange statement issued on _____, 20____ at _____.
4. The following entities have participated as cinematographic service companies or national co-producers for the project:
_____; NIT _____
_____; NIT _____
_____; NIT _____
5. Disbursement from the Trust Fund for project related expenses were made on _____, 20____ and _____, 20____, as showed on the list attached hereto, describing the item, paid amount and invoice number.
6. Cost of National Services for the Project in the amount of _____ (amount in both words and numbers).

¹ If the project’s name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.

7. Value to prove minimum expense in Colombia² in the amount of _____ (amount in both words and numbers). Value expressed in Colombian monthly minimum wages [SMLMV, in Spanish] as of year _____³ in the amount of _____.⁴

8. Disbursements from the Trust Fund for the National Services for the Project are according to the Expense Budget under CINA, submitted upon the creation of the Trust Fund by the Trustor.

Sincerely,

Signature _____

Title _____

Full Name _____

E-mail _____

Telephone _____

² Cost of audiovisual services and logistical audiovisual services, taxes included, as defined in Clause 4.26 and Art. 29 of the Resource Allocation Manual, adopted by Agreement 60 of CPFC, dated May 26, 2020.

³ Year of approval of the project.

⁴ This item is to be completed only for the application for the first CINA. For applications for any subsequent CINAs, please do not complete.

Annex No. 1 List of Expenses
Trust Company

[illegible]

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total value	Total value not including VAT	% CINA percentage	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

1. **Item Code. Indicate according to the following list the code of the service to which the expense refers**
SERVICIOS AUDIOVISUALES (SA) / AUDIOVISUAL
 1 Technician & Artistic Crew
 2 Cast and extras
 3 Equipment Rental / Equipment Rental (includes camera rental, optics, accessories, lights, grip, sound package, electric generator, etc) / (includes camera and accessories rental, lighting and grip package, generator and sound rental, etc)
 4 Gastos administrativos / Management Expenses (includes utilities, office, furniture & office's equipment rental, insurance, completion bond) / (includes utilities, office, furniture & office's equipment rental, insurance, completion bond)
 5 Location rental and permits
 6 Special Effects / SPFX Services
 7 Art rentals & services Art rentals & services (art, costume, make-up, set design, props)
 8 Production fee
 9 Postproduction services
 10 Servicios de posproducción de sonido / Sound postproductions services
 11 Original music rights
 12 Original music production
 13 Other Cinematographic Services
SERVICIOS LOGÍSTICOS AUDIOVISUALES (SLA) / AUDIOVISUAL LOGISTICS SERVICES (SLA)
 14 People Air transport
 15 Other people's transport different than air
 16 Transporte de carga y correos / Freight and courier
 17 Hotel expenses
 18 Alimentación / Catering
 19 **Other Expenses not subject to consideration**
2. **For FFC Consideration if it corresponds to an Expense in Audiovisual Services enter 40%.**
 If it corresponds to an expense in audiovisual logistics services, enter 20%. If it corresponds to an expense not subject to consideration, enter 0%
2. **For CINA Consideration, if it corresponds to an Expense in Audiovisual Services or Expense in Audiovisual Logistics Services, enter 35%.**
 If it corresponds to an expense not subject to consideration, enter 0%

**CONCEPT, EXTERNAL AUDIT CERTIFICATE OR REPORT
AUDIOVISUAL INVESTMENT CERTIFICATES – CINA**

Date	
Audiovisual Project Name (hereinafter the “<u>Project</u>”)¹	
Applicant Producer	
NIT [Tax Identification Number]	
Auditing Firm	
NIT	

The above-mentioned auditing firm, duly authorized to operate in Colombia (hereinafter, the “Auditing Firm”), does hereby certify the following in respect of the project:

1. The following entities have participated as cinematographic service companies or co-producers:

Corporate Name	NIT

2. Upon a certificate issued by the local cinematographic service company(ies) or co-production companies, the Auditing Firm has confirmed that the Applicant Producer has made any and all production payments in Colombia:

☐ Yes ☐ No

3. The Auditing Firm has confirmed that the Colombia Film Agreement was entered into within twenty (20) days of notice by Proimágenes Colombia:

☐ Yes ☐ No

4. The Auditing Firm has confirmed that the agreement with the Trust Company, _____, with Tax Identification Number [NIT, acronym in Spanish] _____, was entered into within three (3) months of the Colombia Film Agreement being signed.

☐ Yes ☐ No

5. The Auditing Firm has confirmed that any and all payments for audiovisual services or logistical audiovisual services for the Project (hereinafter, the “National Services for the Project under”

¹ If the project’s name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.

CINA”) have been made through the Trust Company in the trust account or stand-alone trust fund referred to above and listed in Annex 1 hereto, “Trust Expense List”.

☐ Yes ☐ No

6. The Auditing Firm has confirmed that any and all payments for the National Services for the Project² under CINA have been made by the deadline set in the Colombia Film Agreement and MAR:

☐ Yes ☐ No

7. The Auditing Firm has confirmed that any and all costs of audiovisual services or logistical audiovisual services have been paid to legal entities that have proved to have their registered address in Colombia, as the address of their main place of business in the country. This condition is met by Colombian tax-reporting legal entities in Colombia.

☐ Yes ☐ No

8. The Auditing Firm has confirmed that any and all costs of audiovisual services or logistical audiovisual services have been paid to Colombian individuals domiciled in Colombia, i.e., individuals who have proved to have their permanent domicile in Colombia and reside in the country, as a continuous or noncontinuous minimum 183-calendar-day stay in the country during the year such expenses are incurred. This condition is met by Colombian tax-reporting individuals.

☐ Yes ☐ No

9. The Auditing Firm has confirmed the amount to prove the minimum expense in Colombia³ in the amount of (amount in both words and numbers). Value expressed in Colombian monthly minimum wages [SMLMV, in Spanish] as of year ⁴ in the amount of . The Auditing Firm has confirmed that the minimum expense in Colombia has been reached⁵:

☐ Yes ☐ No

10. The Auditing Firm has confirmed that any and all invoices and equivalent documents for tax purposes supporting the trust certificate meet all legal requirements:

² As defined under Clause 4.19 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

³ Cost of audiovisual services and logistical audiovisual services, taxes included, as defined in Clause 4.26 and Art. 29 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

⁴ Year of approval of the project.

⁵ This item is to be completed only for the application for the first CINA. For applications for any subsequent CINAs, please do not complete.

Yes



No

11. The Auditing Firm has confirmed that the Comprehensive Social Security System related obligations concerning Colombian employees has been fulfilled:



Yes

No

12. The Auditing Firm has confirmed that, if general payments have been made to any cinematographic service companies, such payments have been billed and meet all legal requirements and fulfill all Comprehensive Social Security System related obligations concerning Colombian employees:

☐

Yes

☐

No

The Auditing Firm has completed an audit process following (1) the procedures set by Proimagenes Colombia in the Resource Allocation Manual; (2) the criteria set by Law 1556 of 2012, as modified by Law 1955 of 2019; Decree 1080 of 2015, as added by Decree 474 of 2020; the Resource Allocation Manual issued by the Colombia Film Promotion Committee; and other applicable regulations and annexes regarding the tax incentive system under Colombian Audiovisual Investment Certificates [CINA, acronym in Spanish] (hereinafter “CINA Rules”). This process has been completed for audiovisual service and logistical audiovisual service expenses, pursuant to CINA Rules, as per payments made by the Trust Company, annex No. 1 hereto (trust expense list). Such expense list and agreed amounts complying with all of the relevant requirements are included in annex No. 2 hereto (audit cost list), as well as any findings on any invoices or billing statements. The list attached hereto as annex No. 3 (budget execution and minimum expense) includes the completed minimum expense in Colombia and any changes to the expense budget subject to the consideration.

The information included in these annexes shows the following:

- Cost of National Services for the Project ⁶ in the amount of: _____(amount in both words and numbers).
- CINA related expenses⁷ in the amount of: _____(amount in both words and numbers).

Therefore, pursuant to the foregoing, it is agreed that Proimagenes Colombia may issue the applicable Certificate of Compliance to the Ministry of Culture, pursuant to CINA Rules, in the maximum amount of _____ (amount in both words and numbers) equivalent to 35% of CINA related expenses⁸ incurred during the audited period, in accordance with the Colombia Film Agreement.

Sincerely,

⁶ As defined under Clause 4.19 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

⁷ As defined under Clause 4.25 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

⁸ Pursuant to Art. 25 of the Resource Allocation Manual, as adopted by Agreement 60 of CPFC, dated May 26, 2020.

Signature	<div></div>
Full Name	<div></div>
Title	<div></div>
Professional Accountant Card	<div></div>
E-mail	<div></div>
Telephone	<div></div>

Annex No. 2 Expense Ratio
External audit.

[illegible]

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total value	Total value not including VAT	% CINA	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

- Item Code. Indicate according to the following list the code of the service to which the expense refers
- SERVICIOS AUDIOVISUALES (SA) /**
- 1 Technical & Artistic Crew
- 2 Cast and extras
- 3 Equipment Rental / Equipment Rental (includes camera rental, optics, accessories, lights, grip, sound package, electric generator, etc) / (Includes camera and accessories rental, lighting and grip package, generator and sound rental, etc)
- 4 Gastos administrativos / Management Expenses (includes utilities, office, furniture & office's equipment rental, insurance, completion bond) / (includes utilities, office, furniture & office's equipment rental, insurance, completion bond)
- 5 Location rental and permits
- 6 Special Effects / SFX Services
- 7 Art rentals & services Art rentals & Services (art, costume, make-up, set design, props)
- 8 Production fee
- 9 Postproduction services
- 10 Servicios de postproducción de sonido / Sound postproductions services
- 11 Original music rights
- 12 Original music production
- 13 Other Cinematographic Services
- SERVICIOS LOGÍSTICOS AUDIOVISUALES (SLA) / AUDIOVISUAL LOGISTICS SERVICES (SLA)**
- 14 People Air transport
- 15 Other people's transport different than air
- 16 Transporte de carga y correos / freight and courier
- 17 Hotel expenses
- 18 Alimentación / Catering
- 19 Other Expenses not subject to consideration
2. Fill in the value of the invoice or bill as long as it complies with all the requirements established in the PPA and in the IMAR
- If the invoice or collection account bill not meet the requirements, enter 0
- In the case of invoices or bills with percentages that meet and percentages that do not meet all the requirements, fill out only the value that does meet all the requirements.
3. For FFF Consideration if it corresponds to an Expenses in Audiovisual Services enter 40%. If it corresponds to an expense in audiovisual logistics services, enter 20%. If it corresponds to an expense not subject to consideration, enter 0%
- For CHNA Consideration, If it corresponds to an Expense in Audiovisual Services or Expense in Audiovisual Logistics Services, enter 35%. If it corresponds to an expense not subject to consideration, enter 0%

Annex No. 3 Budget Execution and Minimum Spending
External audit

COD	ITEM	A	B	C=(B-A)/A*100
		ESTIMATED VALUE (1)	FINAL VALUE EXECUTED (2)	PERCENTAGE OF VARIATION
	SERVICIOS AUDIOVISUALES EN COLOMBIA (SA) / AUDIOVISUAL SERVICES IN COLOMBIA (SA)			
1	Technic & Artistic Crew			
2	Cast and extras			
3	Equipment Rental / Equipment Rental			
4	Gastos administrativos / Management Expenses			
5	Alquiler de locaciones / Location rental			
6	Special Effects / SPFX Services			
7	Art rentals & services			
8	Production fee			
9	Servicios de posproducción / Postproduction services			
10	Servicios de posproducción de sonido / Sound postproductions services			
11	Original music rights			
12	Original music production			
13	Other Cinematographic Services			
	SERVICIOS LOGÍSTICOS AUDIOVISUALES EN COLOMBIA (SLA) / AUDIOVISUAL LOGISTICS SERVICES IN COLOMBIA (SLA)			
14	People Air transport			
15	Other people's transport different than air			
16	Transporte de carga y correos / Freight and courier			
17	Hotel expenses			
18	Alimentación / Catering			
	SUBTOTAL (LOGISTICS SERVICES + AUDIOVISUAL LOGISTICS SERVICES)			
	OTHER EXPENDITURE IN COLOMBIA NOT SUBJECT TO CONSIDERATION			
	VAT			
	TOTAL VALUE EXPENDITURE IN COLOMBIA			

1. It must correspond to the value of the budget presented and approved by the CPFC before VAT (if the project requested an extension of the budget, fill in the final total approved value here)
2. It must correspond to the sum of the items in column M coded according to column G in the attached relation numeral 4

	D	E	F	G=(E*F)	H	I = (HG)
	CONTRACT SUBSCRIPTION YEAR	SMLV (legal monthly minimum wage) OF THE CONTRACT SUBSCRIPTION YEAR	NUMBER OF REQUIRED MINIMUM WAGES	MINIMUM REQUIRED EXPENSE	EXPENSES SUBJECT TO CINA (SA + SLA)	MINIMUM EXPENDITURE (IF THE NUMBER IS POSITIVE, THE MINIMUM EXPENDITURE REQUIREMENT WAS MET)
MINIMUM EXPENSES IN SA AND SLA (1,800 SMLV - legal monthly minimum wage)			1 800			

Summary table of expenses subject * to CINA per year (Applies only for CINA incentive)

Year	Total Value Expenses Subject to CINA	CINA value to request

* Expense is understood to be all expenses duly invoiced and paid from the trust.

**CERTIFICATION: SOCIEDAD DE SERVICIOS CINEMATOGRAFICOS (CINEMATOGRAPHIC SERVICES SOCIETY)
AUDIOVISUAL INVESTMENT CERTIFICATES - CINA**

The Sociedad de Servicios Cinematográficos [REDACTED] (here in after the "Cinematographic Services Society") certifies the following in relation to the "Project":
[REDACTED] (name of the project¹).

1. The following expenses certified by the [REDACTED] Trust (hereinafter the "Trust") were specified through the "Cinematographic Services Society" :

CONCEPT	VALUE \$
Audiovisual Services	
Audiovisual Logistics Services	
SUBTOTAL EXPENSES SUBJECT TO CINA	
Other expenses not subject to CINA	
VAT	
TOTAL EXPENSES IN COLOMBIA	

2. The expenses specified through the "Cinematographic Services Society" correspond to [REDACTED] % of the expenses certified by the "Trust".
3. The expenses certified by the "Trust" are fully paid.

Regards,

Signature [REDACTED]
Name [REDACTED]
ID [REDACTED]
Title [REDACTED]

¹ If the project's name has changed and the Colombian Film Promotion Committee [CPFC, in Spanish] has been notified thereof, please include in this field both the new name and the former name.