

**CONCEPT, CERTIFICATION, OR EXTERNAL AUDIT REPORT COMPENSATION  
FILM FUND COLOMBIA - FFC**

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

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

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

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

2. The Auditing Firm confirmed through the certification issued by the film services company(ies) or local co-production companies that the Applicant Producer of the foreign project or of the national project that resorts to this mechanism, complied with all payments related to the production in Colombia.

    

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

    

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

    

---

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

5. The Audit Firm confirmed that all payments for the audiovisual services or audiovisual logistics services of the Project (hereinafter the "National Services of the Project subject to compensation") were made through the Trust entity in the trust or autonomous patrimony described above and listed in Annex 1 "List of Trust expenses":

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

7. The Audit Firm confirmed that the expenses incurred in audiovisual services or audiovisual logistic services were made to legal entities that accredited domicile in Colombia, understood as the address of their headquarters in the country. Colombian legal entities that file income tax returns in Colombia meet this condition.

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

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

---

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

<sup>3</sup> Corresponds to expenses for audiovisual services and audiovisual logistical services including taxes in accordance with the definition provided in numeral 4.26 and article 9 of the Resource Allocation Handbook adopted by Agreement 60 of the CPFC on May 26, 2020.

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

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

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

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

The Auditing Firm conducted an audit process in accordance with (1) the Procedures defined by Proimágenes Colombia in the Resource Allocation Handbook, (2) the parameters established in Law 1556 of 2012, as amended by Law 1955 of 2019, Decree 1080 of 2015, as amended by Decree 474 of 2020, the Resource Allocation Handbook issued by the Colombia Film Promotion Committee, and other regulations and annexes corresponding to the system of compensation for audiovisual expenditure in Colombia (hereinafter the "FFC Regulations"). This process was carried out in relation to expenses for audiovisual services and audiovisual logistic services in accordance with the FFC Regulations, according to payments made by the Fiduciary entity, Annex No. 1 (trust entity expense ratio). The list of said expenses and accepted values that comply with all the foreseen requirements are detailed in annexed list No. 2 (list of audit expenses), as well as the findings found in each of the invoices or bills. They are detailed in annexed list No. 3 (budget execution and minimum expenditure), compliance with the Minimum Expenditure in Colombia and variations in the expenditure budget subject to compensation.

