Auditor's Statement

Post Digital and Visual Effects Offset

Auditor Company Name:_____
Corporations Act 2001 **Registration Number**:_____

Report on the Statement of Production Expenditure
As required under the *PDV Offset Rules 2018* (the Rules), we have audited the accompanying Statement of Production Expenditure on the film entitled _____.

We confirm that the auditor responsible for the preparation of this Statement is a registered company auditor within the meaning of the *Corporations Act 2001* and is not an officer, employee or partner of the applicant, or of a related body corporate of the applicant.

Responsibility of the Applicant for the Statement of Production Expenditure
The Applicant is responsible for the preparation and fair presentation of the Statement of Production Expenditure and has determined that the accounting policies prescribed in the Statement of Production Expenditure are appropriate to meet the Rules.

The Applicant's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement of Production Expenditure that is free from material misstatement; whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility
We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement of Production Expenditure are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Production Expenditure. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Production Expenditure, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Applicant's preparation and fair presentation of the Statement of Production Expenditure in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Applicant's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Applicant, as well as evaluating the overall presentation of the Statement of Production Expenditure.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion
In our opinion, the Statement of Production Expenditure presents fairly, in all material respects, the production expenditure on the film entitled _____ for the period ended _____ in accordance with generally accepted accounting principles.

[Signed by partner]
[for Auditor]
[**Dated**]