

# ADHOKERS<sup>®</sup>

Navarra Production Services

PRODUCING A SUSTAINABLE NEW ERA



Financiado por la Unión Europea  
NextGenerationEU

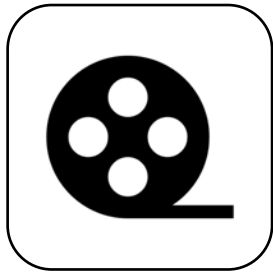


GOBIERNO  
DE ESPAÑA

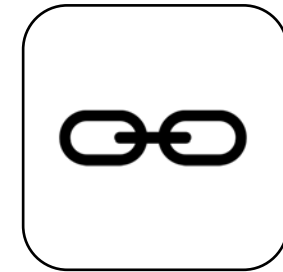


Plan de Recuperación,  
Transformación  
y Resiliencia

# ABOUT US



We are **independent producers** with a unique and transformative service proposal. We have experience in advertising, content, fiction and movies.



**Adhokers & Creast:** the best alliance to offer a 100% sustainable value proposition.

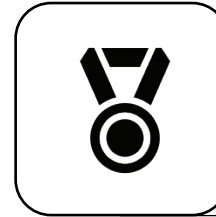
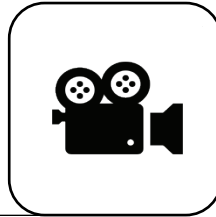


We are **international**, we produce from **Navarra**, based in **Madrid** and **Barcelona**, based in **London** and **NYC**.

We are official suppliers of Disney+, Movistar, Red Bull, among other major brands and platforms.

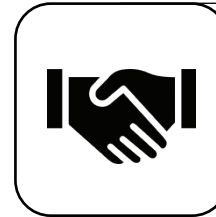
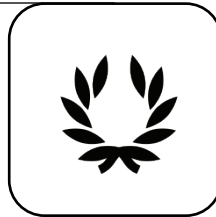
# MISSION

Transform the audiovisual sector into a 100% sustainable model in its triple bottom line: environmental, social and economic.



**Know How:** end-to-end production service and with all the guarantees.

**Experience** in quality productions in Navarra and Spain. Tax incentive management.



**Value Proposition** Our commitment to the planet, people, and the economy.

# ADDED VALUES

**Unbeatable** quality-price.

Bet on senior **talent** and  
training of young talent.

**Proximity** productions and  
economy.

**Clean** and **efficient** mobility.



100% **renewable** energy and use of eco-fuels.

**Organic** and 'KM 0' food .

Use and reuse of **sustainable** materials.

Comprehensive waste **recycling**.

**Paper-less** and **plastic-free** policy and efficient use of water.

### **Carbon footprint**

Measurement and offset.

Commitment to **equal gender** opportunities.

**Inclusivity, diversity** and  
family **reconciliation**.

**Social footprint**  
compensation.



# END-TO-END SERVICE

We connect our clients with the territory through  
our **alliances** and **agreements**  
counting on the common commitment  
of the local industry.





**CROSS INDUSTRY  
STRATEGIC AGREEMENTS**

With leading companies and Navarrese professionals that allow us to produce in a pioneering and innovative way.

**FOOD INDUSTRY**

Catering km.0  
Collaboration with NAGRIFOOD associates (Agrifood Cluster of Navarra).

**INSTITUTIONS**

We are supported by Audiovisual Cluster - CLAVNA-, Government of Navarra and Navarra Film Commission.

**TOURISM SECTOR**

Sustainable accommodations.



**AUTOMOTIVE INDUSTRY**

Infrastructure and transport. Clean mobility with pioneering services.

**AUDIOVISUAL SECTOR**

- We are part of NAPAR, with agreements with producers. Comprehensive ad hoc training for teams and departments.
- Production agreements with SOCIAL ECONOMY AGENTS.

**WASTE MANAGEMENT SECTOR**

Waste management with leading companies, following Navarre's water management policies.

**LOCAL OFFSET PROJECTS**



# 1 PERMISSIONS

Optimal management of permits, locations and dialogue with authorities.

# 2 TALENT QUALITY

Quality of talent and local suppliers. We prioritize local hiring, more sustainable and prioritizing that investment remains in the territory.

Collaboration with CINE DE COLORES training course.

# 3 FINANCING

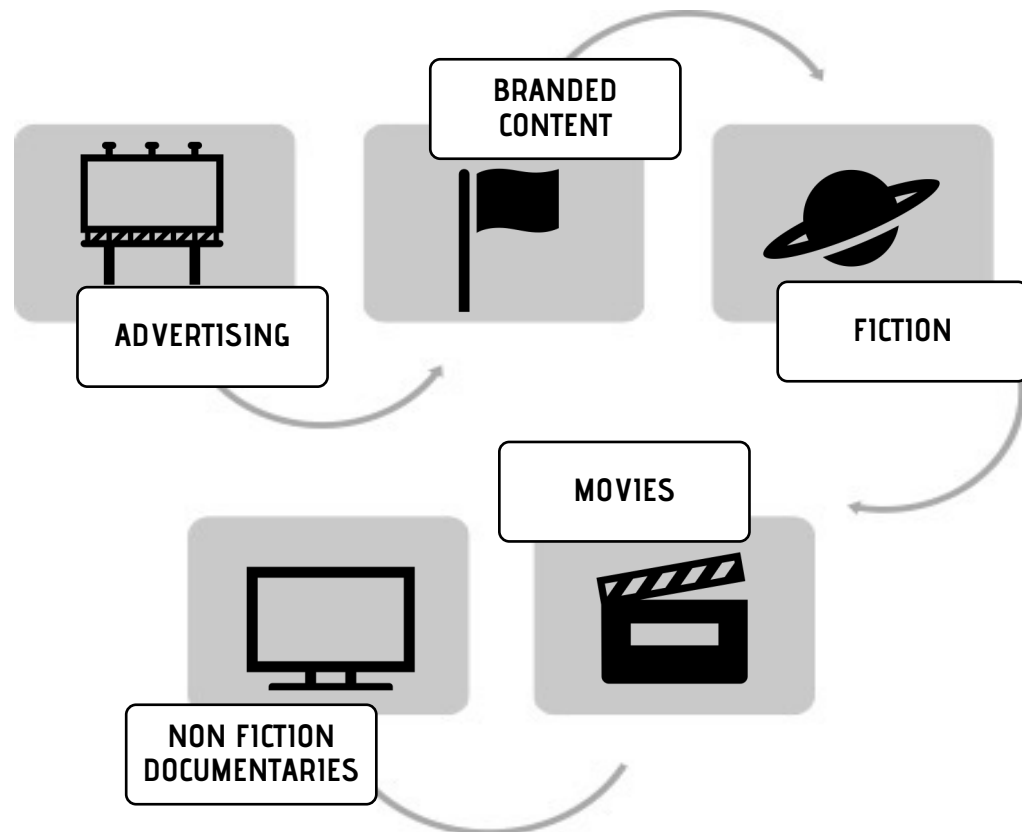
Financing and tax incentive management. We count on with the law firm with the greatest local influence and specialized services in tax rebate and private investors, with offices nationwide.

# 4 CONSULTANCY

- Sustainability consultancy and audit in its triple bottom line.
- Preparation of a sustainability report for each project, prediction of the environmental, social and economic impact. Design of measures to be implemented, own offset project in the region.
- Certification and sustainability seal in its triple bottom line.
- RedCAU agreement with CENER and Spain Film Commission.
- Storytelling building for production promotion.



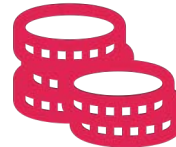
# WE PRODUCE AND OFFER PRODUCTION SERVICE





# WHY NAVARRA?

**Dreamed locations** in an accessible territory with the best quality of life in Spain, according to the INE (Statistics National Institute).



Navarra has a sustainable food technology center that is a national benchmark.

More than 80% of the region's electricity consumption is self-produced renewable energy.

**TAX INCENTIVES.** General tax deduction: 35%-40% of the production costs in the territory-deductible expenses. TAX CREDIT formula.

Consolidated base of **private investors** interested in all kind of projects. The base of the deduction may not exceed 80% of the total cost of production. Maximum amount of deduction: 5 million euros.

# NAVARRESE TAX INCENTIVE art 65.1 LF1S\*

Spanish productions, motion pictures and other  
audiovisual productions, feature films and short films:  
regulated in Article 65.1 \*Foral Law on corporate tax.





# % Tax deduction

**Special:** 40% on first million deduction base.

**General:** 35% of deduction base.

**Special deduction:** Animation productions; Directed by women; documentaries; New address, Basque V.O.





# Limits and requirements

Intensity (deduction + public aid) from 50% to 85% of the total cost of production.





# Basis of deduction

- The production costs of the film until the achievement of the standard copy or digital master, with certain specialties and limits.
- Advertising and promotion expenses, with a limit of 40% of production costs.
- The costs of adapting to a support or system, making supports to preserve the work and obtaining copies, necessary and intended for exhibition in theaters or cinematographic exploitation, or, in the case of series, for broadcasting on television or in platforms that offer streaming content.
- The expenses of the special audit report.





# NAVARRESE TAX INCENTIVE art 65 bis

## Taxpayers

Corporate Tax or Non-Resident Income Tax, who participate in the financing of Spanish productions of motion pictures and other fictional, animated or documentary audiovisual works: regulated in article 65 bis.





## % Tax deduction

The taxpayer who participates in the financing will have the right to prove the deduction provided for the production company in the article 65.1 (with a maximum resulting from multiplying by 1.20 the amount of the amounts disbursed for the financing of the audiovisual work).

The excess may be applied by the production company.





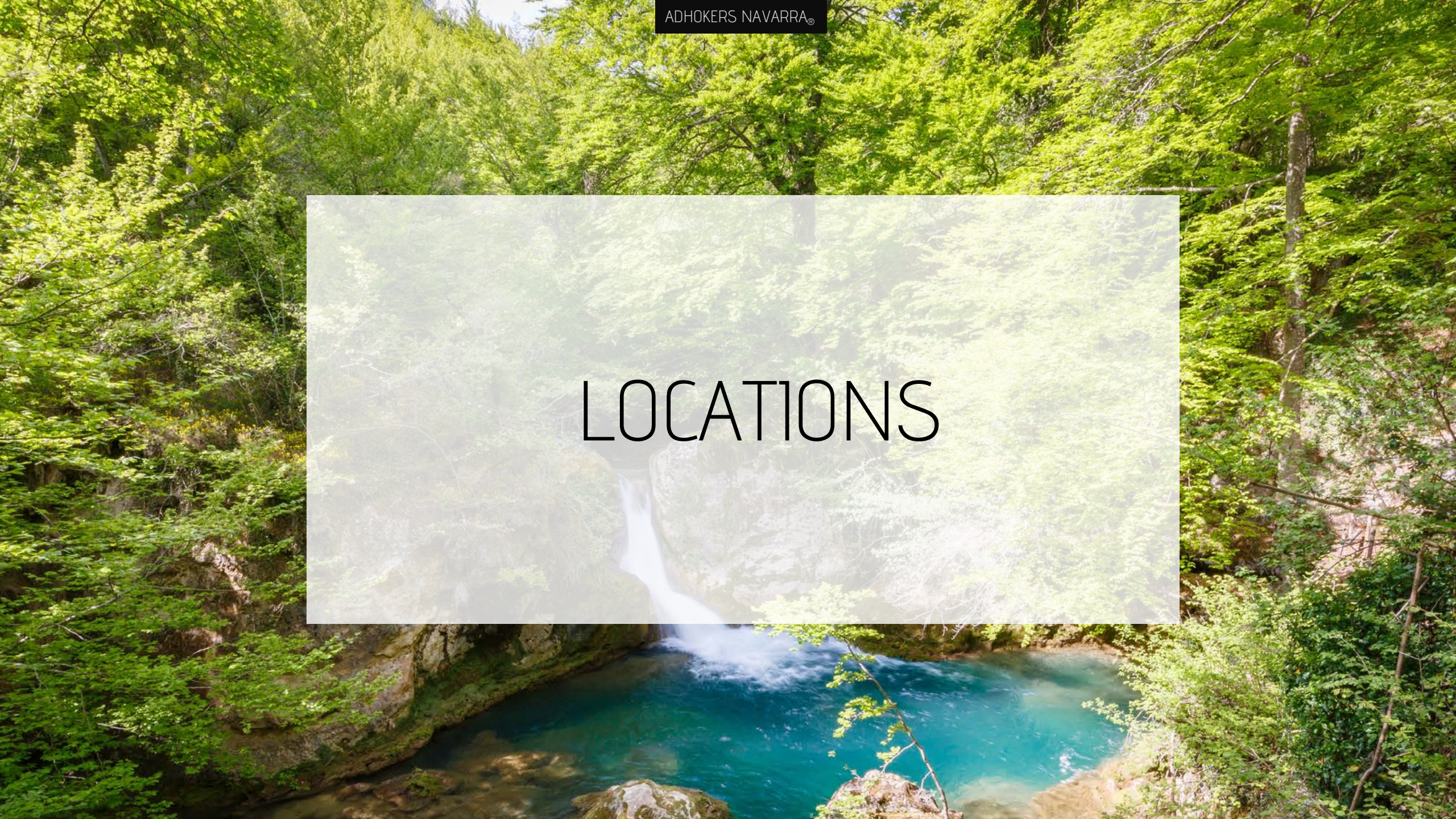
# Limits and requirements

- 1 Not applicable when the taxpayer is linked to the production company.
- 2 Subscription of a financing contract between the production company and the taxpayer who participates in the financing of the production, prior to the end of the tax period in which the deduction is generated.
- 3 Taxpayers may not acquire intellectual or other property rights with respect to the results of production.
- 4 The producer will not be entitled to the application of the deductions provided for in article 65.1. if the total amount deducted by the financier matches.





# LOCATIONS







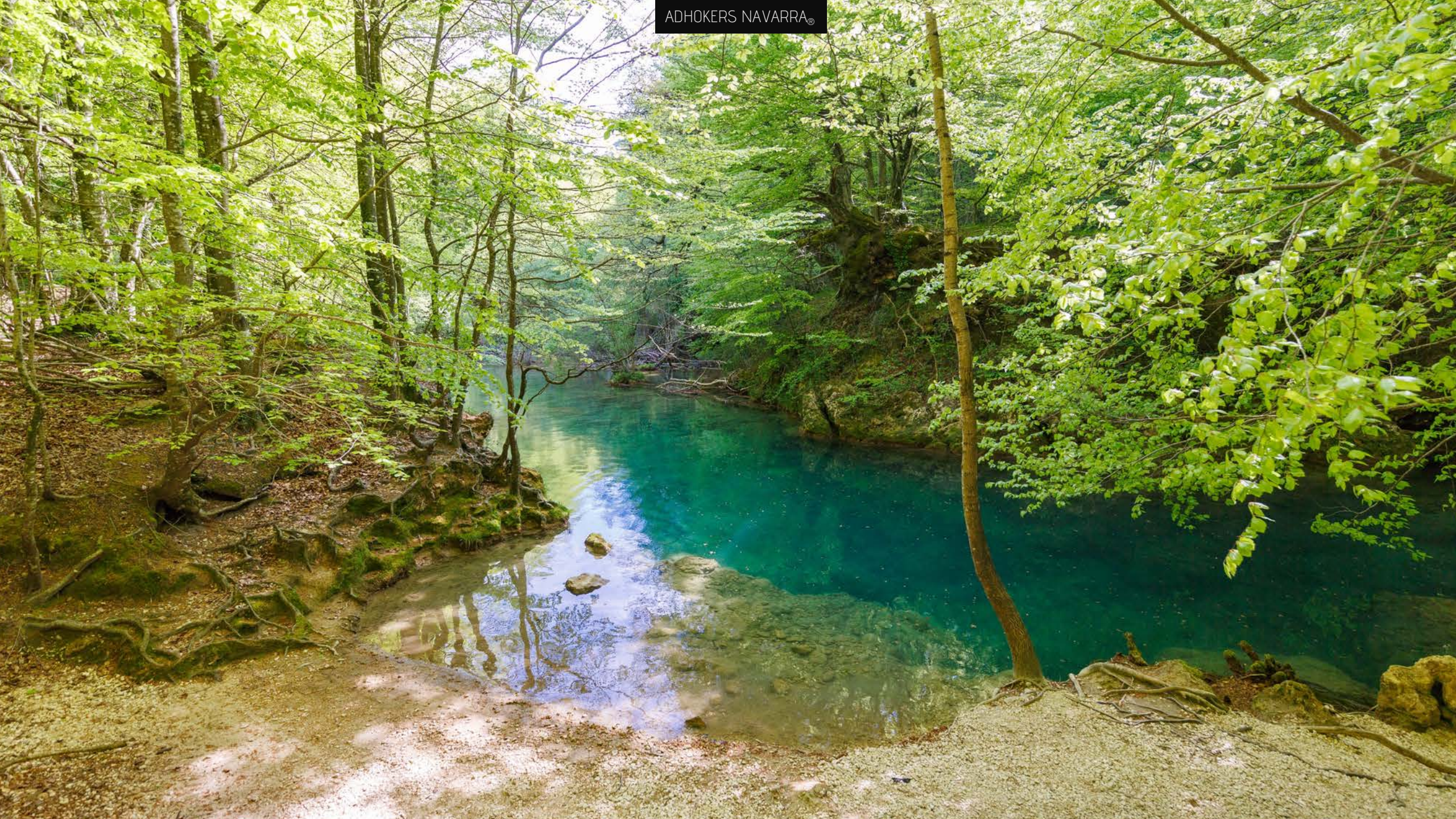




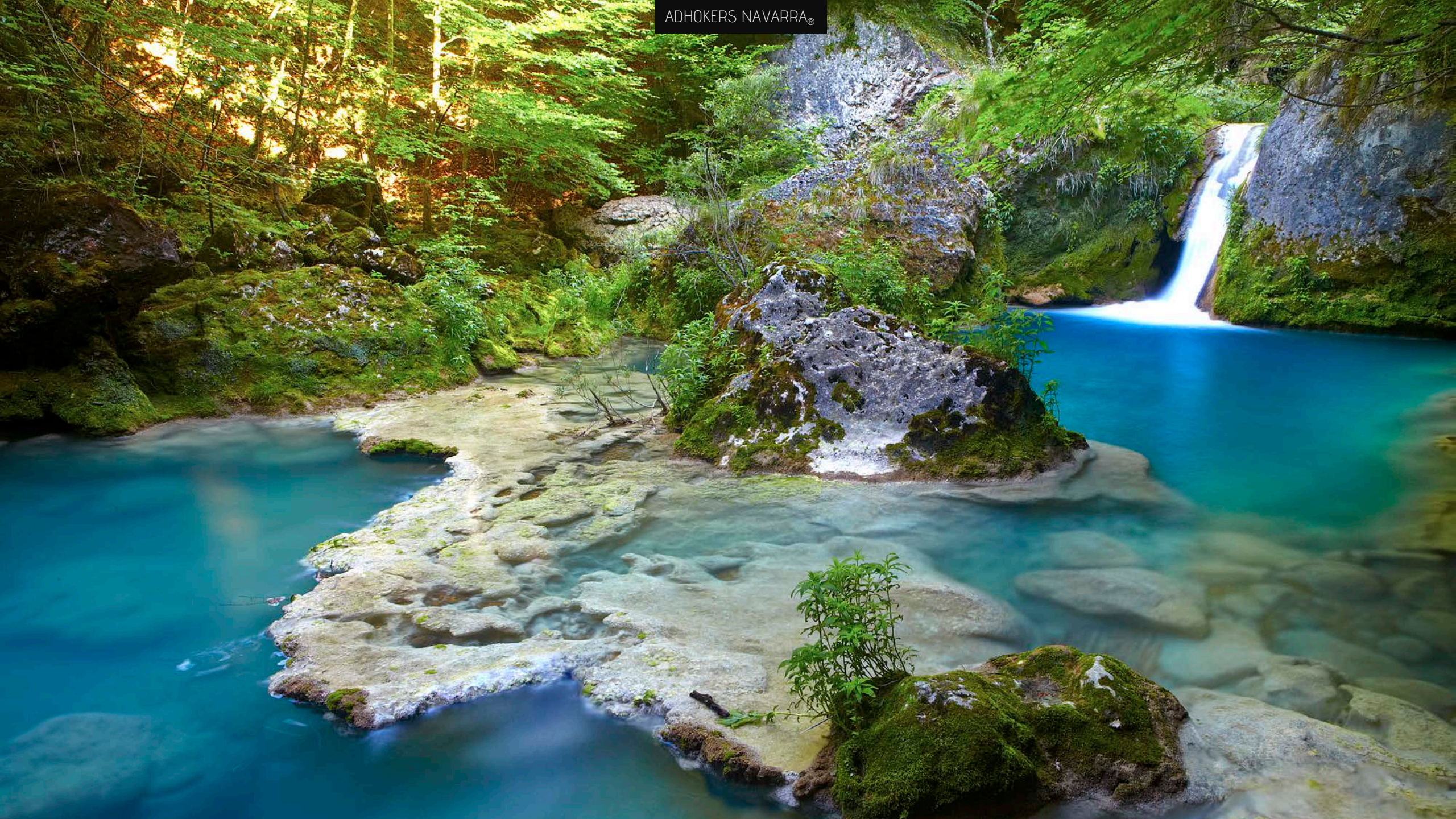




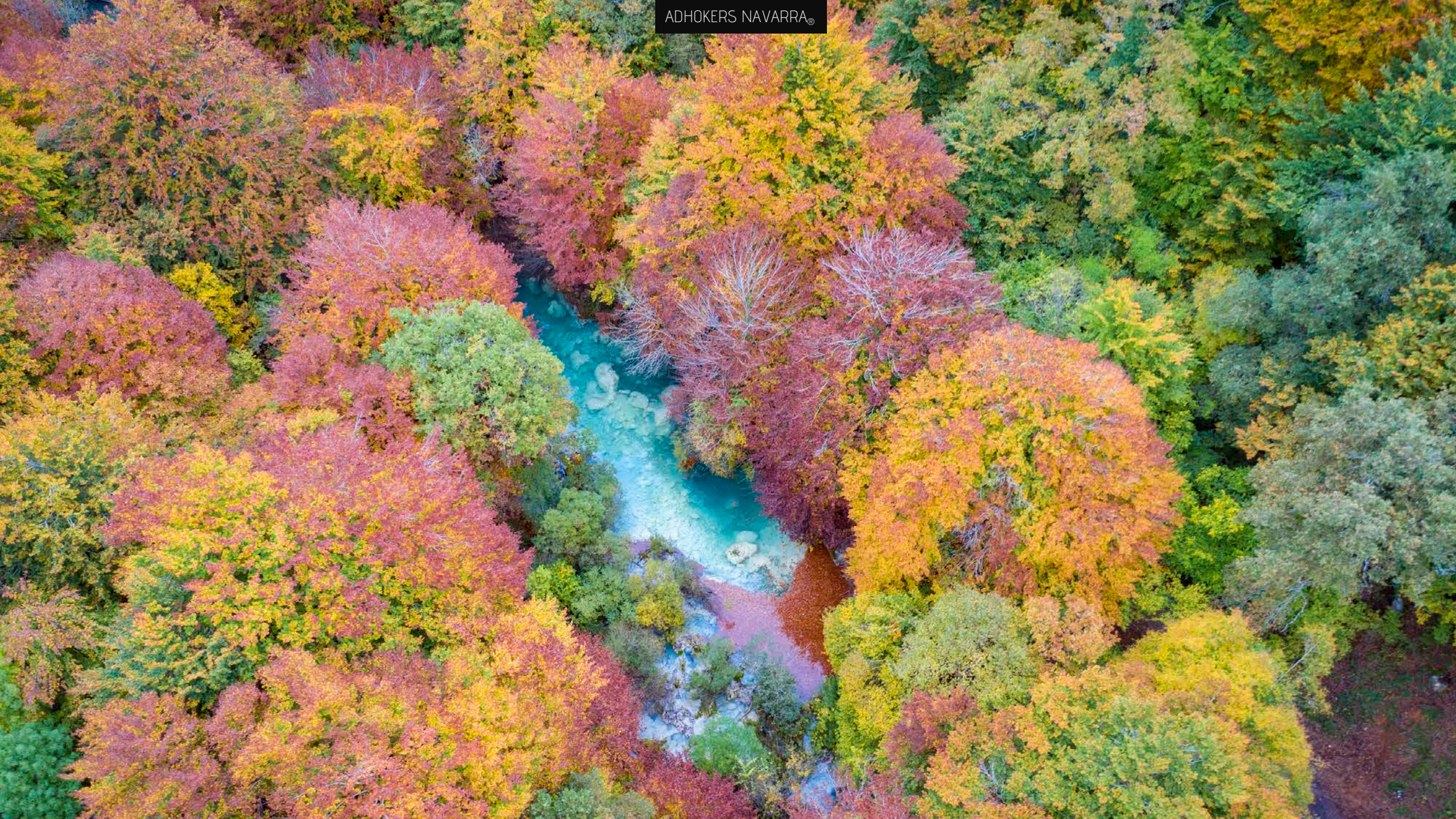
















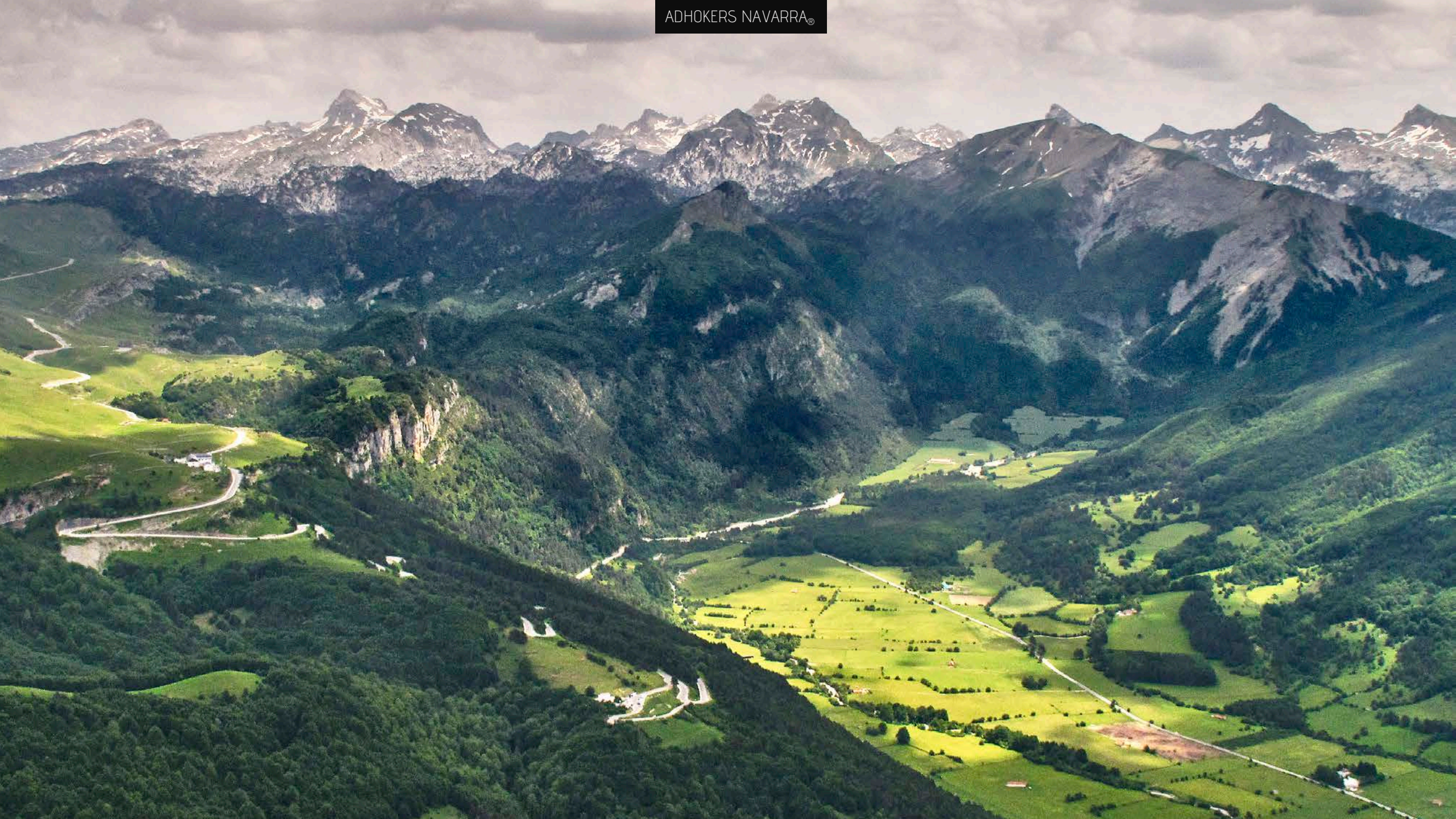








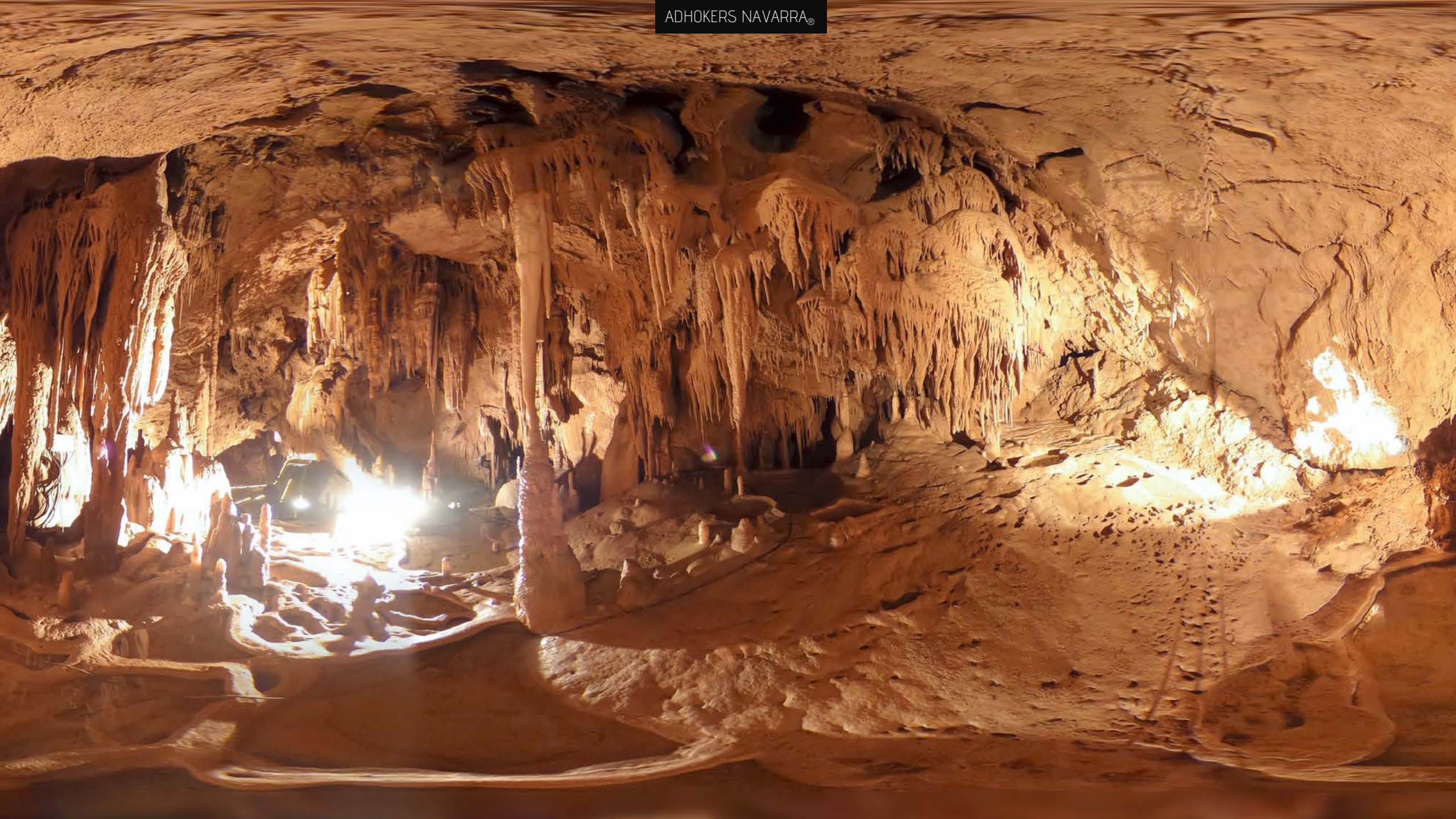
















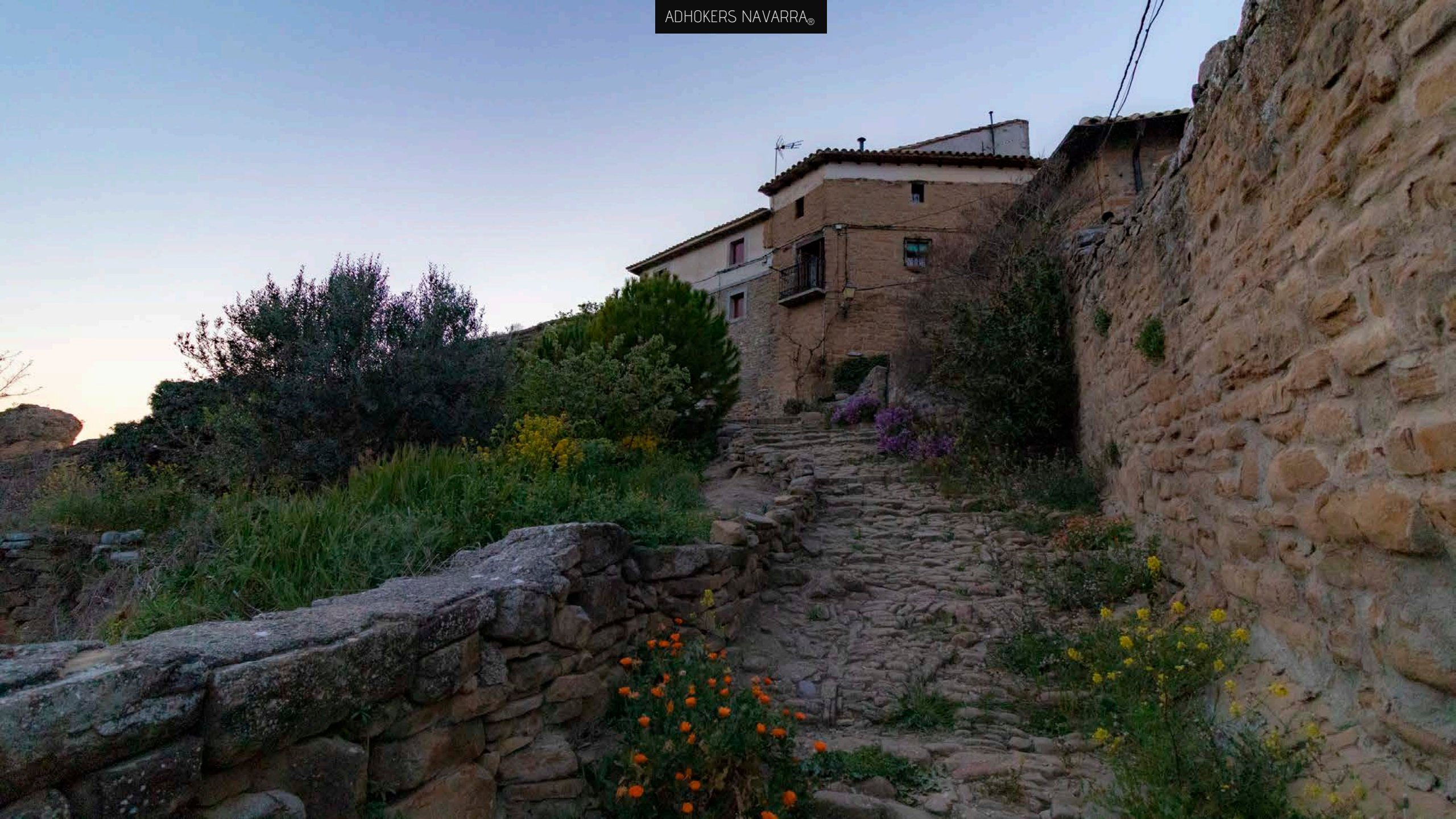




















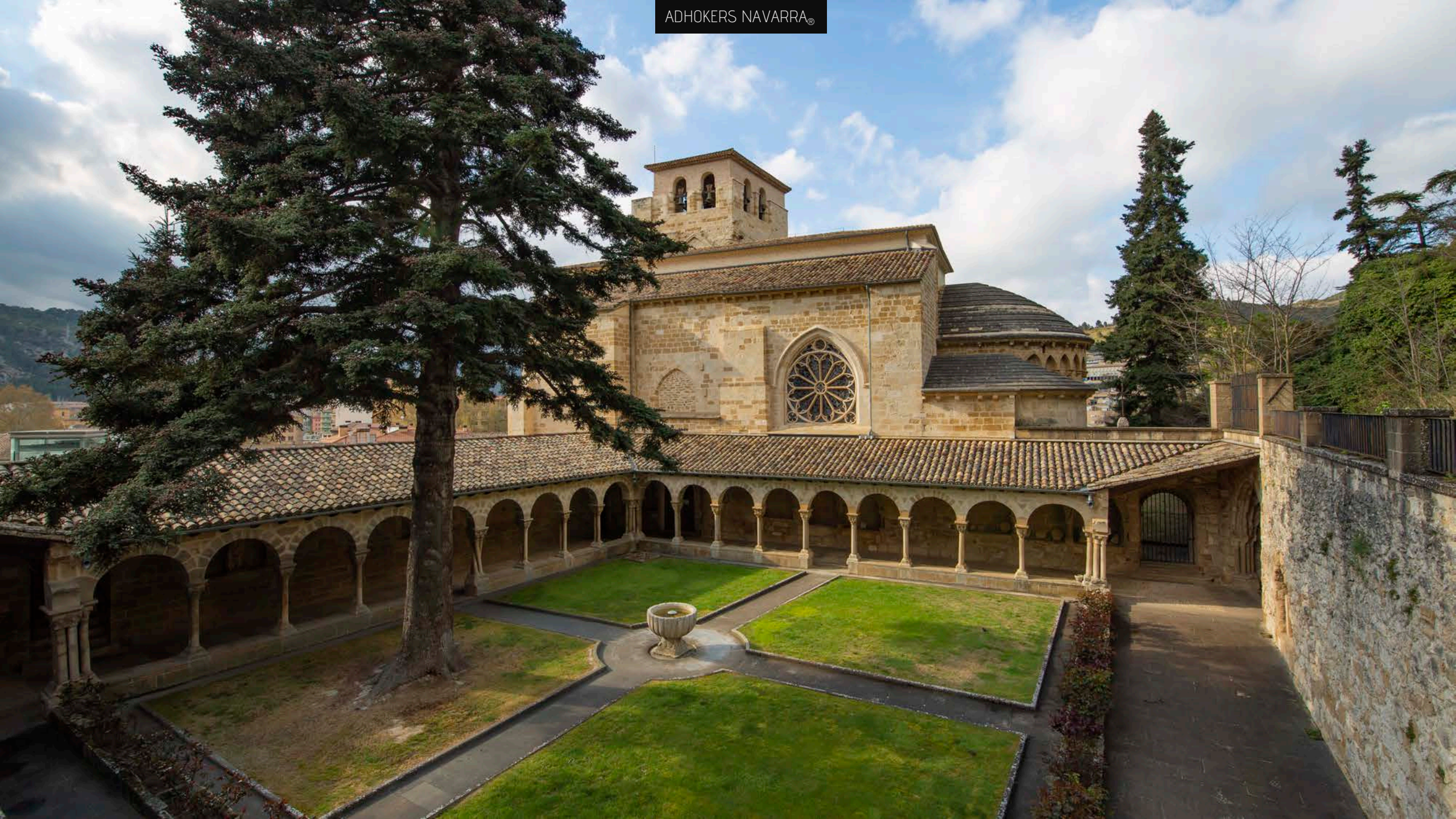




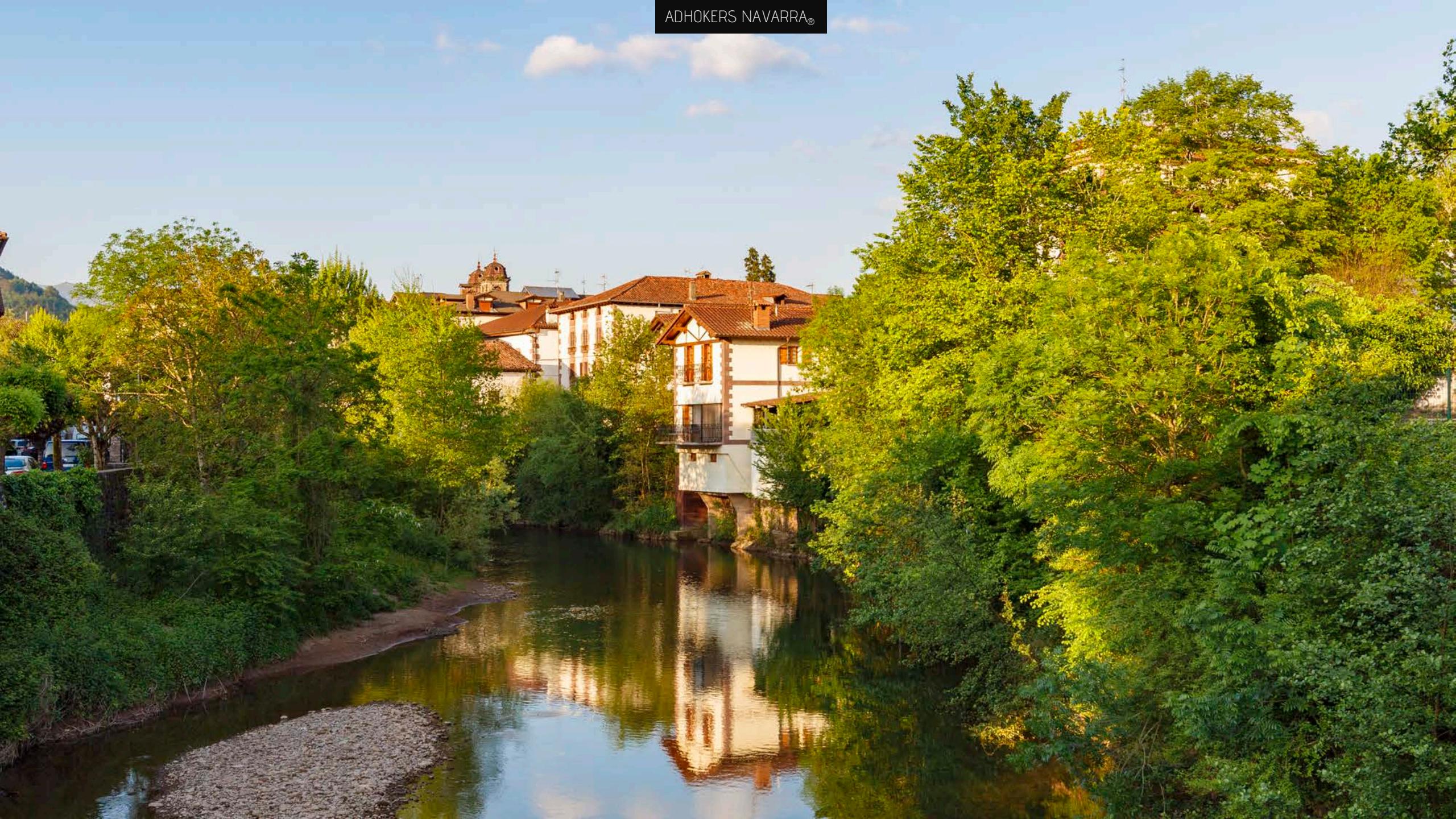


























# POSITIVE IMPACT DATA

GASTRONOMY

ACCOMMODATION

INFRASTRUCTURES  
AND TRANSPORT

RENEWABLE  
ENERGY  
PLANNING

PRODUCTION OF  
LOCAL  
MATERIALS

WASTE  
MANAGEMENT

WATER  
MANAGEMENT  
POLICIES IN  
NAVARRRE



# OTHER DATA OF INTEREST



GOOD  
CONNECTIONS

BUSINESS  
SERIOUSNESS.  
INSTITUTIONS  
AND INDUSTRY

NAVARRRE  
INTENDS TO  
POSITION ITSELF  
AS A REFERENCE

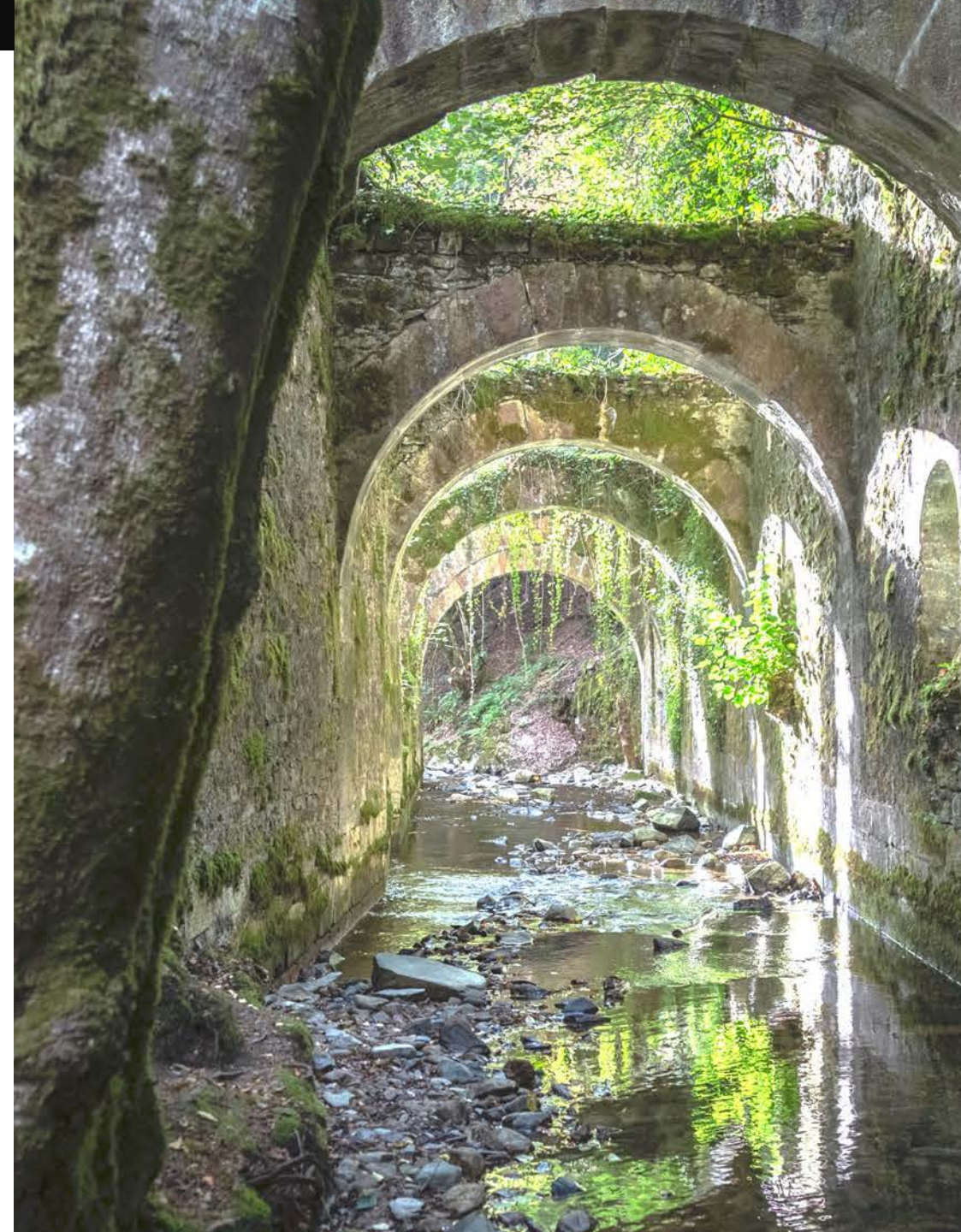
UNIVERSITIES.  
They ensure training  
to generate industry



# NATIONAL TAX INCENTIVE

The incentives are applicable to Spanish producers registered in the Registry of **Cinematographic Companies of the Institute of Cinematography and Audiovisual Arts of Spain** who are in charge of the execution of a foreign production.

This means that it is the Spanish company that assumes the production that has to carry out all the procedures to qualify for the tax deduction.





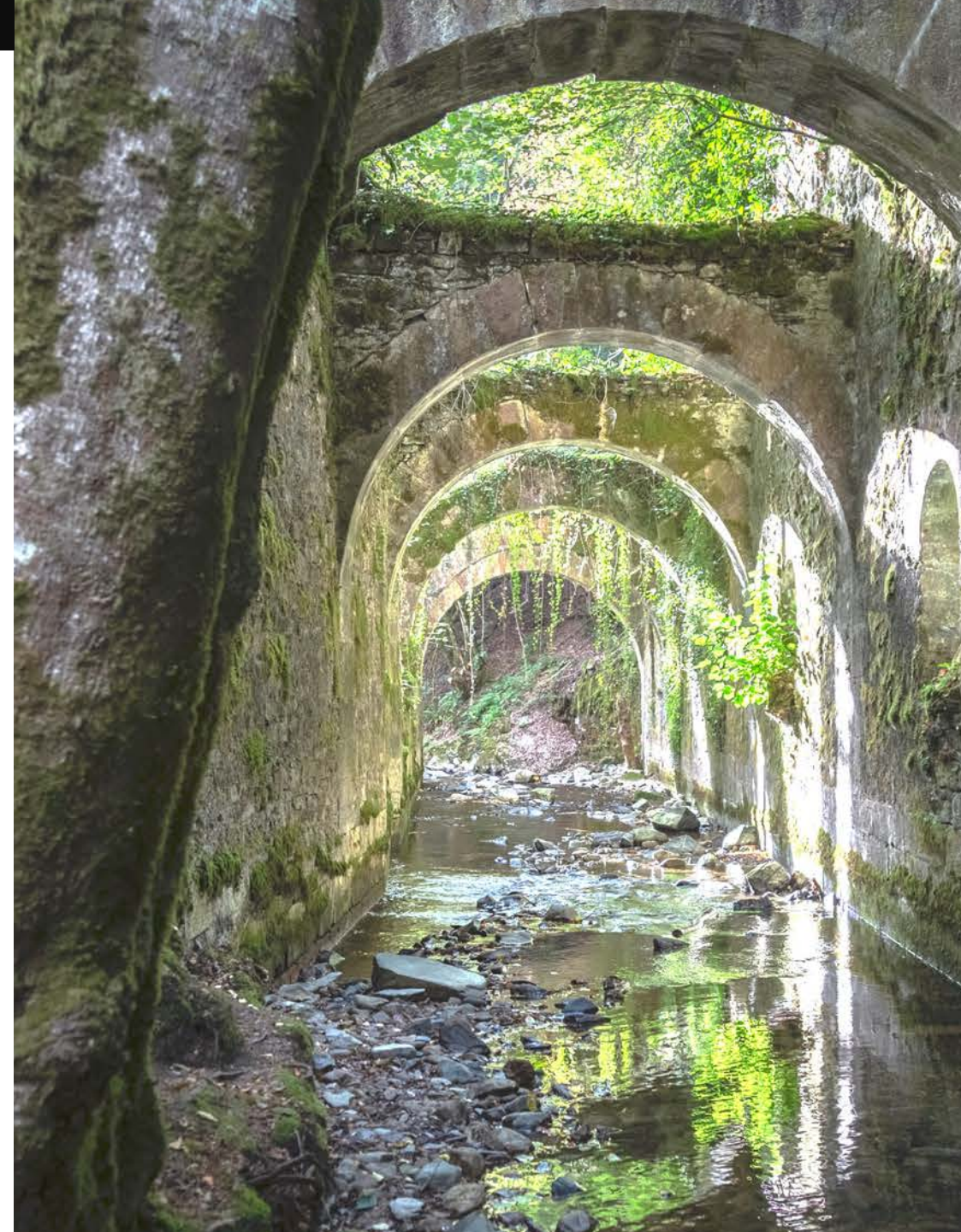
- The amount of the deduction will be 30% with respect to the first million euros and 25% for the rest of the expense made in Spain.
- Deduction limit: 10 million euros for each production.
- The **deduction base** is the following expenses incurred in Spanish territory directly related to production (eligible expenses):

● The **expenses of creative personnel**, as long as they have **tax residence in Spain or in a member state of the European Economic Area**, with a limit of 100,000 euros per person.

● And the **expenses derived from the use of technical industries and other providers**.

● The amount of this deduction, together with the rest of the aid received, **may not exceed 50 percent of the cost of production**.

● The deduction will be applied as long as the **expenses made in Spanish territory are at least 1 million euros**. There are several exceptions to review depending on the case.

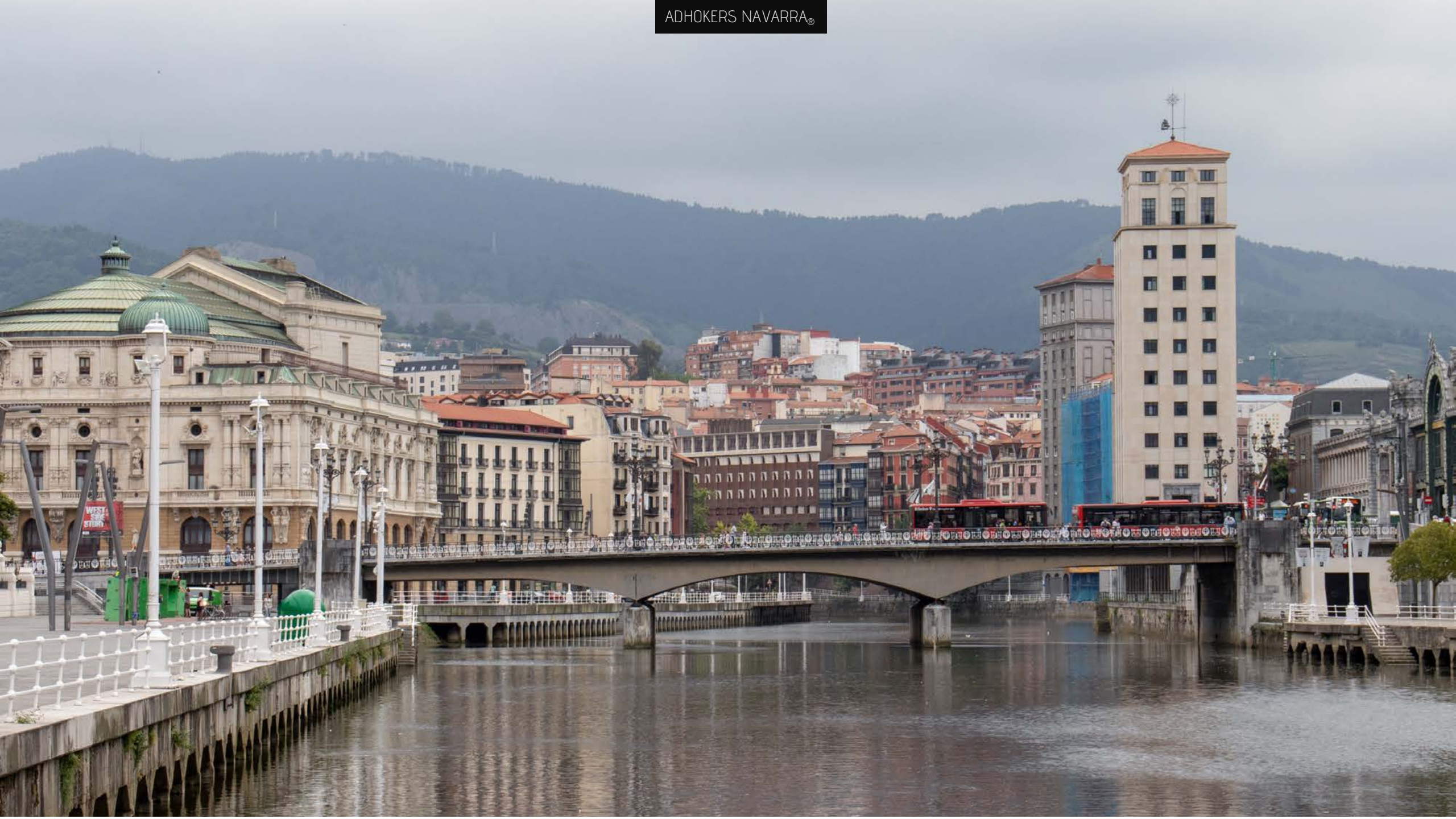




# SPANISH TERRITORY







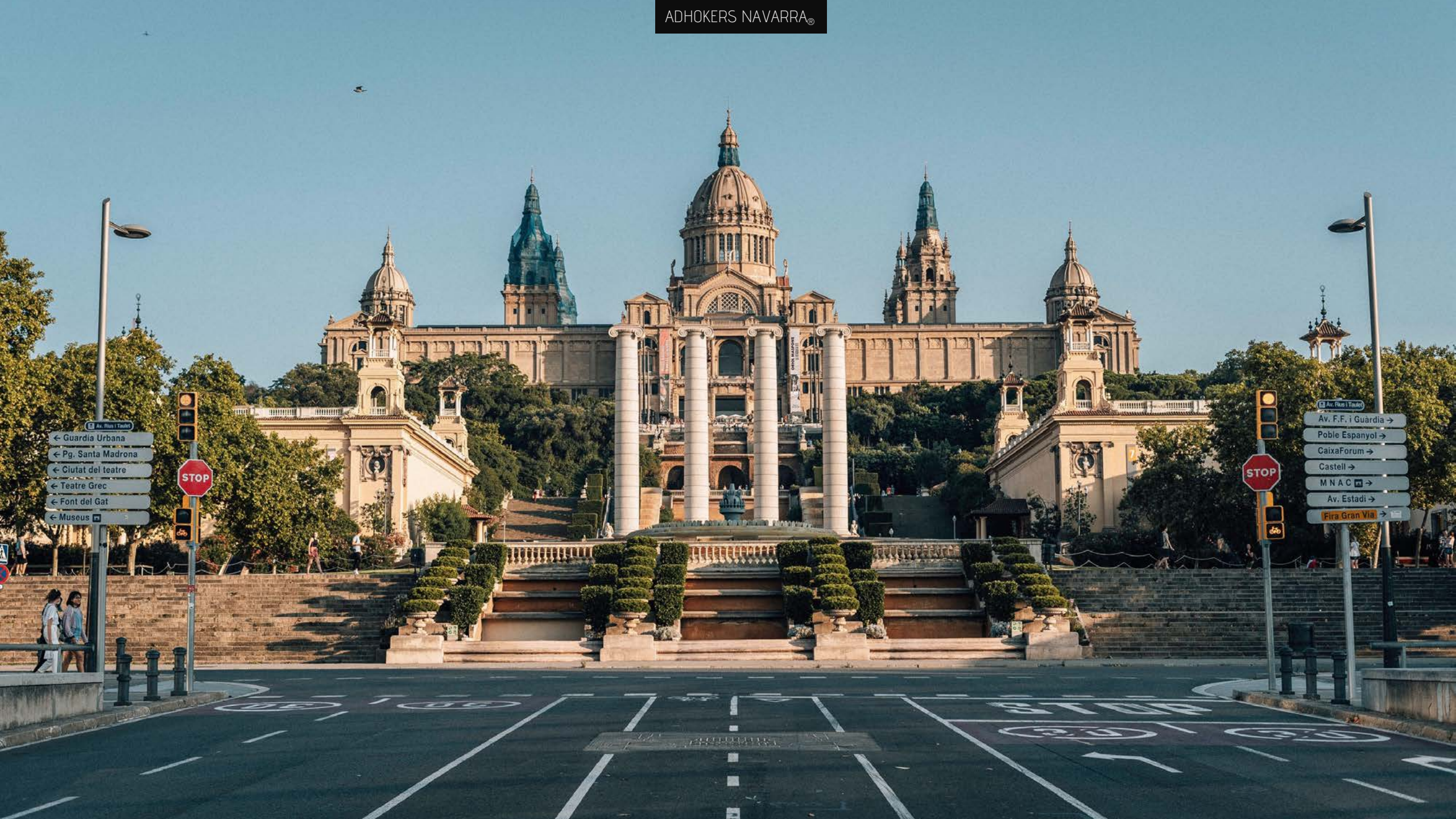






























*"Our pride of belonging sets us apart.  
Innovating, producing and transforming"*

***We lead the transition to a  
new sustainable era 2.0.***

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PRODUCTION SERVICES



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DE ESPAÑA



Plan de Recuperación,  
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