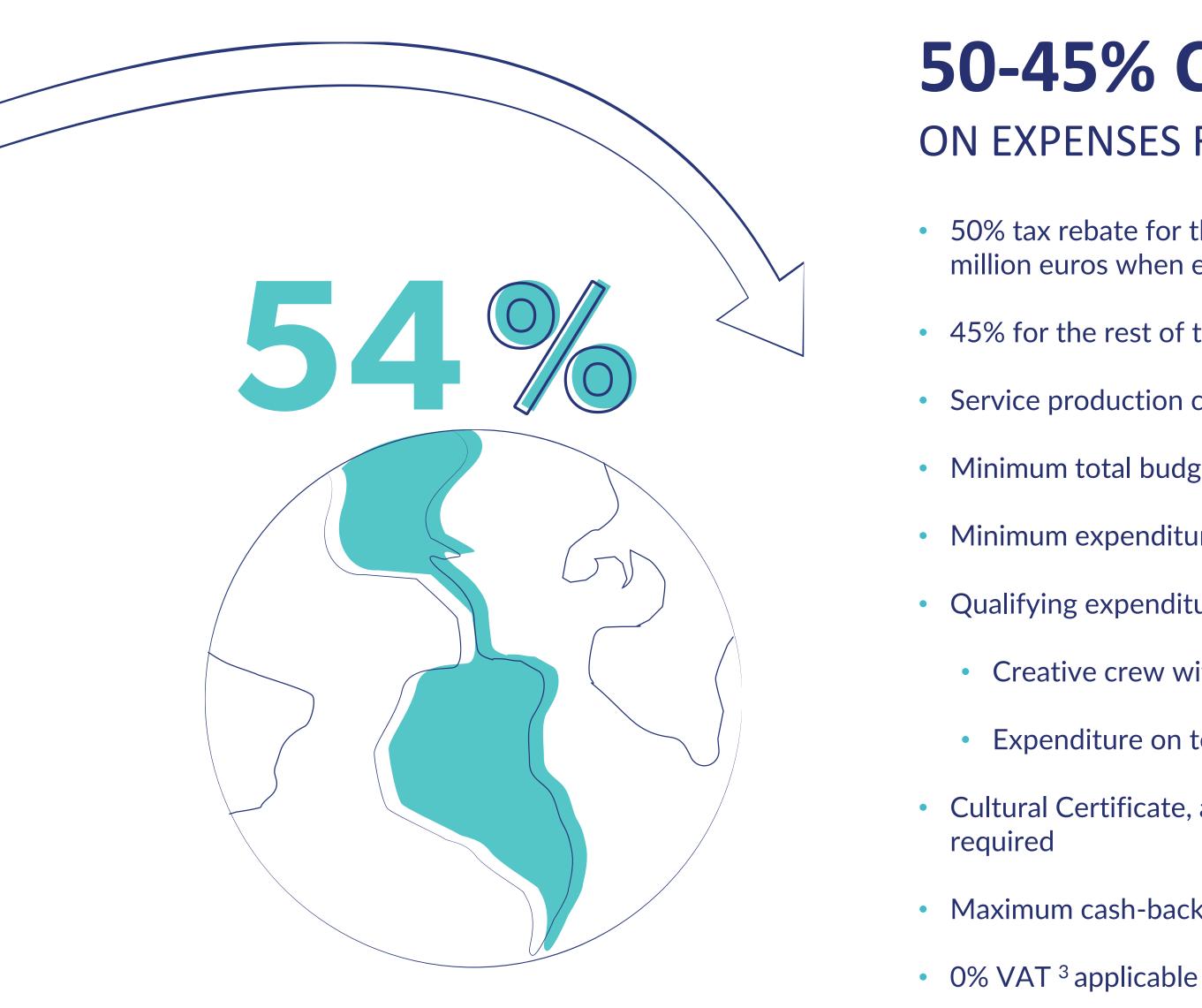


theKEYplace



- **50-45%** Tax Incentives
- Consolidated
 Industry
- Work-Life balance
- 4% Corporate
 Tax ZEC
- Top IT Infrastructure and connectivity
- Institutional support
- Specific events
- Training programmes





1: Art. 36.2 Law 27/2014, 27th November, Corporate Income 2: Law 20/1991, 7th June, amending Tax Aspects of the Canary Islands Economic and Fiscal Regime (article 94) and Law 19/1994, 6th July, amending the Canary Islands Economic and Fiscal Regime (consolidated text). (Disposición adicional 14ª) 3: Order, 23rd May 2017 about IGIC for audiovisual productions

50-45% CASH-BACK

ON EXPENSES FOR INTERNATIONAL PRODUCTIONS 1&2

- 50% tax rebate for the first million € of eligible expenditure in the Canaries. 54% on the first million euros when expenses in the Canaries exceed 1,800,000€
- 45% for the rest of the elegible expenditure in the Canaries
- Service production company must be tax resident in the Canary Islands
- Minimum total budget: 2,000,000€
- Minimum expenditure in the Canary Islands: 200,000€
- Qualifying expenditure in the Canary Islands directly related to production:
- Creative crew with residence in ECC
 - Expenditure on technical industries and other suppliers
- Cultural Certificate, acknowledgement in credit titles and delivery of promotional material are
- Maximum cash-back: 36 million € for feature films and 18 million € per episode for series



50-45% tax credit

FOR NATIONAL PRODUCTIONS AND COPRODUCTIONS^{1&2}

- Spanish coproducer must be tax resident in the Canary Islands
- No minimun Budget
- No minimun expenditure
- **50% tax credit** for the first million € of the Spanish budget.
 - 54% tax credit is available for certain productions
- 45% for the rest of the Spanish production budget
- Maximum tax credit 36 million € for feature films and 18 million € per episode for series
- Canarian Certificate of Audiovisual Production, Spanish Nationality and cultural test are required
 - 20% production time spent locally for budget under 5 million € and 15% for budgets over 5 million €
 - Hiring local professional whose tax residency is in the Canary Islands. At least a head of team, failing that, an animation lead, senior animator or dubbing actor of leading or supporting role 3

1: Art. 36.1 Law 27/2014, 27th November, Corporate Income (consolidated text)







^{2:} Law 20/1991, 7th June, amending Tax Aspects of the Canary Islands Economic and Fiscal Regime (article 94) and Law 19/1994, 6th July, amending the Canary Islands Economic and Fiscal Regime (consolidated text). (Disposición adicional 14ª)

^{3.} DECREE 88/2019, of 22 May, that modifies Decree 18/2009, of 10 February, which creates the Canary Islands Registry of Audiovisual Companies and Works and governs the procedure to obtain the Canarian Audiovisual Work Certificate.

DECREE 18/2009, of 10 February, that creates the Canary Islands Registry of Audiovisual Companies and Works and governs the procedure to obtain the Canarian Audiovisual Work Certificate regarding feature films and short films and fiction series, animation or documentaries produced in the Canary Islands.

4% Corporate Income Tax FOR NEW ZEC COMPANIES⁴

Companies are subject to a permanent, reduced 4% Corporate Income Tax in the Canary Islands.

50-45% tax incentives are compatible with 4% Corporate Income Tax

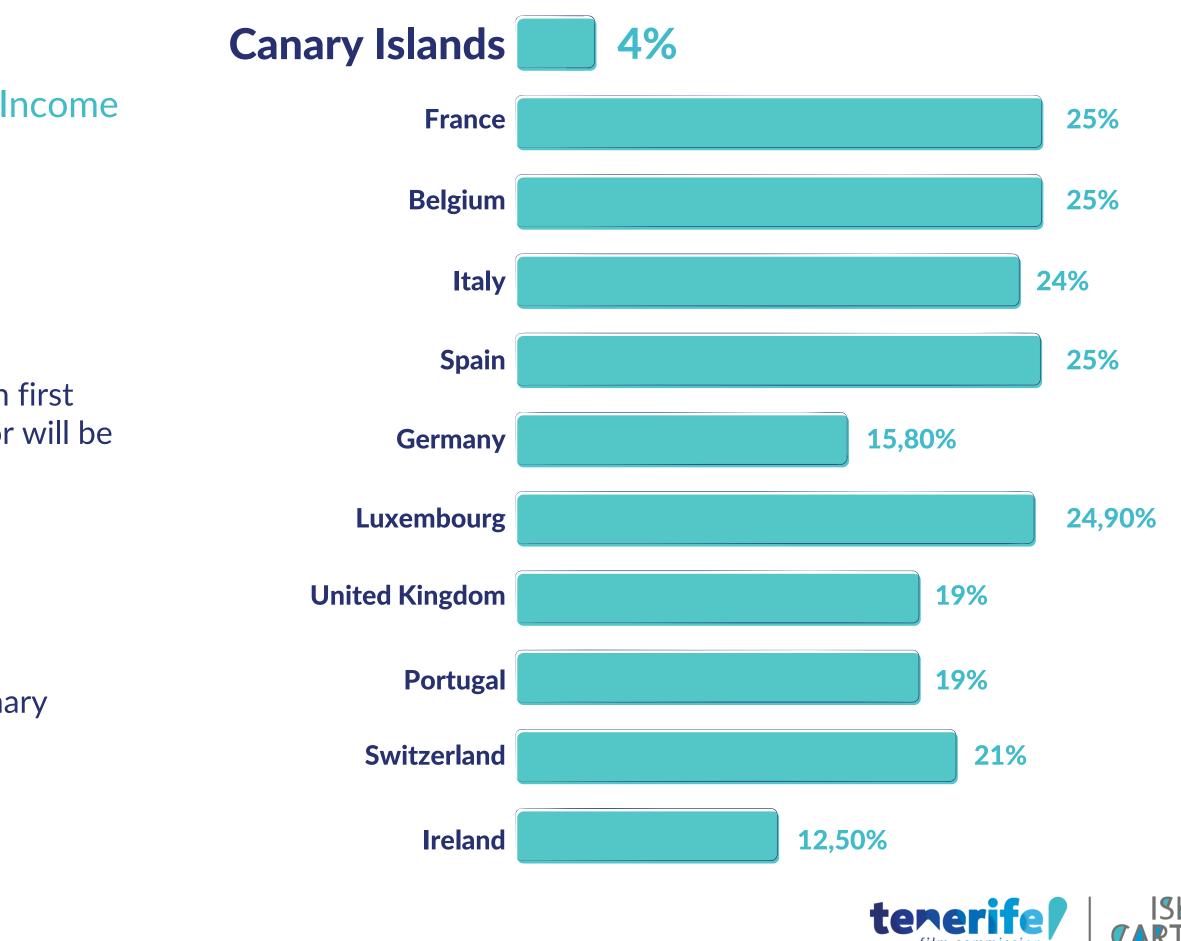
Requirements:

- Create a new company
- One-time minimun investment of 100,000 € in fixed assets within first two years. . Most of the activities related to the audiovisual sector will be exempted from this requirement as long as 6 jobs are created
- Creation of 5 full-time jobs within first six months of activity
- Keep a yearly employment average of 5 full-time Jobs
- At least one of the administrators must be tax resident in the Canary Islands
- The company needs to be authorized prior to set up

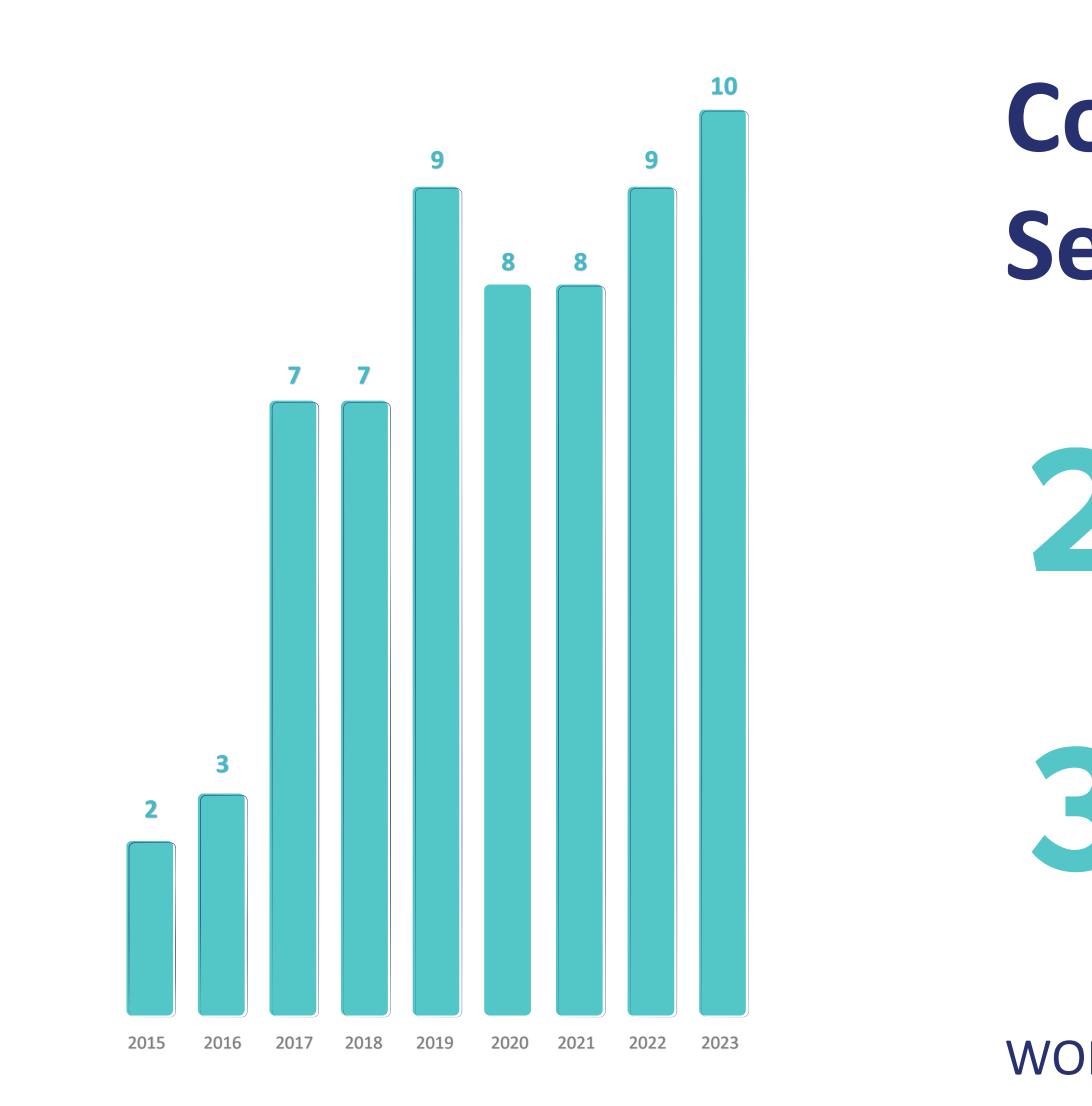
4: Law 19/1994, 6th July, amending the Canary Islands Economic and Fiscal Regime (consolidated text).



Corporate Taxes in othe European countries







The numbers correspond to "number of animation production studios".

Consolidated Industry Sector



2D Studios:

Atlantis Animation, La Casa Animada, La Créme Films, Lann Estudio Creativo, Glaboo Studios, Mondo TV Studios and Tomavision



3D Studios: 3 Doubles Producciones, Atlantis Animation, B-Water Studios, La Créme Films, Mondo TV Studios, People Moving Pixels and Tomavision

WORKFORCE OF 400 PEOPLE



Relevant Productions

- **SPACE JAM, A NEW LEGACY** | Feature Film | Traditional Animation
- MIRACULOUS LADYBUG S5 | Series | 3D
- TALKING TOM & FRIENDS S4 | Series | 3D
- TARA DUNCAN | Series | CGI
- **SUPERKLAUS** | Feature Film | CGI
- MY FAIRY TROUBLEMAKER | Feature Film | CGI
- PETTSON AND FINDUS S3 & S4 | Series | 3D
- THE BEAT BUDS. LET'S JAM | Series | 2D









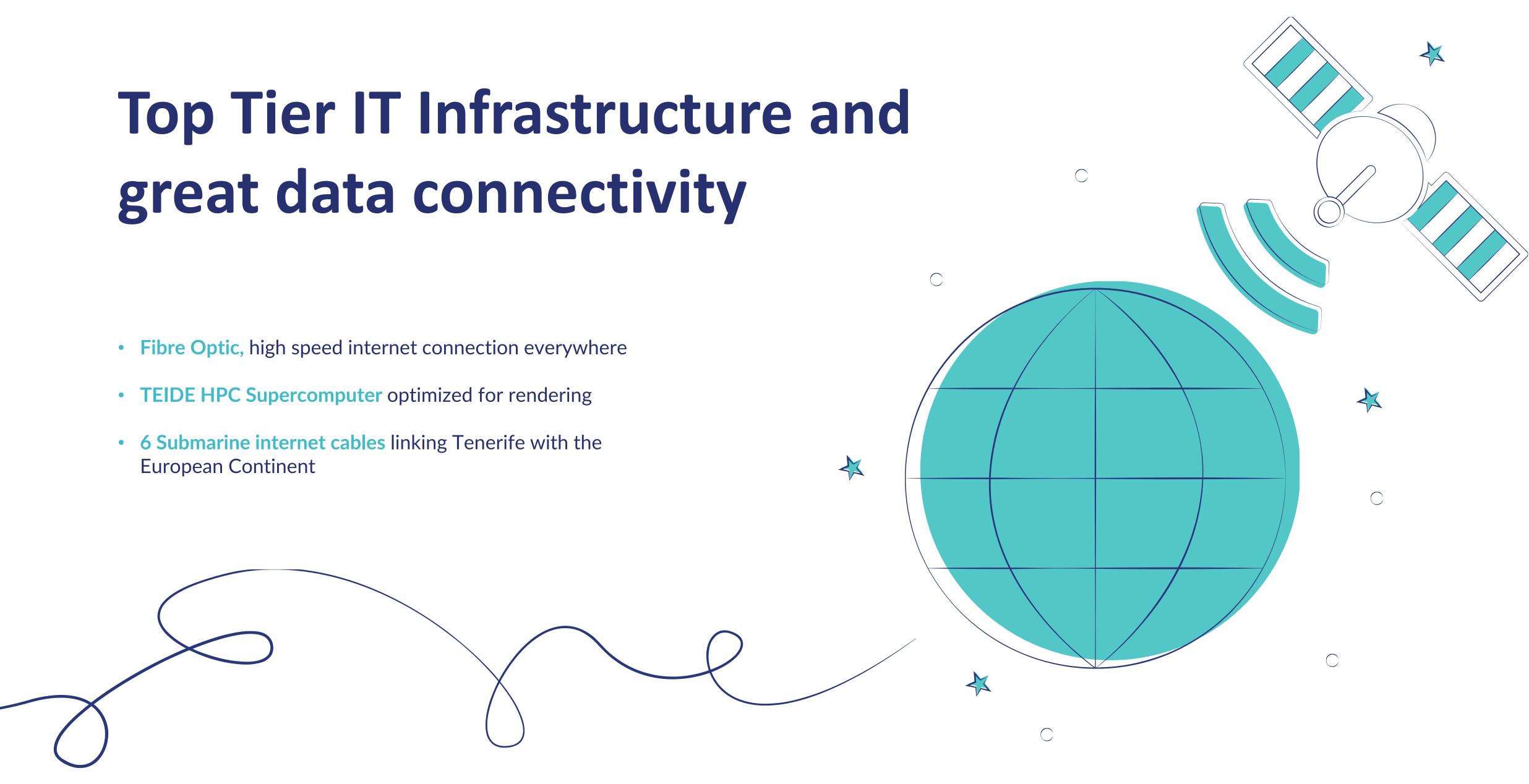


- INSPECTOR SUN & THE CURSE OF THE BLACK WIDOW | Feature Film | CGI
- TAD, THE LOST EXPLORER, AND THE SECRET OF KING MIDAS | Feature Film | 3D
- **GRISÙ** | Series | 3D
- TULIPOP S2 | Series | 2D
- **DIDDL** | Short Film | 3D
- FINA & THE YOMIS | Short Film | 3D
- METEOHEROES S1 & 2 | Series | 2D
- AGENT 203 | Series | 3D





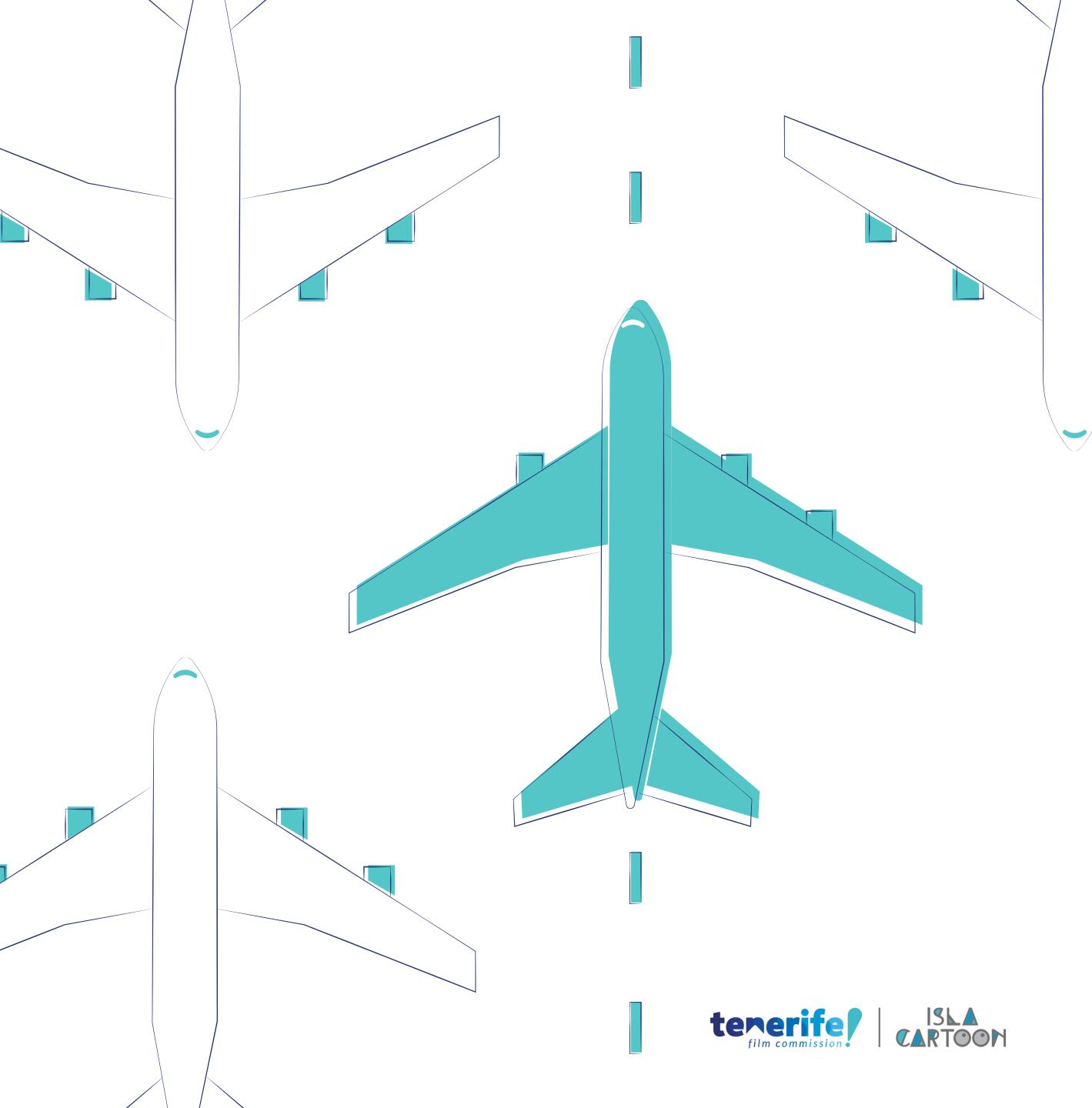
- **European Continent**

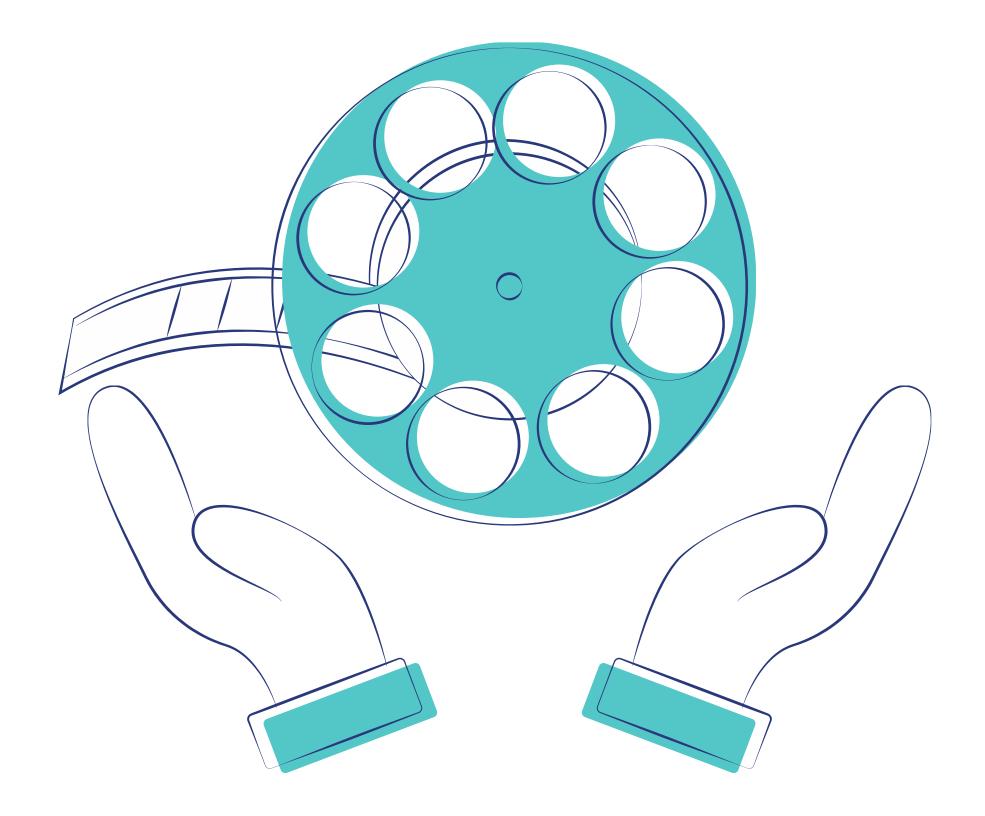




Great Flight connectivity

- Two international airpots
- Connected with 141 destinations including main European cities
- Daily flights to Madrid, Barcelona & London
- Between 2 and 4 hour flight to rest of Spain and Europe





Dedicated institutional support

- Public and private training programme
- Public employment aid programmes
- Inspection visits available
- Active participation of the Tenerife Film Commission in major international animation events (Cartoon, Annecy, MIPCOM...)
- Aids and subsidies for the development and production of audio-visual works from Cabildo de Tenerife and the Canary Islands Government



Sector-specific events

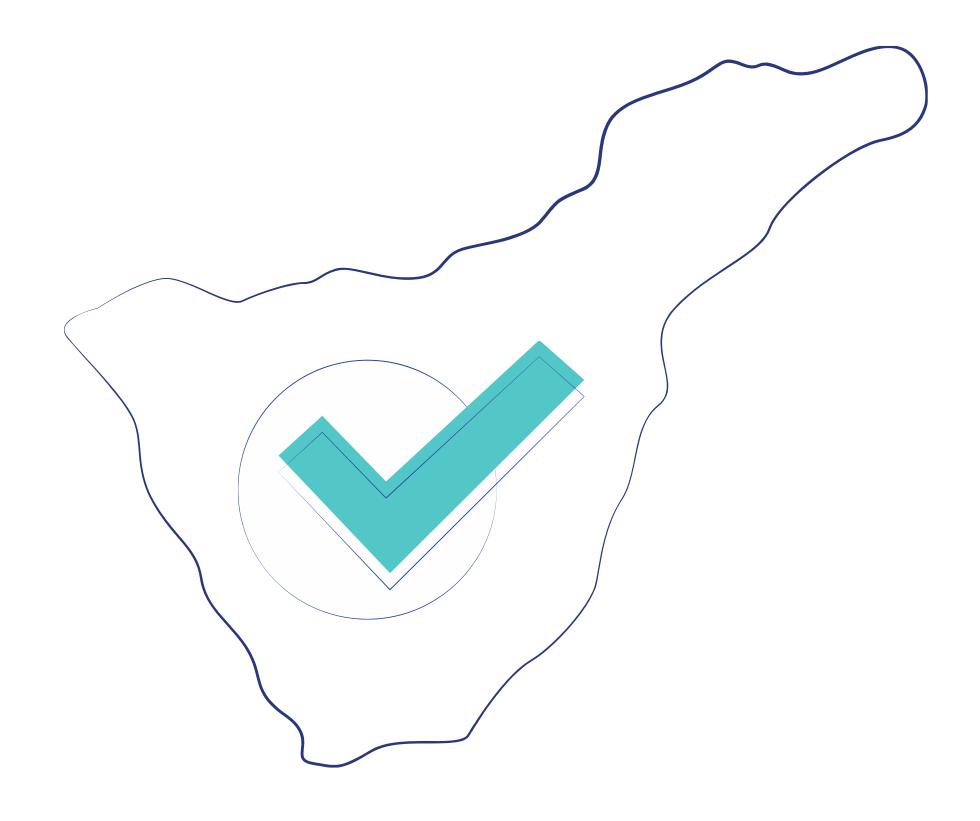
- Tenerife hosts Iberoamerican Animation Quirino Awards
- Anidoc Sur at Miradas Doc





Work-life balance

- 23°C average annual temperatura
- Affordable housing and school prices
- Competitive salaries
- 2,034 km2 of which 48% are Nature Reserves
- Two World Heritage sites on Tenerife
- Outdoor activities possible all year-round
- Office areas within walking distance from main residential areas





Animation studios

3 DOUBLES PRODUCCIONES



Portfolio

- INSPECTOR SUN & THE CURSE OF THE BLACK WIDOW 2022 | Feature Film | CGI | Service
- MIA & ME: THE HERO OF CENTOPIA | 2022 | Feature Film |CGI | Service.
- MY FAIRY TROUBLEMAKER | 2022 | Feature Film | CGI Service.
- ARPO THE ROBOT | 2019-2023 | Series | CGI |Service.
- MOMOSTERS | 2019 2023 | CGI | Coproductión.

In production

- QUIXOTES, THE HEIRS OF LA MANCHA | 2023 | Featured Film | CGI | Service.
- SUPERKLAUS 2023 | Featured Film | CGI | Coproduction.
- 200% WOLF | 2023 | Featured Film | CGI | Service
- THE PROUD PRINCESS | 2024 | Featured Film | CGI | Service

In development

• MR. LONELY | 2025 | Feature Film | CGI | Coproduction

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ATLANTIS ANIMATION



Portfolio

• TARA DUNCAN | 2021 | Series | Full CGI

In production

- SONY / MESSI | 2023 | Tráiler | Full CGI

T. +34 922 273 859 | contact@atlantisanimation.com atlantisanimation.com



• MIRACULOUS LADYBUG T5 | 2023 | Series | Full CGI

B-WATER STUDIOS



Portfolio

- FINA & THE YOMIS | Short Film | 3D
- MAVKA. THE FOREST SONG | Movie | Service
- ALIEN & CAVE BOY TRAVEL TO LIGH | 2021 2022 | Dome Film 3D
- TREASURE TREKKERS S1 & 2 | 2020 2021 | Webisodes | 3D | Hybrid Pipeline
- PETTSON AND FINDUS | 2020-2021 | Series | 3D with 2D look
- CONNI | 2018 2020 | Feature Film | 3D with 2D look
- **DIDDL ZAPPING** | 2018 | Short Film | 8' | 3D
- ZAFARI | 2016 2017 | Series | 3D | Hybrid Pipeline

In production

- GHOST OF RUINS | 2023 | Series | 3D Look 2D Blender
- KAYARA | 2023 | Film | 3D Blender

In development

• NORMAN'S ISLAND | Serie | 3D

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Animation Studios

LA CRÉME **FILMS**



Portfolio

- **DUNKELSTAD2019** | Credit titles for this ZDF Neo TV series | 2D
- CONTROL DE CARRETERAS2019 | Opener for this D MAX TV programme | 2D
- EL TURISTA2019 | Opener for this FOX TV programme | 2D
- CONTROL DE FRONTERAS | 2019 | Opener for this Discovery TV programme | 2D

GLABOO STUDIOS



In production

In development

• MAGNUS | 2024 | Film | Adults | 2D

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T. +34 636 830 957 | admin@glaboo.com www.glaboo.com



• MAGIA CON LU & POH | 2023 | Series | Preschool | 2D • CUATRO ESTACIONES | 2023 | Series | Preschool | 2D

MONDO TV STUDIOS



Portfolio

- METEOHEROES S 1 & 2 | 2020-2022 | Series | 2D
- GRISÙ | 2022 | Series | 3D CGI
- AGENT 203 | 2022 | Series | 3D CGI
- ONE LOVE | 2022 | Series | 2D
- DISCO DRAGON | 2021 | Series | 2D
- NINA & OLGA | 2021 | Series | 2D
- ROBOT TRAINS S3 | 2021 | Series | 3D CGI
- BAT PAT 2 | 2019 | Series | 2D 2022

In production

- ANNIE & CAROLA | 2023 | Series | 2D
- LETRABOTS | 2023 | Series | 2D

T. +34 922 532 481 | info@mondotvstudios.com www.mondotvstudios.com





Animation Studios

TOMAVISION



Portfolio

- SPACE JAM, A NEW LEGACY | 2021 | Traditional animation | Feature film | Service
- THE BEAT BUDS, LET'S JAM! | 2021 | 2D | Series | Service
- THE BOB'S BURGERS MOVIE | 2021 | Traditional animation | Series | Service
- TALENT EXPLORERS | 2020 | 3D | Series | Service
- STAR BRIGHT | 2019 | 2D | Short film | Service & Coproduction
- EMMY & GOORO S 1 & 2 | 2019 | 2D | Series | Season 1 & 2 | Service & Co-production

In production

• TULIPOP S2 | 2023 | 2D | Series | | Service

In development

• FURRYTALES | 2023 | Film | 3D

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Consultancy





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Consultancy

PIPELINE PRO



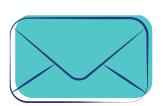


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