

EXHIBIT A1

As per the Reproduction and Limited Waiver of Enforcement of Copyright Agreement for Purposes of Official Adoption of International Standards by a Governmental Entity in Colombia (Ref. #CO-Contaduria-WR-ES-NOA-2022), entered into between the International Federation of Accountants (“IFAC”) and Contaduría General de la Nación de la República de Colombia (“Contaduria”) on August 30, 2022 (the “Agreement”).

IFAC SPANISH LANGUAGE WORK(S)

I. IFAC Work, Title and Year of Publication:

Contaduria will reproduce and publish the IFAC-authorized Spanish language translation of the *Handbook of International Public Sector Accounting Pronouncements, 2022 Edition* (May 2022), ISBN: 978-1-60815-491-3.

For reference, the authorized Spanish language translation, *Manual de Pronunciamientos Internacionales de Contabilidad del Sector Público, Edición 2022*, was completed by the University of Zaragoza in June 2023, ISBN: 978-1-60815-538-5

II. NON-EXCLUSIVE LICENSE FOR USE OF IFAC TRADE, SERVICE, OR PRODUCT MARKS, AND RELATED LOGO(S):

Contaduria is granted a non-exclusive license to use the following Trademarks and related logos in conjunction with the publication and reproduction of the Authorized Translation consistent with the grants provided under the Agreement:

- “International Federation of Accountants”
- “International Public Sector Accounting Standards Board”
- “International Public Sector Accounting Standard”
- “Recommended Practice Guidelines”

- “IFAC”
- “IPSASB”
- “IPSAS”
- “RPG”

And their Spanish equivalents if applicable

Where practicable, Contaduria shall, when referencing any of the Trademarks or related logos, incorporate on the same page where any such Trademark or logo is used an acknowledgement in the following form: “[Trademarks] and their respective logos are trademarks or registered trademarks of the International Federation of Accountants.”

III. **AUTHORIZED TRANSLATION:** The Spanish language translation of the Work(s) authorized by IFAC and to be provided by IFAC.

IV. **FEE:** US\$6,000 non-returnable, payable upon Government Unit's execution of this Agreement. This Fee of US\$6,000 is representative of the amount due for the period August 14, 2023 to December 31, 2023 in accordance with Contaduría General de la Nación de la República de Colombia Budget Certificate No. 38823.

V. **OTHER:**

- **Format/Media:** PDF, eBook
- **Distribution Channels:** via the website www.contaduria.gov.co
- **Territory:** Colombia
- **Language:** Spanish
- **Anticipated Audiences:** Entities of government, and other interested parties
- **General Description of Publication Contents:** Contaduria's publication "*Marco conceptual para la preparación y presentación de información financiera de las entidades de gobierno*" and "*Normas para el Reconocimiento, Medición, Revelación y Presentación*" will include a reproduction of the *Handbook of International Public Sector Accounting Pronouncements, 2022 Edition*; some of the extracts will be faithfully reproduced, while others will be adapted as part of Contaduria's convergence process for those in the public sector in Colombia.
- **Expectation of Financial Gain:** For non-commercial purposes; no expectation of financial gain.

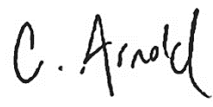
VI. **ACKNOWLEDGEMENT STATEMENT:**

"This text reproduces or draws upon, with the permission of the International Federation of Accountants, parts of the authorized Spanish language translation of the *Handbook of International Public Sector Accounting Pronouncements, 2022 Edition* of the International Public Sector Accounting Standards Board (IPSASB), published by the International Federation of Accountants (IFAC) in June 2023. Reproduction of such text is allowed within Colombia in Spanish for non-commercial purposes only. All other existing rights are reserved. The approved text of the *Handbook of International Public Sector Accounting Pronouncements, 2022 Edition* is that published by IFAC in the English language. IFAC assumes no responsibility for the accuracy and completeness of the translation or for actions that may ensue as a result thereof. Further information can be obtained from the International Federation of Accountants (IFAC) at www.ifac.org or by writing to permissions@ifac.org."

This Exhibit is not valid until signed by both parties.

Signed on behalf of Contaduria:

Signed on behalf of IFAC:



(Signature)

(Signature)

(Name)

Christopher Arnold

(Title)

Director

(Date)

August 30, 2023

(Date)