An aerial, top-down view of a rowing team in a long, narrow boat on dark water. The team consists of eight rowers, four on each side of the boat, all wearing white tank tops with red and blue stripes. They are holding oars that extend outwards, creating a symmetrical pattern. The boat is pointed towards the bottom of the frame. A white horizontal bar with rounded ends is positioned across the middle of the image, containing the text 'Abengoa and its Business Partners'.

Abengoa and its Business Partners

Abengoa and its business partners	52
Our customers	52
Customer health and safety	54
Product and service labeling	55
Marketing communications	57
Customer privacy	57
Our suppliers	58
Relationship with suppliers	59
Suppliers, Human Rights and Protection of the Environment	60
Code of Social Responsibility for suppliers	60

Abengoa and its business partners

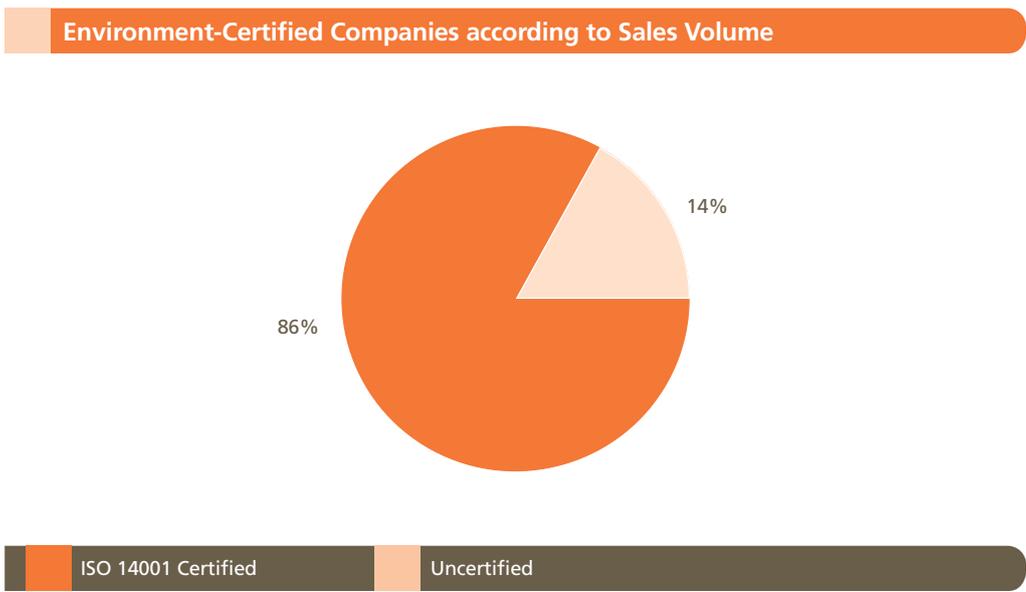
Customers and suppliers are the main agents in any commercial relationship. For Abengoa, it is indispensable that there be a fluid relationship based on trust with both groups of stakeholders because they are indeed business partners. Establishing a bond of sustainable confidence with customers and suppliers alike requires commitment to transparent communication as a key variable in the relationship that the company maintains with suppliers and customers.

Each business partner has a different perspective on the business, and both complement each other. Thus for customers it is essential for the product or service required to be tailored to their needs, quality levels, meeting the established schedule and after-sales services. And for the supplier wishing to establish a long-term relationship of collaboration with the company to which it provides products or services, the relationship must be based on meeting deadlines, quality of the services rendered and progress in order to meet market demands.

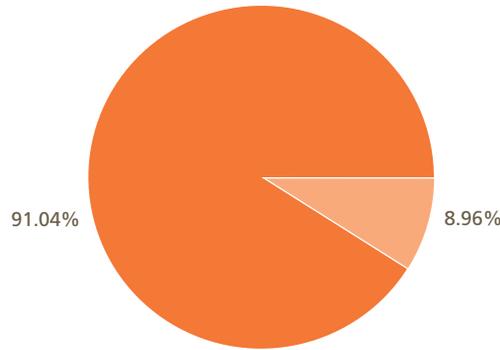
Abengoa works together with its suppliers and customers in the development of company business, and, to this end, must address the needs of both parties, building forward-looking relationships that are based on trust. Fluid and transparent communication is the basic tool for achieving this.

Our customers

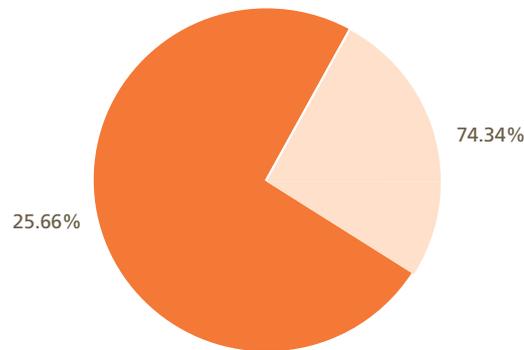
Since its creation, Abengoa has been firmly committed to ensuring that its products and services are always focused on guaranteeing full customer satisfaction. This commitment was explicitly inserted into the Common Management Standards (NOC) applicable to all group companies. These establish the obligation to implement and certify the quality management, environmental and health and safety systems in compliance with the international ISO 9001, ISO 14001 and BS OHSAS 18001 standards.



Quality Certified Companies according to Sales Volume



Prevention-Certified Companies according to Sales Volume



Effective implementation of the management systems is facilitated by the guidelines set by Senior management in the quality, environment and occupational risk prevention policy, the annual objectives proposed and their ongoing monitoring, continuous improvement, training and the unconditional support of all Abengoa personnel.

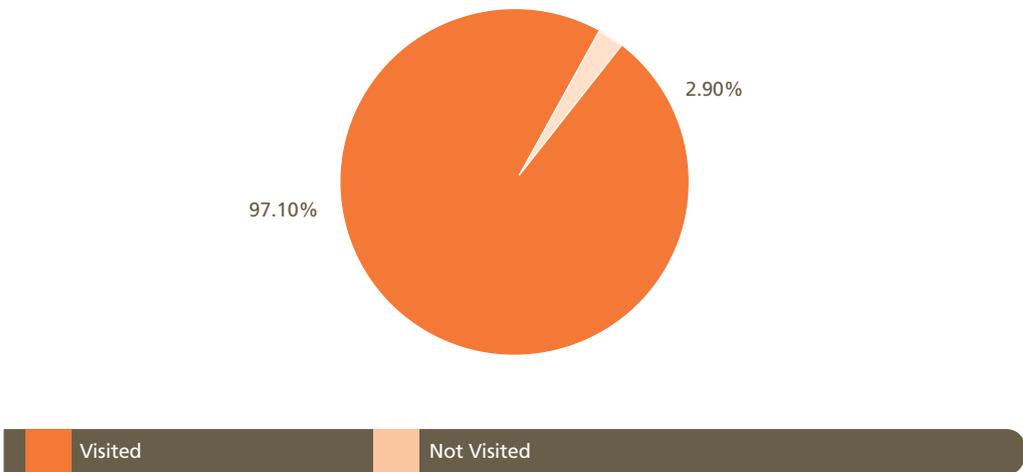
General senior management holds the overall responsibility for the proper functioning of the management systems within each of the companies, which is delegated to the managers of the Quality, Environment and Health and Safety Department, who are ultimately responsible for ensuring compliance with regulations, procedures and the legislation in force in each case.

On a corporate level, and answering directly to Abengoa’s Chairmanship, there is a General Secretary’s Office for Sustainability Management, established in January of 2008, as well as a Corporate Management Board for Organization, Quality and the Environment.

The objective of the General Secretary’s Office for Sustainability Management is to gear Abengoa’s activities toward sustainability, ensuring the integration of products and services into the model of sustainability. The Secretary’s Office promotes and manages the implementation of the greenhouse gas emission inventory and the development of indicator systems for evaluating and improving the alignment of Abengoa’s activities with sustainability.

The Corporate Management Board for Organization, Quality and the Environment has the responsibility, in environmental affairs, of reporting to the Abengoa Chairmanship on the progress and status of the Management Systems in the different group companies. This supervision is led by the General Coordinator for Quality and the Environment, who verifies fulfillment of objectives and the use made of the synergies generated through control and follow-up visits.

Company Visits according to Sales Volume



Customer health and safety

Each Abengoa company has an established management system focusing on processes, which underlies and implements the organization’s policy and strategy, and which is oriented towards its ongoing improvement, in accordance with the requirements of international standards. Within this context, it is the management system itself, along with its control and monitoring mechanisms, which ensures that during each of the lifecycle phases of products and services there is assessment of the impacts on the health and safety of clients. The graph on the number of certified companies and the evolution of methods to measure their maturity give some idea of the percentage of products and services assessed.

The information channels in place at Abengoa detected no reports in 2008 of any incidents stemming from non-compliance with legal regulations or voluntary codes and regarding the impacts of products and services on health and safety during their life cycle.

Product and service labeling

In order to ensure compliance with international regulations and internal specifications, it is essential to identify all applicable legal requirements and other requirements with respect to each of the companies and their respective products and services. At Abengoa, we also undertake regular monitoring of compliance with all the established requirements, such that, should non-compliance occur, the troubleshooting methods (TS) and improvement actions (IA) employed must be recorded in the corporate applications for their control and monitoring.

These requirements include those relating to the information and labeling used for products and services. The information channels in place at Abengoa detected no reports in 2008 of any incidents of non-compliance in this regard over the year.

For equipment shipped by Telvent in the EU, a declaration of EC conformity and EC labeling is required. In accordance with community law, devices are awarded the EC label only once a technical report has been generated to indicate that all the required tests have been conducted.

In regard to the labeling of products shipped by Bioenergy, the requirements for which depend on national or international legislation in regard to transportation, or on their status as animal feed, we differentiate between two types of product:

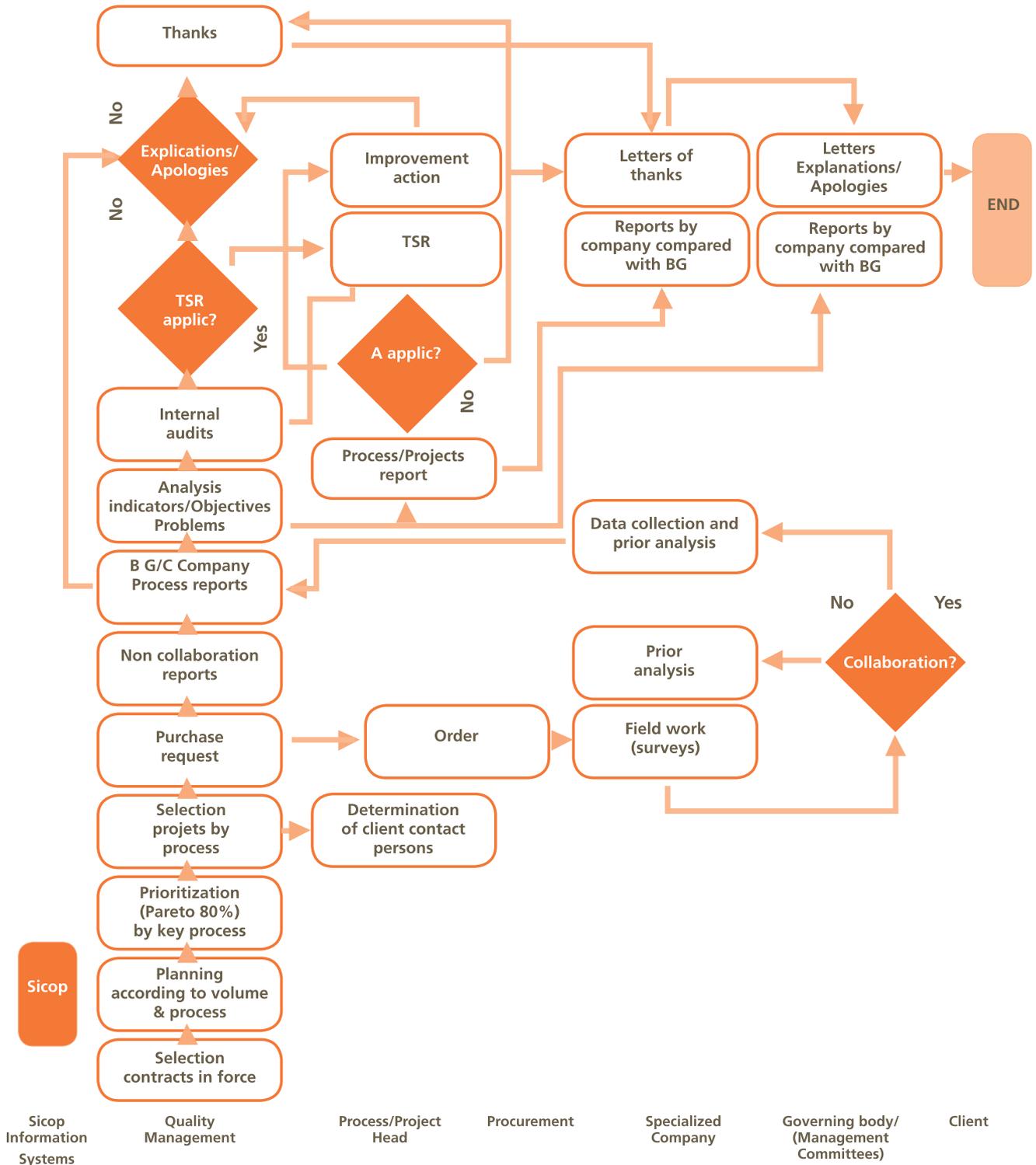
- Ethanol. However it is transported, ethanol is shipped with a safety certificate and a bill of lading. The product is shipped bulk and does not require labeling, in contrast to the container. The latter must be identified in compliance with the ADR for the road transport of dangerous goods, or with the RID in the case of rail freight.
- Ecoprotein. Does not require labeling since it is shipped bulk. Nevertheless, given its status as animal feed, the product is shipped with documentation which includes, for example, information on the shipper and marketing organization, the technical name of the product, an OGM declaration (if applicable), the protein content and batch traceability.

With regard to works, usually it is the customer who sets requirements, guidelines, types of material to be fitted etc., such that all the information required for responsible use of the executed work is included in the documentation submitted with the product or service supplied: safety details, installation instructions, user manuals, bulletins for electrical fittings, legalizations, start-up, connectivities, recommendations etc.

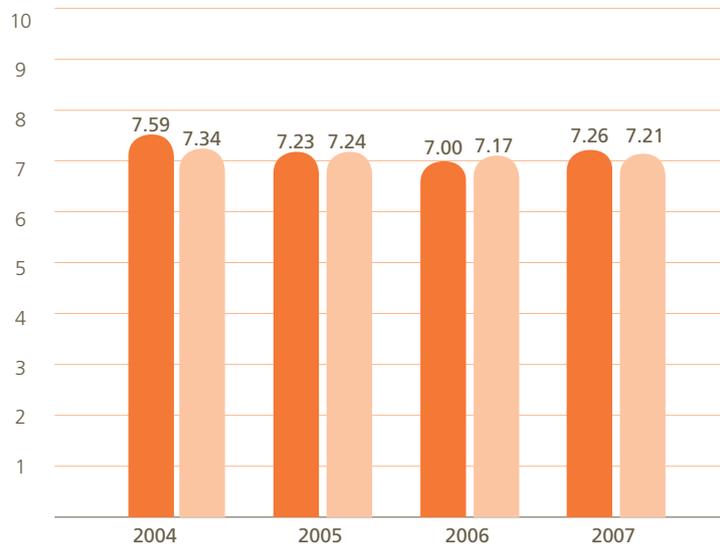
The management systems implemented in compliance with international standards, and the internal requirements described in the specifications that define the proper way of assessing the maturity of these systems, have required us to implement systems to evaluate customer satisfaction capable of analyzing their needs and expectations. This analysis concludes by setting specific objectives and action plans to cover said expectations and improve satisfaction. It is taken into account by senior management when setting and defining each company's strategy. The implementation of this practice is reviewed and assessed in the annual program of visits to control and monitor the management systems.

Given the diversity of Abengoa's activities, its products and services, and the clients on whom the satisfaction survey focuses, the survey is designed on an individual basis by each company, and in certain cases there is a consolidated business group version. The following diagrams illustrate the methodology used and the results obtained.

Flow Charts



Telvent Customers' Satisfaction



Telvent Store

Best Competitor Store

Abengoa has not signed up to any voluntary standard or code related to marketing, advertising or other promotional or sponsorship activities. However, there is a demanding and strict internal control procedure for external communications, which is included in the NOC (standards that must be complied with).

This control system involves the existence of a chain of internal authorizations, which may even involve the company Chairman's office. Information is authorized and completed by the heads of all departments involved in the contents of the communication, in such a way that the information issued is unified, truthful and complete. This process ensures that the communications produced do not contravene the company's principles and values or its Code of Conduct.

According to the information channels in place at Abengoa, no claims of this kind were lodged with Abengoa companies over 2008.

Customer privacy

Abengoa guarantees the validity, integrity and security of all information that it processes, especially in terms of clients' personal details. With the aim of ensuring effective security measures for communications and information systems, there is a company security policy declaration covering all Abengoa companies. This declaration informs on the implementation of a Management System for Information Security, as a tool enabling the achievement of security objectives, understood to mean confidentiality, integrity and availability.

The Management System for Information Security explicitly covers everything relating to policy, the standards and obligations applicable to the users of information systems, regardless of whether they are Abengoa employees or otherwise.

The Management System for Information Security develops: the policy of usage for information systems, management security-related incidents, the password policy, security at the workplace, antivirus protection, wireless networks, system administration, perimeter security, personal data protection, and the classification of information. No complaints have been made to Abengoa companies regarding privacy or leaks of clients' personal information.

The information channels in place at Abengoa revealed that no claims were lodged with Abengoa companies over 2008 in relation to the privacy or unauthorized release of the personal data of our customers. Moreover, Abengoa has not been fined for non-compliance with legislation on the supply and use of products and services offered by any of the Group companies.

Our suppliers

Abengoa is committed to the quality of its products and services. Thus, it is essential that the company has suppliers who are aware of company expectations, able to adapt to the needs of the business, maintaining a relationship of confidence and mutual benefit, because they represent the origin of this commitment to quality.

Abengoa directly integrates suppliers into the development of its operations, through the application of their experience and technology. The implementation of the best solutions proposed by our suppliers enables us to minimize risks and optimize costs and schedules.

Good supplier performance is critical to efficiency in the production of high-quality products and services, reducing costs and increasing profitability. A structured procedure is employed in order to measure supplier efficiency. This procedure includes retrieving information and opinions from the suppliers evaluated.

Five basic guidelines are used to put this into practice, thereby setting the tone for our relationship with suppliers and reinforcing our strategy: outsourcing, leadership, globalization, local development and integration.

Outsourcing

By means of the outsourcing of services identified as complementary for production, we are able to ensure maximum optimization of operations.

Outsourcing makes it possible to concentrate on improving our knowledge, increasing the performance of our core business and incorporating the most professional service by directly involving our suppliers in operations on a day-to-day basis.

Services such as workers specialized in different aspects of maintenance and utilities, as well as supplies and application of critical products, are outsourced in view of the specific training, technology and experience required.

Leadership

The ongoing search for, and recruitment of suppliers who are industry leaders, ensures that we can produce innovative improvement solutions with a significant technological component, enabling Abengoa to maintain its high competitiveness and quality levels.

We use reputed suppliers with wide-ranging experience for the supply of critical products and the maintenance of essential units.

Globalization

Hiring common suppliers at the different production centers enables us to incorporate the most developed and homogeneous service, with standardized scopes supporting corporate procedure and balanced growth between the different production plants.

These synergies facilitate the application of global solutions ensuring cost optimization, both in management and in service development and supplies.

Local development

The focus on local supplier development and involvement ensures coverage of the essential and basic requirements, and allows for flexibility in terms of consumption of volumes and response times, with positive impacts on commercial and industrial growth in the geographic areas involved. It likewise guarantees a close, social relationship.

Integration

Integration of our suppliers' improvement proposals enables the ongoing improvement of productivity and yields.

Results-based price-setting is a basic principle of commitment to business, and respect for Human Rights and ethics in our companies in accordance with our environmental and health and safety policy further complements this commitment.

Relationship with suppliers

Efficiency in project management, ongoing process improvement and administration of the new developments is crucial to consolidating and developing the positions we have achieved in the markets in which we are established. And the framework for this is our common corporate culture, values and identity, which drive forward our quest for innovation and help us seek out new business opportunities.

Integration of our suppliers is key to achieving these objectives. We view them as strategic partners based on the principle of partnership and unity in securing our common goals. In many cases this involves the signing of long-term agreements, loyalty commitments and mutual agreements.

Suppliers actively participate in bid preparation, development of our commercial activity, and in our customer presentations. Without a coordinated strategy in relation to them, we would not be able to market the products and services that Abengoa presently offers.

In view of their importance to the organization and the need to successfully meet objectives, both before and during our relationship with them we perform detailed assessments of their compliance in terms of legal and commercial issues, logistics, health and safety, quality, the environment, technical issues and post-sales services.

All Abengoa companies have standardized selection processes and supplier control and monitoring mechanisms. Agreements with suppliers are formalized by the issuing of all relevant documentation, listing the agreements reached between both parties, both from the standpoint of the technical requirements to be met by the supplier, and that of the commercial conditions to be applied.

In order for our relationship with suppliers to be as fruitful as possible, we demand from them, just as we do from ourselves, the highest levels of quality, respect for the environment, and labor safety totally compliant with our corporate occupational risk prevention policy. In many instances, this will entail an obligation to comply with the different validation criteria, by certifying the technical and economic capacities of the endorsed supplier, and paying special attention to the internal policy and procedures of the Integrated Quality, Environment and Health and Safety Management System implemented throughout our organization in accordance with the ISO 9001, ISO 14001, EMAS and OHSAS 18001 standards, respectively.

Within the context of the partnership arrangements with our suppliers and collaborators, and in order to ensure the high levels of quality described above, troubleshooting applications (TS) and proposals for improvement actions (IA) have been deployed and made available throughout the organization. These corporate applications form a strategic tool for increased competitiveness, promoting bottom-up participation of all the elements of the organization, and therefore of our suppliers and collaborators too. It is a tremendous source of knowledge and ongoing assessment; it mitigates risk, is self-critical and generates ideas, which in themselves ensure continuous improvement to processes, activities, services and products offered by our company.

We sometimes aid our strategic partners who are small service suppliers or who operate in more slowly developing areas by:

- securing funding (or identifying channels for accessing the same);
- improving their health and safety systems;
- providing training, both technical and in occupational risk prevention.

Abengoa understands that a close relationship involving communication, knowledge and mutual support with our suppliers and collaborators creates value for the entire organization.

Suppliers, Human Rights and Protection of the Environment

All Abengoa employees are now covered by cross-company labor regulations, in accordance with the nature of activities and the countries involved. Furthermore, as applicable under the national legal system of each country, special emphasis is placed on the collective bargaining agreements of the industry, territory, or those of the company itself, signed up to by workers, or their union representatives, depending on each case.

Abengoa has a very strict internal policy focusing on compliance with the labor laws and standards of each country in which it operates, and which, in addition, provides benefits exceeding the legal minimum. Compliance with this policy is subject to strict control and checks by the company. Therefore, all company investment agreements, just as in the case of those undertaken with the chief distributors and contractors, are submitted to analysis in terms of human rights through the procedures established by the Common Management Systems (NOC), which all employees must comply with.

Code of Social Responsibility for suppliers

Since June of 2008, Abengoa requires that its suppliers, including suppliers of raw materials, sign a Code of Social Responsibility (CSR), based on the SA 8000 international standard and consisting of 11 clauses. Through adherence to this CRS, Abengoa promotes among its suppliers observation of and compliance with all social responsibility aspects put forth by the Global Compact, including all of the company's productive processes. Thus, all suppliers are required to subscribe to this code in writing.

Abengoa Supplier and Subcontractor Code
(established by Abengoa in compliance with the Abengoa Code of Professional Conduct)

1. All laws and applicable regulations of the country where activities are carried out will be observed.
2. Human rights will be respected and no employee will suffer harassment, physical or mental punishment, or any other kind of abuse.
3. At the very least, wages and working hours must adhere to the laws, regulations and norms to this effect in the country involved, including minimum wage, overtime, and maximum number of work hours.
4. Forced or compulsory labor will not be used, and employees will be free to leave their job once they receive due notification well enough in advance.
5. Child labor shall not be employed, and, specifically, OIT requirements shall be met.
6. Employees' right to free association will be abided by.
7. All employees shall be provided with proper conditions of occupational health and safety.
8. Activities will be carried out while protecting the environment and abiding by all pertinent legislation of the country concerned.
9. All products and services will be supplied in a way that meets criteria of quality and security specified under the pertinent contractual terms, and shall be secured for the established purpose.
10. In guaranteeing the supply of goods and services to Abengoa Company business, there shall be no use of fraudulent devices; bribery, for instance.
11. Abengoa Company Suppliers and Subcontractors will ensure that their suppliers and subcontractors in turn adhere to the obligations listed above.

Abengoa promotes common culture, values, and corporate identity that foster maximum compliance with Human Rights within the social realm, with collaborating companies being fully required to undertake this initiative.