

Associated Companies included in the 2009 Consolidation Perimeter using the Participation Method

| Name | Registered Address | Shareholding | | Parent Company | (*) | Art. of R.D. | Activity | Auditor |
|--|--------------------|---------------------|--------------|---|-----|--------------|----------|---------|
| | | Amount in Thousands | % of Nominal | | | | | |
| Abenor, S.A. | Santiago (CL) | 6,752 | 20.00 | Inversiones Eléctricas Transam Chile Limitada/Abengoa Chile, S.A. | - | 5º 3 | (4) | A |
| Agua y Gestión de Servicios Ambientales, S.A. | Seville (SP) | 6,886 | 37.38 | Befesa Medio Ambiente, S.A. | - | 5º 3 | (2) | - |
| Araucana de Electricidad, S.A. | Santiago (CL) | 7,303 | 20.00 | Abengoa Chile, S.A./Inversiones Eléctricas Transam Chile Limitada | - | 5º 3 | (4) | A |
| Betearte | Bilbao (SP) | 1,121 | 33.33 | Alianza Medioambiental, S.L. | - | 5º 3 | (2) | - |
| Chennai Water Desalination Limited | Chennai (IN) | 7,086 | 25.00 | Befesa Agua, S.A.U. | - | 5º 3 | (2) | - |
| Coaben, S.A. de C.V. | México (MX) | - | 48.00 | Concecutex, SA de C.V./Abengoa México, S.A. de C.V./Inst.Inabensa,S.A. | (*) | 5º 3 | (4) | - |
| Cogeneración Motril, S.A. | Seville (SP) | 1,403 | 39.00 | Abener Energía, S.A. | - | 5º 3 | (4) | - |
| Concesionaria Hospital del Tajo, S.A. | Seville (SP) | 1,727 | 20.00 | Instalaciones Inabensa, S.A. | - | 5º 3 | (2) | - |
| Ecología Canaria, S.A. | Las Palmas (SP) | 68 | 45.00 | Befesa Gestión de Residuos Industriales, S.L. | - | 5º 3 | (2) | - |
| Evacuación Villanueva del Rey, S.L. | Seville (SP) | 1 | 45.12 | Helioenergy Electr.1,S.A./Helioenergy Electr.2,S.A./Helioenergy Electr.3,S.A. | (*) | 5º 3 | (5) | - |
| Expansion Transmissao Itumbiara Marimondo, Ltda. | R. de Janeiro (BR) | 7,102 | 25.00 | Abengoa Concessoes Brasil Holding, S.A. | - | 5º 3 | (4) | - |
| Expansion-Transmissao de Energia Electrica Ltda | R. de Janeiro (BR) | 11,460 | 25.00 | Abengoa Concessoes Brasil Holding, S.A. | - | 5º 3 | (4) | - |
| Explotadora Hospital del Tajo, S.L. | Seville (SP) | 1 | 20.00 | Instalaciones Inabensa, S.A. | - | 5º 3 | (4) | - |
| Green Visión Holding BV | Netherlands (HL) | 3,000 | 24.00 | Hynergreen Technologies, S.A. | (*) | 5º 3 | (4) | - |
| Huepil de Electricidad, S.L. | Santiago (CL) | 11,013 | 100.00 | Abengoa Chile, S.A./Inversiones Eléctricas Transam Chile Limitada | - | 5º 3 | (4) | A |
| Inversiones Eléctricas Transam Chile Limitada. | Santiago (CL) | 4,959 | 20.00 | Abengoa Chile, S.A. | - | 5º 3 | (4) | A |
| Linha Verde Transmisora de Energia, S.A. | Brasilia (BR) | - | 25.50 | Abengoa Concessoes Brasil Holding, S.A. | (*) | 5º 3 | (4) | - |
| Meyah Bah'r Honnaine | Cheraga (Algeria) | 19,039 | 51.00 | Geida Tlemcen, S.L. | - | 5º 3 | (2) | - |
| Red Eléctrica del Sur, S.A. | Lima (PE) | 3,900 | 23.75 | Abengoa Perú, S.A. | - | 5º 3 | (4) | - |
| Rio Branco Transmisora de Energia, S.A. | Brasilia (BR) | - | 25.50 | Abengoa Concessoes Brasil Holding S.A. | (*) | 5º 3 | (4) | - |
| Telvent DMS LLC | Serbia | 4,111 | 49.00 | Telvent Energia, S.A. | - | 5º 3 | (3) | B |
| TSMC Ing. Y Construcción | Santiago (CL) | - | 33.30 | Abengoa Chile, S.A. | - | 5º 3 | (4) | - |
| Zoar Eólica, S.L. | A. Coruña (SP) | 40 | 33.33 | Instalaciones Inabensa, S.L./Abengoa S.A. | - | 5º 3 | (4) | - |

(*) Companies incorporated or acquired and consolidated for the first time in the year.

Article 5.3 of Royal Decree 1815/91, whereby the Rules for the Formulation of Consolidated Annual Accounts were approved, states that when one or more companies belonging to the group hold an interest of at least 20% in the capital of another Company which does not belong to the group, said Company shall be deemed to exist as an associated Company. Said percentage is reduced to 3% if the Company held is admitted to official listing on a stock exchange.

- (1) Bioenergy Business Group.
- (2) Environmental Services Business Group.
- (3) Information Technology Business Group.
- (4) Engineering and Industrial Construction Business Group.
- (5) Solar
- (6) Holding Company.

A: See page 9 of Appendix I.

B: See page 9 of Appendix I.