



02.7 Appendices



Appendix I.- Subsidiary companies included in the 2014 consolidation perimeter using the global integration method (continuation)

Table with columns: Company Name, Registered Address, Shareholding (Amount in thousand, % of Nominal Capital), Parent Company, Activity (*), Activity (see Page 5), Auditor. Rows include companies like Captisol Fotovoltaica 38, S.L., Captisol Fotovoltaica 52, S.L., Carpio Solar Inversiones, S.A., Casaquemada Fotovoltaica, S.L., Cedisolar, S.A., Centinela Power Plant S.A.P.I. de C.V., Centro Industrial y Logístico Torrecuellar, S.A., Centro Morelos 264, S.A. de C.V., Centro Tecnológico Palmas Altas, S.A., Cooperación Vilarcos, S.A., Concesionaria del Acueducto el Zapotillo, S.A. de C.V., Construcciones Metálicas Mexicanas, S.A. de C.V. (Comensa), Construcciones y Desplazaciones, S.A., Construtora Integração, Ltda., Consultora de Servicios y Proyectos Centro Norte, S.A. de C.V., Copero Solar Huerta Uno, S.A., Copero Solar Huerta Dos, S.A., Copero Solar Huerta Tres, S.A., Copero Solar Huerta Cuatro, S.A., Copero Solar Huerta Cinco, S.A., Copero Solar Huerta Seis, S.A., Copero Solar Huerta Siete, S.A., Copero Solar Huerta Ocho, S.A., Copero Solar Huerta Nueve, S.A., Copero Solar Huerta Diez, S.A., CSP Atacama Dos, S.A., CSP Atacama Inversiones Uno, SpA, CSP Atacama Inversiones Dos, SpA, CSP Equity Investment, S.a.r.l., Cycron Solar, LTD, Dalian Xinhong Island Desalination Co., Ltd, Denizli Water Treatment Limited Sirketi, Desarrolladora de Energia Renovavel, S.A.P.I. de C.V., Development NEA, Ltd., Eaja Solar Inversiones, S.A., Ecoagrolca, S.A., Eco-carburantes Españoles, S.A., Energoprojekt-Glowice, S.A., Enernewa Ayanmonte S.A., Enerstep, S.A., Eniar Chile, SA, Enarey, S.A., Europa Desemvolvimentos Solares Ltda., Europa de Construcciones Metálicas, S.A. (Eucomsa), Extremadura Equity Investments Sàrl., Faritel, S.A., Financiera Sobland, S.A., Fotovoltaica Asa Solar Sevilla, S.A., Gaida Skidda, S.L., GES Investment C.V., Gestión Integral de Recursos Humanos, S.A., Giomper, S.A., Gihmex, S.A. De C.V., Global Delaware Services, LLC., Helienergy Electricidad Tres, S.A., Helienergy Electricidad Cuatro, S.A., Helienergy Electricidad Cinco, S.A., Helienergy Electricidad Once, S.A., Helienergy Electricidad Trece, S.A., Helienergy Electricidad Veinteno, S.A., Helienergy Electricidad Veintidos, S.A., Helienergy Electricidad Veintitres, S.A., Helienergy Electricidad Veinticuatro, S.A., Helios Hyperion Energy Investments, S.L., Helios Hyperion Energy Investments, S.L., Helienergy Holding S.A., Helienergy Holding S.L., Inbensa Bharat Private Limited, New Delhi (Ind), Inbensa Ingeniería (Tianjin) Co., Ltd., Inbensa Fotovoltaica, S.L., Inbensa Franco, S.A., Inbensa Limited, Leeds (GB), Inbensa Maroc, S.A.R.L., Tanger (MAR).

Appendix I.- Subsidiary companies included in the 2014 consolidation perimeter using the global integration method (continuation)

Table with columns: Company Name, Registered Address, Shareholding (Amount in thousand, % of Nominal Capital), Parent Company, Activity (*), Activity (see Page 5), Auditor. Rows include companies like Inbensa Pty Ltd, Inbensa Rio Ltda, Inbensa Saudi Company Limited, Inbensa Ukraine, LLC, Inbensa USA, LLC, Inbensa, LLC, Inbensa (OM), Inbensa (ES), Inbensa Hidroeléctricas de Aragón y Cataluña, S.L., Inbensa Hidroeléctricas, S.A., Insolation 17, S.R.L., Insolation 18, S.R.L., Insolation 19, S.R.L., Insolation 20, S.R.L., Insolation 21, S.R.L., Insolation 22, S.R.L., Insolation 23, S.R.L., Insolation 24, S.R.L., Insolation 25, S.R.L., Instalaciones Fotovoltaicas Torrecuellar, 1 S.L., Instalaciones Fotovoltaicas Torrecuellar, 2 S.L., Instalaciones Fotovoltaicas Torrecuellar, 3 S.L., Instalaciones Inbensa Contracting, LLC, Instalaciones Inbensa Insaat Enerj Sanayi ve Ticaret Ltd Sirketi, Instalaciones Inbensa, Ltda., Instalaciones Inbensa, S.A., Inversora Enicar S.A., Japan PV Ventures, S.A., Inuresti S.A., Kazu CSP OBM Company (Pty) Limited, Kazu CSP South Africa (Pty) Limited, Kh CSP OBM Company (Pty) Limited, Kh CSP South Africa (Pty) Limited, Kkten, S.A., Las Cabezas Fotovoltaica, S.L., Latifox, S.A., Lineares Fotovoltaica, S.L., Linha Verde Transmisora de Energia, S.A., Logrosin Equity Investments Sàrl., Logrosin Solar Inversiones Dos, S.L., Logrosin Solar Inversiones, S.A., Londrina Transmissora De Energia, S.A., Mallorca Desemvolvimentos Solares Ltda., Mallorca Construtora, Ltda., Marismas PV A1, S.L., Marismas PV A2, S.L., Marismas PV A3, S.L., Marismas PV A4, S.L., Marismas PV A5, S.L., Marismas PV A6, S.L., Marismas PV A7, S.L., Marismas PV A8, S.L., Marismas PV A9, S.L., Marismas PV A10, S.L., Marismas PV A11, S.L., Marismas PV A12, S.L., Marismas PV A13, S.L., Marismas PV A14, S.L., Marismas PV A15, S.L., Marismas PV A16, S.L., Marismas PV A17, S.L., Marismas PV A18, S.L., Marismas PV B1, S.L., Marismas PV B2, S.L., Marismas PV B3, S.L., Marismas PV B4, S.L., Marismas PV B5, S.L., Marismas PV B6, S.L., Marismas PV B7, S.L., Marismas PV B8, S.L., Marismas PV B9, S.L., Marismas PV B10, S.L., Marismas PV B11, S.L., Marismas PV B12, S.L.

Appendix I.- Subsidiary companies included in the 2014 consolidation perimeter using the global integration method (continuation)

| Company Name | Registered Address | Shareholding | | Parent Company | (*) | Activity (see Page 5) | Auditor |
|--|------------------------|--------------------|----------------------|--|-----|-----------------------|---------|
| | | Amount in thousand | % of Nominal Capital | | | | |
| Transmisora Baquedano, S.A. | Santiago de Chile (CL) | 11,659 | 100.00 | Abengoa Concessions Infrastructure, S.L./ Abengoa Yield Plc. | -- | (**) | B |
| Transmisora Mejillones, S.A. | Santiago de Chile (CL) | 8,071 | 100.00 | Abengoa Concessions Infrastructure, S.L./ Abengoa Yield Plc. | -- | (**) | B |
| Transportadora Bahía Blanca S.A. | Buenos Aires (AR) | 2 | 100.00 | Abengoa S.A./Teyma Abengoa S.A. | -- | (2) | - |
| Transportadora Cuyana, S.A. | Buenos Aires (AR) | 3 | 100.00 | Teyma Abengoa, S.A./Abengoa, S.A. | -- | (1) | B |
| Transportadora del Norte, S.A. | Buenos Aires (AR) | - | 100.00 | Abengoa, S.A./Teyma Abengoa, S.A. | -- | (1) | B |
| Transportadora Mar del Plata S.A. | Buenos Aires (AR) | 5 | 70.00 | Teyma Abengoa, S.A./ Abengoa, S.A. | (*) | (1) | B |
| Transportadora Rio Coronda, S.A. | Buenos Aires (AR) | - | 100.00 | Teyma Abengoa, S.A./Abengoa, S.A. | -- | (1) | B |
| Transportadora Rio de la Plata, S.A. | Buenos Aires (AR) | - | 100.00 | Teyma Argentina, S.A./Abengoa, S.A. | -- | (1) | D |
| Turbogenerador Madero 7, S.A. de C.V. | Mexico City (MX) | 3 | 100.00 | Abener Energ., S.A./ Teyma, Gest. Cont. Const. e Ing., S.A./Abengoa México, S.A. de C.V. | -- | (1) | - |
| Unidad Punta de Rieles, S.A. | Montevideo (UY) | 21 | 85.00 | Teyma Uruguay, S.A./ Instalaciones Inabensa, S.A. | (*) | (5) | B |
| Water Ridge Regional Water Supply Corporation | Texas (US) | - | 100.00 | Abengoa Water Ridge, LLC | (*) | (4) | - |
| Waste to Energy Suppliers San Jose, S.A. | Costa Rica (CR) | - | 100.00 | Abensa Int. de Medio Ambiente, S.A./Teyma, Gestión de Contratos e Ingeniería, S.A. | -- | (1) | - |
| Xna CSP South Africa (Pty) Ltd. | Gauteng (ZA) | 3,786 | 100.00 | South Africa Solar Investments, S.L. | -- | (1) | B |
| Xna Operations and Maintenance Company (Pty) Ltd. | Cape Town (ZA) | - | 92.00 | Abengoa Solar Power South Africa (Pty) Ltd. | (*) | (1) | - |
| Zero Emissions Technologies, S.A. (Zeroemissions) | Seville (ES) | 60 | 100.00 | Abensa Ingeniería y Construcción Industrial, S.A./Abengoa Hidrógeno, S.A. | -- | (1) | B |
| Zeroemissions (Beijing) Technology Consulting Service, Co. Ltd. | Beijing (CN) | 100 | 100.00 | Zero Emissions Technologies, S.A./Zeroemissions Carbon Trust, S.A. | -- | (1) | - |
| Zeroemissions Carbon Trust, S.A. | Seville (ES) | 125 | 100.00 | Zeroemissions Technologies, S.A./Abensa Ingeniería y Construcción Industrial, S.A. | -- | (1) | B |
| Zona Norte Engenharia, Manutenção e Gestão De Serviços, S.A. Sp. | Manaus (BR) | 33,578 | 60.00 | Abengoa Concessões Brasil Holding, S.A. | -- | (5) | B |

Shareholding capital cost is calculated using the current closing year exchange rate

(*) Companies incorporated or acquired and consolidated for the first time in the year.
 (**) Discontinued operation
 (***) Abengoa 100% class B (control), Liberty 100% class A.

- (1) Operating segment activities area: Engineering and Construction.
- (2) Operating segment activities area: Transmission.
- (3) Operating segment activities area: Solar.
- (4) Operating segment activities area: Water.
- (5) Operating segment activities area: Cogeneration and others.
- (6) Operating segment activities area: Bioenergy.

- A. Audited by PricewaterhouseCoopers Auditors.
- B. Audited by Deloitte (for legal purposes).
- C. Audited by Auditoria y Consulta (for legal purposes).
- D. Audited by others auditors (for legal purposes).

Appendix II.- Associated companies and Joint Ventures included in the 2014 consolidation perimeter using the participation method

| Company Name | Registered Address | Shareholding | | Parent Company | (*) | Activity | Auditor |
|---|------------------------|--------------------|----------------------|--|-----|----------|---------|
| | | Amount in thousand | % of Nominal Capital | | | | |
| Agroenergía de Campillos, S.L. | Seville (ES) | - | 25.00 | Instalaciones Inabensa, S.A. | (*) | (1) | - |
| Agua y Gestión de Servicios Ambientales, S.A. | Seville (ES) | 3,562 | 41.54 | Abengoa Water, S.L. | -- | (4) | - |
| Al Oasis-Inabensa Co., Ltd. | Dammam (SA) | 438 | 50.00 | Inabensa Saudi Arabia, LLC | -- | (1) | B |
| Ashalm Thermo Solar Management, Ltd. | Tel Aviv (IL) | - | 50.00 | Abener Energía, S.A./ Teyma, Gestión de Contratos de Construcción e Ingeniería, S.A. | (*) | (1) | - |
| ATE VII Transmisora de Energía, S.A. | R. de Janeiro (BR) | 9,734 | 50.00 | Abengoa Concessões Brasil Holding, S.A. | -- | (2) | B |
| Basor México, S.A.P.I. de C.V. | Mexico City (MX) | 108 | 50.00 | Nicamex, S.A. de C.V. | -- | (1) | - |
| Chennai O&M, JV Private Limited | Chennai (India) | - | 50.00 | Abengoa Water, S.L. | (*) | (1) | - |
| Chennai Water Desalination Limited | Chennai (IN) | 7,086 | 25.00 | Abengoa Water, S.L. | -- | (4) | - |
| Coabem, S.A. de C.V. | Mexico City (MX) | 1 | 50.00 | Abengoa México S.A. de C.V./Instalaciones Inabensa, S.A. | -- | (1) | B |
| Cogeneración Motrif, S.A. | Granada (ES) | 1,913 | 19.00 | Abengoa Asset Management, S.L. | -- | (5) | - |
| Concectex, S.A. de C.V. | Toluca (MX) | 6,992 | 50.00 | Abengoa México, S.A. de C.V. | -- | (5) | B |
| Concesionaria Costa del Sol S.A. | Málaga (ES) | 4,385 | 50.00 | Instalaciones Inabensa, S.A. | -- | (5) | B |
| Concesionaria Hospital del Tajo, S.A. | Madrid (ES) | 944 | 20.00 | Instalaciones Inabensa, S.A. | -- | (5) | D |
| Consorcio Teyma M y C, Ltda. | Santiago de Chile (CL) | 10 | 49.90 | Abengoa Chile, S.A. | -- | (1) | - |
| Evacuación Valdecaballeros, S.L. | Madrid (ES) | 8,994 | 57.14 | Solabem Electricidad Uno, Dos, Tres y Seis, S.A. | -- | (3) | - |
| Evacuación Villanueva del Rey, S.L. | Seville (ES) | 2 | 45.13 | Helsobenergy Electricidad Uno, Dos y Tres, S.A. | -- | (3) | - |
| Explotaciones Varias, S.L. | Seville (ES) | 2,301 | 50.00 | Abengoa, S.A. | -- | (1) | - |
| Explotadora Hospital del Tajo, S.L. | Madrid (ES) | 1 | 20.00 | Instalaciones Inabensa, S.A. | -- | (5) | - |
| Geida Tlemcen, S.L. | Madrid (ES) | 13,584 | 50.00 | Abengoa Water, S.L. | -- | (4) | - |
| Ghenova Ingeniería S.L. | Seville (ES) | 1,323 | 20.00 | Abener Energía, S.A. | -- | (1) | - |
| Green Visión Holding, BV | Arnhem (NL) | 3,000 | 24.00 | Abengoa Hidrógeno, S.A. | -- | (1) | - |
| Greentech Water Engineering Company | Pekin (CN) | 5,967 | 25.00 | Abengoa Water Hong Kong, Co. Limited | (*) | (1) | - |
| Helsobenergy Electricidad Dos, S.A. | Seville (ES) | 43,600 | 50.00 | Ecja Solar Inversiones, S.A. | -- | (3) | B |
| Helsobenergy Electricidad Dos, S.A. | Seville (ES) | 42,718 | 50.00 | Ecja Solar Inversiones, S.A. | -- | (3) | B |
| HZN Manutenção Hospitalar Ltda. | Manaus (BR) | - | 33.00 | Simosa Brasil, S.A. | (*) | (1) | - |
| Inabensa Green Energy Co., Ltd. | Japan (JP) | 198 | 50.00 | Instalaciones Inabensa S.A. | -- | (1) | - |
| Inapireu, S.A. | Barcelona (ES) | 2,318 | 50.00 | Instalaciones Inabensa, S.A. | -- | (5) | B |
| Kaou Solar One (Pty) Ltd. | Gauteng (ZA) | 16,430 | 51.00 | Abengoa Solar South Africa (Pty) Ltd. | -- | (3) | B |
| KCN Solar One (Pty) Ltd. | Gauteng (ZA) | 11,326 | 51.00 | Son Rweeren (Pty) Limited | -- | (3) | B |
| Ladincor, S.A. | Montevideo (UY) | 661 | 49.00 | Teyma Forestal, S.A. | -- | (1) | - |
| Ldelir, S.A. | Montevideo (UY) | 1,068 | 49.00 | Teyma Forestal, S.A. | -- | (1) | - |
| Micronet Porous Fibers, S.L. | Vizcaya (ES) | 3,162 | 50.00 | Abengoa Water, S.L. | -- | (1) | - |
| Myah Bah Honame, S.P.A. | Argel (DZ) | 21,433 | 25.50 | Geida Tlemcen, S.L. | -- | (4) | D |
| Negev Energy - Ashalm Thermo-Solar, Ltd. | Tel Aviv (IL) | - | 50.00 | NEA Solar Power, Ltd. | -- | (3) | B |
| Negev Energy Ashalm Operation and Maintenance, Ltd. | Tel Aviv (IL) | - | 50.00 | NEA Solar Operation and Maintenance, Ltd. | (*) | (1) | - |
| Negev Energy Finance, Ltd. | Tel Aviv (IL) | - | 50.00 | NEA Solar Power, Ltd. | (*) | (1) | - |
| Resíduos Sólidos Urbanos de Ceuta, S.L. | Seville (ES) | 2,030 | 50.00 | Abengoa, S.A. | -- | (1) | - |
| Servicios Culturales Mexiquenses, S.A. de C.V. | Toluca (MX) | 1 | 50.00 | Abengoa México, S.A. de C.V./ Instalaciones Inabensa, S.A. | -- | (1) | B |
| Shams Power Company PISC | Abu-Dhabi (AE) | 183 | 40.00 | Total Abengoa Solar Emirates Investment Company, BV | -- | (3) | - |
| SoleAben EPC Ashalm, L.P. | Tel Aviv (IL) | - | 50.20 | Abener Energía, S.A./ Teyma, Gestión de Contratos de Construcción e Ingeniería, S.A. | (*) | (1) | - |
| SRC Nanomaterials, S.A. | Asturias (ES) | 500 | 50.00 | Rodglass Solar, S.A. | -- | (3) | - |
| Total Abengoa Solar Emirates Investment Company, B.V. | Amsterdam (NL) | 23,262 | 50.00 | Abengoa Solar Ventures, S.A. | -- | (1) | B |
| Total Abengoa Solar Emirates O&M Company, B.V. | Amsterdam (NL) | 165 | 50.00 | Abengoa Solar Ventures, S.A. | -- | (3) | B |
| TSMC Ingeniería y Construcción, Ltda. | Santiago de Chile (CL) | 12 | 33.30 | Abengoa Chile, S.A. | -- | (1) | - |
| Xna Solar One (RD) (Pty), Ltd. | Gauteng (ZA) | - | 80.00 | Xna CSP South Africa (Pty) Ltd. | -- | (3) | - |

Shareholding capital cost is calculated using the current closing year exchange rate

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

- (1) Operating segment activities area: Engineering and Construction.
- (2) Operating segment activities area: Transmission.
- (3) Operating segment activities area: Solar.
- (4) Operating segment activities area: Water.
- (5) Operating segment activities area: Cogeneration and others.
- (6) Operating segment activities area: Bioenergy.

- A. Audited by PricewaterhouseCoopers Auditors.
- B. Audited by Deloitte (for legal purposes).
- C. Audited by Auditoria y Consulta (for legal purposes).
- D. Audited by others auditors (for legal purposes).

Appendix III.- Temporary Joint Ventures included in the 2014 Consolidation Perimeter using the proportional integration method (continuation)

| Company Name | Registered Address | Shareholding | | Parent Company | (*) | Activity (see Page 2) | Auditor |
|---------------------------------------|--------------------|--------------------------|----------------------|---|-----|-----------------------|---------|
| | | Amount in thousands of € | % of Nominal Capital | | | | |
| Uta Ashaim Eucosma-Abensa Engineering | Seville (ES) | - | 100.00% | Europa de Construc. Metálicas, S.A./Abensa Engineering SL | (1) | - | - |
| UTE Atalai | Málaga (ES) | 3.18 | 53.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Avenash Guadalete - Barbate | Cádiz (ES) | 3.05 | 31.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Awiyó | Cataluña (ES) | - | 40.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE B Almaraz | Murcia (ES) | 2.40 | 40.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Baka del Rosario | Seville (ES) | 3.12 | 52.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Basara | Cataluña (ES) | - | 40.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Basco | Návarra (AR) | 2.21 | 73.87% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| CAC Azequia | Azequia (PE) | 6.66 | 51.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE CAC Azequia | Azequia (PE) | 3.26 | 25.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Cáceres | Cáceres (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Campello | Alicante (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Canal Algarrani | Málaga (ES) | 2.05 | 33.33% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Canal de Navarra | Navarra (ES) | 1.60 | 20.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Canal Estremera | Madrid (ES) | 6.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Carboneras | Alicante (ES) | 2.58 | 43.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Carriaga | Seville (ES) | - | 30.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Centro Morelos | Seville (ES) | - | 100.00% | Abener Energía, S.A. / Inabensa, S.A. / Serv. Aux. de Administración, S.A. de C.V. | (1) | - | - |
| UTE Cherna | Islas (AR) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Cherna OAM | Islas (AR) | 6.00 | 100.00% | Construcciones y Reparaciones, S.A./Abengoa Water S.L. | (6) | - | - |
| UTE Conquero | Huelva (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Cuenca | Argelia (AR) | 25.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| Ute Dead Sea | Seville (ES) | - | 100.00% | Abener Energía, S.A./Abensa Engineering SL | (1) | - | - |
| UTE Deca | Alicante (ES) | 1.94 | 32.23% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Demid | Demid (TR) | - | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Abener Energía, S.A./ Abengoa Peru S.A. | (*) | - | - |
| UTE Depurbak | Cataluña (ES) | 6.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Edar Montemayor | Córdoba (ES) | - | 50.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE El Cerrillo | Córdoba (ES) | 4.80 | 80.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Eclusa 42 | Valladolid (ES) | 1.80 | 30.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE España | Cataluña (ES) | - | 40.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Estancia | Cataluña (ES) | 4.80 | 40.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Font | Cataluña (ES) | 5.40 | 90.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Fuente Alamo | Murcia (ES) | 2.97 | 33.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Guadaluajara | Guadaluajara (ES) | 3.31 | 55.00% | Abengoa Water S.L. | (4) | - | - |
| UTE Guameles | Cataluña (ES) | 7.20 | 60.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Hacia Mer Construction | Seville (ES) | - | 70.00% | Abener Energía, S.A./ Abengoa Solar New Technologies, S.A. | (1) | - | - |
| UTE Hacia RMel O&M | Seville (ES) | - | 100.00% | Abener Energía, S.A./ Abengoa Solar España, S.A. | (1) | D | - |
| UTE Hidrosur | Málaga (ES) | 2.00 | 33.33% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Honaie | Argelia (AR) | 1.50 | 50.00% | Abengoa Water S.L. | (4) | - | - |
| UTE Honaie | Argelia (AR) | 1.50 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Huarina | Seville (ES) | 6.01 | 33.24% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Inabensa Teyma Edicia del Tala | Seville (ES) | 60.00 | 100.00% | Instalaciones Inabensa, S.A./ Teyma Gestión de Contratos de Construcción e Ingeniería, S.A. | (1) | B | - |
| UTE Inabensa Teyma Peraba | Seville (ES) | 60.00 | 100.00% | Instalaciones Inabensa, S.A./ Teyma Gestión de Contratos de Construcción e Ingeniería, S.A. | (1) | B | - |
| UTE Inabensa-Eucosma-Perú | Seville (ES) | 6.90 | 100.00% | Instalaciones Inabensa, S.A./Europa de Construc. Metálicas, S.A. | (1) | - | - |
| Uta Ind. Clima Hospital Costa del Sol | Málaga (ES) | 3.00 | 50.00% | Instalaciones Inabensa, S.A. | (1) | - | - |
| UTE Iroz E | Navarra (ES) | 3.50 | 35.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Jucar Vinalopo | Valencia (ES) | 2.00 | 33.33% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Karkul | Yokyo (ES) | 1.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE La Codocera | Cáceres (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Lat Bambas | Seville (ES) | 6.00 | 100.00% | Instalaciones Inabensa, S.A./Abencor Sumistros, S.A. | (1) | - | - |
| UTE Lubet Cádiz | Cádiz (ES) | - | 75.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Mart. Valdeñorero | Murcia (ES) | 2.00 | 60.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Mantenimiento Pireas | Málaga (ES) | 2.10 | 35.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Marismas Construcción | Seville (ES) | 17.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Minicentrales | Madrid (ES) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Morana | Alicante (ES) | 2.55 | 42.50% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Open Mjas | Málaga (ES) | - | 70.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Paneres | Valladolid (ES) | 1.80 | 30.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Puerto de Huelva | Huelva (ES) | 1.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Qingdao | China (CH) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Rania | Seville (ES) | 1.80 | 15.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Reforido | Seville (ES) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A.(Codesa) | (1) | - | - |
| UTE Reus | Cataluña (ES) | 3.90 | 65.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Ribera | Valencia (ES) | 3.01 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Riego Marismas | Seville (ES) | 6.94 | 89.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Rincón Vct | Málaga (ES) | 3.01 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Sabecheos | León (ES) | 3.73 | 62.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Sali Duero | Valladolid (ES) | 1.80 | 30.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Salinet | Cataluña (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE San del Sur | Navarra (AR) | 2.20 | 73.33% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Sanchozuzo | Valladolid (ES) | 1.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Sant Celoni | Cataluña (ES) | 6.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Segurá Sur | Cataluña (ES) | 3.60 | 60.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Skkida | Argelia (AR) | 2.00 | 67.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Sta Amalia | Málaga (ES) | 2.01 | 67.00% | Construcciones y Reparaciones, S.A./ Abengoa Water S.L. | (4) | - | - |
| UTE Tactinos | Málaga (ES) | 4.80 | 80.00% | Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Tenes | Argelia (AR) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A. | (*) | B | - |
| Ute Tenes O&M | Argelia (AR) | 6.00 | 100.00% | Abensa Infraestructuras Medio Ambiente, S.A./ Abengoa Water S.L. | (*) | (4) | - |
| UTE Valdeñorero | Murcia (ES) | 2.00 | 60.00% | Abensa Infraestructuras Medio Ambiente, S.A./Construcciones y Reparaciones, S.A. | (1) | - | - |
| UTE Valdeñorico | Murcia (ES) | 4.80 | 80.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |

Appendix III.- Temporary Joint Ventures included in the 2014 Consolidation Perimeter using the proportional integration method (continuation)

| Company Name | Registered Address | Shareholding | | Parent Company | (*) | Activity (see Page 2) | Auditor |
|---|--------------------|--------------------------|----------------------|--|-----|-----------------------|---------|
| | | Amount in thousands of € | % of Nominal Capital | | | | |
| UTE Vall Baka | Cataluña (ES) | 6.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Viageira | Pontevedra (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Vilaverde | Seville (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Xerta-Xenia | Cataluña (ES) | 3.00 | 50.00% | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - | - |
| UTE Ylbera | Seville (ES) | 3.01 | 50.00% | Abengoa Water S.L. | (4) | - | - |
| Witerra-Inabensa Atreque Puerto de Vigo | Compostela (ES) | - | 20.00% | Instalaciones Inabensa, S.A. | (1) | - | - |
| Witerra-Inabensa Montaroz | Compostela (ES) | 6.00 | 30.00% | Instalaciones Inabensa, S.A. | (1) | - | - |
| Witerra-Inabensa Sarria | Compostela (ES) | 2.00 | 30.00% | Instalaciones Inabensa, S.A. | (1) | - | - |
| Zonas Deportivas La Nucía | Alicante (ES) | 4.00 | 45.00% | Instalaciones Inabensa, S.A. | (1) | - | - |

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

- (1) Operating segment activities area: Engineering and Construction.
- (2) Operating segment activities area: Transmission.
- (3) Operating segment activities area: Solar.
- (4) Operating segment activities area: Water.
- (5) Operating segment activities area: Cogeneration and others.
- (6) Operating segment activities area: Bioenergy.

- A. Audited by PricewaterhouseCoopers Auditores.
- B. Audited by Deloitte (for legal purposes).
- C. Audited by Auditoria y Consulta (for legal purposes).
- D. Audited by others auditors (for legal purposes).

Appendix IV.- Subsidiary companies which during 2014 and 2013 were no longer included in the consolidation perimeter

| Company Name | Year of Exit | % Share | Motive |
|--|--------------|---------|-----------------------|
| Aberlucá, S.L. | 2014 | 100.00 | Windup of the company |
| Befesa Limpiezas Industriales México S.A. de C.V. | 2014 | 100.00 | Windup of the company |
| Energy & Environmental Constructors, LLC | 2014 | 100.00 | Windup of the company |
| Hidro Abengoa, S.A. De C.V. | 2014 | 100.00 | Windup of the company |
| Insolation Sic 4 S.R.L. | 2014 | 100.00 | Windup of the company |
| Insolation Sic 7 R.L. | 2014 | 100.00 | Windup of the company |
| Insolation Sic 8 S.R.L. | 2014 | 100.00 | Windup of the company |
| L.T. Rosarito y Monterrey, S.A. De CV | 2014 | 100.00 | Windup of the company |
| Las Cabezas Solar, S.L. | 2014 | 100.00 | Windup of the company |
| Lineas 612 Norte Noroeste, S.A. De C.V. | 2014 | 100.00 | Windup of the company |
| Qingdao BCTA Desalination Co.Ltd. | 2014 | 92.59 | Sale of the company |
| S.E.T Sureste Pensular, S.A. De CV | 2014 | 100.00 | Windup of the company |
| Sol3G | 2014 | 100.00 | Merged of the company |
| Solaben Electricidad Ocho, S.A. | 2014 | 100.00 | Windup of the company |
| Atenciosa-Abengoa Comer. Y Administração, S.A. | 2013 | 100.00 | Sale of the company |
| Abengoa Investments, LLC | 2013 | 100.00 | Windup of the company |
| Abener Teyma Abengoa Glendale General Partnership | 2013 | 100.00 | Windup of the company |
| Abengoa Solar PV, LLC | 2013 | 100.00 | Merged of the company |
| Abengoa Solar Saudi Arabia Limited Liability Company | 2013 | 100.00 | Windup of the company |
| Ainsa, Abener El Saur, S.A. De CV | 2013 | 100.00 | Windup of the company |
| Alanza Medioambiental, S.L. | 2013 | 100.00 | Sale of the company |
| Aludisc, Aluminios en Disco S.A. | 2013 | 100.00 | Sale of the company |
| AquaKire Zinc ,S.L. | 2013 | 100.00 | Sale of the company |
| Baja California 229, S.A. de C.V. | 2013 | 100.00 | Windup of the company |
| Bargosa, S.A. | 2013 | 99.98 | Sale of the company |
| Befesa Aluminio S.L. | 2013 | 100.00 | Sale of the company |
| Befesa Aluminium Germany GmbH | 2013 | 100.00 | Sale of the company |
| Befesa Argentianlantes Borg Austral ARP, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Escorias Salinas, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Gest. Res. Ind. S.L. | 2013 | 100.00 | Sale of the company |
| Befesa Medio Ambiente, S.L.U. | 2013 | 100.00 | Sale of the company |
| Befesa PCB | 2013 | 100.00 | Sale of the company |
| Befesa Perú, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Plásticos, S.L. | 2013 | 97.40 | Sale of the company |
| Befesa Portugal Gestão de Resíduos Industriais, Bgrl, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Reciclaje de Residuos de Aluminio, S.L. | 2013 | 100.00 | Sale of the company |
| Befesa Sab Snp Ltd | 2013 | 100.00 | Sale of the company |
| Befesa Saltschlecker GmbH | 2013 | 100.00 | Sale of the company |
| Befesa Scandaut AB | 2013 | 100.00 | Sale of the company |
| Befesa Servicios Corporativos, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Servicios S.A. | 2013 | 51.00 | Sale of the company |
| Befesa Silvermet Adana Çelik Tozu Geri Donuzum AS | 2013 | 100.00 | Sale of the company |
| Befesa Silvermet Iskenderun | 2013 | 100.00 | Sale of the company |
| Befesa Silvermet Imr Çelik Tozu Geri Donuzum AS | 2013 | 100.00 | Sale of the company |
| Befesa Silvermet Turkey, S.L. | 2013 | 51.00 | Sale of the company |
| Befesa Steel R & D, S.L.U. | 2013 | 100.00 | Sale of the company |
| Befesa Steel Services GmbH | 2013 | 100.00 | Sale of the company |
| Befesa Valera, S.A.S. | 2013 | 100.00 | Sale of the company |
| Befesa Valorización de Azufre, S.L.U. | 2013 | 100.00 | Sale of the company |
| Befesa Valorización S.L. Sociedad Unipersonal | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Freiberg GmbH & Co KG | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Aser, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Comercial, S.A. | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Dunsburg GmbH | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Germany GmbH | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Gravelines, S.A.S.U. | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Oximo, S.A.U. | 2013 | 100.00 | Sale of the company |
| Befesa Zinc Sur, S.L. | 2013 | 100.00 | Sale of the company |
| Befesa Zinc S.A.U. | 2013 | 100.00 | Sale of the company |
| C.D.Puerto San Carlos S.A. De CV | 2013 | 100.00 | Windup of the company |
| Captasol Fotovoltaica 40 S.L. | 2013 | 100.00 | Windup of the company |
| Captasol Fotovoltaica 58 S.L. | 2013 | 99.94 | Windup of the company |
| Captasol Fotovoltaica 72 S.L. | 2013 | 99.94 | Windup of the company |
| Captasol Fotovoltaica 73 S.L. | 2013 | 99.94 | Windup of the company |
| Captasol Fotovoltaica 77 S.L. | 2013 | 99.94 | Windup of the company |
| Complejo Medioambiental Tierra de Campos, S.L. | 2013 | 77.00 | Sale of the company |
| Danspiv | 2013 | 51.00 | Sale of the company |
| Ecowdras SA | 2013 | 78.00 | Sale of the company |
| Galdán, S.A. | 2013 | 100.00 | Sale of the company |
| Harper Dry Lake Land Company LLC | 2013 | 100.00 | Windup of the company |
| Helio Energy Electricidad Sete, S.A. | 2013 | 100.00 | Windup of the company |
| Helio Energy Electricidad Ocho, S.A. | 2013 | 100.00 | Windup of the company |
| Helio Energy Electricidad Nueve, S.A. | 2013 | 100.00 | Windup of the company |
| Helio Energy Electricidad Diez, S.A. | 2013 | 100.00 | Windup of the company |

Appendix IV.- Subsidiary companies which during 2014 and 2013 were no longer included in the consolidation perimeter (continuation)

| Company Name | Year of Exit | % Share | Motive |
|--|--------------|---------|-----------------------|
| Helio Energy Electricidad Doce, S.A. | 2013 | 100.00 | Windup of the company |
| Helioenergy Electricidad Veinticinco, S.A | 2013 | 99.99 | Windup of the company |
| Inabenera Portugal, S.A. | 2013 | 100.00 | Windup of the company |
| Inciativas Mediambientales, S.L. | 2013 | 100.00 | Sale of the company |
| Insolation Sic 5 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 10 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 11 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 12 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 13 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 14 S.R.L. | 2013 | 100.00 | Windup of the company |
| Insolation Sic 15 S.R.L. | 2013 | 100.00 | Windup of the company |
| Italcra Solare, S.r.l. | 2013 | 100.00 | Windup of the company |
| MIR-Residuos Metálicos, S.L. | 2013 | 100.00 | Sale of the company |
| Mundland, S.A. | 2013 | 100.00 | Windup of the company |
| Nesa Suministros Industriales, S.A. | 2013 | 100.00 | Sale of the company |
| Panacocha Power S.A. | 2013 | 90.00 | Sale of the company |
| Residuos Ind. De la Madera de Córdoba, S.A. | 2013 | 71.09 | Sale of the company |
| Solaben Electricidad Doce, S.A. | 2013 | 100.00 | Windup of the company |
| Solaben Electricidad Quince, S.A. | 2013 | 100.00 | Windup of the company |
| Solar Nena SUI | 2013 | 100.00 | Sale of the company |
| Solargate Electricidad Uno, S.A. | 2013 | 100.00 | Windup of the company |
| Solargate Electricidad Dos, S.A. | 2013 | 100.00 | Windup of the company |
| Soluciones Ambientales del Norte Limitada S.A. | 2013 | 100.00 | Sale of the company |
| Solugas Energia S.A. | 2013 | 100.00 | Windup of the company |
| Trinacria Szpoo | 2013 | 95.05 | Sale of the company |
| Valorcam S.L. | 2013 | 80.00 | Sale of the company |
| XMa Community Trust | 2013 | 100.00 | Sale of the company |
| Xma Community Trust BEE Holding | 2013 | 100.00 | Sale of the company |

Appendix V.- Associated companies and Joint Ventures which during 2014 and 2013 were no longer included in the consolidation perimeter

| Company Name | Year of Exit | % Share | Motive |
|---|--------------|---------|-----------------------|
| Central Eólica São Tomé Ltda. | 2014 | 9.00 | Sale of the company |
| Base Participações e Consultoria em Energia S.A. | 2014 | 50.00 | Windup of the company |
| Parque Eólico Cristalândia Ltda. | 2014 | 20.00 | Sale of the company |
| Abencon, S.A. de C.V. | 2013 | 50.00 | Sale of the company |
| Abener-Dragados Industrial-México, S.A. De C.V. | 2013 | 50.00 | Windup of the company |
| Betearte | 2013 | 33.33 | Sale of the company |
| Carmona & Befesa Limpiezas Industriais, Ltda. (C&B) | 2013 | 50.00 | Sale of the company |
| Central Eólica Santo Antonio de Pádua S.A. | 2013 | 100.00 | Sale of the company |
| Central Eólica São Cristóvão S.A. | 2013 | 100.00 | Sale of the company |
| Central Eólica São Jorge S.A. | 2013 | 100.00 | Sale of the company |
| Ecología Canaria, S.A. (Ecansa) | 2013 | 45.00 | Sale of the company |
| Gestión y Valorización Integral del Centro, S.L. | 2013 | 50.00 | Sale of the company |
| Hankook R&M Co., Ltd. | 2013 | 25.00 | Sale of the company |
| Recytech SA | 2013 | 50.00 | Sale of the company |
| Red Eléctrica del Sur, S.A. (Redesur) | 2013 | 23.75 | Windup of the company |
| Santos Energia Participações S.A. | 2013 | 50.00 | Sale of the company |

Appendix VI.- Temporary Joint Ventures which during 2014 and 2013 were no longer included in the consolidation perimeter

| Company Name | Year of Exit | % Share |
|-------------------------------------|--------------|---------|
| UTE Abenier Teyma Biomasa Salamanca | 2014 | 100.00% |
| UTE Merin | 2014 | 50.00% |
| Abensah Construcción | 2013 | 50.00% |
| China Exhibition Center | 2013 | 34.50% |
| China Internacional | 2013 | 34.50% |
| Eoar - Moiré | 2013 | 50.00% |
| Eurix&e | 2013 | 50.00% |
| Orange Palmas Altas | 2013 | 50.00% |
| Erab | 2013 | 20.00% |
| Irabensa- Intel | 2013 | 50.00% |
| Irelin | 2013 | 48.50% |
| Itoz | 2013 | 34.50% |
| Mundaka | 2013 | 50.00% |
| Sector Vialbarea | 2013 | 33.00% |
| Vilbarreal | 2013 | 50.00% |

Appendix VII.- Projects subject to the application of IFRIC 12 interpretation based on the concession of services

| Kind of Agreement/Project | Activity | Country | Status (*) | % Share | Years of Agreement | Offtaker | Financial / Intangible | Arrangement Terms | Description of the Arrangement | Assets/Investment | Amort. Acum. | Revenues ordinary operating activ. | Operating Income |
|---------------------------|--------------|---------|------------|---------|--------------------|---|------------------------|--|--------------------------------|-------------------|--------------|------------------------------------|------------------|
| Electricity Transmission: | | | | | | | | | | | | | |
| ATE IV | Transmission | Brasil | (O) | 100 | 2010-2037 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 75,486 | (8,761) | 5,887 | 1,737 |
| ATE V | Transmission | Brasil | (O) | 100 | 2009-2036 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 56,607 | (7,334) | 5,017 | 1,417 |
| ATE VI | Transmission | Brasil | (O) | 100 | 2009-2036 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 60,173 | (8,505) | 5,598 | 2,226 |
| ATE VII | Transmission | Brasil | (O) | 100 | 2009-2036 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 37,392 | (5,631) | 3,682 | 1,416 |
| ATE VIII | Transmission | Brasil | (O) | 50 | 2013-2041 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 14,407 | (328) | - | - |
| ATE XVI | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 171,529 | - | - | - |
| ATE XVII | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 37,859 | - | - | - |
| ATE XVIII | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 49,517 | - | - | - |

Appendix VII.- Projects subject to the application of IFRIC 12 interpretation based on the concession of services (continuation)

| Kind of Agreement/Project | Activity | Country | Status (*) | % Share | Years of Agreement | Offtaker | Financial / Intangible | Arrangement Terms | Description of the Arrangement | Assets/Investment | Amort. Acum. | Revenues ordinary operating activ. | Operating Income |
|---------------------------|--------------|---------|------------|---------|--------------------|---|------------------------|--|-----------------------------------|-------------------|--------------|------------------------------------|------------------|
| ATE XX | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 32,461 | - | - | - |
| ATE XX | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 39,570 | - | - | - |
| ATE XXI | Transmission | Brasil | (C) | 100 | 2013-2043 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 75,602 | - | - | - |
| ATE XXII | Transmission | Brasil | (C) | 100 | 2014-2044 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 24,227 | - | - | - |
| ATE XXIII | Transmission | Brasil | (C) | 100 | 2014-2044 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 8,915 | - | - | - |
| ATE XXIV | Transmission | Brasil | (C) | 100 | 2014-2044 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 8,497 | - | - | - |
| Manaus | Transmission | Brasil | (O) | 50.5 | 2011-2038 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 703,490 | (30,287) | 49,669 | 19,945 |
| Norte Brasil | Transmission | Brasil | (O) | 51 | 2012-2039 | Agencia Nacional de Energia Eléctrica (Aneel) | (0) | Fixed price indexed by consumer price index and reviewed every 5 years for macroeconomic assumptions | 30-year Agreement with Aneel | 973,145 | (6,264) | 15,731 | 5,979 |
| ATN 1 | Transmission | Peru | (O) | 100 | 2013-2043 | Administradora Chungar | (f) | Fixed price with annual review by US Finished Goods Less Food and Energy Inflation Index | 30-year Agreement with the client | 57 | - | 1,042 | (101) |

Appendix VII.- Projects subject to the application of IFRIC 12 interpretation based on the concession of services (continuation)

| Kind of Agreement/Project | Activity | Country | Status (*) | % Share | Years of Agreement | Offtaker | Financial / Intangible | Arrangement Terms | Description of the Arrangement | Assets/Investment | Amort. Accum. | Revenues ordinary operating activ. | Operating Income |
|--------------------------------------|----------|--------------|------------|---------|--------------------|---|------------------------|---|--|-------------------|---------------|------------------------------------|------------------|
| Electricity Sales: | | | | | | | | | | | | | |
| Solar Power Plant One | Solar | Argelia | (O) | 66 | 2011-2035 | Sonatrach | (0) | Fixed price per MWh, update monthly by inflation and exchange rate dinar/euro | 25 year service contract for the sale of electricity to Sonatrach | 299,284 | (46,211) | 43,119 | 18,805 |
| Solnova Electricidad, S.A. | Solar | Spain | (O) | 100 | 2010-2040 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 278,550 | (40,275) | 30,451 | 14,612 |
| Solnova Electricidad Tres, S.A. | Solar | Spain | (O) | 100 | 2010-2040 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 260,717 | (36,378) | 29,406 | 13,622 |
| Solnova Electricidad Cuatro, S.A. | Solar | Spain | (O) | 100 | 2010-2040 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 243,288 | (32,788) | 30,080 | 1,462 |
| Helioenergy Electricidad Uno, S.A. | Solar | Spain | (O) | 50 | 2011-2041 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 135,246 | (13,618) | 14,400 | 6,633 |
| Helioenergy Electricidad Dos, S.A. | Solar | Spain | (O) | 50 | 2012-2042 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 135,053 | (12,028) | 14,406 | 6,607 |
| Soliben Electricidad Uno, S.A. | Solar | Spain | (O) | 100 | 2013-2043 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 263,286 | (10,024) | 30,524 | 14,501 |
| Soliben Electricidad Seis, S.A. | Solar | Spain | (O) | 100 | 2013-2043 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 260,085 | (9,894) | 30,477 | 14,610 |
| Helios I Hyperion Investments, S.L. | Solar | Spain | (O) | 100 | 2012-2042 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 268,224 | (48,079) | 29,297 | 12,557 |
| Helios II Hyperion Investments, S.L. | Solar | Spain | (O) | 100 | 2012-2042 | Kingdom of Spain | (0) | Regulated revenue base | Regulated revenue established by different laws and rulings in Spain | 260,958 | (41,656) | 29,311 | 12,689 |
| Kaku Solar One (Pty) Ltd. | Solar | South Africa | (C) | 51 | 2015-2035 | The Department of Energy of South Africa (Offtaker Eskom Holding Soc Limited) | (0) | Fixed price in Rands / kWh indexed to annual inflation | 20 year Implementation Agreement with Department of Energy and 20 year Power Purchase Agreement with Eskom Holding Soc Limited | 248,604 | (1) | - | -156 |
| Khi Solar One (Pty) Ltd. | Solar | South Africa | (C) | 51 | 2014-2034 | The Department of Energy of South Africa (Offtaker Eskom Holding Soc Limited) | (0) | Fixed price in Rands / kWh indexed to annual inflation | 20 year Implementation Agreement with Department of Energy and 20 year Power Purchase Agreement with Eskom Holding Soc Limited | 122,265 | - | - | -45 |
| Kina Solar One (Pty) Ltd. | Solar | South Africa | (C) | 40 | 2017-2037 | The Department of Energy of South Africa (Offtaker Eskom Holding Soc Limited) | (0) | Fixed price in Rands / kWh indexed to annual inflation | 20 year Implementation Agreement with Department of Energy and 20 year Power Purchase Agreement with Eskom Holding Soc Limited | 32,799 | - | - | 336 |

Appendix VII.- Projects subject to the application of IFRIC 12 interpretation based on the concession of services (continuation)

| Kind of Agreement/Project | Activity | Country | Status (*) | % Share | Years of Agreement | Offtaker | Financial / Intangible | Arrangement Terms | Description of the Arrangement | Assets/Investment | Amort. Accum. | Revenues ordinary operating activ. | Operating Income |
|--|--------------|---------|------------|---------|--------------------|--|------------------------|--|---|-------------------|---------------|------------------------------------|------------------|
| Infrastructure Mant. | | | | | | | | | | | | | |
| Hospital Costa del Sol | Construction | Spain | (O) | 50 | 2011-2048 | Andalucia Government | (f) (f) | Fixed price with annual increases based on inflation and Variable rate base on level of services | 40-year Concession Agreement with an option to extend for an additional 20-year period. | 10,776 | (892) | 175 | (255) |
| Hospital del Tajo | Construction | Spain | (O) | 20 | 2007-2035 | Madrid Government | (f) | Fixed price in fbs subject to indexation and adjustment for exchange rate fluctuation | 30-year Concession Agreement | 944 | - | - | - |
| Hapreu | Construction | Spain | (O) | 50 | 2008-2024 | Catalunya Government | (f) | Fixed price with annual adjustment of 2,5% | 16-year Concession Agreement | 3,118 | - | 654 | (101) |
| Concesionaria del Acueducto del Zapotillo, S.A. de C.V. | Construction | Mexico | (C) | 100 | 2013-2038 | Mexico Government (Comision Nacional del Agua) | (f) | CPS with fixed price and adjustment for rate fluctuation y Variable rate | 25-year Concession Agreement with Conagua | 203,302 | - | - | - |
| Concecutex | Construction | Mexico | (O) | 50 | 2012-2031 | Instituto Mexiquense de Cultura (IMC) | (f) | CPS with fixed price and adjustment for rate fluctuation | 15-year Concession Agreement with IMC | 26,167 | - | 2,464 | 31 |
| Zona Norte Engenharia, Manutenção e Gestao De Servicos S.A. Spe. | Construction | Brasil | (C) (O) | 60 | 2013-2033 | Susam | (f) (f) | Fixed price, subject to indexation and annual adjustment by IPCA, IGPM e IAC | 20-year Concession Agreement with Susam | 128,454 | (776) | 12,889 | 4,567 |

Appendix VII.- Projects subject to the application of IFRIC 12 interpretation based on the concession of services (continuation)

| Kind of Agreement/Project | Activity | Country | Status (*) | % Share | Years of Agreement | Offtaker | Financial / Intangible | Arrangement Terms | Description of the Arrangement | Assets/Investment | Amort. Accum. | Revenues ordinary operating activ. | Operating Income |
|---------------------------------|------------|---------|------------|---------|--------------------|--|------------------------|---|---|-------------------|---------------|------------------------------------|------------------|
| Desalt water sales: | | | | | | | | | | | | | |
| DAM Cartagena | Desalation | Spain | (O) | 38 | 2006-2020 | Ministry of Environment | (F) | Fixed price to compensate construction services and fixed price per m3 produced with indexation mechanism | 15-year Concession Agreement with Spanish Government | 43 | (25) | 1,274 | 476 |
| Chennai Water | Desalation | India | (O) | 25 | 2010-2034 | Chennai Metropolitan Water Supply & Sewerage Board | (O) | Fixed price per m3 available of the plant and fixed price per m3 produced, with indexation mechanism | 25-year Concession Agreement from Commercial Operation Date | 64,849 | (8,863) | 22,241 | 5,163 |
| Sharket Tenes | Desalation | Algeria | (C) | 51 | 2015-2039 | Algerian Energy Company SPA and Algérienne-Des Eaux | (O) | Fixed price per m3 available of the plant and fixed price per m3 produced, with indexation mechanism | 25-year Concession Agreement from Commercial Operation Date with state-owned companies | 169,621 | (97) | 431 | 225 |
| Desalination Developments Ghana | Desalation | Ghana | (C) | 56 | 2015-2030 | Ghana Water Company Limited | (O) | Fixed price per m3 available of the plant and fixed price per m3 produced, with indexation mechanism | 25-year Concession Agreement from Commercial Operation Date | 90,407 | (64) | - | (439) |
| Agadir | Desalation | Morocco | (C) | 51 | 2017-2032 | Office National de l'Eau Potable et de l'Electricité | (O) | Fixed price per m3 available of the plant and fixed price per m3 produced, with indexation mechanism | 30-year Concession Agreement from Commercial Operation Date with ONEE state-owned company | 1,230 | (1) | - | (22) |

(*) Operation (O); Construction (C)

Appendix VIII.- Companies not connected with the group but which hold shares equal to or above 10% of the capital of a subsidiary included in the consolidation

| Company Shareholding | Partner | % Share |
|---|--|---------|
| Abema Teyma Barka LLC. | Sultan Said Abdullah Al Kindi | 30.00 |
| Abengoa Bioenergy France, S.A. | Oceol | 25.21 |
| Abengoa Bioenergy Meramec Holding, Inc. | Cofides | 49.00 |
| Abengoa Yield Plc | Nasdaq | 35.73 |
| Abodize Desalination Developments, Limited | Hydrocol Infrastructure | 10.00 |
| Advanced Feedstocks of Kansas, LLC | Pacific Ag Solutions, LLC | 49.00 |
| Aguas de Skikda, S.P.A. | Algerian Energy Company | 49.00 |
| Arao Energias Eólicas, S.L. | Mustallar Energías, S.L. | 30.00 |
| ASO Holdings Company, LLC | Liberty | (**) |
| ATE XI, Manaus Transmissora de Energia | Ches/Eletronorte | 49.50 |
| ATE XII, Norte Brasil Transmissora de Energia S.A | Centrais Elétricas do Norte S.A/Eletronor Centrais Elétricas S.A | 49.00 |
| ATN 2, S.A. | Sigma, Fondo de Inversion | 60.00 |
| Befesa Desalination Developments Ghana Limited | Daye Water Investment Ghana Bv. | 44.00 |
| Cendobar, S.A. | Compañía Española de Industrias Eléctroquímicas, S.A. (CEDE) | 42.50 |
| Centimela Power Plant S.A.P.I. de C.V. | Ingeniería Mecánica y Calidad S.A. de C.V. | 10.00 |
| Construtora Integracao, Ltda. | Centrais Elétricas Norte Brasil S.A/Eletronor Centrais Elétricas S.A | 49.00 |
| Copero Solar Huerta Uno, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Dos, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Tres, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Cuatro, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Cinco, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Seis, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Siete, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Ocho, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Nueve, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Copero Solar Huerta Diez, S.A. | Empresa Metropolitana de Abastecimiento de aguas de Sevilla | 50.00 |
| Dalian Xuzhong Island Desalination Co., Ltd | Hitachi Plant Technologies/Dalian Changxiong Island Administration | 49.00 |
| Fotovoltaica Solar Sevilla, S.A. | DAE | 20.00 |
| Geida Skikda, S.L. | Sadyt | 33.00 |
| Inabensa, LLC | Sultan Said Abdullah Al Kindi | 30.00 |
| Iniciativas Hidroeléctricas, S.A. | Suma de Energías/LPV | 50.00 |
| Instalaciones Inabensa Contracting, LLC | Saeed Al Badi | 51.00 |
| Kaxu CSP South Africa (Pty) Limited | Industrial Development Corporation (IDC) | 49.00 |
| Khi CSP South Africa (Pty) Limited | Industrial Development Corporation | 49.00 |
| Linha Verde Transmissora de Energia, S.A | Centrais Elétricas Norte Brasil S.A | 49.00 |
| Manaus Construtora, Ltda. | Centrais Elétricas Norte Brasil S.A/Chesf | 49.50 |
| Norventus Atlántico, S.L. | Mustallar Energías | 30.00 |
| Provenza Ecologica, S.A. | Global Plasma Environment | 50.00 |
| Roadless Solar Holding, S.A. | Roadless Laminar | 50.00 |
| Sao Mateus Transmissora de Energia, Ltda. | Cofides | 24.00 |
| Sistemas de Desarrollo Sustentables S.A. De C.V. | Cofides | 35.00 |
| Société d'Eau Désalée d'Agadir (SEDA) | InfraMaroc, S.A. | 49.06 |
| Solaben Electricidad Dos, S.A. | LSolar Investment | 30.00 |
| Solaben Electricidad Tres, S.A. | LSolar Investment | 30.00 |
| Solacor Electricidad Uno, S.A. | JGC Corporation | 26.00 |
| Solacor Electricidad Dos, S.A. | JGC Corporation | 26.00 |
| Solar Power Plant One | New Energy Algeria (NEAL)/SVH (Sonatrach)/Cofides | 49.00 |
| Tenes Lyimyah | Algerian Energy Company (AEC) | 49.00 |
| Transportadora Mar del Plata S.A. | TeI 3 S.A. | 30.00 |
| Unidad Punta de Rieles, S.A. | Goddard Catering Group Uruguay S.A. | 15.00 |
| Zona Norte Engenharia, Manutenção e Gestão De Serviços, S.A. Spe. | Sh Engenharia/Maji Clean | 40.00 |

(**) Abengoa 100% class B (control), Liberty 100% class A.

Appendix IX.- Companies with projects financed through project debt in 2014

| Project | Activity | Country | Status (*) | % Abengoa |
|--|-------------------------|--------------|------------|-----------|
| Concession-type Infrastructure | | | | |
| Abengoa Cogeneración Tabasco, S. de R.L. de C.V. | Cogeneration | Mexico | (O) | 64.27 |
| Abengoa Solar Chile, S.A. | Solar energy generation | Chile | (C) | 100.00 |
| Abengoa Transmisión Norte, S.A. | Transmission | Peru | (O) | 64.27 |
| Abengoa Transmisión Sur, S.A. | Transmission | Peru | (O) | 64.27 |
| Abengoa Vista Ridge, LLC. | Desalination | Morocco | (C) | 100.00 |
| Azanti 3T, S.A.P.I. de C.V. | Cogeneration | Mexico | (C) | 100.00 |
| BCC 4T, S.A.P.I. de C.V. | Cogeneration | Mexico | (C) | 100.00 |
| Quaar de Skkida, S.P.A. | Desalination | Argelia | (O) | 24.17 |
| Arizona Solar One, LLC. | Solar energy generation | USA | (O) | 64.27 |
| ATE VI Campos Novos Transmissora de Energia, S.A. | Transmission | Brazil | (O) | 100.00 |
| ATE VII Foz do Iguaçu Transmissora de Energia, S.A. | Transmission | Brazil | (O) | 100.00 |
| ATE VIII Transmissora de Energia, S.A. | Transmission | Brazil | (O) | 50.00 |
| ATE X Abengoa Braal Administração Predial Ltda | Infrastructure | Brazil | (O) | 100.00 |
| ATE XI Manaus Transmissora de Energia | Transmission | Brazil | (O) | 50.50 |
| ATE XIII, Norte Brasil Transmissora de Energia S.A. | Transmission | Brazil | (O) | 51.00 |
| ATE XVI Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XVII Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XVIII Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XIX Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XX Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XXI Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XXII Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XXIII Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATE XXIV Transmissora de Energia S.A. | Transmission | Brazil | (C) | 100.00 |
| ATN 1, S.A. | Transmission | Peru | (C) | 99.90 |
| ATN 2, S.A. | Transmission | Chile | (O) | 39.96 |
| ATN 3, S.A. | Transmission | Peru | (C) | 99.90 |
| Befesa Desalination Developments Ghana Limited | Desalination | Ghana | (C) | 56.00 |
| Cadonal, S.A. | Wind energy generation | Uruguay | (C) | 64.27 |
| Casquemada Fotovoltaica, S.L. | Solar energy generation | Spain | (O) | 100.00 |
| Centro Industrial y Logístico Torrecuellar, S.A. | Infrastructure | Spain | (O) | 100.00 |
| Centro Tecnológico Palmas Altas, S.A. | Infrastructure | Spain | (O) | 100.00 |
| Chennai Water Desalination Limited | Desalination | India | (O) | 20.00 |
| CSP Atacama Dos, S.A. | Solar energy generation | Chile | (C) | 100.00 |
| Concecutex, S.A. de C.V. | Infrastructure | Mexico | (O) | 50.00 |
| Concesionaria Costa del Sol S.A. | Infrastructure | Spain | (O) | 50.00 |
| Concesionaria del Acueducto el Zapotillo, S.A. de C.V. | Infrastructure | Mexico | (O) | 100.00 |
| Concesionaria Hospital del Tajo, S.A. | Infrastructure | Spain | (O) | 20.00 |
| Copero Solar Huerta Uno, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Dos, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Tres, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Cuatro, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Cinco, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Seis, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Siete, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Ocho, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Nueve, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Copero Solar Huerta Diez, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Enernova Ayamonte S.A. | Cogeneration | Spain | (O) | 91.00 |
| Helienergy Electricidad Uno, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Helienergy Electricidad Dos, S.A. | Solar energy generation | Spain | (O) | 50.00 |
| Hilos I Hyperten Energy Investments, S.L. | Solar energy generation | Spain | (O) | 100.00 |
| Hilos II Hyperten Energy Investments, S.L. | Solar energy generation | Spain | (O) | 100.00 |
| Inapreu, S.A. | Infrastructure | Spain | (O) | 50.00 |
| Incativas Hidroeléctricas, S.A. | Wind energy generation | Spain | (O) | 51.00 |
| Kaku Solar One (Pty) Ltd. | Solar energy generation | South Africa | (C) | 51.00 |
| Khi Solar One (Pty) Ltd. | Solar energy generation | South Africa | (C) | 51.00 |
| Las Cabezas Fotovoltaica, S.L. | Solar energy generation | Spain | (O) | 100.00 |
| Ledincor, S.A. | Infrastructure | Uruguay | (O) | 49.00 |
| Ledelir, S.A. | Infrastructure | Uruguay | (O) | 49.00 |
| Linares Fotovoltaica, S.L. | Solar energy generation | Spain | (O) | 100.00 |
| Linha Verde Transmissora de Energia, S.A. | Transmission | Brazil | (C) | 51.00 |
| Londrina Transmissora De Energia, S.A. | Transmission | Brazil | (O) | 100.00 |
| Mojave Solar, LLC. | Solar energy generation | USA | (O) | 64.27 |
| Myah Bahr Hnamme, S.P.A. | Desalination | Argelia | (O) | 25.50 |
| Palmair, S.A. | Wind energy generation | Uruguay | (O) | 64.27 |
| Palmicho, S.A. | Transmission | Chile | (O) | 64.27 |
| PV Atacama Uno, S.A. | Solar energy generation | Chile | (C) | 100.00 |
| Santúcar Solar, S.A. | Solar energy generation | Spain | (O) | 64.27 |
| Sao Mateus Transmissora de Energia, Ltda. | Transmission | Brazil | (O) | 76.00 |
| Société d'Eau Désalée d'Agadir (SEDA) | Desalination | Morocco | (C) | 50.94 |
| Soliben Electricidad Uno, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Soliben Electricidad Dos, S.A. | Solar energy generation | Spain | (O) | 70.00 |

Appendix IX.- Companies with projects financed through project debt in 2014 (continuation)

| Project | Activity | Country | Status (*) | % Abengoa |
|---|---------------------------|---------|------------|-----------|
| Solaben Electricidad Tres, S.A. | Solar energy generation | Spain | (O) | 70.00 |
| Solaben Electricidad Seis, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Solacor Electricidad Uno, S.A. | Solar energy generation | Spain | (O) | 74.00 |
| Solacor Electricidad Dos, S.A. | Solar energy generation | Spain | (O) | 74.00 |
| Solar Power Plant One | Combined cycle generation | Argelia | (O) | 51.00 |
| Solar Processes, S.A. | Solar energy generation | Spain | (O) | 64.27 |
| Solnova Electricidad, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Solnova Electricidad Tres, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Solnova Electricidad Cuatro, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Solnova Solar Inversiones, S.A. | Solar energy generation | Spain | (O) | 100.00 |
| Tenes Lymjah | Desalination | Argelia | (C) | 51.00 |
| Tesma Forestal, S.A. | Infrastructure | Uruguay | (O) | 100.00 |
| Transmora Baquardano, S.A. | Transmission | Chile | (O) | 64.27 |
| Transmora Mejillones, S.A. | Transmission | Chile | (O) | 64.27 |
| Zona Norte Engenharia, Manutenção e Gestão De Serviços, S.A. Spe. | Infrastructure | Brazil | (C) | 60.00 |
| Industrial Production | | | | |
| Abengoa Bioenergia Agroindustria, Ltda. | Ethanol | Brazil | (O) | 98.05 |
| Abengoa Bioenergy Biomass of Kansas, LLC. | Ethanol | USA | (O) | 98.05 |
| Abengoa Bioenergy France, S.A. | Ethanol | France | (O) | 73.13 |
| Abengoa Bioenergy Maple, LLC. | Ethanol | USA | (O) | 98.05 |
| Abengoa Bioenergy of Illinois, LLC. | Ethanol | USA | (O) | 98.05 |
| Abengoa Bioenergy of Indiana, LLC. | Ethanol | USA | (O) | 98.05 |

(*) Operative (O), Construction (C).

Appendix X.- Companies with Electricity Operations included in the 2014 Consolidation Perimeter

| Company Name | Registered Address | Activity (*) | Comments |
|--|------------------------|--------------|--------------------|
| Abengoa Bioenergía Agrindustria, Ltda. | Sao Paulo (BR) | 3 | Operational |
| Abengoa Bioenergy Biomass of Kansas, LLC | Kansas (US) | 3 | Operational |
| Abengoa Cogeneração de Energia II, S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| Abengoa Cogeneración Tabasco, S. de R.L. de C.V. | Mexico City (MX) | 3 | Operational |
| Abengoa Solar Chile, S.A. | Santiago de Chile (CL) | 6 | Construction phase |
| Abengoa Solar Italia, S.R.L. | Rome (IT) | 5 | Construction phase |
| Abengoa Transmisión Norte, S.A. | Lima (PE) | 9 | Operational |
| Abengoa Transmisión Sur, S.A. | Lima (PE) | 9 | Operational |
| Abent 3T, S.A.P.I. de C.V. | Mexico City (MX) | 3 | Construction phase |
| ACC 4T, S.A.P.I. de C.V. | Mexico City (MX) | 3 | Construction phase |
| Aprovechamientos Energéticos Furesa, S.A. | Murcia (ES) | 1 | Operational |
| Arao Enerxias Eólicas, S.L. | A. Coruña (ES) | 2 | Construction phase |
| Arizona Solar One, LLC | Colorado (US) | 6 | Operational |
| AST Operations LLC | Delaware (US) | 6 | Operational |
| ATE VI Campos Novos Transmissora de Energia, S.A. | R. de Janeiro (BR) | 9 | Operational |
| ATE VI-Foz do Iguacu Transmissora de Energia, S.A. | R. de Janeiro (BR) | 9 | Operational |
| ATE VII Transmissora de Energia, S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XI Minas Transmissora de Energia | R. de Janeiro (BR) | 9 | Operational |
| ATE XII Norte Brasil Transmissora de Energia S.A | R. de Janeiro (BR) | 9 | Operational |
| ATE XVII Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XVII Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XVIII Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XIX Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XX Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XXI Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XXII Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XXIII Transmissora de Energia S.A. | R. de Janeiro (BR) | 9 | Construction phase |
| ATE XXIV Transmissora de Energia S.A. | Rio de Janeiro (BR) | 9 | Construction phase |
| ATE XXVI Transmissora de Energia S.A. | Rio de Janeiro (BR) | 9 | Construction phase |
| ATE XXVII Transmissora de Energia, S.A. | Rio de Janeiro (BR) | 9 | Construction phase |
| ATN 1, S.A. | Lima (PE) | 9 | Operational |
| ATN 2, S.A. | Lima (PE) | 9 | Construction phase |
| ATN 3, S.A. | Lima (PE) | 9 | Construction phase |
| Bio carburantes de Castilla y León, S.A. | Salamanca (ES) | 3 | Operational |
| Bioetanol Galicia, S.A. | A. Coruña (ES) | 3 | Operational |
| Cardonal, S.A. | Montevideo (UY) | 2 | Operational |
| Captisol Fotovoltaica 1, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 2, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 3, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 4, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 5, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 6, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 7, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 8, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 9, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 10, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 11, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 12, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 13, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 14, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 15, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 16, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 17, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 18, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 19, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 20, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 21, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 22, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 23, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 24, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 25, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 26, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 27, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 28, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 29, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 30, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 31, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 32, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 33, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 34, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 35, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 36, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 37, S.L. | Seville (ES) | 5 | Operational |
| Captisol Fotovoltaica 38, S.L. | Seville (ES) | 5 | Operational |

Appendix X.- Companies with Electricity Operations included in the 2014 Consolidation Perimeter

| Company Name | Registered Address | Activity (*) | Comments |
|--|------------------------|--------------|--------------------|
| Captisol Fotovoltaica 52 S.L. | Seville (ES) | 5 | Construction phase |
| Cogeneración Motril, S.A. | Seville (ES) | 1 | Operational |
| Cogeneración Villarcos, S.A. | Seville (ES) | 1 | Operational |
| Copero Solar Huerta Uno, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Dos, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Tres, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Cuatro, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Cinco, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Seis, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Siete, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Ocho, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Nueve, S.A. | Seville (ES) | 5 | Operational |
| Copero Solar Huerta Diez, S.A. | Seville (ES) | 5 | Operational |
| CSP Alacania Dos, S.A. | Santiago de Chile (CL) | 6 | Construction phase |
| Cyclon Solar, LTD | Nicosia (CY) | 6 | Construction phase |
| Escarabajantes Españoles, S.A. | Bilbao (ES) | 3 | Operational |
| Enrimosa Ayamonte S.A. | Huelva (ES) | 3 | Operational |
| Fotovoltaica Sol Seville, S.A. | Seville (ES) | 5 | Operational |
| Helioenergy Electricidad Uno, S.A. | Seville (ES) | 6 | Operational |
| Helioenergy Electricidad Dos, S.A. | Seville (ES) | 6 | Operational |
| Helioenergy Electricidad Tres, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Cuatro, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Cinco, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Once, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Trece, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Veintuno, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Veintidos, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Veintitres, S.A. | Seville (ES) | 6 | Construction phase |
| Helioenergy Electricidad Veinticuatro, S.A. | Seville (ES) | 6 | Construction phase |
| Helios Hyperion Energy Investments, S.L. | Seville (ES) | 6 | Operational |
| Helios II Hyperion Energy Investments, S.L. | Madrid (ES) | 6 | Operational |
| Itabensa Fotovoltaica, S.L. | Seville (ES) | 5 | Construction phase |
| Iniciativas Hidroeléctricas de Aragón y Cataluña, S.L. | Huesca (ES) | 7 | Operational |
| Iniciativas Hidroeléctricas, S.A. | Seville (ES) | 7 | Operational |
| Insolation Sic 6, S.R.L. | Rome (IT) | 5 | Construction phase |
| Insolation Sic 9, S.R.L. | Rome (IT) | 5 | Construction phase |
| Insolation 17, S.R.L. | Rome (IT) | 5 | Construction phase |
| Insolation 18, S.R.L. | Rome (IT) | 5 | Construction phase |
| Instalaciones Fotovoltaicas Torrequejil, 1 S.L. | Seville (ES) | 5 | Construction phase |
| Instalaciones Fotovoltaicas Torrequejil, 2 S.L. | Seville (ES) | 5 | Construction phase |
| Instalaciones Fotovoltaicas Torrequejil, 3 S.L. | Seville (ES) | 5 | Construction phase |
| Katu Solar One (Pty) Ltd. | Gauteng (ZA) | 6 | Construction phase |
| Ktu Solar One (Pty) Ltd. | Gauteng (ZA) | 6 | Construction phase |
| Linares Fotovoltaica, S.L. | Seville (ES) | 5 | Operational |
| Linha Verde Transmissora de Energia, S.A. | Brasilia (BR) | 9 | Construction phase |
| Londrina Transmissora De Energia, S.A. | R. de Janeiro (BR) | 9 | Operational |
| Marismas PV A1, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A2, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A3, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A4, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A5, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A6, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A7, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A8, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A9, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A10, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A11, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A12, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A13, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A14, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A15, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A16, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A17, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV A18, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B1, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B2, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B3, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B4, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B5, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B6, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B7, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B8, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B9, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B10, S.L. | Seville (ES) | 5 | Operational |

Appendix X.- Companies with Electricity Operations included in the 2014 Consolidation Perimeter (continuation)

| Company Name | Registered Address | Activity (*) | Comments |
|---|------------------------|--------------|--------------------|
| Marismas PV B11, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B12, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B13, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B14, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B15, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B16, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B17, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV B18, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C1, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C2, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C3, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C4, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C5, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C6, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C7, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C8, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C9, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C10, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C11, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C12, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C13, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C14, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C15, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C16, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C17, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV C18, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV E1, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV E2, S.L. | Seville (ES) | 5 | Operational |
| Marismas PV E3, S.L. | Seville (ES) | 5 | Operational |
| Marudhara Akshay Ujja Private Limited | Maharashtra (IN) | 6 | Construction phase |
| Marusthal Green Power Private Limited | Maharashtra (IN) | 6 | Construction phase |
| Mojave Solar LLC | Colorado (US) | 6 | Operational |
| Negev Energy - Ashlam Thermo-Solar, Ltd. | Tel Aviv (IL) | 6 | Construction phase |
| Nonventus Atlántico, S.L. | A Coruña (ES) | 2 | Construction phase |
| Palmitir, S.A. | Montevideo (UY) | 2 | Operational |
| Palmucho, S.A. | Santiago de Chile (CL) | 9 | Operational |
| Procesos Ecológicos Vilches, S.A. | Seville (ES) | 3 | Operational |
| Puerto Real Cogeneración, S.A. | Seville (ES) | 3 | Operational |
| PV Atacama Uno, S.A. | Santiago de Chile (CL) | 5 | Construction phase |
| PV Atacama Dos, S.A. | Santiago de Chile (CL) | 5 | Construction phase |
| Basjthan Photon Energy Pvt Ltd | Maharashtra (IN) | 6 | Construction phase |
| Sambicar Solar, S.A. | Seville (ES) | 6 | Operational |
| Sao Mateus Transmissora de Energia, Ltda. | R. de Janeiro (BR) | 9 | Operational |
| Shams Power Company PJSC | Abu-Dhabi (AE) | 6 | Operational |
| Salaben Electricidad Uno, S.A. | Caceres (ES) | 6 | Construction phase |
| Salaben Electricidad Dos, S.A. | Caceres (ES) | 6 | Operational |
| Salaben Electricidad Tres, S.A. | Caceres (ES) | 6 | Operational |
| Salaben Electricidad Seis, S.A. | Badajoz (ES) | 6 | Construction phase |
| Salaben Electricidad Diez, S.A. | Caceres (ES) | 6 | Construction phase |
| Solacor Electricidad Uno, S.A. | Seville (ES) | 6 | Operational |
| Solacor Electricidad Dos, S.A. | Seville (ES) | 6 | Operational |
| Solar de Receptores de Andalucía, S.A. | Seville (ES) | 5 | Operational |
| Solar Power Plant One | Argel (DZ) | 5 | Operational |
| Solar Processes, S.A. | Seville (ES) | 6 | Operational |
| Solargate Electricidad Tres, S.A. | Seville (ES) | 6 | Construction phase |
| Solargate Electricidad Cuatro, S.A. | Seville (ES) | 6 | Construction phase |
| Solargate Electricidad Cinco, S.A. | Seville (ES) | 6 | Construction phase |
| Solnova Electricidad, S.A. | Seville (ES) | 6 | Operational |
| Solnova Electricidad Dos, S.A. | Seville (ES) | 6 | Construction phase |
| Solnova Electricidad Tres, S.A. | Seville (ES) | 6 | Operational |
| Solnova Electricidad Cuatro, S.A. | Seville (ES) | 6 | Operational |
| Solnova Electricidad Cinco, S.A. | Seville (ES) | 6 | Construction phase |
| Solnova Electricidad Seis, S.A. | Seville (ES) | 6 | Construction phase |
| Transmisora Baquedano, S.A. | Santiago de Chile (CL) | 9 | Operational |
| Transmisora Mejillones, S.A. | Santiago de Chile (CL) | 9 | Operational |
| Xina Solar One (RI) (Pty), Ltd. | Gauteng (ZA) | 6 | Construction phase |

(*) Electricity operations as described in Note 2.29 in accordance with the provisions of Law 54/1997

- (1) Production under Special Regime: Cogeneration. Primary energy type: Fuel
- (2) Production under Special Regime: Wind. Primary energy type: Wind
- (3) Includes production under Special Regime: Cogeneration. Primary energy type: Natural gas
- (4) Production under Special Regime: Cogeneration. Primary energy type: Natural gas
- (5) Production under Special Regime: Solar Photovoltaic. Primary energy type: Solar light
- (6) Production under Special Regime: Solar. Primary energy type: Solar light
- (7) Production under Special Regime: Hydraulic. Primary energy type: Water
- (8) Production under Special Regime: Other. Primary energy type: Industrial waste (used oil)
- (9) Transport
- (10) Electricity production: Based on hydrogen. Primary type of energy: Hydrogen

Appendix XI.- Companies taxed under the Special Regime for Company Groups at 12.31.14

| Abengoa Tax Group Number 02/97 | | |
|--|----------------|--|
| Company Name | Tax Address | Shareholding |
| Abengoa S.A. | Seville (ES) | Sociedad Dominante |
| ACT Holdco España, S.A | Seville (ES) | Abener Energía, S.A./ Negocios Industriales y Comerciales, S.A. (Nisca) |
| Aberna Agua Internacional, S.L. | Seville (ES) | Aberna Infraestructuras Medio Ambiente/Construcciones y Reparaciones, S.A.(Codesa) |
| Abensa Asset Management, S.L. | Seville (ES) | Abener Energía, S.A./Negocios Industriales y Comerciales, S.A. |
| Abensa Business Development, S.A. | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A./ Negocios Industriales y Comerciales, S.A. |
| Abensa Engineering, S.L. | Seville (ES) | Abener Energía, S.A. |
| Abensa EPC, S.A. | Seville (ES) | Abensa Ingeniería y Construcción Industrial S.A./Teyma Gest. Ctos. de Const. e Ing., S.A. |
| Abensa Infraestructuras Medio Ambiente, S.A. | Seville (ES) | Abensa, Ingeniería y Construcción Industrial, S.L./Negocios Industriales y Comerciales, S.A. |
| Abensa Inversiones Latam, S.L. | Seville (ES) | Asa Iberoamérica, S.L./Abensa Ingeniería y Construcción Industrial, S.A. |
| Abensa Operation and Maintenance, S.A. | Seville (ES) | Abensa Ing. y Const. Industrial, S.A./Negocios Industriales y de Construcción, S.A. |
| Abensa, Ingeniería y Construcción Industrial, S.A. | Seville (ES) | Abengoa, S.A./Siema |
| Abencor Suministros S.A. | Seville (ES) | Negocios Industriales y Comerciales, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Abener Argelia, S.L. | Seville (ES) | Abener Energía, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Abener Energía, S.A. | Seville (ES) | Abensa, Ing. y Const., S.A./Abensa Business Development, S.A./Negocios Ind. y Com., S.A. |
| Abengoa Bioenergía Biodesel, S.A. | Seville (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagricola, S.A. |
| Abengoa Bioenergía Inversiones, S.A. | Seville (ES) | Abengoa Bioenergía, S.A./Abengoa Bioenergía Nuevas Tecnologías, S.A. |
| Abengoa Bioenergía Nuevas Tecnologías, S.A. | Seville (ES) | Abengoa Bioenergía, S.L./Instalaciones Inabensa, S.A. |
| Abengoa Bioenergía San Roque, S.A. | Cádiz (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagricola, S.A. |
| Abengoa Bioenergía, S.A. | Seville (ES) | Abengoa, S.A./Sociedad Inversora Energía y Medio Ambiente, S.A. |
| Abengoa Biotechnology Research, S.A. | Seville (ES) | Abengoa Bioenergía Nuevas Tecnologías, S.A./Abengoa Research, S.A. |
| Abengoa Concessions, S.L. | Seville (ES) | Abengoa, S.A./Siema |
| Abengoa Energy Crops, S.A. | Seville (ES) | Abengoa, S.A./Sociedad Inversora en Energía y Medioambiente, S.A. (Siema) |
| Abengoa Finance, S.A. | Seville (ES) | Abengoa, S.A. |
| Abengoa Greenbridge, S.A.U. | Seville (ES) | Abengoa, S.A. |
| Abengoa Greenfield S.A.U. | Seville (ES) | Abengoa, S.A. |
| Abengoa Hidrogeno, S.A. | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A./ Instalaciones Inabensa, S.A. |
| Abengoa Research, S.L. | Seville (ES) | Abensa, Ingeniería y Construcción Industrial, S.A./Instalaciones Inabensa, S.A. |
| Abengoa SeaPower, S.A. | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A./Instalaciones Inabensa, S.A. |
| Abengoa Solar España, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar New Technologies, S.A. |
| Abengoa Solar Extremadura, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Abengoa Solar Internacional, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Abengoa Solar New Technologies, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Abengoa Solar Power, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Abengoa Solar Research, S.A. | Seville (ES) | Abengoa Solar New Technologies, S.A./ Abengoa Research, S.L. |
| Abengoa Solar Ventures S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Abengoa Solar, S.A. | Seville (ES) | Abengoa, S.A./Abengoa Solar España, S.A. |
| Abengoa Water Agadir, S.L.U. | Seville (ES) | Abengoa Water, S.L. |
| Abengoa Water Dahan, S.L.U. | Seville (ES) | Abengoa Water, S.L. |
| Abengoa Water Internacional, S.L.U. | Seville (ES) | Abengoa Water, S.L. |
| Abengoa Water Nungpa, S.L.U. | Seville (ES) | Abengoa Water, S.L.U. |
| Abengoa Water Taiwan, S.L.U. | Seville (ES) | Abengoa Water, S.L. |
| Abengoa Water, S.L. | Seville (ES) | Abengoa, S.A./Sociedad Inversora en Energía y Medioambiente, S.A. (Siema) |
| Abental Telecomunicaciones, S.A. | Seville (ES) | Abener Energía, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Aerduca, S.L. | Madrid (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Agrocharramientos Energéticos Furesa, S.A. | Murcia (ES) | Abensa Asset Management, S.L. |
| Asa Iberoamérica, S.L. | Seville (ES) | Soc. Inv. Energía y Medio Ambiente, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Aznalcolar Solar, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Abengoa Water Takoradi, S.L.U. | Seville (ES) | Abengoa Water, S.L. |
| Befesa Agua Tenes S.L. | Seville (ES) | Abengoa Water S.L. |
| Befesa CTA Qingdao, S.L.U. | Madrid (ES) | Abengoa Water, S.L. |
| Biocarburantes de Castilla y León, S.A. | Salamanca (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagricola, S.A. |
| Bioetanol Galicia, S.A. | A Coruña (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagricola, S.A. |
| Captación Solar, S.A. | Seville (ES) | Abensa Asset Management, S.L./Abener Energía, S.A. |
| Captisol Fotovoltaica 1, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 2, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 3, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 4, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 5, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 6, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 7, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 8, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 9, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 10, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 11, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 12, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 13, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 14, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 15, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 16, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 17, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 18, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 19, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casasquemada Fotovoltaica, S.L. |
| Captisol Fotovoltaica 20, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captisol Fotovoltaica 21, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |

Appendix XI.- Companies taxed under the Special Regime for Company Groups at 12.31.14 (continuation)

| Abengoa Tax Group Number 02/97 | | |
|--|--------------|--|
| Company Name | Tax Address | Shareholding |
| Captasol Fotovoltaica 22, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 23, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 24, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 25, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 26, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 27, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 28, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 29, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 30, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 31, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 32, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 33, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 34, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 35, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 36, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 37, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 38, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 40, S.L. | Seville (ES) | Abengoa Solar España, S.A./Inares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 52 S.L. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 58, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 72, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 73, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 77, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Casaquema Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Centro Industrial y Logístico Torrequeillar, S.A. | Seville (ES) | Instalaciones Inabensa, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Centro Tecnológico Palmas Altas, S.A. | Seville (ES) | Abengoa, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Cogeneración Villaricos, S.A. | Seville (ES) | Abensa Asset Management, S.L. |
| Construcciones y Reparaciones, S.A. | Seville (ES) | Abensa Infraestructuras Medio Ambiente, S.A. |
| Ecoagricola, S.A. | Murcia (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoaburantes, S.A. |
| Ecoaburantes Españoles, S.A. | Murcia (ES) | Abengoa Bioenergía Inversiones, S.A. |
| Europa de Construcciones Metálicas, S.A. (Eucomsa) | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A./Abengoa Solar, S.A. |
| Fotovoltaica Solar Sevilla, S.A. | Seville (ES) | Abengoa Solar España, S.A. |
| Gestión Integral de Recursos Humanos, S.A. | Seville (ES) | Siema Technologies, S.L. |
| Helienergy Electricidad Tres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helienergy Electricidad Cuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helienergy Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helienergy Electricidad Once, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helienergy Electricidad Trece, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helienergy Electricidad Veintidós, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helienergy Electricidad Veintidós, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helienergy Electricidad Veintitres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helienergy Electricidad Veinticuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helios I Hyperion Energy Investments, S.L. | Seville (ES) | Hyperion Energy Holding, S.L./Abengoa Solar New Technologies, S.A. |
| Helios II Hyperion Energy Investments, S.L. | Madrid (ES) | Hyperion Energy Holding, S.L./Abengoa Solar New Technologies, S.A. |
| Hyperion Energy Holding, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Inabensa Fotovoltaica, S.L. | Seville (ES) | Instalaciones Inabensa, S.A./C.L.L. Torrequeillar, S.A. |
| Iniciativas Hidroeléctricas de Aragón y Cataluña, S.L. | Huesca (ES) | Abensa Infraestructuras Medio Ambiente, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 1 S.L. | Seville (ES) | Inabensa Fotovoltaica, S.L./Instalaciones Inabensa, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 2 S.L. | Seville (ES) | Inabensa Fotovoltaica, S.L./Instalaciones Inabensa, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 3 S.L. | Seville (ES) | Inabensa Fotovoltaica, S.L./Instalaciones Inabensa, S.A. |
| Instalaciones Inabensa, S.A. | Seville (ES) | Nisca/Abener Energía, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Japan PV Ventures, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Las Cabezas Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Las Cabezas Solar, S.L. | Seville (ES) | Aleduca, S.L. |
| Linares Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Logrosán Solar Inversiones Dor, S.L. | Seville (ES) | Abengoa Solar España S.A./Abengoa Solar S.A. |
| Marismas PV A1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV A18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |

Appendix XI.- Companies taxed under the Special Regime for Company Groups at 12.31.14 (continuation)

| Abengoa Tax Group Number 02/97 | | |
|---|----------------|--|
| Company Name | Tax Address | Shareholding |
| Marismas PV B1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV B18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV C18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV E1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV F2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marismas PV F3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| NEA Solar O&M, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| NEA Solar Power, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Negocios Industriales y Comerciales, S.A. (Nisca) | Madrid (ES) | Abenor, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |
| Omnia Sudamérica, S.L. | Seville (ES) | Instalaciones Inabensa, S.A./ASA Beroamérica S.A. |
| Power & Railway Solutions, S.L. | Seville (ES) | Instalaciones Inabensa, S.A. |
| Puerto Real Cogeneración, S.A. | Seville (ES) | Abensa Asset Management, S.L. |
| Siema Investment, S.L.U. | Madrid (ES) | Siema Technologies, S.L. |
| Siema Technologies, S.L. | Madrid (ES) | Abengoa, S.A./Siema AG |
| Simosa I.T., S.A. | Seville (ES) | Abengoa, S.A./Siemosa, S.A. |
| Servicios Integrales de Mantenimiento y Operación, S.A. (Siemosa) | Seville (ES) | Negocios Industriales y Comerciales, S.A./Abengoa, S.A. |
| Sociedad Inversora en Energía y Medioambiente, S.A. (Siema) | Seville (ES) | Abengoa, S.A./Negocios Industriales y Comerciales, S.A. |
| Sociedad Inversora Líneas de Brasil, S.L. (ETVE) | Seville (ES) | Asa Iberoenergía, S.L. |
| SolBG | Barcelona (ES) | Abengoa Solar, S.A. |
| Solaben Electricidad Ocho, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Solaben Electricidad Diez, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Doce, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Quince, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solar de Receptores de Andalucía, S.A. | Seville (ES) | Abengoa Yield Plc / Abengoa Concessions Infrastructure, S.L. |
| Solargate Electricidad Tres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solargate Electricidad Cuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solargate Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solnova Electricidad, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Dos, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Solnova Electricidad Tres, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Cuatro, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Solnova Electricidad Seis, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solnova Solar Inversiones, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Solucar Andalucía PV2, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| South Africa PV Investments, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar Ventures, S.A. |
| South Africa Solar Investments, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar, S.A. |
| South Africa Solar Ventures, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar Ventures, S.A. |
| Tierna, Gestión de Contratos de Construcción e Ingeniería, S.A. | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A. |
| Zero Emissions Technologies, S.A. (Zeroemissions) | Seville (ES) | Abensa Ingeniería y Construcción Industrial, S.A./Abengoa Hidrógeno, S.A. |
| Zeroemissions Carbon Trust, S.A. | Seville (ES) | Zeroemissions Technologies, S.A./Abensa Ingeniería y Construcción Industrial, S.A. |

Appendix XIV.- Temporary Joint Ventures included in the 2013 Consolidation Perimeter using the proportional integration method

| Company Name | Registered Address | Shareholding | | Partner Company in Entity | Activity (see Page 3) | Auditor |
|---|--------------------|--------------------------|----------------------|--|-----------------------|---------|
| | | Amount in thousands of € | % of Nominal Capital | | | |
| UTE Vilanova | Seville (ES) | 3 | 50.00 | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - |
| UTE Xerta-Xeixa | Cataluña (ES) | 3 | 50.00 | Abensa Infraestructuras Medio Ambiente, S.A. | (1) | - |
| Ultera | Seville (ES) | 3 | 50.00 | Abengoa Water S.L.U. | (4) | - |
| Winterra-Inaben.Atracque Puerto de Vigo | Compostela (ES) | - | 20.00 | Instalaciones Inabensa, S.A. | (1) | - |
| Winterra-Inabensa Monterroso | Compostela (ES) | 6 | 30.00 | Instalaciones Inabensa, S.A. | (1) | - |
| Winterra-Inabensa Sarriá | Compostela (ES) | 7 | 30.00 | Instalaciones Inabensa, S.A. | (1) | - |
| Zonas Deportivas La Nucia | Alicante (ES) | 4 | 45.00 | Instalaciones Inabensa, S.A. | (1) | - |

Shareholding capital cost is calculated using the current closing year exchange rate

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

- (1) Operating segment activities area: Engineering and Construction.
- (2) Operating segment activities area: Transmission.
- (3) Operating segment activities area: Solar.
- (4) Operating segment activities area: Water.
- (5) Operating segment activities area: Cogeneration and others.
- (6) Operating segment activities area: Bioenergy.
- (7) Operating segment activities area: Others.

- A. Audited by PricewaterhouseCoopers Auditores.
- B. Audited by Deloitte (for legal purposes).
- C. Audited by Auditoria y Consulta (for legal purposes).
- D. Audited by others auditors (for legal purposes).

Appendix XV.- Companies with Electricity Operations included in the 2013 Consolidation Perimeter

| Company Name | Registered Address | Activity (*) | Comments |
|--|------------------------|--------------|--------------------|
| Abengoa Cogeneración Tabasco, S. de R.L. de C.V. | Mexico City (MX) | (3) | Operational |
| Abengoa Solar Italia, S.R.L. | Rome (IT) | (5) | Construction phase |
| Abengoa Solar Operations LLC | Delaware (US) | (6) | Operational |
| Abengoa Transmisión Norte, S.A. (ATN) | Lima (PE) | (9) | Operational |
| Abengoa Transmisión Sur, S.A. (ATS) | Lima (PE) | (9) | Construction phase |
| Abent 3T, S de RL de C.V. | Mexico City (MX) | (3) | Construction phase |
| Aprofursa, Aprovechamientos Energéticos Furesa, S.A. | Murcia (ES) | (1) | Operational |
| Arao Energías Eólica, S.L. | A Coruña (ES) | (2) | Construction phase |
| Arizona Solar One, LLC | Colorado (US) | (6) | Construction phase |
| ATE VI Campos Novos Transmisora de Energía, S.A | R. de Janeiro (BR) | (9) | Operational |
| ATE VII-Foz do Iguacu Transmisora de Energía, S.A. | R. de Janeiro (BR) | (9) | Operational |
| ATE VIII Transmisora de Energía, S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE IX Transmisora de Energía, S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XI, Manaus Transmisora de Energía | R. de Janeiro (BR) | (9) | Operational |
| ATE XII, Norte Brasil Transmisora de Energía S.A | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XIII Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XIV Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XVII Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XVIII Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XX Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XX Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XXI Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XXII Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATE XXIII Transmisora de Energía S.A. | R. de Janeiro (BR) | (9) | Construction phase |
| ATN 1, Abengoa Transmisión Sur, S.A. | Lima (PE) | (9) | Operational |
| ATN 2, S.A. | Santiago de Chile (CL) | (9) | Construction phase |
| ATN 3, S.A. | Lima (PE) | (9) | Construction phase |
| Biocarburantes de Castilla y León, S.A. | Salamanca (ES) | (3) | Operational |
| Bioetanol Galicia, S.A. | A Coruña (ES) | (3) | Operational |
| Captisol Fotovoltaica 1, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 2, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 3, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 4, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 5, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 6, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 7, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 8, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 9, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 10, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 11, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 12, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 13, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 14, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 15, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 16, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 17, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 18, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 19, S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 20 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 21 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 22 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 23 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 24 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 25 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 26 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 27 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 28 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 29 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 30 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 31 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 32 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 33 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 34 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 35 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 36 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 37 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 38 S.L. | Seville (ES) | (5) | Operational |
| Captisol Fotovoltaica 52 S.L. | Seville (ES) | (5) | Construction phase |
| Cogeneración Motril, S.A. | Seville (ES) | (1) | Operational |
| Cogeneración Villaricos, S.A. | Seville (ES) | (1) | Operational |
| Copero Solar Huerta Uno, S.A. | Seville (ES) | (5) | Operational |
| Copero Solar Huerta Dos, S.A. | Seville (ES) | (5) | Operational |
| Copero Solar Huerta Tres, S.A. | Seville (ES) | (5) | Operational |
| Copero Solar Huerta Cuatro, S.A. | Seville (ES) | (5) | Operational |
| Copero Solar Huerta Cinco, S.A. | Seville (ES) | (5) | Operational |

Appendix XV.- Companies with Electricity Operations included in the 2013 Consolidation Perimeter

| Company Name | Registered Address | Activity (*) | Comments |
|--|--------------------|--------------|--------------------|
| Capero Solar Huerta Seis, S.A. | Seville (ES) | (5) | Operational |
| Capero Solar Huerta Siete, S.A. | Seville (ES) | (5) | Operational |
| Capero Solar Huerta Ocho, S.A. | Seville (ES) | (5) | Operational |
| Capero Solar Huerta Nueve, S.A. | Seville (ES) | (5) | Operational |
| Capero Solar Huerta Diez, S.A. | Seville (ES) | (5) | Operational |
| Cycosolar, LTD | Nicosia (CY) | (6) | Construction phase |
| Ecoarburantes Españoles, S.A. | Murcia (ES) | (3) | Operational |
| Enemova Ayamonte S.A. | Huelva (ES) | (3) | Operational |
| Fotovoltaica Solar Sevilla, S.A. | Seville (ES) | (5) | Operational |
| Helioenergy Electricidad Uno, S.A. | Seville (ES) | (6) | Operational |
| Helioenergy Electricidad Dos, S.A. | Seville (ES) | (6) | Operational |
| Helioenergy Electricidad Tres, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Cuatro, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Cinco, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Cinco, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Seis, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Siete, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Ocho, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Nueve, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Diez, S.A. | Seville (ES) | (6) | Construction phase |
| Helioenergy Electricidad Once, S.A. | Seville (ES) | (6) | Construction phase |
| Helos I Hyperson Energy Investments, S.L. | Seville (ES) | (6) | Operational |
| Helos II Hyperson Energy Investments, S.L. | Madrid (ES) | (6) | Operational |
| Hubensa Fotovoltaica, S.L. | Seville (ES) | (5) | Construction phase |
| Iniciativas Hidroeléctricas de Aragón y Cataluña, S.L. | Huesca (ES) | (7) | Operational |
| Iniciativas Hidroeléctricas, S.A. | Seville (ES) | (7) | Operational |
| Insolation Sic 4 S.R.L. | Rome (IT) | (5) | Construction phase |
| Insolation Sic 6 S.R.L. | Rome (IT) | (5) | Construction phase |
| Insolation Sic 7 R.L. | Palermo (IT) | (5) | Construction phase |
| Insolation Sic 8 S.R.L. | Palermo (IT) | (5) | Construction phase |
| Insolation Sic 9 S.R.L. | Rome (IT) | (5) | Construction phase |
| Insolation 17 S.R.L. | Rome (IT) | (5) | Construction phase |
| Insolation 18 S.R.L. | Rome (IT) | (5) | Construction phase |
| Instalaciones Fotovoltaicas Torrecueñal, 1 S.L. | Seville (ES) | (5) | Construction phase |
| Instalaciones Fotovoltaicas Torrecueñal, 2 S.L. | Seville (ES) | (5) | Construction phase |
| Instalaciones Fotovoltaicas Torrecueñal, 3 S.L. | Seville (ES) | (5) | Construction phase |
| Kayu Solar One (Pty) Ltd. | Sauteng (ZA) | (6) | Construction phase |
| Kin Solar One (Pty) Ltd | Sauteng (ZA) | (6) | Construction phase |
| Luz Cabezas Solar, S.L. | Seville (ES) | (5) | Construction phase |
| Lineas Fotovoltaica, S.L. | Seville (ES) | (5) | Operational |
| Linha Verde Transmissora de Energia S.A. | Brasilia (BR) | (9) | Construction phase |
| Londrina Transmissora De Energia, S.A. | R. de Janeiro (BR) | (9) | Operational |
| Marismas PV A1, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A2, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A3, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A4, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A5, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A6, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A7, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A8, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A9, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A10, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A11, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A12, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A13, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A14, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A15, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A16, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A17, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV A18, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B1, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B2, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B3, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B4, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B5, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B6, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B7, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B8, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B9, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B10, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B11, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B12, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B13, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B14, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B15, S.L. | Seville (ES) | (5) | Operational |

Appendix XV.- Companies with Electricity Operations included in the 2013 Consolidation Perimeter

| Company Name | Registered Address | Activity (*) | Comments |
|--|------------------------|--------------|--------------------|
| Marismas PV B16, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B17, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV B18, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C1, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C2, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C3, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C4, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C5, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C6, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C7, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C8, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C9, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C10, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C11, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C12, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C13, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C14, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C15, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C16, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C17, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV C18, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV E1, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV E2, S.L. | Seville (ES) | (5) | Operational |
| Marismas PV E3, S.L. | Seville (ES) | (5) | Operational |
| Maharashtra Akshay Urja Private Limited | Maharashtra (IN) | (6) | Construction phase |
| Maharashtra Green Power Private Limited | Maharashtra (IN) | (6) | Construction phase |
| Mojave Solar LLC | Berkeley (US) | (6) | Construction phase |
| Norventus Atlántico, S.L. | A Coruña (ES) | (2) | Construction phase |
| Palmatir S.A. | Montevideo (UY) | (2) | Construction phase |
| Palmucho, S.A. | Santiago de Chile (CL) | (9) | Operational |
| Precosa, Puerto Real Cogeneración, S.A. | Cádiz (ES) | (3) | Operational |
| Procesos Ecológicos Vilches, S.A. | Seville (ES) | (4) | Operational |
| Rajasthan Photon Energy Pvt Ltd | Maharashtra (IN) | (6) | Construction phase |
| Sankisan Solar, S.A. | Seville (ES) | (6) | Operational |
| Sao Paulo Transmissora de Energia, Ltda. | R. de Janeiro (BR) | (9) | Operational |
| Siama Power Company PJSC | Alau-Oshbi (AE) | (6) | Operational |
| Solaben Electricidad Uno | Caceres (ES) | (6) | Construction phase |
| Solaben Electricidad Dos | Caceres (ES) | (6) | Operational |
| Solaben Electricidad Tres | Caceres (ES) | (6) | Operational |
| Solaben Electricidad Seis | Badajoz (ES) | (6) | Construction phase |
| Solaben Electricidad Ocho, S.A. | Caceres (ES) | (6) | Construction phase |
| Solaben Electricidad Diez, S.A. | Caceres (ES) | (6) | Construction phase |
| Solacor Electricidad Uno, S.A. | Seville (ES) | (6) | Operational |
| Solacor Electricidad Dos, S.A. | Seville (ES) | (6) | Operational |
| Solar de Receptores de Andalucía, S.A. | Seville (ES) | (5) | Operational |
| Solar Power Plant One (SPP1) | Argel (DZ) | (5) | Operational |
| Solar Processes, S.A. | Seville (ES) | (6) | Operational |
| Solargate Electricidad Tres, S.A. | Seville (ES) | (6) | Construction phase |
| Solargate Electricidad Cuatro, S.A. | Seville (ES) | (6) | Construction phase |
| Solargate Electricidad Cinco, S.A. | Seville (ES) | (6) | Construction phase |
| Solnova Electricidad, S.A. | Seville (ES) | (6) | Operational |
| Solnova Electricidad Dos, S.A. | Seville (ES) | (6) | Construction phase |
| Solnova Electricidad Tres, S.A. | Seville (ES) | (6) | Operational |
| Solnova Electricidad Cuatro, S.A. | Seville (ES) | (6) | Operational |
| Solnova Electricidad Cinco, S.A. | Seville (ES) | (6) | Construction phase |
| Solnova Electricidad Seis, S.A. | Seville (ES) | (6) | Construction phase |
| Transmisora Requejadiano, S.A. | Santiago de Chile (CL) | (9) | Construction phase |
| Transmisora Mejillones S.A. | Santiago de Chile (CL) | (9) | Construction phase |

(*) Electricity operations as described in Note 2.29 in accordance with the provisions of Law 54/1997

- (1) Production under Special Regime: Cogeneration. Primary energy type: Fuel
- (2) Production under Special Regime: Wind. Primary energy type: Wind
- (3) Includes production under Special Regime: Cogeneration. Primary energy type: Natural gas
- (4) Production under Special Regime: Cogeneration. Primary energy type: Natural gas
- (5) Production under Special Regime: Solar Photovoltaic. Primary energy type: Solar light
- (6) Production under Special Regime: Solar Termosolar. Primary energy type: Solar light
- (7) Production under Special Regime: Hydraulic. Primary energy type: Water
- (8) Production under Special Regime: Other. Primary energy type: Industrial waste (used oil)
- (9) Transport.
- (10) Electricity production: Based on hydrogen. Primary type of energy: Hydrogen

Appendix XVI.- Companies taxed under the Special Regime for Company Groups at 12.31.13

| Abengoa Tax Group Number 02/97 | | |
|---|----------------|---|
| Company Name | Tax Address | Shareholding |
| Abengoa S.A. | Seville (ES) | Sociedad Dominante |
| Abemsa Agua Internacional, S.L. | Seville (ES) | Abemsa Infraestructuras Medio Ambiente/Construcciones y Depuraciones, S.A.(Codesa) |
| Abemsa Asset Management, S.L. | Seville (ES) | Abener Energía, S.A./Negocios Industriales y Comerciales, S.A. |
| Abemsa Business Development, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.A./Negocios Industriales y Comerciales, S.A. |
| Abemsa Engineering, S.L. | Seville (ES) | Abener Energía, S.A. |
| Abemsa EPC, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial S.A./Ieyma Gest. Ctos. de Const. e Ing., S.A. |
| Abemsa Infraestructuras Medio Ambiente, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.L./Negocios Industriales y Comerciales, S.A. |
| Abemsa, Ing y Const. Ind., S.A. | Seville (ES) | Abengoa, S.A./Siema AG |
| Abencor Suministros S.A. | Seville (ES) | Negocios Industriales y Comerciales, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Abener Argelia | Seville (ES) | Abener Energía, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Abener Energía, S.A. | Seville (ES) | Abemsa, Ing y Const., S.A./Abemsa Business Development, S.A./Negocios Ind. y Com., S.A. |
| Abengoa Bioenergía Biotiesel S.A. | Seville (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagrícola, S.A. |
| Abengoa Bioenergía Inversiones, S.A. | Seville (ES) | Abengoa Bioenergía, S.A./Abengoa Bioenergía Nuevas Tecnologías, S.A. |
| Abengoa Bioenergía Nuevas Tecnologías, S.A. | Seville (ES) | Abengoa Bioenergía, S.L./Instalaciones Inabemsa, S.A. |
| Abengoa Bioenergía San Roque, S.A. | Cádiz (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagrícola, S.A. |
| Abengoa Bioenergía, S.A. | Seville (ES) | Abengoa, S.A./Sociedad Inversora Energía y Medio Ambiente, S.A. |
| Abengoa Concesiones, S.L. | Seville (ES) | Abengoa, S.A./Siema |
| Abengoa Finance | Seville (ES) | Abengoa, S.A. |
| Abengoa Hidrógeno, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.A./Instalaciones Inabemsa, S.A. |
| Abemsa Research, S.L. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.A./Instalaciones Inabemsa, S.A. |
| Abengoa SeaPower, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.A./Instalaciones Inabemsa, S.A. |
| Abengoa Solar España, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar PV, S.A. |
| Abengoa Solar Extremadura, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Abengoa Solar Internacional, S.A. | Seville (ES) | Abengoa Solar, S.A. |
| Abengoa Solar New Technologies, S.A. | Seville (ES) | Abengoa Solar, S.A. |
| Abengoa Solar Power, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Abengoa Solar Venturas S.A. | Seville (ES) | Abengoa Solar, S.A. |
| Abengoa Solar, S.A. | Seville (ES) | Abengoa, S.A./Abengoa Solar España, S.A. |
| Abengoa Water Agadir, S.L. | Seville (ES) | Abengoa Water, S.L.U. |
| Abengoa Water Dalari, S.L.U. | Seville (ES) | Abengoa Water, S.L.U. |
| Abengoa Water International, S.L.U. | Seville (ES) | Abengoa Water, S.L.U. |
| Abengoa Water Mungua, S.L.U. | Seville (ES) | Abengoa Water, S.L.U. |
| Abengoa Water, S.L.U. | Seville (ES) | Abengoa, S.A./Siema |
| Abentel Telecomunicaciones, S.A. | Seville (ES) | Abener Energía, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Abeduca, S.L. | Madrid (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Aprofursa, /Aprovechamientos Energéticos Furesa, S.A. | Murcia (ES) | Abemsa Asset Management, S.L. |
| Asa Iberoamérica, S.L. | Seville (ES) | Soc. Inv. Energía y Medio Ambiente, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Aznalcólar Solar, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Befesa Agua Djerba, S.L. | Seville (ES) | Abengoa Water, S.L.U. |
| Befesa Agua Ténés S.L. | Madrid (ES) | Abengoa Water, S.L.U. |
| Befesa CIA Oregón S.L.U. | Madrid (ES) | Abengoa Water, S.L.U. |
| Bio carburantes de Castilla y León, S.A. | Salamanca (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagrícola, S.A. |
| Bioeléctrica Intense, S.A. | Seville (ES) | Abemsa Asset Management, S.L. |
| Bioetanol Galicia, S.A. | A Coruña (ES) | Abengoa Bioenergía Inversiones, S.A./Ecoagrícola, S.A. |
| Captasol Solar, S.A. | Seville (ES) | Abemsa Asset Management, S.L./Abener Energía, S.A. |
| Captasol Fotovoltaica 1, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 2, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 3, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 4, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 5, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 6, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 7, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 8, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 9, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 10, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 11, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 12, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 13, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 14, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 15, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 16, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 17, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 18, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 19, S.L. | Seville (ES) | Abengoa Solar España, S.A./Casaquema Fotovoltaica, S.L. |
| Captasol Fotovoltaica 20, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 21, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 22, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 23, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 24, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 25, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 26, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 27, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 28, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 29, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |

Appendix XVI.- Companies taxed under the Special Regime for Company Groups at 12.31.13

| Abengoa Tax Group Number 02/97 | | |
|--|--------------|--|
| Company Name | Tax Address | Shareholding |
| Captasol Fotovoltaica 30 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 31 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 32 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 33 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 34 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 35 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 36 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 37 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 38 S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 40, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 48, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 49, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 50, S.L. | Seville (ES) | Abengoa Solar España, S.A./Linares Fotovoltaica, S.L. |
| Captasol Fotovoltaica 51 S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 52 S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 53, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 54, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 55, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 56, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 58, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 66, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 67, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 68, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 72, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 73, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 74, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Captasol Fotovoltaica 77, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Casaquema Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Centro Industrial y Logístico Torrequeillar, S.A. | Seville (ES) | Instalaciones Inabemsa, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Centro Tecnológico Palmas Altas, S.A. | Seville (ES) | Abengoa, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Construcciones y Depuraciones, S.A. | Seville (ES) | Abemsa Infraestructuras Medio Ambiente, S.A. |
| Cogeneración Villarco, S.A. | Seville (ES) | Abemsa Asset Management, S.L. |
| Ecoagrícola, S.A. | Murcia (ES) | Abengoa Bioenergía Inversiones, S.A./Eco carburantes, S.A. |
| Eco carburantes Españoles, S.A. | Murcia (ES) | Abengoa Bioenergía Inversiones, S.A. |
| Eucomsa, Europe Const. Metalicas, S.A. | Seville (ES) | Abemsa Ingeniería y Construcción Industrial, S.A./Abengoa Solar, S.A. |
| Fotovoltaica Solar Sevilla, S.A. | Seville (ES) | Abengoa Solar España, S.A. |
| Gestión Integral de Recursos Humanos, S.A. | Seville (ES) | Siema Technologies, S.L. |
| Helioenergy Electricidad Tres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helioenergy Electricidad Cuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helioenergy Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helio Energy Electricidad Siete, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helio Energy Electricidad Ocho, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helio Energy Electricidad Nueve, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helio Energy Electricidad Diez, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helioenergy Electricidad Once, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helio Energy Electricidad Doce, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helioenergy Electricidad Trece, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Helioenergy Electricidad Veintuno, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helioenergy Electricidad Veintidos, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helioenergy Electricidad Veintitres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helioenergy Electricidad Veinticuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Helioenergy Electricidad Veinticinco, S.A. | Seville (ES) | Abengoa Solar España, S.A. |
| Helios Hyperion Energy Investments, S.L. | Seville (ES) | Hyperion Energy Holding, S.L./Abengoa Solar New Technologies, S.A. |
| Helios Hyperion Energy Investments, S.L. | Madrid (ES) | Hyperion Energy Holding, S.L./Abengoa Solar New Technologies, S.A. |
| Hyperion Energy Holding, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies S.A. |
| Inabemsa Fotovoltaica, S.L. | Seville (ES) | Instalaciones Inabemsa, S.A./C.I.L.L. Torrequeillar, S.A. |
| Iniciativas Hidroeléctricas de Aragón y Cataluña, S.L. | Huesca (ES) | Abemsa Infraestructuras Medio Ambiente, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 1 S.L. | Seville (ES) | Inabemsa Fotovoltaica, S.L./Instalaciones Inabemsa, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 2 S.L. | Seville (ES) | Inabemsa Fotovoltaica, S.L./Instalaciones Inabemsa, S.A. |
| Instalaciones Fotovoltaicas Torrequeillar, 3 S.L. | Seville (ES) | Inabemsa Fotovoltaica, S.L./Instalaciones Inabemsa, S.A. |
| Instalaciones Inabemsa, S.A. | Seville (ES) | Mesa/Abener Energía, S.A./Abemsa Ingeniería y Construcción Industrial, S.A. |
| Las Cabezas Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Las Cabezas Solar, S.L. | Seville (ES) | Abduca, S.L. |
| Linares Fotovoltaica, S.L. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Logrosán Solar Inversiones Dos, S.L. | Seville (ES) | Abengoa Solar España, S.A. |
| Marsmas PV A1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marsmas PV A9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |

Appendix XVI.- Companies taxed under the Special Regime for Company Groups at 12.31.13

| Abengoa Tax Group Number 02/97 | | |
|--|----------------|---|
| Company Name | Tax Address | Shareholding |
| Marimas PV A10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV A18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV B18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C4, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C5, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C6, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C7, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C8, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C9, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C10, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C11, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C12, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C13, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C14, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C15, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C16, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C17, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV C18, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV E1, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV E2, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| Marimas PV E3, S.L. | Seville (ES) | Las Cabezas Fotovoltaica, S.L./Abengoa Solar España, S.A. |
| NEA Solar Investments, S.A. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar S.A./Abengoa Solar España, S.A. |
| NEA Solar O&M, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| NEA Solar Power, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar España, S.A. |
| Nica, Negocios Industr. y Comer. S.A. | Madrid (ES) | Abencor, S.A./Abeinsa Ingeniería y Construcción Industrial, S.A. |
| Omega Sudamérica, S.L. | Seville (ES) | Instalaciones Inabensa, S.A./ASA Iberoamérica S.A. |
| Precosa, Puerto Real Cogeneración, S.A. | Cádiz (ES) | Abeinsa Asset Management, S.L. |
| Sanlúcar Solar, S.A. | Seville (ES) | Abengoa Solar, S.A./Aa Environment |
| Siema Investment, S.L.U. | Madrid (ES) | Siema Technologies, S.L. |
| Siema Technologies, S.L. | Madrid (ES) | Abengoa, S.A./Siema AG |
| Simosa I.T., S.A. | Seville (ES) | Abengoa, S.A./Simosa, S.A. |
| Simosa, Serv. Integ. Manten y Operac., S.A. | Seville (ES) | Negocios Industriales y Comerciales, S.A./Abengoa, S.A. |
| Soc. Inver. En Ener. y Medioambiente, S.A. (Siema) | Seville (ES) | Abengoa, S.A./Negocios Industriales y Comerciales, S.A. |
| Sociedad Inversora Lineas de Brasil S.L. (ETVE) | Seville (ES) | Asa Iberamérica, S.L. |
| ESIG | Barcelona (ES) | Abengoa Solar, S.A. |
| Solaben Electricidad Lina | Caceres (ES) | Extremadura Equity Investments Sàrl |
| Solaben Electricidad Ses | Badajoz (ES) | Extremadura Equity Investments Sàrl |
| Solaben Electricidad Ocho, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar New Technologies, S.A. |
| Solaben Electricidad Nueve, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Diez, S.A. | Caceres (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Once, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Doce, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solaben Electricidad Quince, S.A. | Badajoz (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solar de Receptores de Andalucía, S.A. | Seville (ES) | Abengoa Solar, S.A./Abengoa Solar NT, S.A. |
| Solar Processes, S.A. | Seville (ES) | Abengoa Solar España, S.A./Instalaciones Inabensa, S.A. |
| Solargate Electricidad Dos, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solargate Electricidad Tres, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |

Appendix XVI.- Companies taxed under the Special Regime for Company Groups at 12.31.13

| Abengoa Tax Group Number 02/97 | | |
|--|--------------|---|
| Company Name | Tax Address | Shareholding |
| Solargate Electricidad Cuatro, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solargate Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solnova Electricidad, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Dos, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Solnova Electricidad Tres, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Cuatro, S.A. | Seville (ES) | Solnova Solar Inversiones, S.A./Instalaciones Inabensa, S.A. |
| Solnova Electricidad Cinco, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar, S.A. |
| Solnova Solar Inversiones, S.A. | Seville (ES) | Abengoa Solar España, S.A. |
| Solúcar Andalucía FV1, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solúcar Andalucía FV2, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solúcar Castilla FV1, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solúcar Castilla FV2, S.A. | Seville (ES) | Abengoa Solar España, S.A./Abengoa Solar NT, S.A. |
| Solugas Energía S.A. | Seville (ES) | Abengoa Solar NT, S.A./Abengoa Solar S.A. |
| South Africa PV Investments, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar Ventures, S.A. |
| South Africa Solar Investments, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A. |
| South Africa Solar Ventures, S.L. | Seville (ES) | Abengoa Solar Internacional, S.A./Abengoa Solar Ventures, S.A. |
| Telveni Implantación de Sistemas S.L. | Madrid (ES) | Smosa I.T., S.A. |
| Teyma, Gestión de Contratos de Construcción e Ingeniería, S.A. | Seville (ES) | Abeinsa Ingeniería y Construcción Industrial, S.A. |
| Zero Emissions Technologies, S.A. | Seville (ES) | Abeinsa Ingeniería y Construcción Industrial, S.A./Abengoa Hidrógeno, S.A. |
| Zeroemissions Carbon Trust, S.A. | Seville (ES) | Zeroemissions Technologies, S.A./Abeinsa Ingeniería y Construcción Industrial, S.A. |