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Consolidated Statement of
Changes in Equity

Consolidated Financial Statements

Consolidated Statement of Changes in Equity of Abengoa for the years ended December 31, 2010, 2009

- Figures in thousands of euros -

	Attributable to the Owners of the Parent					Non-controlling Interest	Total
	Share Capital	Reserves and Other Reserves	Accumulated Currency Translation Difference	Retained Earnings	Total		
A. Balance at January 1, 2009	22,617	230,634	(250,114)	403,652	406,789	220,698	627,487
I. Comprehensive Income	0	0	0	170,306	170,306	32,432	202,738
Fair Value of Financial Assets Available-for-sale	-	7,618	-	-	7,618	-	7,618
Fair Value of Other Income/Expenses	-	-	-	-	0	-	0
Fair Value of Cash-flow Hedges	-	(153,876)	-	-	(153,876)	-	(153,876)
Currency Translation Differences	-	-	284,552	-	284,552	-	284,552
Tax Effect	-	50,437	-	-	50,437	-	50,437
Others Movements	-	12,429	-	16,256	28,685	-	28,685
II. Other Comprehensive Income	0	(83,392)	284,552	16,256	217,416	0	217,416
III. Total Comprehensive Income (I + II)	0	(83,392)	284,552	186,562	387,722	32,432	420,154
Treasury shares	-	24,476	-	-	24,476	-	24,476
Dividends relating to 2008	-	39,415	-	(55,700)	(16,285)	-	(16,285)
IV. Transactions with owners	0	63,891	0	(55,700)	8,191	0	8,191
V. Other Movements of Equity	0	0	0	0	0	115,144	115,144
B. Balance at December 31, 2009	22,617	211,133	34,438	534,514	802,702	368,274	1,170,976
C. Balance at January 1, 2010	22,617	211,133	34,438	534,514	802,702	368,274	1,170,976
I. Consolidated Profit after tax	0	0	0	207,162	207,162	56,149	263,311
Fair Value of Financial Assets Available-for-sale	-	1,148	-	-	1,148	19	1,167
Fair Value of Cash-flow Hedges	-	(46,846)	-	-	(46,846)	(3,388)	(50,234)
Currency Translation Differences	-	-	232,058	-	232,058	11,985	244,043
Tax Effect	-	15,224	-	-	15,224	1,654	16,878
Others Movements	-	12,680	-	-	12,680	-	12,680
II. Other Comprehensive Income	0	(17,794)	232,058	0	214,264	10,270	224,534
III. Total Comprehensive Income (I + II)	0	(17,794)	232,058	207,162	421,426	66,419	487,845
Treasury shares	-	(2,000)	-	-	(2,000)	-	(2,000)
Dividends relating to 2009	-	31,800	-	(48,989)	(17,189)	-	(17,189)
IV. Transactions with owners	0	29,800	0	(48,989)	(19,189)	0	(19,189)
V. Other Movements of Equity	0	(75)	0	(15,189)	(15,264)	5,970	(9,294)
D. Balance at December 31, 2010	22,617	223,064	266,496	677,498	1,189,675	440,663	1,630,338

(1) Notes 1 to 41 are an integral part of these Consolidated Financial Statements at 31 December 2010.