

ANNEX 1

GENERAL

1st

SIX MONTH FINANCIAL REPORT CORRESPONDING TO THE YEAR

2008

PERIOD END DATE

30/06/2008

I. IDENTIFICATION DETAILS

Company Name: Abengoa S.A.

Corporate Address: Avenida de la Buhaira, 2, 41018

Tax ID Code (CIF)

A41002288

II. SUPPLEMENTARY INFORMATION TO THE PREVIOUSLY PUBLISHED PERIODIC INFORMATION

Annex Supplementary Information

Explanation of the principal modifications in relation to the previously published periodic information:
(only to be completed in the cases defined in Section B of the instructions)

The individual financial information for Abengoa S.A. has been prepared pursuant to the New Spanish Chart of Accounts (NPGC), approved by Royal Decree RD 1514/2007 of 16 November, of obligatory application for years beginning after 1 January 2008 and substituting the previous Chart of Accounts (PGC) of 1990.

The starting point is the preparation of an opening balance sheet in accordance with the NPGC as at the transition date, which is the start date of the first period presented under the NPGC.

Abengoa has applied the equity method to record the adjustments caused by the transition applying the following guidelines, according to the transition scheme:

- All assets and liabilities that must be recognised by the NPGC have been recorded, as appropriate; all assets and liabilities that may not be recognised under the NPGC have been eliminated and the equity elements have been reclassified according to the definitions and criteria included in the NPGC.

- The company has opted to value all equity elements that must be included in the opening balance sheet according to the prevailing principles and standards prior to the coming into effect of Law 16/2007 of 4 July on the reform and adaptation of mercantile legislation in relation to accounting, for its international harmonisation based on European legislation, except for financial instruments, which are recorded at their fair value.

- The transition date is 1 January 2008.

- Comparative information adapted to the new accounting criteria for the previous year is not presented.

The main differences between the accounting principles applied in the preparation of the individual financial information as at the transition date and the accounting principles applied in the preparation of the financial statements for 2007 (PGC 1990) are described below:

a) Deferred charges

The 1990 PGC allowed the capitalisation of financial expenses for arranging financing agreements. Under the NPGC of 2007, only the outstanding debt may be recorded applying the amortised cost criteria so that the deferred charges figure is cancelled, being set-off against the short and long term debt that appeared in the balance sheet at 1 January 2008. The cancellation of these capitalised expenses does not impact the shareholders' equity.

b) Treasury stock

According to the NPGC, treasury stock is recorded by decreasing the figure for equity. Transactions with treasury stock impact the shareholders' equity figure and not the income statement.

c) Valuation of financial instruments at fair value and amortised cost

In the 1990 PGC, financial assets, including derivatives, were valued at their purchase price or at their market value, if this was lower, while financial liabilities were recognised at their repayment value. Financial assets were removed from the balance sheet when they were divested or transferred or when they matured.

According to the NPGC, financial assets and liabilities are classified into a series of categories that determine their valuation at fair value or at their amortised cost. Likewise, specific unrealised gains and losses on financial instruments must be directly recorded in equity until the corresponding financial instrument is removed from the balance sheet or is written-down due to impairment of its value. Furthermore, the NPGC establishes various strict requirements for removing financial assets from the balance sheet based on the evaluation of the risks and benefits associated with owning the transferred item. The application of accounting criteria for hedges involves a series of very specific requirements.

The principal implications for Abengoa S.A. are recognition of interest rate derivative financial instruments; unrealised capital gains on certain financial assets; and the valuation of financial debt at amortised cost.

III. STATEMENT(S) OF THOSE RESPONSIBLE FOR THE INFORMATION

As far as we are aware, the summarised financial statements that are presented, drafted in accordance with the applicable accounting principles, offer a true and fair image of the equity, the financial situation and the results of the issuer, or of the companies included in the consolidation taken as a whole, and the interim management report includes an accurate analysis of the information required.

Comments on the previous statement(s):

People that assume responsibility for this information:

In accordance with the authority delegated by the Board of Directors, the Secretary of the Board has checked that the six monthly financial information has been signed by the directors.

(The following text will appear here when the issuer marks the red box:)

In accordance with the authority delegated by the Board of Directors, the Secretary of the Board hereby certifies that the six monthly financial report has been signed by the directors.

Name/Company Name	Position
Miguel Ángel Jiménez-Velasco Mazarío	Secretary
Amando Sánchez Falcón	Finance Director
Enrique Borrajo Lovera	Consolidation and Reporting Director

Signing date of this six month financial report by the corresponding executive body: 28-08-08

IV. SELECTED FINANCIAL INFORMATION

1. INDIVIDUAL BALANCE SHEET (DRAFTED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 31/12/2007
ASSETS			
A) NON-CURRENT ASSETS	0040	373.857	
1. Intangible assets:	0030	902	
a) Goodwill	0031		
b) Other intangible assets	0032	902	
2. Tangible fixed assets	0033	15.237	
3. Investments in real estate	0034		
4. Long term investments in group and associated companies	0035	326.740	
5. Long term financial investments	0036	23.510	
6. Assets for deferred tax	0037	7.468	
7. Other non-current assets	0038		
B) CURRENT ASSETS	0085	2.845.536	
1. Non-current assets held for sale	0050		
2. Stocks	0055		
3. Trade receivables and other accounts receivable:	0060	28.776	
a) Clients from sales and provision of services	0061	9.057	
b) Other accounts receivable	0062	286	
c) Current tax assets	0063	19.433	
4. Short term investments in group and associated companies	0064	2.218.557	
5. Short term financial investments	0070	23.076	
6. Short term accruals	0071	7.095	
7. Cash and other equivalent liquid assets	0072	568.032	
TOTAL ASSETS (A+B)	0100	3.219.393	

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 31/12/2007
SHAREHOLDERS' EQUITY AND LIABILITIES			
A) SHAREHOLDERS' EQUITY (A.1 + A.2 + A.3)	0195	285.145	
A.1) SHAREHOLDERS' EQUITY	0180	278.073	
1. Capital	0171	22.617	
a) Issued capital	0161	22.617	
b) Less: uncalled capital	0162		
2. Share premium	0172	110.009	
3. Reserves	0173	168.014	
4. Less: Treasury stock	0174	-47.828	
5. Income from previous years	0178		
6. Other shareholder contributions	0179		
7. Result for the year	0175	25.261	
8. Less: Interim dividend	0176		
9. Other equity instruments	0177		
A.2) ADJUSTMENTS FOR CHANGES IN VALUE	0188	7.072	
1. Financial assets available for sale	0181		
2. Hedging transactions	0182	6.725	
3. Others	0183	347	
A.3) SUBSIDIES, DONATIONS AND LEGACIES RECEIVED	0194		
B) NON-CURRENT LIABILITIES	0120	2.110.006	
1. Long term provisions	0115	7.314	
2. Long term debts	0116	2.097.941	
a) Payable to credit entities and debentures or other marketable securities	0131	2.080.326	
b) Other financial liabilities	0132	17.615	
3. Long term debts with group and associated companies	0117		
4. Deferred tax liabilities	0118	4.751	
5. Other non-current liabilities	0135		
6. Long term accruals	0119		
C) CURRENT LIABILITIES	0130	824.242	
1. Liabilities linked to non-current assets held for sale	0121		
2. Short term provisions	0122		
3. Short term payables:	0123	133.291	
a) Payable to credit entities and debentures or other marketable securities	0133	113.418	
b) Other financial liabilities	0134	19.873	
4. Short term debts with group and associated companies	0129	662.227	
5. Trade accounts payable and other accounts payable:	0124	28.724	
a) Suppliers	0125	5.089	
b) Other accounts payable	0126	13.306	
c) Current tax liabilities	0127	10.329	
6. Other current liabilities	0136		
7. Short term accruals	0128		
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES (A + B + C)	0200	3.219.393	

IV. SELECTED FINANCIAL INFORMATION
2. INDIVIDUAL INCOME STATEMENT
(DRAFTED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)

Units: €'000s

		CURRENT PER. CURRENT (2nd HALF)		CURRENT PER. PREVIOUS (2nd HALF)		ACCUMULATED CURRENT 30/06/2008		ACCUMULATED PREVIOUS 30/06/2007	
		Amount	%	Amount	%	Amount	%	Amount	%
(+) Net revenues	0205					4.362	100,00		
(+/-) Variation in stocks of finished and semi-finished products	0206								
(+) Work carried out by the company on its assets	0207								
(-) Purchases	0208					-4.350	-99,72		
(+) Other operating revenues	0209					23.199	531,84		
(-) Personnel expenses	0217					-8.015	-183,75		
(-) Other operating expenses	0210					-11.059	-253,53		
(-) Amortisation of fixed assets	0211					-150	-3,44		
(+) Subsidies received on non-financial and other fixed assets	0212								
(+) Excess provisions	0213								
(+/-) Impairment and results of fixed asset disposals	0214								
(+/-) Other results	0215								
Operating results	0245					3.987	91,40		
(+) Financial revenues	0250					116.184	2.663,55		
(-) Financial expenses	0251					-85.494	-1.959,97		
(+/-) Variation in market value of financial instruments	0252								
(+/-) Exchange differences	0254					-422	-9,67		
(+/-) Impairment and results of disposals of financial instruments	0255								
Financial result	0256					30.268	693,90		
Profit/Loss before tax	0265					34.255	785,30		
(+/-) Tax on income	0270					-8.994	-206,19		
Result from the previous year from continuous operations	0280					25.261	579,12		
(+/-) Result for the year from interrupted operations (net of taxes)	0285								
Profit/Loss for the year	0300					25.261	579,12		
Earnings per share		Amount (x.xx Euros)	Amount (x.xx Euros)	Amount (x.xx Euros)	Amount (x.xx Euros)				
Basic	0290					0,28			
Diluted	0295					0,28			

In the six months financial report corresponding to the first half of the year, the details relating to the current period are the same as the accumulated data, and they therefore do not need to be completed.

IV. SELECTED FINANCIAL INFORMATION
3. STATEMENT OF CHANGES IN EQUITY, INDIVIDUAL
STATEMENT OF RECOGNISED INCOME AND EXPENSE, INDIVIDUAL
(PREPARED USING PREVAILING NATIONAL ACCOUNTING REGULATIONS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
A) RESULT FOR THE YEAR (from the income statement)	0305	25.261	
B) INCOME AND EXPENSES DIRECTLY ATTRIBUTABLE TO EQUITY	0310	-1.544	
1. For valuation of financial instruments:	0320		
a) Financial assets available for sale	0321		
b) Other Revenues/(expenses)	0323		
2. For cash flow hedges	0330	-2.206	
3. Subsidies, donations and legacies received	0340		
4. For actuarial gains and losses and other adjustments	0344		
5. Other revenues and expenses directly attributable to equity	0343		
6. Tax effect	0345	662	
C) TRANSFERS TO THE INCOME STATEMENT:	0350	3.350	
1. For valuation of financial instruments	0355		
a) Financial assets available for sale	0356		
b) Other revenues/(expenses)	0358		
2. For cash flow hedges	0360	4.785	
3. Subsidies, donations and legacies received	0366		
4. Other revenues and expenses directly attributable to equity	0365		
5. Tax effect	0370	-1.435	
TOTAL RECOGNISED INCOME/(EXPENSES) (A+B+C)	0400	27.067	

IV. SELECTED FINANCIAL INFORMATION
4. STATEMENT OF CHANGES IN EQUITY, INDIVIDUAL (1/2)
STATEMENT OF TOTAL CHANGES IN EQUITY, INDIVIDUAL
(PREPARED USING PREVAILING NATIONAL ACCOUNTING REGULATIONS)

		Shareholders' equity					Adjustments for changes in value	Subsidies donations and legacies received	Total Shareholders' equity
		Capital	Share premium and Reserves (1)	Shares and holdings in Treasury stock	Result for the year	Other equity instruments			
Closing balance at 01/01/2008	3010	22.617	236.716		53.338			2	312.673
Adjustments for changes in accounting criteria	3011		8.615						8.615
Adjustments for errors	3012								
Adjusted opening balance	3015	22.617	245.331		53.338			2	321.288
I. Total recognised revenues/(expenses)	3020		1.806		25.261				27.067
II. Operations with shareholders or owners	3025		-44.479		-15.380				-59.859
1. Capital Increases /(Reductions)	3026								
2. Conversion of financial liabilities to shareholders' equity	3027								
3. Distribution of dividends	3028				-15.380				-15.380
4. Operations with shares or interests in treasury shares (net)	3029		-44.479						-44.479
5. Increases/(reductions) for business combinations	3030								
6. Other operations with shareholders or owners	3032								
III. Other variations in shareholders' equity	3035		34.609		-37.958			-2	-3.351
1. Payments based on equity instruments	3036								
2. Transfers between items of shareholders' equity	3037		37.958		-37.958				
3. Other variations	3038		-3.349					-2	-3.351
Closing balance at 30/06/2008	3040	22.617	237.267		25.261				285.145

(1) For the purposes of this statement, the **Share premium and Reserves** column includes the following shareholders' equity items on the balance sheet:
2.Share premium;3.Reserves;5.Results from previous years;6.Other shareholder contributions; and 8. Less: Interim dividends.

IV. SELECTED FINANCIAL INFORMATION
4. STATEMENT OF CHANGES IN EQUITY, INDIVIDUAL (2/2)
STATEMENT OF TOTAL CHANGES IN EQUITY, INDIVIDUAL (PREPARED USING PREVAILING NATIONAL ACCOUNTING REGULATIONS)

PREVIOUS PERIOD		Shareholders' equity				Adjustments for changes in value	Subsidies donations and legacies received	Total Shareholders' equity
		Capital	Share premium and Reserves (1)	Shares and holdings in Treasury stock	Result for the year			
Closing balance at xx/xx/xxxx (comparison period)	3050							
Adjustments for changes in accounting criteria	3051							
Adjustments for errors	3052							
Adjusted opening balance (comparison period)	3055							
I. Total recognised revenues/(expenses)	3060							
II. Operations with shareholders or owners	3065							
1. Capital Increases /(Reductions)	3066							
2. Conversion of financial liabilities to shareholders' equity	3067							
3. Distribution of dividends	3068							
4. Operations with shares or interests in treasury shares (net)	3069							
5. Increases/(reductions) for business combinations	3070							
6. Other operations with shareholders or owners	3072							
III. Other variations in shareholders' equity	3075							
1. Payments based on equity instruments	3076							
2. Transfers between items of shareholders' equity	3077							
3. Other variations	3078							
Closing balance at xx/xx/xxxx (comparison period)	3080							

(1) For the purposes of this statement, the **Share premium and Reserves** column includes the following shareholders' equity items on the balance sheet:
2.Share premium;3.Reserves;5.Results from previous years;6.Other shareholder contributions; and 8. Less: Interim dividends.

IV. SELECTED FINANCIAL INFORMATION

5. STATEMENT OF CASH FLOWS, INDIVIDUAL
(PREPARED USING PREVAILING NATIONAL ACCOUNTING REGULATIONS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
A) CASH FLOWS FROM OPERATIONS (1 + 2 + 3 + 4)	0435	-451.937	
1. Profit/Loss before tax	0405	34.254	
2. Adjustments to the result	0410	5.048	
(+) Amortisation of fixed assets	0411	436	
(+/-) Other adjustments of the result (net)	0412	4.612	
3. Changes in working capital	0415	-526.130	
4. Other cash flows from operations:	0420	34.891	
(-) Interest payments	0421	-63.698	
(+) Dividends receivable	0422	4.141	
(+) Interest receivable	0423	58.320	
(+/-) Received/(paid) for tax on income	0430		
(+/-) Other amounts received/(paid) from operations	0425	36.128	
B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2)	0460	69	
1. Payments for investors:	0440		
(-) Group and associated companies and business units	0441		
(-) Tangible and intangible fixed assets and real estate investments	0442		
(-) Other financial assets	0443		
(-) Other assets	0444		
2. Receivable from disposals:	0450	69	
(+) Group and associated companies and business units	0451		
(+) Tangible and intangible fixed assets and real estate investments	0452		
(+) Other financial assets	0453		
(+) Other assets	0454	69	
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3)	0490	112.386	
1. Receivables and (payments) for equity instruments:	0470	-47.828	
(+) Issue	0471		
(-) Amortisation	0472		
(-) Acquisition	0473	-47.828	
(+) Divestments	0474		
(+) Subsidies, donations and covenants received	0475		
2. Receivables and (payments) for financial liability instruments:	0480	160.214	
(+) Issue	0481	160.214	
(-) Redemption and amortisation	0482		
3. Payments for dividends and remuneration on other equity instruments	0485		
D) EFFECT OF EXCHANGE RATE VARIATIONS	0492	424	
E) NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS (A + B + C + D)	0495	-339.058	
F) CASH AND EQUIVALENTS AT START OF PERIOD	0499	907.090	
G) CASH AND EQUIVALENTS AT END OF PERIOD (E + F)	0500	568.032	

CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
------------------------------	-------------------------------

CASH AND EQUIVALENT COMPONENTS AT THE END OF THE PERIOD

(+) Cash and banks	0550	568.032	
(+) Other financial assets	0552		
(+) Less: Bank overdrafts on current accounts	0553		
TOTAL CASH AND EQUIVALENTS AT END OF PERIOD	0600	568.032	

IV. SELECTED FINANCIAL INFORMATION
6. CONSOLIDATED BALANCE SHEET (ADOPTED IFRS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 31/12/2007
ASSETS			
A) NON-CURRENT ASSETS	1040	4.807.376	4.152.509
1. Intangible assets:	1030	2.350.606	2.088.286
a) Goodwill	1031	1.139.378	1.114.388
b) Other intangible assets	1032	1.211.228	973.898
2. Tangible fixed assets	1033	1.936.432	1.647.736
3. Real estate investments	1034		
4. Investments accounted for using the equity method	1035	51.593	50.145
5. Non-current financial assets	1036	218.243	175.179
6. Deferred tax assets	1037	211.671	190.468
7. Other non-current assets	1038	38.831	695
B) CURRENT ASSETS	1085	3.508.984	3.957.647
1. Non-current assets held for sale	1050	303.289	242.451
2. Stocks	1055		
3. Trade accounts receivable and other accounts receivable:	1060	1.431.175	1.420.860
a) Clients from sales and provision of services	1061	1.004.755	1.145.786
b) Other accounts receivable	1062	256.393	84.114
c) Current tax assets	1063	170.027	190.960
4. Other current financial assets	1070	686.159	596.447
5. Other current assets	1075		
6. Cash and other equivalent liquid assets	1072	1.088.361	1.697.889
TOTAL ASSETS (A+B)	1100	8.316.360	8.110.156

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 31/12/2007
SHAREHOLDERS' EQUITY AND LIABILITIES			
A) SHAREHOLDERS' EQUITY (A.1 + A.2 + A.3)	1195	898.425	797.490
A.1) SHAREHOLDERS' EQUITY	1180	593.831	577.233
1. Capital	1171	22.617	22.617
a) Subscribed capital	1161		
b) Less: Uncalled capital	1162		
2. Share premium	1172	110.009	110.009
3. Reserves	1173	168.097	127.380
4. Less: Treasury shares	1174	-47.828	
5. Results from previous years	1178	269.568	196.824
6. Other shareholder contributions	1179		
7. Profit/loss for the year attributed to the parent company	1175	71.368	120.403
8. Less: Interim dividend	1176		
9. Other equity instruments	1177		
A.2) ADJUSTMENTS FOR CHANGES IN VALUE	1188	99.350	39.755
1. Financial assets available for sale	1181	-10.843	-2.807
2. Hedging transactions	1182	91.088	28.715
3. Conversion differences	1184	28.523	15.394
4. Others	1183	-9.418	-1.547
SHAREHOLDERS' EQUITY ATTRIBUTED TO THE PARENT COMPANY (A.1 + A.2)	1189	693.181	616.988
A.3) MINORITY INTERESTS	1193	205.244	180.502
B) NON-CURRENT LIABILITIES	1120	4.328.663	4.110.086
1. Subsidies	1117		
2. Non-current provisions	1115	156.003	132.018
3. Non-current financial liabilities:	1116	4.014.811	3.829.119
a) Payable to credit entities and debentures or other marketable securities	1131	3.774.595	3.532.279
b) Other financial liabilities	1132	240.216	296.840
4. Deferred tax liabilities	1118	155.909	139.180
5. Other non-current liabilities	1135	1.940	9.769
C) CURRENT LIABILITIES	1130	3.089.272	3.202.580
1. Liabilities linked to non-current assets held for sale	1121		
2. Current provisions	1122	16.982	9.621
3. Current financial liabilities:	1123	434.790	709.728
a) Payable to credit entities and debentures or other marketable securities	1133	413.896	685.535
b) Other financial liabilities	1134	20.894	24.193
4. Trade accounts payable and other accounts payable:	1124	2.626.428	2.478.544
a) Suppliers	1125	1.631.128	1.547.821
b) Other accounts payable	1126	850.271	771.628
c) Current tax liabilities	1127	145.029	159.095
5. Other current liabilities	1136	11.072	4.687
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES (A + B + C)	1200	8.316.360	8.110.156

IV. SELECTED FINANCIAL INFORMATION

7. CONSOLIDATED INCOME STATEMENT (ADOPTED IFRS)

Units: €'000s

		CURRENT PERIOD (2nd HALF)		PREVIOUS CURRENT PERIOD (2nd HALF)		CURRENT ACCUMULATED 30/06/2008		PREVIOUS ACCUMULATED 30/06/2007	
		Amount	%	Amount	%	Amount	%	Amount	%
(+) Net revenues	1205					1.631.953	100,00	1.393.649	100,00
(+/-) Variation in stocks of finished and semi-finished products	1206					35.968	2,20	29.101	2,09
(+) Works carried out by the company on its assets	1207					248.000	15,20	50.274	3,61
(-) Purchases	1208					-1.199.317	-73,49	-840.811	-60,33
(+) Other operating revenues	1209					147.398	9,03	48.410	3,47
(-) Personnel expenses	1217					-312.023	-19,12	-248.709	-17,85
(-) Other operating expenses	1210					-273.968	-16,79	-261.667	-18,78
(-) Amortisation of fixed assets	1211					-79.867	-4,89	-44.189	-3,17
(+) Subsidies received on non-financial and other fixed assets	1212								
(+/-) Impairment and results of fixed asset disposals	1214								
(+/-) Other results	1215								
Operating results	1245					198.144	12,14	126.058	9,05
(+) Financial revenues	1250					58.748	3,60	31.974	2,29
(-) Financial expenses	1251					-183.465	-11,24	-76.131	-5,46
(+/-) Variation in market value of financial instruments	1252					-946	-0,06	-8.026	-0,58
(+/-) Exchange differences	1254					31.583	1,94	-6.590	-0,47
(+/-) Impairment and results of disposals of financial instruments	1255								
Financial result	1256					-94.080	-5,76	-58.773	-4,22
(+/-) Results from entities valued using the equity method	1253					3.702	0,23	3.422	0,25
Profit/Loss before tax	1265					107.766	6,60	70.707	5,07
(+/-) Tax on income	1270					-25.302	-1,55	-8.008	-0,57
Result for the previous year from continuous operations	1280					82.464	5,05	62.699	4,50
(+/-) Result for the year from interrupted operations (net of taxes)	1285								
Consolidated result for the year	1288					82.464	5,05	62.699	4,50
a) Profit/loss attributed to the parent company	1300					71.368	4,37	54.934	3,94
b) Profit/loss attributed to minority interests	1289					11.096	0,68	7.765	0,56

Earnings per share		Amount (x.xx Euros)	Amount (x.xx Euros)	Amount (x.xx Euros)	Amount (x.xx Euros)
Basic	1290			0,79	0,61
Diluted	1295				

In the six months financial report corresponding to the first half of the year, the details relating to the current period are the same as the accumulated data, and they therefore do not need to be completed.

IV. SELECTED FINANCIAL INFORMATION
8. STATEMENT OF CONSOLIDATED RECOGNISED INCOME AND EXPENSE (ADOPTED IFRS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
A) CONSOLIDATED RESULTS FOR THE YEAR (from the income statement)	1305	82.464	62.699
B) INCOME AND EXPENSES RECOGNISED DIRECTLY IN SHAREHOLDERS' EQUITY	1310	64.217	31.781
1. For revaluation/(reversal of revaluation) of the tangible fixed asset and intangible assets	1311		
2. For valuation of financial instruments:	1320	-25.705	-10.668
a) Financial assets available for sale	1321	-13.798	-5.401
b) Other revenues/(expenses)	1323	-11.907	-5.267
3. For cash flow hedges	1330	104.131	9.883
4. Conversion differences	1334	13.129	34.413
5. For actuarial gains and losses and other adjustments	1344		
6. Entities valued by the equity method	1342		
7. Other revenues and expenses directly attributed to shareholders' equity	1343		
8. Tax effect	1345	-27.338	-1.847
C) TRANSFER THE INCOME STATEMENT	1350	-4.622	26.773
1. For valuation of financial instruments:	1355		
a) Financial assets available for sale	1356		
b) Other revenues/(expenses)	1358		
2. For cash flow hedges	1360	-6.471	40.142
3. Conversion differences	1364		
4. Entities valued by the equity method	1368		
5. Other revenues and expenses directly attributed to shareholders' equity	1363		
6. Tax effect	1370	1.849	-13.369
TOTAL RECOGNISED INCOME/(EXPENSES) (A+B+C)	1400	142.059	121.253
a) Attributed to the parent company	1398	129.835	115.731
b) Attributed to minority interests	1399	12.224	5.522

IV. SELECTED FINANCIAL INFORMATION
9. STATEMENT OF CHANGES IN EQUITY, CONSOLIDATED (ADOPTED IFRS) (1/2)

CURRENT PERIOD		Shareholders' Equity					Adjustments for changes in value	Minorities	Total Shareholders' equity
		Capital	Share premium and Reserves (1)	Treasury stock	Profit/Loss for the year	Other equity instruments			
Initial balance at 01/01/2008	3110	22.617	434.213		120.403		39.755	180.502	797.490
Adjustments for changes in accounting criteria	3111								
Adjustments for errors	3112								
Adjusted opening balance	3115	22.617	434.213		120.403		39.755	180.502	797.490
I. Total recognised revenues/(expenses)	3120				71.368		58.467	12.224	142.059
II. Operations with shareholders or owners	3125		-15.380	-44.477					-59.857
1. Capital increases /(reductions)	3126								
2. Conversion of financial liabilities to shareholders' equity	3127								
3. Distribution of dividends	3128		-15.380						-15.380
4. Operations with treasury stock (net)	3129			-44.477					-44.477
5. Increases/(reductions) for business combinations	3130								
6. Other operations with shareholders or owners	3132								
III. Other variations in shareholders' equity	3135		125.490		-120.403		1.128	12.518	18.733
1. Payments based on equity instruments	3136								
2. Transfers between items of shareholders' equity	3137		120.403		-120.403				
3. Other variations	3138		5.087				1.128	12.518	18.733
Closing balance at xx/xx/xxxx	3140	22.617	544.323	-44.477	71.368		99.350	205.244	898.425

(1) For the purposes of this statement, the **Share premium and Reserves** column includes the following shareholders' equity items on the balance sheet: 2.Share premium;3.Reserves;5.Results from previous years;6.Other shareholder contributions; and 8. Less: Interim dividends.

IV. SELECTED FINANCIAL INFORMATION
9. STATEMENT OF CHANGES IN EQUITY, CONSOLIDATED (ADOPTED IFRS) (2/2)

PREVIOUS PERIOD		Shareholders' Equity					Adjustments for changes in value	Subsidies, donations and legacies received	Total Shareholders' equity
		Capital	Share premium and Reserves (1)	Treasury stock	Profit/Loss for the year	Other equity instruments			
Initial balance at 01/01/2007 (comparison period)	3150	22.617	354.143		100.339		-86.994	151.021	541.126
Adjustments for changes in accounting criteria	3151								
Adjustments for errors	3152								
Adjusted opening balance (comparison period)	3155	22.617	354.143		100.339		-86.994	151.021	541.126
I. Total recognised revenues/(expenses)	3160				54.934		60.797	5.522	121.253
II. Operations with shareholders or owners	3165		-14.475						-14.475
1. Capital increases /(reductions)	3166								
2. Conversion of financial liabilities to shareholders' equity	3167								
3. Distribution of dividends	3168		-14.475						-14.475
4. Operations with treasury stock (net)	3169								
5. Increases/(reductions) for business combinations	3170								
6. Other operations with shareholders or owners	3172								
III. Other variations in shareholders' equity	3175		108.667		-100.339		3.561	-7.924	3.965
1. Payments based on equity instruments	3176								
2. Transfers between items of shareholders' equity	3177		100.339		-100.339				
3. Other variations	3178		8.328				3.561	-7.924	3.965
Closing balance at xx/xx/xxxx (comparison period)	3180	22.617	448.335		54.934		-22.636	148.619	651.869

(1) For the purposes of this statement, the **Share premium and Reserves** column includes the following shareholders' equity items on the balance sheet: 2.Share premium;3.Reserves;5.Results from previous years;6.Other shareholder contributions; and 8. Less: Interim dividends.

IV. SELECTED FINANCIAL INFORMATION
10. A. STATEMENT OF CONSOLIDATED CASH FLOWS (INDIRECT METHOD) (ADOPTED IFRS)

Units: €'000s

		CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
A) CASH FLOWS FROM OPERATIONS (1 + 2 + 3 + 4)	1435	187.490	-241.896
1. Profit/Loss before tax	1405	107.766	70.707
2. Adjustments to the result	1410	70.954	44.771
(+) Amortisation of fixed assets	1411	79.867	44.189
(+/-) Other adjustments of the result (net)	1412	-8.913	582
3. Changes in working capital	1415	148.808	-315.996
4. Other cash flows from operations:	1420	-140.038	-41.378
(-) Interest payments	1421	-121.493	-83.915
(-) Payments for dividends and remuneration on other equity instruments	1430		
(+) Dividends receivable	1422		
(+) Interest receivable	1423	13.997	6.698
(+/-) Received/(paid) for tax on income	1430	-16.015	10.805
(+/-) Other amounts received/(paid) from operations	1425	-16.527	25.034
B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2 + 3)	1460	-628.362	-360.003
1. Payments for investors:	1440	-711.193	-394.541
(-) Group and associated companies and business units	1441		
(-) Tangible and intangible fixed assets and real estate investments	1442	-676.459	-376.493
(-) Other financial assets	1443	-34.734	-18.048
(-) Other assets	1444		
2. Receivables from disposals:	1450	82.831	34.538
(+) Group and associated companies and business units	1451	2.741	
(+) Tangible and intangible fixed assets and real estate investments	1452	55.348	34.538
(+) Other financial assets	1453	24.742	
(+) Other assets	1454		
3. Other cash flows from investment activities	1455		
(+) Dividends receivable	1456		
(+) Interest receivable	1457		
(+/-) Other amounts received/(paid) from investment activities	1458		
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)	1490	-137.073	136.639
1. Receivables and (payments) for equity instruments:	1470	-47.827	
(+) Issue	1471		
(-) Amortisation	1472		
(-) Acquisition	1473	-47.827	
(+) Divestments	1474		
2. Receivables and (payments) for financial liability instruments:	1480	-89.246	136.639
(+) Issue	1481	84.788	147.908
(-) Redemption and amortisation	1482	-174.034	-11.269
3. Payments for dividends and remuneration on other equity instruments	1485		
4. Other cash flows from financing activities	1486		
(-) Interest payments	1487		
(+/-) Other amounts received/(paid) from financing activities	1488		
D) EFFECT OF EXCHANGE RATE VARIATIONS	1492	-31.583	6.590
E) NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS (A + B + C + D)	1495	-609.528	-458.670
F) CASH AND EQUIVALENTS AT START OF PERIOD	1499	1.697.889	1.027.972
G) CASH AND EQUIVALENTS AT END OF PERIOD (E + F)	1500	1.088.361	569.302

CURRENT PERIOD 30/06/2008	PREVIOUS PERIOD 30/06/2007
---------------------------------	----------------------------------

CASH AND EQUIVALENT COMPONENTS AT THE END OF THE PERIOD

(+) Cash and banks	1550	1.088.361	569.302
(+) Other financial assets	1552		
(+) Less: Bank overdrafts on current accounts	1553		
TOTAL CASH AND EQUIVALENTS AT END OF PERIOD	1600	1.088.361	569.302

This model of a statement of consolidated cash flows (indirect method) allows for the classification alternatives for interest and dividends, both received and paid, contemplated in the adopted IFRS. Each of the above headings must be classified in a unique and coherent way, in each year, as belonging to the activities of operations, investment or financing.

IV. SELECTED FINANCIAL INFORMATION
10. B. STATEMENT OF CONSOLIDATED CASH FLOWS (DIRECT METHOD) (ADOPTED IFRS)

Units: €'000s

	CURRENT PERIOD XX/XX/XXXX	PREVIOUS PERIOD XX/XX/XXXX
A) CASH FLOWS FROM OPERATIONS (1 + 2 + 3 + 4)	8435	
(+) Receivable from operations	8410	
(-) Payments to suppliers and to personnel for operational expenses	8411	
(-) Interest payments	8421	
(-) Payments for dividends and remuneration on other equity instruments	8422	
(+) Dividends receivable	8430	
(+) Interest receivable	8423	
(+/-) Received/(paid) for tax on income	8424	
(+/-) Other amounts received/(paid) from operations	8425	
B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2 + 3)	8460	
1. Payments for investors:	8440	
(-) Group and associated companies and business units	8441	
(-) Tangible and intangible fixed assets and real estate investments	8442	
(-) Other financial assets	8443	
(-) Other assets	8444	
2. Receivables from disposals:	8450	
(+) Group and associated companies and business units	8451	
(+) Tangible and intangible fixed assets and real estate investments	8452	
(+) Other financial assets	8453	
(+) Other assets	8454	
3. Other cash flows from investment activities	8455	
(+) Dividends receivable	8456	
(+) Interest receivable	8457	
(+/-) Other cash flows from investment activities	8458	
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)	8490	
1. Receivables and (payments) for equity instruments:	8470	
(+) Issue	8471	
(-) Amortisation	8472	
(-) Acquisition	8473	
(+) Divestments	8474	
2. Receivables and (payments) for financial liability instruments:	8480	
(+) Issue	8481	
(-) Redemption and amortisation	8482	
3. Payments for dividends and remuneration on other equity instruments	8485	
4. Other cash flows from financing activities	8486	
(-) Interest payments	8487	
(+/-) Other amounts received/(paid) from financing activities	8488	
D) EFFECT OF EXCHANGE RATE VARIATIONS	8492	
E) NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS (A + B + C + D)	8495	
F) CASH AND EQUIVALENTS AT START OF PERIOD	8499	
G) CASH AND EQUIVALENTS AT END OF PERIOD (E + F)	8500	

CURRENT PERIOD XX/XX/XXXX	PREVIOUS PERIOD XX/XX/XXXX
------------------------------	-------------------------------

CASH AND EQUIVALENT COMPONENTS AT THE END OF THE PERIOD

(+) Cash and banks	8550	
(+) Other financial assets	8552	
(+) Less: Bank overdrafts on current accounts	8553	
TOTAL CASH AND EQUIVALENTS AT END OF PERIOD	8600	

IV. SELECTED FINANCIAL INFORMATION
12. DIVIDENDS PAID

		CURRENT PERIOD			PREVIOUS PERIOD		
		% of Nominal	Euros per share (x.xx)	Amount (000s Euros)	% of Nominal	Euros per share (x.xx)	Amount (000s Euros)
Ordinary shares	2158	68	0,17	15379,8	64	0,16	14475,1
Other shares (without vote, redeemable, etc)	2159						
Total dividends paid	2160	68	0,17	15379,8	64	0,16	14475,1
a) Dividends charged against results	2155	68	0,17	15379,8	64	0,16	14475,1
b) Dividends charged against reserves or share premium	2156						
c) Dividends in kind	2157						

IV. SELECTED FINANCIAL INFORMATION
13. ISSUES, REPURCHASES OR REDEMPTION OF DEBT SECURITIES

Units.: Thousands of Euros

ISSUES CARRIED OUT BY THE ENTITY (AND/OR ITS GROUP)		CURRENT PERIOD				
		Outstanding initial balance 01/01/2008	(+) Issues	(-) Repurchases or redemptions	(+/-) Adjustments for exchange rate and others	Outstanding final balance 30/06/2008
Securities that represent debt issued in an EU Member State that required an information prospectus to be registered.	2191					
Securities that represent debt issued in an EU Member State that did not require an information prospectus to be registered.	2192					
Other securities that represent debt issued outside of EU Member States.	2193					
TOTAL	2200					

		PREVIOUS PERIOD				
		Outstanding initial balance 01/01/2008	(+) Issues	(-) Repurchases or redemptions	(+/-) Adjustments for exchange rate and others	Outstanding final balance 30/06/2008
Securities that represent debt issued in an EU Member State that required an information prospectus to be registered.	4191					
Securities that represent debt issued in an EU Member State that did not require an information prospectus to be registered.	4192					
Other securities that represent debt issued outside of EU Member States.	4193					
TOTAL	4200					

GUARANTEED ISSUES:		CURRENT PERIOD				
		Outstanding initial balance 01/01/2008	(+) Granted	(-) Cancelled	(+/-) Adjustments for exchange rate and others	Outstanding final balance 30/06/2008
Issues of securities that represent debt guaranteed by the group (guaranteed amount)	2195					

		PREVIOUS PERIOD				
		Outstanding initial balance 01/01/2008	(+) Granted	(-) Cancelled	(+/-) Adjustments for exchange rate and others	Outstanding final balance 30/06/2008
Issues of securities that represent debt guaranteed by the group (guaranteed amount)	4195					

IV. SELECTED FINANCIAL INFORMATION
14. BREAKDOWN OF FINANCIAL INSTRUMENTS BY TYPE AND CATEGORY(1/2)

Units: €'000s

FINANCIAL ASSETS: TYPE/CATEGORY		CURRENT PERIOD					
		Financial assets held for trading	Other financial assets at MV with changes in P&L	Financial assets available for sale	Loans and items receivable	Investments held to maturity	Hedging derivatives
Equity instruments	2061			326.740			
Debt securities	2062						
Derivatives	2063						22.285
Other financial assets	2064				8.693		
Long term/non-current	2065			326.740	8.693		22.285
Equity instruments	2066						
Debt securities	2067						
Derivatives	2068						
Other financial assets	2069				2.248.728		
Short term/current	2070				2.248.728		
TOTAL INDIVIDUAL	2075			326.740	2.257.421		22.285
Equity instruments	2161		51.593	76.909			
Debt securities	2162						
Derivatives	2163						38.831
Other financial assets	2164				353.005		
Long term/non-current	2165		51.593	76.909	353.005		38.831
Equity instruments	2166						
Debt securities	2167						
Derivatives	2168						137.027
Other financial assets	2169			50.783	498.349		
Short term/current	2170			50.783	498.349		137.027
TOTAL CONSOLIDATED	2175		51.593	127.692	851.354		175.858

FINANCIAL LIABILITIES: TYPE/CATEGORY		CURRENT PERIOD			
		Financial liabilities held for trading	Other financial liabs at MV with changes in P&L	Debits and items payable	Hedging derivatives
Payable to credit entities	2076			2.080.326	
Debentures and other marketable securities	2077			17.615	
Derivatives	2078				
Other financial liabilities	2079				
Long term debts/Non-current financial liabilities	2080			2.097.941	
Payable to credit entities	2081			113.418	
Debentures and other marketable securities	2082			19.873	
Derivatives	2083				
Other financial liabilities	2084				
Short term debts/Current financial liabilities	2085			133.291	
TOTAL INDIVIDUAL	2090			2.231.232	
Payable to credit entities	2176			3.774.595	
Debentures and other marketable securities	2177			210.145	
Derivatives	2178				1.940
Other financial liabilities	2179			30.071	
Long term debts/Non-current financial liabilities	2180			4.014.811	1.940
Payable to credit entities	2181			413.896	
Debentures and other marketable securities	2182			20.894	
Derivatives	2183				11.072
Other financial liabilities	2184				
Short term debts/Current financial liabilities	2185			434.790	11.072
TOTAL CONSOLIDATED	2190			4.449.601	13.012

(Abbreviations-MV:market value/P&L: income statement)

IV. SELECTED FINANCIAL INFORMATION
14. BREAKDOWN OF FINANCIAL INSTRUMENTS BY TYPE AND CATEGORY(2/2)

Units: €'000s

FINANCIAL ASSETS: TYPE/CATEGORY		PREVIOUS PERIOD					
		Financial assets held for trading	Other financial assets at MV with changes in P&L	Financial assets available for sale	Loans and items receivable	Investments held to maturity	Hedging derivatives
Equity instruments	5061						
Debt securities	5062						
Derivatives	5063						
Other financial assets	5064						
Long term/non-current	5065						
Equity instruments	5066						
Debt securities	5067						
Derivatives	5068						
Other financial assets	5069						
Short term/current	5070						
TOTAL INDIVIDUAL	5075						
Equity instruments	5161		50.145	56.388			
Debt securities	5162						
Derivatives	5163						695
Other financial assets	5164				309.259		
Long term/non-current	5165		50.145	56.388	309.259		695
Equity instruments	5166						
Debt securities	5167						
Derivatives	5168						124.087
Other financial assets	5169			61.922	410.438		
Short term/current	5170			61.922	410.438		124.087
TOTAL CONSOLIDATED	5175		50.145	118.310	719.697		124.782

FINANCIAL LIABILITIES: TYPE/CATEGORY		PREVIOUS PERIOD			
		Financial liabilities held for trading	Other financial liabs at MV with changes in P&L	Debits and items payable	Hedging derivatives
Payable to credit entities	5076				
Debentures and other marketable securities	5077				
Derivatives	5078				
Other financial liabilities	5079				
Long term debts/Non-current financial liabilities	5080				
Payable to credit entities	5081				
Debentures and other marketable securities	5082				
Derivatives	5083				
Other financial liabilities	5084				
Short term debts/Current financial liabilities	5085				
TOTAL INDIVIDUAL	5090				
Payable to credit entities	5176			3.532.279	
Debentures and other marketable securities	5177			296.840	9.769
Derivatives	5178				
Other financial liabilities	5179				
Long term debts/Non-current financial liabilities	5180			3.829.119	9.769
Payable to credit entities	5181			685.535	
Debentures and other marketable securities	5182			24.193	
Derivatives	5183				4.687
Other financial liabilities	5184				
Short term debts/Current financial liabilities	5185			709.728	4.687
TOTAL CONSOLIDATED	5190			4.538.847	14.456

(Abbreviations-MV:market value/P&L: income statement)

IV. SELECTED FINANCIAL INFORMATION

15. SEGMENTED INFORMATION

Units: €'000s

Table 1:
GEOGRAPHICAL AREA

		Distribution of net revenues by geographical area			
		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Domestic market	2210	4.362		580.599	594.778
Exports:	2215			1.051.353	798.871
a) European Union	2216			264.643	210.672
b) OECD countries	2217			335.573	250.851
c) Other countries	2218			451.137	337.348
TOTAL	2220	4.362		1.631.952	1.393.649

Table 2:

SEGMENTS		Ordinary revenues					
		CONSOLIDATED					
		Ordinary revenues from external clients		Ordinary revenues between segments		Total ordinary revenues	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Solar	2221	17.073	7.963			17.073	7.963
Bioenergy	2222	384.788	264.063			384.788	264.063
Environmental Services	2223	424.936	369.717	935	728	425.871	370.445
Information Technologies	2224	268.628	248.848	17.398	15.881	286.026	264.729
Industrial Construction and Engineering	2225	532.136	500.330	277.626	91.055	809.762	591.384
Corporate Activity	2226	4.392	2.729			4.392	2.729
	2227						
	2228						
	2229						
	2230						
(-) Adjustments and elimination of ordinary revenues between segments	2231			-295.959	-107.664	-295.959	-107.664
TOTAL	2235	1.631.953	1.393.649			1.631.953	1.393.649

Table 3:

SEGMENTS		Result	
		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD
Solar	2250	-4.395	-315
Bioenergy	2251	-4.317	13.200
Environmental Services	2252	36.055	14.264
Information Technologies	2253	8.189	4.189
Industrial Construction and Engineering	2254	46.145	22.885
Corporate Activity	2255	17.424	4.017
	2256		
	2257		
	2258		
	2259		
Total result of the segments reported	2260	99.101	58.240
(+/-) Unallocated results	2261		
(+/-) Elimination of internal results (between segments)	2262	-16.637	4.459
(+/-) Other results	2263		
(+/-) Tax on profits and/or results of interrupted operations	2264	25.302	8.008
RESULT BEFORE TAXES	2270	107.766	70.707

IV. SELECTED FINANCIAL INFORMATION
16. AVERAGE WORKFORCE

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
AVERAGE WORKFORCE	2295	72	54	23785	15133
Men	2296	44	34	20379	12825
Women	2297	28	20	3406	2308

IV. FINANCIAL INFORMATION SELECTED
17. REMUNERATION RECEIVED BY DIRECTORS AND MANAGERS

DIRECTORS:

Remuneration concept:		Amount ('000s Euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Fixed remuneration	2310	460	750
Variable remuneration	2311	3057	2066
Expenses	2312	909	854
Statutory benefits	2313		
Operations with shares and/or other financial instruments	2314		
Others	2315		
TOTAL	2320	4426	3670

Other benefits:

Advances	2326		
Loans granted	2327		
Pension plans and funds: Contributions	2328		
Pension plans and funds: Contract obligations	2329		
Life insurance premiums	2330		
Guarantees given by the company in favour of directors	2331		

MANAGERS:

		Amount ('000s Euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Total remuneration received by managers	2325	2480	2111

IV. SELECTED FINANCIAL INFORMATION
18. TRANSACTIONS WITH RELATED PARTIES (1/2)

Units: €'000s

RELATED OPERATIONS		CURRENT PERIOD				
		Significant shareholders	Directors and Managers	People, companies or entities of the group	Other related parties	Total
REVENUES AND EXPENSES:						
1) Financial expenses	2340					
2) Management or collaboration agreements	2341					
3) R&D transfer and licence agreements	2342					
4) Leases	2343					
5) Receipt of services	2344					
6) Purchase of goods (finished or semi-finished)	2345					
7) Allowance for bad and doubtful debts	2346					
8) Losses from derecognition or disposal of assets	2347					
9) Other expenses	2348	50				50
EXPENSES (1+2+3+4+5+6+7+8+9)	2350	50				50
10) Financial revenues	2351					
11) Management or collaboration agreements	2352					
12) R&D transfer and licence agreements	2353					
13) Dividends received	2354					
14) Leases	2355					
15) Provision of services	2356					
16) Sale of goods (finished or semi-finished)	2357					
17) Gains from derecognition or disposal of assets	2358					
18) Other revenues	2359					
REVENUES (10+11+12+13+14+15+16+17+18)	2360					

OTHER TRANSACTIONS:		CURRENT PERIOD				
		Significant shareholders	Directors and Managers	People, companies or entities of the group	Other related parties	Total
Purchase of tangible, intangible or other assets	2371	463				463
Financing agreements: loans and capital contributions (lender)	2372					
Financial lease agreements (lessor)	2373					
Repayment or cancellation of loans and lease agreements (lessor)	2377					
Sale of tangible, intangible or other assets	2374					
Financing agreements: loans and capital contributions (borrower)	2375					
Financial lease agreements (lessee)	2376					
Repayment or cancellation of loans and lease agreements (lessee)	2378					
Guarantees provided	2381					
Guarantees received	2382					
Commitments acquired	2383					
Commitments/guarantees cancelled	2384					
Dividends and other distributed income	2386					
Other operations	2385					

IV. SELECTED FINANCIAL INFORMATION
18. TRANSACTIONS WITH RELATED PARTIES (2/2)

Units: €'000s

RELATED OPERATIONS		CURRENT PERIOD				
		Significant shareholders	Directors and Managers	People, companies or entities of the group	Other related parties	Total
REVENUES AND EXPENSES						
1) Financial expenses	6340					
2) Management or collaboration agreements	6341					
3) R&D transfer and licence agreements	6342					
4) Leases	6343					
5) Receipt of services	6344					
6) Purchase of goods (finished or semi-finished)	6345					
7) Allowance for bad and doubtful debts	6346					
8) Losses from derecognition or disposal of assets	6347					
9) Other expenses	6348					
EXPENSES (1+2+3+4+5+6+7+8+9)	6350					
10) Financial revenues	6351					
11) Management or collaboration agreements	6352					
12) R&D transfer and licence agreements	6353					
13) Dividends received	6354					
14) Leases	6355					
15) Provision of services	6356					
16) Sale of goods (finished or semi-finished)	6357					
17) Gains from derecognition or disposal of assets	6358					
18) Other revenues	6359					
REVENUES (10+11+12+13+14+15+16+17+18)	6360					

OTHER TRANSACTIONS		CURRENT PERIOD				
		Significant shareholders	Directors and Managers	People, companies or entities of the group	Other related parties	Total
Purchase of tangible, intangible or other assets	6371					
Financing agreements: loans and capital contributions (lender)	6372					
Financial lease agreements (lessor)	6373					
Repayment or cancellation of loans and lease agreements (lessor)	6377					
Sale of tangible, intangible or other assets	6374					
Financing agreements: loans and capital contributions (borrower)	6375					
Financial lease agreements (lessee)	6376					
Repayment or cancellation of loans and lease agreements (lessee)	6378					
Guarantees provided	6381					
Guarantees received	6382					
Commitments acquired	6383					
Commitments/guarantees cancelled	6384					
Dividends and other distributed income	6386					
Other operations	6385					

V. EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS/SUMMARISED ANNUAL ACCOUNTS FOR THE INTERIM PERIOD

Attach
Explanatory notes to
the financial statements

Attach
Summarised
annual accounts

(Text field)

(1) Explanatory notes to the financial statements: The explanatory notes to the interim financial statements and to the rest of the selected financial information in Chapter IV of this model will be attached in this section. They will contain, as a minimum, the breakdowns and minimum required information given in the instructions for preparing the six month financial report.

(2) Summarised annual accounts:

(2.1) Issuers that prepare consolidated summarised annual accounts: If the models of the consolidated financial statements of sections 6,7,8,9 and 10.A or 10.B of Chapter IV of selected financial information do not meet the requirements established by the adopted international accounting standard applicable to interim financial information; or if the issuer voluntarily prepares consolidated summarised annual accounts for the interim period including its own summarised financial statement models, it will attach the consolidated summarised annual accounts for the interim period, in this section, which will contain at least the minimum breakdowns required by the adopted international accounting standard applicable to interim financial information, irrespective of the obligation to additionally complete the financial information of Chapter IV on Selected financial information.

(2.2) Issuers that do not prepare consolidated summarised annual accounts: In the exceptional event that the individual financial statement models of sections 1,2,3,4 and 5 of Chapter IV on Selected financial information do not comply with the requirements of Article 13 of Royal Decree 1362/2007; or if the issuer voluntarily prepares individual summarised annual accounts for the interim period including its own summarised financial statement models, it will attach the individual summarised annual accounts for the interim period to this section, which will contain at least all the minimum breakdowns required by section C.2.1) of the instructions of this model, irrespective of the obligation to additionally complete the details contained in Chapter IV on Selected financial information.

VI. INTERIM MANAGEMENT REPORT

Attach
Interim management
report

(Text field)

VI. AUDITOR'S REPORT

Attach
Auditor's report

(Text field)