

Annual Report 2009
ABENGOA

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Consolidated Statements of Changes in Shareholders' Equity

Statement of Changes in Equity of Abengoa for the Year ended December 31, 2009 and 2008

- Figures in thousands of euros -

	Attributable to the Owners of the Company				Total	Minority Interest	Total Equity
	Share Capital	Reserves and Other Reserves	Accumulated Currency Translation Difference	Retained Earnings			
A. Balance at 1 January 2008	22,617	261,750	15,394	317,227	616,988	180,502	797,490
I. Consolidated Profit after tax	0	0	0	140,402	140,402	25,375	165,777
Fair Value Gains on Available-for sale Financial Assets	-	(5,346)	-	-	(5,346)	-	(5,346)
Fair Value of Other Income/Expenses	-	(27,703)	-	-	(27,703)	-	(27,703)
Fair Value Cash-flow Hedges	-	7,450	-	-	7,450	-	7,450
Currency Exchange Differences	-	-	(265,508)	-	(265,508)	-	(265,508)
Tax Effect	-	3,338	-	-	3,338	-	3,338
Others Movements	-	(46,813)	-	(639)	(47,452)	-	(47,452)
II. Other Comprehensive Income	0	(69,074)	(265,508)	(639)	(335,221)	0	(335,221)
III. Total Comprehensive Income (I + II)	0	(69,074)	(265,508)	139,763	(194,819)	25,375	(169,444)
Own Share	-	-	-	-	0	-	0
Distribution of 2007 profit	-	37,958	-	(53,338)	(15,380)	-	(15,380)
IV. Transactions with owners	0	37,958	0	(53,338)	(15,380)	0	(15,380)
V. Other Movements of Equity	0	0	0	0	0	14,821	14,821
B. Balance at 31 December 2008	22,617	230,634	(250,114)	403,652	406,789	220,698	627,487
C. Balance at 1 January 2009	22,617	230,634	(250,114)	403,652	406,789	220,698	627,487
I. Consolidated Profit after tax	0	0	0	170,306	170,306	32,432	202,738
Fair Value Gains on Available-for sale Financial Assets	-	7,618	-	-	7,618	-	7,618
Fair Value of Other Income/Expenses	-	12,568	-	-	12,568	-	12,568
Fair Value Cash-flow Hedges	-	(153,876)	-	-	(153,876)	-	(153,876)
Currency Exchange Differences	-	-	284,552	-	284,552	-	284,552
Tax Effect	-	50,437	-	-	50,437	-	50,437
Others Movements	-	(139)	-	16,256	16,117	-	16,117
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
Own Share	-	24,476	-	-	24,476	-	24,476
Distribution of 2008 profit	-	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
D. Balance at 31 December 2009	22,617	211,133	34,438	534,514	802,702	368,274	1,170,976