

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

Name	Registered Address	Shareholding		Parent Company	(*)	Art. of R.D. 1815/91	Activity	Auditor
		Amount in Thousands of €	% of Nominal Capital					
Abenor, S.A.	Santiago (CL)	6,752	20.00	Inversiones Eléctricas Transam Chile Limitada/Abengoa Chile, S.A.	-	5º 3	(4)	A
Agua y Gestión de Servicios Ambientales, S.A.	Seville (SP)	6,886	37.38	Befesa Medio Ambiente, S.A.	-	5º 3	(2)	-
Araucana de Electricidad, S.A.	Santiago (CL)	7,303	20.00	Abengoa Chile, S.A./Inversiones Eléctricas Transam Chile Limitada	-	5º 3	(4)	A
Betearte	Bilbao (SP)	1,121	33.33	Alianza Medioambiental, S.L.	-	5º 3	(2)	-
Chennai Water Desalination Limited	Chennai (IN)	7,086	25.00	Befesa Agua, S.A.U.	-	5º 3	(2)	-
Coahen, S.A. de C.V.	México (MX)	-	48.00	Concecutex, SA de C.V./Abengoa México, S.A. de C.V./Inst.Inabensa S.A.	(*)	5º 3	(4)	-
Cogeneración Motril, S.A.	Seville (SP)	1,403	39.00	Abener Energía, S.A.	-	5º 3	(4)	-
Concesionaria Hospital del Tajo, S.A.	Seville (SP)	1,727	20.00	Instalaciones Inabensa, S.A.	-	5º 3	(2)	-
Ecología Canaria, S.A.	Las Palmas (SP)	68	45.00	Befesa Gestión de Residuos Industriales, S.L.	-	5º 3	(2)	-
Evacuación Villanueva del Rey, S.L.	Seville (SP)	-	45.12	Helioenergy Electr.1 S.A./Helioenergy Electr.2 S.A./Helioenergy Electr.3 S.A.	(*)	5º 3	(5)	-
Expansion-Transmissao Iluminiare Marimondo, Ltda	R. de Janeiro (BR)	7,102	25.00	Abengoa Concessoes Brasil Holding, S.A.	-	5º 3	(4)	-
Expansion-Transmissao de Energia Eléctrica Ltda	R. de Janeiro (BR)	11,460	25.00	Abengoa Concessoes Brasil Holding, S.A.	-	5º 3	(4)	-
Explotadora Hospital del Tajo, S.L.	Seville (SP)	-	20.00	Instalaciones Inabensa, S.A.	-	5º 3	(4)	-
Green Visión Holding BV	Netherlands (NL)	3,000	24.00	Hynergreen Technologies, S.A.	(*)	5º 3	(4)	-
Huepill de Electricidad, S.L.	Santiago (CL)	11,013	100.00	Abengoa Chile, S.A./Inversiones Eléctricas Transam Chile Limitada	-	5º 3	(4)	A
Inversiones Eléctricas Transam Chile Limitada	Santiago (CL)	4,959	20.00	Abengoa Chile, S.A.	-	5º 3	(4)	A
Linha Verde Transmissora de Energia, S.A.	Brasilia (BR)	-	25.50	Abengoa Concessoes Brasil Holding, S.A.	(*)	5º 3	(4)	-
Meyah Bah / Honnaine	Cheraga (Argelia)	19,039	51.00	Gaida Tlemcen, S.L.	-	5º 3	(2)	-
Red Eléctrica del Sur, S.A.	Lima (PE)	3,900	23.75	Abengoa Perú, S.A.	-	5º 3	(4)	-
Rio Branco Transmissora de Energia, S.A.	Brasilia (BR)	-	25.50	Abengoa Concessoes Brasil Holding S.A.	(*)	5º 3	(4)	-
Telvent DMS LLC	Serbia	4,111	49.00	Telvent Energia, S.A.	-	5º 3	(3)	B
TSMC Ing. Y Construcción	Santiago (CL)	-	33.30	Abengoa Chile, S.A.	-	5º 3	(4)	-
Zoar Eólica, S.L.	A Coruña (SP)	40	33.33	Instalaciones Inabensa, S.L./Abengoa S.A.	-	5º 3	(4)	-

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

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

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

- A Audited by PricewaterhouseCoopers Auditores.
- B Companies audited by Deloitte (for legal purposes and Consolidated Annual Accounts of Abengoa, S.A.).
- C Audited by Auditoria y Consulta (for legal purposes).
- D Audited by Other Auditors (for legal purposes).