

D. Related-party transactions and intragroup transactions

D.1 Explain any procedures for approving related-party and intra-group transactions.

Procedure for reporting the approval of related-party transactions

The procedure for the approval of operations with associated parties is outlined in Articles 44 and 44 bis of the bylaws, and 4 and 27 of the Board of Directors regulations.

Before the Board of Directors takes the relevant decisions, the audit committee must inform said Board of the transactions with related parties.

Upon prior receipt of the Audit Committee report, the Board of Directors is required to approve the transactions carried out between the Company or companies in its group with directors, or with shareholders, individually or in partnership with others, involving a share legally considered as significant, including shareholders represented on the Company's Board of Directors or the Board of Directors of other companies belonging to the same group or with related parties.

The affected directors or those representing or connected to affected shareholders should abstain from the deliberation and voting process of the agreement in question. Only transactions that simultaneously meet the following three characteristics shall be exempt from this approval:

- (i) (i) They are governed by standardised agreements applied on across-the board bases to a high number of clients;
- (ii) they go through at prices or rates generally set by the person supplying the goods or services; and
- (iii) their amounts do not exceed 1% of the company's annual revenue.

Only in duly justified emergency situations may decisions on previous matters be adopted by the delegates or individuals. Such decisions shall be ratified in the first Board meeting that is held following the adoption thereof

The Audits Committee shall prepare an annual report on the operations with associated parties, which shall be made public through the Company's web page prior to the Ordinary General Shareholders Meeting.

D.2 Describe those transactions that are significant due to the amount or subject matter thereof between the company or entities of its group and the company's significant shareholders:

Name or corporate name of significant shareholder	Name or corporate name of the company or entity of the group	Nature of the relationship	Type of transaction	Amount (thousands of Euros)
N/A	N/A	N/A	N/A	N/A

D.3 Describe those transactions that are significant due to the amount or subject matter thereof between the company or entities of its group and the company's directors or officers:

Name or corporate name of the directors or executives	Name or corporate name of the related party	Connection	Nature of the transaction	Amount (thousands of Euros)
Javier Benjumea Llorente	Blanca de Porres Guardiola	Spouse of Felipe Benjumea Llorente, brother of Javier Benjumea Llorente	Technical consultancy contract for the optimisation of CPA catering services between the company of the Simosa Group and Blanca de Porres Guardiola, contract that ended in 2016 but not renewed	95
Ricardo Martínez Rico	Equipo Económico, S.L.	Chairman of Equipo Económico, S.L.	Integral and strategic consultancy service agreement signed between Equipo Económico, S.L., Abengoa S.A., Abengoa Concessions, S.L. and Abeinsa Ingeniería y Construcción Industrial, S.A.	90
Felipe Benjumea Llorente	Felipe Benjumea Llorente	Former Executive Chairman and brother of an Executive Director	Consultancy agreement signed on 23 September 2015 between Felipe Benjumea Llorente and Abengoa, S.A. valid until 31 December 2016.	1,086 During the 2016 financial year, there were no amounts invoiced pursuant to this agreement.

D.4 Report the significant transactions made by the company with other entities belonging to the same group, provided they are not eliminated in the preparation of the consolidated accounts and they are not part of the ordinary course of business of the company as to their purpose and conditions.

In any case, report any intra-group transaction with entities established in countries or territories considered to be tax havens:

Corporate name of entity of group	Brief description of the transaction	Amount (thousands of Euros)
EIG Global Energy Partners	Abengoa waives all rights it has over its investment in APW-1, with regards to its shares and credits it may hold with it,	375 millions of Euros
Atlantica Yield	The Company's recognition of a liability as a result of the impossibility of the preferred shares to comply with the terms and conditions in certain transmission lines in Brazil (ACBH) signed in 2014 financial year.	95 millions of Euros
Rioglass Solar	Conversion of convertible loan, entered into at close of 2015 financial year with the minority partner, Rioglass Laminar, by virtue of which it was given control of said company.	82 millions of Euros

D.5 Indicate the amount of transactions with other related parties.

See Section H "Other Information of Interest"

D.6 Describe the mechanisms used to detect, determine, and resolve potential conflicts of interest between the company and/or its group, and its directors, officers, or significant shareholders.

In accordance with the provisions of the Board of Directors' Regulations, Directors are obliged to inform the Board of any situation of potential conflict in advance, and to abstain until the conflict is resolved.

D.7 Is more than one company of the group listed in Spain?

No

Identify the subsidiary companies that are listed in Spain:

Not Applicable

Listed subsidiary companies

Indicate whether they have publicly and accurately defined their respective areas of activity and any possible business relationships among them, as well as those between the listed dependent company and the other companies within the group:

Not Applicable

Describe the possible business relationships between the parent company and the listed subsidiary, and between the subsidiary and the other companies within the group:

See Section H "Other Information of Interest"

Identify the mechanisms established to resolve possible conflicts of interest between the listed subsidiary and the other companies within the group:

Not Applicable

Mechanisms for the resolution of possible conflicts of interest
