## VOLUME 2 - 1

**ISOLUX INFRASTRUCTURE**

Entity: Isolux Infrastructure Netherlands B.V  
Roles:
- Proposer
- Equity Member
- Firm responsible for Operations and Maintenance

Section A: Newly Formed Entity Letter  
Section A: Financial Statements 2012  
Section A: Discussion of the Areas Affected by a Conversion to US GAAP  
Section A: Credit Rating  
Section B: Material Changes in Financial Conditions  
Section C: Off-Balance Sheet Liabilities  
Section D: Financial Qualifications - Summary Financial Information - Form F

**GRUPO ISOLUX CORSAN S.A.**

Entity: Grupo Isolux Corsan S.A.  
Role: Isolux Infrastructure Shareholder

Section A: Financial Statements 2010 (Original in Spanish)  
Section A: Financial Statements 2010 (Translation to English)  
Section A: Financial Statements 2011 (Original in Spanish)  
Section A: Financial Statements 2011 (Translation to English)  
Section A: Financial Statements 2012 (Original in Spanish)  
Section A: Financial Statements 2012 (Translation to English)  
Section A: Discussion of the Areas Affected by a Conversion to US GAAP  
Section A: Conversion to U.S. Dollars  
Section A: Credit Ratings  
Section B: Material Changes in Financial Conditions  
Section C: Off-Balance Sheet Liabilities  
Section D: Financial Qualifications - Summary Financial Information - Form F

## VOLUME 2 - 2

**PSP**

Entity: Public Sector Investment Board  
Role: Isolux Infrastructure Shareholder

Section A: Financial Statements 2010  
Section A: Financial Statements 2011  
Section A: Financial Statements 2012  
Section A: Credit Ratings  
Section B: Material Changes in Financial Conditions  
Section C: Off-Balance Sheet Liabilities  
Section D: Financial Qualifications - Summary Financial Information - Form F

**CORSAN CORVIAM**

Entity: Corsan Corviam Construcción S.A.  
Role: Lead Contractor

Section A: Financial Statements 2010 (Original in Spanish)  
Section A: Financial Statements 2010 (Translation to English)  
Section A: Financial Statements 2011 (Original in Spanish)  
Section A: Financial Statements 2011 (Translation to English)  
Section A: Financial Statements 2012 (Original in Spanish)  
Section A: Financial Statements 2012 (Translation to English)  
Section A: Discussion of the Areas Affected by a Conversion to US GAAP  
Section A: Conversion to U.S. Dollars  
Section A: Credit Ratings  
Section B: Material Changes in Financial Conditions  
Section C: Off-Balance Sheet Liabilities  
Section D: Financial Qualifications - Summary Financial Information - Form F