



REPORT ON THE AUDITOR OF ACCOUNTS' INDEPENDENCE

To the Board of Directors of Gamesa Corporación Tecnológica, S.A.:

In accordance with the provisions set forth in paragraph 4(f) of Article 529(14) of the Revised Text of the Corporate Enterprises Act, approved by Royal Legislative Decree 1/2010 of 2 July (in its wording given by Act 31/2014 of 3 December), and pursuant to Gamesa Corporación Tecnológica, S.A.'s internal regulations, the Audit and Compliance Committee is issuing this report prior to Ernst & Young, S.L. issuing its audit report on the separate and consolidated annual accounts of Gamesa Corporación Tecnológica, S.A. and its Subsidiaries for the financial year ending at December 31, 2015, and states the following:

- Suitable relationships with the auditors of accounts have been established to receive information on any matters that could place their independence at risk for the Audit and Compliance Committee's examination and regarding any other matters concerning the performance of the account auditing process, as well as any other communications laid down by account auditing legislation and technical auditing standards.
- The Audit and Compliance Committee has received from the auditors of accounts, Ernst & Young, S.L., a written confirmation of their independence from the Company and its subsidiaries (Grupo Gamesa), as well as information on the additional services of any kind whatsoever provided to such organizations by Ernst & Young, S.L. or by its related people or entities and that they were not involved in any kind of incompatibility.
- In addition, the Audit and Compliance Committee has verified that the fees paid out upon the signing of the audit for all items under no circumstances amounts to a relevant percentage of its total revenues over the course of the preceding year.
- Furthermore, at the request of the Audit and Compliance Committee, the Committee received the auditors of accounts at its meeting held on December 17, 2014 so that the latter could give the Committee a presentation on the policies, procedures and tools designed and implemented by them to ensure fulfillment of the ethical and independence standards which apply. In this regard, written confirmation has been received of the aforementioned aspects' fulfilment to date.

From the information thus obtained through the actions and channels of communications indicated above, no aspects have been identified that would place into question the auditing of accounts activity's fulfillment of prevailing legislation in Spain on matters having to do with the auditors' independence and, more specifically, we hereby confirm that no aspects of this nature have been identified connected with the provision of additional services of any kind, either on an individual basis or as a whole, other than legal auditing activities.

Gamesa



This Report has been drawn up by the Audit and Compliance Committee of Gamesa Corporación Tecnológica, S.A. at its meeting held on February 23, 2016 with the vote favorable of all its members.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Gloria Hernández García', written over a horizontal line.

Gloria Hernández García
Chair of the Audit and Compliance Committee
Gamesa Corporación Tecnológica, S.A.

Madrid, February 23, 2016