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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20509

**Form 20-F/A**  
(Amendment No. 1)

(Mark One)

REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g) OF THE SECURITIES EXCHANGE ACT OF 1934  
OR

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2021  
OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934  
OR

SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of event requiring this shell company report \_\_\_\_\_  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission file number: 001-36487

## Atlantica Sustainable Infrastructure plc

*(Exact name of Registrant as specified in its charter)*

**Not applicable**

(Translation of Registrant's name into English)

**England and Wales**

(Jurisdiction of incorporation or organization)

**Great West House, GW1, 17th floor  
Great West Road  
Brentford, United Kingdom TW8 9DF  
Tel: +44 203 499 0465**

(Address of principal executive offices)

**Santiago Seage  
Great West House, GW1, 17TH Floor  
Great West Road  
Brentford, United Kingdom TW8 9DF  
Tel: +44 203 499 0465**

(Name, Telephone, E-mail and/or Facsimile number and Address of Company Contact Person)

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Securities registered or to be registered pursuant to Section 12(b) of the Act.

Title of each class	Trading Symbol	Name of each exchange on which registered
Ordinary Shares, nominal value \$0.10 per share	AY	NASDAQ GlobalNAS Select Market

Securities registered or to be registered pursuant to Section 12(g) of the Act.

None

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act.

None

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 112,402,973 ordinary shares, nominal value \$0.10 per share.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.  Yes  No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.  Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  Yes  No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).  Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or an emerging growth company. See definition of "large accelerated filer", "accelerated filer," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer   
Emerging growth company

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP

International Financial Reporting Standards  
as issued by the International Accounting  
Standards Board

Other

If "Other" has been checked in response to the previous question indicate by check mark which financial statement item, the registrant has elected to follow.  Item 17  Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).  Yes  No

## Explanatory Note

This Amendment No. 1 on Form 20-F/A (“Amendment”) to the Annual Report on Form 20-F for the year ended December 31, 2021 (“Form 20-F”) for Atlantica Sustainable Infrastructure plc (the “Company”), as originally filed with the Securities and Exchange Commission on February 28, 2022, is being filed to (i) include the report of Ernst & Young, S.L., an independent registered public accounting firm (PCAOB ID 1461), with respect to the consolidated statements of financial position of the Company as of December 31, 2021 and 2020 and the related consolidated statements of income, comprehensive income, changes in equity and cash flows, for each of the three years in the period ended December 31, 2021, and the related notes, which was inadvertently omitted in the Form 20-F, and (ii) amend Item 19. Exhibits of the Form 20-F.

This Amendment speaks as of the date of February 28, 2022. Except for the inclusion of Ernst & Young, S.L.’s report and the amendment of Item 19. Exhibits of the Form 20-F, as indicated above, this Amendment does not reflect any events that may have occurred subsequent to the original filing date of the Form 20-F and does not modify or update any other disclosure made in such filing.

Additionally, in connection with the filing of this Amendment, the Company is including: (i) new certifications of the Company’s Chief Executive Officer and Chief Financial Officer pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Exchange Act, (ii) certification pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code (18 U.S.C. 1350) and (iii) a new consent of Ernst & Young, S.L. to the incorporation by reference in the Registration Statement (Form F-3 No. 333—258395) of the Company and in the related Prospectus of its report dated February 27, 2022, with respect to the consolidated financial statements of the Company included in the Form 20-F.

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### ITEM 19. EXHIBITS

The following exhibits are filed as part of this annual report:

Exhibit No.	Description
<a href="#">1.1</a>	Amended and restated Articles of Association of Atlantica Yield plc (incorporated by reference from Exhibit 3.1 to Atlantica Yield plc’s Form 6-K, as amended, filed with the SEC on May 21, 2018 – SEC File No. 001-36487).
<a href="#">2.1</a>	Description of Securities Registered under Section 12 of the Exchange Act (incorporated by reference from Exhibit 2.1 to Atlantica Sustainable Infrastructure plc’s Form 20-F, filed with the SEC on February 28, 2022 – SEC File No. 001-36487).
<a href="#">4.1</a>	Amended and Restated Right of First Offer Agreement by and between Abengoa Yield plc (now Atlantica Yield plc) and Abengoa, S.A., dated December 9, 2014 (incorporated by reference from Exhibit 10.1 to Atlantica Yield plc’s Registration Statement on Form F-1 filed with the SEC on December 11, 2014 – SEC File No. 333-200848).
<a href="#">4.2</a>	Operation and Maintenance Agreement between Abengoa Solar Espana, S.A. and Solaben Electricidad Dos, S.A., dated December 10, 2012 (incorporated by reference from Exhibit 10.8 to Atlantica Yield plc’s draft registration statement on Form F-1 submitted to the SEC on February 28, 2014 – SEC File No. 377-00503).
<a href="#">4.3</a>	Operation and Maintenance Agreement between Abengoa Solar Espana, S.A. and Solaben Electricidad Tres, S.A., dated December 10, 2012 (incorporated by reference from Exhibit 10.9 to Atlantica Yield plc’s draft registration statement on Form F-1 submitted to the SEC on February 28, 2014 – SEC File No. 377-00503).

- [4.4](#) Credit and Guaranty Agreement dated May 10, 2018 (incorporated by reference from Exhibit 99.1 from Atlantica Yield plc's Form 6-K filed with the SEC on September 5, 2018– SEC File No. 001-36487).
- [4.5](#) Registration Rights Agreement dated March 28, 2017 among Atlantica Yield plc, Abengoa S.A., ACIL Luxco1 S.A. and GLAS Trust Corporation Limited as security agent (incorporated by reference from Exhibit 4.12 from Atlantica Yield plc's Form 6-K filed with the SEC on April 12, 2017 – SEC File No. 001-36487).
- [4.6](#) Shareholder's Agreement dated March 5, 2018 among Atlantica Yield, Liberty GES and Algonquin Power & Utilities Corp. (incorporated by reference from Exhibit 4.13 from Atlantica Yield plc's Form 6-K filed with the SEC on March 12, 2018– SEC File No. 001-36487).
- [4.7](#) First Amendment and Joinder to Credit and Guaranty Agreement, dated January 24, 2019 (incorporated by reference from Exhibit 4.14 from Atlantica Yield plc's Form 20-F filed with the SEC on February 28, 2019 – SEC File No. 001-36487).
- [4.8](#) Right of First Offering Agreement dated March 5, 2018 between Atlantica Yield and Algonquin Power and Utilities Corp. (incorporated by reference from Exhibit 4.15 from Atlantica Yield plc's Form 6-K filed with the SEC on March 12, 2018– SEC File No. 001-36487).
- [4.9](#) Second Amendment to Credit and Guaranty Agreement, dated August 2, 2019 (incorporated by reference from Exhibit 4.18 from Atlantica Yield plc's Form 6-K filed with the SEC on November 7, 2019 – SEC File No. 001-36487).
- [4.10](#) Enhanced Cooperation Agreement, dated May 9, 2019, by and among Algonquin Power & Utilities, Corp., Atlantica Yield plc and Abengoa-Algonquin Global Energy Solutions B.V.(incorporated by reference from Exhibit 99.1 from Atlantica Yield plc's Form 6-K filed with the SEC on August 7, 2019 – SEC File No. 001-36487).
- [4.11](#) Subscription Agreement, dated May 9, 2019, by and between Algonquin Power & Utilities, Corp. and Atlantica Yield plc (incorporated by reference from Exhibit 99.2 from Atlantica Yield plc's Form 6-K filed with the SEC on August 7, 2019 – SEC File No. 001-36487).
- [4.12](#) AYES Shareholder Agreement, dated May 24, 2019, by and among Algonquin Power & Utilities, Corp., Atlantica Yield plc and Atlantica Yield Energy Solutions Canada Inc. (incorporated by reference from Exhibit 99.3 from Atlantica Yield plc's Form 6-K filed with the SEC on August 7, 2019 – SEC File No. 001-36487).
- [4.13](#) Third Amendment to Credit and Guaranty Agreement, dated December 17, 2019 (incorporated by reference from Exhibit 4.19 from Atlantica Yield plc's Form 20-F filed with the SEC on February 28, 2020 – SEC File No. 001-36487).
- [4.14](#) Note Purchase Agreement, dated March 20, 2020, between Atlantica Yield plc and a group of institutional investors as purchasers of the notes issued thereunder (incorporated by reference from Exhibit 4.20 from Atlantica Yield plc's Form 6-K filed with the SEC on May 7, 2020 – SEC File No. 001-36487).
- [4.15](#) Memorandum and Articles of Association of Atlantica Sustainable Infrastructure Jersey Limited (incorporated by reference from Exhibit 4.21 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2020 – SEC File No. 001-36487).
- [4.16](#) Indenture (including Form of Global Note) relating to Atlantica Sustainable Infrastructure Jersey Limited's 4.00% Green Exchangeable Senior Notes due 2025, dated July 17, 2020, by and among Atlantica Sustainable Infrastructure Jersey Limited, as Issuer, Atlantica Sustainable Infrastructure plc, as Guarantor, BNY Mellon Corporate Trustee Services Limited, as Trustee, The Bank of New York Mellon, London Branch, as Paying and Exchange Agent, and The Bank of New York Mellon SA/NV, Luxembourg Branch, as Note Registrar and Transfer Agent (incorporated by reference from Exhibit 4.22 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2020 – SEC File No. 001-36487).
- [4.17](#) Deed Poll granted by Atlantica Sustainable Infrastructure plc, as Guarantor, in favor of Atlantica Sustainable Infrastructure Jersey Limited, as Issuer, dated July 17, 2020, in connection with the 4.00% Green Exchangeable Senior Notes due 2025 (incorporated by reference from Exhibit 4.23 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2020 – SEC File No. 001-36487).
- [4.18](#) The Note Issuance Facility for an amount of €140 million, dated July 8, 2020, among Atlantica Sustainable Infrastructure plc, the guarantors named therein, Lucid Agency Services Limited, as facility agent, and a group of funds managed by Westbourne Capital as purchasers of the notes issued thereunder (incorporated by reference from Exhibit 4.24 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2020 – SEC File No. 001-36487).

<a href="#">4.19</a>	Fourth Amendment to Credit and Guaranty Agreement, dated August 28, 2020 (incorporated by reference from Exhibit 4.25 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on November 6, 2020 – SEC File No. 001-36487).
<a href="#">4.20</a>	Fifth Amendment to Credit and Guaranty Agreement, dated December 3, 2020. (incorporated by reference from Exhibit 4.20 to Atlantica Sustainable Infrastructure plc's Form 20-F, filed with the SEC on February 28, 2022 – SEC File No. 001-36487)
<a href="#">4.21</a>	Sixth Amendment to Credit and Guaranty Agreement, dated March 1, 2021 (incorporated by reference from Exhibit 99.1 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on March 30, 2021 – SEC File No. 001-36487)
<a href="#">4.22</a>	Amendment No. 1 to Note Issuance Facility Agreement, dated March 30, 2021. (incorporated by reference from Exhibit 4.22 to Atlantica Sustainable Infrastructure plc's Form 20-F, filed with the SEC on February 28, 2022 – SEC File No. 001-36487).
<a href="#">4.23</a>	Indenture (including Form of Global Notes) relating to Atlantica Sustainable Infrastructure plc's 4.125% Green Senior Notes due 2028 dated May 18, 2021, by and among Atlantica Sustainable Infrastructure plc, as Issuer, Atlantica Peru S.A., ACT Holding, S.A. de C.V., Atlantica Infraestructura Sostenible, S.L.U., Atlantica Investments Limited, Atlantica Newco Limited, Atlantica North America LLC, as Guarantors, BNY Mellon Corporate Trustee Services Limited, as Trustee, The Bank of New York Mellon, London Branch, as paying agent, and The Bank of New York Mellon SA/NV, Dublin Branch, as registrar and transfer agent (incorporated by reference from Exhibit 4.28 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on May 24, 2021 – SEC File No. 001-36487).
<a href="#">4.24</a>	Distribution Agreement, dated August 3, 2021, between the Company and J.P. Morgan Securities LLC (incorporated by reference from Exhibit 1.1 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2021 – SEC File No. 001-36487).
<a href="#">4.25</a>	ATM Plan Letter Agreement, dated August 3, 2021, between Atlantica Sustainable Infrastructure plc and Algonquin Power & Utilities Corp (incorporated by reference from Exhibit 4.29 from Atlantica Sustainable Infrastructure plc's Form 6-K filed with the SEC on August 3, 2021 – SEC File No. 001-36487).
<a href="#">8.1</a>	Subsidiaries of Atlantica Sustainable Infrastructure plc. (incorporated by reference from Exhibit 8.1 to Atlantica Sustainable Infrastructure plc's Form 20-F, filed with the SEC on February 28, 2022 – SEC File No. 001-36487)
<a href="#">12.1*</a>	Certification of Santiago Seage, Chief Executive Officer of Atlantica Sustainable Infrastructure plc, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
<a href="#">12.2*</a>	Certification of Francisco Martinez-Davis, Chief Financial Officer of Atlantica Sustainable Infrastructure plc, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
<a href="#">13.1*</a>	Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
<a href="#">15.1*</a>	Consent of EY
<b>101.INS</b>	XBRL Instance Document
<b>101.SCH</b>	XBRL Taxonomy Extension Schema Document
<b>101.CAL</b>	XBRL Taxonomy Extension Calculation Linkbase Document
<b>101.DEF</b>	XBRL Taxonomy Extension Definition Linkbase Document
<b>101.LAB</b>	XBRL Taxonomy Extension Label Linkbase Document
<b>101.PRE</b>	XBRL Taxonomy Extension Presentation Linkbase Document
<b>104*</b>	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).

\*Filed herewith.

**SIGNATURE**

The registrant hereby certifies that it meets all of the requirements for filing this Amendment No. 1 on Form 20-F/A and that it has duly caused and authorized the undersigned to sign this annual report on its behalf.

Date: March 23, 2022

**ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC**

By: /s/ Santiago Seage

Name: Santiago Seage

Title: Chief Executive Officer

**ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC**

By: /s/ Francisco Martinez-Davis

Name: Francisco Martinez-Davis

Title: Chief Financial Officer

To the Shareholders and the Board of Directors of Atlantica Sustainable Infrastructure plc

**Opinion on the Financial Statements**

We have audited the accompanying consolidated statements of financial position of Atlantica Sustainable Infrastructure plc (the “Company”) as of December 31, 2021 and 2020, the related consolidated statements of income, comprehensive income, changes in equity and cash flows, for each of the three years in the period ended December 31, 2021, and the related notes (collectively referred to as the “consolidated financial statements”). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 31, 2021 and 2020, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2021, in conformity with International Financial Reporting Standards as issued by International Accounting Standards Board.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company’s internal control over financial reporting as of December 31, 2021, based on criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated February 27, 2022 expressed an unqualified opinion thereon.

**Basis for Opinion**

These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

**Critical Audit Matter**

The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

## Recoverability assessment of contracted concessional assets

### *Description of the Matter*

As described in Note 6 to the consolidated financial statements, the Company has recorded “contracted concessional” assets of \$8,021 million at December 31, 2021, which are primarily classified as intangible assets or financial assets depending on the nature of the payment entitlements established in the respective agreements. Revenue derived from the Company’s contracted concessional assets are governed by power purchase agreements (“PPAs”) with the Company’s customers or by regulation.

As described in Note 2 to the consolidated financial statements, the Company reviews its contracted concessional assets for impairment indicators whenever events or changes in circumstances indicate that the carrying amounts of the assets or group of assets may not be recoverable, or previous impairment losses are no longer adequate. As discussed in Note 6, management identified triggering events at the Solana asset located in the United States (the “Solana US Asset”) and recorded a \$43 million impairment charge in 2021.

Auditing the Company’s recoverability assessment related to the contracted concessional assets involves significant judgment in determining whether impairment indicator existed and, if an indicator exists, in the assumptions used by management in the determination if an impairment should be recorded or reversed. The main inputs considered when evaluating for impairment indicators include the performance of the plants versus budget and changes in applicable regulations. The significant assumptions which required substantial judgement or estimation used in management’s impairment calculation of the Solana US Asset are discount rates and projections considering real data based on contract terms and projected changes in both selling prices and costs.

We obtained an understanding, evaluated the design and tested the operating effectiveness of controls over the Company's contracted concessional assets recoverability assessment process. For example, we tested controls over management's identification of potential impairment indicators, as well as controls over the determination of significant assumptions used in the Solana US Asset impairment calculation, including, among others, the discount rates and underlying projections used in the Company's impairment assessment.

To test the Company's impairment indicators assessment for contracted concessional assets, our audit procedures included, among others, comparing actual energy production versus budget and assessing the effects of any identified changes to regulation impacting significant locations.

For the Solana US Asset, we evaluated the design and tested the operating effectiveness of controls over the current year impairment calculation, including management's review of the significant assumptions used.

As part of our audit procedures on the Solana US Asset, we assessed the appropriateness of the main inputs used in the cash flow projections, by comparing the future estimated performance of the asset to its historical energy production and evaluating the consistency of the actual energy production versus budget for 2021. For the discount rate, we involved our valuation specialists to assist us in calculating and developing a range of discount rates, which we compared to those used by the Company.

We assessed the adequacy of the related disclosures in the Company's financial statements, including the sensitivity analyses on the energy production and discount rate assumptions.

/s/ ERNST & YOUNG, S.L.

We have served as the Company's auditor since 2019

Madrid, Spain

February 27, 2022

## ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC

## Sarbanes Oxley Certification under Section 302 of the Act

## Certification

I, Santiago Seage, Chief Executive Officer of Atlantica Sustainable Infrastructure plc (the "Company") certify that:

1. I have reviewed this annual report on Form 20-F/A (the "Annual Report") of the Company;
2. Based on my knowledge, this Annual Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report;
3. Based on my knowledge, the financial statements, and other financial information included in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this Annual Report;
4. The Company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Annual Report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this Annual Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Annual Report based on such evaluation; and
  - (d) Disclosed in this Annual Report any change in the Company's internal control over financial reporting that occurred during the period covered by this Annual Report that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and
5. The Company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of Company's board of directors (or persons performing the equivalent function):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

March 23, 2022

/s/ Santiago Seage  
Santiago Seage  
Chief Executive Officer

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## ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC

## Sarbanes Oxley Certification under Section 302 of the Act

## Certification

I, Francisco Martinez-Davis, Chief Financial Officer of Atlantica Sustainable Infrastructure plc (the “Company”) certify that:

1. I have reviewed this annual report on Form 20-F/A (the “Annual Report”) of the Company;
2. Based on my knowledge, this Annual Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report;
3. Based on my knowledge, the financial statements, and other financial information included in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this Annual Report;
4. The Company’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Annual Report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the Company’s disclosure controls and procedures and presented in this Annual Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Annual Report based on such evaluation; and
  - (d) Disclosed in this Annual Report any change in the Company’s internal control over financial reporting that occurred during the period covered by this Annual Report that has materially affected, or is reasonably likely to materially affect, the Company’s internal control over financial reporting; and
5. The Company’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company’s auditors and the audit committee of Company’s board of directors (or persons performing the equivalent function):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company’s ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s internal control over financial reporting.

March 23, 2022

/s/ Francisco Martinez-Davis  
Francisco Martinez-Davis  
Chief Financial Officer

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**Certification Pursuant to 18 U.S.C. Section 1350 as Adopted Pursuant to Section 906 of the Sarbanes Oxley Act of 2002**

The certification set forth below is being submitted in connection with the Annual Report on Form 20-F/A for the year ended December 31, 2021 (the "Annual Report") for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

Santiago Seage and Francisco Martinez-Davis, each certifies that, to the best of his knowledge:

1. The Annual Report fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act; and
2. The information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the Atlantica Sustainable Infrastructure plc.

March 23, 2022

By:

/s/ Santiago Seage

Santiago Seage

Chief Executive Officer

By:

/s/ Francisco Martinez-Davis

Francisco Martinez-Davis

Chief Financial Officer

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**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form F-3 No. 333- 258395) of Atlantica Sustainable Infrastructure plc and in the related Prospectus of our report dated February 27, 2022, with respect to the consolidated financial statements of Atlantica Sustainable Infrastructure plc, included in this Form 20-F/A.

/s/ **Ernst & Young, S.L.**

Madrid, Spain  
March 23, 2022

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