

GOVERNMENT OF PUERTO RICO
PUBLIC SERVICE REGULATORY BOARD
PUERTO RICO ENERGY BUREAU

IN RE: REQUEST FOR CERTIFICATION
GENERA PR, LLC

CASE NO.: NEPR-CT-2023-0001

SUBJECT: Gross Revenue Report Filing.
Financial Statement request.

RESOLUTION AND ORDER

On October 24, 2025, Genera PR, LLC ("GENERA") filed before the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") a document titled *Request for Extension to Submit Audited Financial Statements Report for the Fiscal Year 2024* ("October 24 Motion")¹. Through the October 24 Motion, GENERA requested that the Energy Bureau extend the filing deadline for the required financial statements taking into account that the date to file its audited financial statements in connection with its municipal taxes was extended (February 2026), under the Puerto Rico Municipal Code, as amended August 1, 2025. GENERA stated it was collaborating with its external accountants on its financial statements and expects them to be finished before the February 2026 deadline. GENERA further maintained that although the financial statements were due to the Puerto Rico Department of Treasury on June 15, 2025, its external auditors requested an extension to file until December 15, 2025, for the aforementioned reasons, and said Department automatically granted the extension.

The Energy Bureau **DETERMINES** that GENERAS's request is not justified, as the Puerto Rico Municipal Code governs matters outside the Energy Bureau's jurisdiction and has no bearing on the procedural requirements established under Regulation 8701.²

Nonetheless, the Energy Bureau **GRANTS** GENERA's requested extension **only on this** occasion, in consideration of GENERA's representation that the statements are not yet ready for submission. As such, GENERA shall submit its Fiscal Year 2024 Financial Statements before the Energy Bureau **on or before the referenced December 15, 2025 deadline**.

The Energy Bureau **CLARIFIES** that this determination shall not be interpreted, construed or considered as precedent and **will not apply prospectively**. GENERA's obligation to submit its financial statements under the Puerto Rico Municipal Code is **separate and independent** from its obligation to comply with the requirements listed in Regulation 8701.

The Energy Bureau **WARNS** GENERA that failure to comply with this Resolution and Order will result in the imposition of fines under Section 6.36 of Act 57-2014.³

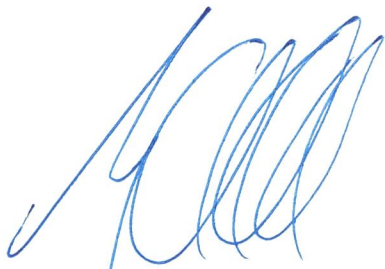
Be it notified and published.



¹ GENERA's Fiscal Year ends on December 31. The regulatory deadline to submit its FY 2024 financial statements originally would have been April 30, 2025.

² *Amendment to Regulation No. 8618, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico*, February 17, 2016 ("Regulation 8701"), as amended by Regulation No. 9182, *Amendment to Regulation No. 8701, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico*, June 24, 2020 ("Regulation 9182").

³ Known as the *Puerto Rico Energy Transformation and RELIEF Act*, as amended ("Act 57-2014").



Edison Avilés Deliz
Chairman



Lillian Mateo Santos
Associate Commissioner



Ferdinand A. Ramos Soegaard
Associate Commissioner



Sylvia B. Ugarte Araujo
Associate Commissioner



Antonio Torres Miranda
Associate Commissioner

CERTIFICATION

I certify that the majority of the members of the Puerto Rico Energy Bureau agreed on October 31, 2025. Also certify that on October 31, 2025, I have proceed with the filing of the Resolution and was notified by email to:: jfr@sbgblaw.com; jgonzalez@gmlex.net; alexis.rivera@prepa.pr.gov; ricardo.pallens@genera-pr.com; legal@genera-pr.com; regulatory@genera-pr.com; jdiaz@sbgblaw.com.

For the record, I sign this in San Juan, Puerto Rico, today, October 31 2025.



Sonia Seda Gaztambide
Clerk