

**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: Resolution and Order regarding *Motion to Submit Audited Financial Statements for Fiscal Year 2024 in Compliance with Resolution and Order Issued on December 19, 2025, and March 5, 2026, and Request for Extension of Time to Submit Audited Financial Statements for the Fiscal Year 2025*, filed by GENERA PR, LLC.

RESOLUTION AND ORDER

On March 5, 2025, the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") issued a Resolution and Order ("March 5 Resolution") granting GENERA PR, LLC ("GENERA") sixty (60) days to submit its audited financial statements for FY 2024, as requested.

On April 28, 2026, GENERA filed a document titled *Motion to Submit Audited Financial Statements for Fiscal Year 2024 in Compliance with Resolution and Order Issued on December 19, 2025, and March 5, 2026* ("April 28 Motion") submitting its FY 2024 Financial Statements. GENERA requested confidential treatment of the April 28 Motion and indicated it would submit a memorandum of law in support of such request within ten (10) days. GENERA submitted a redacted version of the April 28 Motion in compliance with: (i) Section 6.15 of Act 57-2014;¹ (ii) Section 1.15 of Regulation 8701;² and (iii) *In Re: Policy on Management of Confidential Information in Procedures before the Commission*, Case No.: CEPR-MI-2016-0009, Resolution and Order issued on August 31, 2016 ("Confidential Treatment Resolution").

On April 28, 2026, GENERA filed a document titled *Request for Extension of Time to Submit Audited Financial Statements for the Fiscal Year 2025* ("Second April 28 Motion") requesting until October 30, 2026, to submit its FY 2025 Financial Statements. GENERA reported that, despite its efforts, compliance with the deadline is no longer feasible due to circumstances beyond its control.

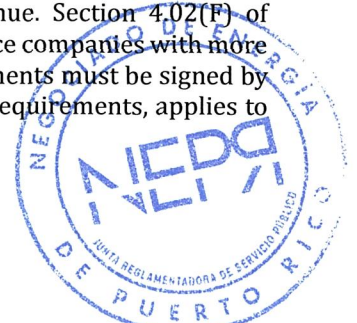
On May 8, 2026, GENERA filed a document titled *Memorandum of Law in Support of Confidential Treatment of Genera's Motion to Submit Audited Financial Statements for Fiscal Year 2024 in Compliance with Resolution and Order Issued on December 19, 2025 and March 5, 2026* ("May 8 Motion").

Section 4.02 (E) and (F) of Regulation 8701 establishes that electric service companies must submit their financial statements within one hundred and twenty (120) days after the end of their Fiscal Year. The financial statements must be certified by a CPA authorized to practice said profession in Puerto Rico, or in any jurisdiction of the United States of America.³ For

¹ Known as the *Puerto Rico Energy Transformation and RELIEF Act*, ("Act 57-2014, as amended").

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 The financial statements must be audited or compiled according to the amount of gross revenue established in Regulation 8701, as amended. Section 4.02(E) requires compiled financial statements for electric service companies with three million dollars (\$3,000,000) or less in annual gross revenue. Section 4.02(F) of Regulation 8701, as amended, requires audited financial statements for electric service companies with more than three million dollars (\$3,000,000) in annual gross revenue. The financial statements must be signed by the CPA to attest the authority of the certification. Section 4.02(G), with additional requirements, applies to the Puerto Rico Energy Power Authority ("PREPA").



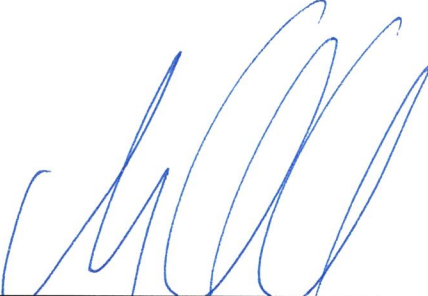
companies whose fiscal year runs from January 1 to December 31, 2025, the due date for filing was April 30, 2026.

The Energy Bureau **TAKES NOTICE** of the April 28 and May 8 Motions and **GRANTS** confidential treatment to the FY 2024 Financial Statements attached to the April 28 Motion.


The Energy Bureau **TAKES NOTICE** of the Second April 28 Motion and **GRANTS** GENERA **until October 30, 2026** to submit its audited financial statements for FY 2025, as requested.

The Energy Bureau **WARNS** GENERA that failure to comply with this Resolution and Order will result in the imposition of fines in accordance with Section 6.36 of Act 57-2014.

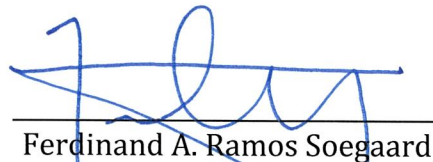
Be it notified and published.



Edison Avilés Deliz
Chairman



Lillian Mateo Santos
Associate Commissioner



Ferdinand A. Ramos Soegaard
Associate Commissioner



Sylvia Ugarte Araujo
Associate Commissioner



Antonio Torres Miranda
Associate Commissioner

CERTIFICATION

I certify that the majority of the members of the Puerto Rico Energy Bureau has so agreed on May 14, 2026. I also certify that on May 15, 2026 I have proceeded with the filing of the Resolution and Order, and a copy of was notified by electronic mail to jfernandez@ecija.com; jdiaz@ecija.com; eramos@ecija.com.

I sign this in San Juan, Puerto Rico, today May 15, 2026.



Sonia Seda Gaztambide
Clerk

