



A BUREAU VERITAS  
COMPANY

ASOCIACIÓN DE NORMALIZACIÓN Y CERTIFICACIÓN,  
S.A. de C.V.

Greenhouse Gas Validation/Verification Body accredited by ema for the sectors Power Generation and Electric Power Transactions, indicated in the letter with accreditation number **GEI 001/15**.  
Effective date: **26/06/2015** and update date **20/11/2024**.

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Location: Mexico City  
Date: 01/07/2025

The objective of the activity was to assess the compliance of the GHG mitigation project “**Helios Santa Rosa Solar PV plant**” under the requirements of ISO/IEC 17029:2019 and ISO 14064-2:2019 standards, and to valid it under the principles and criteria of ISO 14064-3:2019, ISO 14065:2020, BioCarbon Standard and the methodology AMS-I.D.: Grid connected renewable electricity generation --- Version 18.0 - Sectoral scope(s):01.

PROJECT ID: BCR-AR-211-1-001

Prepared by:

Tassaroli S.A.

To validate that the GHG mitigation project has been developed in accordance with the requirements of:

BCR Standard

With a reasonable level of assurance concluding the following:

The Greenhouse Gas Emissions Reduction Project Report prepared by Tassaroli S.A., for the period from 01/04/2022 to 31/03/2043, is substantially correct and free of material discrepancies, being thus, a faithful representation of the information and emissions data referred to below:

Estimated total amount of GHG emission reductions:

210,786 t CO<sub>2</sub>e

Total amount of GHG emissions reductions:  
(first crediting period): 65,724 tCO<sub>2</sub>e  
(second crediting period): 73,885 tCO<sub>2</sub>e  
(third crediting period): 71,177 tCO<sub>2</sub>e

The objective of the validation audit of the Helios Santa Rosa Solar PV plant Project was to determine:

- That the activities, methods, and procedures, including monitoring activities, have been implemented in accordance with the Project Design Document (PDD);
- That the project, including its activities, methods, procedures, and reported results described in the Monitoring Report (MR) and annexes, particularly those related to the monitoring plan, are in compliance with the criteria established in the applicable methodology and the BioCarbon Registry (BCR) Standard. This includes verifying that the implementation of mitigation activities is consistent with the selected methodology and assessing adherence to the principles of monitoring, reporting, and verification in line with applicable regulations;



- That the greenhouse gas (GHG) emission reductions reported for the monitoring period are materially correct and verifiable.

The scope of the validation audit of the Helios Santa Rosa Solar PV Project was to:

The validation process included a detailed review of the project documentation, interviews with key personnel, and a site visit to confirm the implementation of the monitoring plan and verify the accuracy and reliability of the data collected. This included the examination of primary data sources, monitoring procedures, calibration records of measurement equipment, and internal control mechanisms used by the project owner to ensure data quality.

The audit team verified the application of the approved small-scale methodology AMS-I.D version 18.0 and the associated “Tool to calculate the emission factor for an electricity system” (TOOL07, version 07.0). The team assessed the monitoring plan's consistency with the applied methodology and the appropriateness of the parameters used to calculate the emission reductions.

project complies with the principles of transparency, accuracy, completeness, consistency, and relevance required by the ISO 14064-3:2019 Standard.

The project has also demonstrated a clear contribution to the Sustainable Development Goals (SDGs), particularly SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 7 (Affordable and Clean Energy), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 13 (Climate Action), through specific programs and measurable indicators aligned with national and international sustainability frameworks.

ANCE can issue a positive opinion for the validated GHG emission reductions of 210,786 tCO<sub>2</sub>e for the period from April 1, 2022, to March 31, 2043. ANCE has validated, with a reasonable level of assurance, that these reductions have been achieved in accordance with the applied methodology AMS-I.D version 18.0, the BioCarbon Registry Standard version 3.4, and the associated tools.

ANCE has validated, with an assurance level of 95%, that the reported emission reductions are real, measurable, and verifiable, and that the procedures implemented by the project holder are consistent with the monitoring plan and the applicable standards.

This validation was conducted under the accreditation of Entidad Mexicana de Acreditación (EMA), ensuring the competence and impartiality of the verification process.

**Excalibur Ernesto Acota Miranda**  
VVB Specialist  
01/07/2025  
Mexico City

**Joel Miguel Ramirez**  
Manager of the system certification body and of the VVB  
01/07/2025  
Mexico City

**THIS REPORT IS NOT VALID WITHOUT ITS JOINT VALIDATION & VERIFICATION REPORT**