



EuroHPC JOINT UNDERTAKING
DECISION OF THE GOVERNING BOARD OF THE EuroHPC JOINT
UNDERTAKING
No 27/2026

Opinion of the Governing Board on the Final Accounts and Budgetary
Implementation Report 2025

THE GOVERNING BOARD OF THE EUROHPC JOINT UNDERTAKING,

Having regard to Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488, as last amended by Council Regulation (EU) 2026/150 of 16 January 2026 amending Regulation (EU) 2021/1173 on establishing the European High Performance Computing Joint Undertaking (hereinafter, "the JU Regulation"),

Having regard to the Statutes of the European High Performance Computing Joint Undertaking annexed to the JU Regulation (thereinafter "JU Statutes") and in particular to Article 19(3) thereof,

Having regard to the Governing Board Decision No 03/2020 approving the Financial Rules of the EuroHPC Joint Undertaking¹, in particular Article 52(3) thereof,

Having regard to the Preliminary observations of the European Court of Auditors on the provisional accounts 2025 of the EuroHPC Joint Undertaking,

WHEREAS

- (1) The EuroHPC Joint Undertaking transmitted to the European Court of Auditors and to the external auditors on 27 February 2026 its provisional accounts 2025.

¹ Readopted by Decision of the Governing Board of the EuroHPC Joint Undertaking No 17/2021, approving the re-adoption of Governing Board Decisions adopted under the framework of Regulation (EU) 2018/1488 and its updated Rules of Procedure in the view of Regulation (EU) 2021/1173.

- (2) The EuroHPC Joint Undertaking's 2025 Final Accounts were drawn up by the Accounting Officer on 1 June 2026.
- (3) The external auditors stated in the report dated 2 June 2026 that the Final Annual Accounts show a fair view in all material aspects.
- (4) The Governing Board shall deliver an opinion on the final accounts of the EuroHPC Joint Undertaking.
- (5) The Executive Director shall, by 1 July of the following financial year, send the Final Accounts to the European Parliament, Council, the Commission, and the Court of Auditors together with the opinion of the EuroHPC JU Governing Board.

HAS ADOPTED THIS DECISION:

Article 1

The EuroHPC JU Governing Board provides a favourable opinion on the Final Accounts and Budgetary Implementation Report 2025 of the EuroHPC Joint Undertaking as annexed to this opinion.

Article 2

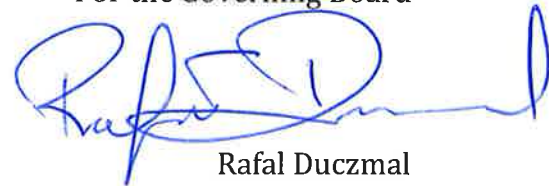
The Governing Board requests the Executive Director to follow up the recommendations which will be identified by the European Court of Auditors in its final report on the Final Accounts 2025.

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Luxembourg, on 18 June 2026.

For the Governing Board



Rafal Duczmal

The Chair

Annex 1: Final Accounts and Budgetary Implementation Report 2025 of the EuroHPC Joint Undertaking (annex in a separate document)