



**EuroHPC JOINT UNDERTAKING**  
**DECISION OF THE GOVERNING BOARD OF THE EuroHPC JOINT**  
**UNDERTAKING**  
**No 25/2025**

**Opinion of the Governing Board on the Final Accounts and Budgetary**  
**Implementation Report 2024**

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<sup>1</sup>, (hereinafter, “the JU Regulation”), as amended by Council Regulation (EU) 2024/1732 of 17 June 2024 amending Regulation (EU) 2021/1173 as regards a EuroHPC initiative for start-ups in order to boost European leadership in trustworthy artificial intelligence , (hereinafter, “the 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 Undertaking<sup>2</sup>, in particular Article 52(3) thereof,

Having regard to the Preliminary observations of the European Court of Auditors on the provisional accounts 2024 of the EuroHPC Joint Undertaking,

WHEREAS

(1) The EuroHPC Joint Undertaking transmitted to the European Court of Auditors and to the external auditors on 28 February 2025 its provisional accounts 2024.

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<sup>1</sup> OJ L 256, 19.7.2021, p. 3.

<sup>2</sup> 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 2024 Final Accounts were drawn up by the Accounting Officer on 10 June 2025.
- (3) The external auditors stated in the report dated 10 June 2025 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 2024 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 2024.

*Article 3*

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

Done at Luxembourg, on 26 June 2025.

For the Governing Board  
Rafal Duczmal  
The Chair

**Annex 1:** Final Accounts and Budgetary Implementation Report 2024 of the EuroHPC Joint Undertaking (annex in a separate document)