

**GOVERNING BOARD OPINION ON  
THE 2024 ANNUAL ACCOUNTS OF  
THE CLEAN HYDROGEN JOINT UNDERTAKING**

**THE GOVERNING BOARD OF THE CLEAN HYDROGEN JOINT UNDERTAKING (“Clean Hydrogen JU”),**

**Having regard to:**

- COUNCIL REGULATION (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014<sup>1</sup> (“the Regulation”), in particular Article 17(2)(q) and Article 19(4)(d);
- The Financial Rules of the Clean Hydrogen JU, adopted on 17 December 2021 through Governing Board decision reference CleanHydrogen-GB-2021-03 (hereafter referred to as “the Financial Rules”), in particular Article 52(3);
- The preliminary observations of the European Court of Auditors (“the Court”) on the 2024 provisional accounts of the Clean Hydrogen JU;
- The Rules of Procedure of the Governing Board of the Clean Hydrogen JU, adopted on 17 December 2021 through GB decision with reference CleanHydrogen-GB-2021-02 (hereafter referred to as “the Rules of Procedure”);

**Whereas:**

- (1) The preliminary observations of the Court on the Clean Hydrogen JU 2024 provisional accounts were received on 28 May 2025;
- (2) The Court has provided a clean opinion on the reliability of the accounts;
- (3) The Court has issued a clean opinion on the legality and regularity of the transactions underlying the accounts;
- (4) The other preliminary observations of the Court do not call into question the Court’s opinion;
- (5) The Clean Hydrogen JU 2024 Annual Accounts were drawn up by the Accounting Officer on 6 June 2025.

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17–119

**HAS ADOPTED THE FOLLOWING DECISION:**

The Governing Board provides a favourable opinion on the 2024 Final Accounts of the Clean Hydrogen JU presented in the Annex.

Done in Brussels, 27 June 2025.

For the Clean Hydrogen JU Governing Board

*The Chairperson*

Annex 1: Clean Hydrogen JU 2024 Annual Accounts