

**GOVERNING BOARD OPINION ON
THE 2025 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 642/2014¹ (“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 2025 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 2025 provisional accounts were received on 27 May 2026;
- (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 2025 Annual Accounts were drawn up by the Accounting Officer on 26 May 2026.

¹ OJ L 427, 30.11.2021, p. 17–119

HAS ADOPTED THE FOLLOWING DECISION:

The Governing Board provides a favourable opinion on the 2025 Final Accounts of the Clean Hydrogen JU presented in the Annex.

Done in Brussels, 29 June 2026.

For the Clean Hydrogen JU Governing Board

The Chairperson

Annex 1: Clean Hydrogen JU 2025 Annual Accounts