

GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING DECISION N° GB/11/2026

on the Final Accounts, including the Budgetary Implementation Report 2025

THE GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING (hereafter “Global Health EDCTP3 JU”),

Having regard to Council Regulation (EU) No 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 (hereafter “the Founding Regulation”), in particular Article 17(2)(q) and 26(3) thereof,

Having regard to the Financial Rules of the Global Health EDCTP3 JU, and in particular Articles 48 and 54 thereof,

WHEREAS:

- (1) On 26 February 2026 the Accounting Officer of the Global Health EDCTP3 JU sent the 2025 provisional annual accounts to the President of the European Court of Auditors (internal ref: Ares(2026)2156497).
- (2) The preliminary observations of the European Court of Auditors on the Global Health EDCTP3 accounts 2025 were received on 27 May 2026.
- (3) On receipt of the European Court of Auditors' observations on the Global Health EDCTP3 provisional annual accounts, the Accounting Officer drew up the Global Health EDCTP3 final annual accounts on 5 June 2026 (internal ref: Ares(2026)5745524) and sent the Management Representation Letter covering the Final Annual Accounts 2025 to the Executive Director of the Global Health EDCTP3 JU.
- (4) The final accounts of the Global Health EDCTP3 were audited by the Global Health EDCTP3 External Auditor and an “Independent Auditor’s report on the Final Annual Accounts as at 31 December 2025” was sent to the Executive Director on 8 June 2026 (internal ref: Ares(2026)5805951).
- (5) The Governing Board should deliver an opinion on the final accounts of the Global Health EDCTP3.
- (6) The Executive Director of the Global Health EDCTP3 should, by 1 July of the year following that of the accounts, send the final accounts to the European Parliament, the Council, the European Commission and the European Court of Auditors, together with the Governing Board’s opinion.
- (7) The final annual accounts differ mainly from the provisional annual accounts, as regards to the adjustment of the operational accruals and to the in-kind contributions to additional activities reporting following the submission of the EDCTP Association of its annual reporting by 31 May 2026.

HAS ADOPTED THIS DECISION

Sole Article

The Governing Board has obtained sufficient assurance in order to conclude that the accounts for the year 2025, taken as a whole, present a true and fair view of the Global Health EDCTP3 financial position at 31 December 2025 and properly reflect the implementation of the JU's budget for the year 2025. The Governing Board hereby provides a favourable opinion on the Final Accounts and Budgetary Implementation Report 2025 of the Global Health EDCTP3 as annexed to this decision.

Done at Brussels, 26 June 2026.

For the Global Health EDCTP3 Joint Undertaking Governing Board

Maria Pilar AGUAR FERNANDEZ
Chairperson of the Governing Board

Annex:

1. Final Accounts and Budgetary Implementation Report 2025 of the Global Health EDCTP3 JU and Independent Auditor's report.