European Institute of Innovation & Technology

A body of the European Union

DECISION 18/2026 OF THE GOVERNING BOARD OF THE EUROPEAN INSTITUTE OF INNOVATION AND TECHNOLOGY (EIT)

ON THE OPINION OF THE GOVERNING BOARD ON THE ANNUAL ACCOUNTS OF THE EUROPEAN INSTITUTE OF INNOVATION AND TECHNOLOGY FOR THE FINANCIAL YEAR 2025

THE GOVERNING BOARD OF THE EUROPEAN INSTITUTE OF INNOVATION AND TECHNOLOGY,

Having regard to Regulation (EU) 2021/819[1] of the European Parliament and of the Council of 20 May 2021 on the European Institute of Innovation and Technology (recast) (hereinafter referred to as the 'EIT Regulation'), and in particular point 1 (b) of Section 2 of the Statutes annexed to the EIT Regulation;

Having regard to Decision 21/2019 of the Governing Board of the EIT of 25 September 2019 on the Financial Regulation of the European Institute of Innovation and Technology (hereinafter referred to as 'EIT Financial Regulation')[2];

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)[3] (hereinafter referred to as the 'EU Financial Regulation');

Having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (hereinafter referred to as the 'Framework Financial Regulation')[4], and in particular Article 102 thereof;

Having regard to the preliminary observations of the European Court of Auditors on the EIT's Provisional Annual Account 2025 with a view to the draft annual report on EU Agencies for the 2025 financial year, and specifically concerning the European Institute of Innovation and Technology, which were forwarded to the EIT Director by the President of the European Court of Auditors on 22 May 2026;

Having regard to the Annual accounts of the EIT for the financial year 2025 drawn up by the Accounting Officer of the EIT on 10 June 2026;

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[1] OJ L 189, 28.5.2021, p. 61
[2] Ares(2019)6810859
[3] OJ L, 2024/2509, 26.9.2024
[4] OJ L 122, 10.5.2019, p. 1–38

WHEREAS

(1) The accounting officer of the EIT sent the Provisional Annual Accounts 2025 to the Court of Auditors on 02 March 2026;

(2) The European Court of Auditors submitted its preliminary observations on 27 May 2026 with a view of the draft Annual report on EU agencies for the 2025 financial year, and which relates specifically to EIT;

(3) In receiving the European Court of Auditors' preliminary observations, the EIT services and the Accounting Officer addressed them, and the EIT's Accounting Officer drew up the Final Annual Accounts of the EIT in accordance with Title IX of the Framework Financial Regulation;

(4) The EIT Accounting Officer sent the Final Annual Accounts of the EIT for the financial year 2025 to the EIT Director on 10 June 2026;

(5) The EIT Director shall send the Final Annual Accounts, together with the opinion of the Governing Board, to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

HAS DECIDED TO GIVE THE FOLLOWING OPINION

The EIT Governing Board takes note of the preliminary observations of the European Court of Auditors regarding the provisional accounts. It further acknowledges that the recommendation made has been addressed and that the identified shortcoming by the European Court of Auditors has been remedied in the Final Annual Accounts of the EIT for the financial year 2025.

In light of the above, the EIT Governing Board has obtained sufficient assurance in order to conclude that the EIT's accounts, taken as a whole, represent a true and fair view of the EIT's financial position as at 31 December 2025 and that it properly reflects the results of the activities undertaken by the EIT during 2025, in particular: its operations, its cash flows, and the changes in net assets for the year then ended, in line with its Financial Regulation and with the accounting rules adopted by the Commission's Accounting Officer.

Done at Budapest, on 29 June 2026[5]

(e-signed)

Stefan Dobrev
Chairperson of the Governing Board

[5] Adopted in a written procedure on 29 June 2026