



DECISION KDT GB 2023.42

Delivering an opinion on the final accounts of the KDT Joint Undertaking for the year 2022

THE GOVERNING BOARD OF THE KDT JOINT UNDERTAKING,

Having regard to Council Regulation (EU) No 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (hereinafter "Single Basic Act") and in particular Article 17(2)q;

Having regard to the KDT Financial Rules (decision KDT GB 2021.02 Annex 12) and in particular Articles 52.2 and 52.3,

Having regard to the KDT JU annual accounts for financial year 2022:

WHEREAS,

- 1) The Court of Auditors is of the opinion that the accounts of the KDT JU for the year ended 31 December 2022 present fairly, in all material respects, the financial position of the KDT JU at 31 December 2022, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. These are based on internationally accepted accounting standards for the public sector;
- 2) The annual accounts of the Key Digital Technologies Joint Undertaking for financial year 2022 take into account the remarks of the Court of Auditors, and include the Accounting Officer's Certification stating that the annual accounts of KDT Joint Undertaking have been prepared in accordance with Chapter 8 of the MFR and the accounting rules adopted by the Commission's Accounting Officer;



IS OF THE OPINION:

- 1) That the annual accounts of the KDT JU for 2022 comprise, as required by Article 48 of the financial rules, the financial statements of the KDT JU and the reports on implementation of the budget of the KDT JU,
- 2) That it has reasonable assurance that the annual accounts of KDT JU for the period 1st of January – 31 December 2022 of the financial year 2022 are reliable and present fairly in all material respects, its financial position at 31 December 2022.

Done at Brussels, on 22.06.2023

For the Governing Board,

A handwritten signature in black ink, appearing to read 'R. Bornefeld'.

Ralf Bornefeld
Chairperson of the Governing Board

Annex: Final Annual Accounts 2022