

EBA/Op/2026/06

EBA BS 2026 350

29 June 2026

Opinion of the Board of Supervisors on the 2025 Annual Accounts

The Board of Supervisors

Having regard to the Regulation (EU) No 2019/2175 of the European Parliament and of the Council of 18 December 2019 amending Regulation (EU) No 1093/2010 establishing a European Supervisory Authority (European Banking Authority), Regulation (EU) 2016/1011 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and Regulation (EU) 2015/847 on information accompanying transfers of funds; and in particular Articles 47 and 64 thereof;

Having regard to the observations of the European Court of Auditors on the Authority's annual accounts 2025, forwarded to the Chairman of the Board by the Court on 01/06/2026,

Having regard to the report of the independent external auditor on the Authority's final annual accounts 2025 received on 11/06/2026,

Having regard to the opinion issued by the EBA Management Board on the Authority's final accounts, as adopted on 19/06/2026,

Has decided to give the following opinion

The Board of Supervisors notes that:

- The independent external auditor has made no reservation concerning the reliability of the Authority's 2025 annual accounts.
- The European Court of Auditors, in its observations on the accounts, has made no reservation concerning the reliability of the Authority's 2025 annual accounts.

- The Management Board has reviewed the Authority's 2025 annual accounts and has decided to provide a positive opinion on those.

On the basis of the examination of the annual accounts, and on the basis of the Court's observations, the Board of Supervisors of the European Banking Authority has obtained sufficient assurance in order to conclude that the said accounts, taken as a whole, represent a true and fair view of the implementation of the European Banking Authority's budget and, in the opinion of the Board of Supervisors, properly reflect the activities undertaken by the European Banking Authority during 2025.

Done at Paris, 29 June 2026

François-Louis Michaud
Chairperson
For the Board of Supervisors