

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER LONDON AUTHORITY

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2025 issued on 23 February 2026, we reported that, in our opinion, the financial statements:

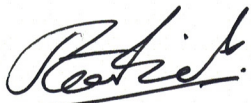
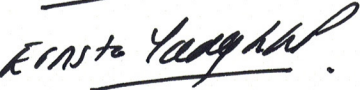
- gave a true and fair view of the financial position of Greater London Authority as at 31 March 2025 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2025 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Certificate

In our report dated 23 February 2026, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditor of the Greater London Authority.

No matters have come to our attention since that date that would have resulted in additional exception reporting on significant weaknesses in the Greater London Authority's value for money arrangements.

We certify that we have completed the audit of the financial statements of Greater London Authority in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

Stephen Reid (Key Audit Partner)

Ernst & Young LLP (Local Auditor)

London

1 July 2026