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OFFICE

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FOREWORD

Laura Codruța Kövesi
European Chief Prosecutor



A few years ago, the general expectation was that the European Public Prosecutor's Office (EPPO) would not have much to do. It was designed small to deal with what was commonly considered a 'niche' criminality. After more than three years of activity, uncovering a new continent of crime, the EPPO's capacity needs to be adapted to reality.

First, because there have always been more crimes affecting the financial interests of the European Union than publicly admitted. I still remember the instinctive denial among key stakeholders in reaction to our first workload statistics, in essence: the EPPO numbers cannot be true!

By the end of 2024, we had **2 666 active investigations**, for a total **estimated damage over €24.8 billion**. As you can see in this report, our workload continues to increase, and so do the expectations of EU citizens.

Second, because EU fraud has become highly attractive to very dangerous criminals, partly due to a historical uneven judicial response in this field. More than half of the estimated damage currently under the EPPO's investigation concerns cross-border VAT fraud. This means the almost systematic involvement of organised crime groups and it represents a major security issue.

Any serious reflection on the so-called 'EU antifraud architecture' should start by acknowledging that it is and has always been primarily about the work of police, tax and customs administrations, prosecutors and judges.

Any earnest discussion about the 'EU antifraud architecture' should not hide uncomfortable facts. For instance, in 2024, the EPPO processed **6 547 crime reports**. Over 70% came from private parties, close to 27% from national authorities, and less than 1% from OLAF. Obviously, institutions, bodies, offices and agencies of the EU need to step up the detection and reporting of suspicions of fraud to the EPPO.

Any proposal to improve the 'EU antifraud architecture' should therefore answer difficult yet very important questions. For example, how is it possible that organised crime groups were able to develop VAT fraud to an industrial level, despite all the antifraud strategies, auditing and reporting?

We all have to face our responsibilities. For us, at the EPPO, these are the key questions: is EPPO well equipped? Is Europol well equipped? Are there dedicated and specialised investigators from police, tax administrations and customs assigned to support EPPO's investigations in all the participating Member States?

Currently, the answer to each of these questions is 'no'. If we want the 'EU antifraud architecture' to improve, we need each of the answers to be 'yes'.

LIST OF ABBREVIATIONS

EU Member States	
Participant to the EPPO, 2024	
AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czechia
DE	Germany
EE	Estonia
EL	Greece
ES	Spain
FI	Finland
FR	France
HR	Croatia
IT	Italy
LT	Lithuania
LU	Luxembourg
LV	Latvia
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SE	Sweden
SI	Slovenia
SK	Slovakia
Not participant to the EPPO, 2024	
DK	Denmark
HU	Hungary
IE	Ireland

Other	
CMS	Case Management System [of the EPPO]
ECR	EPPO Crime Report
EDP	European Delegated Prosecutor
EP	European Prosecutor
EU	European Union
FTE	Full-time equivalent
HR	Human Resources
IBOAs	Institutions, bodies, offices and agencies [of the EU]
MLA	Mutual legal assistance
MS	Member State [of the EU]
MTIC	Missing Trader Intra-Community
NEDPA	National European Delegated Prosecutors' Assistant
OLAF	European Anti-Fraud Office
PCs	Permanent Chambers [of the EPPO]
PIF	Protection of the financial interests (Protection des intérêts financiers) [of the EU]
SMEs	Small and medium-sized enterprises
VAT	Value added tax
WA	Working arrangement

Readers may also refer to the **Glossary**, for a more detailed explanation of terms.

A full list of the **EU funding programmes** affected in the EPPO's active investigations in 2024 follows the Glossary.

Note: The sums of money expressed throughout this publication are rounded off, for legibility. The figures expressed in millions are rounded to the nearest first decimal place, while the figures expressed in billions are rounded to the nearest second decimal place.



GENERAL ASPECTS



GENERAL ASPECTS

ORGANISATION AND FUNCTIONING OF THE EPPO

The role of the European Public Prosecutor's Office (EPPO) is to protect the financial interests of the EU by means of criminal law. We investigate fraud involving EU funds of over €10 000, and cross-border VAT fraud involving damage above €10 million.

We are independent of national governments, the European Commission, and other EU institutions, bodies, offices and agencies. The EPPO, together with the Court of Justice of the EU, represents the justice pillar of the EU. We speak and act on behalf of the European public interest.

We operate as a single office with a decentralised structure. With its headquarters in Luxembourg, the EPPO has offices in 44 locations in the participating Member States. In practice, 24 European Prosecutors and the European Chief Prosecutor in Luxembourg oversee investigations initiated by European Delegated Prosecutors in the participating Member States.

Embedded in the national justice systems, the European Delegated Prosecutors **remain independent** of national governments and national judicial authorities. They must have at least the same powers and conditions of work as national prosecutors. They can only be given direction, with regard to their operational work, by the EPPO's headquarters, either via the College of the EPPO (in charge of defining the overall prosecutorial policy and the general framework of their work), or via one of the EPPO's 15 Permanent Chambers (in charge of taking key decisions in each of the investigations).

Active members of the judiciary or prosecution service in their respective national systems, the European Delegated Prosecutors investigate and prosecute according to national criminal laws and national procedural criminal laws. They bring their cases to judgment before national courts. We operate under 24 different criminal procedural law regimes. We do this using different equipment, technologies, working methods and languages. This has never been attempted before.



We are a specialised prosecution office with a mandatory competence. This means that we do not have discretion to investigate only a few significant cases. Whenever we are competent, national authorities have a legal obligation to stand down and let the EPPO do its work.

The EPPO is not an addition, or a new layer to improve the coordination of national authorities. As an EU body embedded in the national justice systems, we are an integral component of the rule of law in the EU. This is why changes affecting the judiciary or prosecution service of a participating Member State directly affect the EPPO. Developments affecting the EPPO's independence or efficiency in one of the participating Member States have a direct effect on the entire EPPO zone. Failure by non-participating Member States to cooperate with the EPPO has a direct impact on the overall level of protection of the EU's financial interests. In line with recital 16 of Regulation (EU) 2020/2092 of 16 December 2020 on a general regime of conditionality for the protection of the Union budget, the EPPO is to report such developments to the European Commission.



OPERATIONAL ACTIVITY





In all the participating Member States, our prosecutors have the same priorities and implement the same prosecutorial policy, as defined by the College of the EPPO. **We focus on complex, cross-border investigations into sophisticated economic and financial criminality – particularly where organised crime groups are involved.**

awareness about the EPPO, and that the expectations of European citizens remain high. However, reports from **EU institutions, bodies, offices and agencies** remained very few (**113**), which means there was still no improvement in terms of detection and reporting from their side, even three years after the start of EPPO operations.



Based on all the available information, we opened **1 504 investigations** in 2024, which is almost 10% more than in 2023 – corresponding to **damage estimated at €13.07 billion**. This is mostly the result of the combination of improved cooperation between the EPPO and the relevant national authorities, and the EPPO's determination to target criminal organisations particularly active in non-procurement expenditure fraud and revenue fraud (VAT and non-VAT).

By 31 December 2024, we had **2 666 active investigations**, for **estimated damage** of **over €24.8 billion**. With **estimated damage** of **€13.15 billion**, **VAT fraud** accounted for more than **53%** of the overall estimated damage under investigation at the end of 2024. The proportion of investigations with a cross-border dimension (acts either committed on the territory of several countries, or which caused damage to several countries) remained stable (**29%**).

In 2024, with **205 indictments** filed (which is 47% more than in 2023), the EPPO started to bring more perpetrators of EU fraud to judgment in front of national courts. Ultimately, in line with its objective to focus on damage recovery, judges granted European Delegated Prosecutors **freezing orders** worth **€2.42 billion**, while the value of **assets frozen** during the year amounted to **€849 million**.

In 2024, we processed **6 547 crime reports**, which is 56% more than in 2023. This increase has been driven mainly by reports from **private parties (4 623**, which is 85% more than in 2023) as well as from **national authorities (1 760**, which is 12% more than in 2023). This evolution proves that the level of detection of fraud affecting the financial interests of the EU in the participating Member States has further improved. It also shows that there is better public





**LUXEMBOURG
CENTRAL OFFICE**



ATHENS



BERLIN



BOLOGNA



BRATISLAVA



BRNO



BRUSSELS



BUCHAREST



ČESKÉ BUDĚJOVICE



CLUJ-NAPOCA



COLOGNE



FRANKFURT



GRAZ



HAMBURG



HELSINKI



IAȘI



LIBREC



LINZ



LISBON



LJUBLJANA



LUXEMBOURG



MADRID



MILAN



MUNICH



NAPLES



NICOSIA



OSTRAVA



PALERMO



PARIS



PORTO



PRAGUE



RIGA



ROME



ROTTERDAM



SOFIA



TALLINN



TIMIȘOARA



TURIN



VALLETTA



VENICE



VIENNA



VILNIUS



ZAGREB



ZLÍN

CENTRAL OFFICE

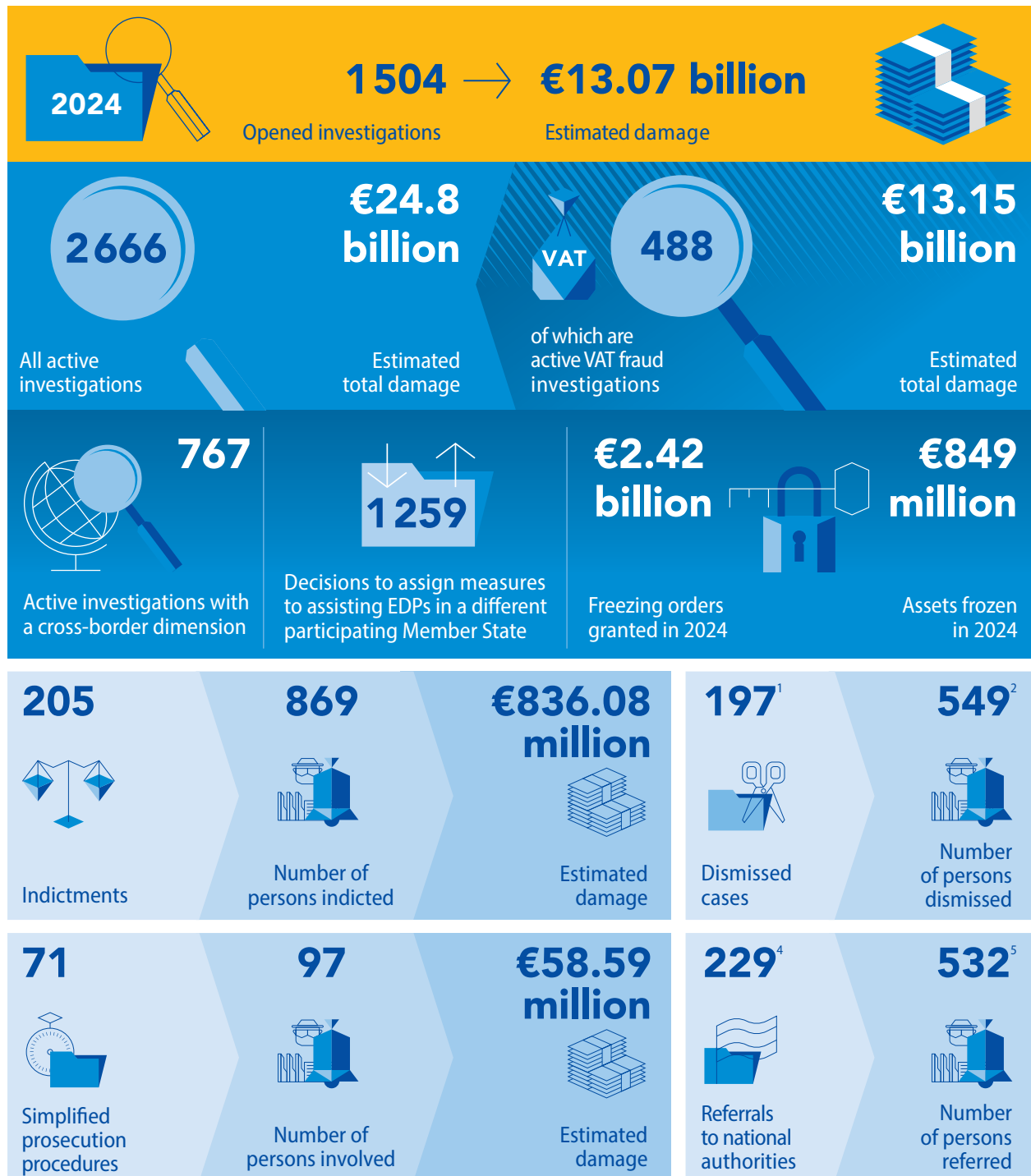


OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **166**

National European Delegated Prosecutors' Assistants (FTE): **180.8**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	113	From private parties	4 623 ³
From national authorities	1 760	Ex officio	51
TOTAL		6 547	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	309
	Number of first court decisions	118
	Number of appeals against first court decisions	5
	Number of ongoing cases in the appeal phase	17
	Number of final court decisions	106
	Number of extraordinary legal remedies against court decisions	0
	Convictions	102
	Number of persons convicted	196
	Acquittals	4
	Number of persons acquitted	7

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	2 105		591		385
Non-procurement expenditure fraud	33.19%	Procurement expenditure fraud	9.32%	PIF crime-focused criminal organisation	6.07%
	480		1 287⁶		191
Non-VAT revenue fraud	7.57%	VAT revenue fraud	20.29%	Corruption	3.01%
	115		380		808
Misappropriation	1.81%	Money laundering	5.99%	Inextricably linked offence	12.74%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	428	Climate and environment programmes	9
Maritime and fisheries programmes	48	Recovery and resilience programmes	307
International cooperation programmes	19	Mobility and transport, energy and digitalisation programmes	13
Regional and urban development programmes	478	Asylum, migration and integration programmes	11
Education and culture-related programmes	36	Industry, entrepreneurship and SME programmes	11
Research and innovation programmes	31	Security and defence programmes	5
Employment, social cohesion, inclusion and values programmes	158	Other programmes/doubt cases	352

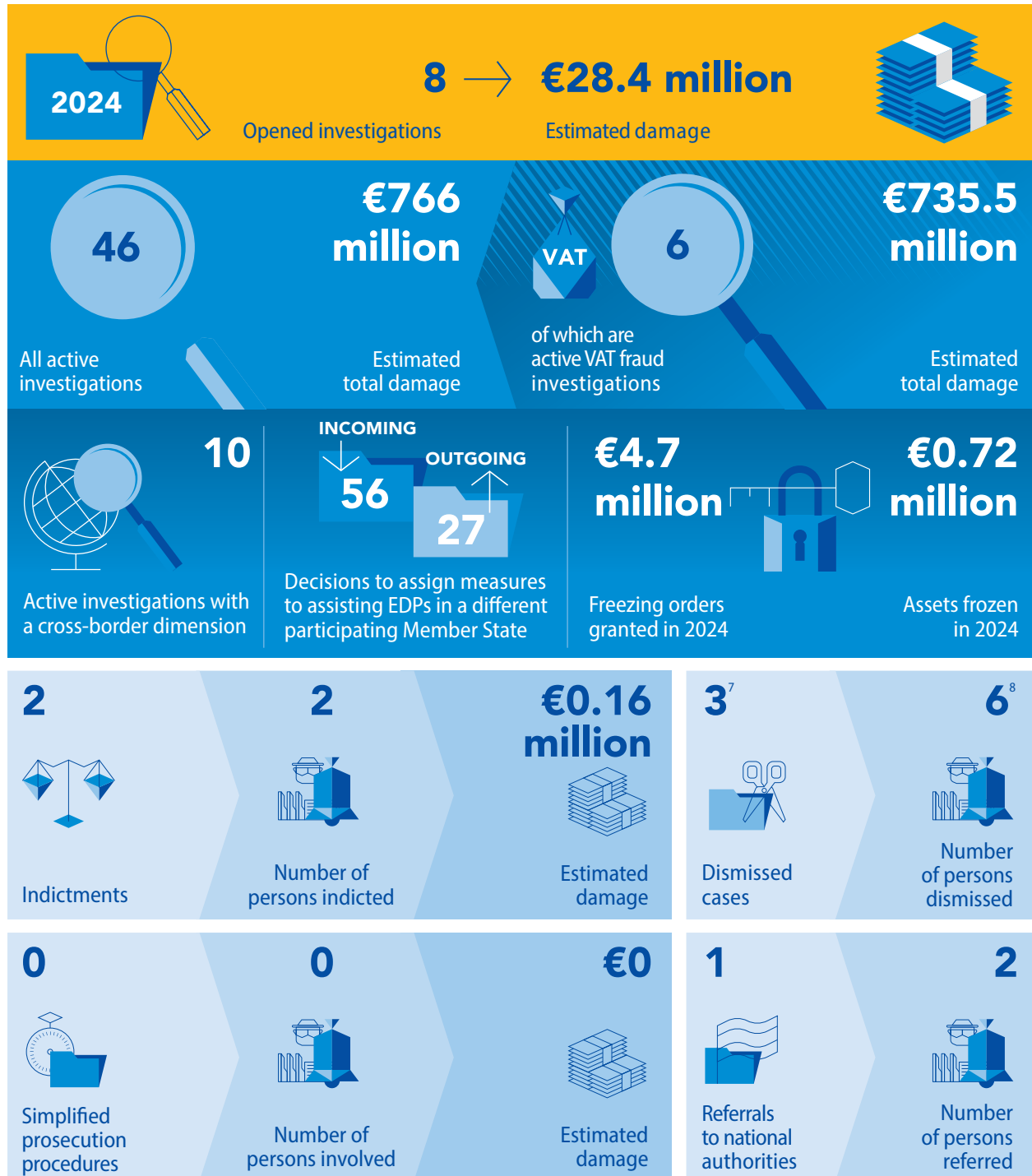
AUSTRIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **2**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	25
From national authorities	14	Ex officio	1
TOTAL			40

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	45		4		0
Non-procurement expenditure fraud	73.77%	Procurement expenditure fraud	6.56%	PIF crime-focused criminal organisation	0%
	5		6		0
Non-VAT revenue fraud	8.20%	VAT revenue fraud	9.84%	Corruption	0%
	0		1		0
Misappropriation	0%	Money laundering	1.64%	Inextricably linked offence	0%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	29
International cooperation programmes	2	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	3	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0

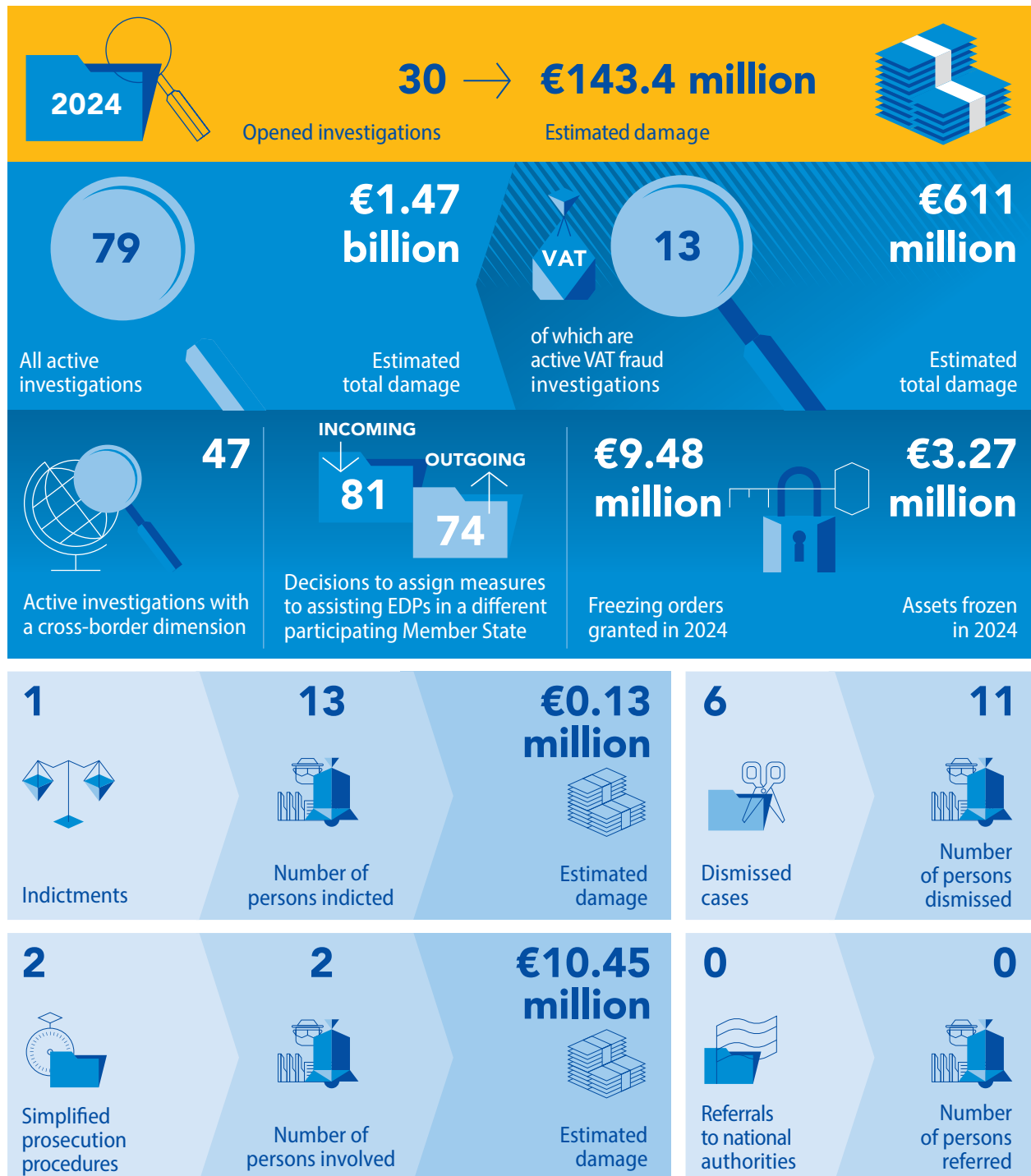
BELGIUM



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **4**
 National European Delegated Prosecutors' Assistants (FTE): **7**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	23	From private parties	84
From national authorities	30	Ex officio	4
TOTAL			141

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	2
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	2
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Number of persons convicted	1
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	42		14		8
Non-procurement expenditure fraud	30.66%	Procurement expenditure fraud	10.22%	PIF crime-focused criminal organisation	5.84%
	21		14⁹		7
Non-VAT revenue fraud	15.33%	VAT revenue fraud	10.22%	Corruption	5.11%
	12		13		6
Misappropriation	8.76%	Money laundering	9.49%	Inextricably linked offence	4.38%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	4	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	2	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	2	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	3	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	39

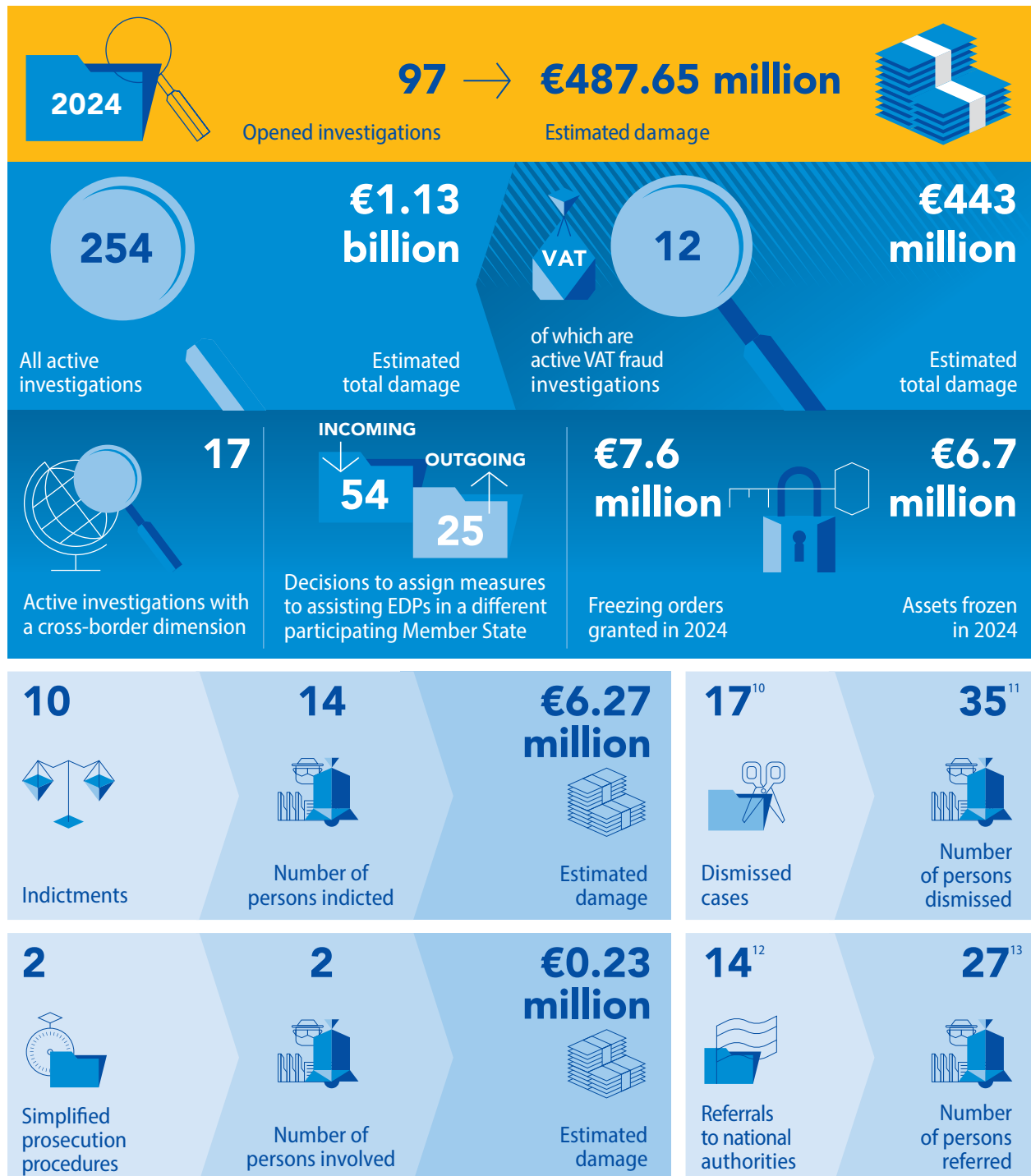
BULGARIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **12**
 National European Delegated Prosecutors' Assistants (FTE): **29**
 Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	6	From private parties	238
From national authorities	184	Ex officio	1
TOTAL			429

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	12
	Number of first court decisions	3
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	3
	Number of extraordinary legal remedies against court decisions	0
	Convictions	3
	Number of persons convicted	3
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	174		103		10
Non-procurement expenditure fraud	48.88%	Procurement expenditure fraud	28.93%	PIF crime-focused criminal organisation	2.81%
	5		15¹⁴		19
Non-VAT revenue fraud	1.40%	VAT revenue fraud	4.21%	Corruption	5.34%
	13		6		11
Misappropriation	3.65%	Money laundering	1.69%	Inextricably linked offence	3.09%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	72	Climate and environment programmes	1
Maritime and fisheries programmes	10	Recovery and resilience programmes	6
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	3
Regional and urban development programmes	79	Asylum, migration and integration programmes	2
Education and culture-related programmes	7	Industry, entrepreneurship and SME programmes	2
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	27	Other programmes/doubt cases	31



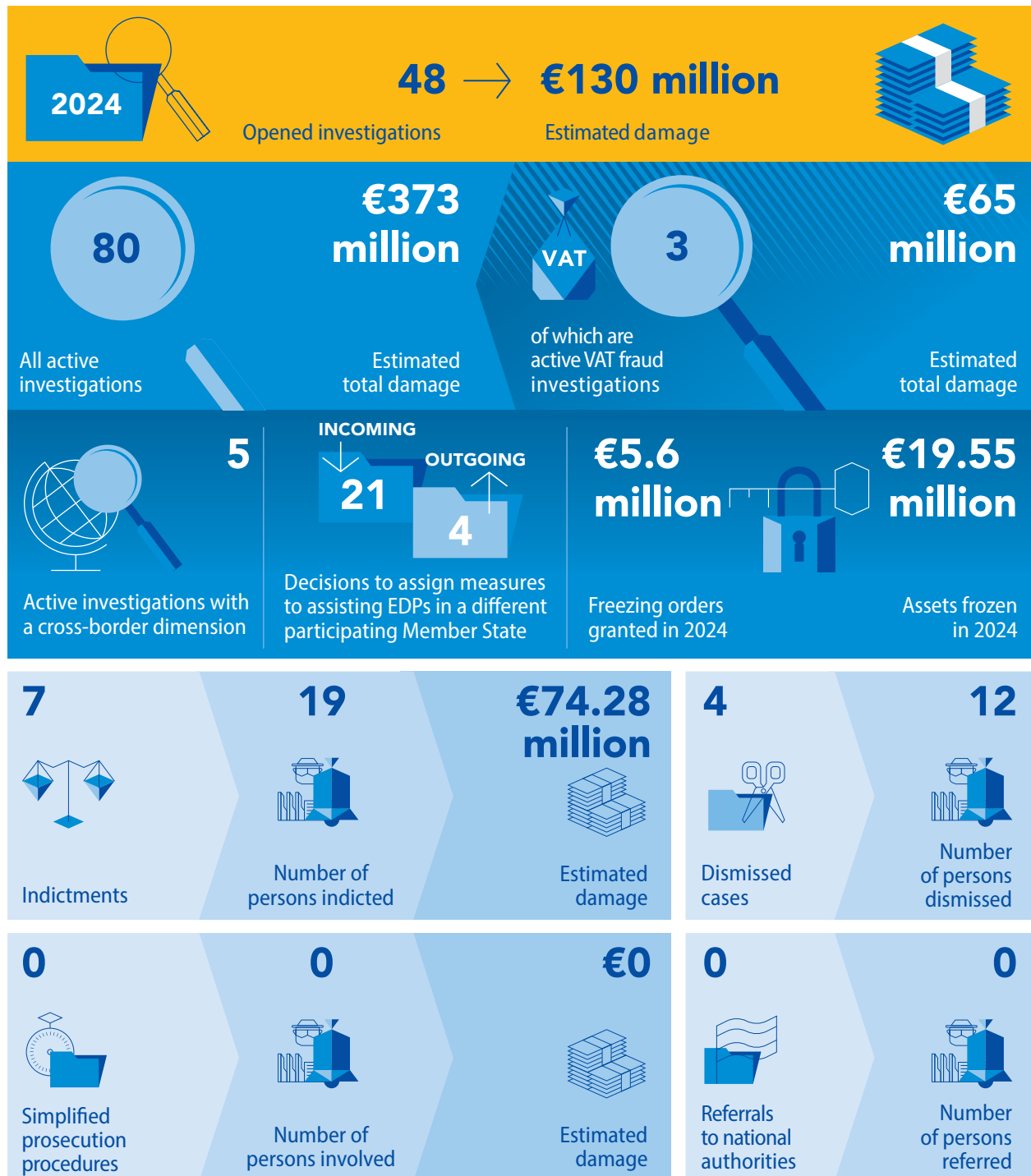
CROATIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **6**
National European Delegated Prosecutors' Assistants (FTE): **11**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	458
From national authorities	37	Ex officio	4
TOTAL			501

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	8
	Number of first court decisions	12
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	2
	Number of final court decisions	10
	Number of extraordinary legal remedies against court decisions	0
	Convictions	10
	Number of persons convicted	16
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	47		23		4
Non-procurement expenditure fraud	36.43%	Procurement expenditure fraud	17.83%	PIF crime-focused criminal organisation	3.10%
	3		3		22
Non-VAT revenue fraud	2.33%	VAT revenue fraud	2.33%	Corruption	17.05%
	9		4		14
Misappropriation	6.98%	Money laundering	3.10%	Inextricably linked offence	10.85%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	21	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	37	Asylum, migration and integration programmes	1
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	2
Employment, social cohesion, inclusion and values programmes	5	Other programmes/doubt cases	6

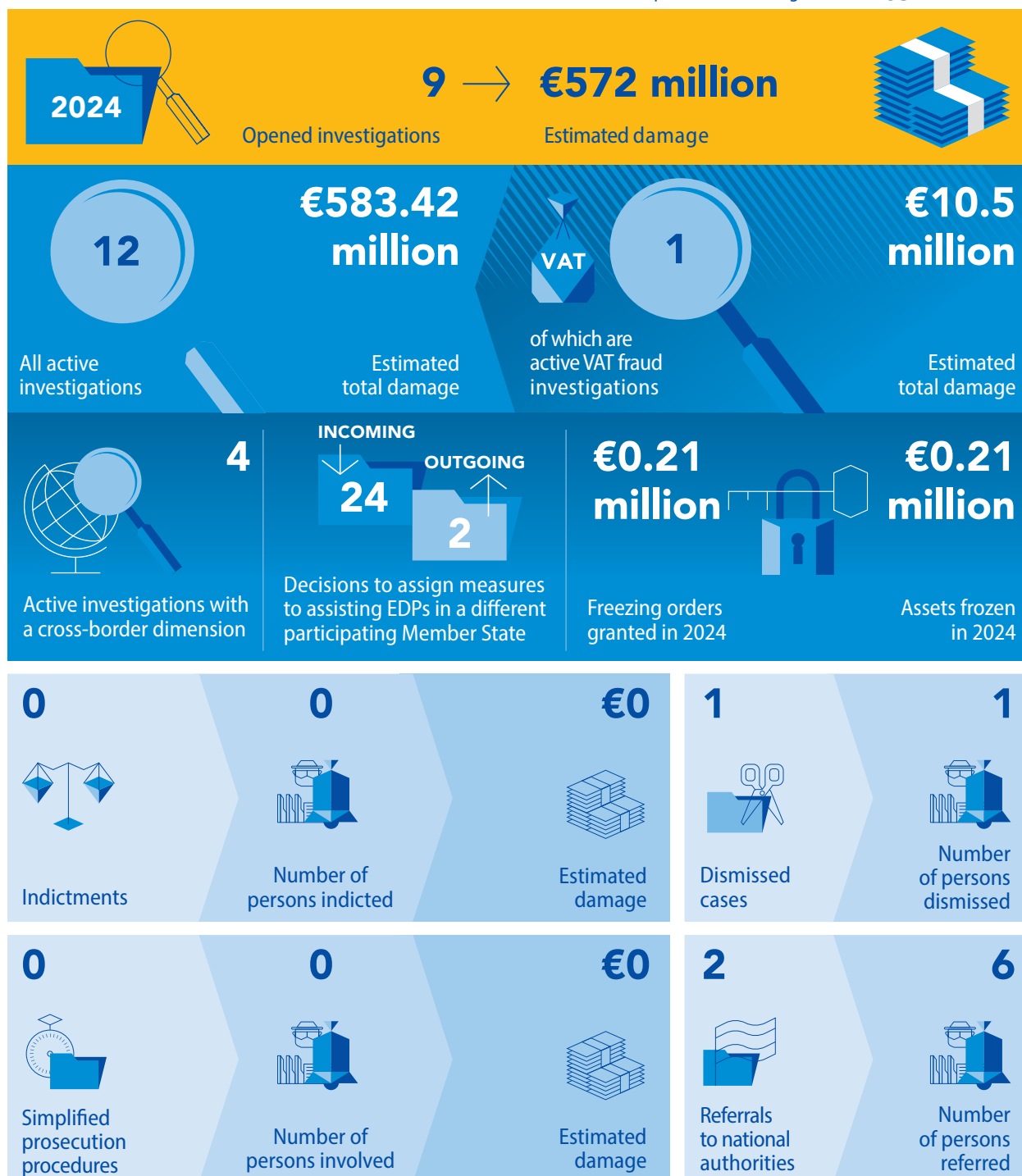
CYPRUS



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **1**
 National European Delegated Prosecutors' Assistants (FTE): **1**
 Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	3	From private parties	21
From national authorities	3	Ex officio	1
TOTAL			28

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

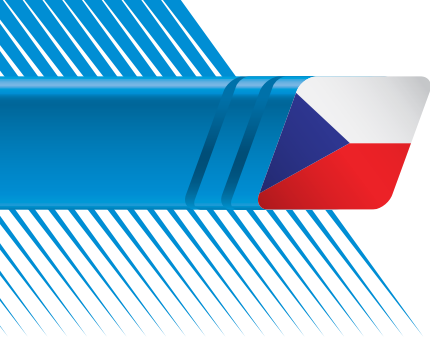
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	4		7		1
Non-procurement expenditure fraud	16%	Procurement expenditure fraud	28%	PIF crime-focused criminal organisation	4%
	0		1		1
Non-VAT revenue fraud	0%	VAT revenue fraud	4%	Corruption	4%
	2		4		5
Misappropriation	8%	Money laundering	16%	Inextricably linked offence	20%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	1	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	3
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	2



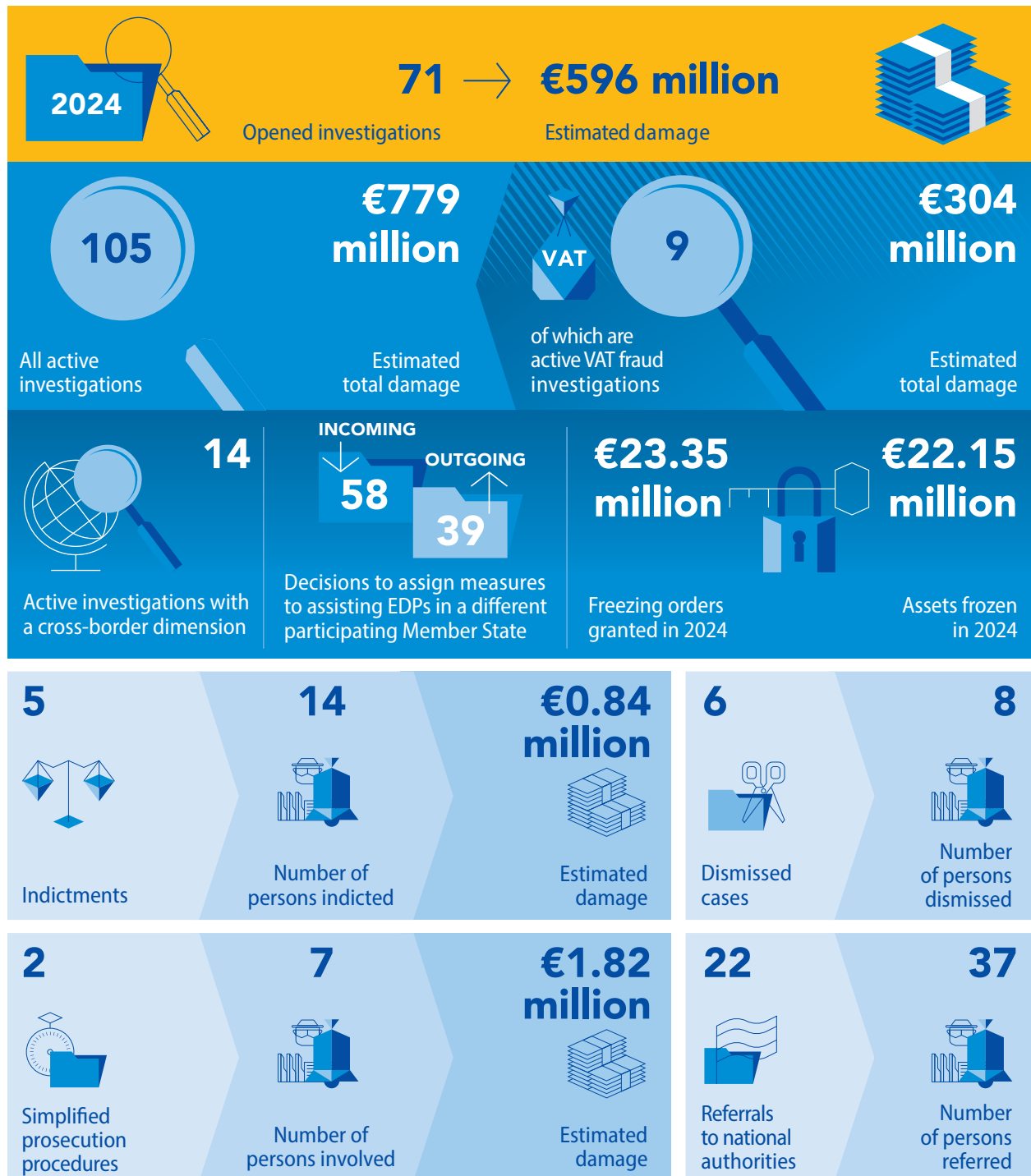
CZECHIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **10**
National European Delegated Prosecutors' Assistants (FTE): **3.3**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	6	From private parties	34
From national authorities	70	Ex officio	0
TOTAL		110	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	8
	Number of first court decisions	10
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	9
	Number of extraordinary legal remedies against court decisions	0
	Convictions	9
	Number of persons convicted	28
	Acquittals	0
	Number of persons acquitted	0

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	76		27		5
Non-procurement expenditure fraud	49.67%	Procurement expenditure fraud	17.65%	PIF crime-focused criminal organisation	3.27%
	13		12¹⁵		5
Non-VAT revenue fraud	8.50%	VAT revenue fraud	7.84%	Corruption	3.27%
	1		7		7
Misappropriation	0.65%	Money laundering	4.58%	Inextricably linked offence	4.58%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	3	Climate and environment programmes	1
Maritime and fisheries programmes	2	Recovery and resilience programmes	2
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	46	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	3
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	26	Other programmes/doubt cases	8

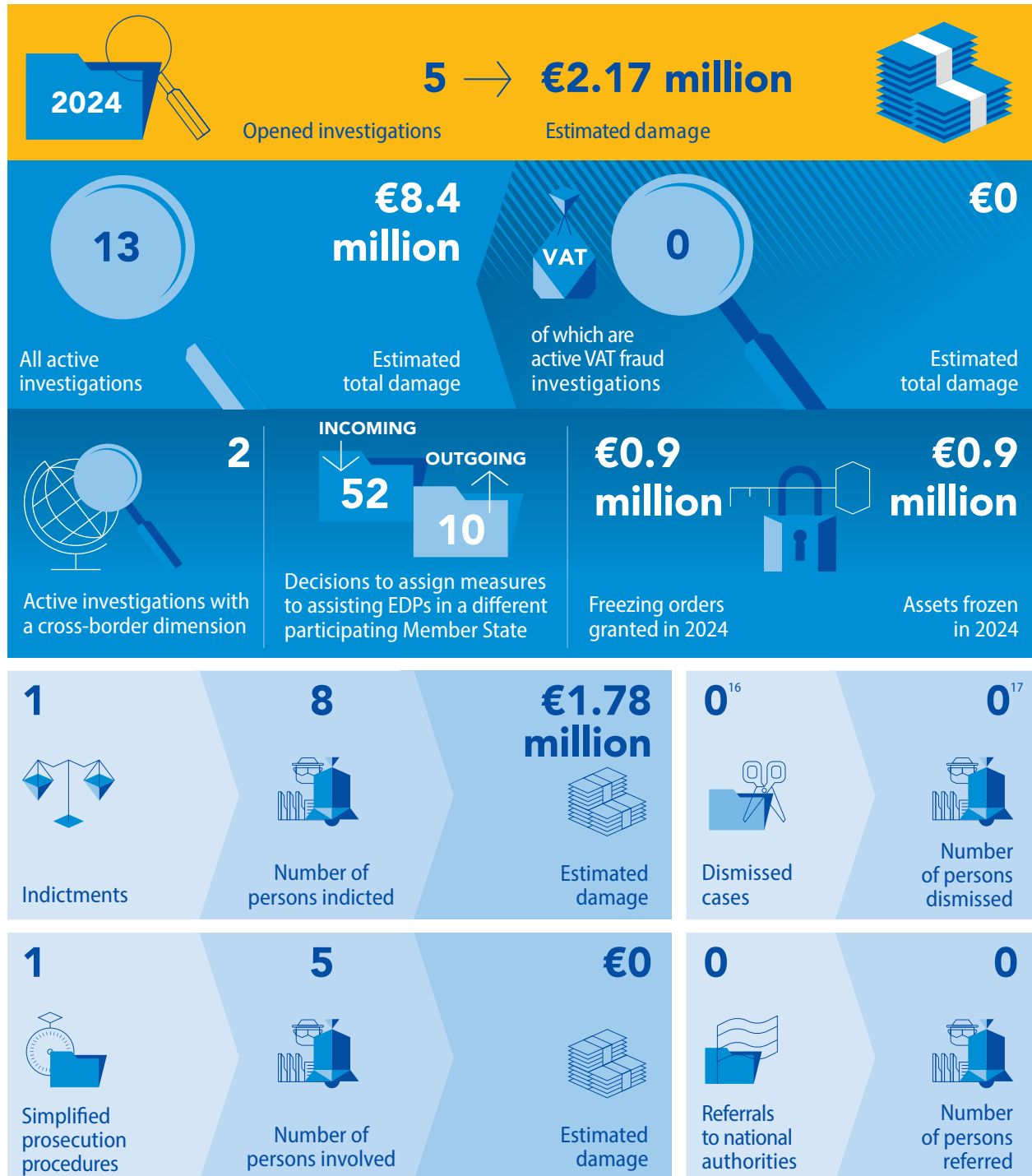
ESTONIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **3**
 National European Delegated Prosecutors' Assistants (FTE): **1.5**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	12
From national authorities	6	Ex officio	4
TOTAL			22

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	2
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	2
	Number of extraordinary legal remedies against court decisions	0
	Convictions	2
	Number of persons convicted	21
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 17 Non-procurement expenditure fraud 51.52%	 1 Procurement expenditure fraud 3.03%	 0 PIF crime-focused criminal organisation 0%
 0 Non-VAT revenue fraud 0%	 0 VAT revenue fraud 0%	 0 Corruption 0%
 5 Misappropriation 15.15%	 0 Money laundering 0%	 10 Inextricably linked offence 30.30%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	3	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	8	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1

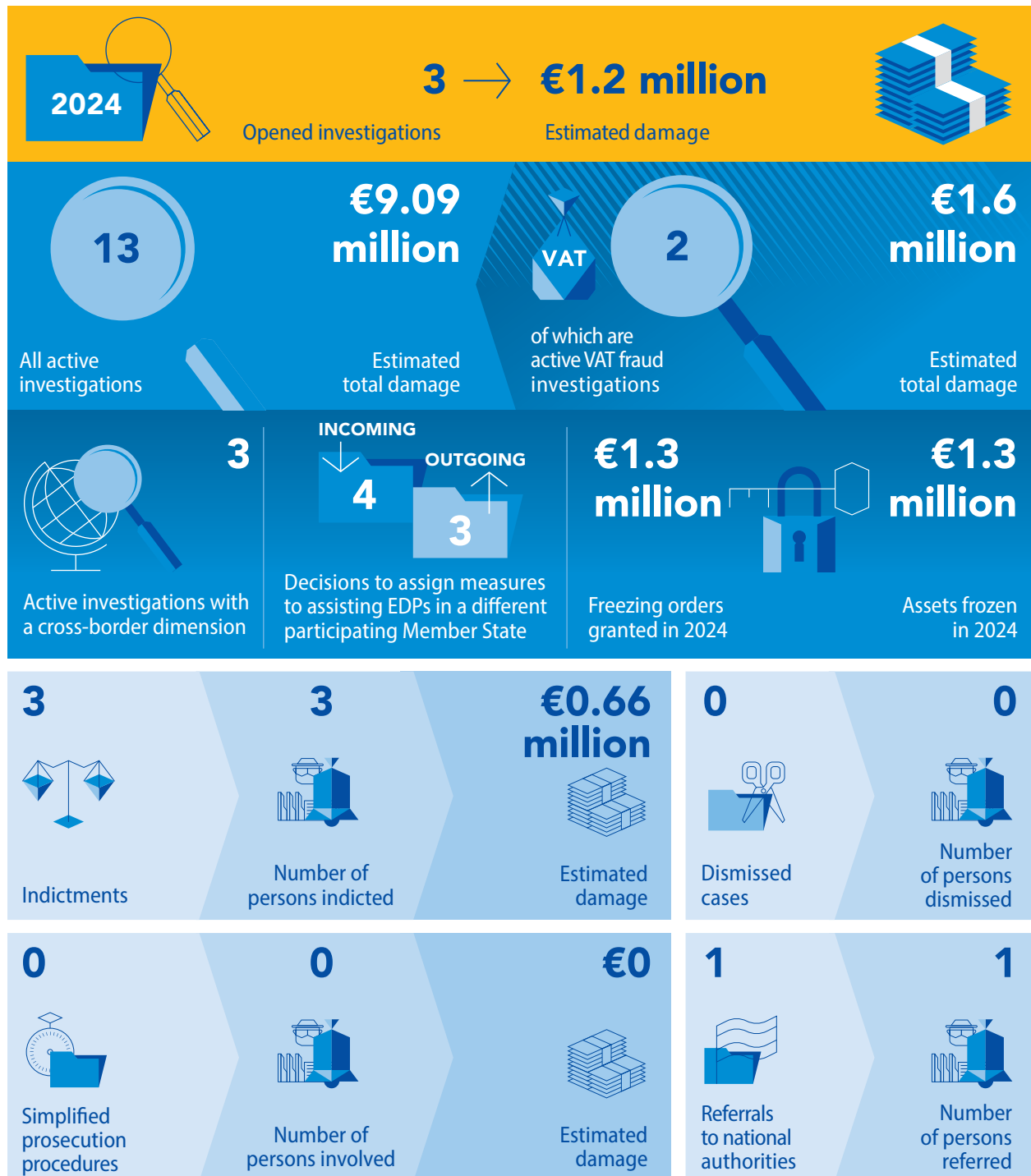
FINLAND



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **2**
 National European Delegated Prosecutors' Assistants (FTE): **0.2**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	15
From national authorities	4	Ex officio	0
TOTAL			19

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	3
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	1
	Number of persons acquitted	1

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	4		2		0
Non-procurement expenditure fraud	20%	Procurement expenditure fraud	10%	PIF crime-focused criminal organisation	0%
	8		2 ¹⁸		0
Non-VAT revenue fraud	40%	VAT revenue fraud	10%	Corruption	0%
	0		1		3
Misappropriation	0%	Money laundering	5%	Inextricably linked offence	15%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	2	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0

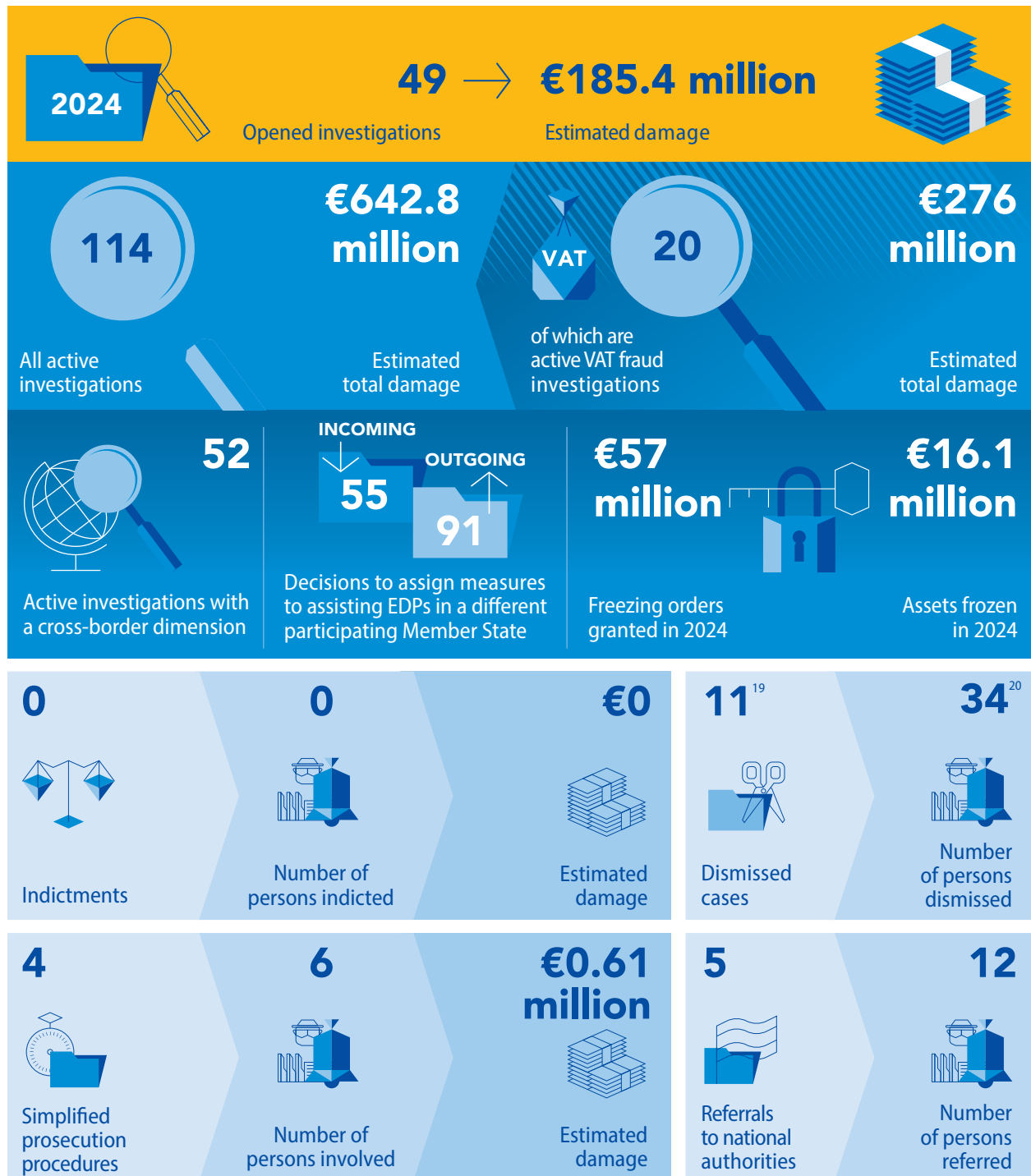
FRANCE



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **7**
 National European Delegated Prosecutors' Assistants (FTE): **8**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	6	From private parties	50
From national authorities	37	Ex officio	4
TOTAL			97

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	3
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	3
	Number of extraordinary legal remedies against court decisions	0
	Convictions	3
	Number of persons convicted	5
	Acquittals	0
	Number of persons acquitted	0

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 50 Non-procurement expenditure fraud 24.88%	 11 Procurement expenditure fraud 5.47%	 9 PIF crime-focused criminal organisation 4.48%
 45 Non-VAT revenue fraud 22.39%	 22²¹ VAT revenue fraud 10.95%	 4 Corruption 1.99%
 9 Misappropriation 4.48%	 33 Money laundering 16.42%	 18 Inextricably linked offence 8.96%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	16	Climate and environment programmes	0
Maritime and fisheries programmes	3	Recovery and resilience programmes	6
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	8	Asylum, migration and integration programmes	0
Education and culture-related programmes	6	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	5	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	9

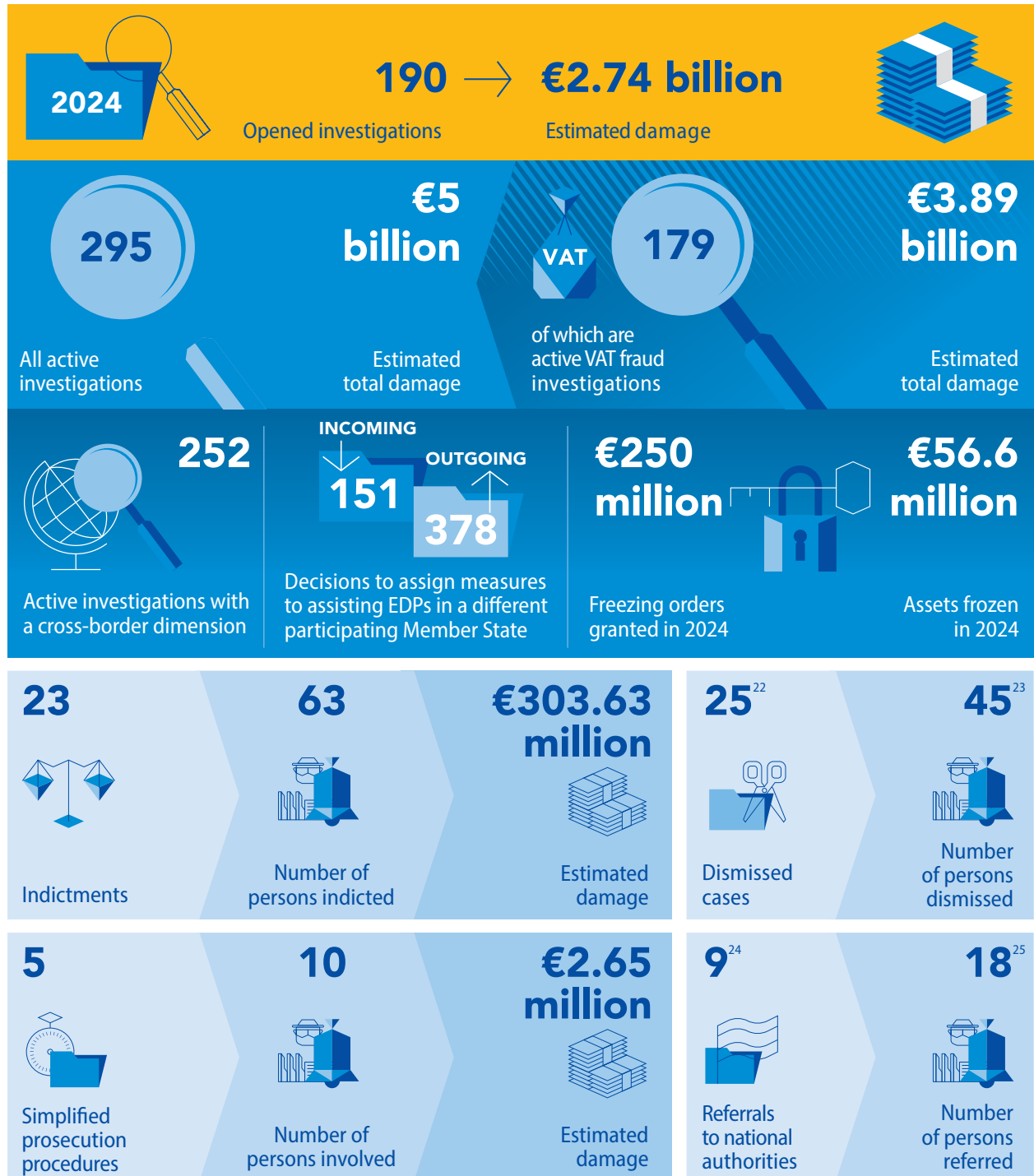
GERMANY



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **21**
 National European Delegated Prosecutors' Assistants (FTE): **8.8**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	9	From private parties	719
From national authorities	98	Ex officio	12
TOTAL			838

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	24
	Number of first court decisions	14
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	3
	Number of final court decisions	14
	Number of extraordinary legal remedies against court decisions	0
	Convictions	13
	Number of persons convicted	32
	Acquittals	1
	Number of persons acquitted	1

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	23		2		127
Non-procurement expenditure fraud	3.54%	Procurement expenditure fraud	0.31%	PIF crime-focused criminal organisation	19.57%
	48		368 ²⁶		0
Non-VAT revenue fraud	7.40%	VAT revenue fraud	56.70%	Corruption	0%
	1		60		20
Misappropriation	0.15%	Money laundering	9.24%	Inextricably linked offence	3.08%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	9	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	3	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	6



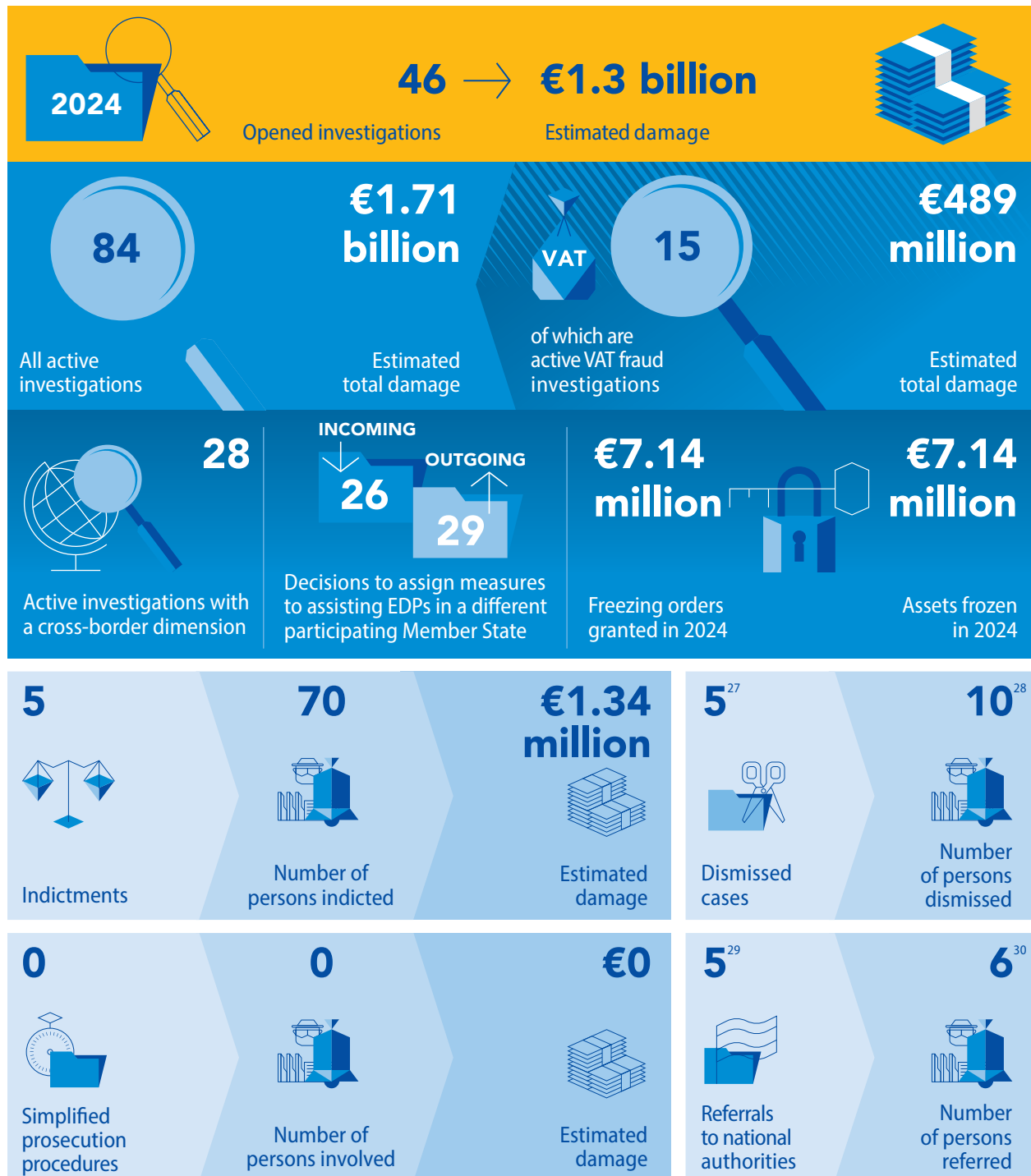
GREECE



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **10**
National European Delegated Prosecutors' Assistants (FTE): **9**
Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	10	From private parties	250
From national authorities	53	Ex officio	2
TOTAL		315	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	7
	Number of first court decisions	3
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	3
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

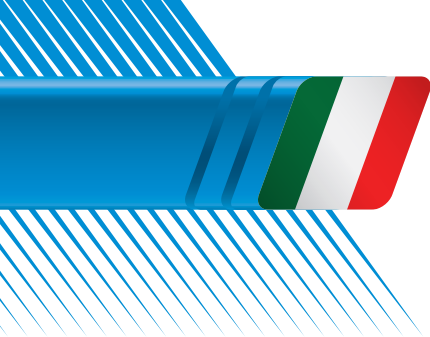
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	60		10		8
Non-procurement expenditure fraud	40%	Procurement expenditure fraud	6.67%	PIF crime-focused criminal organisation	5.33%
	5		15 ³¹		7
Non-VAT revenue fraud	3.33%	VAT revenue fraud	10%	Corruption	4.67%
	13		16		16
Misappropriation	8.67%	Money laundering	10.67%	Inextricably linked offence	10.67%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	25	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	9	Asylum, migration and integration programmes	4
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	4	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	17



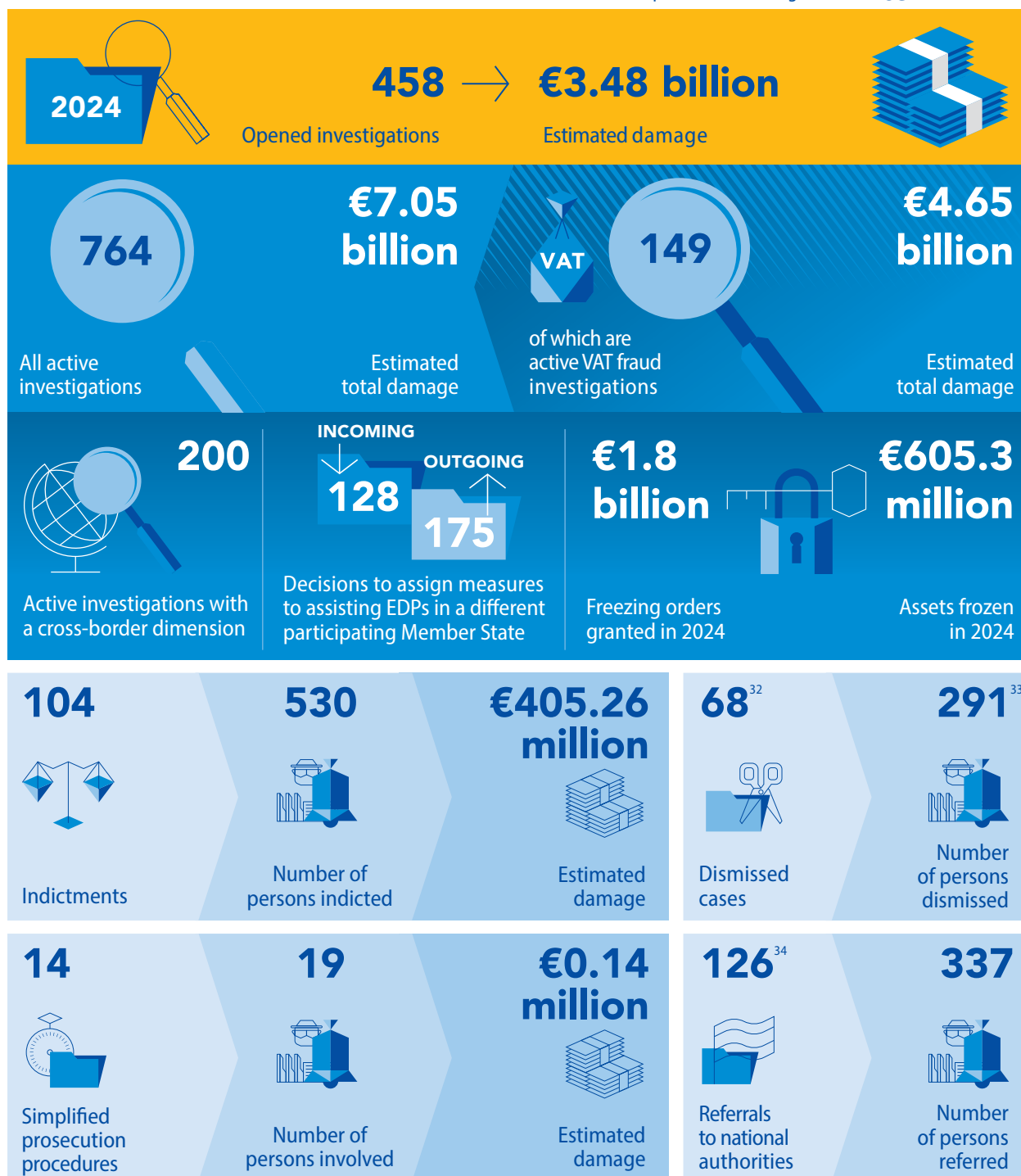
ITALY



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **20**
National European Delegated Prosecutors' Assistants (FTE): **47**
Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	8	From private parties	108
From national authorities	579	Ex officio	3
TOTAL		698	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	175
	Number of first court decisions	28
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	4
	Number of final court decisions	24
	Number of extraordinary legal remedies against court decisions	0
	Convictions	22
	Number of persons convicted	38
	Acquittals	2
	Number of persons acquitted	4

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

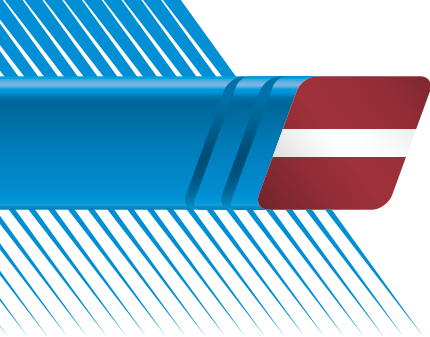
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	879		53		157
Non-procurement expenditure fraud	33.55%	Procurement expenditure fraud	2.02%	PIF crime-focused criminal organisation	5.99%
	235		715³⁵		51
Non-VAT revenue fraud	8.97%	VAT revenue fraud	27.29%	Corruption	1.95%
	12		131		387
Misappropriation	0.46%	Money laundering	5%	Inextricably linked offence	14.77%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	117	Climate and environment programmes	0
Maritime and fisheries programmes	15	Recovery and resilience programmes	228
International cooperation programmes	6	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	32	Asylum, migration and integration programmes	1
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	6
Research and innovation programmes	7	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	10	Other programmes/doubt cases	105



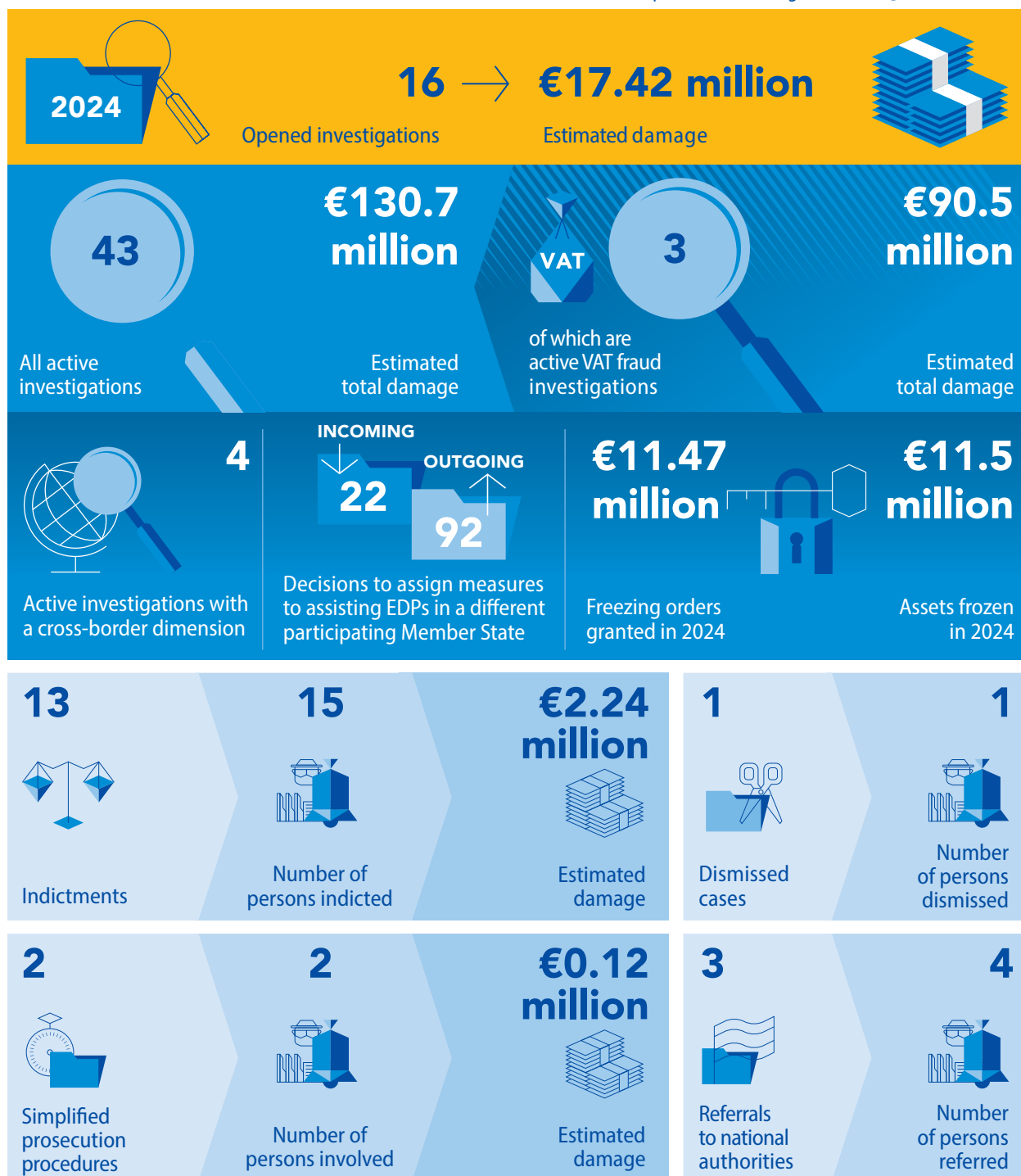
LATVIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **5**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	19
From national authorities	23	Ex officio	1
TOTAL		45	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	3
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	2
	Number of extraordinary legal remedies against court decisions	0
	Convictions	2
	Number of persons convicted	2
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 26 Non-procurement expenditure fraud 47.27%	 18 Procurement expenditure fraud 32.73%	 0 PIF crime-focused criminal organisation 0%
 4 Non-VAT revenue fraud 7.27%	 3 VAT revenue fraud 5.45%	 0 Corruption 0%
 0 Misappropriation 0%	 0 Money laundering 0%	 4 Inextricably linked offence 7.27%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	8	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	19	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	3

LITHUANIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **3**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	1	From private parties	25
From national authorities	21	Ex officio	1
TOTAL			48

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	4
	Number of first court decisions	18
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	18
	Number of extraordinary legal remedies against court decisions	0
	Convictions	18
	Number of persons convicted	19
	Acquittals	0
	Number of persons acquitted	0

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	79		4		12
Non-procurement expenditure fraud	36.57%	Procurement expenditure fraud	1.85%	PIF crime-focused criminal organisation	5.56%
	11		3		2
Non-VAT revenue fraud	5.09%	VAT revenue fraud	1.39%	Corruption	0.93%
	3		2		100
Misappropriation	1.39%	Money laundering	0.93%	Inextricably linked offence	46.30%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	10	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	16	Asylum, migration and integration programmes	0
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	5

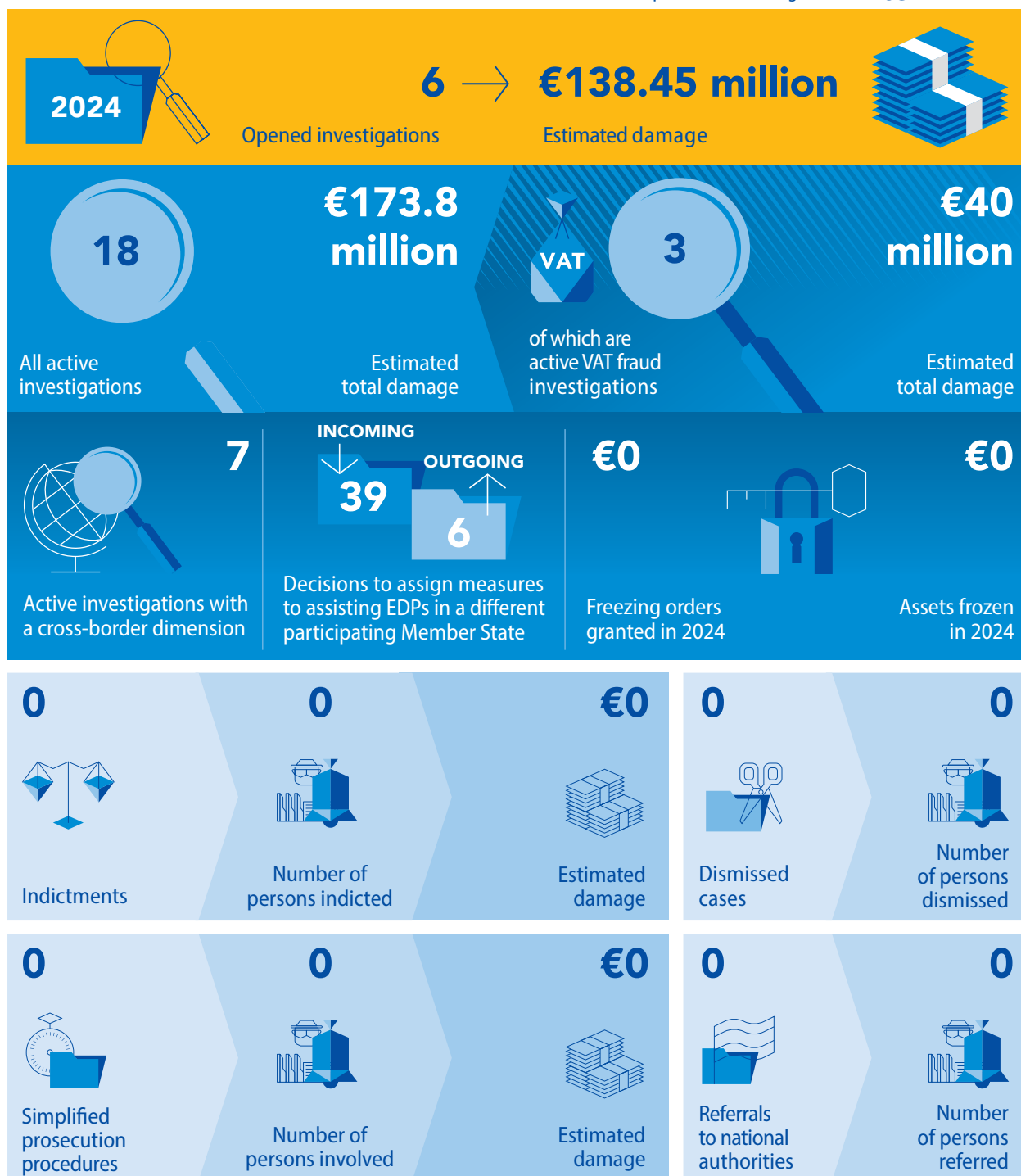
LUXEMBOURG



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **2**
 National European Delegated Prosecutors' Assistants (FTE): **2**
 Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	11
From national authorities	5	Ex officio	5
TOTAL			23

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

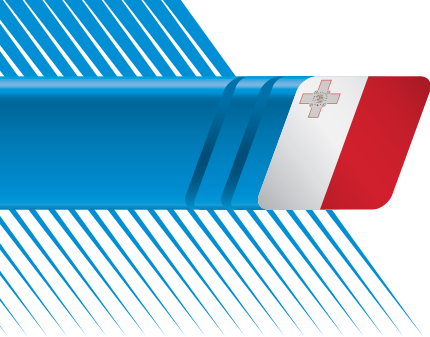
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 13 Non-procurement expenditure fraud 31.71%	 3 Procurement expenditure fraud 7.32%	 2 PIF crime-focused criminal organisation 4.88%
 3 Non-VAT revenue fraud 7.32%	 3 VAT revenue fraud 7.32%	 2 Corruption 4.88%
 2 Misappropriation 4.88%	 10 Money laundering 24.39%	 3 Inextricably linked offence 7.32%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	1
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	10



MALTA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **2**
National European Delegated Prosecutors' Assistants (FTE): **2**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	1	From private parties	19
From national authorities	5	Ex officio	0
TOTAL			25

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	6		2		3
Non-procurement expenditure fraud	11.32%	Procurement expenditure fraud	3.77%	PIF crime-focused criminal organisation	5.66%
	6		11 ³⁶		10
Non-VAT revenue fraud	11.32%	VAT revenue fraud	20.75%	Corruption	18.87%
	1		4		10
Misappropriation	1.89%	Money laundering	7.55%	Inextricably linked offence	18.87%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	4	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	3

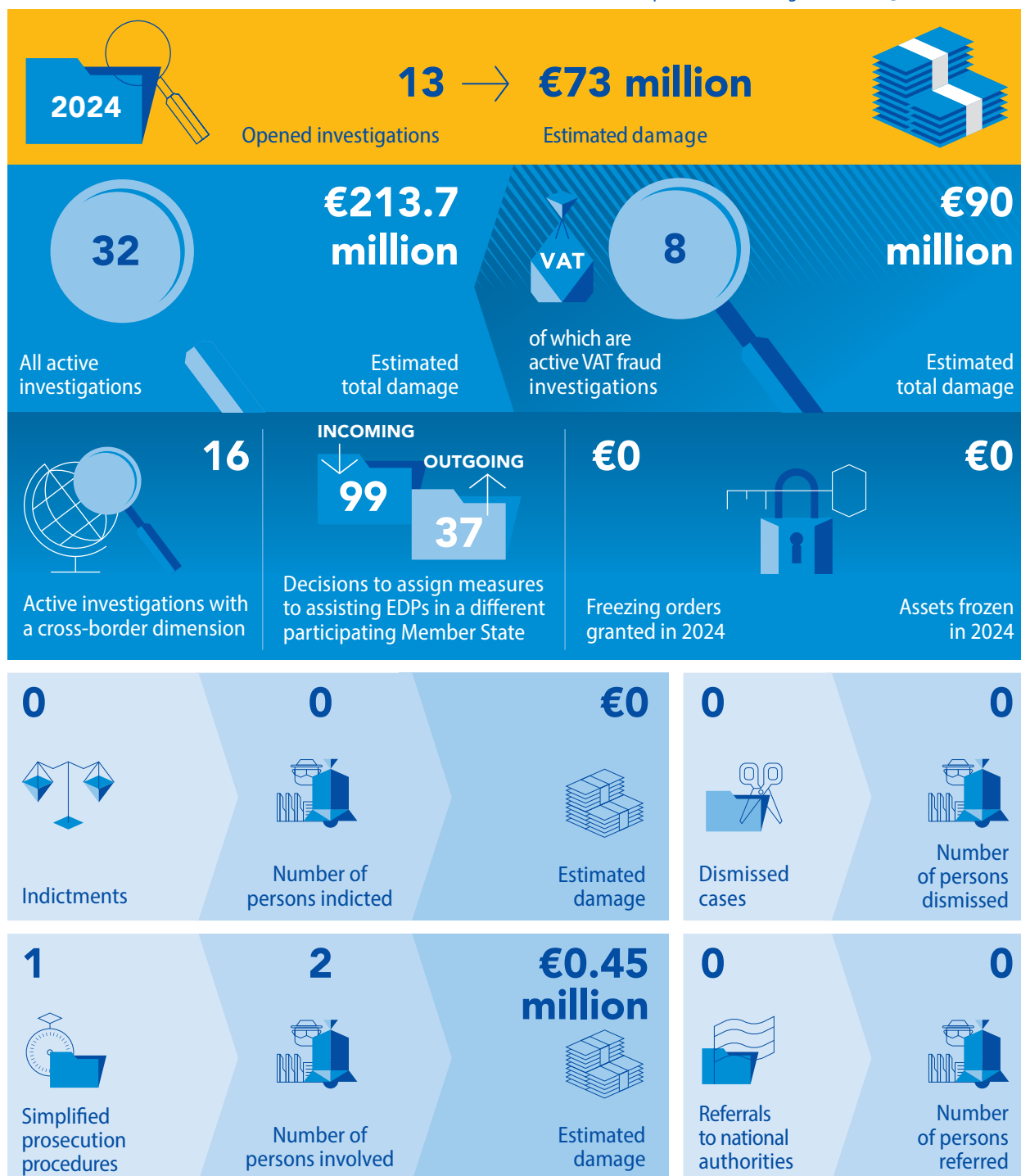
NETHERLANDS



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **3**
 National European Delegated Prosecutors' Assistants (FTE): **6**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	18
From national authorities	8	Ex officio	1
TOTAL			29

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	1
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Number of persons convicted	2
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	17		3		3
Non-procurement expenditure fraud	31.48%	Procurement expenditure fraud	5.56%	PIF crime-focused criminal organisation	5.56%
	18		11 ³⁷		0
Non-VAT revenue fraud	33.33%	VAT revenue fraud	20.37%	Corruption	0%
	0		1		1
Misappropriation	0%	Money laundering	1.85%	Inextricably linked offence	1.85%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	6

PORTUGAL



LISBON

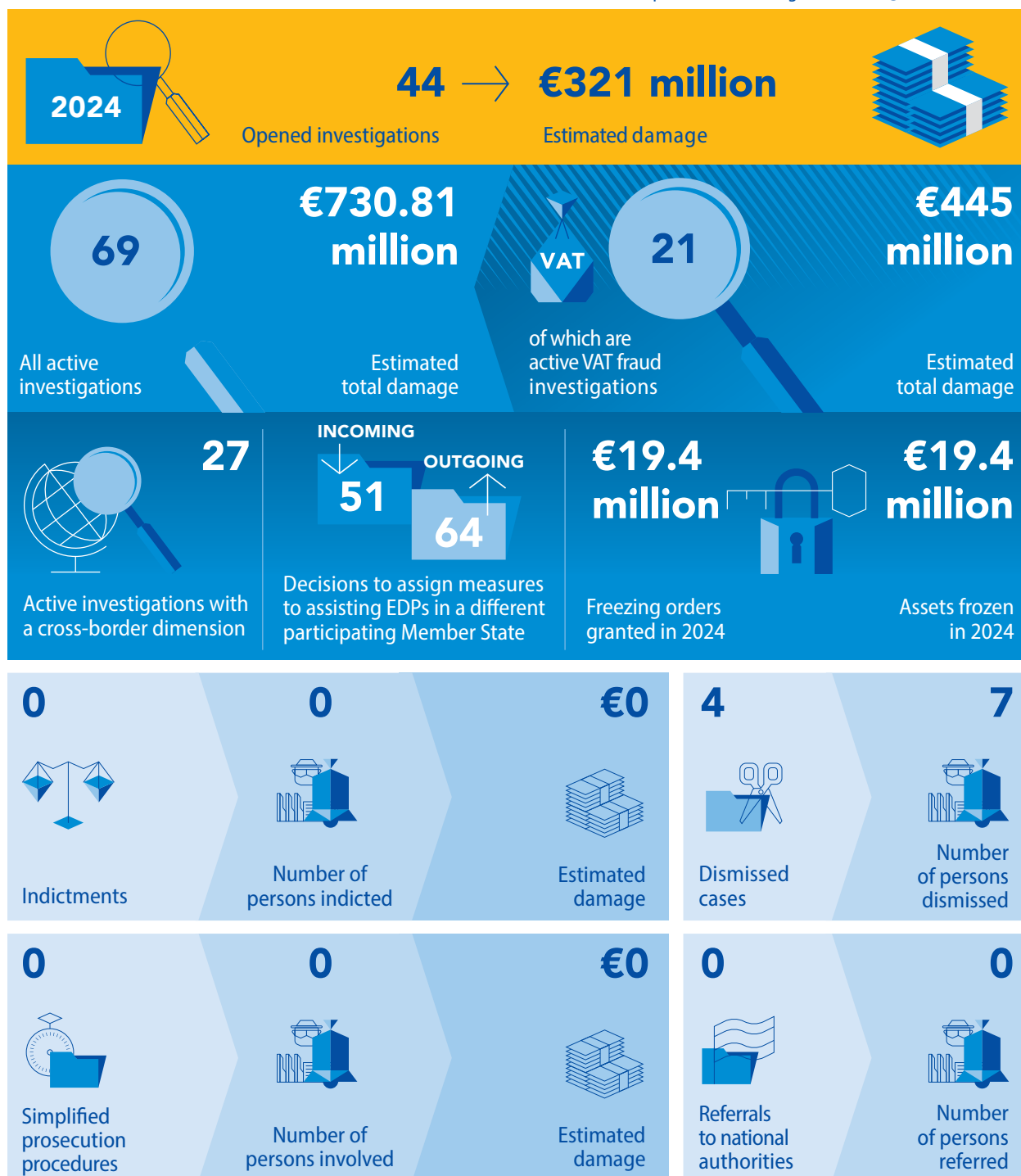


PORTO

OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **6**
 National European Delegated Prosecutors' Assistants (FTE): **4**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	24
From national authorities	40	Ex officio	1
TOTAL			67

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 29 Non-procurement expenditure fraud 19.46%	 17 Procurement expenditure fraud 11.41%	 7 PIF crime-focused criminal organisation 4.70%
 8 Non-VAT revenue fraud 5.37%	 42³⁸ VAT revenue fraud 28.19%	 8 Corruption 5.37%
 2 Misappropriation 1.34%	 24 Money laundering 16.11%	 12 Inextricably linked offence 8.05%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	8
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	17	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	5

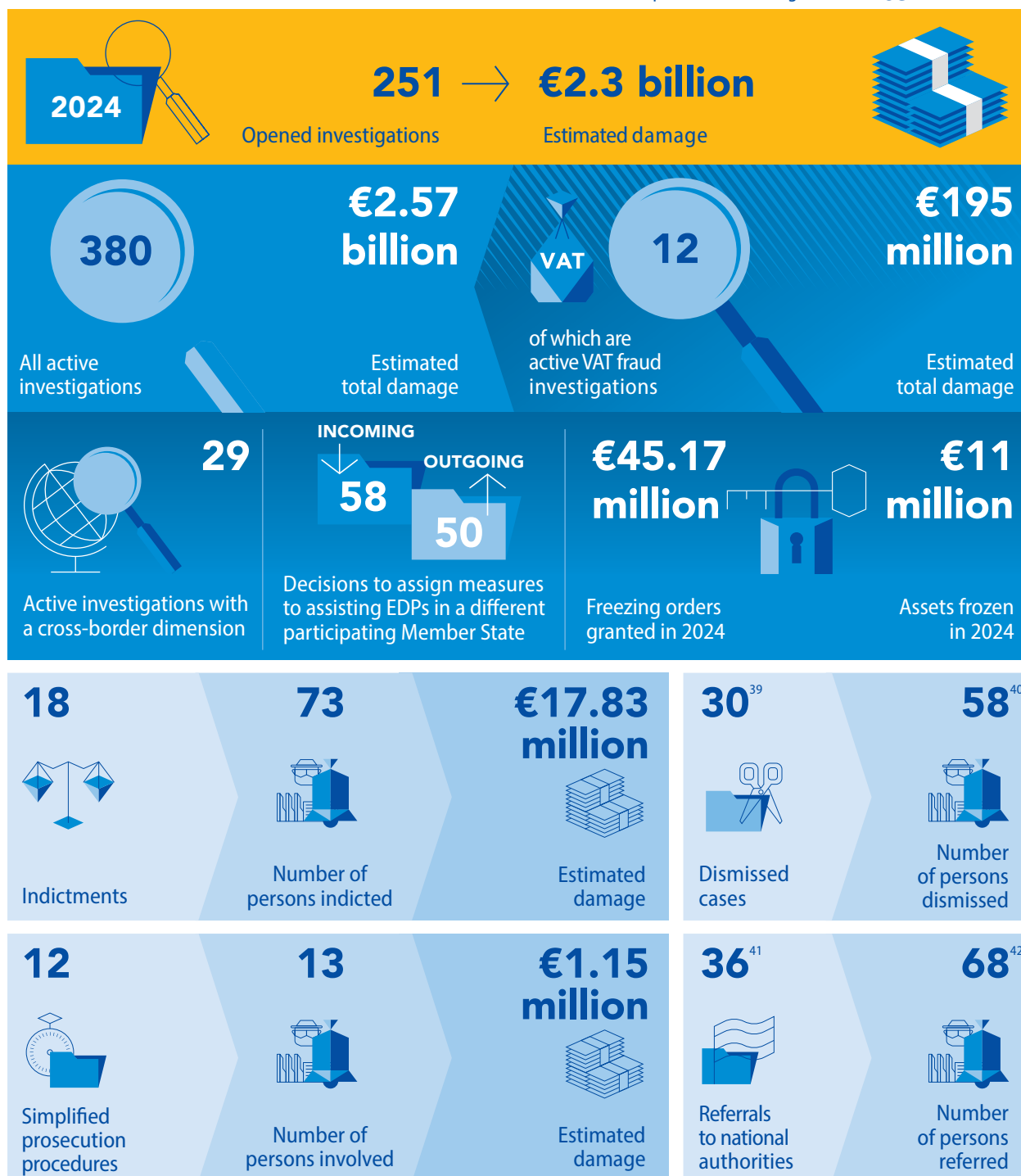
ROMANIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **20**
 National European Delegated Prosecutors' Assistants (FTE): **16**
 Dedicated and specialised investigators: **Yes**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	3	From private parties	196
From national authorities	392	Ex officio	4
TOTAL			595

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	38
	Number of first court decisions	8
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	7
	Number of extraordinary legal remedies against court decisions	0
	Convictions	7
	Number of persons convicted	11
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	339		239		12
Non-procurement expenditure fraud	40.60%	Procurement expenditure fraud	28.62%	PIF crime-focused criminal organisation	1.44%
	15		15⁴³		44
Non-VAT revenue fraud	1.80%	VAT revenue fraud	1.80%	Corruption	5.27%
	13		46		112
Misappropriation	1.56%	Money laundering	5.51%	Inextricably linked offence	13.41%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	67	Climate and environment programmes	0
Maritime and fisheries programmes	15	Recovery and resilience programmes	13
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	136	Asylum, migration and integration programmes	0
Education and culture-related programmes	3	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	58	Other programmes/doubt cases	79



SLOVAKIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **6**
National European Delegated Prosecutors' Assistants (FTE): **2**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	8	From private parties	73
From national authorities	91	Ex officio	2
TOTAL			174

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	3
	Number of first court decisions	4
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	5
	Number of extraordinary legal remedies against court decisions	0
	Convictions	5
	Number of persons convicted	11
	Acquittals	0
	Number of persons acquitted	1

TPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	90		31		1
Non-procurement expenditure fraud	42.45%	Procurement expenditure fraud	14.62%	PIF crime-focused criminal organisation	0.47%
	15		10⁴⁴		5
Non-VAT revenue fraud	7.08%	VAT revenue fraud	4.72%	Corruption	2.36%
	11		3		46
Misappropriation	5.19%	Money laundering	1.42%	Inextricably linked offence	21.70%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	37	Climate and environment programmes	2
Maritime and fisheries programmes	0	Recovery and resilience programmes	2
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	34	Asylum, migration and integration programmes	0
Education and culture-related programmes	3	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	10	Other programmes/doubt cases	4

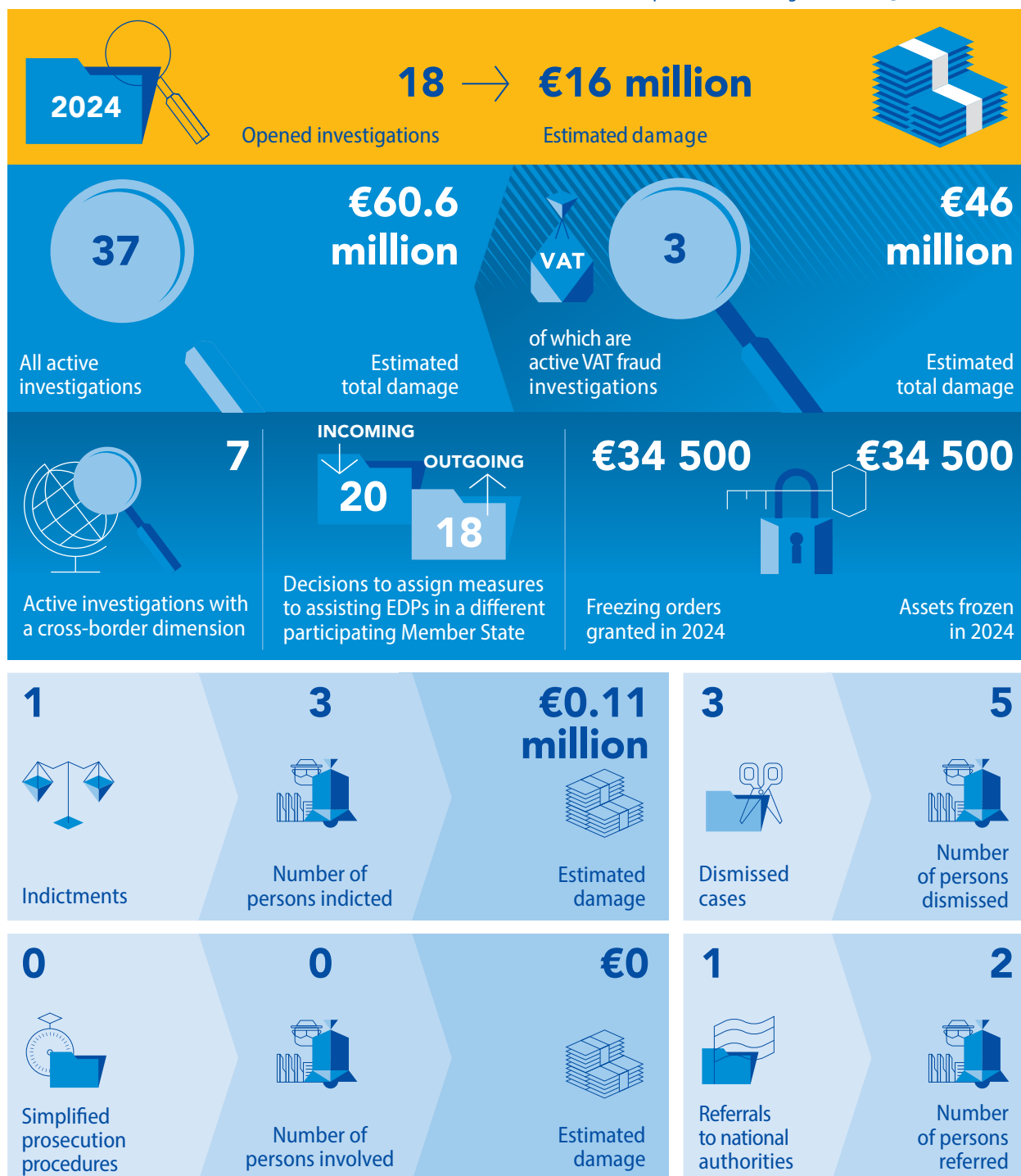
SLOVENIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **2**
 National European Delegated Prosecutors' Assistants (FTE): **3**
 Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	22
From national authorities	18	Ex officio	0
TOTAL			40

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	4
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Number of persons convicted	0
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

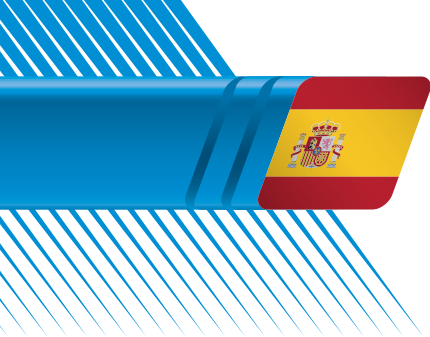
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	27		2		2
Non-procurement expenditure fraud	50%	Procurement expenditure fraud	3.70%	PIF crime-focused criminal organisation	3.70%
	4		3		0
Non-VAT revenue fraud	7.41%	VAT revenue fraud	5.56%	Corruption	0%
	4		3		9
Misappropriation	7.41%	Money laundering	5.56%	Inextricably linked offence	16.67%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	20	Asylum, migration and integration programmes	0
Education and culture-related programmes	3	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	1



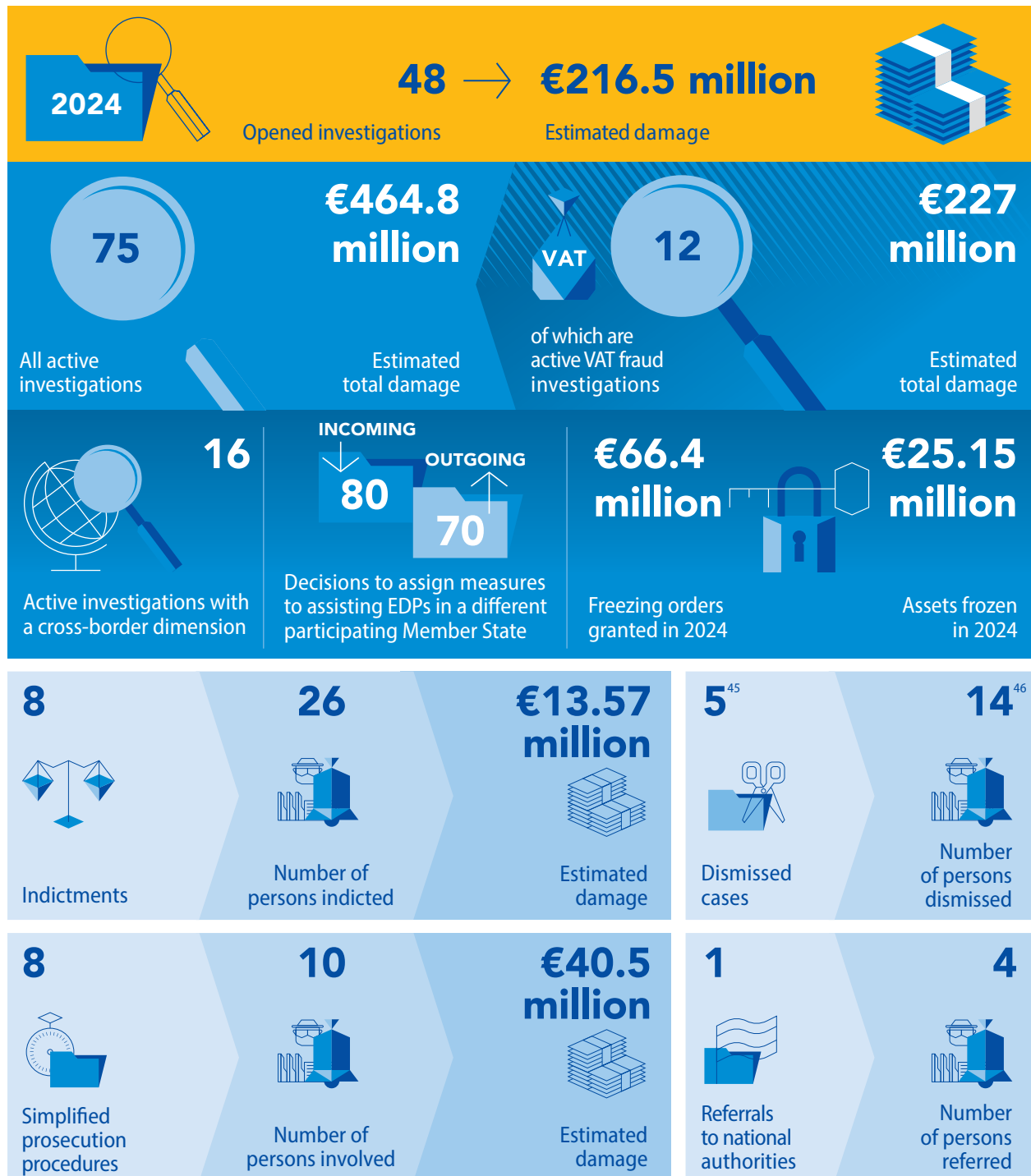
SPAIN



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2024

European Delegated Prosecutors (Active): **7**
National European Delegated Prosecutors' Assistants (FTE): **10**
Dedicated and specialised investigators: **No**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	19	From private parties	179
From national authorities	42	Ex officio	0
TOTAL			240

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	12
	Number of first court decisions	6
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	6
	Number of extraordinary legal remedies against court decisions	0
	Convictions	6
	Number of persons convicted	7
	Acquittals	0
	Number of persons acquitted	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	58		15		14
Non-procurement expenditure fraud	41.73%	Procurement expenditure fraud	10.79%	PIF crime-focused criminal organisation	10.07%
	8		13		4
Non-VAT revenue fraud	5.76%	VAT revenue fraud	9.35%	Corruption	2.88%
	2		11		14
Misappropriation	1.44%	Money laundering	7.91%	Inextricably linked offence	10.07%

ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	17	Climate and environment programmes	2
Maritime and fisheries programmes	1	Recovery and resilience programmes	4
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	8	Asylum, migration and integration programmes	2
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	3	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	12

TYPOLOGIES IDENTIFIED IN OUR CASES

A single investigation may target a variety of criminal offences. This section outlines the different types of offences investigated by the EPPO.

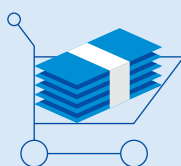
2 105



Non-procurement
expenditure fraud

33.19%

591



Procurement
expenditure fraud

9.32%

385



PIF crime-focused
criminal organisation

6.07%

480



Non-VAT
revenue fraud

7.57%

1 287



VAT
revenue fraud

20.29%

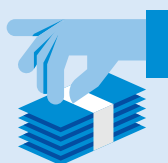
191



Corruption

3.01%

115



Misappropriation

1.81%

380



Money laundering

5.99%

808



Inextricably linked
offence

12.74%



NON-PROCUREMENT EXPENDITURE FRAUD

By the end of 2024, around **33%** of the offences investigated by the EPPO concerned **non-procurement expenditure fraud**. This type of fraud is committed via the use or presentation of **false, incorrect or incomplete statements or documents**, which has, as its effect, the misappropriation or wrongful retention of funds or assets from the EU budget or budgets managed by the EU, or on its behalf. This includes EU financial aid, subsidies and funds.

During the reporting period, the EPPO identified patterns of this type of EU funding fraud in sectors such as agriculture and fisheries, ERASMUS programs, regional development, healthcare, social affairs, youth and labour, and research and innovation. Recovery funds related to the consequences of the Covid-19 pandemic, particularly those under the European Commission's Recovery and Resilience Facility (RRF), were also targeted by fraudsters. The involvement of organised crime groups in non-procurement fraud has also been documented.

Common patterns of this type of fraud include:

- ▶ **Claiming EU subsidies through false declarations or forged documents**, including expert diplomas to meet specific funding requirements (such as eligibility and exclusion criteria). This may include concealing disqualifying circumstances such as prior criminal convictions or creating artificial circumstances in order to meet eligibility conditions, such as over-declaring the size or quality of eligible agricultural land);
- ▶ **Submitting inflated additional costs, false statements** regarding the payment of experts or subcontractors, false attendance records for workshops or training programs, or false invoices to artificially increase the price of the purchased equipment, in order to claim higher EU subsidies;
- ▶ **Requesting reimbursement for services that were either not delivered or below the agreed standards** (e.g. grants provided for non-existing employment training or care services);
- ▶ **Manipulating financial statements** (e.g. by misrepresenting staff costs), to increase the amount of the payments received;
- ▶ **Claiming and receiving double funding**, where, through deceit, an activity is funded several times by different authorities (often in different Member States), who are unaware of the contributions the others have made.

Austria: 15 arrests in €3.5 million fraud investigation involving RRF funds⁴⁷



In November 2024, at the request of the EPPO, the Vienna Criminal Police arrested 15 suspects and carried out 37 searches on a major case of non-procurement fraud. The EPPO uncovered several criminal organisations that were suspected of defrauding over €3.5 million from the so-called 'Reparaturbonus' ('Repair Bonus') programme financed by the EU via the Recovery and Resilience Fund (RRF).

The 'Reparaturbonus' is an initiative of the Austrian government, which promotes and incentivises the repair of electronic devices and household appliances. Its purpose is to encourage sustainability, reduce electronic waste and support local repair businesses. The suspects

committed the non-procurement fraud by allegedly registering existing but also many fictitious companies as partner businesses of the 'Reparaturbonus'. This allowed them to submit reimbursement claims for repairs to the national administrative and funding agency of the programme. After having been confirmed as partner businesses, the suspects submitted thousands of reimbursement requests claiming subsidies for repairs that allegedly never took place. In doing so, the criminal organisations aimed to fraudulently obtain over €3.5 million in subsidies.

All persons concerned are presumed innocent until proven guilty in the competent courts of law.



PROCUREMENT EXPENDITURE FRAUD

By the end of 2024, around **9%** of the offences investigated by the EPPO concerned **suspected procurement expenditure fraud**. This fraud often manifests itself in the **unlawful manipulation of tendering procedures for public works**, such as the renovation of government buildings and transport infrastructure. Procurement expenditure fraud is predominantly committed via the use or presentation of false, incorrect or incomplete statements or documents. Documentary forgery is sometimes committed as an inextricably linked offence. Several cases include the involvement of corrupt public officials.

During the reporting period, the EPPO identified patterns of this type of EU funding fraud in sectors such as infrastructure and regional development, agriculture, education, research and innovation, social affairs, and human resources. In addition, fraud concerning funds related to the Covid-19 pandemic is under investigation.

Common patterns of this type of fraud include:

- **Submitting false declarations in tendering procedures**, including misrepresentation through fake documents, hiding sanctions, concealing insolvency, or misreporting consortium members' qualifications, to falsely appear as meeting tender requirements;
- **Submitting false documents** to conceal the quality of contractually agreed works or materials used (e.g. violation of technical requirements, lack of necessary environmental permits or the use of lower quality materials) or presenting invoices for ineligible expenses (e.g. expert fees) or for services not actually delivered (works not executed);
- **Collusive bidding, particularly in industries with limited competition or specialised expertise, manipulation of tenders, or unlawful 'favouritism'** (such as influencing selection boards and concealing conflicts of interest) linked to public contracts, devised to award the tender to a specific economic operator;
- **Intentional splitting of the tender by the managing authority into different procedures**, permitting the same beneficiaries to avoid evaluation by the European Commission;
- **Underutilisation and manipulation of e-procurement tools**, with selective disclosure of information or bypassing of systems for smaller contracts, limiting transparency;
- **Failure to investigate or address abnormal low tenders**, enabling awards to specific companies despite clear exclusion grounds, such as sanctions or bankruptcy.

Cyprus: EPPO investigates multimillion-euro project for liquefied natural gas import terminal⁴⁸



NICOSIA

On 25 July 2024, the EPPO in Nicosia (Cyprus) publicly announced the initiation of investigation into a project for a liquefied natural gas (LNG) import terminal in Cyprus, on suspicion of procurement fraud, misappropriation of EU funds and corruption. The project aimed to create an entry point for natural gas to Cyprus, enabling the country to connect with the wider European gas market, and involved a cost of €542 million – of which approximately €101 million was financed by the Connecting Europe Facility (CEF) programme. According to the investigation, the

execution of the contract failed and was terminated in July 2024.

The investigation was initiated in March 2024 following the publication on 19 January 2024 of a report by the Audit Office of the Republic of Cyprus, regarding possible violations during the procurement procedure and the subsequent execution of the public contract for the LNG project. All persons concerned are presumed innocent until proven guilty in the competent courts of law.



VAT REVENUE FRAUD

By the end of 2024, approximately **20%** of the offences investigated by the EPPO concerned the most serious forms of **VAT fraud**, connected to two or more participating EU Member States, and causing a total damage of at least **€10 million**. The available information indicates that VAT fraud has evolved significantly during the reporting period, including as a direct consequence of the actions taken by the EPPO against active criminal networks.

Traditional carousel fraud is being replaced by more fragmented linear fraud schemes, where VAT is stolen directly from customers instead of being claimed as refunds from tax authorities. Additionally, the range of goods and services involved has expanded, following demand in the EU market.

As a rule, these frauds are perpetrated by organised crime groups, in what appears to be a fraudulent ecosystem, allowing them to blend with legitimate and well-known traders. The sophistication of these criminal networks aims at enabling interaction with honest entrepreneurs as well as laundering of money from various crimes, making these activities seem legitimate. As a result, using VAT fraud to launder money has become an increasingly popular method for cleaning and generating illegal revenue.

VAT fraud mainly occurred through the sale of electronic items such as mobile phones, headphones, and hard drives, as well as used cars, gold, luxury products, fuel and related products, polymers, everyday consumer goods, digital items such as software licenses, and a variety of services.

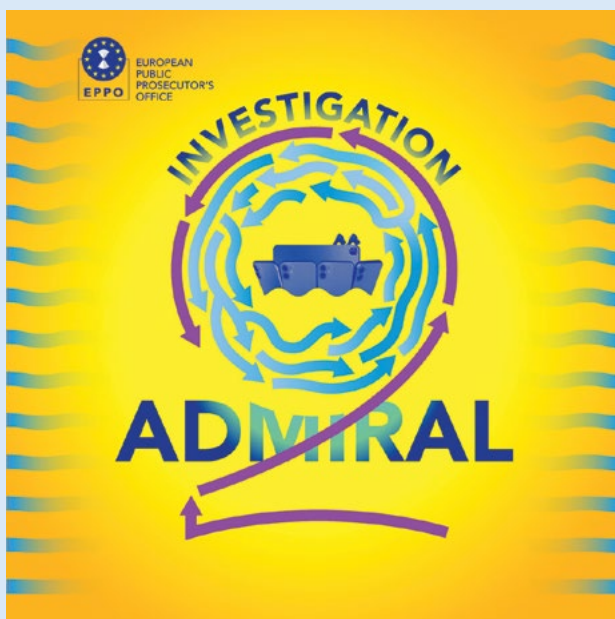
Common patterns of this type of fraud include:

- **Acquisition and carousel fraud committed by organised crime groups through the creation and control of a vast web of multipurpose companies** – e.g. conduit companies, missing traders, buffers, brokers, etc. – in a more fragmented manner, aimed at stealing VAT and laundering ill-gotten assets from other crimes;
- **Margin fraud scheme** involving fraudulently reducing the taxation of the profit margin instead of the selling price, using false invoices for second-hand goods;
- **Cross-invoicing by disguising the VAT debt through artificial VAT credits** generated from domestic operations;
- **E-commerce fraud** (general VAT regime, one-stop-shop (OSS) and import-one-stop-shop (IOSS)), either by abusing existing marketplaces or by setting up own online stores for the sale of goods and services, by intra and extra-community entities;
- **VAT fraud through the abuse of Customs Procedure 40 or 42 with VAT deferment**, where missing traders are established merely to 'absorb' the VAT liabilities and thus avoiding its payment on the trade of goods. This form of fraud is often combined with the first trend;
- **VAT fraud committed by private persons through the use of filter companies and so-called 'paper mill' companies**, which issue invoices for non-existent operations, in relation with the importation of goods produced in non-EU countries into the EU;
- **VAT fraud with damage of less than €10 million**, investigated as offences inextricably linked to customs duty fraud schemes, given that the two types of criminal conduct are often carried out through the same acts.



VAT REVENUE FRAUD

Investigation Admiral 2.0: Europe's biggest VAT fraud with links to organised crime⁴⁹



On 28 November 2024, the EPPO in Riga (Latvia) and Vilnius (Lithuania) mobilised 624 law enforcement officers to perform searches and arrests across 16 countries. Based on findings from the Admiral investigation, the EPPO uncovered another criminal syndicate suspected of a complex VAT fraud scheme involving the trade of popular electronic goods and creating an estimated VAT loss of €297 million.

Investigation Admiral⁵⁰, announced in November 2022, is considered the biggest VAT fraud ever investigated in the EU with a damage now estimated at €2.9 billion. Taking advantage of its decentralised model and central analytical capacity, the EPPO was able to establish links between persons and companies under investigation Admiral, and a criminal syndicate based in the Baltics. The investigation revealed that this

syndicate used the same modus operandi, and partly also the same organisation and infrastructure, as the perpetrators investigated under Admiral, to carry out a massive VAT carousel fraud – a complex criminal scheme that takes advantage of EU rules on cross-border transactions between its Member States, as these are exempt from value-added tax.

According to the investigation, the suspects established companies in 15 EU Member States, acting as legitimate suppliers of electronic goods. They sold over €1.48 billion worth of popular electronic devices via online marketplaces to customers located in the EU. While the end customers paid VAT on their purchases, the selling companies would not fulfil their tax obligations. By simply disappearing, they would avoid to transfer the amounts due to the responsible national tax authorities. Other companies in the fraudulent chain would subsequently claim VAT reimbursement from the national tax authorities, creating an estimated VAT damage of €297 million. The proceeds of this criminal activity would be moved to offshore accounts.

The EPPO suspects over 400 companies to be part of this complex fraudulent scheme, which is also believed to have been used for laundering proceeds stemming from drug trafficking, different types of cybercrime, and investment fraud. All persons concerned are presumed innocent until proven guilty in the competent courts of law.



NON-VAT REVENUE FRAUD

Around **8%** of the offences investigated by the EPPO by the end of 2024 concerned **non-VAT revenue fraud**. In particular, undervaluation, misuse of customs procedures, contraband, tobacco smuggling, and fraud related to anti-dumping duties.

These offences are most committed through the **use or presentation of false, incorrect, or incomplete statements or documents**, or, in many instances, through **smuggling**, without any documentation at all.

This type of fraud affects a broad range of products, including textiles, electronics, ceramic tiles, e-bikes, cars, industrial materials such as aluminium profiles, steel pipes, and fiberglass, as well as commonly smuggled goods like tobacco, bicycles, industrial components, spare parts, medical supplies (such as masks and gowns), cosmetics, solar panels, and biodiesel.

Common patterns of this type of fraud include:

- ▶ **Submission of incorrect customs declarations and false invoices** to avoid customs duties and anti-dumping duties, by undervaluing the imported goods, declaring the wrong producer, or declaring the wrong country of origin;
- ▶ **False customs import declarations** regarding the assembly operations performed upon the imported goods (assembled in an EU country or non-EU country from parts originating in China, e.g. bicycles), to evade customs duties;
- ▶ **Abuse of Customs Procedure 42**, where the conditions of the customs declaration are not fulfilled, and/or the content of the customs declaration is incorrectly stated (e.g. by undervaluing the transaction value);
- ▶ **Importation of e-bikes**, respectively assembled from bicycle parts which were subject to anti-dumping duties, via the false declaration of the origin of the goods. Additionally, goods are

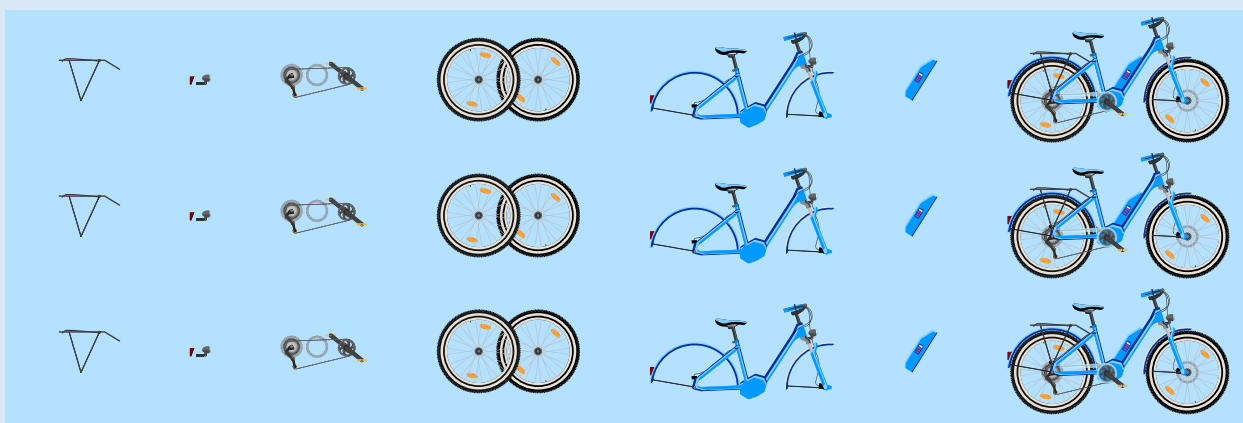
occasionally misclassified or undervalued at customs to reduce the applicable duties. Some fraudsters also split import consignments to circumvent protective import quotas, further undermining the EU's efforts to regulate and protect its market;

- ▶ **Tobacco smuggling** via the illegal importation of tobacco products into the EU, hidden in containers and falsely declared as other goods, before being distributed to black markets. This practice is often linked to customs abuses such as false exportation and transshipment, typically carried out by sophisticated, cross-border criminal networks;
- ▶ **E-commerce fraud**, particularly involving goods imported from China and exploitation of simplification schemes, such as the import one-stop-shop (IOSS), for goods with a value not exceeding €150, is used to evade customs duties and VAT.



NON-VAT REVENUE FRAUD

Belgium: Three convicted of evading €3.1 million in customs duties on imported e-bikes⁵¹



On 19 April 2024, one individual and two companies were found guilty of evading customs duties on the importation of electric bicycles (e-bikes) from China, following a case investigated and prosecuted by the EPPO in Brussels (Belgium).

The e-bikes were imported into the EU by a French company via the port of Antwerp, using a company that fulfilled the customs formalities in Belgium. The investigation showed that whole e-bikes were deliberately imported in separate parts, to avoid the payment of anti-dumping duties due on the importation of fully assembled e-bikes. The e-bikes were then assembled in France by the French importer. The French importer and its manager, as well as the Belgian company that fulfilled the customs formalities, were found guilty of presenting incorrect customs declarations to evade anti-dumping and countervailing duties.

In its judgment of 11 April 2024, the Correctional Chamber of the Court of First Instance in Antwerp convicted the manager of the French company importing the e-bikes via Belgium to a prison sentence of 12 months, suspended for a probation period of 5 years. The court also found guilty the French company importing the e-bikes and the Belgian company that fulfilled the customs formalities. The three defendants were each sentenced to a fine of over €15.5 million, suspended during a three-year probation period, except for a part that had to be paid effectively. In addition, the defendants were ordered to pay the value of the imported goods (approximately €4.4 million), as well as the taxes and duties evaded, amounting to a total of €3.1 million. The case is currently in appeal proceedings.



CORRUPTION

By the end of 2024, around **3%** of the offences investigated by the EPPO concerned **active and passive corruption of public officials** (EU and national officials). Public procurement procedures, in particular, have been found to be at risk of corrupt activity by public officials, either in their capacity as members of evaluation panels or through illicit attempts to influence decision-making in such procedures. This is particularly evident in high-value and specialised procurement sectors such as healthcare, infrastructure, and technology, suggesting vulnerabilities in oversight mechanisms.

Organised crime groups play a growing role in corruption schemes, often operating across multiple countries. Corruption affecting the financial interests of the EU can be connected with other serious crimes, including those outside of the EPPO's scope, such as drug trafficking, human smuggling, and arms trafficking.

Common patterns of this type of fraud include:

- ▶ **Bribery of public officials**, in exchange for the awarding of EU funds to specific projects or service proposals;
- ▶ **Bribery of public officials**, in exchange for the approval of ineligible and inflated additional costs, during the project execution phase;
- ▶ **Digital manipulation**, such as altering databases or electronic invoices, as a result of the increased EU funding for the digitalisation of administrative and financial systems, which has introduced new vulnerabilities.

Italy: Civil servants suspected of corruption with RRF funds and involvement in criminal organisation⁵²



On 24 October 2024, at the request of the EPPO in Rome (Italy), the Italian State Police carried out several house searches, arrests and seizures in the Lazio and Campania regions, in a probe into an alleged criminal association suspected of corruption for the award of projects funded by the EU's Recovery and Resilience Facility (RRF) for Italy.

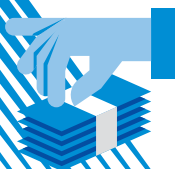
Five civil servants, including the mayor, of the municipality of Ceccano were suspected of involvement in a criminal organisation operating a sophisticated corruption scheme. The investigation, code-named 'The Good Lobby', revealed that multiple individuals and companies were awarded public contracts, valued at a total of €5 million and financed by the RRF, in exchange for bribes.

Among the different projects, awarded between 2021 and 2023, were earthquake-proofing works at the elementary school of Ceccano, public infrastructure safety improvements in the city and a project on migrant

reception and accommodation services within the city. It is alleged that a part of the bribe paid by the project beneficiaries was directly transferred to the members of the association, and another part was transferred to shell companies managed by the suspects, who in return issued false invoices.

The Italian State Police executed precautionary measures against 13 suspects. These measures included the house arrest of ten suspects and three suspects subjected to restrictive measures, prohibiting them from engaging in business activities or holding managerial positions for one year.

The judge for preliminary investigations at the Court of Frosinone issued a freezing order of €500 000, which the Italian State Police executed. All persons concerned are presumed innocent until proven guilty in the competent courts of law.



MISAPPROPRIATION

Almost **2%** of the offences investigated by the EPPO by the end of 2024 concerned **misappropriation**.

Misappropriation occurs if a public official, who is entrusted with the management of public funds or assets, commits, disburses, appropriates or uses them for a purpose other than the one they were originally intended for, and thereby damages the financial interests of the EU.

Misappropriation often manifests itself in the diversion of EU funds by suspects who submit false documents, invoices related to fictitious posts or undue reimbursement claims (for example, fake travel expenses), or transferring EU official remunerations to individuals who are not entitled to receive them. This may also include the misuse of funds granted for European parliamentary assistants, diverting them for personal financial gain, as well as facilitation of misappropriation by employees of managing authorities or responsible national agencies.

Lithuania: EPPO conducts searches in investigation into misappropriation of funds from BaltCap Infrastructure Fund⁵³



In February 2024, at the request of the EPPO in Vilnius (Lithuania), 15 searches were carried out in several locations, as part of an investigation into the misappropriation of funds from the BaltCap Infrastructure Fund.

The investigative measures were conducted by Lithuania's Financial Crime Investigation Service (Finansinių nusikaltimų tyrimo tarnyba – FNTT) at several companies in Lithuania. One search also took place at a company in Estonia.

At the beginning of February 2024, the EPPO took over a criminal case initiated by Lithuania's Regional Prosecutor's Office in Vilnius, into the misappropriation of funds from the BaltCap Infrastructure Fund – an €80 million investment fund, focused on infrastructure projects in the Baltic countries. The BaltCap Infrastructure Fund is supported by the European Investment Bank (EIB) with €20 million, under its Investment Plan for Europe.

According to the pre-trial investigation, Mr Sarunas Stepukonis, a former partner of the BaltCap Infrastructure Fund, and former member of its Investment Committee, was suspected of embezzling at least €27 million from the fund. Based on the evidence, the majority of the money embezzled may have been used for gambling at casinos in Lithuania and Estonia.

The suspect was finally detained on 10 February 2024, at the request of the EPPO.

The ongoing investigation is focused on ascertaining the extent of the suspected criminal activities and the damage caused, and also on locating and confiscating illicit assets, in order to recover the damage to the EU budget. All persons concerned are presumed innocent until proven guilty in the competent courts of law.



MONEY LAUNDERING

Almost **6%** of the offences investigated by the EPPO by the end of 2024 involved **money laundering** derived from the criminal offences that the EPPO is competent to investigate. **Money laundering is the process by which criminal proceeds are 'cleaned', so that their illegal origins are hidden.** Money laundering in ongoing EPPO investigations mainly appears in VAT fraud cases. It may also be committed with property derived from the undervaluation of customs duties (non-VAT revenue fraud) or from the defrauding of (agricultural) subsidies (non-procurement expenditure fraud).

Criminals use underground financial systems to process transactions and payments away from surveillance mechanisms. They also engage official financial intermediaries by transferring proceeds of crime to bank accounts of companies created abroad or managed by family members, potentially followed by withdrawing the money in cash.

Money laundering is also committed by purchasing real estate or luxury goods and reselling them, making it more difficult to trace the funds, and by reinvesting the profits from criminal activities into economic activities in licit or illicit markets (such as drug trafficking).

Common patterns of this type of fraud include:

- ▶ **Transfers to tax havens:** Illicit funds are transferred to tax havens or non-cooperative countries, complicating efforts to repatriate the money even when its location is identified;
- ▶ **Trade-based money laundering:** Criminals disguise illegal money through complex trade transactions, such as fake loans and invoices, to make the funds appear legitimate. This technique is often linked to VAT fraud schemes;
- ▶ **Use of informal banking systems:** Perpetrators rely on informal money transfer systems, such as hawala banking, or parallel unauthorised networks, especially to transfer funds to safer locations like their countries of origin;
- ▶ **Cash-based laundering techniques:** Methods like 'smurfing' (breaking large cash amounts into smaller deposits to avoid detection) and bulk cash smuggling (transporting large sums of cash across borders without declaring them) are common ways to move and hide illicit proceeds.

Investigation 'Resilient Crime': 22 arrests in raid against criminal organisation suspected of a fraud involving NextGenerationEU funds⁵⁴



In April 2024, in the context of an international large-scale investigation led by the EPPO in Venice (Italy), dozens of searches and seizures took place, and 22 arrests were made in Italy, Austria, Romania and Slovakia, in a probe into an alleged criminal organisation suspected of defrauding funds partly covered with the EU's Recovery and Resilience Facility (RRF) allotted for Italy.

Eight suspects were placed under pre-trial detention, whereas the other 14 suspects were held under house arrest, and one accountant was prohibited from practicing his profession. The premises of the suspects and of the companies investigated have also been the target of searches and seizure of evidence.

On the radar of the EPPO is a criminal association suspected of orchestrating, between 2021 and 2023, a fraud scheme to obtain funds from the Italian National Recovery and Resilience Plan (NRRP), part of the RRF, the main pillar of the NextGenerationEU recovery plan. In 2021, the members of the criminal association

applied for receiving non-repayable grants to support digitalisation, innovation and competitiveness of small and medium-size companies, with the purpose of expanding their business activities to foreign markets. The suspects allegedly created and deposited false corporate balance sheets to show that the companies were active and profitable, whereas in fact they were non-active, fictitious companies.

The funds obtained with this fraudulent mechanism were transferred to bank accounts in Austria, Romania and Slovakia, as soon as they received the advance payments, in a huge money laundering scheme. The subjects under investigation used advanced technologies, such as VPNs, cloud servers located abroad, crypto-assets and artificial intelligence software, in order to carry out the fraudulent conducts and to conceal and protect the proceed of crime.

All persons concerned are presumed innocent until proven guilty in the competent courts of law.



PARTICIPATION IN A CRIMINAL ORGANISATION⁵⁵

Around **6%** of the offences investigated by the EPPO by the end of 2024 concerned **participation in a criminal organisation**, which focused its criminal activity on the **commission of any of the aforementioned offences**.

In ongoing EPPO investigations, participation in a criminal organisation is most often found in connection with VAT carousel fraud schemes or with customs fraud. However, criminal organisations also operate

in the field of non-procurement expenditure fraud (for example, organised defrauding of agricultural funds or EU funds allocated under the Recovery and Resilience Facility), procurement expenditure fraud (such as unlawful participation in multiple large-scale procurement procedures) or non-VAT revenue fraud (such as laundering the criminal proceeds from organised crime groups involved in undervaluing imported goods from China).

Investigation 'Moby Dick': Mafia clans invest in €520 million VAT fraud⁵⁶



On 14 November 2024, in an investigation led by the EPPO in Milan and Palermo (Italy), code-named 'Moby Dick', detention orders were executed for 43 suspects.

160 searches were carried out in more than 10 countries, involving hundreds of police officers. Investigative measures were ordered in several EU countries, including Bulgaria, Croatia, Cyprus, Czechia, Italy, Luxembourg, the Netherlands, Slovakia, and Spain, as well as in non-EU countries. A total of 195 individuals were investigated, with more than 400 companies involved. The execution of a freezing order of over €520 million was ordered to compensate the damage to the EU and the national budgets. In Italy alone, the freezing of 129 bank accounts was executed, and 192 real estate properties seized, together with 44 luxury cars and boats.

The level of complexity and efficiency of this criminal syndicate committing VAT carousel fraud is unprecedented. Between 2020 and 2023, it issued invoices for the sales of headphones, laptops and other electronic goods of more than €1.3 billion.

According to the investigation, mafia methods also seem to have been used to settle conflicts that arose within the criminal syndicate between the members of the different criminal organisations.

VAT carousel fraud takes advantage of EU rules on cross-border transactions between its Member

States, as these are exempt from VAT. Based on the evidence, the suspects established companies in Italy and other EU Member States, as well as in non-EU countries, in order to trade the goods through a fraudulent chain of missing traders – who would vanish without fulfilling their tax obligations. Other companies in the fraudulent chain would subsequently claim VAT reimbursements from the national tax authorities.

The Judge for Preliminary Investigations at the Court of Milan ordered the pre-trial detention of 43 of the suspects. Seven European arrest warrants were issued at the request of the EPPO for suspects located in Bulgaria, Czechia, the Netherlands, Spain, and non-EU countries. Another four suspects were subject to a temporary ban from the practice of commercial activities.

The investigation was conducted by the Italian Financial Police of Varese (Guardia di Finanza of Varese) and the Italian State Police (Squadra Mobile di Palermo and Servizio Centrale Operativo), under the supervision of the EPPO. The Italian Financial Police of Milano and Palermo also contributed to the investigation. The investigative measures were carried out with the support of Europol and of several national law enforcement agencies.

All persons concerned are presumed innocent until proven guilty in the competent courts of law.



INEXTRICABLY LINKED OFFENCE

Almost **13%** of the offences investigated by the EPPO by the end of 2024 were other **criminal offences**, which are **inextricably linked to a PIF offence**.

The efficient investigation of offences affecting the financial interests of the EU and the principle of **ne bis in idem**⁵⁷ may require, in certain cases, an extension of the investigation to other offences under national law, where the underlying facts are substantially the same. The most common inextricably linked offence is

that of forgery, and it usually accompanies non-procurement or procurement expenditure fraud offences committed via the use or presentation of false, incorrect or incomplete statements or documents. Forgery is also found in VAT and non-VAT revenue fraud cases. In some cases, VAT fraud involving damage of less than €10 million is investigated as an offence inextricably linked to customs fraud, given that the two types of conduct are often carried out through the same acts.

France: Company convicted of customs fraud involving sanitary products⁵⁸



On 2 October 2024, following an investigation by the EPPO in Paris (France), the Paris Criminal Court convicted a French company of customs fraud related to the import of sanitary products and sentenced the company to pay a €150 000 fine.

The investigation was initiated after customs authorities at Le Havre Harbour (DGDDI) uncovered irregularities in March 2022, identifying irregular declarations in the company's imports of hygiene products—including lubricating gels, anti-bacterial hand gels, and condoms—from Thailand and Indonesia, worth over €6 million. The customs authorities immediately reported the case to the EPPO.

The investigation, led by the EPPO and carried out by the French National Anti-Fraud Office (ONAF),

revealed that between October 2019 and July 2022, the company, part of a multinational group, deliberately misclassified products under the EU customs tariff to reduce the amount of duties and taxes owed. This fraudulent scheme allowed the company to evade customs duties and import VAT, causing €419 000 in damage to both the French and EU budgets.

The company pleaded guilty to filing false customs declarations in order to obtain financial advantages and has since paid the evaded taxes.

The fine of €150 000, was imposed at the public hearing, followed a plea bargain, with the company requesting a simplified procedure and admitting guilt. The plea agreement was approved by the judge.

IN FOCUS:

INVESTIGATIONS INTO ORGANISED CRIME⁵⁹: A CORE ACTIVITY OF THE EPPO

In 2024, we can confirm that investigations into organised crime are at the core of the EPPO's operational activity.

Through several of our investigations, we have uncovered long-lasting and well-structured criminal networks, allowing organised crime groups to expand their activities beyond their traditional criminal activities, such as drug trafficking, racketeering, or firearms trafficking, into financial criminality. These poly-criminal networks are involved in multiple major crime areas including mafia-style criminal organisations based in the EU, as well as similar organisations headquartered in third countries, especially active in customs fraud and specialised in money laundering services.

It appears that these organisations recognised the criminal opportunities offered by areas such as VAT and excise fraud, as well as customs fraud already several years ago. Notably, they realised that investing profits from other criminal activities would grant them the possibility to launder significant amounts of proceeds into criminal business. In several Member States, these activities were - and still are - poorly detected, scarcely investigated, and rarely prioritised as an important crime area to combat.

Furthermore, these criminal organisations seized the opportunity to enhance their wealth, investing in crime areas that ensured them very high-profit, combining it with very low-risk in terms of potential punishment, and making them extremely difficult to investigate due to their complexity and inherent cross-border dimension.

In addition, these criminal organisations took advantage of the proximity between these criminal businesses with the legal economy - since the traded goods are, per se, perfectly legal. They were able to infiltrate the legal economy, either by rescuing and supporting struggling businesses or by setting-up entire business lines in competition with law-abiding operators. As a result, certain sectors of trade and business now suffer from large infiltration of criminality and criminal investments, where fair competition is at serious risk.

The EPPO's investigation code-named 'Moby Dick' is an excellent example of this consolidated trend. This investigation showed that traditional and different mafia-style organised crime groups, cooperating with one another, invested, controlled, and obtained high-

value profit from huge VAT fraud schemes, establishing their organisation and activities in several Member States, as well as strictly cooperating with other clusters of independent criminal networks active in various European countries and third countries.

The EPPO's investigations show that these criminal organisations do not refrain from using serious threats, weapons and violence, in order to assert their position of power and influence in this relatively new business area.

Furthermore, the EPPO observed that organised crime groups are in fact 'forum shopping'. They carefully select Member States and third countries where certain aspects of their criminal activity go undetected, are silently tolerated, or where investigative units are less skilled, under-resourced, and fragmented, resulting in less effective investigations.

Consequently, they establish in those Member States part of their organisations, and execute part of the criminal activities, knowing that the risk of being detected and investigated is much lower than in other territories.

As regards money laundering, the organised crime groups took advantage of the fact that the profits from the commission of these criminal offences are much easier to launder compared to more traditional crime areas. In fact, proceeds from white-collar crimes, notably from VAT and customs fraud – as well as from expenditure fraud related to EU financed projects – travel through bank and financial accounts, and are deceptively warranted by invoices and other documents showing apparent lawful trade, logistics and transport. This gives the criminal organisations the opportunity to launder the proceeds in a much easier way, since financial transactions and withdrawals of cash are easy to justify.

This is consistent with EPPO's uncovering money laundering schemes based on trade, company investment, and real estate. This pattern often has sophisticated corporate structures.

The role of the professional launderers is crucial. Professional money launderers have established underground financial systems to process transactions quickly and efficiently, providing their services to any organised crime group, regardless of the predicate offences, or territorial operational area.

By the end of 2024, the EPPO was handling 311 active cases related to the NextGenerationEU, out of which 307 stemmed from the Recovery and Resilience Facility (RRF), corresponding to approximately 17% of all active expenditure fraud investigations. The estimated damage to the EU's financial interests amount to €2.8 billion, which corresponds to 30% of the overall estimated damage for expenditure fraud (compared to 25% last year).

In 2024, the EPPO opened 145 new investigations. The number of EPPO investigations continues to increase, which is consistent with the pace of disbursement of the RRF. As the RRF implementation is less than halfway through, it is expected that the number of cases will continue to grow.

National law enforcement authorities remain the main source of reporting, with 90% of the new investigations opened based on their information. Reports from private parties account for 6% of the new investigations, while reports from EU institutions, bodies, offices and agencies for not even 3%. The EPPO opened 1 investigation ex officio.

The EPPO's investigations into fraud affecting the RRF reveal significant disparities across Member States, reflecting variations in the allocation of funds, crime detection capabilities, and the prevalence of fraud schemes.

The cases under investigation span across several sectors and objectives, with significant concentrations in digital transformation and green economy, followed by the support to company competitiveness, public infrastructure and public transport, innovation, training and formation, education and research, health and medical equipment and public administration.

The prevailing *modus operandi* in RRF fraud remains the submission of false, incomplete, or misleading information to secure funds unlawfully. Forgery and manipulation of invoices and contracts have been common tactics, often accompanied by the submission of false statements or documents in order to conceal disqualifying criteria. Bribery of public officials and bid rigging have been instrumental to ensure the awarding of contracts with inflated prices to specific companies.

The fraudulent practices have also allowed fraudsters to exploit upfront disbursements.

In some cases, the suspects created companies or took over inactive ones, in order to fraudulently apply for RRF funds. The companies did not have physical offices and had not submitted the required tax returns, some for more than 20 years. However, the suspects created, with the help of an accountant, a paper trail showing revenues in millions, allowing them to submit series of requests for funding.

The funding in many of the cases was immediately diverted from the companies' bank accounts, through systematic cash withdrawals from ATMs, or bank transfers to the accounts of other individuals or companies. The suspects created a 'carousel' of 'letterbox companies' to produce millions in illicit revenues.

Some of the investigations revealed the participation of high-ranking public officials, suspected of illegal behaviour in favour of private beneficiaries, or in situations of conflict of interests, where the offence of abusing official authority or power is registered. Corruption of high public officials is additionally investigated by the EPPO, as an instrumental offence to award contracts and projects to specific subjects, both in procurement and in non-procurement-related frauds.

Organised crime involvement is apparent every time the fraudulent scheme is set up on a large-scale and ensures high-value illicit profit. In these cases, criminal groups coordinate several small companies under a multi-territory fraud scheme involving sham entities, professional enablers, and laundering strategies with a final destination in third countries, including offshore havens.

RECOVERY OF THE PROCEEDS OF CRIMINAL ACTIVITY

In 2024, **freezing orders of €2.42 billion were granted** by competent authorities in EPPO cases. This corresponds to the value of damages recognised by the competent authorities as potentially to be recovered from the defendants, based on the elements uncovered in EPPO investigations.

In the course of the year, the EPPO **froze assets in value of €849 million. This corresponds to existing assets frozen, in view of potential confiscation after final judgement.** The single highest seizure was more than €530 million in monetary instruments.

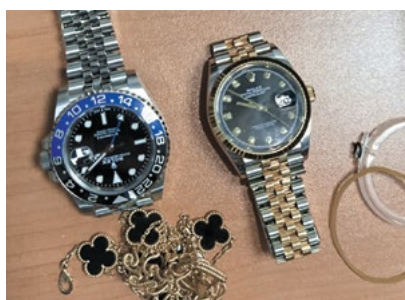
Extended confiscation was requested in 45 instances, in order to restrain assets towards which some protective measures had been taken by the suspects to avoid confiscation. The EPPO made extensive use of value-based confiscation to enable recovery. The seizure of instrumentalities of crimes or their equivalent value was ordered in 5 instances. The EPPO also made several confiscation requests (5) with the intention of securing the payment of a possible monetary penalty.

The main assets seized were bank accounts, followed by real estate properties, cash, vehicles, other movable properties, as well as shares, cryptocurrencies, financial products, paintings and luxury items. Criminal merchandise – such as steel coils, textile products or



e-bike components – has been seized and removed from the market, effectively depriving the criminals of the benefit of their illicit activities.

In order to enable the European Commission to follow up on EPPO initiated judicial proceedings, in view of recovery for the EU budget, the EPPO notified indictments and simplified prosecution procedures amounting to **€154 million of estimated damage related to expenditure fraud.**



ACTIVITY OF THE COLLEGE





ACTIVITY OF THE COLLEGE



The College of the EPPO is responsible for the general oversight of the EPPO's activities, and for taking decisions on strategic matters and on general issues arising from individual cases – chiefly to ensure coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the participating Member States.

During 2024, the College met 20 times and adopted 70 decisions⁶⁰.

In this period, the College agreed working arrangements on cooperation with the Anti-Corruption Commission of Seychelles⁶¹ and the General Prosecutor's Office of the Principality of Andorra⁶². It also concluded Memoranda of Understanding with the Integrity Vice Presidency of the World Bank⁶³ and the Ibero-American Association of Public Prosecutors⁶⁴.

The College also agreed working arrangements establishing the methods of cooperation with the European Parliament⁶⁵, the European External Action Service (EEAS)⁶⁶ and revised the annexes of the agreement with the European Commission⁶⁷.

With the benefit of operational experience, the College reviewed and amended certain decisions previously made: Guidelines on simplified procedures⁶⁸; Guidelines on the application of Article 31 of the EPPO Regulation related to cross-border investigations⁶⁹; Internal rules of procedure of the European Public Prosecutor's Office⁷⁰; and Decision on the Functions and Procedures of the Permanent Chambers⁷¹.

The College also amended rules on other Staff put at the disposal of the European Public Prosecutor's Office, but not employed by it (NEDPAs)⁷², and established a housing allowance for certain categories of staff housed in Luxembourg⁷³.

The College adopted Security Rules applicable to the Digital Communication and Information Systems of the EPPO⁷⁴, and the Security Strategy 2024-2028⁷⁵.

As appointing authority, the College selected members of the Ethics Committee for its own members and the European Delegated Prosecutors⁷⁶; members of the Disciplinary Board for European Delegated Prosecutors⁷⁷; a member of the Appraisal Committee for the European Delegated Prosecutors⁷⁸; the Administrative Director ad interim⁷⁹; and an interim European Prosecutor for Estonia⁸⁰.

The College also voted for the re-appointment of the Data Protection Officer⁸¹ and amended the membership of the EPPO's Digital Steering Board⁸².

The College appointed European Delegated Prosecutors in Austria, Belgium, Bulgaria, France, Germany, Greece, Italy, Netherlands, Poland and Sweden⁸³.

The College also adopted the EPPO's Single Programming Document 2024-2026⁸⁴, the final accounts for the financial year 2023⁸⁵, EPPO's 2023 Consolidated Annual Activity Report⁸⁶, the Single Programming Document for the period 2025-2027⁸⁷, the budget 2025⁸⁸ and the corresponding financing decision for the year 2025⁸⁹. During 2024, the College took a number of amending decisions related to the budget and the Single Programming Document⁹⁰.

ACTIVITY OF
THE PERMANENT
CHAMBERS

4



ACTIVITY OF THE PERMANENT CHAMBERS

The Permanent Chambers monitor and direct the investigations and prosecutions conducted by the European Delegated Prosecutors, ensure the coordination of investigations and prosecutions in cross-border cases and, by implementing the decisions adopted by the College, ensure coherence, efficiency, and consistency in the EPPO's prosecution policy throughout the participating Member States.

Cases are allocated randomly to the Permanent Chambers immediately after registration. Each of the 15 Permanent Chambers consists of a chairperson and two European Prosecutors, who are its permanent members.

Additionally, the European Prosecutor supervising an investigation or prosecution in an individual case takes part in the deliberations and decision-making of the Permanent Chamber in that individual case.

Each Permanent Chamber relies on legal and administrative support, so as to ensure proper and thorough monitoring of each of the investigations.

In 2024, the Permanent Chambers held 491 meetings.

NUMBER AND TYPE OF PERMANENT CHAMBERS' DECISIONS

REGISTRATION AND VERIFICATION

Decisions instructing the EDP to exercise the EPPO's competence	Evocation cases	22
	Initiation cases	45
Decisions to reopen an investigation		2

INVESTIGATIONS

Instructions for EDPs		49
Decisions on the review of assisting measures		1
Decisions to merge cases concerning the jurisdiction of more than one Member State		10
Decisions to split cases concerning the jurisdiction of more than one Member State		2
Decisions to reallocate to another EDP	In the same Member State	4
	In another Member State	11
Approved requests for exceptionally costly investigative measures		3

CONCLUSION OF CASES

NUMBER OF TERMINATION DECISIONS

Decisions to prosecute before a national court		221 ⁹¹
Decisions to apply a simplified prosecution procedure		80 ⁹²
Decisions to dismiss a case		356 ⁹³
Decisions to refer a case	According to Art. 34(1) EPPO Regulation ⁹⁴	82 ⁹⁵
	According to Art. 34(2) EPPO Regulation ⁹⁶	18 ⁹⁷
	According to Art. 34(3) EPPO Regulation ⁹⁸	171
Number of cases where national authority did not accept the case (Art. 34 (5) EPPO Regulation)		1

COURT PROCEEDINGS

Decisions to lodge or maintain the appeal	6
Decisions not to lodge an appeal	48
Decisions to withdraw the appeal	1

ORGANISATIONAL MATTERS

Decisions on the request of the EP(s) to conduct the investigation personally	1
Decisions to reallocate to another EDP in the same Member State in case of conflict of interest	2
Number of cases reallocated to another Permanent Chamber	94





ACTIVITY OF THE EUROPEAN DELEGATED PROSECUTORS



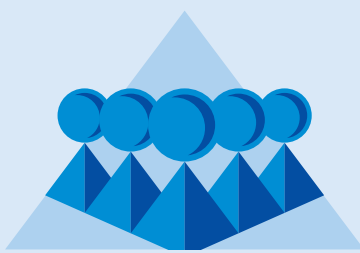


ACTIVITY OF THE EUROPEAN DELEGATED PROSECUTORS

The European Delegated Prosecutors form the front line of the EPPO, working on the decentralised level in 24 different EU Member States. It is their key responsibility to investigate, prosecute and bring to judgment crimes affecting the financial interests of the EU – including taking timely and legally correct decisions, fulfilling the reporting obligation to the Permanent Chambers and cooperating with other European Delegated Prosecutors in cross-border cases. Additionally, they are responsible for the establishment of contacts and cooperation with national law enforcement agencies, controlling agencies and other relevant partners, and for promoting and introducing the work of the EPPO at the national level.

In 2024, the offices of the European Delegated Prosecutors were located in 44 cities in 22 Member States. As a rule, the European Delegated Prosecutors have jurisdiction in the whole territory of their respective Member State. While they carry out investigations according to the national rules of criminal procedure, they operate with complete independence from their national authorities.

As of 31 December 2024, the EPPO had **166 appointed European Delegated Prosecutors**. Ten European Delegated Prosecutors from Sweden and Poland were appointed in December 2024 but only started operational activities in January 2025.



THE EUROPEAN DELEGATED PROSECUTORS' ASSOCIATION

The European Delegated Prosecutors' Association (EDPA) has 123 members. During 2024, it held regular meetings with the European Chief Prosecutor, and one meeting with the College of the EPPO.

As representative of the European Delegated Prosecutors, the EDPA was invited by the EPPO to provide its opinion on various documents relating to the EPPO's activity, including those of an operational nature.

Moreover, the EDPA relied not only on its board but also on the collaboration of the European Delegated Prosecutors, both through the Permanent Commissions and through the establishment of ad hoc working groups.



166

Number of appointed
European Delegated Prosecutor

TRAINING AND WORKSHOPS

In 2024, the EPPO continued its efforts to strengthen the professional development and spirit of belonging of the European Delegated Prosecutors who worked in 22 different Member States.

Three workshops were organised at the Central Office on the following topics:

New strategies and techniques for the investigation and prosecution of MTIC Fraud – the perspective of the National EUROFISC Liaison Officials;

Investigations involving EU funding, with a focus on the EPPO competence on NextGenEU and agricultural funds;

Infiltration of organised crime groups in the regular economy and their involvement in financial offenses.



All workshops also facilitated cooperation on cross-border cases, based on the complex mechanism of Article 31 of the EPPO Regulation.

In addition to the workshops, 14 professional training courses were organised, coordinated and delivered by the consortium of the Academy of European Law and European Judicial Training Network (ERA-EJTN), which included the following topics:

EU legal framework relevant to EPPO's mandate;

Overcoming technical challenges in investigations;

Electronic evidence collection;

Financial investigations;

PIF crimes;

English legal terminology;

Judicial cooperation in cross-border cases.



OPERATIONS



OPERATIONS

The Operations unit provides a range of legal, investigative and administrative services that sustain the EPPO's operational activity. It supports the operational workflows of the organisation and provides high-level expertise, leveraging on its specific position to provide added value to investigations.

The unit's main areas of activity are: supporting the decision-making processes in operational matters; processing information concerning offences under the competence of the EPPO; providing investigative expertise to ongoing cases; and developing support services for the operational activity.

The unit is composed of four sectors:

Registry and Operational Stakeholders

Operational Legal Support

Investigations and Analysis Support

Operational Support Services



REGISTRY AND OPERATIONAL STAKEHOLDERS

The Registry and Operational Stakeholders sector is responsible for processing all information reported to the EPPO pursuant to article 24 of the Regulation and managing stakeholders at operational level in order to enable the EPPO to cooperate with competent national authorities, private parties, institutions, bodies, offices and agencies of the EU, non-participating Member States, third countries and international organisations.

In 2024, it processed **1 760 crime reports from national authorities** and **113 crime reports from institutions, bodies, offices and agencies of the EU (IBOAs)**. Sources of the reports include all participating Member States and ten IBOAs⁹⁹.

The Central Office also processed **4 580 reports** from **private parties**, while a total of **43 reports** were submitted to the **decentralised offices** in the Member States.

The reporting of information by national authorities and EU institutions, bodies, offices and agencies is done via a direct and secure connection – **EPPOBox** – managed by the EPPO, while private parties have access to a reporting tool on the EPPO website. The EPPO is also a user of the Secure Information Exchange Network Application (SIENA), managed by Europol.

The pilot project launched in 2023, which granted access to some of the EPPO's digital tools to the National European Delegated Prosecutors' Assistants (NEDPAs), was extended in 2024. This expansion enhanced information exchange and improved the quality of data in the EPPO's Case Management System, now benefiting a total of 97 NEDPAs.

OPERATIONAL LEGAL SUPPORT

The Operational Legal Support sector is responsible for providing operational legal support to the Central Office – namely the European Chief Prosecutor, the Permanent Chambers and the European Prosecutors.

In 2024, this sector supported the Permanent Chambers in monitoring and directing **2678 active investigations** and organised **491 meetings of the Permanent Chambers**. A dedicated team of national legal system experts provided targeted support to the European Prosecutors, acted as contact points for the European Delegated Prosecutors and provided legal advice on matters relating to national law.

This sector also contributed to the **information exchange with IBOAs**, to ensure that appropriate measures could be taken. In addition, this sector provided key legal and operational services, including

the running of the EPPO case law database, regular circulation of information about new developments in case law and legal literature, as well as the management of legal research databases.



INVESTIGATIONS AND ANALYSIS SUPPORT

The Investigations and Analysis Support sector provides expert investigative and analytical support to investigations, via case analysts and financial investigators operating as Case Support Officers, in a structure corresponding to the most prevalent types of fraud.



The sector is composed of three dedicated specialised teams (VAT fraud, customs fraud, and expenditure fraud and corruption), as well as a fourth team focused on core horizontal offences and topics (money laundering, organised crime and asset recovery), which enables it to significantly strengthen its capabilities and fine-tune its support, particularly regarding cases where significant added value may be achieved through the support activities performed at the Central Office level.

Notably, these efforts contributed to further developing innovative methodologies for detecting links between investigations conducted in different Member States, thereby helping to coordinate various operational actors involved, and ultimately, to investigate cases more effectively. Additionally, the sector continued documenting best practices for investigative approaches in relation to each relevant crime area and identifying relevant patterns and trends.

OPERATIONAL SUPPORT SERVICES

The Operational Support Services sector is responsible for identifying the operational needs of the EPPO, and participates in all projects aiming to develop the digital investigative tools and environments required to bolster the effectiveness of its investigations and prosecutions.

This sector manages the linguistic services specific to the work of a transnational prosecution office and coordinates the organisation of operational and outreach meetings. This sector also organises the inductions and training programs for the new operational staff, and the national investigators through the EPPO Academy training programme¹⁰⁰.

During 2024, the Operational Support Services sector supported around one hundred events, meetings, and workshops, including the EDPs workshops.



The **Digital Operations Team** initiated the Operational Digital Infrastructure Network (ODIN) programme, which aims to develop digital tools that increase the analytical capabilities of our investigators. This team is involved in the work of the EU Innovation Hub for Internal Security, with focus on initiatives related to the use of innovative technologies, particularly artificial intelligence and big data analysis and visualisation.

PROCESSING OF REPORTED INFORMATION

NATIONAL AUTHORITIES AND IBOAs

In 2024, the EPPO processed **1 760 crime reports from national authorities and 113 crime reports from IBOAs**.

The reporting of information is done via **EPPOBox**, and **SIENA**, for secure communication with Europol.

The EPPO has continued to work closely with the relevant national authorities in the development of the reporting network and in the designation of the competent authorities pursuant to Article 117 of the EPPO Regulation. By the end of 2024, the reporting

network of the EPPO had expanded to **766 EPPOBox users** – which is 67 more than last year. This includes 15 of the designated authorities from the Member States connected directly with the Central Office in Luxembourg. Direct connection with key EPPO partners at EU level now exists with Europol, Eurojust, the European Anti-Fraud Office (OLAF), the European Commission, the European Court of Auditors, the European Investment Bank, the European Central Bank, Frontex, Eurofisc, the European Climate, Infrastructure and Environment Executive Agency (CINEA) and European Research Executive Agency (REA).

PRIVATE PARTIES AND LEGAL ENTITIES

In 2024, the EPPO received a total of **4 623 reports** from private individuals and legal entities. Out of these reports, **4 580** were submitted to the Central Office, while **43** were received by European Delegated Prosecutors at decentralised offices.

Among the reports from private parties, **871** were deemed relevant to EPPO's jurisdiction and were registered to the Case Management System (CMS) for verification. This total includes **258** new cases that were registered and **154** additional submissions related to existing verification or investigation cases.

Additionally, **4 212 reports that were clearly outside of the EPPO's jurisdiction were recorded in the private parties' dossier application**; these were either referred to the competent national authorities, referred to OLAF, or dismissed.

The countries with the highest numbers of reports by private parties were **Germany (719)**, **Croatia (458)**, **Poland (291)**, **Greece (250)**, **Bulgaria (238)**, **Romania (196)**, and **Spain (179)**.





DIGITAL SERVICES,
SECURITY
AND CORPORATE
SERVICES

7

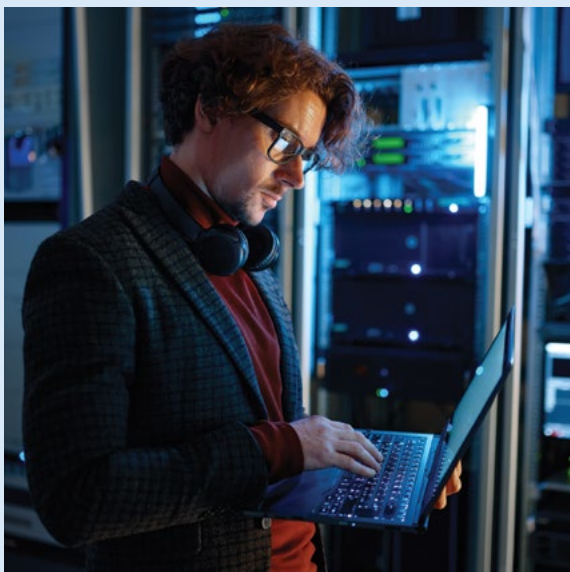
DIGITAL SERVICES, SECURITY AND CORPORATE SERVICES

DIGITAL SERVICES

The EPPO's Digital Services unit continued to implement its two major programmes: the **IT Autonomy Programme**, with a view to set up internally managed administrative IT services, and the **Case Management System (CMS) Programme**.

IT Autonomy Programme: Preparing to acquire autonomy from the European Commission on Digital Workplace Services

EPPO has accelerated the progress towards IT autonomy to the maximum possible, within its severely constrained resources, in order to have at least the basic EPPO-owned technical solutions in place to be able to transition from the digital workplace provided by the European Commission's Directorate-General for Digital Services (DIGIT).



CMS Programme

The CMS Programme ecosystem offers the core business solutions for the organisation, enabling a compliant and efficient implementation of the case lifecycle management processes. Given the severely constrained resources, the CMS Programme focused its activities this year on only a few evolutions of the existing digital systems and optimisations of the business processes, providing additional access to digital tools within the national offices and improving the user experience, performance and security.

SECURITY

In 2024, the EPPO significantly enhanced its security capabilities by formally establishing a dedicated Security unit grounded on three pillars: physical security, information security (cybersecurity), and counterintelligence. A comprehensive security strategy has been adopted and began to be implemented.



In 2024, multiple induction and awareness sessions were held across all security domains, aiming to enhance organisational security maturity by fostering a culture of risk assessment and proactive management.

CORPORATE SERVICES

Corporate Services, including the Facilities and Service Desk teams, became a new sector within the Administrative Directorate.

The Service Desk team remained as a central point of contact for all IT and non-IT related requests, providing support to all EPPO's users. Meanwhile, the Facilities team delivered services related to building management, office needs, mail, cleaning, and catering services throughout the year. Both teams effectively allowed the EPPO to carry out its operational activities and fulfil its mandate.

On top of day-to-day activities, several projects were carried out by Corporate Services in 2024, in particular:



Partial renovation works were carried out in the Annex building, and new offices have been prepared in the EPPO Central Office for two new European Prosecutors from Sweden and Poland.

New charging stations for electric vehicles have been installed in the EPPO underground car park.



A large quantity of recent **office furniture** has been transferred to the EPPO from the European Commission, who no longer needed these assets due to the reduction of their building portfolio. This transfer resulted in substantial cost savings and was in line with an environmentally responsible approach.

Following the decision of the Office for Infrastructure and Logistics (OIL) to terminate the service level agreement with the EPPO for various facilities services as of 1 January 2025, the EPPO had to find new procurement channels to substitute OIL services and to acquire direct contracting capacity.

A man in a light blue shirt and glasses is standing and writing on a flipchart. The background is a solid blue color. The bottom of the image features a pattern of diagonal lines in shades of blue and yellow.

HUMAN RESOURCES AND STAFF DEVELOPMENT





HUMAN RESOURCES AND STAFF DEVELOPMENT

The EPPO achieved **greater autonomy and responsibility in HR duties**, reflected in enhanced control over procedural tasks (recruitment, onboarding, departures, declarations, entitlements, metrics monitoring and policies), formalisation of staff lifecycle processes, and improved robustness, particularly in payroll.

During 2024, the HR unit organised the first set of sessions on **pension rights** and **anti-harassment**, more precisely on the **establishment of the first EPPO network of confidential counsellors**.

Furthermore, the traineeship pilot conducted in 2023 led to the successful launch of the first **2024 EPPO traineeship program**, with eight trainees overall. The **first study visitors** were also admitted, both at the Central Office and decentralised levels.

In addition to providing constant support to decentralised offices, the HR unit also allocated efforts to the preparation of **welcoming new participating Member States, Poland and Sweden**, along with all associated human resources demands.

The HR unit supervised the administration of **50 selection procedures**, and the onboarding of **47 new staff members**, **6 Seconded National Expert (SNE)**, and **6 trainees**. Additionally, **15 new staff members** and **one SNE** have been secured for onboarding in 2025.

The performance of setting **objectives and appraisals**, which included 105 staff members, as well as **assessing 43 probation periods**, was efficiently completed. Furthermore, the **reclassification procedure** for **47 staff members** was concluded. **The overall occupancy rate was 95%**, with a **turnover rate of 1.7% for temporary and contractual agents**.



In 2024, the **training** of the EPPO's staff continued in areas such as **safety, security, the EPPO's code of ethics, data protection**, and **cybersecurity**. A key program was the training about the **corporate document management tool**, offered to all staff. Internal communication was prioritised by regularly sharing relevant information on the EPPO's intranet, including content for new joiners and user-friendly resources.

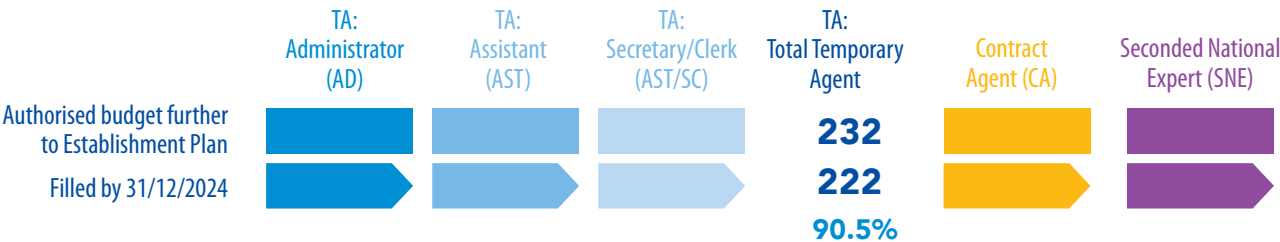
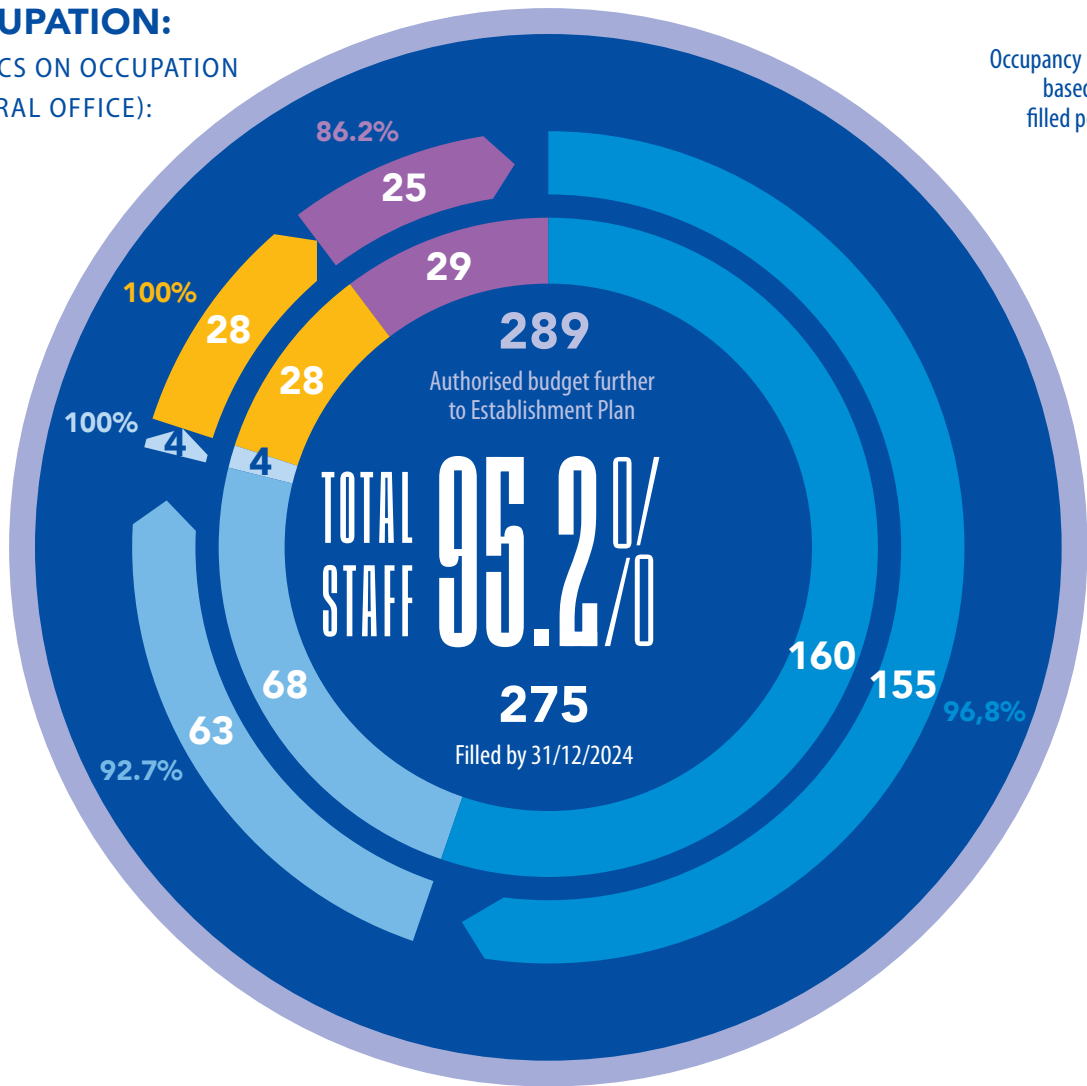
In the span of the year, the EPPO recorded **1 504 expressions of interest** for **training programs**, with **851 successfully completed**. This accounted for a total of 13 984 training hours, equivalent to 1 865 days of training for both internal and external courses.

For specialised external training in legal and administrative matters, the EPPO recorded 42 expressions of interest for training programs, with 22 in progress and 17 successfully completed, which accounted for 992 training hours, equivalent to 132 days of training.

OCCUPATION:

METRICS ON OCCUPATION
(CENTRAL OFFICE):

Occupancy rate
based on
filled posts



STAFF COMMITTEE: 2024 was the second full year of the Staff Committee’s activities.

During the year, the Staff Committee followed up on the outcomes of its 2023 staff survey, suggested and succeeded in the implementation of a **policy for indefinite contracts for all EPPO staff**, proposed **internal mobility** measures, a **schooling policy** beyond Brussels and Luxembourg, a **housing support scheme** (which was accepted and granted as of 1 January 2025), and the **definition of the place of residence** in the EPPO’s sphere.

A recurring and important exercise for staff is the **annual reclassification**, to which the Staff Committee has provided its opinion to ensure objectivity, fairness, and transparency in the procedure.

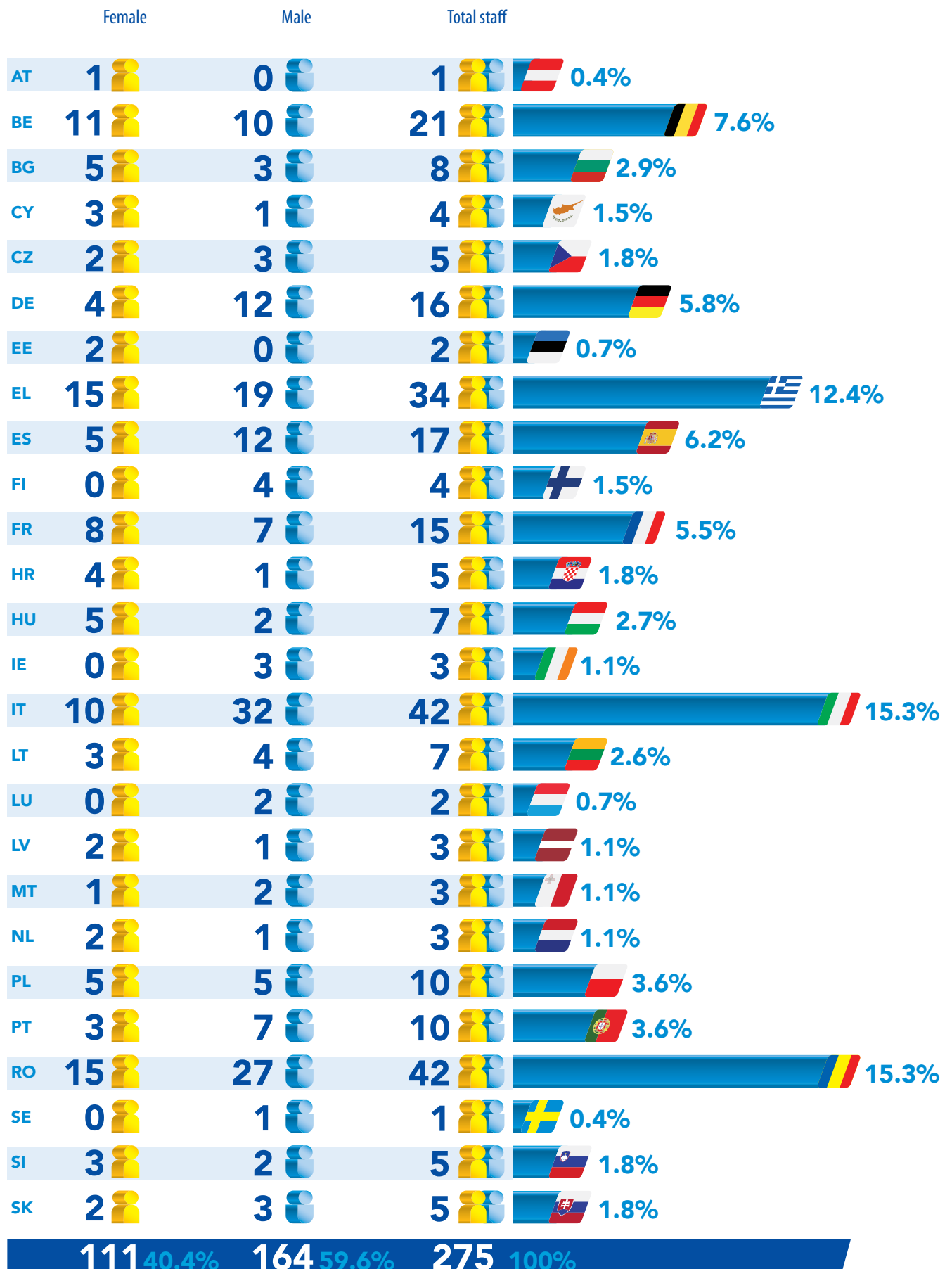


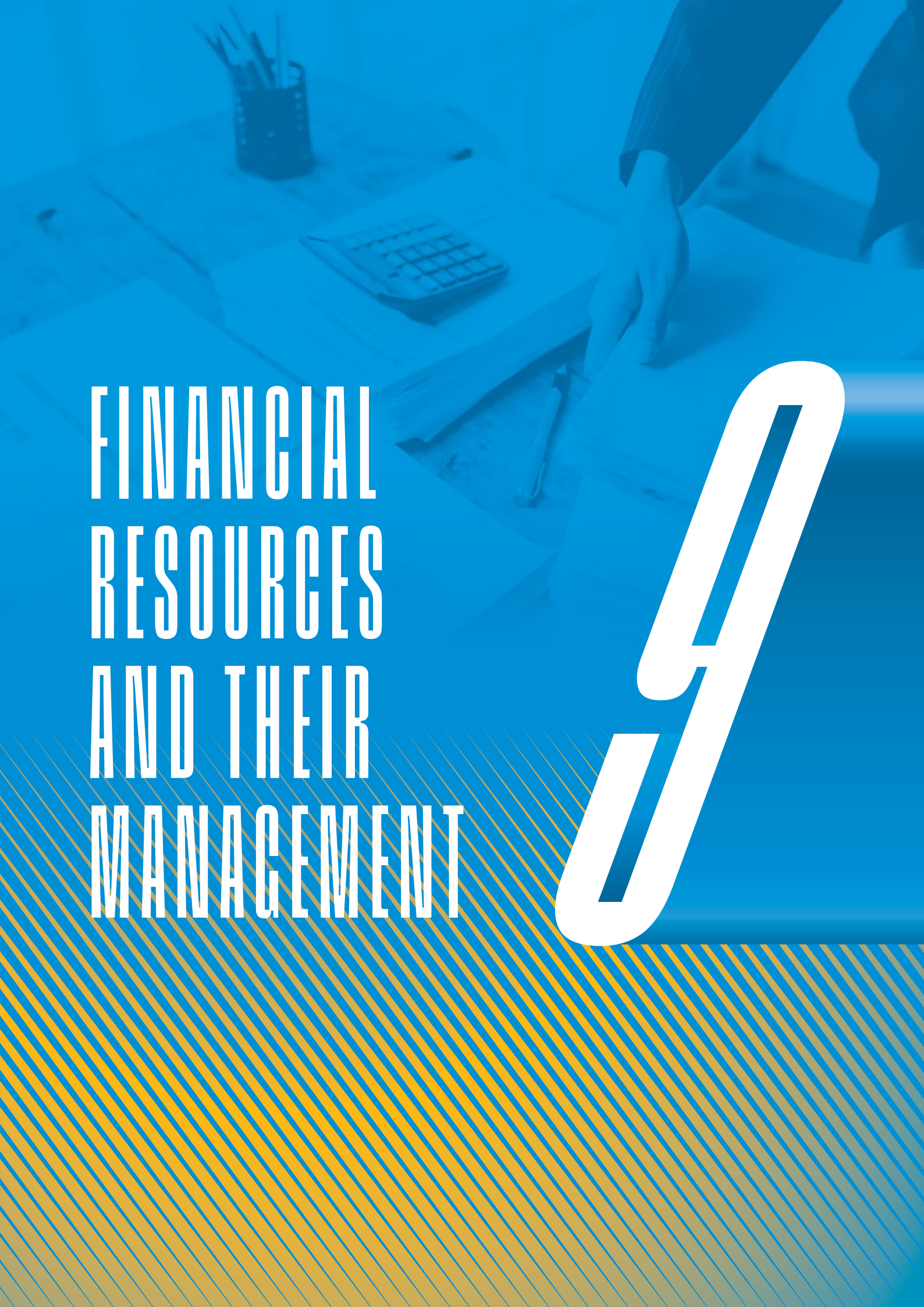
Throughout the year, the Staff Committee participated in 46 staff selection procedures and gave presentations to all newcomers. In April 2025, **a new Staff Committee will be elected.**

STAFF DIVERSITY

STATUTORY STAFF BY GENDER AND NATIONALITY

METRICS ON DIVERSITY (31/12/2024)





FINANCIAL RESOURCES AND THEIR MANAGEMENT





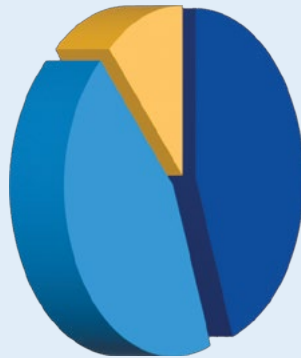
FINANCIAL RESOURCES AND THEIR MANAGEMENT

The budget of the EPPO is fully financed by the General Budget of the European Union in the form of a subsidy. In 2024, **€76.4 million was budgeted** for the delivery of the EPPO's mission, compared to €66 million in 2023 (+16%). The main drivers in this budget evolution were a strong dynamic in staff costs, due to progress towards full occupancy of Central Office statutory staff posts and higher- than- expected inflation in salaries in 2024. A significant number of European Delegated Prosecutors were deployed in 2024, and the consolidation and further developments of the CMS ecosystem were continued. By the year's end, **98.5% of the 2024 budget was committed**, and **86.4% paid**. 12% of 2024 payment appropriations were carried over to 2025.

BREAKDOWN OF THE EPPO's 2024 FINAL BUDGET

Infrastructure and
Operation expenses
(Title II) **€9.2
million**

Staff
Expenditure
(Title I) **€33
million**



**€34.2
million**

Operational Expenditures
(Title III)

- **€6.7 million** Operational ICT tools (CMS ecosystem)
- **€18.9 million** EDPs and investigation activities
- **€3.7 million** Linguistic services
- **€4.9 million** Other operational expenditure

PROCUREMENT

In 2024, the EPPO signed **251 order forms and specific contracts** under existing inter-institutional framework contracts, for a total amount of more than **€13 million**. In early December, the EPPO successfully concluded an open procurement procedure with the signing of a 4-year framework contract for the provision of branded items.

INTERNAL CONTROL

On 19 June 2024, the Administrative Director established the assessment criteria for 2024 for each of the 17 internal control principles outlined in the EPPO Internal Control Framework (ICF). These criteria were defined following a review performed by the EPPO Internal Control Officer, considering the overall evolution of the EPPO internal control environment. The review of the ICF for 2024 is scheduled for January to early February 2025.

INTERNAL AUDIT

Pursuant to the EPPO's financial regulations, the Internal Audit Service (IAS) is the internal auditor of the EPPO for non-operational matters. To complement the work performed by the IAS, the College established an Internal Audit Capability (IAC), designed to help the EPPO accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

In accordance with its mission charter and risk-based Strategic Internal Audit Plan for 2022-2024, the IAS initiated, in 2023, a limited review of the EPPO's building blocks of assurance. This engagement was successfully finalised, and the final report was issued in September. Due to the resignation of EPPO's Senior Internal Audit Officer in February, the IAC activity was put on hold until a suitable replacement was selected and recruited from September. During the last quarter of 2024, the IAC performed a follow-up of management action plans related to previous audit recommendations, reinforced the documentation of the audit methodology, and prepared for approval the Strategic Audit Plan for the period 2025-2027.

TRANSPARENCY
AND RELATIONS
WITH THE
GENERAL PUBLIC
AND THE PRESS





TRANSPARENCY AND RELATIONS WITH THE GENERAL PUBLIC AND THE PRESS

In 2024, the EPPO received a total of **forty-two initial applications** which were registered as **public access requests**¹⁰². The EPPO replied to 41 of them, and to one remaining initial application pending from 2023. For one of the requests received in 2024, the answer was still pending at the end of 2024. Four confirmatory applications were lodged in 2024. For all of them, the initial decision to refuse access was upheld.

In its replies, the EPPO granted full access upon five of the applications. Further, on four other applications, the EPPO granted partial access only, to protect the privacy and integrity of individuals. Among these four, the protection of court proceedings and legal advice, as well as the purpose of investigations, was an additional consideration for three of the partially granted applications.

No access could be granted under the EPPO's rules in the remaining 32 cases. In 24 cases, including the four cases where the initial decision was upheld upon confirmation, the EPPO refused to grant access to documents based on the reason that the right to access under Article 109(1) of the EPPO Regulation, and hence the EPPO's applicable rules, do not extend to operational information from case files.

In two cases, access was refused to protect the EPPO's decision-making process, with the protection of the privacy and integrity of individuals being another consideration for one of the cases. In six cases, the requests did not allow the EPPO to identify any relevant document held by the EPPO.



www.eppo.europa.eu

In 2024 alone, the EPPO shared **200 news updates** on its corporate website, www.eppo.europa.eu, keeping the public and stakeholders informed about its activities and achievements.

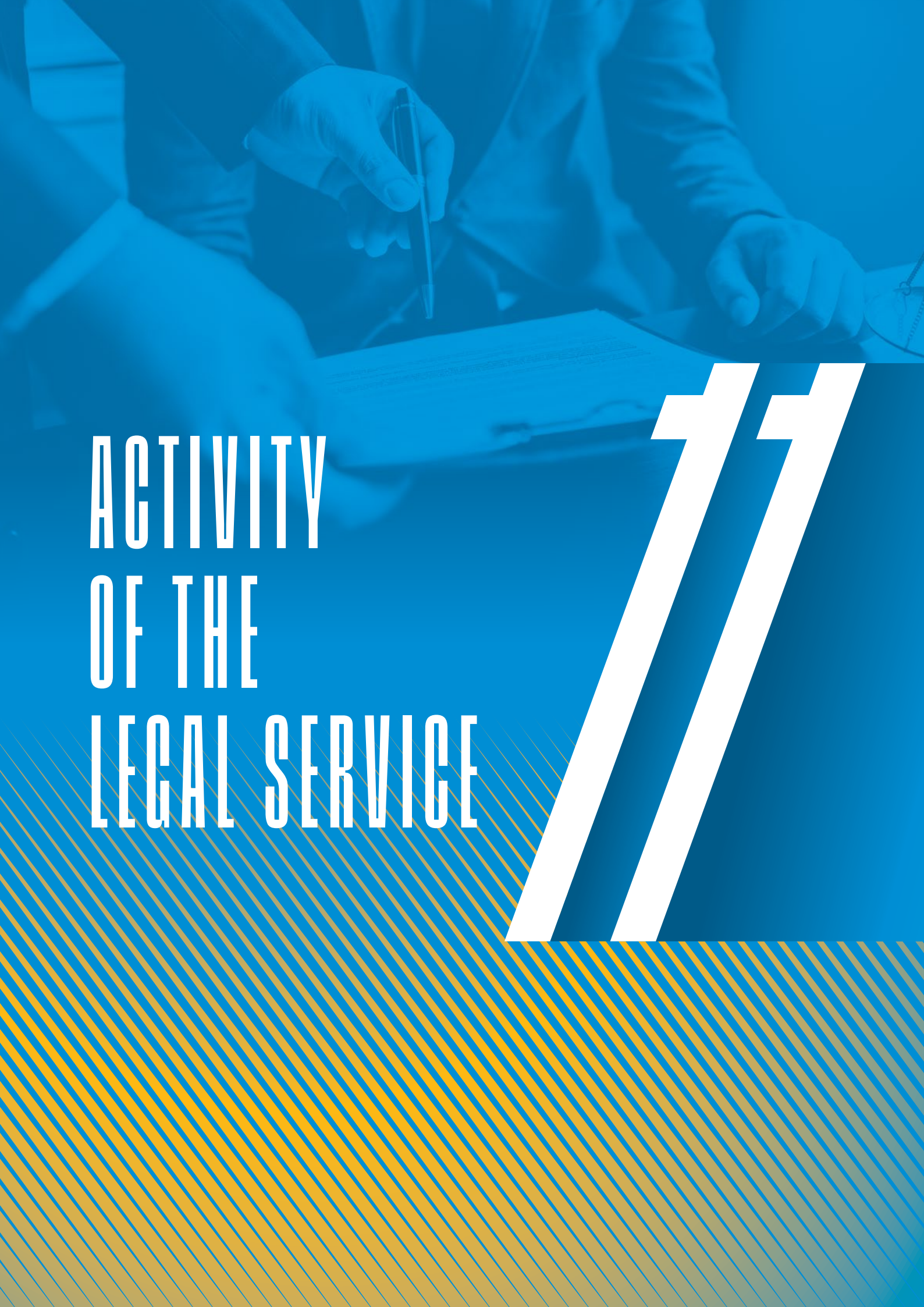
To further enhance the user experience, significant efforts were made throughout the year to optimise website content and accessibility. All content, available in all EU languages, along with regularly updated infographics, provides key insights for diverse audiences, including the general public, legal professionals, academics, and potential recruits.

The EPPO's website attracted **363 000 visitors** in 2024, underscoring its growing relevance as a hub for transparency and information. By 31 December 2024, a total of **506 documents** were made publicly accessible.

In addition to offering information, the website facilitates engagement through tailored contact forms, enabling users to report crimes, request public access to documents, inquire about job vacancies, arrange visits, or connect with the press team.

On social media, the EPPO maintained a growing presence on LinkedIn, Facebook, and X, collectively reaching more than **58 000 followers** by the end of the year. Recognising the evolving digital landscape, the EPPO continuously monitors and explores emerging trends and platforms, ensuring its communication strategy remains innovative and impactful.





ACTIVITY OF THE LEGAL SERVICE



ACTIVITY OF THE LEGAL SERVICE



According to its role and mission within the organisational structure of the EPPO, the Legal Service unit has continued during 2024 to provide legal advice to the College, the European Chief Prosecutor, the European Prosecutors and the Administrative Director on the interpretation of the legal framework under Union law regulating the activities of the EPPO.

During 2024, the Legal Service contributed to the drafting of new rules and guidelines adopted by the College, on operational, governance and administrative matters. Moreover, the Legal Service provided advice to the College, both orally and in writing, in the form of opinions.

The Legal Service has also continued to provide relevant expertise for the negotiation and conclusion of working arrangements and agreements with authorities from third countries, Member States and IBOAs.

The Legal Service gave specific legal advice on operational matters to members of the central and decentralised levels of the EPPO, including, but not limited to, on the application of the EPPO's legal framework in specific investigations, on judicial cooperation in criminal matters between the EPPO and authorities from third countries and non-participating Member States, as well as on the application of Article 31 of the EPPO Regulation.

In 2024, members of the Legal Service acted as agents on behalf of the EPPO in Cases C-292/23¹⁰³, C-328/24 P¹⁰⁴ and C-352/24 P¹⁰⁵, before the Court of Justice of the European Union, and in Cases T-676/22¹⁰⁶, T-509/24¹⁰⁷ and T-509/24 R, before the General Court of the EU. In all these cases, the respective members of the Legal Service elaborated and submitted procedural documents in accordance with the applicable rules of procedure (e.g. written observations, defence submissions, pleas of inadmissibility), and took all necessary measures to defend the EPPO's interests. Moreover, members of the Legal Service pleaded before the Court of Justice and the General Court, respectively, in the oral hearings held in Cases C-292/23 and T-676/22.

In 2024, the Legal Service further advanced and administered several tools and databases on the EPPO's intranet, aimed at supporting the activities of the central and decentralised levels of the EPPO. These include the 'Library' and the 'Case Law Monitoring' database - in cooperation with the Operations unit and a hub with practical guidance on judicial cooperation in criminal matters between the EPPO, and authorities from third countries and non-participating Member States.

The Legal Service delivered presentations on key matters related to the functioning and legal framework of the EPPO, targeted to European Delegated Prosecutors, EPPO staff, and as well to outside stakeholders including members of academia, national authorities, IBOAs, trainees etc.



DATA PROTECTION

10



DATA PROTECTION

The volume of operational personal data processed by the EPPO continues to rise significantly, in line with the overall increase of the EPPO's caseload, the growing complexity and size of cases, and associated seizures of information. Moreover, the volume of administrative personal data has increased due to staff expansion, and the addition of new Member States.

At the beginning of the year, the EPPO received the outcome of the **European Data Protection Supervisor (EDPS) audit** conducted in April 2023. Additionally, further consultations with the EDPS were held in relation to the development of an enhanced forensic capacity as part of the EPPO's dedicated case analysis environment. Furthermore, active and regular exchanges continued between the dedicated contact points at the working level.



The **IT autonomy** program, which requires the EPPO to transition from the IT services provided by the European Commission, has consumed significant resources, including from a data protection perspective. However, the investment of time and resources has also contributed to ensuring compliance with the established data protection standards and regulatory requirements. Lastly, the College of the EPPO also re-appointed the Data Protection Officer.

During 2024, the EPPO received a total of seven access requests or requests to exercise other data subject rights, in relation to operational but also to administrative personal data. At the end of the year, the EDPS closed an open complaint from 2021, concluding that there were no infringements by the EPPO.

RELATIONS OF
THE EPPO WITH
ITS PARTNERS





RELATIONS OF THE EPPO WITH ITS PARTNERS

In 2024, the EPPO pursued the implementation of its external strategy to reinforce ties and foster cooperation with relevant counterparts, including institutions, bodies, offices and agencies of the EU, authorities of non-EU countries and EU Member States not participating in the EPPO, as well as international organisations, expert networks and fora. **Raising awareness, around the globe, of the EPPO's mandate, unprecedented tools and jurisdiction where EU funds are involved, is key to increasing the reporting of crime, and to ensuring trust and effective cooperation from its partners in transnational investigations.**

RELATIONS WITH INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE EU

The EPPO participated in several meetings with the European Parliament and the Council of the EU.

In particular, the European Chief Prosecutor was invited, in January, to the Committee on Civil Liberties, Justice and Home Affairs (LIBE) to discuss the results of the study on the compatibility of national legislation with the EPPO Regulation, where she called for a **revision of the EPPO regulation** on this basis. In April, she presented the EPPO's 2023 Annual Report to a joint meeting of the LIBE and on Budgetary Control (CONT).

In the ECOFIN (Economic and Financial Affairs formation) Council meeting in April, the European Chief Prosecutor informed of the impact that EPPO has on the fight against VAT fraud. She also gave a state of play of EPPO's activity and **welcomed the accession of two new EPPO Member States** at the Justice and Home Affairs (JHA) Council in June. In the framework of the Law Enforcement Working Party (Customs), an action with Spain and the EPPO in co-lead was launched on the cooperation with the Member States' Customs Authorities. Deputy European Chief Prosecutor, Mr Petr Klement, presented the EPPO's 2023 Annual Report to the Working Party on Judicial Cooperation in Criminal Matters (COPEN).

In September, at the start of the new parliamentary term, the European Chief Prosecutor had an exchange of views in the LIBE Committee, to which CONT members were also invited. She informed that the analysis of the evidence collected in the EPPO's investigations proves that organised crime groups are active not only on VAT fraud, and that, with adequate funding and cooperation with Europol and national authorities, this can help

combat such serious crimes (human trafficking, drug trafficking, arms smuggling, terrorism etc.). Deputy European Chief Prosecutor, Mr Andrés Ritter, presented the EPPO's activity on the Recovery and Resilience Facility (RRF) in the relevant Working Group of the European Parliament. The acting Administrative Director, Ms Kristel Siitam-Nyiri, participated in exchanges of views with the CONT Committee on the discharge.



The third annual high-level review of the cooperation between the EPPO and the European Commission took place in October 2024 and confirmed the revision of the Working Agreement to improve the functioning of the EPPO notifications allowing the European Commission to take precautionary and corrective measures. The European Chief Prosecutor was invited to a meeting of the Director Generals in June 2024, which was an opportunity to discuss in particular the practical implications of the EPPO activity for different Commission services.



The EPPO also participated in the annual inter-institutional exchange of views with the Council of the EU, the European Commission, and the European Parliament on OLAF's performance, focusing on the impact of artificial intelligence in the fight against fraud.

Lastly, the EPPO concluded working arrangements with the European Parliament and the European External Action Service. It organised several trainings with EU institutions (European Parliament, European Commission, European Economic and Social Committee, and several EU agencies) to inform about the EPPO's activity, its added value, and the mechanisms to report suspicions of criminal conduct to the EPPO.



The EPPO has efficiently cooperated with Europol in various operational matters, under the aegis of the EPPO-Europol Steering Committee. In particular, Europol provided support (information exchange, analytical support, expertise, etc.) upon 83 requests from the EPPO. The EPPO is closely cooperating with the European Financial and Economic Crime Centre (EFECC) and is an associated party of the following Analysis Projects (APs): AP High Risk Organised Crime Groups, AP Corruption, AP Sustrans and AP MTIC, and is considering participation in additional APs. Through the specialised teams within its Operations unit, the EPPO has been actively contributing relevant operational experience and insight to these projects, enriching its own knowledge and capabilities in providing expertise. The EPPO has been since October a member of the EU Innovation Hub for internal security, hosted at Europol.



The EPPO had 149 exchanges of information for evidence collection purposes and 235 exchanges of information in the framework of the hit/no-hit system in order to avoid parallel investigations into the same facts. Moreover, OLAF concluded its complementary activities in relation to 21 EPPO cases and its support activities in relation to another 5 EPPO cases.



The EPPO and Eurojust implemented the indirect access to information in their respective case management systems, on the basis of a hit/no-hit system (Article 100(3) EPPO Regulation, Article 50(5) of the Eurojust Regulation). The EPPO and Eurojust liaison teams met once during the reporting period. By the year's end, there were 25 ongoing cases supported by the Eurojust National Desks. The EPPO participated in the launch of the European Judicial Network for Organised Crime Prosecutors, hosted by Eurojust.

INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE EU: CRIME REPORTING STATISTICS

IBOA	Competence Exercised	Competence Not Exercised	Competence Decision Pending	Total
European Anti-Fraud Office (OLAF)	44	6	9	59
European Investment Bank	9	5	6	20
Executive Agencies	3	1	3	7
European Court of Auditors	6	n/a	1	7
European Commission	7	3	2	12
Europol	2	n/a	2	4
European Central Bank (ECB)	2	1	n/a	3
European Union Agency for Asylum (EUAA)	n/a	n/a	1	1

RELATIONS WITH NON-PARTICIPATING MEMBER STATES AND NON-EU COUNTRIES

As regards non-participating Member States, the year 2024 was marked by the **accession of Poland and Sweden to the EPPO**, as of 20 March and 19 July 2024, respectively.

As regards non-EU countries, the EPPO pursued strengthening cooperation with authorities from candidate countries to EU accession.

In particular, the EPPO organised a training with Ukrainian prosecutors at the Central Office, and formalised new partnerships outside the EPPO zone with working arrangements signed with: National

Anti-corruption Centre of the Republic of Moldova, Anti-Corruption Commission of Seychelles, and General Prosecutor's office of the Principality of Andorra.

To date, the EPPO has also signed working arrangements with competent authorities from Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, North Macedonia, Ukraine, and United States of America.

In 2024, the EPPO became observer to the Network of Public Prosecutors or equivalent institutions at the Supreme Judicial Courts of the Member States of the European Union (NADAL Network).

EPP0'S INTERNATIONAL PARTNERS



International agreements



United Nations
Convention against
Transnational
Organized Crime
(UNTOC)



CoE 1959
Convention and
its additional
Protocols



United Nations
Convention against
Corruption (UNCAC)

Networks/international organisations where the EPP0 is a member/observer



Camden Asset
Recovery
Inter-agency
Network (CARIN)

Network of Public
Prosecutors
or equivalent
institutions at the
Supreme Judicial
Courts of the Member
States of the
European Union
(The Nadal Network)



Globe
Network



The Egmont Group



OECD
(Working Group on
Bribery and Task Force
on Tax Crimes)



Council of Europe Committee
of Experts on the Operation
of European Conventions
on Co-operation in
Criminal Matters (PC-OC)



European Partners
Against Corruption/
European contact-point
network
against corruption

Working arrangements with authorities from non-EU countries and institutions



Supreme State
Prosecutor's Office
Montenegro



National
Anti-Corruption
Bureau of Ukraine



Albanian Special
Anti-Corruption
Structure



Prosecutor
General's Office
of the Republic
of Moldova



Integrity
Vice Presidency
of The World Bank



National
Anticorruption
Centre
of the Republic
of Moldova



Prosecutor
General's Office
of Bosnia
and Herzegovina



Prosecutor
General's Office
of Ukraine



United States
Department of Justice
and Department of
Homeland Security



Prosecutor
General's Office
of the Republic
of Albania



Anti-corruption
Commission
of Seychelles



General
Prosecutor's
Office of the
Principality
of Andorra



Prosecution Service
of Georgia



State public
Prosecutor's Office
of North Macedonia

Cooperation with authorities from non-participating Member States



Working arrangement
with the Danish
Ministry of Justice



Irish competent
authorities



EU legal framework
for cooperation in
criminal matters



Working arrangement
with the Office of the
Prosecutor General
of Hungary

EIOs and MLA requests to non-EU countries and non-participating Member States in 2024



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Laying a stronger foundation for the fight against organised crime

In February, the EPPO took part in the TAIEX (Technical Assistance and Information Exchange instrument of the European Commission) International Forum for Prosecutors on Fighting Cross-Border Organised Crime held in Brussels for the third time. The goal was to raise awareness among the participants and to further facilitate the cooperation with representatives from the enlargement and neighbourhood regions.

In March, the EPPO engaged with two partners, the Intra-European Organisation of Tax Administrations (IOTA) and the World Customs Organisation (WCO) at the WCO Annual session of the Enforcement Committee in Brussels.

With regard to the cooperation with Latin American, the EPPO also developed a close partnership with the Ibero-American Association of Public Prosecutors (AIAMP), attending the plenary meeting in February in Chile, as well as with EL PACCTO 2.0 program (Europe Latin-America Programme of Assistance against Transnational Organised Crime), and attended the First Meeting of Latin American Networks to Fight Transnational Organised Crime and Financial Action Task Force of Latin America (GAFILAT) member countries in September in Brazil.

HIGHLIGHTS: THREE OF THE EPPO'S INTERNATIONAL PRIORITIES DURING 2024

Contribute to the collective fight against corruption

Through new partnerships, awareness raising on EPPO's mandate and unique tools, and expertise sharing in key international formats gathering the best experts from countries around the globe, the EPPO contributed to the fight against corruption.

The EPPO attended the eighth Symposium of the Independent Commission Against Corruption (ICAC) of the Hong Kong Special Administrative Region, co-hosted by the International Association of Anti-Corruption Authorities (IAACA) in May. In June, the EPPO also participated in the 21st International Anti-Corruption Conference (IACC) in Vilnius. In September, the EPPO joined the fifth Plenary meeting of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network) held in Beijing.

Additionally, the EPPO attended OECD meetings, in particular the regional meeting of the Anti-Corruption Network for Eastern Europe and Central Asia (ACN) in Riga in October, and the plenary meeting of European Partners Against Corruption (EPAC) and the European Contact-Point Network Against Corruption (EACN) in Bucharest in November.

Create and strengthen strategic bilateral partnerships

Based on its operational needs, and observed trends in fraud and money laundering, the EPPO has engaged in new partnerships and strengthened existing ones, to ensure trust and effective cooperation with its partners in transnational investigations:

- ▶ The EPPO signed a Memorandum of Understanding with the World Bank Integrity Vice Presidency;
- ▶ The EPPO held bilateral meetings with its counterparts from, among others, Brazil, the People's Republic of China, Colombia, Hong-Kong, Hungary, India, Ireland, Malaysia, Panama, Poland, Sweden, Switzerland, Serbia, South Africa, Ukraine, the United Kingdom, the United States of America, and Vietnam;
- ▶ The EPPO welcomed, in its premises, delegations from Bosnia and Herzegovina, Brazil, Canada, Moldova, Montenegro, Poland, Ukraine, the United Arab Emirates and the United Kingdom to exchange expertise and address shared challenges in criminal cross-border investigations.

EUROPEAN INVESTIGATION ORDERS AND MUTUAL LEGAL ASSISTANCE REQUESTS IN CRIMINAL INVESTIGATIONS SENT IN 2024 BY THE EPPO

Non-participating Member States	EIOs and MLA requests 2024
Denmark	3
Hungary	30
Ireland	21
Total	54

Newly participating Member States	EIOs requests 2024
Poland	21
Sweden	3
Total	24

Disclaimer: Poland and Sweden joined the EPPO but remained non-operational throughout 2024.

Non-EU countries	MLA requests 2024
Albania	3
Bosnia and Herzegovina	3
Brazil	1
Chile	1
Costa Rica	1
Dominican Republic	1
Guinea-Bissau	1
Republic of Korea	5
Malaysia	1
Mauritius	1
Moldova	5
Monaco	3
Panama	1
Peru	1
San Marino	1
Serbia	3
Singapore	1
Switzerland	10
Tunisia	1
Türkiye	8
United Arab Emirates	4
United Kingdom	17
Ukraine	2
Uruguay	1
United States of America	7
Total	83

INTERNATIONAL COOPERATION IN EPPO CASES

INVESTIGATION GOLIATH



...



<https://www.eppo.europa.eu/en/media/news/investigation-goliath-...>

Suspected ringleaders of international crime group charged with €93 million VAT fraud¹⁰⁸

On 9 August 2024, three suspected leaders of an international criminal group were indicted at the Regional Court of Düsseldorf (Germany) for a €93 million VAT fraud, following an investigation by the EPPO in Hamburg, code-named Goliath.

Two of the suspects were put in pre-trial detention. One was arrested in November 2023, and another suspect, a Danish citizen located in Nairobi, was arrested and deported in June 2024, thanks to the cooperation between the EPPO and authorities from Denmark and Kenya.

The investigation, supported by Europol and several national agencies, spans multiple countries, including France and Germany, non-participating Member States (Denmark, Hungary and Sweden) and non-EU countries (Switzerland). Cooperation was also requested from Turkish authorities, in relation to the money flows.

The suspects were charged with criminal association and large-scale VAT fraud, primarily involving the international trade of consumer electronics, such as headphones. They were accused of using a VAT carousel fraud scheme to evade tax by exploiting EU cross-border transaction rules, resulting in significant financial losses to the EU and national budgets.

All persons concerned are presumed innocent until proven guilty in the competent courts of law.

PARTICIPATION IN INTERNATIONAL ACTIVITIES

(NETWORKS, COMMITTEES AND SIMILAR STRUCTURES, ANTI-CORRUPTION ACTIVITIES)

EUROPEAN MULTIDISCIPLINARY PLATFORM AGAINST CRIMINAL THREATS (EMPACT)

The EPPO is participating in the European Multidisciplinary Platform Against Criminal Threats (EMPACT), and more specifically, in the Operational Action Plans (OAP) relevant to the EPPO's mandate: high-risk criminal networks, Missing Trader Intra-Community (MTIC) fraud and excise fraud, as well as Criminal Finances, Money Laundering and Asset Recovery (CFMLAR). For the first time in 2024, the EPPO is leader of an Operational Action (OA) under the EMPACT OAP targeting MTIC fraud.

CAMDEN ASSET RECOVERY INTER-AGENCY NETWORK (CARIN)

The EPPO, as an observer, attended the CARIN Annual General Meeting, which took place in Paris (France) in November 2024, bringing together more than 160 asset-recovery specialists from all over the world for the 20 years of the network. The EPPO's two contact points participated in several workshops and exchanged views on ways of improving the asset recovery process, especially when non-European Union countries are involved, and enhancing the international cooperation by relying on the support of CARIN, affiliated regional networks, and other international partners. In 2024, the EPPO Central Office sent five requests for information to the relevant CARIN contact points.

COUNCIL OF EUROPE

The EPPO, as an observer, participated in plenary meetings of the Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC) in Strasbourg.

EUROPEAN PARTNERS AGAINST CORRUPTION (EPAC) AND THE EUROPEAN CONTACT-POINT NETWORK AGAINST CORRUPTION (EACN)

The EPPO attended, as an observer, the General Assembly of the European Partners against Corruption (EPAC) and the European contact-point network against corruption (EACN) in Bucharest in November.

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD)

The EPPO, as an observer, attended the plenary meetings of the OECD Working Group on Bribery in International Business Transactions (WGB). Furthermore, the EPPO attended the meetings of the law enforcement officials (LEO) and the Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN) in June and December in Paris.

The EPPO participated in the 14th Anti-Corruption Network for Eastern Europe and Central Asia (ACN) – Law Enforcement Network (LEN) regional meeting in Riga.

The EPPO also participated in OECD Taskforce on Tax and Crime (TFTC) plenary meetings.

EGMONT GROUP OF FINANCIAL INTELLIGENCE UNITS (EGMONT GROUP)

The EPPO attended the Egmont Group annual working and regional group meetings and Information Exchange Working Group (IEWG) meeting in Malta in January 2024 and became an observer to the Egmont Group in June. The EPPO will contribute to operational and strategic activities aimed at strengthening cooperation and exchanges of information, particularly in the fight against money laundering.

GLOBAL OPERATIONAL NETWORK OF ANTI-CORRUPTION LAW ENFORCEMENT AUTHORITIES (GLOBE NETWORK)

The EPPO, as member of the GlobE Network, took part in the 5th plenary meeting in September in Beijing among anti-corruption law enforcement practitioners, with whom the EPPO cooperates notably on the basis of the United Nations Convention against Corruption (UNCAC).

EUROPEAN JUDICIAL NETWORK (EJN)

Three European Judicial Network (EJN) contact points at the EPPO have been designated. The EPPO participated in the 62nd and 63rd Plenary Meeting of the EJN to share its expertise and facilitate cooperation with other EJN partners.

EPPO ACADEMY AND EXTERNAL TRAINING

In order to work on cross-border economic investigations, which are mainly connected to organised crime, the EPPO – as a transnational prosecution office – needs the support of highly skilled and dedicated investigators in every participating Member State.

As a result, in 2024, the EPPO funded, under the aegis of the EPPO Academy training programme, **two international on-site courses: ‘EPPO Essentials: Cross-border policing and financial investigations’**. These courses were designed for **49 financial investigators** from law enforcement agencies across the 24 EPPO Member States. The participants were trained in an international environment on PIF crimes and the peculiarities of working on investigations for the EPPO.

Further dedicated training sessions were provided to law enforcement officers in the Member States on topics related to **MTIC Fraud** and the way EPPO conducts its investigations in Germany, Romania, France, and Luxembourg. Additional sessions included training on investigating **customs offenses** in Estonia and France, and **excise offenses** in Latvia, along with a session on **‘Cooperation with the European Public Prosecutor’s Office’**, with a specific focus on customs authorities in Croatia.

In implementation of the working arrangement with European Union Agency for Law Enforcement Training (CEPOL), the EPPO delivered part of a training for law enforcement from 27 Member States on **fighting organised crime, excise fraud investigations, MTIC fraud investigations** and **procurement/non-procurement fraud**, with a focus on **cross border judicial cooperation** and related **customs fraud**. Furthermore, the EPPO delivered part of a training for law enforcement in the Baltic region, focusing on the EPPO approaches to fight against **MTIC fraud** and a webinar on **‘Investigation Admiral - A joint investigative approach to combat MTIC fraud.’**

In support of trainings for the judiciary, the EPPO staff gave specialised training courses on the EPPO,

its institution, regulation, mandate, and way of investigating for judges and prosecutors in Bulgaria, France, Germany, Romania, and Spain. The EPPO supported the training sessions with presentations on EPPO in various participating Member States. Trainings were delivered on the fight against expenditure frauds in France, designed for national authorities’ agents, involved in the management of EU funds.

Additionally, the Central Office hosted delegations from the judiciary and prosecution services of several Member States to raise awareness about the EPPO and its operations.

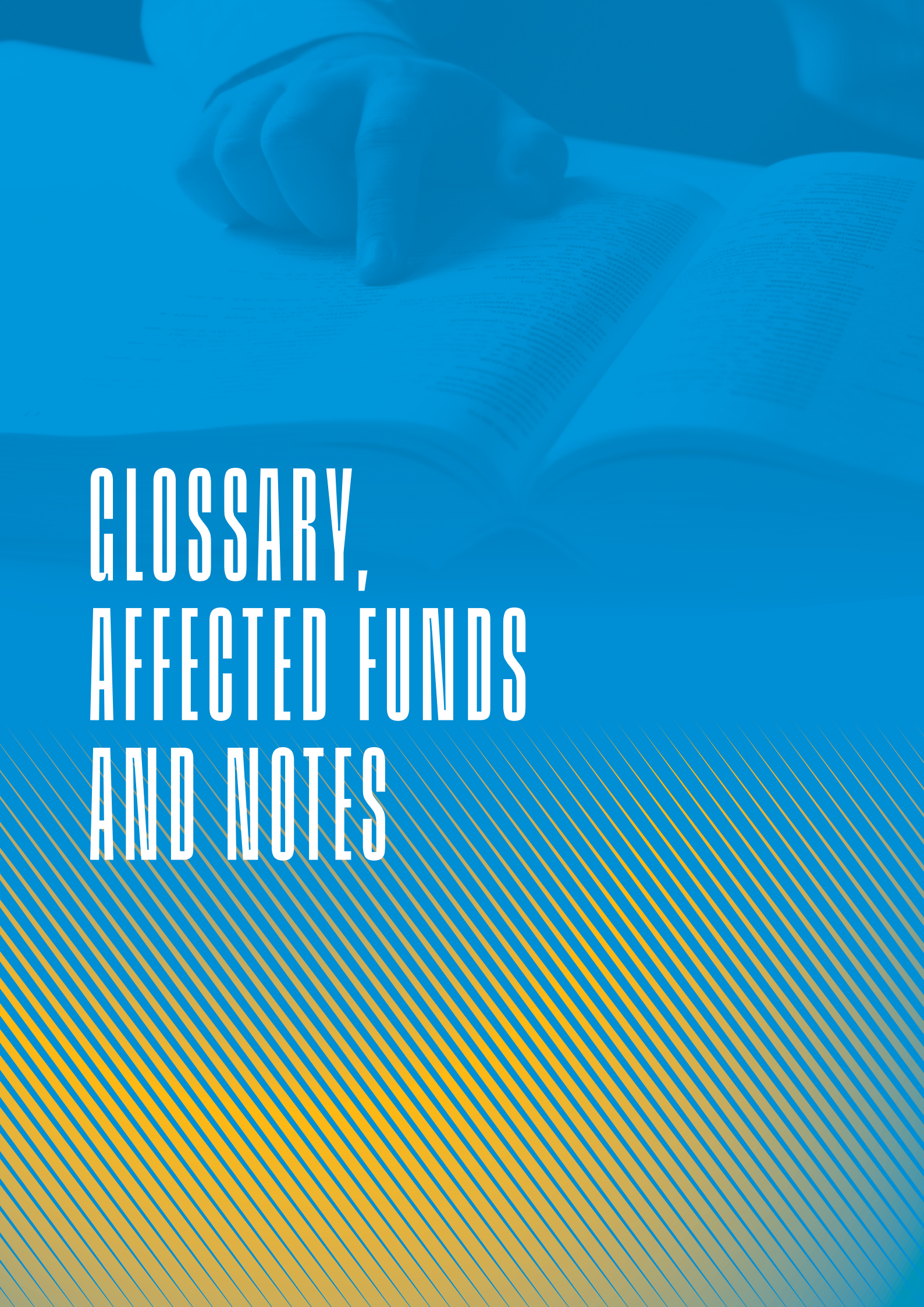
The EPPO supported **five onsite trainings** of the **Academy of European Law (ERA)**. In implementation of the working arrangement with European Judicial Training Network (EJTN), trainers were deployed to their training sessions, as well as supported an online training on VAT investigations.

As already done in 2023, the EPPO welcomed a **study visit** from ERA of law enforcement officers and prosecutors in the context of one of their CEPOL and EJTN trainings.

The EPPO organised **three EJTN study visits**: two to the Central Office and one to the EPPO office in Hamburg, which gave judges and prosecutors from all over Europe the chance to learn more about the EPPO. One of them, being a specialised study visit on financial crimes, gave the opportunity to get an in-depth view into the mandate and work of the EPPO.

For the first time in 2024, the EPPO hosted **six EJTN Long-term trainees** for a period of six months, who joined the Operations unit and worked with the European Prosecutors, the Legal Service, or the Data Protection Office.

Finally, in terms of external training, the consortium of the ERA and the EJTN provided **14 online professional-development training courses** to European Delegated Prosecutors’ and operational staff on different operational topics throughout the year.



GLOSSARY, AFFECTED FUNDS AND NOTES

GLOSSARY, AFFECTED FUNDS AND NOTES

This glossary explains the terms used throughout this report, as well as the categories used when presenting the EPPO's statistics – for the Central Office and per participating Member State – on 31 December 2024.



Acquittals

An acquittal is a decision by a court that a defendant accused of a crime is not guilty. The number of acquittals shown on these pages indicates the number of final court decisions issued in EPPO cases in 2024 in which all suspects were acquitted.



Active investigations with a cross-border dimension

The number of investigative cases, open on 31 December 2024, involving at least two countries (as the place of criminal activity, or as the place of financial damage, or both).



Active funding fraud investigations broken down by programme

The number of investigative cases concerning EU funds, open on 31 December 2024, in which at least one expenditure fraud offence – or related offence (corruption, money laundering, misappropriation, non-VAT revenue fraud, participation in a PIF-crime focused criminal organisation, inextricably linked offence) – was under investigation, broken down by funding programme.

'Doubt cases' are investigations where the funding source has not yet been established or identified. A full list of the funding programmes affected in the EPPO's active investigations in 2023 follows this glossary.



Active VAT fraud investigations + estimated total damage

The number of investigative cases, open on 31 December 2024, in which at least one VAT revenue fraud offence was under investigation, and the corresponding estimated damage to the financial interests of the EU.



All active investigations + estimated total damage

The number of investigative cases open on 31 December 2024, and the corresponding estimated damage to the financial interests of the EU.



Appeals against first court decisions

The number of appeals against first court decisions filed by the EPPO in 2024.



Confiscation

A final deprivation of property ordered by a court, in relation to a criminal offence.



Convictions

The number of final court decisions issued in EPPO cases in 2024 in which at least one accused was convicted (including equivalent decision adopted following simplified procedures available under national law)



Corruption

An abuse of entrusted power for private gain.



Cross-border investigations

Investigations involving two or more participating Member States, in accordance with Article 31 of the EPPO Regulation.



Damage to the financial interests of the EU

Damage to the revenues, expenditures and assets covered by, acquired through, or due to the EU budget and the budgets of the institutions, bodies, offices and agencies established under the Treaties, and budgets managed and monitored by them.



Decisions to assign measures to assisting EDPs in a different participating Member State

The number of decisions, issued in 2024, for assigning measures to assisting European Delegated Prosecutors from different participating Member States in cross-border investigations, in accordance with Article 31 of the EPPO Regulation.



Dismissed cases

The dismissal of a case is the termination of an investigation against a person when prosecution has become impossible, pursuant to the law of the Member State of the handling European Delegated Prosecutor, on account of any of the grounds provided under Article 39(1) EPPO Regulation.

This figure shows the number of EPPO cases dismissed in 2024. Cases dismissed only in respect of part of the suspects and/or offences are considered partial dismissals, and are included as an endnote in this category.



Estimated total damage

The estimated damage that results from the entire fraud scheme, both to the financial interests of the Member States concerned and to the EU, excluding interest and penalties.



Ex officio

To open a case autonomously, independent of an outside input, report or request.



Expenditure fraud

A term used to jointly define procurement and non-procurement expenditure fraud.



Extraordinary legal remedies against court decisions

The number of legal remedies available under exceptional conditions and used in 2024 against final court decisions, if any.



Final court decisions

The number of final court decisions issued in EPPO cases in 2024.



First court decisions

The number of first court decisions issued in EPPO cases in 2024.



Fraud

False representation, by means of a statement or conduct, made knowingly or recklessly to gain material advantage.



Freezing orders granted

‘Freezing’ can be defined as ‘the temporary prohibition of the transfer, destruction, conversion, disposal or movement of property, or temporarily assuming custody or control of property’.

This figure represents the value of assets frozen/seized in EPPO investigations in 2024, as granted by the competent courts or judges, if applicable, or as ordered by the European Delegated Prosecutor.



Hit/no-hit mechanism

A system that enables counterparts to have indirect access to each other's case management systems, with relevant matches being communicated reciprocally.



Indictments

The number of formal accusations of persons (natural and legal) issued in EPPO cases in 2024 by which the respective suspects are brought to judgment.



Inextricably linked offence

A criminal offence that is inextricably linked to a criminal conduct affecting the financial interests of the EU as it is provided for in Directive (EU) 2017/1371. The notion of inextricability should be understood by reference to the identity of the material facts (or facts which are substantially the same) – namely the existence of a set of concrete circumstances which are inseparably linked together in time and space.



Misappropriation

The action of a public official, who is directly or indirectly entrusted with the management of funds or assets, to in any way commit or disburse funds, or appropriate or use assets contrary to the purpose for which they were intended, which has the effect of damaging the financial interests of the EU.



Missing traders

Shell companies established for the sole purpose of evading the payment of VAT.



Money laundering

The process of concealing the origins of money obtained illegally and legitimising it, by passing it through a complex sequence of banking transfers or commercial transactions.



Non-procurement expenditure fraud

Fraudulent conduct affecting the financial interests of the EU, in respect of non-procurement related expenditure – such as financial aid or subsidies.



Non-VAT revenue fraud

Fraudulent conduct affecting the financial interests of the EU, in respect of revenue other than revenue arising from VAT resources. Common types include smuggling and the use of false customs declarations.



Ongoing cases in the appeal phase

The number of investigative cases with a status, on 31 December 2024, indicating that appeal proceedings were ongoing.



Ongoing cases in the trial phase

The number of investigative cases with a status, on 31 December 2024, indicating that court proceedings were ongoing.



Opened investigations + estimated damage

The number of investigative cases opened in 2024 and the corresponding estimated damage to the financial interests of the EU.



Received reports/complaints

The number of EPPO crime reports received from national authorities, IBOAs and private parties in 2024; cases registered by the EPPO on its own initiative (ex officio) are also included in this category.



Referrals to national authorities

The number of EPPO cases referred to national authorities in 2024. Cases referred to national authorities only in respect of part of the suspects and/or offences are considered partial referrals, and are included as an endnote under this category.

PC

Permanent Chambers

The Permanent Chambers are the operational engine of the EPPO, and are a strong extra layer to guarantee the independence of the EPPO's investigations.

They monitor the actions taken throughout an investigation, and decide on all the key steps – such as whether to prosecute or dismiss a case, or to apply a simplified procedure. Each Permanent Chamber (15 in total) consists of three European Prosecutors who are permanent members, who supervise the European Delegated Prosecutors. To ensure an independent assessment of the case, none of the permanent members of the Permanent Chamber comes from the country in which the report originated.



PIF crime-focused criminal organisation

A structured association, established over a period of time, of more than two persons acting in concert, with a view to committing offences affecting the financial interests of the EU in order to obtain, directly or indirectly, a financial or other material benefit.



Procurement expenditure fraud

Fraudulent conduct in respect of procurement procedures for publicly funded projects, predominantly committed via the use or presentation of false, incorrect or incomplete statements or documents.



Simplified prosecution procedures

The number of decisions to apply simplified prosecution procedures, issued in EPPO cases in 2024. Decisions to apply simplified prosecution procedures only in respect of part of the suspects and/or offences are considered partial decisions, and are included as an endnote under this category.

A simplified prosecution procedure is a method used to terminate an EPPO investigation. At national law level, this may be referred to as a plea bargain, plea bargaining, plea agreement, negotiated plea or sentence bargain. Such terminology normally concerns, in general, a less formal procedure where the defendant may agree to plead guilty as an exchange for the prosecution's dropping of other charges, or agreeing to a summary trial.



Typologies identified in active EPPO cases

The numbers (and percentages, approximated to two decimal places) of types of offences investigated in EPPO cases, open on 31 December 2024, broken down by type. Note that a single investigation may examine several types of offences.



Value added tax (VAT)

A general tax on consumption that is harmonised at EU level. It is a broadly based consumption tax assessed on the value added to goods and services, and applies to more or less all goods and services that are bought and sold for use or consumption in the EU. Thus, goods that are sold for export, or services that are sold to customers abroad, are normally not subject to VAT. Conversely, imports are taxed to keep the system fair for EU producers, so that they can compete on equal terms in the EU market with suppliers situated outside of the EU.



VAT revenue fraud

The deliberate, dishonest evasion of payment of value added tax.

ENDNOTES

- 1 37 additional cases were partially dismissed.
- 2 The partial dismissals concern 105 additional persons.
- 3 The figure includes 459 repetitive reports and 1564 reports received from private parties in non-participating Member States and third countries.
- 4 12 additional cases were partially referred to national authorities.
- 5 The partial referrals to national authorities concern 16 additional persons.
- 6 This number refers to 74 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 7 3 additional cases were partially dismissed.
- 8 The partial dismissals concern 9 additional persons.
- 9 This number refers to 7 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 10 1 additional case was partially dismissed.
- 11 The partial dismissal concerns 4 additional persons.
- 12 1 additional case was partially referred to national authorities.
- 13 The partial referral to national authorities concerns 1 additional person.
- 14 This number refers to 1 case where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 15 This number refers to 2 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 16 1 case was partially dismissed.
- 17 The partial dismissal concerns 1 person and 1 offence.
- 18 This number refers to 1 case where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 19 1 additional case was partially dismissed.
- 20 The partial dismissal concerns 1 additional person.
- 21 This number refers to 5 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 22 4 additional cases were partially dismissed.
- 23 The partial dismissals concern 12 additional persons.
- 24 1 additional case was partially referred to national authorities.
- 25 The partial referral to national authorities concerns 1 additional person.
- 26 This number refers to 11 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 27 3 additional cases were partially dismissed.
- 28 The partial dismissals concern 14 additional persons.
- 29 1 additional case was partially referred to national authorities.
- 30 The partial referral to national authorities concerns 1 additional person.
- 31 This number refers to 2 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 32 4 additional cases were partially dismissed.
- 33 The partial dismissals concern 13 additional persons.
- 34 1 additional case was partially referred to national authorities.
- 35 This number refers to 28 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 36 This number refers to 5 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 37 This number refers to 2 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 38 This number refers to 2 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 39 16 additional cases were partially dismissed.
- 40 The partial dismissals concern 41 additional persons.
- 41 8 additional cases were partially referred to national authorities.
- 42 The partial referrals to national authorities concern 13 additional persons.
- 43 This number refers to 2 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 44 This number refers to 6 cases where both VAT revenue fraud and non-VAT revenue fraud offences were under investigation.
- 45 5 additional cases were partially dismissed.
- 46 The partial dismissals concern 11 additional persons.
- 47 EPPO, 'Austria: 15 arrests in €3.5 million fraud investigation involving RRF funds' (Press release, 21 November 2024 <<https://www.eppo.europa.eu/en/media/news/austria-15-arrests-eu35-million-fraud-investigation-involving-rrf-funds>>).

48 EPPO, 'Cyprus: EPPO investigates multimillion project for liquefied natural gas import terminal' (Press release, 25 July 2024) <<https://www.eppo.europa.eu/en/media/news/cyprus-eppo-investigates-project-liquefied-natural-gas-import-terminal>>.

49 EPPO, 'Investigation Admiral 2.0: Europe's biggest VAT fraud with links to organised crime' (Press release, 28 November 2024) <<https://www.eppo.europa.eu/en/media/news/investigation-admiral-20-europes-biggest-vat-fraud-links-to-organised-crime>>.

50 EPPO, Operation Admiral: EPPO uncovers organised crime groups responsible for VAT fraud estimated at €2.2 billion (Press release, 29 November 2022) <<https://www.eppo.europa.eu/en/media/news/operation-admiral-eppo-uncovers-organised-crime-groups-responsible-vat-fraud-estimated>>.

51 EPPO, 'Belgium: Three convicted of evading €3.1 million in customs duties on imported e-bikes' (Press release, 19 April 2024) <<https://www.eppo.europa.eu/en/media/news/belgium-three-convicted-evading-eu31-million-customs-duties-imported-e-bikes>>.

52 EPPO, 'Italy: Civil servants suspected of corruption with RRF funds and involvement in criminal organisation' (Press release, 24 October 2024) <<https://www.eppo.europa.eu/en/media/news/italy-civil-servants-suspected-corruption-rrf-funds-and-involvement-criminal>>.

53 EPPO, Lithuania: EPPO conducts searches in investigation into misappropriation of funds from BaltCap Infrastructure Fund' (Press release, 19 February 2024) <<https://www.eppo.europa.eu/en/media/news/lithuania-eppo-conducts-searches-investigation-misappropriation-funds-baltcap>>.

54 EPPO, 'Investigation 'Resilient Crime': 22 arrests in raid against criminal organisation suspected of €600 million fraud involving NextGenerationEU funds' (Press release, 4 April 2024) <<https://www.eppo.europa.eu/en/media/news/investigation-resilient-crime-22-arrests-raid-against-criminal-organisation-suspected>>.

55 Participation in a criminal organisation has to be understood here as the formal accusation under the respective national criminal laws of having participated in a criminal organisation. This is a restrictive definition, other than the one under the Framework Decision 2008/841/JHA.

56 EPPO, 'Investigation 'Moby Dick': Mafia clans invest in €520 million VAT fraud' (Press release, 14 November 2024) <<https://www.eppo.europa.eu/en/media/news/investigation-moby-dick-mafia-clans-invest-eu520-million-vat-fraud>>.

57 The activities of the EPPO should be exercised in full compliance with Article 50 of the Charter of Fundamental Rights of the European Union that, protecting the right not to be tried or punished twice in criminal proceedings for the same offence (ne bis in idem), ensures that there will be no double jeopardy as a result of the prosecutions brought by the EPPO.

58 EPPO, 'France: Company convicted of customs fraud involving sanitary products' (Press release, 2 October 2024) <<https://www.eppo.europa.eu/en/media/news/france-company-convicted-customs-fraud-involving-sanitary-products>>.

59 As understood under Framework Decision 2008/841/JHA.

60 The Decisions of the College are published on the EPPO's website.

61 College Decision 035/2024 of 12 June 2024 on Working Arrangement on cooperation between the European Public Prosecutor's Office and the Anti-corruption Commission Seychelles.

62 College Decision 061/2024 of 6 November 2024 on Working Arrangement on the cooperation between the European Public Prosecutor's Office (EPPO) and the General Prosecutor's Office of the Principality of Andorra.

63 College Decision 036/2024 of 12 June 2024 on Memorandum of Understanding between the Integrity Vice Presidency of the World Bank and the European Public Prosecutor's Office.

64 College Decision 065/2024 of 20 November 2024 on Memorandum of understanding between the European Public Prosecutor's Office and the Ibero-American Association of Public Prosecutors.

65 College Decision 055/2024 of 2 October 2024 on Working Arrangement between the European Parliament and the European Public Prosecutor's Office.

66 College Decision 026/2024 of 24 April 2024 on Working Arrangement establishing the modalities of cooperation between the European External Action Service and the European Public Prosecutor's Office.

67 Amendment to the Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office - College Decision 073/20021 (Annexes).

68 College Decision 003/2024 of 24 January 2024 amending College Decision 023/2020 of 2 December 2020 laying down Guidelines on simplified procedures.

69 College Decision 052/2024 of 18 September 2024 amending the Decision 006/2022 Adopting Guidelines on the application of Article 31 of Regulation (EU) 2017/1939.

70 College Decision 010/2024 of 7 February 2024 amending and supplementing the Internal rules of procedure of the European Public Prosecutor's Office.

71 College Decision 028/2024 of 15 May 2024 amending the Decision on the Functions and Procedures of the Permanent Chambers.

72 College Decision 009/2024 of 7 February 2024 amending College Decision 097/2021 of 22 September 2021 laying down rules on the Other Staff put at the disposal of the European Public Prosecutor's Office but not employed by it, as amended by Decision 035/22 of 20 July 2022.

73 College Decision 072/2024 of 11 December 2024 establishing a housing allowance for certain staff members serving in Luxembourg.

74 College Decision 014/2024 of 7 February 2024 on Security Rules applicable to the Digital Communication and Information Systems of the European Public Prosecutor's Office ('EPPO').

75 College Decision 042/2024 of 26 June 2024 on the Security strategy 2024-2028.

76 College Decision 005/2024 of 24 January 2024 appointing members of the Ethics Committee for the members of the College and the European Delegated Prosecutors.

77 College Decision 006/2024 of 24 January 2024 appointing a member of the Disciplinary Board for European Delegated Prosecutors and College Decision 029/2024 of 29 May 2024 appointing members of the Disciplinary Board for European Delegated Prosecutors.

78 College Decision 007/2024 of 24 January 2024 appointing a member of the Appraisal Committee for the European Delegated Prosecutors.

79 College Decision 025/2024 of 24 April 2024 for the temporary occupation of the management post of Administrative Director of the EPPO.

80 College Decision 048/2024 of 4 September 2024 acknowledging the need for substitution of a European Prosecutor and on the exercise of the function of interim European Prosecutor and College 071/2024 of 11 December 2024 on the prolongation of the period for which a European Delegated Prosecutor shall act as an interim European Prosecutor.

81 College Decision 033/2024 of 12 June 2024 on the reappointment of Mr Steven Ryder as Data Protection Officer of the EPPO.

82 College Decision 046/2024 of 10 July 2024 amending Decision 065/2023 of the College of the EPPO of 18 October 2023 Establishing the Digital Steering Board.

83 These appointment Decisions are published on the EPPO's website.

84 College Decision 012/2024 of 7 February 2024 on the adoption of the Single Programming Document of the European Public Prosecutor's Office for the period 2024-2026.

85 College Decision 034/2024 of 12 June 2024 on the EPPO's final accounts for the financial year 2023.

86 College Decision 037/2024 of 12 June 2024 on the assessment and adoption of the 2023 Consolidated Annual Activity Report of the Authorising Officer of the European Public Prosecutor's Office.

87 College Decision 073/2024 of 11 December 2024 on the adoption of the Single Programming Document of the European Public Prosecutor's Office for the period 2025-2027.

88 College Decision 074/2024 of 16 December 2024 on the adoption of the European Public Prosecutor's Office Budget for the year 2025.

89 College Decision 075/2024 of 16 December 2024 on the adoption of the European Public Prosecutor's Office financing decision for the year 2025.

90 College Decision 016/2024 of 21 February 2024 approving a request for additional statutory posts and additional revenue for 2024. College Decision 018/2024 of 13 March 2024 amending decision 080/2023 of the College of the European Public Prosecutor's Office of 12 December 2023 on the adoption of the European Public Prosecutor's Office financing decision for the year 2024. College Decision 039/2024 of 26 June 2024 amending the Decision 079/2023 of the College of the European Public Prosecutor's Office of 12 December 2023 on the adoption of the European Public Prosecutor's Office Budget for the year 2024. College Decision 040/2024 of 26 June 2024 amending Decision 018/2024 of the College of the European Public Prosecutor's Office of 13 March 2024 on the adoption of the European Public Prosecutor's Office financing decision for the year 2024. College Decision 041/2024 of 26 June 2024 on the amendment of the Single Programming Document of the European Public Prosecutor's Office for the period 2024-2026. College Decision 063/2024 of 20 November 2024 amending the Decision 039/2024 of the College of the European Public Prosecutor's Office of 26 June 2024 on the adoption of the European Public Prosecutor's Office budget for the year 2024. College Decision 064/2024 of 20 November 2024 amending Decision 050/2024 of the College of the European Public Prosecutor's Office of 18 September 2024 on the adoption of the European Public Prosecutor's Office financing decision for the year 2024.

91 This includes 26 decisions to partially prosecute a case.

92 This includes 17 decisions to partially apply a simplified prosecution procedure.

93 This includes 53 decisions to partially dismiss a case.

94 The facts subject to investigation do not constitute a criminal offence for which the EPPO is competent.

95 This includes 16 decisions to partially refer to a case.

96 The specific conditions for the exercise of EPPO's competence set out are no longer met.

97 This includes two decisions to partially refer to a case.

98 General guidelines allowing the Permanent Chambers to refer a case to the competent national authorities for offences which caused or are likely to cause damage to the financial interests of the Union of less than €100 000.

99 These figures refer to registered and verified reports.

100 Annual Report 2024, (see chapter 14 EPPO academy and external training).

101 Computer Emergency Response Team for the EU institutions, bodies and agencies (CERT-EU) (see page 3, para16).

102 In accordance with the principle of transparency and the right for individuals to access documents, citizens of the European Union and any other natural or legal person residing in or having a registered office in a Member State have, subject to certain principles, conditions and limits, a right of access to documents produced or held by the EPPO. Access may only be refused in specific, exceptional circumstances. Regulation (EC) No 1049/2001 provides for general rules for access to documents. Implementing rules for access to EPPO documents were adopted by the College of the EPPO on 21 October 2020 (College Decision 008/2020). In accordance with Article 109(1) of the EPPO Regulation, that right of access to documents does not apply to documents which are part of the case files of the EPPO.

103 Juzgado Central de Instrucción No 6 de Madrid (Spain).

104 Mincu Pătrașcu Brâncuși v EPPO.

105 PU v EPPO.

106 Giuffrida v EPPO.

107 Research Investments and Others v EPPO.

108 EPPO, 'Investigation Goliath: Suspected ringleaders of international crime group charged with €93 million VAT fraud' (Press release, 9 August 2024) <<https://www.eppo.europa.eu/en/media/news/investigation-goliath-suspected-ringleaders-international-crime-group-charged-eu93>>.



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