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CC: EPPO Executive Office <EPPO-ExecutiveOffice@eppo.europa.eu>
Onderwerp: EPPO Annual Report 2025

Dear Ms 5.1.2.e 5.1.2.e dear Ms 5.1.2.e dear Mr 5.1.2.e
Please find attached a letter from Ms Laura Kövesi, European Chief Prosecutor, for your attention. We would be grateful if you would ensure transmission to your national authorities.

Thank you very much in advance.
With kind regards

EUROPEAN PUBLIC PROSECUTOR'S OFFICE

5.1.2.e 5.1.2.e 5.1.2.e
EUROPEAN PUBLIC PROSECUTOR'S OFFICE
Administrative Assistant
11 Avenue John F. Kennedy, 1855 Luxembourg
Office: TOB 16-T029
Tel: +352 20 21 60 17
alice.lutunu-osako@eppo.europa.eu

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EUROPEAN PUBLIC PROSECUTOR'S OFFICE

11 Av. John F. Kennedy
L-1855 Luxembourg
Luxembourg

EPPO/LCK/2026/111 3 March 2026

Eerste Kamer der Staten Generaal

Nederland

By e-mail only

EPPO Annual Report 2025

Mevrouw voorzitter,

Met genoegen doe ik u de Engelse versie van het EOM-jaarverslag voor 2025 toekomen in overeenstemming met artikel 7 van Verordening (EU) 2017/1939 van de Raad van 12 oktober 2017 betreffende nauwere samenwerking bij de instelling van het Europees Openbaar Ministerie ("EOM").

Het verslag kan worden geraadpleegd op onze website:

https://www.eppo.europa.eu/assets/annual-report-2025/index.html

Het document wordt in de loop van de komende maanden in alle officiële talen van de instellingen van de Unie vertaald en ook deze versies zullen zo snel mogelijk beschikbaar worden gesteld.

Hoogachtend,

Laura Codruța Kövesi

Europees hoofdaanklager

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2025 ANNUAL REPORT

EUROPEAN PUBLIC PROSECUTOR'S OFFICE

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EPPO
Protecting EU
taxpayers' money
from criminals

EUROPEAN
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1.

FOREWORD

Laura Codruța Kövesi
European Chief Prosecutor

Over the past years, I cannot count how many times I have been asked to justify EPPO's existence by demonstrating that we cost less than what is eventually recovered for the EU budget based on our investigations.

Not that the EPPO would not be a 'profitable' investment, both for the European and national budgetary authorities. We are, there is no doubt about it. Just one example among many: we managed to seize **€257 million** in investigation **Moby Dick**, a massive VAT fraud run by an extremely dangerous criminal organisation. This corresponds to 46% of the damage under investigation in this case - an extraordinary achievement, both in absolute and relative terms. If we are successful in court, the responsible authorities will be able to confiscate these assets and monetise them in the public interest. By the way, taking into account the last two years, our **conviction rate** is close to **95%**.

However, I still believe that the European Union is ruled by law and not by cost-benefit analysis. Therefore, the EPPO's role is to **bring criminals to justice**, not to recover the damage they have caused. While our activity's financial impact widely outweighs our costs, the two most important objectives of our work remain the **effective dismantling of dangerous organised crime groups involved in EU fraud** and **upholding the trust of EU citizens in their justice system**.

By the end of 2025, we had **3 602 active cases**, for a **total estimated damage** over **€67.27 billion**. This is huge. Unfortunately, these numbers will continue to increase in the coming years.

What do they really mean?

First, that our prosecutors and staff are working simultaneously on thousands of cases. This indicator accounts for sufficiently documented suspicions of fraud, essentially committed between 2017 and today, in which a criminal investigation is ongoing, as well as ongoing prosecutions in front of the responsible courts. It is an impressive workload for an institution of our size.

Second, they mean that we have started to shift the attention of relevant partners onto organised crime groups defrauding EU revenue. With **981 ongoing VAT** and **customs fraud cases** worth **€45.01 billion** of **estimated damage**, both to the European and national budgets, together, we are making a dent into a criminal industry that has been ignored or tolerated for far too long. This is imperative for our security in the European Union, as well as for our public finances.

Third, these numbers mean that the first transnational prosecution office is making history. Our results are groundbreaking and, in many areas of prosecutorial work, already constitute benchmarks that will be very hard to match. We have achieved them with extremely hard work, outstanding dedication, and fierce determination.

At the end of my mandate, I am convinced that our citizens can be proud of these achievements. We did our best to show that in the European Union, justice serves its citizens, that it is tangible, and that the law must be equal for everyone. Let the EPPO team's unyielding commitment to independence be my legacy.

2. LIST OF ABBREVIATIONS

EU Member States	
Participant to the EPPO, 2025	
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, 2025	
DK	Denmark
HU	Hungary
IE	Ireland

Other	
CAP	EU's Common Agricultural Policy
EDP	European Delegated Prosecutor
EU	European Union
IBOAs	Institutions, bodies, offices and agencies [of the EU]
MS	Member State [of the EU]
NEDPA	National European Delegated Prosecutors' Assistant
OLAF	European Anti-Fraud Office
PIF	Protection of the financial interests (Protection des intérêts financiers) [of the EU]
RRF	Recovery and Resilience Facility
SMEs	Small and medium-sized enterprises
VAT	Value added tax

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 2025 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.

3. OPERATIONAL ACTIVITY

OVERVIEW

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.**

By 31 December 2025, we had **3 602 active investigations**, for estimated damage of over **€67.27 billion**. With **€45.01 billion**, **revenue fraud (VAT and Customs)** accounted for more than **67%** of the overall estimated damage under investigation at the end of 2025. 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 **(27%)**.

In 2025, we processed **6 966 crime reports**, which is 6% more than in 2024. This increase has been driven mainly by **reports from private parties (4 629)** as well as from **national authorities** (**2 107**, which is 20% more than in 2024). This evolution proves that the level of detection of fraud affecting the financial interests of the EU in the participating Member States still continues to improve. It also shows that there is broader public awareness about the EPPO, and that the expectations of European citizens remain high. However, reports from **EU institutions, bodies, offices and agencies increased** from 113 in 2024 to **143** in 2025. This does not represent a significant improvement in terms of detection and reporting from their side.

Based on all the available information, we opened **2 030 investigations** in 2025, which is almost 35% more than in 2024 – corresponding to damage estimated at **€48.7 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 Customs).

In 2025, with **275 indictments** filed (which is 34% more than in 2024), the EPPO brings 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 **€1.13 billion**, while the value of assets actually frozen during the year amounted to **€288.93 million.**

Central Office

Operational Activity

Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received[2]
From EU institutions, bodies, offices and agencies	143	102
From national authorities	2 107	1 661
From private parties[1]	4 629	208
Ex officio	87	59
Total	6 966	2 030

Estimated damage

€48.7 billion

All active cases

3 602

Estimated damage

€67.27 billion

Expenditure fraud cases

2 450

Estimated damage

€18.67 billion

Estimated actual damage

€16.41 billion

Estimated potential damage

€2.26 billion

Estimated damage to the EU

€18.34 billion

Estimated damage to other parties

€336.2 million

Revenue fraud cases (VAT + Customs)

981

Estimated damage

€45.01 billion

Corruption in expenditure fraud cases

153

Estimated damage

€2.92 billion

Estimated damage to the EU

€2.87 billion

Estimated damage to other parties

€51.4 million

Other fraud cases[3]

171

Estimated damage

€3.59 billion

987

Active cases with a cross-border dimension

1 524

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

€1.13 billion

Freezing orders granted in 2025

€288.93 million

Assets frozen in 2025

Indictments

275

1 438

Number of persons indicted

Estimated damage notified to the European Commission and other IBOAs[4]

€162.7 million

Expenditure fraud

€1.18 billion

Revenue fraud

292[5]

Dismissed cases

625[6]

Number of persons in dismissed cases

Simplified prosecution procedures

99

143

Number of persons indicted

€8.6 million

Expenditure fraud

€11.8 million

Revenue fraud

325[7]

Cases referred to national authorities

855[8]

Number of persons in referred cases

European Delegated Prosecutors (Active): **182**
National European Delegated Prosecutors' Assistants (FTE): **178.5**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	517
Number of first court decisions	185
Number of appeals against first court decisions	21
Number of ongoing cases in the appeal phase	56
Number of final court decisions	168
Convictions	159
Number of persons convicted	288
Acquittals	8
Number of persons acquitted	22

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	1 820	50.53%
Procurement expenditure fraud	648	17.99%
Participation in criminal organisation	529	14.69%
Revenue fraud cases (VAT + Customs)	981	27.23%
Corruption	169	4.69%
Misappropriation	153	4.25%
Money laundering	350	9.72%
Inextricably linked offence	615	17.07%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	541	Climate and environment programmes	11
Maritime and fisheries programmes	50	Recovery and resilience programmes	512
International cooperation programmes	23	Mobility and transport, energy and digitalisation programmes	19
Regional and urban development programmes	640	Asylum, migration and integration programmes	13
Education and culture-related programmes	47	Industry, entrepreneurship and SME programmes	14
Research and innovation programmes	40	Security and defence programmes	6
Employment, social cohesion, inclusion and values programmes	215	Other programmes/doubt cases	478

Austria

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	0	0
From national authorities	14	14
From private parties	2	1
Ex officio	2	2
Total	18	17

Estimated damage
€930.24 million

All active cases
43
Estimated damage
€1.95 billion

Expenditure fraud cases
30
Estimated damage
€12.13 million

Estimated actual damage
€9.66 million

Estimated potential damage
€2.47 million

Estimated damage to the EU
€7.11 million

Estimated damage to other parties
€5.02 million

Revenue fraud cases (VAT + Customs)
12
Estimated damage
€1.94 billion

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
1
Estimated damage
€0.56 million

15
Active cases with a cross-border dimension

INCOMING **36** OUTGOING **35**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0.41 million
Freezing orders granted in 2025

€0.22 million
Assets frozen in 2025

Indictments **13**
Number of persons indicted **23**

Dismissed cases **7**[9]
Number of persons in dismissed cases **13**[10]

Simplified prosecution procedures **2**
Number of persons indicted **2**

Cases referred to national authorities **2**[11]
Number of persons in referred cases **20**

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	8
Number of first court decisions	8
Number of appeals against first court decisions	1
Number of ongoing cases in the appeal phase	0
Number of final court decisions	9
Convictions	9
Number of persons convicted	14
Acquittals	0
Number of persons acquitted	2

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	28	65.12%
Procurement expenditure fraud	2	4.65%
Participation in criminal organisation	13	30.23%
Revenue fraud cases (VAT + Customs)	12	27.91%
Corruption	0	0%
Misappropriation	0	0%
Money laundering	2	4.65%
Inextricably linked offence	2	4.65%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	20
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	6	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	0	Other programmes/doubt cases	1

Belgium

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	20	10
From national authorities	11	12
From private parties	19	12
Ex officio	3	2
Total	53	36

Estimated damage
€3.68 billion

All active cases
99
Estimated damage
€3.14 billion

Expenditure fraud cases
66
Estimated damage
€2.4 billion

Estimated actual damage
€2.4 billion

Estimated potential damage
€0.98 million

Estimated damage to the EU
€2.4 billion

Estimated damage to other parties
€0.1 million

Revenue fraud cases (VAT + Customs)
31
Estimated damage
€739.23 million

Corruption in expenditure fraud cases
8
Estimated damage
€764.8 million

Estimated damage to the EU
€764.8 million

Estimated damage to other parties
€0

Other fraud cases
2
Estimated damage
€0.38 million

63
Active cases with a cross-border dimension

INCOMING **104**
OUTGOING **96**
Decisions to assign measures to assisting EDPs in a different participating Member State

€7.17 million
Freezing orders granted in 2025

€7.17 million
Assets frozen in 2025

Indictments **4**
Number of persons indicted **26**

Dismissed cases **8**
Number of persons in dismissed cases **27**

Simplified prosecution procedures **2**
Number of persons indicted **2**

Cases referred to national authorities **1**
Number of persons in referred cases **2**

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **8**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	7
Number of first court decisions	2
Number of appeals against first court decisions	0
Number of ongoing cases in the appeal phase	1
Number of final court decisions	3
Convictions	3
Number of persons convicted	3
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	44	44.44%
Procurement expenditure fraud	20	20.20%
Participation in criminal organisation	9	9.09%
Revenue fraud cases (VAT + Customs)	31	31.31%
Corruption	9	9.09%
Misappropriation	8	8.08%
Money laundering	17	17.17%
Inextricably linked offence	11	11.11%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	1
International cooperation programmes	4	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	4	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	1
Research and innovation programmes	4	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	45

Bulgaria

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	8	8
From national authorities	111	63
From private parties	64	9
Ex officio	3	2
Total	186	82

Estimated damage
€702 million

All active cases
267
Estimated damage
€1.7 billion

Expenditure fraud cases
244
Estimated damage
€1.13 billion

Estimated actual damage
€943 million

Estimated potential damage
€187 million

Estimated damage to the EU
€1.12 billion

Estimated damage to other parties
€7.98 million

Revenue fraud cases (VAT + Customs)
18
Estimated damage
€487.44 million

Corruption in expenditure fraud cases
16
Estimated damage
€81.82 million

Estimated damage to the EU
€81.82 million

Estimated damage to other parties
€0

Other fraud cases
5
Estimated damage
€83.5 million

21
Active cases with a cross-border dimension

INCOMING **67** OUTGOING **37**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0 million
Freezing orders granted in 2025

€0 million
Assets frozen in 2025

Indictments **11**
Number of persons indicted **24**

Dismissed cases **27**[12]
Number of persons in dismissed cases **42**[13]

Simplified prosecution procedures **0**
Number of persons indicted **0**

Cases referred to national authorities **19**[14]
Number of persons in referred cases **27**[15]

European Delegated Prosecutors (Active): **12**
National European Delegated Prosecutors' Assistants (FTE): **29**
Dedicated investigators: **15**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	18
Number of first court decisions	4
Number of appeals against first court decisions	3
Number of ongoing cases in the appeal phase	3
Number of final court decisions	3
Convictions	3
Number of persons convicted	3
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	162	60.67%
Procurement expenditure fraud	82	30.71%
Participation in criminal organisation	16	5.99%
Revenue fraud cases (VAT + Customs)	18	6.74%
Corruption	17	6.37%
Misappropriation	13	4.87%
Money laundering	10	3.75%
Inextricably linked offence	8	3%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	71	Climate and environment programmes	2
Maritime and fisheries programmes	8	Recovery and resilience programmes	17
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	4
Regional and urban development programmes	84	Asylum, migration and integration programmes	2
Education and culture-related programmes	9	Industry, entrepreneurship and SME programmes	2
Research and innovation programmes	3	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	27	Other programmes/doubt cases	20

Croatia

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	3	5
From national authorities	40	28
From private parties	41	26
Ex officio	2	2
Total	86	61

Estimated damage
€293 million

All active cases
99
Estimated damage
€601 million

Expenditure fraud cases
92
Estimated damage
€481 million

Estimated actual damage
€166.3 million

Estimated potential damage
€314.7 million

Estimated damage to the EU
€478.44 million

Estimated damage to other parties
€2.52 million

Revenue fraud cases (VAT + Customs)
7
Estimated damage
€119.76 million

Corruption in expenditure fraud cases
13
Estimated damage
€58.22 million

Estimated damage to the EU
€56.83 million

Estimated damage to other parties
€1.39 million

Other fraud cases
0
Estimated damage
€0

6
Active cases with a cross-border dimension

INCOMING **18** OUTGOING **6**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0.87 million
Freezing orders granted in 2025

€0.7 million
Assets frozen in 2025

Indictments **11**
Number of persons indicted **64**

Dismissed cases **12**[16]
Number of persons in dismissed cases **33**[17]

Simplified prosecution procedures **0**
Number of persons indicted **0**

Cases referred to national authorities **1**
Number of persons in referred cases **10**

European Delegated Prosecutors (Active): **6**
National European Delegated Prosecutors' Assistants (FTE): **12**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	9
Number of first court decisions	25
Number of appeals against first court decisions	0
Number of ongoing cases in the appeal phase	1
Number of final court decisions	26
Convictions	26
Number of persons convicted	33
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	42	42.42%
Procurement expenditure fraud	28	28.28%
Participation in criminal organisation	5	5.05%
Revenue fraud cases (VAT + Customs)	7	7.07%
Corruption	13	13.13%
Misappropriation	15	15.15%
Money laundering	3	3.03%
Inextricably linked offence	8	8.08%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	22	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	7
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	44	Asylum, migration and integration programmes	1
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	2
Research and innovation programmes	1	Security and defence programmes	2
Employment, social cohesion, inclusion and values programmes	7	Other programmes/doubt cases	8

Cyprus

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	0	1
From national authorities	7	3
From private parties	6	0
Ex officio	1	0
Total	14	4

Estimated damage
€762 million

All active cases
14
Estimated damage
€1.32 billion

Expenditure fraud cases
12
Estimated damage
€1.31 billion

Estimated actual damage
€623.45 million

Estimated potential damage
€686.9 million

Estimated damage to the EU
€1.31 billion

Estimated damage to other parties
€0

Revenue fraud cases (VAT + Customs)
2
Estimated damage
€10.52 million

Corruption in expenditure fraud cases
1
Estimated damage
€757.8 million

Estimated damage to the EU
€757.8 million

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

8
Active cases with a cross-border dimension

INCOMING **31**
OUTGOING **7**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0 million
Freezing orders granted in 2025

€0 million
Assets frozen in 2025

Indictments	0	Number of persons indicted	0
Simplified prosecution procedures	0	Number of persons indicted	0

Dismissed cases	1	Number of persons in dismissed cases	3
Cases referred to national authorities	1	Number of persons in referred cases	1

European Delegated Prosecutors (Active): **2**
National European Delegated Prosecutors' Assistants (FTE): **1**
Dedicated investigators: **6**

JUDICIAL ACTIVITY

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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	6	42.86%
Procurement expenditure fraud	5	35.71%
Participation in criminal organisation	1	7.14%
Revenue fraud cases (VAT + Customs)	2	14.29%
Corruption	1	7.14%
Misappropriation	3	21.43%
Money laundering	2	14.29%
Inextricably linked offence	1	7.14%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	2	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	1
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	5
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	1	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 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	3	4
From national authorities	62	59
From private parties	25	15
Ex officio	1	2
Total	91	80

Estimated damage
€109 million

All active cases
136
Estimated damage
€788.86 million

Expenditure fraud cases
111
Estimated damage
€452.49 million

Estimated actual damage
€213.49 million

Estimated potential damage
€239 million

Estimated damage to the EU
€395.87 million

Estimated damage to other parties
€56.62 million

Revenue fraud cases (VAT + Customs)
25
Estimated damage
€336.37 million

Corruption in expenditure fraud cases
6
Estimated damage
€206.95 million

Estimated damage to the EU
€160.57 million

Estimated damage to other parties
€46.38 million

Other fraud cases
0
Estimated damage
€0

19
Active cases with a cross-border dimension

INCOMING **70** OUTGOING **65**
Decisions to assign measures to assisting EDPs in a different participating Member State

€195.77 million
Freezing orders granted in 2025

€31.82 million
Assets frozen in 2025

Indictments **11**
Number of persons indicted **37**

Dismissed cases **11**[18]
Number of persons in dismissed cases **20**[19]

Simplified prosecution procedures **8**
Number of persons indicted **23**

Cases referred to national authorities **29**
Number of persons in referred cases **46**

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	13
Number of first court decisions	12
Number of appeals against first court decisions	1
Number of ongoing cases in the appeal phase	4
Number of final court decisions	11[20]
Convictions	10
Number of persons convicted	34
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	83	61.03%
Procurement expenditure fraud	29	21.32%
Participation in criminal organisation	12	8.82%
Revenue fraud cases (VAT + Customs)	25	18.38%
Corruption	6	4.41%
Misappropriation	3	2.21%
Money laundering	6	4.41%
Inextricably linked offence	12	8.82%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	5	Climate and environment programmes	2
Maritime and fisheries programmes	1	Recovery and resilience programmes	10
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	63	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	2
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	28	Other programmes/doubt cases	9

Estonia

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	1	2
From national authorities	1	1
From private parties	2	0
Ex officio	10	5
Total	14	8

Estimated damage
€12.5 million

All active cases
19
Estimated damage
€21.54 million

Expenditure fraud cases
14
Estimated damage
€9.5 million

Estimated actual damage
€7.05 million

Estimated potential damage
€2.45 million

Estimated damage to the EU
€9.5 million

Estimated damage to other parties
€0

Revenue fraud cases (VAT + Customs)
5
Estimated damage
€12.04 million

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

5
Active cases with a cross-border dimension

INCOMING **36** OUTGOING **27**
Decisions to assign measures to assisting EDPs in a different participating Member State

€6.08 million
Freezing orders granted in 2025

€0.82 million
Assets frozen in 2025

Indictments	2	Number of persons indicted	5
Simplified prosecution procedures	0	Number of persons indicted	0

Dismissed cases	2[21]	Number of persons in dismissed cases	4[22]
Cases referred to national authorities	0	Number of persons in referred cases	0

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **1.5**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	4
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
Convictions	2
Number of persons convicted	6
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	13	68.42%
Procurement expenditure fraud	1	5.26%
Participation in criminal organisation	0	0%
Revenue fraud cases (VAT + Customs)	5	26.32%
Corruption	0	0%
Misappropriation	0	0%
Money laundering	0	0%
Inextricably linked offence	3	15.79%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	2	Climate and environment programmes	1
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	7	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	4

Finland

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	2	1
From national authorities	8	7
From private parties	1	0
Ex officio	1	0
Total	12	8

Estimated damage
€49.09 million

All active cases
19
Estimated damage
€58.31 million

Expenditure fraud cases
4
Estimated damage
€6.61 million

Estimated actual damage
€6.61 million

Estimated potential damage
€0

Estimated damage to the EU
€6.59 million

Estimated damage to other parties
€0.02 million

Revenue fraud cases (VAT + Customs)
15
Estimated damage
€51.7 million

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

9
Active cases with a cross-border dimension

INCOMING **14** OUTGOING **8**
Decisions to assign measures to assisting EDPs in a different participating Member State

€19.22 million
Freezing orders granted in 2025

€4.67 million
Assets frozen in 2025

Indictments	2	Number of persons indicted	3
Simplified prosecution procedures	0	Number of persons indicted	0

Dismissed cases	0[23]	Number of persons in dismissed cases	0[24]
Cases referred to national authorities	2	Number of persons in referred cases	2

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

JUDICIAL ACTIVITY

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

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	3	15.79%
Procurement expenditure fraud	2	10.53%
Participation in criminal organisation	0	0%
Revenue fraud cases (VAT + Customs)	15	78.95%
Corruption	0	0%
Misappropriation	0	0%
Money laundering	0	0%
Inextricably linked offence	4	21.05%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	1	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	2

France

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	4	2
From national authorities	22	20
From private parties	10	1
Ex officio	7	5
Total	43	28

Estimated damage
€5.25 billion

All active cases
121
Estimated damage
€5.94 billion

Expenditure fraud cases
59
Estimated damage
€247.15 million

Estimated actual damage
€235.85 million

Estimated potential damage
€11.3 million

Estimated damage to the EU
€200.66 million

Estimated damage to other parties
€46.49 million

Revenue fraud cases (VAT + Customs)
60
Estimated damage
€5.69 billion

Corruption in expenditure fraud cases
3
Estimated damage
€37.77 million

Estimated damage to the EU
€37.77 million

Estimated damage to other parties
€0

Other fraud cases
2
Estimated damage
€3.42 million

57
Active cases with a cross-border dimension

INCOMING **73**
OUTGOING **72**
Decisions to assign measures to assisting EDPs in a different participating Member State

€5 million
Freezing orders granted in 2025

€5 million
Assets frozen in 2025

Indictments	8	Number of persons indicted	23
Simplified prosecution procedures	2	Number of persons indicted	2

Dismissed cases	14[25]	Number of persons in dismissed cases	59[26]
Cases referred to national authorities	4	Number of persons in referred cases	20

European Delegated Prosecutors (Active): **7**
National European Delegated Prosecutors' Assistants (FTE): **9**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	10
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
Convictions	2
Number of persons convicted	2
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	45	37.19%
Procurement expenditure fraud	12	9.92%
Participation in criminal organisation	33	27.27%
Revenue fraud cases (VAT + Customs)	60	49.59%
Corruption	3	2.48%
Misappropriation	11	9.09%
Money laundering	36	29.75%
Inextricably linked offence	21	17.36%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	11	Climate and environment programmes	0
Maritime and fisheries programmes	2	Recovery and resilience programmes	7
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	12	Asylum, migration and integration programmes	0
Education and culture-related programmes	7	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	7	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	8

Germany

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	11	6
From national authorities	99	136
From private parties	10	5
Ex officio	10	6
Total	130	153

Estimated damage
€1.86 billion

All active cases
361
Estimated damage
€5.77 billion

Expenditure fraud cases
36
Estimated damage
€76.4 million

Estimated actual damage
€59.1 million

Estimated potential damage
€17.3 million

Estimated damage to the EU
€74.07 million

Estimated damage to other parties
€2.33 million

Revenue fraud cases (VAT + Customs)
249
Estimated damage
€4.52 billion

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
76
Estimated damage
€1.17 billion

289
Active cases with a cross-border dimension

INCOMING **163**
OUTGOING **528**
Decisions to assign measures to assisting EDPs in a different participating Member State

€35.11 million
Freezing orders granted in 2025

€3.7 million
Assets frozen in 2025

Indictments **37**
Number of persons indicted **70**

Dismissed cases **28**[27]
Number of persons in dismissed cases **48**[28]

Simplified prosecution procedures **5**
Number of persons indicted **6**

Cases referred to national authorities **6**
Number of persons in referred cases **10**

European Delegated Prosecutors (Active): **21**
National European Delegated Prosecutors' Assistants (FTE): **9.9**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	39
Number of first court decisions	28
Number of appeals against first court decisions	5
Number of ongoing cases in the appeal phase	10
Number of final court decisions	25
Convictions	25
Number of persons convicted	50
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	32	8.86%
Procurement expenditure fraud	3	0.83%
Participation in criminal organisation	168	46.54%
Revenue fraud cases (VAT + Customs)	249	68.98%
Corruption	0	0%
Misappropriation	1	0.28%
Money laundering	45	12.47%
Inextricably linked offence	24	6.65%

ACTIVE FUNDING FRAUD CASES

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	6	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	6	Other programmes/doubt cases	14

Greece

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	7	10
From national authorities	100	57
From private parties	76	38
Ex officio	18	12
Total	201	117

Estimated damage
€1.02 billion

All active cases
175
Estimated damage
€2.68 billion

Expenditure fraud cases
147
Estimated damage
€1.34 billion

Estimated actual damage
€1.23 billion

Estimated potential damage
€113 million

Estimated damage to the EU
€1.33 billion

Estimated damage to other parties
€13.12 million

Revenue fraud cases (VAT + Customs)
25
Estimated damage
€1.33 billion

Corruption in expenditure fraud cases
10
Estimated damage
€268.55 million

Estimated damage to the EU
€268.55 million

Estimated damage to other parties
€0

Other fraud cases
3
Estimated damage
€12.32 million

36
Active cases with a cross-border dimension

INCOMING **37** OUTGOING **44**
Decisions to assign measures to assisting EDPs in a different participating Member State

€77.58 million
Freezing orders granted in 2025

€77.58 million
Assets frozen in 2025

Indictments **11**
Number of persons indicted **177**

Dismissed cases **4**[29]
Number of persons in dismissed cases **25**[30]

Simplified prosecution procedures **0**
Number of persons indicted **0**

Cases referred to national authorities **9**[31]
Number of persons in referred cases **251**[32]

European Delegated Prosecutors (Active): **10**
National European Delegated Prosecutors' Assistants (FTE): **7**
Dedicated investigators: **5**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	13
Number of first court decisions	3
Number of appeals against first court decisions	0
Number of ongoing cases in the appeal phase	6
Number of final court decisions	2
Convictions	2
Number of persons convicted	10
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	120	68.57%
Procurement expenditure fraud	17	9.71%
Participation in criminal organisation	10	5.71%
Revenue fraud cases (VAT + Customs)	25	14.29%
Corruption	11	6.29%
Misappropriation	22	12.57%
Money laundering	21	12%
Inextricably linked offence	16	9.14%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	53	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	13
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	21	Asylum, migration and integration programmes	4
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	3	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	47

Italy

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	16	12
From national authorities	728	607
From private parties	46	13
Ex officio	2	3
Total	792	635

Estimated damage
€23.5 billion

All active cases
991
Estimated damage
€28.71 billion

Expenditure fraud cases
637
Estimated damage
€2.68 billion

Estimated actual damage
€2.66 billion

Estimated potential damage
€21.28 million

Estimated damage to the EU
€2.64 billion

Estimated damage to other parties
€38.02 million

Revenue fraud cases (VAT + Customs)
310
Estimated damage
€25.83 billion

Corruption in expenditure fraud cases
18
Estimated damage
€51.91 million

Estimated damage to the EU
€49.41 million

Estimated damage to other parties
€2.5 million

Other fraud cases
44
Estimated damage
€201.9 million

240
Active cases with a cross-border dimension

INCOMING **135**
OUTGOING **155**
Decisions to assign measures to assisting EDPs in a different participating Member State

€370.65 million
Freezing orders granted in 2025

€59.74 million
Assets frozen in 2025

Indictments **124**
Number of persons indicted **791**

Dismissed cases **104**[33]
Number of persons in dismissed cases **217**[34]

Simplified prosecution procedures **19**
Number of persons indicted **32**

Cases referred to national authorities **203**[35]
Number of persons in referred cases **324**[36]

European Delegated Prosecutors (Active): **21**
National European Delegated Prosecutors' Assistants (FTE): **54**
Dedicated investigators: **49**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	279
Number of first court decisions	41
Number of appeals against first court decisions	4
Number of ongoing cases in the appeal phase	20
Number of final court decisions	37
Convictions	29
Number of persons convicted	70
Acquittals	8
Number of persons acquitted	20

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	600	60.54%
Procurement expenditure fraud	63	6.36%
Participation in criminal organisation	111	11.2%
Revenue fraud cases (VAT + Customs)	310	31.28%
Corruption	24	2.42%
Misappropriation	16	1.61%
Money laundering	99	9.99%
Inextricably linked offence	243	24.52%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	147	Climate and environment programmes	1
Maritime and fisheries programmes	14	Recovery and resilience programmes	331
International cooperation programmes	6	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	42	Asylum, migration and integration programmes	3
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	7
Research and innovation programmes	6	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	9	Other programmes/doubt cases	125

Latvia

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	1	1
From national authorities	11	12
From private parties	4	1
Ex officio	3	1
Total	19	15

Estimated damage
€144 million

All active cases
55
Estimated damage
€269.4 million

Expenditure fraud cases
41
Estimated damage
€43.85 million

Estimated actual damage
€43 million

Estimated potential damage
€0.85 million

Estimated damage to the EU
€42.68 million

Estimated damage to other parties
€1.17 million

Revenue fraud cases (VAT + Customs)
14
Estimated damage
€225.52 million

Corruption in expenditure fraud cases
2
Estimated damage
€4.27 million

Estimated damage to the EU
€4.27 million

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

12
Active cases with a cross-border dimension

INCOMING **32** OUTGOING **81**
Decisions to assign measures to assisting EDPs in a different participating Member State

€1.28 million
Freezing orders granted in 2025

€1.28 million
Assets frozen in 2025

Indictments **4**
Number of persons indicted **12**

Dismissed cases **0**
Number of persons in dismissed cases **0**

Simplified prosecution procedures **3**
Number of persons indicted **6**

Cases referred to national authorities **2**
Number of persons in referred cases **4**

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	6
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
Convictions	3
Number of persons convicted	6
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	17	30.91%
Procurement expenditure fraud	24	43.64%
Participation in criminal organisation	21	38.18%
Revenue fraud cases (VAT + Customs)	14	25.45%
Corruption	2	3.64%
Misappropriation	1	1.82%
Money laundering	5	9.09%
Inextricably linked offence	10	18.18%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	7	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	20	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	5	Other programmes/doubt cases	3

Lithuania

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	4	1
From national authorities	29	27
From private parties	4	0
Ex officio	4	1
Total	41	29

Estimated damage
€132.07 million

All active cases
58
Estimated damage
€255.4 million

Expenditure fraud cases
39
Estimated damage
€98.4 million

Estimated actual damage
€81 million

Estimated potential damage
€17.4 million

Estimated damage to the EU
€77.8 million

Estimated damage to other parties
€20.6 million

Revenue fraud cases (VAT + Customs)
18
Estimated damage
€157 million

Corruption in expenditure fraud cases
3
Estimated damage
€0.79 million

Estimated damage to the EU
€0.79 million

Estimated damage to other parties
€0

Other fraud cases
1
Estimated damage
€0

16
Active cases with a cross-border dimension

INCOMING **105** OUTGOING **56**
Decisions to assign measures to assisting EDPs in a different participating Member State

€106.44 million
Freezing orders granted in 2025

€49.14 million
Assets frozen in 2025

Indictments **4**
Number of persons indicted **11**

Dismissed cases **1**[37]
Number of persons in dismissed cases **1**[38]

Simplified prosecution procedures **18**
Number of persons indicted **23**

Cases referred to national authorities **2**
Number of persons in referred cases **2**

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	9
Number of first court decisions	17
Number of appeals against first court decisions	0
Number of ongoing cases in the appeal phase	2
Number of final court decisions	15
Convictions	15
Number of persons convicted	15
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	33	56.90%
Procurement expenditure fraud	8	13.79%
Participation in criminal organisation	23	39.66%
Revenue fraud cases (VAT + Customs)	18	31.03%
Corruption	5	8.62%
Misappropriation	4	6.90%
Money laundering	5	8.62%
Inextricably linked offence	35	60.34%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	12	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	21	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	2
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	10

Luxembourg

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	4	3
From national authorities	4	3
From private parties	17	8
Ex officio	2	2
Total	27	16

Estimated damage
€1.37 billion

All active cases
32
Estimated damage
€1.42 billion

Expenditure fraud cases
24
Estimated damage
€1.18 billion

Estimated actual damage
€1.11 billion

Estimated potential damage
€66.6 million

Estimated damage to the EU
€1.18 billion

Estimated damage to other parties
€0.1 million

Revenue fraud cases (VAT + Customs)
7
Estimated damage
€214.33 million

Corruption in expenditure fraud cases
3
Estimated damage
€52.38 million

Estimated damage to the EU
€52.38 million

Estimated damage to other parties
€0

Other fraud cases
1
Estimated damage
€24 million

17
Active cases with a cross-border dimension

INCOMING **47**
OUTGOING **5**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0.07 million
Freezing orders granted in 2025

€0.07 million
Assets frozen in 2025

Indictments **0**
Number of persons indicted **0**

Dismissed cases **0**
Number of persons in dismissed cases **0**

Simplified prosecution procedures **0**
Number of persons indicted **0**

Cases referred to national authorities **0**
Number of persons in referred cases **0**

European Delegated Prosecutors (Active): **3**
National European Delegated Prosecutors' Assistants (FTE): **2**
Dedicated investigators: **4**

JUDICIAL ACTIVITY

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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	17	53.13%
Procurement expenditure fraud	7	21.88%
Participation in criminal organisation	2	6.25%
Revenue fraud cases (VAT + Customs)	7	21.88%
Corruption	3	9.38%
Misappropriation	4	12.50%
Money laundering	9	28.13%
Inextricably linked offence	4	12.50%

ACTIVE FUNDING FRAUD CASES

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	3	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	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	20

Malta

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	0	1
From national authorities	4	1
From private parties	1	1
Ex officio	1	0
Total	6	3

Estimated damage
€6.17 million

All active cases
17
Estimated damage
€235.5 million

Expenditure fraud cases
9
Estimated damage
€58.8 million

Estimated actual damage
€58.72 million

Estimated potential damage
€0.08 million

Estimated damage to the EU
€58.63 million

Estimated damage to other parties
€0.17 million

Revenue fraud cases (VAT + Customs)
8
Estimated damage
€176.74 million

Corruption in expenditure fraud cases
2
Estimated damage
€52.16 million

Estimated damage to the EU
€52.12 million

Estimated damage to other parties
€0.04 million

Other fraud cases
0
Estimated damage
€0

9
Active cases with a cross-border dimension

INCOMING **13** OUTGOING **3**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0.05 million
Freezing orders granted in 2025

€0 million
Assets frozen in 2025

Indictments	1	Number of persons indicted	1
Simplified prosecution procedures	0	Number of persons indicted	0

Dismissed cases	1	Number of persons in dismissed cases	2
Cases referred to national authorities	1	Number of persons in referred cases	1

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	2
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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	6	35.29%
Procurement expenditure fraud	1	5.88%
Participation in criminal organisation	3	17.65%
Revenue fraud cases (VAT + Customs)	8	47.06%
Corruption	5	29.41%
Misappropriation	2	11.76%
Money laundering	5	29.41%
Inextricably linked offence	4	23.53%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	6	Climate and environment programmes	0
Maritime and fisheries programmes	1	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	1

Netherlands

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	9	6
From national authorities	15	17
From private parties	7	2
Ex officio	0	2
Total	31	27

Estimated damage
€125 million

All active cases
48
Estimated damage
€306.07 million

Expenditure fraud cases
21
Estimated damage
€13.45 million

Estimated actual damage
€12.45 million

Estimated potential damage
€1 million

Estimated damage to the EU
€13.45 million

Estimated damage to other parties
€0

Revenue fraud cases (VAT + Customs)
27
Estimated damage
€292.62 million

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

23
Active cases with a cross-border dimension

INCOMING **119** OUTGOING **29**
Decisions to assign measures to assisting EDPs in a different participating Member State

€37.94 million
Freezing orders granted in 2025

€1.81 million
Assets frozen in 2025

Indictments	0	Number of persons indicted	0
Simplified prosecution procedures	1	Number of persons indicted	1

Dismissed cases	9	Number of persons in dismissed cases	16
Cases referred to national authorities	0	Number of persons in referred cases	0

European Delegated Prosecutors (Active): **4**
National European Delegated Prosecutors' Assistants (FTE): **7.3**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	21	43.75%
Procurement expenditure fraud	0	0%
Participation in criminal organisation	8	16.67%
Revenue fraud cases (VAT + Customs)	27	56.25%
Corruption	0	0%
Misappropriation	2	4.17%
Money laundering	1	2.08%
Inextricably linked offence	1	2.08%

ACTIVE FUNDING FRAUD CASES

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	1	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	8

Poland

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	21	11
From national authorities	254	166
From private parties	17	5
Ex officio	2	1
Total	294	183

Estimated damage
€3.41 billion

All active cases
92
Estimated damage
€2.91 billion

Expenditure fraud cases
43
Estimated damage
€592.22 million

Estimated actual damage
€590.88 million

Estimated potential damage
€1.34 million

Estimated damage to the EU
€547.51 million

Estimated damage to other parties
€44.71 million

Revenue fraud cases (VAT + Customs)
31
Estimated damage
€1.01 billion

Corruption in expenditure fraud cases
1
Estimated damage
€1 million

Estimated damage to the EU
€1 million

Estimated damage to other parties
€0

Other fraud cases
18
Estimated damage
€1.31 billion

26
Active cases with a cross-border dimension

INCOMING **116**
OUTGOING **32**
Decisions to assign measures to assisting EDPs in a different participating Member State

€5.28 million
Freezing orders granted in 2025

€4.65 million
Assets frozen in 2025

Indictments	0	Number of persons indicted	0
Dismissed cases	0	Number of persons in dismissed cases	0
Simplified prosecution procedures	0	Number of persons indicted	0
Cases referred to national authorities	0	Number of persons in referred cases	0

European Delegated Prosecutors (Active): **15**[39]
National European Delegated Prosecutors' Assistants (FTE): **27**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	38	41.3%
Procurement expenditure fraud	13	14.13%
Participation in criminal organisation	29	31.52%
Revenue fraud cases (VAT + Customs)	31	33.7%
Corruption	1	1.09%
Misappropriation	9	9.78%
Money laundering	16	17.39%
Inextricably linked offence	21	22.83%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	2	Recovery and resilience programmes	12
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	11	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	20

Portugal

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	3	3
From national authorities	61	48
From private parties	8	3
Ex officio	4	3
Total	76	57

Estimated damage
€393.06 million

All active cases
102
Estimated damage
€952.2 million

Expenditure fraud cases
59
Estimated damage
€413.9 million

Estimated actual damage
€413.31 million

Estimated potential damage
€0.59 million

Estimated damage to the EU
€412.99 million

Estimated damage to other parties
€0.91 million

Revenue fraud cases (VAT + Customs)
37
Estimated damage
€515.76 million

Corruption in expenditure fraud cases
15
Estimated damage
€249.67 million

Estimated damage to the EU
€248.76 million

Estimated damage to other parties
€0.91 million

Other fraud cases
6
Estimated damage
€22.55 million

38
Active cases with a cross-border dimension

INCOMING **48**
OUTGOING **60**
Decisions to assign measures to assisting EDPs in a different participating Member State

€66.27 million
Freezing orders granted in 2025

€17.5 million
Assets frozen in 2025

Indictments	1	Number of persons indicted	30
Simplified prosecution procedures	0	Number of persons indicted	0

Dismissed cases	3	Number of persons in dismissed cases	4
Cases referred to national authorities	2	Number of persons in referred cases	14

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	2
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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	33	32.35%
Procurement expenditure fraud	21	20.59%
Participation in criminal organisation	24	23.53%
Revenue fraud cases (VAT + Customs)	37	36.27%
Corruption	15	14.71%
Misappropriation	4	3.92%
Money laundering	22	21.57%
Inextricably linked offence	12	11.76%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	16
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	29	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	7	Other programmes/doubt cases	7

Romania

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	4	3
From national authorities	359	274
From private parties	51	24
Ex officio	2	2
Total	416	303

Estimated damage
€3.91 billion

All active cases
535
Estimated damage
€6.05 billion

Expenditure fraud cases
499
Estimated damage
€5.03 billion

Estimated actual damage
€4.72 billion

Estimated potential damage
€309.5 million

Estimated damage to the EU
€4.98 billion

Estimated damage to other parties
€44 million

Revenue fraud cases (VAT + Customs)
28
Estimated damage
€271.5 million

Corruption in expenditure fraud cases
43
Estimated damage
€130.99 million

Estimated damage to the EU
€130.81 million

Estimated damage to other parties
€0.18 million

Other fraud cases
8
Estimated damage
€753.13 million

33
Active cases with a cross-border dimension

INCOMING **56** OUTGOING **79**
Decisions to assign measures to assisting EDPs in a different participating Member State

€120.83 million
Freezing orders granted in 2025

€10.83 million
Assets frozen in 2025

Indictments **20**
Number of persons indicted **83**

Dismissed cases **35**[40]
Number of persons in dismissed cases **65**[41]

Simplified prosecution procedures **36**
Number of persons indicted **38**

Cases referred to national authorities **37**[42]
Number of persons in referred cases **115**[43]

European Delegated Prosecutors (Active): **20**
National European Delegated Prosecutors' Assistants (FTE): **24**
Dedicated investigators: **29**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	76
Number of first court decisions	21
Number of appeals against first court decisions	3
Number of ongoing cases in the appeal phase	4
Number of final court decisions	18
Convictions	18
Number of persons convicted	20
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	288	53.83%
Procurement expenditure fraud	250	46.73%
Participation in criminal organisation	21	3.93%
Revenue fraud cases (VAT + Customs)	28	5.23%
Corruption	43	8.04%
Misappropriation	13	2.43%
Money laundering	22	4.11%
Inextricably linked offence	104	19.44%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	101	Climate and environment programmes	1
Maritime and fisheries programmes	20	Recovery and resilience programmes	34
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	186	Asylum, migration and integration programmes	1
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	95	Other programmes/doubt cases	93

Slovakia

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	6	4
From national authorities	90	46
From private parties	39	15
Ex officio	2	2
Total	137	67

Estimated damage
€322 million

All active cases
149
Estimated damage
€1.03 billion

Expenditure fraud cases
137
Estimated damage
€567.23 million

Estimated actual damage
€352.64 million

Estimated potential damage
€214.59 million

Estimated damage to the EU
€549.51 million

Estimated damage to other parties
€17.72 million

Revenue fraud cases (VAT + Customs)
9
Estimated damage
€455.53 million

Corruption in expenditure fraud cases
6
Estimated damage
€206 million

Estimated damage to the EU
€206 million

Estimated damage to other parties
€0

Other fraud cases
3
Estimated damage
€2.67 million

13
Active cases with a cross-border dimension

INCOMING **75**
OUTGOING **15**
Decisions to assign measures to assisting EDPs in a different participating Member State

€10 million
Freezing orders granted in 2025

€5.03 million
Assets frozen in 2025

Indictments **4**
Number of persons indicted **7**

Dismissed cases **7**
Number of persons in dismissed cases **11**

Simplified prosecution procedures **2**
Number of persons indicted **7**

Cases referred to national authorities **2**
Number of persons in referred cases **3**

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

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	4
Number of first court decisions	4
Number of appeals against first court decisions	1
Number of ongoing cases in the appeal phase	1
Number of final court decisions	3
Convictions	3
Number of persons convicted	8
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	95	63.76%
Procurement expenditure fraud	34	22.82%
Participation in criminal organisation	1	0.67%
Revenue fraud cases (VAT + Customs)	9	6.04%
Corruption	7	4.70%
Misappropriation	11	7.38%
Money laundering	7	4.70%
Inextricably linked offence	49	32.89%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	52	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	9
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	46	Asylum, migration and integration programmes	0
Education and culture-related programmes	6	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	11	Other programmes/doubt cases	11

Slovenia

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	1	1
From national authorities	24	14
From private parties	23	5
Ex officio	2	2
Total	50	22

Estimated damage
€112.62 million

All active cases
53
Estimated damage
€175.91 million

Expenditure fraud cases
42
Estimated damage
€119.2 million

Estimated actual damage
€77.8 million

Estimated potential damage
€41.39 million

Estimated damage to the EU
€85.02 million

Estimated damage to other parties
€34.18 million

Revenue fraud cases (VAT + Customs)
11
Estimated damage
€56.7 million

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

6
Active cases with a cross-border dimension

INCOMING **25** OUTGOING **12**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0.49 million
Freezing orders granted in 2025

€0.49 million
Assets frozen in 2025

Indictments	3	Number of persons indicted	5
Dismissed cases	2	Number of persons in dismissed cases	7
Simplified prosecution procedures	0	Number of persons indicted	0
Cases referred to national authorities	1	Number of persons in referred cases	1

European Delegated Prosecutors (Active): **3**[44]
National European Delegated Prosecutors' Assistants (FTE): **3**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	6
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
Convictions	1
Number of persons convicted	3
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	35	66.04%
Procurement expenditure fraud	2	3.77%
Participation in criminal organisation	1	1.89%
Revenue fraud cases (VAT + Customs)	11	20.75%
Corruption	0	0%
Misappropriation	5	9.43%
Money laundering	2	3.77%
Inextricably linked offence	9	16.98%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	2	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	7
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	21	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	2	Other programmes/doubt cases	5

Spain

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	14	6
From national authorities	32	26
From private parties	58	24
Ex officio	4	1
Total	108	57

Estimated damage
€414.15 million

All active cases
97
Estimated damage
€796.2 million

Expenditure fraud cases
74
Estimated damage
€390.6 million

Estimated actual damage
€377 million

Estimated potential damage
€13.6 million

Estimated damage to the EU
€390.54 million

Estimated damage to other parties
€0.03 million

Revenue fraud cases (VAT + Customs)
23
Estimated damage
€405.6 million

Corruption in expenditure fraud cases
3
Estimated damage
€0.94 million

Estimated damage to the EU
€0.94 million

Estimated damage to other parties
€0

Other fraud cases
0
Estimated damage
€0

22
Active cases with a cross-border dimension

INCOMING **85** OUTGOING **61**
Decisions to assign measures to assisting EDPs in a different participating Member State

€70.07 million
Freezing orders granted in 2025

€6.71 million
Assets frozen in 2025

Indictments **4**
Number of persons indicted **46**

Dismissed cases **16**[45]
Number of persons in dismissed cases **28**[46]

Simplified prosecution procedures **1**
Number of persons indicted **1**

Cases referred to national authorities **1**[47]
Number of persons in referred cases **2**[48]

European Delegated Prosecutors (Active): **7**
National European Delegated Prosecutors' Assistants (FTE): **15**
Dedicated investigators: **6**

JUDICIAL ACTIVITY

Ongoing cases in the trial phase	9
Number of first court decisions	9
Number of appeals against first court decisions	0
Number of ongoing cases in the appeal phase	1
Number of final court decisions	8
Convictions	8
Number of persons convicted	11
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	49	50.52%
Procurement expenditure fraud	24	24.74%
Participation in criminal organisation	18	18.56%
Revenue fraud cases (VAT + Customs)	23	23.71%
Corruption	4	4.12%
Misappropriation	6	6.19%
Money laundering	13	13.4%
Inextricably linked offence	10	10.31%

ACTIVE FUNDING FRAUD CASES

Broken down by programme

Agricultural and rural development programmes	15	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	21
International cooperation programmes	4	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	14	Asylum, migration and integration programmes	1
Education and culture-related programmes	3	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	4	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	11

Sweden

Operational Activity
Data valid on 31 December 2025

Received reports/complaints in 2025		Number of cases opened in 2025 based on reports/complaints received
From EU institutions, bodies, offices and agencies	1	1
From national authorities	21	20
From private parties	0	0
Ex officio	1	1
Total	23	22

Estimated damage
€187 million

All active cases
20
Estimated damage
€182.12 million

Expenditure fraud cases
10
Estimated damage
€10.38 million

Estimated actual damage
€10.36 million

Estimated potential damage
€0.02 million

Estimated damage to the EU
€10 million

Estimated damage to other parties
€0.38 million

Revenue fraud cases (VAT + Customs)
9
Estimated damage
€171.74 million

Corruption in expenditure fraud cases
0
Estimated damage
€0

Estimated damage to the EU
€0

Estimated damage to other parties
€0

Other fraud cases
1
Estimated damage
€0

4
Active cases with a cross-border dimension

INCOMING **19**
OUTGOING **11**
Decisions to assign measures to assisting EDPs in a different participating Member State

€0 million
Freezing orders granted in 2025

€0 million
Assets frozen in 2025

Indictments	0	Number of persons indicted	0
Dismissed cases	0	Number of persons in dismissed cases	0
Simplified prosecution procedures	0	Number of persons indicted	0
Cases referred to national authorities	0	Number of persons in referred cases	0

European Delegated Prosecutors (Active): **2**
National European Delegated Prosecutors' Assistants (FTE): **1**
Dedicated investigators: **No**

JUDICIAL ACTIVITY

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
Convictions	0
Number of persons convicted	0
Acquittals	0
Number of persons acquitted	0

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

Non-procurement expenditure fraud	10	50%
Procurement expenditure fraud	0	0%
Participation in criminal organisation	0	0%
Revenue fraud cases (VAT + Customs)	9	45%
Corruption	0	0%
Misappropriation	0	0%
Money laundering	2	10%
Inextricably linked offence	3	15%

ACTIVE FUNDING FRAUD CASES

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	1	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	0	Other programmes/doubt cases	4

NUMBER OF EPPO ACTIVE CASES CONTAINING THE OFFENCE

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

1 820

Non-procurement expenditure fraud

50.53%

648

Procurement expenditure fraud

17.99%

529

Participation in criminal organisation

14.69%

981

Revenue fraud cases (VAT + Customs)

27.23%

169

Corruption

4.69%

153

Misappropriation

4.25%

350

Money laundering

9.72%

615

Inextricably linked offence

17.07%

NON-PROCUREMENT EXPENDITURE FRAUD

By the end of 2025, almost **51%** of the active cases 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. It is common for forgery to be committed as an inextricably linked offence.

During the period under review, 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, SMEs (small and medium-sized enterprises), 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 EPPO also documented the involvement of organised crime groups in non-procurement fraud.

Common patterns of this type of fraud include:

- **Submitting a claim for 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 agricultural land, or livestock;
- **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 delivered 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.

The example below highlights one of numerous ongoing EPPO investigations in Greece into agricultural funding fraud affecting the EU's Common Agricultural Policy (CAP).

Greece: EPPO arrests 37 members of organised criminal group involved in large-scale agricultural funding fraud and money laundering[49]

In an investigation led by the EPPO in Athens (Greece), an organised criminal group, allegedly involved in a systematic large-scale subsidy fraud scheme and money-laundering activities, has been identified. On 22 October 2025, 37 suspects were arrested, and searches were carried out throughout the country.

The investigation revealed that, since at least 2018, the group is believed to have been operating across Greece, with a clear hierarchical structure and distinct roles. They allegedly exploited procedural gaps in the submission of Single Aid Applications under the EU's Common Agricultural Policy (CAP), using falsified or misleading documents to claim agricultural subsidies from the Hellenic Payment and Control Agency for Guidance and Guarantee Community Aid (O.P.E.K.E.P.E.).

The members of the organised crime group were also suspected of fraudulently declaring agricultural land and pastures that did not belong to them or did not meet eligibility criteria. They allegedly inflated livestock numbers to increase their subsidy entitlements. To conceal the illicit origin of the proceeds, the suspects were believed to have issued fictitious invoices, routed the funds through multiple bank accounts, and mixed them with legitimate income. Part of the misappropriated money was allegedly spent on luxury goods, travel, and vehicles, to disguise the funds as lawful assets.

In the course of the preliminary investigation, 324 individuals were identified as subsidy recipients, causing an estimated damage of more than €19.6 million to the EU budget. Of these, 42 were believed to be involved in this case and were considered current members of the organised crime group. Most of them appear to have no actual connection to farming, suggesting that their participation served solely to facilitate the fraud.

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

PROCUREMENT EXPENDITURE FRAUD

By the end of 2025, around **18%** of the active cases 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.

Throughout the reporting period, the EPPO identified patterns of this type of EU funding fraud in sectors such as infrastructure and regional development, agriculture, education, healthcare, 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 or overpriced expenses (e.g. expert fees) or for services not actually delivered (e.g. 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, applying overly strict technical specifications to exclude competition, and concealing conflicts of interest) linked to public contracts, devised to award the tender to a specific economic operator;
- **Deliberate division of the tender by the managing authority into separate procedures**, permitting the same beneficiaries to avoid evaluation by the European Commission.

Bulgaria: Three charged with €94.5 million public procurement fraud involving railway signalling systems[50]

On 13 January 2025, the EPPO in Sofia (Bulgaria) brought charges of fraud against three suspects[51], following an investigation into a project to design and build signalling and telecommunication systems on the Bulgarian rail network. The project, concerning the railway section between Plovdiv and Burgas, was worth over €94.5 million (BGN 184 999 094, 97) in EU financing.

The contract was awarded to a consortium formed by four companies. Two managers of an Italian company and the manager of a Bulgarian company, part of the consortium that won the contract, were charged with public procurement fraud. A former director of the National Company Railway Infrastructure was also charged.

According to the investigation, the consortium's legal representatives provided false information to the National Company Railway Infrastructure to secure EU funds. They claimed one company had prior Global Systems for Mobile Communication on Railway (GSM-R) and Future Railway Mobile Communication System (FRMCS) experience, but none did. The former general director still signed the contract and approved payments, despite allegedly knowing the information was false. The consortium also promised to perform the work themselves but later subcontracted an Austrian company previously excluded for not meeting technical requirements.

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

By the end of 2025, approximately **18%** of the active cases 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 organised crime groups involved in VAT fraud have started to devise alternative fraudulent schemes, as a direct consequence of the actions taken by the EPPO against them.

Traditional carousel fraud is being supplemented by more fragmented linear fraud schemes, where VAT is stolen directly from customers instead of being claimed as refunds from tax authorities. Furthermore, the scope of goods and services involved has broadened to include those in high demand in the EU market.

These frauds are perpetrated by organised crime groups, in what appears to be a fraudulent ecosystem that blends in 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. Links to professional money laundering services further revealed connections between VAT fraud and other serious and violent crimes, a pattern that has become increasingly visible during the reporting period.

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, pharmaceuticals, everyday consumer goods, digital items such as software licenses, and a variety of services. The EPPO is conducting investigations into VAT fraud committed through the trade of excisable goods (alcohol, fuel, tobacco), a route long used by criminal networks, but now increasingly exploited through complex VAT supply chains that they recognise as an effective tool to expand illegals proceeds.

At the same time, organised crime groups involved in VAT offences have become more autonomous and self-sustaining, establishing and controlling the services and infrastructures essential to carry out the fraud (logistics, marketplaces, payment service providers, etc.).

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;
- **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 pattern;
- **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 damages 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.

Investigation 'Fuel family': Seizures in €260 million VAT fraud in Italy[52]

On 14 November 2025, at the request of the EPPO in Bologna and Naples (Italy), the Italian Financial Police (Guardia di Finanza) in Naples carried out preventive seizures, in an investigation into a €260 million VAT fraud scheme involving a criminal network that had allegedly imported fuel to the Italian market while systematically evading VAT.

The seized assets belonged to the company owned by the ringleader of the criminal network, an entrepreneur from Campania, who was convicted at first instance on 15 October and was sentenced to eight years in prison and a fine of €8 600, along with the confiscation of assets up to €73 million, and a ban on business activity.

Based on the evidence, the company was formally registered in the name of the convict's spouse but, in fact, was under his control. It owned a tax warehouse in Magenta (Milan province), which was used to facilitate the VAT carousel fraud schemes involving the trade of fuel.

Earlier in this investigation, in March 2024, the organised crime group behind the scheme was dismantled, involving 59 suspects and 13 companies. Judicial measures were ordered against eight individuals, including the suspected ringleaders. Thanks to the investigation, assets worth €20 million, including a tourism resort and over 150 properties, belonging to the criminal syndicate, were identified and seized in April of that year.

At the heart of the criminal scheme was a criminal association, whose members were sometimes linked by family ties, that operated a massive VAT fraud in the fuel trading sector, with branches in Italy and abroad. According to the investigation, the fuel was imported from suppliers located in Croatia and Slovenia, as well as other countries, using a chain of more than 40 missing traders in Italy, which vanished without fulfilling their tax obligations.

It was believed that the fraudulent activities had generated invoices for simulated transactions amounting to over €1 billion, causing an estimated damage of around €260 million in unpaid VAT. The organised crime group was also suspected of laundering over €35 million of the illicit proceeds, using bank accounts of companies located in Hungary and Romania. This money was ultimately handed over in cash to the perpetrators of the fraud, following systematic bank withdrawals. The VAT evasion also allowed the group to resell the fuel at extremely advantageous prices, distorting the principles of fair competition on the market.

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

REVENUE FRAUD
CUSTOMS FRAUD

Around **12%** of the active cases investigated by the EPPO by the end of 2025 concerned customs 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 false or incorrect customs declarations, invoices and transport documents** to avoid or massively reduce customs and anti-dumping duties, typically by undervaluing the imported goods, misclassifying them to apply a lower duty rate, or falsely declaring the producer or country of origin, resulting in a direct and substantial loss to the EU budget;

- **False 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);

- **Abuse of the external transit (T1) procedure**, whereby goods, such as textiles and footwear, are declared as destined for companies in other Member States but are never presented to the customs offices of those Member States, allowing them to be diverted to the black market and resulting in the non-payment of import duties;

- **Importation of e-bikes**, respectively assembled from bicycle parts which were subject to antidumping duties, via the false declaration of the origin of the goods. In addition, goods are occasionally misclassified or undervalued at customs to reduce the applicable duties. Such schemes are increasingly dependent on complex, cumulative customs fraud procedures designed to evade national detection;

- **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 transhipment, typically carried out by sophisticated, cross-border criminal networks;

- **E-commerce fraud**, particularly involving goods imported from Asia 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.

Investigation Calypso: Biggest container seizure in EU in €800 million customs case with fraudulent Chinese imports[53]

ATHENS

In June 2025, a coordinated raid by the EPPO in Athens (Greece), Madrid (Spain), Paris (France) and Sofia (Bulgaria) dealt a significant blow to criminal networks flooding the EU market with goods fraudulently imported from China, while evading custom duties and VAT. The criminal scheme, which involved the massive importation of textile, shoes, e-scooters, e-bikes and other goods, is believed to have caused an estimated damage of approximately €800 million.

The investigation, code-named 'Calypso', spans 14 countries: Bulgaria, China, Czechia, Denmark, France, Germany, Greece, Hungary, Italy, Poland, Portugal, Slovakia, Slovenia and Spain. A total of 101 searches were conducted at the offices of customs brokers, companies controlled by the organised criminal groups under investigation, the premises of the suspects, and at the offices of tax advisers and representatives, lawyers, accountants and transport companies, in Bulgaria, France, Greece and Spain. Ten suspects were arrested, including two customs officers.

Based on initial evidence gathered by the Hellenic Customs (AADE/IAPR) of Piraeus, two customs officers were charged with repeated false certification, causing unlawful gains and damage to the EU budget, and with abetting customs fraud. In addition, four customs brokers were charged with repeated customs fraud, the evasion of customs duties and taxes, and inciting false certification.

Since the coordinated raid in June, the EPPO seized 2 435 shipping containers at the port of Piraeus. The seized goods, primarily e-bikes, textiles and footwear, are estimated to be worth approximately €250 million. This represents the largest seizure of containers to date in the EU.

EPPO's investigation Calypso targets several criminal networks controlling the entire circuit of goods imported from China into the EU, including distribution across Member States and sales to end customers, while evading customs duties and committing large-scale VAT fraud. The fraudulent mechanism had allegedly been ongoing for at least eight years, causing estimated losses of at least €350 million in customs duties and €450 million in VAT. The networks were also involved in money laundering and in sending the profits back to their country of origin.

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

CORRUPTION

Around **5%** of the active cases investigated by the end of 2025 concerned **active and passive corruption of public officials** (EU and national officials).

Corruption is rarely a stand-alone offence and is frequently committed alongside expenditure fraud and revenue fraud schemes (VAT and customs).

Public procurement procedures 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.

Czechia: EPPO uncovers heavy corruption and €160 million EU subsidy fraud in healthcare sector[54]

ČESKÉ BUDĚJOVICE

On 24 February 2025, in a probe led by the EPPO in České Budějovice (Czechia), law enforcement officers arrested 22 individuals, and 46 searches were conducted.

According to the investigation, 16 suspects had systematically exploited public procurement processes by demanding and providing illicit financial gains for the implementation of contracts for the Motol University Hospital in Prague, the biggest hospital in Czechia.

There was reason to believe that serious corruption had affected the implementation of projects financed or co-financed by the EU through the Czech National Recovery Plan and the European Cohesion Fund (Operational Programme for the Environment 2014-2020), with a total value of over €160 million (CZK 4 billion).
To gather further evidence, more than 350 police officers carried out 46 searches all over Czechia, including the hospital, commercial premises and one law firm.

Charges were brought against 16 suspects for corruption, subsidy fraud, damaging the financial interests of the EU and money laundering (each suspect faced charges based on their individual involvement).

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

MISAPPROPRIATION

Almost **4%** of the active cases investigated by the EPPO by the end of 2025 concerned misappropriation.

Misappropriation occurs if a public official, who is entrusted with the management of 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 when a public official uses their position to wrongfully or illegally divert and obtain EU funds, as illustrated by the following practices observed in EPPO's investigations:

- **Submitting false documents or invoices** related to fictitious posts or undue reimbursement claims (reimbursement claims based on fake expenses, allowances expenses);
- **Transferring EU official remunerations** to individuals who are not entitled to receive them (e.g. to relatives or associates placed in 'assistant' roles, who have no intention of performing the assigned tasks). This scenario can also happen when certifying all types of documents (including timesheets, reports) for staff who never worked where or for whom they declared;
- **Directing EU funded resources to various entities** ultimately controlled by the public official itself, personally or through interposed individuals.

Poland: Searches in investigation into suspected abuse of power in EU-funded project[55]

On 9 October 2025, at the request of the EPPO in Katowice (Poland), the Central Anti-Corruption Bureau (Centralne Biuro Antykorupcyjne – CBA) carried out searches in Nowy Sącz in an investigation into suspected misappropriation involving public officials and EU funds.

The investigation concerned suspected abuse of power by public officials from the city of Nowy Sącz and its subordinate entities, who between October and November 2024 allegedly manipulated a public tender to secure an undue financial advantage of €600 405 (PLN 2.6 million) for the Sądecka Regional Development Agency SA. The tender concerned the organisation of courses and workshops under the project 'Development of the Centre for Vocational Competences (CKZ) in Nowy Sącz', co-financed by the European Regional Development Fund (ERDF) under the programme European Funds for Małopolska 2021–2027, which had an overall EU contribution of around €1 million (PLN 4.4 million).

The searches took place at the Nowy Sącz City Hall, the Nowy Sącz Fundraising and Entrepreneurship Centre, and the Sądecka Regional Development Agency SA, with the aim to secure evidence such as documents and electronic devices related to a public tender financed by the EU.

According to the investigation, confidential information about the contracting authority's intended budget was disclosed to representatives of the Sądecka Regional Development Agency. This allowed the agency to submit bids closely matching the available funding and to win the tender. These actions may have harmed the integrity of the public procurement process and the public interest.

The investigation was initiated following a report submitted to OLAF who reported it to the EPPO.

In accordance with the Polish Criminal Code, a person involved in obstructing or collusive tendering may avoid punishment if they voluntarily report the offence and disclose all relevant circumstances to a competent law enforcement or competition authority in an EU Member State, or to the European Commission, before the authorities become aware of it.

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

MONEY LAUNDERING

Almost **10%** of the active cases investigated by the EPPO by the end of 2025 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 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).

Criminal networks increasingly rely on specialised professionals, accountants, lawyers, and brokers, who facilitate the laundering process. Some act on behalf of multiple organised crime groups, becoming key nodes in these schemes and central enablers of the illicit financial infrastructure.

Recent EPPO investigations have shown that money laundering typically manifests through combined schemes rather than isolated methods, including:

- **Use of cryptocurrencies and digital assets,** allowing rapid, cross-border and low-cost transfers to obscure the origin and destination of criminal proceeds;
- **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 and unregulated 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;
- **Hybrid laundering schemes,** combining traditional methods (cash, real estate, legal business structures) with newer techniques, including the use of crypto assets as investment vehicles.

Investigation 'Ambrosia': EPPO carries out searches in Cabo Verde in probe into money laundering[56]

On 1 August 2025, at the request of the EPPO in Lisbon (Portugal), searches were carried out in Cabo Verde, related to potential money laundering of fraud's proceeds in connection to 'Investigation Ambrosia'.

Previously, the EPPO had already indicted 30 suspects in the Central Criminal Court of Lisbon for operating a criminal network responsible for a €35 million VAT tax fraud, involving staple foods (namely olive oil, cooking oil and sugar).

House and company searches were carried out on the island of Sal (Cabo Verde) in cooperation with national authorities. One individual was made a formal suspect and interrogated. Assets were seized, including one building comprising 21 apartments and two shops (with an estimated worth of €2.7 million), as well as another property.

In Cabo Verde, the investigative procedures were carried out by a prosecutor of the national Public Prosecutor's Office, with the support of the Criminal Investigation Department of Sal of the Judiciary Police of Cabo Verde. A case support officer from the EPPO was also present.

This action was enabled by the 2003 Agreement on Legal and Judicial Cooperation between Portugal and Cabo Verde, the 2000 United Nations Convention against Transnational Organised Crime, and the 2005 Convention on Mutual Legal Assistance in Criminal Matters signed by the member states of the Community of Portuguese Language Countries (CPLP).

All persons are presumed innocent until proven guilty by the competent Portuguese courts of law.

PARTICIPATION IN A CRIMINAL ORGANISATION

Almost **15%** of the active cases investigated by EPPO by the end of 2025 **concerned the offence of participation in a criminal organisation**, which focused on offences within the mandate of the EPPO.

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 (e.g. organised defrauding of agricultural funds or EU funds allocated under the RRF), 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 goods imported from third countries).

Criminal organisations increasingly operate across multiple crime areas, using suitable intermediaries and channels to exploit vulnerabilities in the economic system and in regulatory frameworks. EPPO investigations show that, alongside more traditional offences, these groups view PIF crimes as an accessible, fast and comparatively low risk means to generate significant illicit profits.

Investigation 'Goliath': Five indicted for €188 million VAT fraud and Hawala money laundering[57]

On 9 October 2025, the EPPO in Hamburg (Germany), filed an indictment against five suspects, following an investigation into a vast intra-community VAT fraud scheme, code-named Goliath.

The defendants were accused of establishing or participating in an organised crime group focused on the sale of electronic goods. The group was believed to have committed over a hundred cases of aggravated tax fraud between 2019 and 2023, causing estimated damage of more than €188 million to the EU and national budgets. Two of the suspects were also accused of using the hawala system to launder illicit profits and of inciting others to commit unlawful acts.

The two main defendants had already been convicted in March 2025 in the same investigation for other instances of tax evasion and were currently serving sentences in Germany of five years and nine months, and five years and two months, respectively.

The investigation showed that the two main defendants had created and operated a criminal organisation dedicated to VAT fraud. They also had previously participated in the 'Swedish attack', a VAT fraud scheme targeting Sweden between 2017 and 2021, which caused millions of euros in tax losses.

In 2019, they allegedly formed their own network, establishing multiple layers of fake companies in France, Germany, Hungary and Sweden, to carry out carousel VAT fraud scheme. According to the investigation, the actual trading of goods was carried out from an office in Istanbul (Turkey), managed by one of the main defendants.

A Danish national was accused of joining the organised crime group, allegedly using his pub for fake deliveries. The organisation also relied on straw directors and falsified identities to open bank accounts. He was imprisoned in Denmark for other financial crimes.

In addition to VAT fraud, the two main defendants were also accused of actively participating in the criminal organisation of a hawala network to move the illicit proceeds. They allegedly did so by using some of the firms they controlled to settle invoices from companies in Turkey, the Middle East and North Africa with European companies. They were also believed to have used an existing hawala network in North-Rhine-Westphalia to transfer funds from Turkey to Germany.

If found guilty, the defendants face up to 10 years' imprisonment. All persons concerned are presumed to be innocent until proven guilty in the competent German courts of law.

INEXTRICABLY LINKED OFFENCES

Around **17%** of the active cases investigated by the EPPO by the end of 2025 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*[58] 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 of documents** 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.

However, whilst the criminality remains focused on 'PIF' offences, inextricably linked offences become increasingly prevalent as part of the modus operandi in sophisticated cases of fraud.

Lithuania: EPPO secures four convictions in €10 million tobacco smuggling scheme[59]

On 28 January 2025, the EPPO in Vilnius (Lithuania) secured four convictions, including two former customs officers, following an investigation into an organised crime group that had evaded nearly €10 million in import, customs and excise taxes by smuggling cigarettes.

The Vilnius Regional Court convicted two former Lithuanian customs officers, as well as two Belarusian citizens, for the smuggling of large quantities of cigarettes and for the inextricably linked offences of the illegal disposal of excise goods. In addition, the customs officers were convicted of abuse of office.

The Court ordered the defendants to pay almost €10 million in damages, imposed fines of nearly €300 000, and confiscated an additional €42 000, which constitutes the value of the lorries used for carrying out the smuggling. The customs officers were also prohibited from holding civil service positions, one for a period of three years and the other for five years.

According to the investigation, the modus operandi involved loading cigarettes in the Republic of Belarus, where they were produced, and transporting them into the territory of the EU through a customs post on the Belarusian-Lithuanian border without submitting the goods to customs control. In total, over three million packets of cigarettes were illegally smuggled in this way.

On 28 January 2026, the appeal court rejected the appeals by the convicted persons, who may still challenge this decision before the Court of Cassation.

IN FOCUS: NextGenerationEU

By the end of 2025, the EPPO was handling 518 active cases related to the NextGenerationEU, out of which 512 stemmed from the Recovery and Resilience Facility (RRF), corresponding to approximately 21% of all active expenditure fraud investigations. In these 518 active cases, 1 419 offences were under investigation involving altogether 1 993 suspects.

The estimated damage to the EU's financial interests amounts to €5.08 billion, out of which €2.63 billion relate to active cases in the field of procurement fraud. The total damage corresponds to 14% of the overall estimated damage for expenditure fraud.

Considering the level of maturity achieved in the investigations handled by the EPPO, the number of cases in the court phase has significantly increased. A total of 95 cases, involving 403 suspects, are in the court proceedings phase. Nine cases have reached a final court decision concerning 18 defendants, and, in three cases, the simplified prosecution procedure was applied regarding six defendants. **In 2025, the EPPO opened 293 new investigations.** All but one of the new cases related to the RRF. This represents a sharp increase compared to 2024 (145 investigations were opened).

National law enforcement authorities remain the main source of reporting, with 86% of the new investigations opened based on their information. New investigations opened based on reports from **private parties** have increased from 6% to 12%, while 1% of the reports are from **EU institutions, bodies, offices and agencies (IBOAs)**. Only three reports from IBOAs led to the opening of an investigation in 2025. The EPPO also opened four investigations ex officio.

The EPPO's investigations into fraud affecting the RRF continue to highlight the disparities across Member States, reflecting variations in the allocation of funds, crime detection capabilities, and the prevalence of fraud schemes. For the first time, investigations in the field of the NextGenerationEU were opened in **Belgium, Cyprus** and **Latvia**.

Fraudulent activities were concentrated in projects regarding green transition and digital transformation. These areas represent the largest share of NextGenerationEU allocations during the reporting period, with substantial investments directed towards renewable energy, sustainable mobility, energy efficiency, healthcare and the deployment of advanced digital structures. Other affected areas continue to be company competitiveness, public infrastructure and public transport, innovation, training and formation, education and research, health and medical equipment, and public administration.

The most common form of fraud in the RRF involves the provision of false, incomplete, or misleading information to obtain funds unlawfully. Frequently, this includes the falsification of invoices and contracts, often combined with the submission of fraudulent statements or documents to hide disqualifying criteria.

Out of **518** active cases in the field of NextGenerationEU, **97** involved the investigation of a procurement procedure, and **421** dealt with non-procurement types of fraud. The damage in procurement investigations continued to be higher than that in non-procurement cases.

In some **non-procurement fraud investigations in 2025**, financial incentives were granted to start-ups or spin-offs to develop artificial intelligence (AI), blockchain, or robotic process-automation solutions. During the project execution, false invoices were submitted for IT consultancy services, and documents regarding rental agreements and wages for staff allegedly working on AI products were falsified.

In the healthcare sector, RRF funds were misused through unlawful prescribing and reimbursement practices for medical devices and consumables, including the provision of equipment without valid prescriptions.

Subsidy applications for the installation of **photovoltaic panels** on building roofs and building insulation works, as part of the green transition, were often targeted. In one specific investigation, satellite images and onsite verification revealed that the panels had already been installed prior to the submission of the RRF application. Tax-credit abuse was also identified, where companies claimed **fictitious tax credits** for 'employees training costs', but the training sessions were never conducted.

Large-scale green infrastructure projects revealed a pattern of circumvention of environmental administrative safeguards and the absence of mandatory environmental authorisations and permits, illustrated by specific cases.

Procurement fraud continued to have a **significant** impact on the NextGenerationEU. The observed patterns included rigged tenders in **renewable energy infrastructure**, such as restrictive specifications for photovoltaic installation and renewable energy production, demonstrating a particular model effectively excluding other suppliers and undermining the competition. A **conflict of interest** arising from family or corporate linkages was identified in some cases. One investigation showed that the contracting authority, a public body, was under the control of one brother, while the awarded company was owned and managed by another brother through a chain of corporate entities. Such structures raised serious concerns regarding undue influence and a lack of impartiality in the contractor selection process. Public procurement fraud was also identified in sustainable transport projects, where, in one case, a contracting authority purchased electric minibuses at grossly inflated prices by imposing restrictive technical specifications that limited competition, causing damage to the EU budget.

The damage caused by **corruption and misappropriation** in active NextGenerationEU cases is estimated at **€2.05 billion**. Public officials have allegedly demanded and received payments from contractors in exchange for manipulating procurement procedures and favouring certain companies. One investigation revealed that a major enterprise, with close links to the awarding authority, was allegedly unduly favoured during the procurement process in exchange of bribes.

As the NextGenerationEU programs approach their conclusion, by December 2026, Member States must complete all milestones and targets in their plans and submit all final payment requests. However, until the end of 2025, roughly **50% of the funds have been disbursed**. Due to the high volume of disbursements expected, the broad scope of projects, and the concentration of activities toward the end of the programming period, the risk environment remains attractive for fraud and corruption.

IN FOCUS: A new perspective on organised crime

The perception of threats posed by organised crime groups to our society is changing. The traditional view of organised crime groups as essentially 'profit-driven', and a danger to public safety only when violence is involved, is giving way to the perception of the danger they represent for our democratic governance, as well as of their ability to destabilise our society.

Through its investigations and prosecutions, **the EPPO enables an accurate and comprehensive understanding of the current complexities and dynamics of organised crime groups in Europe.**

The core business of the organised crime groups under investigation by the EPPO is related to sophisticated and large-scale fraudulent schemes affecting EU revenue. **Investigations into the offence of participation in a criminal organisation account for 22.23% of the total estimated damage in all ongoing EPPO cases.** Within this share, revenue fraud is by far the main area of activity, representing approximately 86.66% of the estimated damage in organised crime cases.

EPPO's investigations demonstrate that criminal enterprises operating in the field of VAT and customs fraud achieve very high profits while facing relatively low risks. This explains why conventional criminal activities focusing on **illegal goods** (counterfeited goods, currency counterfeiting, drugs, substandard goods, weapons, etc.), or on **criminal exploitation of vulnerable people** (exploitation of labour, prostitution, human trafficking) are increasingly combined with, or even replaced by, criminal activities related to the trading of legal goods, carried out using criminal modalities that cause massive damage to the financial interests of both the EU and its Member States. These activities remain difficult to detect from a purely national perspective.

Moreover, they have a detrimental impact on the legal economy in certain sectors, in which the influence of organised crime groups has outgrown mere infiltration. Honest economic operators are suffocated by unfair competition from actors connected to the criminal networks.

While numerous criminal organisations in Europe continue to be active on intra-EU VAT fraud, with schemes based on carousel circuits and missing-trader companies, **the EPPO has recently observed an alarmingly high level of fraud orchestrated by large-scale organised crime groups, related to the import and sale of goods originating outside the EU.**

The inherently cross-border nature of these types of fraud, including the extra-EU dimension, and the high level of specialisation required to manage these activities force organised crime groups to continuously develop and adapt new ways of collaborating with one another.

When it comes to goods entering the EU from China, in particular, criminal networks composed of individuals of Chinese origin have taken control of almost the entire fraudulent chain. They exploit the supply chain from China, use underground banking systems to steer financial flows, and maintain elaborate operational structures within the EU to manage all the phases of their criminal activity. These criminal networks are heavily present in major commercial ports and terminals in Europe, where they seek to control custom clearance procedures. They are connected to extensive networks of sham or buffer companies across the Member States, which they use to conceal the real destination of goods and to evade VAT payments. They also exploit the large Chinese diaspora in the EU, especially when working in the so-called Chinese commercial districts, significant hubs for trade and logistics. These organised crime groups control market distribution either through traditional cash-generating shops and malls or via the relocation of goods to e-commerce platforms.

Corruption and violence are frequently used, as demonstrated by recent EPPO investigations and reported by several Member States.

This criminal environment also creates conditions for highly effective and convenient money laundering schemes. EPPO's investigations have confirmed that proceeds from certain crimes are laundered into these criminal undertakings and then reinvested into additional criminal activities.

The EPPO has also identified schemes where underground banking systems are run by professionals and used by criminal networks to launder and reinvest proceeds from any kind of criminal activities, linking different criminal organisations in unexpected ways. In this context, the role of Chinese criminal networks and underground banking in supporting other organised crime groups is well established, both in facilitating financial flows for criminal activities, and for laundering purposes.

In short: customs and VAT fraud, with its central role in money laundering schemes and the heavy influence of Chinese criminal networks in this respect, are reshaping the criminal ecosystem in the EU.

Organised crime groups are also involved in criminal activities affecting **EU expenditure**. The EPPO has investigated several cases in which criminal organisations carried out large-scale frauds to obtain public funding, including funds related to the NextGenerationEU. These criminal organisations demonstrated the ability not only to manage and control numerous economic subjects, figureheads, and professionals, but also to infiltrate and corrupt public administrations.

Even when fraud is limited to a single country, criminal networks have created structures in other countries to conceal their criminal patterns and launder proceeds. In some cases, they have reproduced the same fraudulent schemes across multiple Member States, underlining this way the ever-present international dimension of organised crime.

SEIZURE AND CONFISCATION OF CRIMINAL ASSETS

In 2025, freezing orders of **€1.13 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 **€288.93 million**. This corresponds to existing assets frozen, in view of confiscation after final judgement.

The main assets seized were cash or bank accounts, followed by real estate properties, business activities, vehicles, other movable properties, as well as gold, shares, cryptocurrencies, financial products and luxury items. Criminal merchandise – such as smartphones, wine bottles or leather accessories – has been seized and removed from the market, effectively depriving the criminals of the benefit of their illicit activities.

Extended confiscation was requested in 19 instances, in order to restrain assets that the suspects had sought to protect from 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 30 instances. The EPPO also made **several confiscation requests (52)** with the intention of securing the payment of a possible monetary penalty.

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 **€171.3 million** of estimated damage related to **expenditure fraud**. As regards **revenue fraud**, the EPPO notified the European Commission of indictments and simplified prosecution procedures amounting to **€1.19 billion** of estimated damage.

4. GLOSSARY

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 2025.

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 2025 in which all suspects were acquitted.

Active investigations with a cross-border dimension

The number of investigative cases, open on 31 December 2025, 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 2025, 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 2025 follows this glossary.

Active VAT fraud investigations + estimated total damage

The number of investigative cases, open on 31 December 2025, 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 2025, 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 2025.

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 2025 in which at least one accused was convicted or imposed other sanction-like obligation by means of a simplified procedure – regardless of the number of acquitted suspects.

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 2025, 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 decision (of the Permanent Chamber) following 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 2025. 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.

AD Estimated actual damage

Financial damage actually incurred as a result of an offence, as assessed on the basis of the available evidence at the time of determination.

PD Estimated potential damage

Financial damage that would have occurred as a result of an offence, had it been completed, as assessed on the basis of the available evidence at the time of determination.

Estimated damage to the EU

Damage effectively caused or likely to be caused to the EU's financial interests as a result of an offence, as assessed on the basis of available evidence at the time of determination.

Estimated damage to other parties

Damage effectively caused or likely to be caused to the financial interests of other victims (e.g. Member State, private party) as a result of an offence, as assessed on the basis of available evidence at the time of determination.

Estimated damage notified to the European Commission and other IBOAs

Damage to the financial interests of the EU actually incurred as a result of an offence, as assessed on the basis of the available evidence at the time of determination, and reported to the European Commission and other IBOAs.

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 2025 against final court decisions, if any.

Final court decisions

The number of final court decisions issued in EPPO cases in 2025.

First court decisions

The number of first court decisions issued in EPPO cases in 2025.

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 2025, as granted by the competent courts or judges, if applicable, or as ordered by the European Delegated Prosecutor.

Indictments

The number of formal accusations of persons (natural and legal) issued in EPPO cases in 2025 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 2025, indicating that appeal proceedings were ongoing.

Ongoing cases in the trial phase

The number of investigative cases with a status, on 31 December 2025, indicating that court proceedings were ongoing.

Opened investigations + estimated damage

The number of investigative cases opened in 2025 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 2025; 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 2025. 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 2025. 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 2025, broken down by type. Note that a single investigation may examine several types of offences.

VAT 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.

5. AFFECTED FUNDS

Agricultural and Rural Development programmes	European Agricultural Guarantee Fund (EAGF) 2014-2022
	European Agricultural Fund for Rural Development (EAFRD) 2014-2022
	Common Agricultural Policy (CAP) 2023-2027
Maritime and Fisheries programmes	European Maritime, Fisheries and Aquaculture Fund (EMFAF) 2021-2027
	European Maritime and Fisheries Fund (EMFF) 2014-2020
International cooperation programmes	Emergency support within the Union (ESI) 2021-2027
	Common Foreign and Security Policy (CFSP) 2021-2027
	Union Civil Protection Mechanism - Heading 3 and 4 2014-2020
	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe) 2021-2027
	Development Cooperation Instrument (DCI) 2014-2020
	European Peace Facility 2021-2027
	European Fund for Sustainable Development (EFSD) 2014-2020
	European Development Fund 2014-2020
	Instrument for Pre-accession Assistance (IPA II) 2014-2020
Regional and Urban Development programmes	Regional Policy (European Regional and Development Fund and Cohesion Fund) 2021-2027
	European Regional Development Fund (ERDF), reinforced by REACT-EU, financed by Next Generation EU 2014-2020
	Cohesion Fund (CF) 2014-2020
	European Union Solidarity Fund (EUSF) 2014-2020
	European Neighbourhood Instrument (ENI) 2014-2020
Education and Culture related programmes	The Union Programme for Education, Training, Youth and Sport (Erasmus+) 2014-2020
	The Union Programme for Education, Training, Youth and Sport (Erasmus+) 2021-2027
Research and Innovation programmes	The Framework Programme for Research and Innovation (Horizon 2020) 2014-2020
	The Framework Programme for Research (FP7) 2007-2013
	Horizon Europe – the Framework Programme for Research and Innovation 2021-2027

Employment, Social Cohesion, Inclusion and Values programmes	European Social Fund + (incl. The Fund for the Most Deprived and Employment and Social innovation) 2021-2027
	European Social Fund (ESF) 2014-2020
	European Solidarity Corps (ESC) 2021-2027
	European Solidarity Corps (ESC) 2014-2020
	Rights, Equality and Citizenship programme 2014-2020
	Fund for European Aid to the Most Deprived (FEAD) 2014-2020
Climate and Environment programmes	Programme for the Environment and Climate Action (LIFE) 2014-2020
	Programme for the Environment and Climate Action (LIFE) 2021-2027
	Just Transition Fund (JTF) 2021-2027
Recovery and Resilience programmes	Recovery and Resilience Facility (RRF) 2021-2027
Mobility and Transport, Energy and Digitalization programmes	Connecting Europe Facility (CEF) (except part on CEF Telecom) 2014-2020
	Connecting Europe Facility (CEF) 2021-2027
	CEF Telecom (except connectivity)
	Digital Europe Programme (DEP) 2021-2027
Asylum, Migration and Integration programmes	Asylum, Migration and Integration Fund (AMIF) 2014-2020
	Asylum, Migration and Integration Fund (AMIF) 2021-2027
	Action programme for customs in the European Union (Customs 2020)
Industry, Entrepreneurship and SMEs programmes	European Fund for Strategic Investments (EFSI) 2014-2020
	Single Market Programme, including COSME, ESP, consumer involvement in financial services, financial reporting, food and feed, consumer programme (2021-2027)
	Interoperability Solutions and common frameworks for European public administrations, businesses and citizens (ISA2) 2014-2020
	Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) 2014-2020
Security and Defence programmes	Internal Security Fund (ISF) 2014-2020
	Internal Security Fund (ISF) 2021-2027
	European Defence Industrial Development Programme (EDIDP) 2014-2020
	European Defence Fund (EDF) 2021-2027
Other programmes	EIB Group funds (EIB / EIF)
	Administrative expenditure of the IBOAs 2014-2020
	Administrative expenditure of the IBOAs 2021-2027
	Other

6. NOTES

1 The number of cases opened includes statistics from previous years that were processed in 2025.

2 The figure includes 428 repetitive reports and 442 reports received from private parties in non-participating Member States and third countries.

3 Other fraud cases include offences recorded as money laundering, participation in criminal organisation or inextricably linked offences.

4 Expenditure fraud: Estimated actual damage to the EU, notified to the European Commission and other IBOAs in 2025, in cases in which offences related to procurement and non-procurement fraud were under investigation, and where a decision to prosecute or to apply a simplified prosecution procedure was taken. Revenue fraud: Estimated actual damage related to VAT and customs duties notified to the European Commission, in cases in which VAT and non-VAT revenue fraud offences were under investigation, and where a decision to prosecute or to apply a simplified prosecution procedure was taken in 2025.

5 55 additional cases were partially dismissed.

6 The partial dismissals concern 177 additional persons.

7 15 additional cases were partially referred to national authorities.

8 The partial referrals to national authorities concern 32 additional persons.

9 3 additional cases were partially dismissed.

10 The partial dismissals concern 4 additional persons.

11 1 additional case was partially referred to national authorities.

12 2 additional cases were partially dismissed.

13 The partial dismissals concern 4 additional persons.

14 1 additional case was partially referred to national authorities.

15 The partial referral to national authorities concerns 1 additional person.

16 1 additional case was partially dismissed.

17 The partial dismissal concerns 1 additional person.

18 1 additional case was partially dismissed.

19 The partial dismissal concerns 1 additional person.

20 In 1 case, the Court issued a final court decision terminating the proceedings related to 1 person due to the death of the accused.

21 2 additional cases were partially dismissed.

22 The partial dismissals concern 6 additional persons.

23 1 additional case was partially dismissed.

24 The partial dismissal concerns 1 additional person.

25 1 additional case was partially dismissed.

26 The partial dismissal concerns 1 additional person.

27 8 additional cases were partially dismissed.

28 The partial dismissals concern 26 additional persons.

29 4 additional cases were partially dismissed.

30 The partial dismissals concern 34 additional persons.

31 1 additional case was partially referred to national authorities.

32 The partial referral to national authorities concerns 2 additional persons.

33 15 additional cases were partially dismissed.

34 The partial dismissals concern 50 additional persons.

35 2 additional cases were partially referred to national authorities.

36 The partial referrals to national authorities concern 2 additional persons.

37 2 additional cases were partially dismissed.

38 The partial dismissals concern 2 additional persons.

39 One European Delegated Prosecutor in Poland was appointed by the College in October 2025, but will start working in June 2026.

40 9 additional cases were partially dismissed.

41 The partial dismissals concern 16 additional persons.

42 9 additional cases were partially referred to national authorities.

43 The partial referrals to national authorities concern 21 additional persons.

44 The third European Delegated Prosecutor in Slovenia was appointed by the College in November 2025, but started working in January 2026.

45 6 additional cases were partially dismissed.

46 The partial dismissals concern 31 additional persons.

47 1 additional case was partially referred to national authorities.

48 The partial referral to national authorities concerns 6 additional persons.

49 EPPO, 'Greece: EPPO arrests 37 members of organised criminal group involved in large-scale agricultural funding fraud and money laundering' (Press release, 22 October 2025) <https://www.eppo.europa.eu/en/media/news/greece-eppo-arrests-37-members-organised-criminal-group-involved-large-scale>.

50 EPPO, 'Bulgaria: Four charged with €94.5 million fraud involving railway signalling systems' (Press release, 13 January 2025) <https://www.eppo.europa.eu/en/media/news/bulgaria-four-charged-eu945-million-fraud-involving-railway-signalling-systems>.

51 This press release contains additional information due to updates on the ongoing investigation.

52 EPPO, 'Investigation 'Fuel family': Seizures in €260 million VAT fraud in Italy' (Press release, 14 November 2025) <https://www.eppo.europa.eu/en/media/news/investigation-fuel-family-seizures-eu260-million-vat-fraud-italy>.

53 EPPO, 'Investigation 'Calypso': EPPO strikes criminal networks flooding EU with fraudulent Chinese imports' (Press release, 26 June 2025) <https://www.eppo.europa.eu/en/media/news/investigation-calypso-eppo-strikes-criminal-networks-flooding-eu-fraudulent-chinese>, and 'Investigation Calypso: More than 2 400 shipping containers seized at port of Piraeus' (Press release, 15 September 2025) <https://www.eppo.europa.eu/en/media/news/investigation-calypso-more-2-400-shipping-containers-seized-port-piraeus>.

54 EPPO, 'Czechia: EPPO uncovers heavy corruption and €160 million EU subsidy fraud in healthcare sector' (Press release, 24 February 2025) <https://www.eppo.europa.eu/en/media/news/czechia-eppo-uncovers-heavy-corruption-and-eu160-million-eu-subsidy-fraud-healthcare>. The data in this press release was most recently updated on 12 January 2026.

55 EPPO, 'Poland: Searches in investigation into suspected abuse of power in EU-funded project' (Press release, 9 October 2025) <https://www.eppo.europa.eu/en/media/news/poland-searches-investigation-suspected-abuse-power-eu-funded-project >.

56 EPPO, 'Investigation 'Ambrosia': EPPO carries out searches in Cabo Verde in probe into money laundering' (Press release, 1 August 2025) <https://www.eppo.europa.eu/en/media/news/investigation-ambrosia-eppo-carries-out-searches-cabo-verde-probe-money-laundering>.

57 EPPO, 'Investigation Goliath: Five indicted for €188 million VAT fraud and Hawala money laundering' (Press release, 31 October 2025) <https://www.eppo.europa.eu/en/media/news/investigation-goliath-five-indicted-eu188-million-vat-fraud-and-hawala-money-laundering>.

58 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.

59 EPPO, 'Lithuania: EPPO secures four convictions in €10 million tobacco smuggling scheme' (Press release, 28 January 2025) <https://www.eppo.europa.eu/en/media/news/lithuania-eppo-secures-four-convictions-eu10-million-tobacco-smuggling-scheme>.

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FOREWORD

Laura Codruța Kövesi
European Chief Prosecutor

Over the past years, I cannot count how many times I have been asked to justify EPPO's existence by demonstrating that we cost less than what is eventually recovered for the EU budget based on our investigations.

Not that the EPPO would not be a 'profitable' investment, both for the European and national budgetary authorities. We are, there is no doubt about it. Just one example among many: we managed to seize **€257 million** in investigation **Moby Dick**, a massive VAT fraud run by an extremely dangerous criminal organisation. This corresponds to 46% of the damage under investigation in this case - an extraordinary achievement, both in absolute and relative terms. If we are successful in court, the responsible authorities will be able to confiscate these assets and monetise them in the public interest. By the way, taking into account the last two years, our **conviction rate** is close to **95%**.

However, I still believe that the European Union is ruled by law and not by cost-benefit analysis. Therefore, the EPPO's role is to **bring criminals to justice**, not to recover the damage they have caused. While our activity's financial impact widely outweighs our costs, the two most important objectives of our work remain the **effective dismantling of dangerous organised crime groups involved in EU fraud** and **upholding the trust of EU citizens in their justice system**.

By the end of 2025, we had **3 602 active cases**, for a **total estimated damage** over **€67.27 billion**. This is huge. Unfortunately, these numbers will continue to increase in the coming years.

What do they really mean?

First, that our prosecutors and staff are working simultaneously on thousands of cases. This indicator accounts for sufficiently documented suspicions of fraud, essentially committed between 2017 and today, in which a criminal investigation is ongoing, as well as ongoing prosecutions in front of the responsible courts. It is an impressive workload for an institution of our size.

Second, they mean that we have started to shift the attention of relevant partners onto organised crime groups defrauding EU revenue. With **981 ongoing VAT** and **customs fraud cases** worth **€45.01 billion** of **estimated damage**, both to the European and national budgets, together, we are making a dent into a criminal industry that has been ignored or tolerated for far too long. This is imperative for our security in the European Union, as well as for our public finances.

Third, these numbers mean that the first transnational prosecution office is making history. Our results are groundbreaking and, in many areas of prosecutorial work, already constitute benchmarks that will be very hard to match. We have achieved them with extremely hard work, outstanding dedication, and fierce determination.

At the end of my mandate, I am convinced that our citizens can be proud of these achievements. We did our best to show that in the European Union, justice serves its citizens, that it is tangible, and that the law must be equal for everyone. Let the EPPO team's unyielding commitment to independence be my legacy.