

# EPOS ERIC

## ACTIVITY AND FINANCIAL REPORT 2025



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This Report has been adopted by the EPOS ERIC General Assembly  
on 27 May 2026 with Resolution No. 3/2026

**ACTIVITY and FINANCIAL REPORT  
2025**

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**Version 22 April 2026**

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## FOREWORD

In 2025, EPOS ERIC continued the implementation of its Strategy 2024–2028 through the execution of the Annual Activity Plan, consolidating its operational maturity while advancing technical, governance, and scientific integration across its distributed infrastructure. 2025 was characterised by a focus on optimisation, system integration, and long-term sustainability, also thanks to the activities supported through the EPOS ON strategic project, which reached mid-term in February 2026.

A major operational milestone was the **transition of the Integrated Core Services Central Hub (ICS-C) from a dual-hosting model (UKRI-BGS and BRGM) to a single-host configuration at BRGM**, which marked a critical step toward simplifying governance and improving operational efficiency. This activity required coordinated decommissioning, knowledge transfer, and infrastructure reconfiguration, while maintaining continuity of service. In parallel, significant efforts were devoted to infrastructure enhancement, including hardware renewal, scalability improvements, and strengthened cybersecurity practices. The adoption of robust DevOps practices, continuous deployment pipelines, and systematic monitoring ensured the high reliability and performance of the EPOS Platform, reflecting an increasingly mature and resilient digital infrastructure.

The **TCS Governance and Service Provision Framework** was further strengthened under the Multi-Year Collaboration Agreement (2024–2028), which this year involved organisations based in twenty-four European Countries. TCS activities in 2025 demonstrated increased coordination, standardisation, and scientific integration across domains, involving widely distributed partners across the 26 countries part of the EPOS Delivery framework. Progresses were evident in the enhancement of FAIR data practices, including systematic metadata improvements, persistent identifier assignment, and alignment with EPOS standards. The integration of multidisciplinary datasets and the development of new services, such as digital twin applications and software-based analytical tools, continued, increasing the scientific value of EPOS.

**ICS-TCS coordination** continued to play a critical role as the interface between technical infrastructure and scientific services. Coordinated through dedicated governance structures and regular interaction workshops, these activities ensured alignment between user requirements and system capabilities.

The adoption of the **EPOS-DCAT-AP metadata model**, showcased by Interoperable Europe among its success stories, was a key achievement, enabling improved interoperability and standardisation across services. Continuous interaction with TCS communities supported the integration of new services into the EPOS Platform, while enhancements to platform functionalities, derived from user requirements, included analysis environments, visualisation tools, usage and FAIR analytics, as well as the Polar projection. A key pattern observed in the dialogue with the scientific communities is the growing demand for more advanced, data driven research capabilities, also in connection with the growth of multi-disciplinary and cross-disciplinary scientific use cases, including machine-learning applications. The increasing interest in the integration of data analysis features directly in the EPOS Platform opens new opportunities to boost its potential not only as a single stop shop for data access, but also for supporting advanced computational workflows and collaborative research.

This shift was also supported through two **Sponsored Research Activities**, respectively dedicated to the integration of Machine Learning capabilities and Virtual Research Environments in the EPOS ecosystem. The first, carried out in collaboration with KNMI and Cyfronet, can be regarded as a strategic step toward enabling advanced data analysis and predictive modelling in the context of the EPOS Platform; the second, focussed on the development of a Virtual Research Environment through the integration of the EPISODES Platform, aimed to support cross-disciplinary data access and exploitation, particularly in anthropogenic hazards research.

**International cooperation** reached a new level of maturity and strategic depth. At the European level, renewed collaborations with partners such as EUREF, EUMETNET, ECCSEL ERIC, EuroGeoSurveys, and ENVRI reinforced interoperability, data harmonisation, and joint service development. Notably, the collaboration with EuroGeographics demonstrated the technical feasibility of integrating external services into the EPOS Platform, opening new perspectives for cross-infrastructure data sharing. At the global level, the expansion of partnerships with AuScope, EarthScope, and Earth Sciences New Zealand through a multilateral collaboration agreement highlighted EPOS's growing role in shaping international research infrastructure ecosystems. EPOS also continues to actively engage with the Group on Earth Observation (GEO) as a Participating Organisation (PO) with regular participation in the In-Situ Data subgroup and Data & Knowledge Working Group meetings. These collaborations, combined with exploratory activities in Africa and contributions to other global initiatives such as the geodesy supply chain Memorandum of Understanding, underscore EPOS's commitment to strengthening its global dimension.

**Communication and dissemination** continued to work in close alignment with EPOS's broader strategic objectives, with a strong emphasis on community engagement, user training, and brand consolidation. The organisation of EPOS Days 2025 and the first EPOS Summer School represented key milestones in fostering scientific exchange and capacity building, particularly among Early Career Researchers. The organization of community events was complemented by participation in major international conferences, including EGU25, GEO Global Forum, and IAGA/IASPEI. In addition, EPOS headquarters hosted a visit from the Belgian Minister for the Modernisation of the Public Administration. EPOS also contributed to several external events, notably two ERIC Forum meetings, where the Executive Director was invited to take part in strategic panel discussions on FP10 and to explore opportunities to maximize the impact of ERICs. The Communication Unit advanced the development of a coherent visual identity and initiated the redesign of the EPOS website, reflecting a strategic approach to digital communication. Social media and outreach activities continued to prioritise LinkedIn as the main platform, while structured engagement initiatives such as the User Feedback Group focused on cross-unit collaboration to achieve improvements in user experience and platform usability, as a part of the wider user engagement strategy developed in the context of the EPOS ON project. Overall, communication activities played a central role in strengthening the EPOS community and enhancing its visibility.

**Governance developments** in 2025 were instrumental in ensuring the long-term sustainability and organisational robustness of EPOS ERIC. Key decisions by the General Assembly included the introduction of nominal membership fees, the adoption of the Code of Ethics and Code of Conduct, and the formalisation of organisational transitions such as the UK withdrawal and the consolidation of ICS-C hosting. Advisory bodies, including the Scientific Board, Ethics Board, and Service Coordination Committee, provided strategic guidance on scientific priorities, ethical considerations, and service development, including the responsible integration of Artificial Intelligence into the EPOS Platform.

EPOS ERIC's participation in European projects continued to be a key driver of innovation and sustainability. As coordinator of the EPOS ON project, EPOS advanced the development of new services, strengthened community engagement, and promoted collaboration with the private sector, contributing to the long-term evolution of the infrastructure and the achievement of EPOS Science Program objectives. Participation in additional projects such as DT-GEO, Geo-INQUIRE, EQUIP-G, and ENVRI-Hub NEXT further enhanced EPOS' role in the European research infrastructure landscape, particularly in areas such as digital twins, open science training, quantum technologies, and EOSC integration. The submission of multiple Horizon Europe proposals in 2025 also demonstrates EPOS' proactive engagement in shaping future research and innovation agendas.

**Policy development** in 2025 marked a significant step toward consolidating the regulatory and operational framework of EPOS. The publication of the implemented EPOS Data Policy not only defined clear principles for data sharing, access, and reuse, but actively drove the adoption of practices across the EPOS data lifecycle. By accelerating the uptake of Open Science and FAIR principles within the European geoscience community, it strengthened EPOS' role as a benchmark for data governance and positioned the infrastructure as a leading actor among global environmental research infrastructures. At the same time, the EPOS Data, Data products, Software and Services (DDSS) Citation Guide complemented the data policy by providing a standardised approach to recognising data and service contributions. The survey of Data Management Plans across the consortium further supported the identification of gaps and the alignment of practices with EPOS standards, contributing to improved data stewardship and governance and creating the basis for the Policy working group's future action. Finally, the formalisation of the **Risk and Performance Management** framework represented a key advancement in organisational maturity. The establishment of a comprehensive Risk Register and the systematic monitoring of Key Performance Indicators and Quality Indicators ensured alignment between operational activities and strategic objectives. The integration of risk assessment processes with governance structures enabled informed decision-making and proactive mitigation strategies, while performance monitoring provided a structured basis for evaluating EPOS's impact across scientific, societal, and organisational dimensions.

Overall, 2025 can be characterised as **a year of consolidation, optimisation, and strategic expansion** for EPOS ERIC. The integration of technical, scientific, and governance components, combined with strengthened international collaboration and enhanced user engagement, has reinforced EPOS's position as a leading pan-European Research Infrastructure and a key actor in the global solid Earth science ecosystem.

The **implementation of the EPOS Science Program 2024–2028** is progressing steadily and in line with the strategic framework. Advancements were made across all priority areas, with many actions being in progress by design, requiring continuous refinement rather than one-off completion. At this stage, all strategic objectives remain achievable and within reach, and no significant roadblocks have materialised that would affect their delivery.

This Report has been approved by the EPOS ERIC Executive Committee 22/04/2026.

## 1. ACTIVITIES AND RESULTS

The activities performed in 2025 were in accordance with the EPOS ERIC 2025 Activity Plan and Provisional Budget adopted by the EPOS ERIC General Assembly on 17<sup>th</sup> December 2024 (Resolutions No. 8/2024). Activities and results are detailed in the following paragraphs.

### 1.1 Operation of the Executive Coordination Office (ECO)

The Executive Coordination Office (ECO), which hosts the legal seat of EPOS ERIC, serves as the central organisational structure responsible for the coordination of the EPOS Research Infrastructure and for ensuring continuity in the operation of its Integrated Core Services (ICS) and Thematic Core Services (TCS). In carrying out this function, the ECO provides the capacities required to support the implementation of EPOS ERIC's mission, the achievement of its strategic objectives, and the effective functioning of its governance system. The ECO benefits from the financial support of the Host Country, Italy, through the Italian Host Contribution made available by the Ministry of University and Research (MUR) via its Representing Entity, the Istituto Nazionale di Geofisica e Vulcanologia (INGV).

The institutional and operational relationship between EPOS ERIC and INGV is governed by a three-year Multi-Year Collaboration Agreement (MYCA), which defines the framework conditions under which INGV supports the ECO. Within this framework, INGV provides annual in-kind personnel contributions on the basis of identified organisational requirements, assigned areas of responsibility, and the technical and professional expertise necessary to support the activities of EPOS ERIC. This arrangement ensures continuity of key functions, reinforces organisational capacity, and enables the flexible allocation of resources in response to evolving institutional needs.

In alignment with the strategic and operational priorities of EPOS ERIC, the Executive Director appoints the ECO Staff, composed of both EPOS ERIC employees and INGV in-kind personnel, as detailed in Table 1. The ECO Staff is organised into specialised Units, each entrusted with clearly defined responsibilities and functional areas that collectively ensure the effective day-to-day management of the Research Infrastructure. These Units provide core support across administration, management, communication, information technology, and legal affairs, thereby contributing to the overall organisational effectiveness, operational coordination, and institutional resilience of EPOS ERIC.

Beyond its internal operational functions, the ECO also performs a key governance support role. In particular, it acts as the Secretariat of the EPOS ERIC General Assembly and of the other governing bodies, ensuring the orderly organisation of meetings, the management of documentation and decision-making processes, the coordination of follow-up actions, and the facilitation of communication flows between governance and operational levels. Through these activities, the ECO provides direct support to the governing bodies in the implementation, follow-up, and monitoring of institutional decisions. (For further details, see paragraph 1.8)

During 2025, EPOS ERIC further strengthened its governance and organisational framework through the development, formal adoption, and operational implementation of key ethical and behavioural reference instruments: the Code of Ethics and the Code of Conduct. Taken together, these documents establish a common framework of values, principles, responsibilities, and expected behaviours applicable to decision-makers, executives, operators, and staff across the organisation. They also provide a structured reference for integrity, compliance, accountability, and misconduct management, translating general ethical principles into operational guidance for day-to-day activities. From a governance and management perspective, the adoption of these instruments represents a significant institutional milestone. Their implementation strengthens the internal control environment of EPOS ERIC, supports consistent and well-informed decision-making, enhances organisational accountability, and contributes to the prevention and mitigation of operational and reputational risks. At the same

time, these instruments promote a coherent organisational culture based on professionalism, responsibility, and respect, thereby supporting the consolidation of a positive and reliable working environment across all levels of the organisation.

Within the scope of their respective mandates and functions, ECO members also contribute to the implementation of the EPOS Delivery Framework, including support to activities related to Horizon 2020 and Horizon Europe calls and grants, as outlined in paragraph 1.9 of this Report. In 2025 resources increased from 151.5 person-months in 2024 (approximately 12.5 FTEs) to 200 person-months (approximately 16.7 FTEs). Their contribution is grounded in the specialised expertise required to support the strategic advancement of EPOS ERIC, the coordination of cross-functional activities, and the integration of project-related outputs into the broader organisational and institutional development of the Research Infrastructure.

Overall, through the coordinated action of the Executive Director, the Officers, and the staff assigned to the respective Units, the ECO continued in 2025 to provide the organisational, managerial, and governance support necessary for the effective functioning and operational sustainability of the EPOS Research Infrastructure, and for the achievement of its medium- and long-term strategic objectives.

**Table 1.** 2025 Human Resources Plan detailing person/months (P/M) for each ECO Unit

	Unit	P/M
<b>EPOS ERIC Employees</b>	Administration	33.5
	Management and Operation	36
	Communication	24
	IT	55
	<b>Sub-Total</b>	<b>148.5</b>
<b>INGV In-kind Personnel</b>	Management and Operation	12.5
	Communication	15.5
	IT	20
	Legal Liaison	3.5
	<b>Sub-Total</b>	<b>51.5</b>
<b>Total</b>		<b>200</b>

## 1.2 Hosting and Operation of the Integrated Core Services Central Hub

In 2025, the Hosting Organisations UKRI-BGS (United Kingdom) and BRGM (France) ensured the operation and evolution of the Integrated Core Services Central Hub (ICS-C) within the framework of the Multi-Year Partnership Agreement (MYPA) 2023-2025. The year was marked by a significant operational transition aimed at facilitating the transfer of hosting and development responsibilities toward an alternative model: this process involved shifting from two hosts (BRGM and UKRI/BGS) to a single host (BRGM) and was successfully completed with the secure and documented decommissioning of the dedicated infrastructure at BGS, the review of BRGM DNS entries, and the transfer of necessary knowledge to the new setup. Parallel to this, transition activities for monitoring were discussed with GEUS, and the monitoring system was eventually transferred to EPOS ERIC.

The management of the computing infrastructure at BRGM involved hardware renewal and capacity extension to support development, staging, and production environments, in line with the Capacity Plan developed for 2025 and the planning drafted for 2026. These activities were conducted by continuously monitoring resource allocation and adapting it to project goals, adhering to fair usage and Green-IT principles. Source code management continued via GitLab, facilitating deployment pipelines and managing user access, while the Microsoft Teams platform continued to provide an essential collaboration environment for the IT Team during Hackathons, DevOps sessions, and ICS-TCS Interaction meetings.

General maintenance activities ensured daily operations through the management of alerts regarding hardware, object storage, backup systems, and the network. Procedures for business continuity and ICS-C backup and restore were drafted and updated, accompanied by security upgrades to the underlying software, including logging systems and Kubernetes. Physical and network security were further safeguarded through daily OSINT (Open Source Intelligence) monitoring and vulnerability scans via Trivy on ICS artefacts. To support turnover and technological evolution at BRGM, onboarding and training were provided for 10 team members on EPOS technologies and processes.

Regarding development and architecture, the team conducted technological analysis and Proof of Concepts, actively participating in the Clermont-Ferrand and Rome Hackathons. An Architecture Committee was formalised to manage Architecture Decision Records (ADRs) based on requirements from the IT Board and TCS. Furthermore, a technical software audit and a preliminary security needs evaluation were performed, leading to the planning of the EPOS Platform refactoring and the production release of an ICS-D module. Configuration management ensured the traceability and compatibility of modules and dependencies.

Release and deployment management followed rigorous quality assurance procedures, resulting in 24 total deployments during the reporting period (divided among production, staging, and intermediate versions) using semantic versioning. Continuous monitoring of resource usage also guided the proposal and implementation of database replication refactoring. Reporting was punctual, covering web service monitoring, access statistics, QA pipeline status, and incident reporting to the IT Board.

Incident and risk management was conducted using robust tracking tools and the annual update of the risk register in collaboration with the EPOS IT Officer.

Relationships with suppliers and stakeholders were cultivated through the participation of the ICS-C Director and the team in governance meetings (General Assembly, Executive Committee, IT Board) and international events such as EGU 2025, AGU 2025, and EPOS-AuScope meetings.

The activities in 2025 consolidated the technical infrastructure and successfully completed the delicate transition phase toward the new hosting model, ensuring service continuity for the scientific community.

### 1.3 TCS Governance and Services under the EPOS Delivery Framework

In 2025, the framework of the Multi-Year Collaboration Agreement (MYCA) 2024-2028 for TCS Governance and Services under the EPOS Delivery Framework focused on governance, integration, outreach, and data stewardship tasks aimed at ensuring the operation of the EPOS Research Infrastructure.

The MYCA tasks are structured into the following areas: i) TCS Governance and Coordination, which includes tasks related to the governance and coordination necessary for the operation of EPOS services; ii) TCS Outreach, focusing on tasks related to the dissemination and training events organized by TCS; iii) Service Integration on the EPOS Platform, which covers the technical development and operation of web services to be integrated into the EPOS Platform; iv) DDSS Stewardship under EPOS, encompassing tasks related to the integration of data into EPOS to ensure compliance with FAIR principles and EPOS policies, along with data quality management and aggregation.

The implementation of the tasks involved fifty-seven organisations based in nineteen ERIC Member Countries, one Observer Country<sup>1</sup>, and four European Countries involved in EPOS but who have not joined the ERIC yet<sup>2</sup>.

In 2025, TCS further strengthened their strategic role within the EPOS Delivery Framework, as reflected in improved governance practices, enhanced service integration, and the continued advancement of data and service quality at the European level.

Governance structures were further consolidated through the implementation of enhanced governance procedures and the continuous activity of consortium boards and committees, including regular meetings, the establishment of internal coordination groups, and updates of consortium agreements. Activities related to the TCS community included the inclusion of new partners, updates to consortium compositions, and the integration of additional research infrastructures and observatories. In parallel, TCS ensured active participation in EPOS governance events and cross-TCS initiatives.

Cross-domain collaboration was reflected in scientific and technical interactions, including the establishment of links between different data domains (e.g., anthropogenic hazards, borehole data, and geodetic observations) and the development of joint use cases, such as machine-learning applications for large-scale predictive mapping. At the pan-European scale, initiatives supported the delivery of harmonised and quality-controlled data and services, including the enrichment of borehole datasets with several thousand new onshore and offshore records and the integration of analytical datasets from major international research programmes. Continuous monitoring and assessment of data and services were carried out within the EPOS Delivery Framework, together with ongoing activities aimed at improving data quality, accessibility, and compliance with EPOS standards and FAIR principles. These activities included the assignment of persistent identifiers to data services, the systematic enhancement of metadata, and documented improvements in FAIRness indicators for several datasets and platforms. In parallel, common data management practices were further developed through the mapping and collection of Data Management Plans across the consortium. Activities related to the integration of data and services included the incorporation of new multidisciplinary datasets into existing collections, as well as enhancing and updating existing resources. In parallel, new types of services were developed, including software-based solutions delivered through interactive environments and applications supporting digital twin implementations. Technical activities included the operation and further development of web services, as well as the monitoring of data availability and service performance. Authentication and authorisation

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<sup>1</sup> Austria, Belgium, Bulgaria, Croatia, Denmark, France, Greece, Iceland, Italy, The Netherlands, Norway, Poland, Portugal, Romania, Slovenia, Spain, Sweden, Switzerland, United Kingdom; Germany.

<sup>2</sup> Czech Republic, Finland, Hungary, Ireland.

mechanisms compliant with EPOS standards were implemented or maintained. Technical teams were involved in system development activities, troubleshooting, and actions related to the integration of services within the EPOS infrastructure, in line with agreed integration plans.

Outreach and communication actions were carried out through participation in international conferences, organisation of workshops and training sessions, and the delivery of webinar series, including those focused on induced seismicity. These activities were accompanied by the maintenance and update of TCS community portals, the provision of online dissemination materials, and contributions to summer school initiatives.

#### 1.4 Development of the ICS-TCS System

In 2025, the ICS-TCS System was advanced and refined under the joint supervision of the IT Board and the ICS-TCS Interaction Team. The University of Bergen (UiB) coordinated these activities through a specific Multi-Year Collaboration Agreement (MYCA) with EPOS ERIC, ensuring the continuous alignment of technical and scientific requirements between Integrated Core Services and Thematic Core Services. Regular quarterly meetings of the ICS-TCS Interaction Team were held to address the complexities inherent in the system's operation and evolution.

Key activities performed in this framework included: i) Organisation of four ICS-TCS Interaction Workshops. While primarily held in a virtual format to ensure frequent coordination, the spring virtual workshop was extended to a physical event in conjunction with the EPOS Days in March 2025. A dedicated in-person workshop was then organised at the Institute of Geophysics of the Czech Academy of Sciences in Prague on 9-11 September 2025. These workshops provided a vital platform for in-depth discussions on the technical and scientific roadmap of the ICS-TCS System. Furthermore, mid-term "pitch review meetings" were organised between development cycles to monitor progress and ensure the smooth execution of development tasks. ii) Participation in Training Activities. The team actively engaged in numerous training events, both physical and virtual, to enhance knowledge sharing and collaboration within the scientific community. Key engagements included the EGU General Assembly in Vienna (April-May 2025), the ICS Hackathon in Clermont-Ferrand (France, May 2025), the EPOS Summer School in Olot, Spain (June 2025), the EPOS-ES Summer School in Barcelona and Madrid (July 2025), the IAGA/IASPEI Joint Scientific Meeting in Lisbon and associated IASPEI Early Career School (August-September 2025), and the Geo-Inquire Summer School in Catania, Italy (October 2025). Additionally, several virtual training events featuring demonstrations of the EPOS Platform contributed significantly to knowledge dissemination (March, May, December 2025). iii) Interactions with TCS. The ICS-TCS Interaction Team provided continuous support to TCS representatives, managing requests via GitLab and the EPOS intranet. Activities included brainstorming sessions to enhance service integration into the EPOS Data Portal and overseeing the testing of new TCS services before their release into the ICS. A major achievement was the support provided for the adoption of the EPOS-DCAT-AP metadata model, which facilitated standardised knowledge transfer between the TCS and ICS environments. iv) Management of issues from the issue-tracking system. The Interaction Team managed the workflow of the issue-tracking system, addressing diverse matters such as requests for new features (e.g., support for Arctic Polar map projection and WMTS, improved Facilities Area visualization, enabled FAIR assessment of metadata descriptions, a new Analysis Area to run Jupyter Notebooks, a new Software Area listing notebooks provided by different TCS, and portal usage statistics dashboards), the inclusion of new Data, Data Products, Software and Services (DDSS), and software bug fixes. This activity involved close interaction with the hosting institution of the ticketing system to ensure prompt resolution of technical issues. v) Participation in IT Board activities. Support was provided to the EPOS IT Officer by managing interactions with the ICS and individual TCS development teams. This involved organising preparatory meetings with TCS, extracting technical requirements from feedback gathered

during training activities, and integrating them into development pitches. Issues requiring strategic attention, such as alignment with development priorities, were prepared for discussion within the IT Board. vi) Contribution to BackOffice Development. Efforts were dedicated to the design and functionality of the BackOffice tool for metadata management. This included managing inputs from various sources (e.g., the DDSS Master Table and the TCS Cost Book) to ensure effective metadata handling. Usability testing was conducted to evaluate and refine the user experience, ensuring the tool's effectiveness for data providers. vii) Coordination of ICS-D prototypes integration. Tasks were executed to integrate ICS-D prototypes into the central hub, specifically focusing on the collection and integration of existing Jupyter Notebooks (JNb) from scientific communities that demonstrate the usage of services already available in the EPOS Platform.

## 1.5 Sponsored Research Activities

In 2025, two Sponsored Research Activities (SRA) contributed to strengthening and extending the capabilities of the EPOS Platform, addressing both technological innovation and cross-disciplinary integration.

The first SRA, launched in 2024 and concluded in June 2025 (coordinated by KNMI, The Netherlands and Cyfronet, Poland), focused on integrating Machine Learning (ML) capabilities into the EPOS ERIC Integrated Core Services Central Hub ICS-C. This activity provided concrete added value to the EPOS Research Infrastructure by establishing the technical and operational foundations for using advanced data analysis methods directly within the platform, with SWIRRL providing the Virtual Research Environment as the EPOS ERIC Integrated Core Services Distributed (ICS-D) enabling technology. In particular, the SRA contributed to consolidating the Integrated Core Services architecture for integrating ICS-D computing infrastructures, including access to high-performance computing (HPC) resources, and enabling users to run ML workflows on EPOS data. In addition, the SRA tested tools and workflows for data preparation and model training, reducing the barrier for scientific communities to adopt ML approaches. It also improved data standardisation and integration into the EPOS Catalogue, ensuring that datasets used for ML are FAIR and interoperable. These results are directly integrable into EPOS, as they extend the platform from a data access infrastructure to an environment where advanced data processing and analysis can be performed, supporting new scientific use cases.

The second SRA, initiated in July 2025 and ongoing until June 2026 (coordinated by Cyfronet with participation of the Institute of Geophysics of the Polish Academy of Sciences), focuses on integrating the EPISODES Platform into EPOS through the development of a Virtual Research Environment (VRE). This activity is contributing to EPOS by enabling the integration of new multidisciplinary services into the EPOS Catalogue, by supporting cross-disciplinary data access and reuse across different TCS, and by providing users with an operational environment where data from different communities can be combined and analysed together. Initial results already demonstrate the impact of this integration, as users from the Anthropogenic Hazards community can access and exploit data from other EPOS communities, fostering interoperability and new research opportunities.

These SRAs represent targeted efforts aimed at evolving EPOS from a data integration platform towards a more advanced research infrastructure, capable of supporting both data access and computational workflows in a coherent and scalable way.

## 1.6 European and International Cooperation

In 2025, EPOS continued to strengthen and broaden its international and pan-European collaborations, further consolidating its position as a leading actor in the global solid Earth science landscape.

At the European level, EPOS strengthened its long-standing partnerships with **EUREF** and **EUMETNET** through the renewal of Memoranda of Understanding and the definition of new work plans for the period 2026–2028. With EUREF, work plan implementation already started in 2025, following EUREF's agreement to include all its GNSS stations in EPOS. This activity will lead to their full integration into the EPOS Platform, accompanied by joint work on standards for collecting information on the co-location of InSAR reflectors with GNSS stations. With EUMETNET, technical meetings were organised between E-GVAP and the EPOS TCS GNSS Data and Products to develop an optimal methodology for harmonising GNSS station names, alongside the development of an API in support of E-GVAP. Activities will focus on continuing GNSS metadata harmonisation and launching concrete collaboration on data integration.

Collaboration with **EuroGeographics** significantly progressed in 2025. Building on reciprocal participation in EPOS Days (March 2025) and the EuroGeographics General Assembly (May 2025), both organisations advanced discussions toward a formal collaboration. The feasibility of integrating and visualising EuroGeographics services within the EPOS Platform was assessed, and a proof of concept developed by the EPOS ERIC IT Unit demonstrated full interoperability of data formats and standards. The successful demo, presented in January 2026 in a bilateral meeting, confirmed the technical readiness for integration. Following a positive endorsement, EPOS initiated work on the most suitable technical and presentation solutions, as well as on licensing and citation policies in line with EuroGeographics practices. EuroGeographics also invited EPOS ERIC to consider observer status within its association, an opportunity currently under internal evaluation.

The collaboration with **ECCSEL ERIC** was further reinforced through the renewal of the Memorandum of Understanding in September 2025 for an additional three-year period. Cooperation continued within the Geo-INQUIRE project, focusing on the integration of metadata from TCS Multi-Scale Laboratories and data from borehole and underground facilities into the EPOS Platform in collaboration with TCS Geological Information and Modeling, as well as on facilitating transnational and virtual access to geo-resource research infrastructures. EPOS and ECCSEL co-organised an interdisciplinary session at EGU 2025 and jointly prepared a Horizon Europe proposal under the INFRA-2025-01-TECH-02 call, in cooperation with other RIs such as ICOS ERIC and SOLARIS. The renewed MoU aims to further consolidate service provision, align policies, exchange best practices, and strengthen joint communication, outreach, and training activities.

The Memorandum of Understanding between EPOS ERIC and **EuroGeoSurveys** was renewed in June 2025 for three more years. The renewed agreement foresees joint actions to foster synergies, co-develop data and metadata standards, exchange information on projects of common interest, and enhance awareness of complementarities between the two communities. During 2025, a new feature proposed by EuroGeoSurveys to enhance the visibility of service providers in the EPOS Platform, displaying each provider's name and link to its institutional webpage, was successfully implemented in the production environment.

Collaboration within the **ENVRI Community** continued under the existing Memorandum of Understanding and in the framework of the ENVRI-Hub NEXT project. EPOS played a leading role in the development of the ENVRI-Hub Catalogue of Services, contributed to two task forces (user-facing layer and Essential Climate Variables), and led one of the live demonstrations at the project's mid-term review. Joint efforts focused on preparing Horizon Europe proposals under INFRA-2025-01-DEV-01 (training and upskilling of RI staff) and INFRA-2025-01-EOSC-01 (EOSC Nodes with federating capabilities). Future plans include submitting the ENVRI-Hub as a candidate EOSC Node, exposing

Catalogue of Services entries via OAI-PMH (and potentially SPARQL), and consolidating governance and technical aspects toward a production-ready Hub, in view of a possible proposal under HORIZON-INFRA-2026-DEV-01-02.

At the international level, EPOS further strengthened cooperation with **AuScope**, **EarthScope**, and **Earth Sciences New Zealand** through the signature of a new multilateral Memorandum of Arrangement. This collaboration was reinforced through joint participation in major events such as International Data Week and eResearch Australasia (Brisbane, October 2025), where common perspectives on data infrastructures were presented. A joint questionnaire on cross-continental collaboration in solid Earth sciences was developed and widely disseminated to map existing and emerging international partnerships. In addition, EPOS and its partners proposed a joint Inter- and Trans-disciplinary Session for EGU 2026, while also submitting to other sessions co-authored abstracts highlighting the role of global RI collaboration in addressing key challenges such as data preservation. Representatives from these organisations were invited to EPOS Days 2025 and 2026, where dedicated sessions on global research infrastructures collaboration are part of the programme. They also enthusiastically contributed to the first edition of the EPOS Summer school with speakers and participants. Building on this strengthened partnership, EPOS and its international counterparts launched an initial coordination process to explore a joint proposal under the Horizon Europe call INFRA-2026-DEV-01-06 on strengthening the international dimension of ESFRI and/or ERIC research infrastructures.

In addition, in September 2025, EPOS ERIC became a participant in the Multilateral Memorandum of Understanding on **Strengthening the Global Geodesy Supply Chain**, further enhancing its commitment to global geodetic coordination.

Exploratory activities to extend the collaboration to other world regions, with special reference to Africa, have been carried out, with several meetings with potential African partners being carried out throughout the year and key representatives invited to speak at the EPOS Days 2025 and 2026. Part of this preliminary work is expected to flow into the preparation of a proposal under the INFRA-2026-DEV-01-06 call, but more generally scouting for calls and programmes dedicated to EU-Africa collaboration are ongoing.

Overall, 2025 marked a year of consolidation, renewal, and strategic expansion of EPOS collaborations, enhancing interoperability, promoting FAIR and open science practices, and reinforcing the global dimension of the EPOS Research Infrastructure.

## 1.7 Communication and Dissemination

During 2025, the EPOS ERIC Communications Unit continued to implement the operational plan for communications<sup>3</sup>. The plan, finalised in 2023, is based on EPOS's existing communication strategy and mapped to the EPOS Science Program to ensure a coherent and synergistic action and was shared with the ECO and the TCS communication contacts.

Specific activities focused on the following key areas:

**i) Visual identity**, the work on visual identity furthers the revision of the visual identity manual, with the long-term objective of reinforcing and rationalising the usage of the EPOS main brand and family branding (i.e., the national nodes and TCS' coordinated visual identity) across countries and communities, while increasing overall brand visibility and recognition.

**ii) Information materials and website**, the Communication unit periodically reviews digital and printed communication materials (EPOS brochure, poster, TCS leaflets, national node leaflets) from both the point of view of contents and design, and offers native-digital and print-ready materials for the EPOS Community to reuse at local/thematic events and in other dissemination contexts; the Unit continued to update the website with news and other information. The new TCS mini-sites, revised and streamlined by the end of 2024, were published in the first half of 2025. A tender was launched to select a professional contractor who will redesign and implement the new site according to the specifications defined by the team in 2024. The procedure led to the selection of a contractor that started working in the second half of the year, in close coordination with the Communication unit and when appropriate IT team, using an agile methodology. At the end of the year, the new content architecture, wireframes, design directions and AI companion requirements were completed and could be presented to the management, which led to additional input. The project is expected to be completed by mid 2026, at which point the migration and adaptation of the existing content will start.

**iii) Event organisation and management**, the main event organised in 2025 was the **EPOS Days 2025**<sup>4</sup>, held on 17-21 March 2024 in Perugia. This was the second edition of the post-COVID era, and saw an increase in participants and an improvement in the overall evaluations provided by participants through the feedback form. The organisation of the 2026 edition started soon after, with the registration opening as early as October to facilitate logistics and continued throughout the second half of the year. Other major event-related activities in 2025 included the planning and organisation of 1) EPOS participation in **EGU25**<sup>5</sup>, which included the usual booth presence with training, demonstration and infotainment activities, a scientific session in collaboration with the ECCSEL, EMSO and the GEO-Inquire project, a training course on the EPOS Platform, a Splinter Meeting dedicated to KPIs also in collaboration with GEO-Inquire, and another one in collaboration with AuScope, EarthScope and Earth Science NZ dedicated to cross-RI interoperability. 2) EPOS's presence with a booth in collaboration with INGV at the **GEO Global Forum**<sup>6</sup>, held in Rome from 5 to 9 May. 3) EPOS's presence in the **IAGA/IASPEI scientific meeting**<sup>7</sup>, held in Lisbon from 31 August to 5 September, including a joint booth with EMSO and the Submerge and GEO-Inquire projects and participation in the IAGA/IASPEI ECR school (organised the week before) with focused training on the EPOS platform. The Unit continued updating the shared dissemination event calendar, operational since 2023, to keep track of local/thematic events organised and participated by the TCS and the National Clusters, and to provide dissemination and communication support whenever needed; through this approach, we were able to provide communication support for a number of different events organised by the community,

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<sup>3</sup> <https://zenodo.org/records/14860590>

<sup>4</sup> <https://events.epos-eu.org/event/21/>

<sup>5</sup> <https://www.egu25.eu>

<sup>6</sup> <https://earthobservations.org/about-us/events/geo-global-forum-2025>

<sup>7</sup> <https://iaga-iaspei-2025.org/>

including conferences, poster sessions, exhibitions, and webinars. As a part of its work, the EPOS Communication Unit also supported the Executive Director and other ECO members in their participation in key events throughout the year, through the creation or improvement of slides, scripts and other materials.

**iv) Social media**, social media activities aimed to further strengthen EPOS's presence on LinkedIn and YouTube and secondarily maintain its legacy presence on Facebook (while the X account was discontinued at the end of 2024 for strategic reasons). Activities built on the 2023 social media strategy, which emphasises consistent posting and active involvement of the EPOS Community to amplify impact and grow followers. During the year, a study assessed the potential of expanding to additional platforms (e.g., Bluesky). The analysis found no clear advantages, as the target audience showed no strong preference for platforms beyond LinkedIn for this type of content. LinkedIn therefore remains the primary platform for research and business communication.

**v) Training**, user engagement through training and demonstration remained a top EPOS priority in 2025. The flagship activity was the **first EPOS Summer School**<sup>8</sup>, organised in Olot, Spain (23–27 June) in the context of the EPOS ON project<sup>9</sup>. The theme focused on Open and FAIR research data management and workflows in geosciences. The programme combined lectures, hands-on sessions, and collaborative group work, enabling participants to gain practical skills in open science, data processing, and workflow design within the EPOS Platform. Access to the school was managed through a competitive procedure, with applicants being selected based on their scientific use cases and CVs. Travel support was made available to some of the participants who required it through the EPOS ON funds. More than 70 applications from all around the world, from which 25 participants (16 female, 9 male) were selected, from 13 MS/AC, Africa, Asia, Australia and New Zealand. Feedback was very positive, and the cohort remains active nearly one year later thanks to careful engagement planning. Participants have contributed as members of the User Feedback Group and as testimonials in a social media campaign promoting the next edition. The EPOS Scientific Board commended the results and recommended continuing the programme. On-site training and demonstrations were also delivered alongside major conferences, including EGU25 in Vienna and IAGA/IASPEI in Lisbon. Several online sessions on the EPOS Platform were organised throughout the year. Within the Skills4EOSC project<sup>10</sup>, a blended Train-the-Trainer course<sup>11</sup> was developed for members of the EPOS community and beyond who wish to deliver training on RDM, FAIR, and Open Science in geosciences. At the project's conclusion, the materials were converted into a fully self-paced course<sup>12</sup> that remains open for enrolment. Designed as FAIR-by-design educational resources, the materials were disseminated to the wider EPOS community and supported additional initiatives (e.g., short summer schools organised by EPOS-ES<sup>13</sup>). They provide a comprehensive toolkit for organising and delivering similar courses, including detailed trainer notes and a facilitator guide.

**vi) Community building and engagement**, EPOS brings together diverse actors across countries and communities, making stakeholder engagement essential to effective communication and outreach. In 2025, the EPOS Communication Unit continued structured engagement with TCS and National Nodes communication contacts, as well as with the Service Coordination Committee and TCS Chairs (or their delegates). A landmark for this activity was the finalisation of the EPOS ON User Engagement Plan, with a strong focus on Early Career Researchers (ECRs), at the beginning of 2025 as a project deliverable. Key actions foreseen in the plan were the organisation of the EPOS Summer School,

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<sup>8</sup> <https://events.epos-eu.org/e/SummerSchool1>

<sup>9</sup> <https://www.epos-eu.org/on>

<sup>10</sup> <https://www.skills4eosc.eu/>

<sup>11</sup> <https://learning.skills4eosc.eu/course/view.php?id=71>

<sup>12</sup> <https://learning.skills4eosc.eu/course/view.php?id=96>

<sup>13</sup> <https://epos-es.org/eventos/epos-es-summer-schools-2025/>

described above, and the launch of the User Feedback Group (UFG). The UFG's main aim is to collect structured feedback on the EPOS Platform, contributing to UI/UX improvements, also in view of the 2026 platform refactoring. The UFG brings together 20+ ECRs (some recruited from the Summer School) and senior researchers from different domains and levels of experience with the platform, ensuring diversity in background, age, gender, career stage, research interests, and including private-sector representatives. As a first activity, members were invited to participate in usability tests designed at the end of the year: initial structured interviews were conducted in December, with completion foreseen in the first quarter of 2026.

**vii) Internal communication**, in 2025, Monday (task management) and Slack (instant communication and collaboration) were maintained, with increased use across the ECO. A study was conducted to rationalise EPOS mailing lists and migrate them from the legacy intranet to more effective solutions. Several options were assessed, with a final decision pending the definition of the new EPOS back-office tool (expected in 2026), to ensure potential integration. The mailing list migration is planned for 2026, providing an opportunity to clean the user database and remove obsolete contacts and mailing lists.

## 1.8 EPOS ERIC Boards and Committees

In 2025, the **General Assembly** convened twice during its 24<sup>th</sup> and 25<sup>th</sup> sessions, held on 26-27 May and 16-17 December, respectively. One of the crucial agreements reached during its 24<sup>th</sup> meeting and underpinning the long-term sustainability of EPOS ERIC was formalised through the General Assembly's decision, instructing that all members shall contribute their nominal membership fees, commencing in 2026. The decision also took into consideration the need to allow Members who anticipate an inability to transition to the nominal fee by 1 January 2026, to benefit from an additional transition period ending by December 2027. The EPOS ERIC General Assembly also approved the EPOS ERIC Code of Ethics, emphasising the vital importance of establishing an ethical framework to support the long-term sustainability of the ERIC. This ethical framework was strengthened during the 25<sup>th</sup> meeting of the General Assembly through the adoption of the EPOS ERIC Code of Conduct. The importance of this meeting is further emphasised by two additional key outcomes: the formalisation of the United Kingdom's withdrawal and the confirmation of BRGM's mandate to serve as the sole Hosting Organisation, responsible for fulfilling all obligations related to the hosting and operation of the EPOS ERIC Integrated Core Service – Central Hub (ICS-C). The responsibility for the ICS-C monitoring function, previously managed by GEUS, was transferred to EPOS ERIC.

The **Operations Working Group** (OWG) held two meetings during the year and completed its second report to the General Assembly, supporting the GA's decision to shift to a nominal membership fee contribution. The report, titled "Second Report and Recommendations for Amending Annex II of the EPOS ERIC Statute," was based on the OWG's mapping exercise assessing the national funding sources for membership fees and the feasibility of contributing the nominal fee by 2026.

The **Ethics Board** held a virtual meeting on 8 July to examine how organisational, strategic, and ethical frameworks interconnect and how aligning them is vital for the successful implementation and operation of EPOS ERIC. Key activities impacted by the EB's recommendations include broadening the services portfolio, integrating new scientific communities, and creating computational tools and use cases for future integration, all of which support the Strategic Objectives of the EPOS Science Program. Furthermore, the recommendations covered strengthening EPOS's ethical guidelines and the implications of Artificial Intelligence on the EPOS Platform.

The **Scientific Board** met twice in 2025. The first meeting was held virtually on 8 April, focusing on the 2024 EEP and EFRI recommendations. The regular meeting took place on 1-2 July to discuss service improvements and the utilisation of EPOS data across various disciplines. The Board also advised on how to approach the incorporation of Artificial Intelligence into the EPOS Platform.

In 2025, the **Service Coordination Committee** held four meetings. Key achievements included finalising a new methodology for TCS budget distribution, which was adopted in 2026. Additionally, the Committee proposed adopting KPIs for services based on the outcomes of the GEO-Inquire Project. It endorsed two proposals for the 2026 Sponsored Research Activity: one focused on new scientific services and the other on promoting cross-TCS collaboration. The Committee also reviewed user feedback from the scientific community and discussed integrating Artificial Intelligence into the EPOS Platform. Furthermore, efforts were made to develop contingency plans for TCS affected by the UK withdrawal. The transition of ICS-C Hosting and Operations, the EPOS Platform's functionality and usage, and the outcomes of the TCS-ICS interaction workshops also received attention. At the 26<sup>th</sup> General Assembly meeting, the monitoring cycle of TCS's contribution to EPOS concluded, including inputs from TCS Geological Information and Modelling, TCS Geomagnetic Observations, and TCS Tsunami.

The role of the Service Coordination Committee in addressing the challenges faced by EPOS is supported by the **Executive Committee**, which the Executive Director consulted four times during the preparation of the pertinent EPOS ERIC documents and activities.

## 1.9 European Projects

EPOS ERIC is involved in several European Union-funded projects under Horizon 2020 and Horizon Europe Programmes to ensure sustainability, reinforcing the solid Earth science community, and enhancing knowledge-sharing and cooperation between research infrastructures and other international organizations.

### ***EPOS ERIC in the role of project coordinator***

**EPOS ON**, EPOS Optimization and EvolutioN (September 1<sup>st</sup>, 2024 – August 31<sup>st</sup>, 2027; 31 beneficiaries; coordinator EPOS ERIC, Italy). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Consolidation of the RI landscape – Individual support for evolution and long-term sustainability of pan-European research infrastructures. The EPOS ON project enables the EPOS Research Infrastructure to meet long-term sustainability conditions for operation, relying on its ability to create value for the scientific and IT communities and to produce new insights for contributing to societal challenges related to risk management and environmental impact reduction. EPOS ON aims to enhance the EPOS services portfolio and develop new institutional and scientific collaborations by fulfilling the needs of different communities and by encouraging the establishment of new EPOS Thematic Core Services. This provides the necessary impulse to expand access to data and services to a wider pool of users, in particular Early Career Researchers, at both the European and global scale. User engagement will also increase thanks to the new generation of processing and workflow services developed during the project. EPOS ON is also devoted to shortening the gap between science and the private sector by enabling knowledge transfer and technological innovation. As a result, EPOS ON will reinforce the EPOS capability to unite scientific communities and countries, reducing fragmentation in the European Research Area. In 2025, significant progress was achieved, marking an important year for the evolution and optimisation of the EPOS Research Infrastructure. Several key achievements contributed to developing new services, strengthening community engagement and interaction with national, European and international stakeholders. The main results are presented across the different chapters of this report; this section provides an overview of the most relevant achievements, including i. the development of 10 new services progressed, with their integration within the EPOS Platform planned in the following period; ii. 8 prototype services related to risk management and early warning were further developed and will be presented to operational stakeholders in civil protection and risk management to collect feedback; iii. the “Built Environment Data (BED)” community advanced in preparing its candidature to become a Candidate Thematic Core Service; iv. Early Career Researchers were actively engaged, both as attendees and as members of the Programme Committees, in the EPOS Days 2025 and the EPOS Summer School 2025; v. collaboration with relevant European and international partners was initiated and further strengthened; vi. strengthened engagement with national representatives, leading to the recommendation to establish a Forum to enhance coordination and communication between EPOS ERIC and the National Clusters.

### ***EPOS ERIC in the role of project beneficiary***

**DT-GEO**, A Digital Twin for GEOphysical extremes (September 1<sup>st</sup>, 2022 – August 31<sup>st</sup>, 2025; 15 beneficiaries; coordinator CSIC, Spain). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Interdisciplinary digital twins for modelling and simulating complex phenomena at the service of research infrastructure communities. The project aims at developing a prototype for a Digital Twin (DT) on geophysical extremes consisting of interrelated Digital Twin Components (DTCs) dealing with geohazards from earthquakes (natural or anthropogenically induced), volcanoes, and earthquake/landslide-triggered tsunamis, with a long-term vision towards Destination Earth. EPOS ERIC was mainly involved in activities related to the identification and metadata preparation of

architectural components of the workflows. In 2025, the IT unit contributed to the successful conclusion of the project by supporting the partners in implementing the proposed metadata schema and documenting the work done in the final deliverables.

**Skills4EOSC**, Skills for the European Open Science Commons: Creating a Training Ecosystem for Open and FAIR Science (September 1<sup>st</sup>, 2022 – August 31<sup>st</sup>, 2025; 44 beneficiaries; coordinator CONSORTIUM GARR, Italy). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Supporting an EOSC-ready digitally skilled workforce. The project brought together leading experiences of national, regional, institutional and thematic Open Science and Data Competence Centres from 18 European countries with the main goal of unifying the current training landscape into a common and trusted pan-European ecosystem, to accelerate the upskilling of European researchers and data professionals in the field of FAIR and Open Data, Data Science, and Scientific Data Management. EPOS ERIC and its affiliated entities, INGV and UiB, were involved in activities related to Open Science training for evidence-based policy and public administration, and Open Science skills for RIs and communities. In 2025, EPOS ERIC engaged in activities related to i. Open Science skills for Research Infrastructures and thematic communities; ii. Synergies, stakeholder engagement, advocacy and communications. Further information about the activities carried out in this context can be found in the chapter dedicated to communication and training.

**Geo-INQUIRE**, Geosphere INfrastructures for QUestions into Integrated REsearch (October 1<sup>st</sup>, 2022 – September 30<sup>th</sup>, 2026; 48 beneficiaries; coordinator GFZ, Germany). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Research infrastructures services advancing frontier knowledge. The project, in strong cooperation with EPOS, aims to provide virtual and trans-national service access to data and numerical models and workflows with HPC resources for monitoring and simulation of the dynamic processes in the geosphere at unprecedented levels of detail and precision. In 2025, EPOS ERIC leveraged the preliminary work done on harmonisation and contributed to the implementation of two important proof of concept (which are planned to become operational in 2026): the integration of the CINECA data lake with the EPOS Platform and the adoption by EMSO ERIC of the EPOS Open Source platform as a service catalogue. Moreover, the IT Unit collaborated with the partners in order to maintain and further develop the so-called “Implementation Level Matrix” that has been identified as the most promising outcome of the project to outlive its end date.

**EQUIP-G**, European QUantum Infrastructure Project for Gravimetry (June 1<sup>st</sup>, 2025 – May 31<sup>st</sup>, 2029; 19 beneficiaries; coordinator CNRS, France). Programme: Horizon Europe-Cluster 4 - Digital, Industry and Space. Topic: Developing and deploying a network of quantum gravimeters in Europe topic. The project aims to demonstrate, through innovative measurement strategies, the ability of the quantum gravity network to contribute to EU priorities, such as the green deal, energy management and risk mitigation. Metrological oversight ensures that all collected quantum gravity data will be traceable. In the framework of the project, data are managed in line with the FAIR principles and with a long-term perspective to establish a TCS for gravimetry within EPOS. EQUIP-G engages in strong community building, aimed at involving the whole European gravimetry community in the development of the long-term Instrumental Park initiative that will extend beyond the end of the project, democratising the use of quantum gravity devices produced in Europe. In 2025, EPOS ERIC was mainly involved in activities related to i. FAIR implementation and integrated use of data; ii. data management plan; iii. community building; iv. communication plan.

**ERIC Forum 2**, Second implementation project for the ERIC Forum (September 1<sup>st</sup>, 2023 – August 31<sup>st</sup>, 2027; 25 beneficiaries; coordinator BBMRI-ERIC, Austria). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Coordination and Monitoring of the European Research Infrastructure Consortia (ERICs). This project aims to structure the cooperation between ERICs, support the implementation of the ERIC Regulation and ERICs services and consolidate the integration of the ERICs in the European Research Area by deepening the ERIC Forum’s contribution to research policies.

In 2025, EPOS ERIC engaged in initial activities related to i. ERIC alignment on EU policy priorities and visibility in the national arena; ii. promotion and exploitation of ERICs within Horizon Europe outside pillar 1.

**ENVRI-Hub NEXT**, ENVironmental Research Infrastructures delivering an open access Hub and NEXT-level interdisciplinary research framework providing services for advancing science and society (February 1<sup>st</sup>, 2024 - January 31<sup>st</sup>, 2027; 18 beneficiaries; coordinator EGI Foundation, The Netherlands). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Consolidation of the RI landscape – development of complementarities, synergies and/or integration between a set of pan-European research infrastructures. ENVRI-Hub NEXT develops and implements the open access hub to the data and services provision framework of the Cluster of Environmental Research Infrastructures (ENVRI) and connects the environmental research community to the European Open Science Cloud. The overarching goal of ENVRI-Hub NEXT is to consolidate and advance the robust conceptual and technical structure established by the ENVRI-Hub to empower the ENVRI Science Cluster to provide interdisciplinary data-driven services guided by the concept of Essential Climate Variables. In 2025 EPOS ERIC contributed to the staging release of the Hub (the production release is expected in the first quarter of 2026) and in particular to the Catalogue of Services (CoS). The CoS uses the EPOS Platform Open Source to aggregate ECV-related services from the RIs involved in the project and some other ENVRI RIs. The CoS has been selected as a Core Federating Capability for the evolution of the ENVRI-Hub into an EOSC Node. The EPOS ERIC IT Unit participated in a wide range of activities within the EHN project; it's worth mentioning in particular the work done on metadata in the EXV task force and the support given to the user-facing layer task force.

#### ***EPOS ERIC associate in European Union-funded projects***

**RltrainPlus**, RESEARCH INFRASTRUCTURE TRAINING PLUS (April 1<sup>st</sup>, 2021 - March 31<sup>st</sup>, 2025; 15 beneficiaries; coordinator Università degli Studi Milano-Bicocca, Italy). Programme: Horizon Europe, Excellent Science-Research Infrastructures. Topic: Strengthening the human capital of Research Infrastructures. The project brings together research infrastructures, facilities, business management schools and European universities in a new innovative concept to transform the access and empowerment of human resources for national and international scientific facilities in Europe.

#### ***European project proposal submitted under Horizon Europe in 2025***

In 2025, EPOS ERIC participated as a beneficiary in, and actively contributed to the drafting of several project proposals under the Horizon Europe calls, with evaluations received in early 2026. All proposals were submitted as Research and Innovation Actions (RIA) and are listed below:

*INFRA-2025-01-TECH-02: Implementing research infrastructure technology roadmaps.*

- **ENCITE** - ESFRI network for competitiveness, innovation, and technology, coordinated by SINTEF Energy Research (Norway).
- **HiAOOS-2** - Extending European Infrastructures into the Arctic Ocean, coordinated by NERSC (Norway).

*INFRA-2025-01-TECH-03: AI-powered impact simulations in support of the Destination Earth initiative.*

- **Earth-AID** - Agentic AI for Trustworthy Impact Simulations Integrating Digital Twins and Data Lakes for Geohazards & Georesources within Destination Earth, coordinated by ETH Zürich (Switzerland).

*INFRA-2025-01-SERV-04 – RI services advancing frontier knowledge - bottom-up.*

- **SEABORGS** - SErvice Access for oBServation of Ocean vaRIables Geophysics and biodiverSity, coordinated by EMSO ERIC (Italy).
- **MOSAIC** - Multidomain Open Services for Advanced Imaging Collaborations, coordinated by Euro-BioImaging ERIC (Finland).

- **MAGESTIC** - MAGnetism for Earth and Society through Training, Infrastructure and Collaboration. *INFRA-2025-01-EOSC-01: EOSC Nodes with federating capabilities for the EOSC Federation.*
- **EOSC Mesh** - Connecting Nodes to Advance the EOSC Federation, coordinated by EGI Foundation (The Netherlands). *INFRA-2025-01-EOSC-05: Using Generative AI (GenAI4EU) for Scientific Research via EOSC.*
- **EOSC GENESIS**- GENerative AI Ecosystem for Scientific Innovation & Services, coordinated by EGI Foundation (The Netherlands).

Moreover, EPOS ERIC was invited to participate, as member of the Scientific Advisory Board, in the **GenAI4Earth** proposal (INFRA-2025-01-EOSC-05), coordinated by NFDI4Earth (Germany) and Data Terra (France); a Letter of Support was sent to the coordinators welcoming the initiative, recognizing the relevance to the EPOS research community of both the scientific objectives and the interoperability of data and services with EOSC nodes, and expressing willingness to establish close links to the project.

### 1.10 Policies

During 2025, the renewed in its composition EPOS Policy Working Group comprising experts in policy, scientific, legal, management, IT, communication, and privacy domains, continued to support the development of EPOS policies in line with the EPOS ERIC Statutes, with a focus on finalization, validation, and adoption of key policy instruments and on consolidating community data management practices across the EPOS Delivery Framework.

The **EPOS Data Policy** reached a major milestone with its completion and formal endorsement process. Following its finalisation in April 2025, the document was circulated to the Service Coordination Committee for consultation. A broad and active engagement across EPOS communities resulted in extensive feedback from the IT Officer, the ICS-TCS Coordinator and all TCSs. The Working Group systematically reviewed and integrated the comments, addressing both technical and strategic aspects, and facilitating targeted exchanges to resolve diverging views. A consolidated version of the policy was resubmitted to the Service Coordination Committee in September 2025, formally acknowledged in October 2025 and published in December 2025. The policy defines the overarching principles governing data provision, access, sharing, and reuse within EPOS, while clearly establishing roles and responsibilities across stakeholders.

In parallel, the **EPOS DDSS Citation Guide** was finalised and submitted to the Service Coordination Committee for approval in early 2025. The guide provides a standardised framework for citing EPOS data, data products, software, and services in scientific outputs, ensuring consistency with the EPOS Data Policy. It also underpins the implementation of harmonised citation practices within the EPOS Platform, including the “cite as” functionality.

The Working Group also completed the **survey on Data Management Plans and Practices**, marking a key step toward understanding the maturity of data management across the Research Infrastructure. The survey results were analysed and compiled into a report, shared with respondents and the Service Coordination Committee in May 2025 and presented in June 2025. The analysis identified strengths, gaps, and priority areas for improvement, and supported the formulation of targeted recommendations to enhance alignment with EPOS policies and foster more consistent data stewardship practices.

## 1.11 Risk and Performance Management (KPIs)

In 2025, EPOS ERIC fully formalised and operationalised its Risk Register.

This was overseen by the Risk and Performance Management Working Group, which was established by the EPOS ERIC Executive Director and the Chiefs of the EPOS ERIC Units in 2024. The WG, composed of the EPOS ERIC Scientific Officer and representatives from the Management, IT, and Communication Units, is tasked with ensuring the continuous monitoring and reassessment of EPOS ERIC risks and performance indicators, thereby guaranteeing alignment with EPOS objectives.

The Working Group presented the first update on the EPOS ERIC Risk Register status to the General Assembly in December 2025.

### **Risk Management Framework and Assessment**

The EPOS ERIC Risk Register currently identifies 22 potential risks, categorised into four functional groups: i) Data and Services; ii) Impact on Science; iii) Impact on Science and Society; and iv) EPOS ERIC Governance and Operations.

Throughout 2025, the risk management process benefited from the strategic oversight of EPOS ERIC Boards and Committees. In particular, the Scientific Board provided feedback focusing on risks related to scientific impact and societal relevance. This was followed by the Service Coordination Committee which formally acknowledged the monitoring roadmap and coordinated the involvement of individual Thematic Core Services. Finally, the Executive Committee ensured continuous supervision, validating mitigation strategies.

The monitoring of the Risk Register follows a bi-annual cycle, with assessments completed by the end of February and the end of September. These updates are processed by the Working Group and supervised by the Executive Committee. During the 2025 assessment cycle, the Risk Severity Heat Map showed that 32% of risks were of High severity, 36% Moderate, and 32% Minor. No risks were classified as "Critical". The finalised assessment is presented to the EPOS ERIC General Assembly during the December meeting.

### **Performance Monitoring (KPIs)**

Performance monitoring is fully aligned with the Key Performance Indicators (KPIs) and Qualitative Indicators (QIs) defined in the EPOS ERIC Strategy 2024-2028.

These KPIs and QIs were selected from those proposed by ESFRI, with EPOS ERIC adopting the applicable ones and supplementing them with additional ones to cover EPOS-specific objectives.

The defined KPIs and QIs are categorised across EPOS core areas: Enabling Scientific Excellence, Community Building, Adding Value for Society, Dissemination and Training, and Optimising Management and Resources. Annual KPI Assessment and Reporting:

The monitoring of KPIs and QIs follows a specific annual timeline aligned with the General Assembly reporting cycle. Performance indicators for the preceding calendar year are calculated and assessed by the Management and Operations Unit between February and March. The finalised assessment is integrated into the yearly Activity Report and presented to the EPOS ERIC General Assembly during the May/June meeting.

Table 2 and Table 3 report the values for the year 2025.

**Table 2. Key Performance Indicators (KPIs)**

Objective	Key Performance Indicator	Rationale	Unit of measure	Success Threshold	2025 Value
<b>1. Enabling Scientific Excellence</b>	KPI1: Visits to the EPOS Platform	Indicator to measure the use of the infrastructure	Number	8000/year	8978
	KPI2: New visits to the EPOS Platform	Indicator to measure the user uptake and outreach efficiency	Number	2500/year	2793
	KPI3: Services in the EPOS Platform	Indicator to measure the scientific appeal of the RI	Number	+20 by 2028	323 (starting)
<b>2. Community Building</b>	KPI4: Thematic communities	Indicator to measure the engagement of the Thematic Communities in EPOS	Number	11 (fully integrated) +2 (starting procedure) by 2028	10+1
<b>3. Adding Value for Society</b>	KPI5: High-level products exposed on the EPOS Platform	Indicator to measure the capacity to generate value for society	Number	+8 by 2028	50 (starting)
<b>4. Dissemination and Training</b>	KPI6: Training addressing scientists and other stakeholders	Indicator to measure the capacity to foster knowledge	Person hour	1000/year	3566
	KPI7: Trainees	Indicator to measure the width of the audience trained	Number	500/year	343
	KPI8: People participating in EPOS dissemination events	Indicator to measure the impact of the RI in terms of raising public awareness and understanding of research in the fields in which the RI operates	Number	4000/year	8872
<b>5. Optimising Management and Resources</b>	KPI9: ESFRI Countries in EPOS ERIC	Indicator provides a measure of the extent to which the RI may play a role to: help coordinate and facilitate integration at European level; to promote common standards, tools and practice; to expand the catalogue of activities available at RIs to new beneficiaries/members or partner countries.	Number	+6 by 2028	20 (starting)
	KPI10: Submitted project proposals which include EPOS	Indicator provides a measure of the extent to which the RI may play a role to: help coordinate and facilitate integration at European level; to promote common standards, tools and practice; to expand the catalogue of activities available at RIs to new beneficiaries/members or partner countries.	Number	2/year	9
	KPI11: EPOS ERIC revenues	Indicator demonstrating the funding available for various activities depending on the point in the lifecycle of the RI - and the level of operations, which in turn provides an indication of the sustainability of the RI	Amount in Euro	4,869,000.00	3,204,000

**Table 3. Qualitative Indicators (QI)**

Objective	Qualitative Indicator (QI)	Rationale	Unit of measure	2025 Value	2025 Actions Taken
<b>1. Enabling Scientific Excellence</b>	QI1: A single access point to RI's data and services	Optimising data discovery and use	Y/N	Yes	New functionalities to be implemented (e.g., integration of maps from EuroGeosurveys).
	QI2: Mechanism for interaction between users and EPOS through the EPOS Platform in place	Addressing user needs	Y/N + Narrative	Yes	-
	QI3: Guidelines for citation and acknowledgement of data and services available through the EPOS Data Portal	Application of Open Science and FAIR principles	Y/N + Narrative	Yes	Evaluate the possibility of transforming this QI into a KPI.
	QI4: EOSC connectivity (in place or planned). Participation to one of the EOSC integrating projects	Interaction with EOSC	Y/N + Narrative	Yes	Working on proposals to be submitted in 2026 and 2027 (e.g, ENVRI ONE).
<b>2. Community Building</b>	QI5: EPOS undertakings to engage the next generation of solid Earth scientists in Europe	Engagement of the new generation of solid Earth scientists	Y/N + Narrative	Yes	EPOS Days; Summer School; EPOS GO.
	QI6: MoU (at least one) on collaborations between EPOS and international organizations and initiatives with a running activity plan	Foster collaboration and cooperation amongst scientists at global level	Y/N + Narrative	Yes	Establish new MoU (e.g., EMSO and EuroGeographics). Renew: EUMETNET.
<b>3. Adding Value for Society</b>	QI7: Tools in place to monitor usage of the EPOS Data Portal among non-academic communities, including the private sector.	Socio-economic and technological impact	Y/N + Narrative	No	ICS-D to be integrated; Data Policy to be updated consequently.
<b>4. Dissemination and Training</b>	QI8: Multi-year Operational Plan for communication	Visibility and usability of the infrastructure	Y/N	Yes	The current version is aligned with the 2024-2028 EPOS Strategy.
<b>5. Optimising Management and Resources</b>	QI9: EPOS has developed a forward-look for the next years, in which strategies and resources are described	Assessing future needs; Effective safety and risk management;	Y/N	Yes	-
	QI10: Policy outlining ethical principles and strategies: Gender Equality Plan (GEP) and Diversity Policy (DEI); Ethical Guidelines	High standard of 'social responsibility'	Y/N	Yes	-
	QI11: Sound financial management and accountability	High standard of 'social responsibility'	Y/N + Narrative	Yes	-

## 2. FINANCIAL STATEMENTS

Balance Sheet - Assets and liabilities at 31.12.2025				
	2025		2024	
<b>ASSETS</b>		<b>5.175.508</b>		<b>5.168.582</b>
<b>NON CURRENT ASSETS</b>		<b>137.334</b>		<b>76.521</b>
Intangible assets		38.528		10.034
Advances on intangible assets		23.400		-
Tangible assets (plant, property and equipment)		55.966		66.487
Advances on tangible assets		19.440		-
<b>CURRENT ASSETS</b>		<b>5.038.174</b>		<b>5.092.061</b>
Inventories		-		-
Long term credits		-		-
Short term credits		104.094		16.333
- credits for members' statutory contribution in cash	-		-	
- other current credits and receivables	104.094		16.333	
Cash and cash equivalents		4.907.870		5.068.728
Prepayments and accrued income		26.210		7.000
<b>EQUITY AND LIABILITIES</b>		<b>5.175.508</b>		<b>5.168.582</b>
<b>EQUITY</b>				<b>(2)</b>
Capital and other permanent contributions from Members		-		-
Reserves		-		(2)
Accumulated profits		-		-
<b>NON-CURRENT LIABILITIES</b>		<b>107.574</b>		<b>73.061</b>
Long-term financial debts and loans		-		-
Other long-term debts and liabilities		-		-
Employee's severance indemnity		107.574		73.061
Long-term provisions		-		-
<b>CURRENT LIABILITIES</b>		<b>5.067.934</b>		<b>5.095.523</b>
Short-term financial debts		150.864		51.247
Advance payments for externally funded projects		505.365		761.476
Contributions to be paid		1.010.346		1.137.129
Other short-term debts and liabilities		319.588		203.404
Deferred income and accrued expenses		3.081.771		2.942.267
- accrued expenses	699		132	
- others deferred income	114.400			
- deferred income for members' statutory contribution in cash (carryover)				
	previous financial years	2.942.135		2.711.769
	current financial year	24.537		230.366

PROFIT AND LOSS ACCOUNT					
		2025		2024	
<b>Revenues</b>			<b>6.349.303</b>		<b>6.143.504</b>
	National and international grants and contributions		3.867.046		3.606.595
	▪ monetary contribution of EPOS ERIC Members	2.104.000		2.104.000	
	▪ host premium cash contribution	1.100.000		1.100.000	
	▪ ECO cash contribution	150.000		250.000	
	▪ contribution project externally funded	537.583		382.961	
	▪ use of carry over of previous years (+)	-		-	
	▪ carry over of the year (-)	(24.537)		(230.366)	
	Contributions in-kind		2.417.264		2.520.596
	▪ contributions in kind by hosting country	302.263		259.225	
	▪ contributions in kind by partner	2.115.001		2.261.371	
	Other revenues		64.993		16.313
<b>Operating costs</b>			<b>6.286.059</b>		<b>6.100.305</b>
	Costs for raw materials, supplies and goods	10.086		11.045	
	Costs for services	578.499		574.707	
	Staff costs	924.812		672.341	
	Costs of rents, concessions and royalties for trademarks	32.477		23.461	
	Contributions TCS	1.936.694		1.908.972	
	Contributions ICS-TCS	57.263		72.460	
	Contributions ICS-C	267.322		265.128	
	Contributions SRA	58.811		49.886	
	Other operating costs	2.831		1.709	
	Resources committed in-kind to EPOS from contributors	2.417.264		2.520.596	
<b>Ebitda (Earning before Interests, Taxes, Depreciations and Amortizations)</b>			<b>63.244</b>		<b>43.199</b>
<b>Depreciation</b>			<b>24.429</b>		<b>12.944</b>
<b>Write-downs for impairment of tangible and intangible assets</b>			<b>-</b>		<b>-</b>
<b>Ebit (Earnings before interests and taxes)</b>			<b>38.815</b>		<b>30.255</b>
<b>Financial income and expenses</b>			<b>(400)</b>		<b>(389)</b>
	Financial income		-		-
	Financial charges (-)		(400)		(389)
<b>Income from investments</b>			<b>-</b>		<b>-</b>
<b>Value adjustments to financial assets</b>			<b>-</b>		<b>-</b>
<b>Result before tax</b>			<b>38.415</b>		<b>29.866</b>
<b>Income tax</b>			<b>38.415</b>		<b>29.866</b>
<b>Result for the year</b>			<b>-</b>		<b>-</b>

<b>Statement of Cash Flows</b>		
<i>Financial statements as at 31/12/2025</i>		
<b>Financial Statement - Indirect method</b>		
	Amount as at 31/12/2025	Amount as at 31/12/2024
<b>A) Financial flow from operations (indirect method)</b>		
Net profit (loss) for the year	-	-
Income taxes	38.415	29.866
Interest expenses/(income)	394	162
(Dividends)		
(Capital gains)/Capital losses resulting from asset disposal	-	-
<i>1) Profit (loss) for the year before income taxes</i>	<i>38.809</i>	<i>30.028</i>
Adjustments for non-monetary elements with no offset in working capital		
Accruals to provisions	39.564	30.714
Depreciation of assets	24.429	12.943
Writedowns due to impairment		
Adjustment of value of financial assets and liabilities of derivative financial instruments not involving cash transactions		
Other increasing/(decreasing) adjustments for non-monetary items	-	-
<i>Total adjustments for non-monetary items with no offset in net working capital</i>	<i>63.993</i>	<i>43.657</i>
<i>2) Financial flow before changes to the net working capital</i>	<i>102.802</i>	<i>73.685</i>
Changes in net working capital		
Decrease/(Increase) of inventories		
Decrease/(Increase) of credits towards contributors - Members		50.000
Decrease/(Increase) of credits towards other contributors	(87.760)	17.618
Increase/(Decrease) in payables due to suppliers	6.871	24.989
Decrease/(Increase) in accrued income and deferred expenses	(19.209)	(2.751)
(Increase)/Decrease in accrued liabilities and deferred income	139.504	230.310
Other decreases/(Other increases) of net working capital	(273.582)	508.185
<i>Total changes in net working capital</i>	<i>(234.176)</i>	<i>828.350</i>
<i>3) Financial flow after changes to the net working capital</i>	<i>(131.374)</i>	<i>902.036</i>
Other adjustments		
Interest collected/(paid)	(394)	(162)
(income taxes paid)	(38.415)	(29.866)
Dividends collected		
(Use of provisions)		
Other collections/(payments)	(5.051)	(14.502)
<i>Total other adjustments</i>	<i>(43.860)</i>	<i>(44.530)</i>
<b>Financial flow from operations (A)</b>	<b>(175.234)</b>	<b>857.506</b>

<b>B) Financial flow from investing activities</b>		
Tangible fixed assets		
(Investments)	(22.043)	(20.546)
Disinvestments		
Intangible fixed assets		
(Investments)	(63.198)	
Disinvestments		
Financial fixed assets		
(Investments)		
Disinvestments		
Financial assets not classified as noncurrent		
(Investments)		
Disinvestments		
(Acquisition of company branches net of cash and cash equivalents)		
Sale of company branches net of cash and cash equivalents		
<b>Cash flow from investing activities (B)</b>	<b>(85.241)</b>	<b>(20.546)</b>
<b>C) Financial flow from financing activities</b>		
<i>Loan capital</i>		
Increase/(Decrease) in short-term payables due to banks		
New loans - Contribution quotas due to the Partners	99.617	-
(Reimbursement of loans - Pymnt to the Partners)		(1.238.926)
<i>Equity</i>		
Increase in paid share capital		
(Capital reimbursement)		
Disposal/(Purchase) of treasury shares		
<b>Cash flow from financing activities (C)</b>	<b>99.617</b>	<b>(1.238.926)</b>
<b>Increase (decrease) in cash and cash equivalents (A ± B ± C)</b>	<b>(160.858)</b>	<b>(401.966)</b>
<i>Effect of exchange rates on cash and cash equivalents</i>		
<i>Cash and cash equivalents at the beginning of the year</i>		
bank deposits	5.066.042	5.469.582
cheques		
Cash and equivalents on hand	2.686	1.112
<b>Total cash and cash equivalents at the beginning of the year</b>	<b>5.068.728</b>	<b>5.470.694</b>
Of which, not freely usable		
<i>Cash and cash equivalents at the year end</i>		
bank deposits	4.902.926	5.066.042
cheques		
Cash and equivalents on hand	4.944	2.686
<b>Total cash and cash equivalents at the end of the year</b>	<b>4.907.870</b>	<b>5.068.728</b>
Of which, not freely usable		
Balance difference	-	-

### 3. NOTES TO THE FINANCIAL STATEMENTS

#### Foreword

On October 30<sup>th</sup>, 2018, EPOS ERIC was granted by the European Commission.

The Financial Statements are composed of the Balance Sheet, Profit and Loss Account and Cash Flow Statement and are complemented by the Notes to the Financial Statements (these Explanatory Notes) and by the Activity and Results description (Chapter 1) that details performed activities and achieved results as for the EPOS ERIC 2025 Activity Plan and Provisional Budget adopted by EPOS ERIC General Assembly on 17<sup>th</sup> December 2024 (Resolution No. 8/2024).

#### Accounting Criteria

These Financial Statements have been compiled in conformity with the IPSAS (International Public Sector Accounting Standards), international accounting standards issued by the International Public Sector Accounting Standard Board (IPSASB), and in process of being adopted by the European Commission within the meaning of Council Directive No 2011/85/EU of 8<sup>th</sup> November 2011, on requirements for budgetary frameworks of the Member States.

The decision to voluntarily adopt an accounting system that can be connected to international principles is consistent with the process of harmonisation started by the EU Commission, but not yet completed. For this purpose, it is relevant to recall the "Report from the Commission to the Council and the European Parliament towards implementing harmonised public sector accounting standards in Member States. The suitability of IPSAS for the Member States", published in March 2013.

The IPSAS can in general function as a basis for a harmonised accrual-basis accounting standard passing through its transformation into EPSAS (European Public Sector Accounting Standards). The aforementioned EU Directive states that "by 14<sup>th</sup> December 2018, the Commission shall make public a review of the sustainability of the Directive (see art.16).

EPOS ERIC is set up as an international organization with scopes of general interest typical of an entity referable to the public sector. EPOS ERIC should therefore be able to relate to its members in different countries in a common language. This should be adopted in all matters and at all levels, and thus also in the model of presentation of economic-financial topics that support annual accounts and budgets.

The use of international accounting standards referable to the public sector, taking into account the specific character and scopes of EPOS ERIC, adequately conforms to the legal characteristics of the Entity and to its functions and scope, allows the development of well-defined best practices, the impact of which on the financial aspects is measurable and effective. The use of international accounting standards, in fact, allows information on the Financial Statements to be presented in a common way for users/stakeholders of different nationalities.

By adopting these international standards, it is ensured that:

- the information is relevant, reliable, comparable and understandable;
- the used terminology is common, appropriate and explanatory among Members and for similar international organizations outside Europe;
- the Financial Statements are auditable by the International Standard of Audit by auditors from different nations;
- a host country change - and thus any site change - is not relevant for the comparability of information and models, books and records of the accounting system;
- the accounting system is able to present the in-kind contribution model, and to provide analytical accounting for projects and separate accounting for economic activities.

The aim of the Financial Statements is to provide information on the assets and liabilities, the profit or loss and changes in the financial structure of the Consortium, useful to a wide range of users.

The Financial Statements are prepared within a general-purpose framework.

The Financial Statements are compiled in accordance with the principles of clarity and transparency and provide a correct and exhaustive framework of information on property relations, as well as economic and financial relations implemented by the Consortium in carrying out its activities. They are compiled considering international accounting standards for public sector (IPSAS) and integrated in order to be consistent with the legal and effective structure of EPOS ERIC and its scopes.

Of the various options allowed by IPSAS 1, the Consortium has chosen to present the layout of the balance sheet distinguishing between current and non-current items, and the layout of the profit and loss account classifying the expenses by nature, adding some information on destination, when relevant.

In its drawing-up, the following principles have been observed.

The items have been evaluated prudently, taking into account the perspective of the continuity of the activities, as well as the economic function of an asset or liability.

Only incomes and expenditures related to the financial year have been accounted, independently of the day of encashment or payment.

The risks and losses related to the financial year have been accounted for, even if known after the end of the financial year.

These Notes have been compiled with the aim of clarifying, completing and analysing the information contained in the balance sheet and in the profit and loss account, in addition to providing information on the applied evaluation criteria, on movements that have taken place, and changes in various assets and liabilities. These Notes are an integral part of the financial documents; they serve to present the Financial Statements and provide descriptive and schematic information, with particular reference to property aspects, as well as economic and financial aspects of the overall management.

## **Evaluation Criteria**

The Financial Statements are compiled in accordance with the principles of clarity and transparency and provide a correct and exhaustive framework of information on property relations, as well as economic and financial relations implemented by the Consortium in carrying out its activities. They are compiled considering international accounting standards for public sector (IPSAS), applied coherently with the legal nature of an ERIC and with its scopes.

## **Balance Sheet**

Items in the Balance Sheet are classified into/distinguished as current/non-current.

### **Assets**

Assets have been classified as current assets when:

- they have been realised during the normal operating cycle of the institution;
- they are cash or equivalent complement not restricted in its use;
- collection is due within 12 months from the balance sheet date.

Assets realisable within the operating cycle have been classified as current.

Non-current assets shall include tangible assets and intangible assets (in general, all assets not related to the operating cycle and realisable after 12 months from the balance sheet date).

## Liabilities

Liabilities have been considered current liabilities when:

- a) they are extinct in the course of the normal operating cycle of the institution;
- b) extinction is due within 12 months of the balance sheet date.

Other liabilities, i.e., those not related to the operating cycle and all other institutional liabilities, are classified as current if their extinction is due within 12 months from the balance sheet date.

Otherwise, they are recognised as non-current liabilities.

## Deferred Incomes and Accrual Expenses

This item includes the amount of funds received during the year and not yet fully used by 31.12 for the purposes for which they were intended. They will therefore continue to produce utility in coming years, for the same purposes. This item represents the carry-over for balances of the subsequent year to that under review. In this regard, the Consortium is obliged to operate in future years in fulfilment of the mandate assigned by the Member States (when they commit themselves to contribute the Consortium with their Membership fees), and by the Italian Ministry of University and Research, who assigned, through the Italian Representing Entity (INGV), the financial funds (FOE) under which some EPOS ERIC activities were carried out during this financial year.

Accrual expenses are expenses incurred and assessed on an accrual basis but not yet paid.

## Profit and Loss Account

The drawing-up of the profit and loss account is regulated by the IPSAS, integrated and conformed to be consistent with the characteristics and scopes of EPOS ERIC.

## Incomes

Incomes are increases in benefits connected to the administrative year.

## Costs/Expenses

Costs/expenses are decreases in economic benefits of the administrative year. The analysis of costs has been explained in the overview of profit and loss accounts using a classification based on their nature.

## In-kind Contributions

Contributions in-kind are included in the Financial Statements on the basis of specific detailed reports produced by the Entity who provided them.

In-kind, non-monetary, contributions will be distinguished (when realised) between:

- 1) those strictly related to the cost of the production factors (exhausting their utilities during the ordinary cycle);
- 2) those strictly related to covering investments (in intangible and tangible assets), if any.

Anyway, for in-kind contribution accounting procedures and valorisation, IPSAS Principle n.23 was applied.

## Assets

### Non-current Assets

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
76.521	137.334	60.813

### Intangible Assets

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
10.034	38.528	28.494

Description	Initial cost	Investment /disinvestment	Final cost	Amortization/De preciation (previous years)	Amortization/De preciation (2025)	Residual value
Intangible Assets						
Leasehold improvements	16.723	39.798	56.521	6.689	11.304	38.528
<b>Total</b>	<b>16.723</b>	<b>39.798</b>	<b>56.521</b>	<b>6.689</b>	<b>11.304</b>	<b>38.528</b>

The item refers to expenses for irrigation system and garden maintenance at the EPOS ERIC headquarters.

### Intangible Assets - advances

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
-	23.400	23.400

This item refers to the advances for the implementation of the new website.

### Tangible Assets

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
66.487	55.966	(10.521)

The composition is as follows:

Description	Initial cost	Investment/ disinvestment	Final cost	Amortization/Dep reciation 2025	Amortization/ Depreciation fund	Residual value
<b>Tangible Assets</b>						
Office furniture	50.076		50.076	5.884	15.437	34.639
Garden furniture	6.390		6.390	767	1.917	4.473
Pc and printers	24.567	-	24.567	4.898	8.740	15.827
Mobile phones	2.180	1.493	3.673	1.493	3.673	-
Various equipment	-	1.110	1.110	83	83	1.027
Other minor fixed assets	546	-	546	-	546	-
<b>Total</b>	<b>83.759</b>	<b>2.603</b>	<b>86.362</b>	<b>13.125</b>	<b>30.396</b>	<b>55.966</b>

### Tangible Assets - advances

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
-	19.440	19.440

This item refers to advances in work and improvements to the headquarters.

### Long-term credits

No values are entered for these items.

### Current Assets

Balance as at 31/12/2024	Balance as at 31/12/2025	Difference
5.092.061	5.038.174	(53.887)

### Short-term Credits

The balance is divided according to the deadlines of the credits:

Description	Within 12 months	Over 12 months	Over 5 years	Total
<i>Credit for members' contribution in cash</i>				
Member residue	-			-
<i>Other current credits and receivables</i>				
- Advances to suppliers	32.713			32.713
- Confirmatory deposit	41.475			41.475
- Tax advances	29.866			29.866
- Contribution to collect	-			-
- Other receivables	40			40
<b>Total</b>	<b>104.094</b>	<b>-</b>	<b>-</b>	<b>104.094</b>

The balance sheet item "Advances to suppliers" represents the part of the expenses prepaid to suppliers for consumables and services.

### Cash and Cash Equivalents

The balance represents cash at the bank at the end of the financial year. It represents liquid assets, cash equivalents and prepaid cards at the end of the year.

Description	Balance at 31/12/2024	Balance at 31/12/2025	Difference
Bank deposit (Intesa San Paolo)	5.066.042	4.902.926	(163.116)
Prepaid credit cards	2.686	4.944	2.258
<b>Total</b>	<b>5.068.728</b>	<b>4.907.870</b>	<b>(160.858)</b>

### Prepayments and Accrued Income

Balance at 31/12/2024	Balance at 31/12/2025	Difference
7.000	26.210	19.210

The item mainly represents prepaid expenses whose utility is postponed to the next year, referred to licenses and internet domain.

## Liabilities

### Non-current Liabilities

Balance at 31/12/2024	Balance at 31/12/2025	Difference
73.061	107.574	34.513

#### Long-term financial debts and loan

No values are entered for these items.

#### Other Long-term Debts and Liabilities

No values are entered for these items.

#### Employee's severance indemnity

Balance at 31/12/2024	Balance at 31/12/2025	Difference
73.061	107.574	34.513

This item represents the actual debt of EPOS ERIC at 31/12/2025, to employees in force at that date (n. 11 employees), and it is made up as follows:

Description	
<b>Initial value</b>	<b>73.061</b>
Severance accrued during the year	39.564
Severance paid during the year	(4.767)
Tax	(284)
<b>End value</b>	<b>107.574</b>

As of 31/12/2025, advances have not been required by employees.

In 2025, the number of employees has been decreased as follows:

Description	Number
<b>Employees as at 01/01/2025</b>	12
Recruitment in 2025	1
Resignation in 2025	(2)
<b>Employees as at 31/12/2025</b>	11

*Long-term provisions* No values are entered for these items.

### Current Liabilities

Balance at 31/12/2024	Balance at 31/12/2025	Difference
5.095.523	5.067.934	(27.589)

#### Short-term financial debts

Balance at 31/12/2024	Balance at 31/12/2025	Difference
51.247	150.864	99.617

This item includes:

- the contribution quotas due to the Partners for their participation in the:
  - ENVRI HUB Project – INGV € 96.304
  - SKILLS4EOSC Project – INGV € 28.105
  - EOSC FUTURE Project – INGV € 5.157
  - SKILLS4EOSC Project –UNIV. BERGEN € 31.615

#### Advance payments for externally funded projects

Balance at 31/12/2024	Balance at 31/12/2025	Difference
761.476	505.365	(256.111)

This item includes the prepayments received from the EU for participation in:

- GEO INQUIRE	€ 12.865	- ENVRI-HUB Next	€ 141.790
- DT-GEO	€ 98.011	- EPOS ON	€ 140.726
- SKILLS4EOSC	€ 33.288	- EQUIP-G	€ 77.958
- ERIC FORUM 2	€ 728		

#### Contributions to be paid

Balance at 31/12/2024	Balance at 31/12/2025	Difference
1.137.129	1.010.346	(126.783)

This item includes the final payments due to:

▪ TCS GNSS (UBI)	€ 63.369
▪ TCS SEISMOLOGY (UCL/EFEHR)	€ 36.300
▪ TCS SEISMOLOGY (CSEM)	€ 41.700
▪ TCS SEISMOLOGY (ORFEUS)	€ 60.000
▪ TCS AH (IG PAS)	€ 27.835
▪ TCS GEOMAGNETIC (LTU)	€ 27.450
▪ TCS GIM (EGS)	€ 53.474
▪ TCS MSL (UU)	€ 19.606
▪ TCS NFO (INGV)	€ 46.481
▪ TCS SATELLITE DATA (CNR-IREA)	€ 174.400
▪ TCS VOLCANO (INGV)	€ 57.540
▪ TCS TSUNAMI (GFZ)	€ 57.450
▪ ICS-TCS Interaction (UiB)	€ 57.263
▪ ICS-C Hosting (BGS)	€ 120.000
▪ ICS-C Hosting (BRGM)	€ 120.000
▪ ICS-C Monitoring (GEUS)	€ 27.322
▪ SPONSORED RESEARCH (ACH)	€ 20.156
<b>Total</b>	<b>€ 1.010.346</b>

#### Other short-term debts and liabilities

Balance at 31/12/2024	Balance at 31/12/2025	Difference
203.404	319.588	116.184

Debts are valued at their nominal value.

The composition of the aforementioned amounts is as follows:

Description	Balance at 31/12/2024	Balance at 31/12/2025	Difference
Debts to providers and collaborators	82.272	89.251	6.979
Debts to INGV			
Debts to Director			
Debts to social security institutions	26.454	33.572	7.118
Tax liabilities	29.125	66.195	37.070
Payables to employees and ED	65.553	130.570	65.017
<b>Total</b>	<b>203.404</b>	<b>319.588</b>	<b>116.184</b>

The item "Debts to providers and collaborators" includes debts to third parties, mainly related to services received, accrued but not paid as at the end of the year.

The item "Debts to social security institutions" includes the amount of social security contributions related to employees that were accrued but not paid at year-end.

The item "Tax liabilities" includes debts for VAT (INTRA-12), withheld taxes for employees and collaborators and the debt for IRAP (regional tax).

The item "Payables to employees and ED" includes deferred remuneration for holidays and work permits.

#### Deferred Income and Accrued Expenses

Balance at 31/12/2024	Balance at 31/12/2025	Difference
2.942.267	3.081.771	139.504

The item breaks down as follows:

Description	
<b>deferred income</b>	
<b>Value as at 01/01/2025</b>	<b>2.942.135</b>
deferred income 2025 (carry over)	24.537
use of carry over from previous years	
deferred income 2025 - others	114.400
<b>Value as at 31/12/2025</b>	<b>3.081.072</b>
<b>accrued expenses</b>	
<b>Value as at 01/01/2025</b>	<b>132</b>
accrued expenses (+/-)	567
<b>Value as at 31/12/2025</b>	<b>699</b>

The balance sheet item "Deferred income" measures:

- € 2.942.135, the residual carry-over of the previous financial years;
- € 24.537, the portion of the contribution funded by the Members for the activities of the EPOS ERIC, deferred to next year according to the EPOS ERIC Strategy 2024-2028;
- € 114.400, the portion of EU contribution for the EPOS ON project deferred to 2026 (€ 27.400), and the Membership fee by Portugal (Foundation for Science and Technology) deferred to 2026 (€ 87.000).

## Profit and Loss Account

### Revenues

Balance at 31/12/2024	Balance at 31/12/2025	Difference
6.143.504	6.349.303	205.799

The item breaks down as follows:

Description	Balance at 31/12/2024	Balance at 31/12/2025	Difference
Membership Fee	2.104.000	2.104.000	
Host premium cash contribution	1.100.000	1.100.000	
ECO cash contribution	250.000	150.000	(100.000)
Contribution project externally funded	382.961	537.583	154.622
use of carry over of previous years			
- carry over of the year	(230.366)	(24.537)	205.829
<b>National and international grants and contributions</b>	<b>3.606.595</b>	<b>3.867.046</b>	<b>260.451</b>
<b>Contribution in kind</b>	<b>2.520.596</b>	<b>2.417.264</b>	<b>(103.332)</b>
<b>Other revenues</b>	<b>16.313</b>	<b>64.993</b>	<b>48.680</b>
<b>Total</b>	<b>6.143.504</b>	<b>6.349.303</b>	<b>205.799</b>

“National and international grants and contributions” item identify:

- the cash contribution (statutory membership fees) for the financial year allocated by the Members for the Consortium and attributable to 2025;
- the host premium cash contribution from INGV attributable to the financial year;
- The ECO cash contribution from INGV;
- The cash contribution from UE regarding the activities carried on and attributable to the financial year in proportion to the costs incurred by EPOS ERIC in 2025, as follows:

EOSC FUTURE	€ 3.179	GREAT	€ 281
DT GEO	€ 62.241	ERIC FORUM 2	€ 1.875
GEO INQUIRE	€ 16.862	EPOS ON	€ 431.793
SKILLS4EOSC	€ 13.549	EQUIP-G	€ 7.804

“Contribution in kind” item identifies:

- the 2025 in kind contribution for cost of staff made available by INGV according to the Italian bid to host the legal seat. This contribution has been calculated with reference only to the costs of personnel assigned to EPOS ERIC by INGV (€ 302.263);
- the 2025 in kind contribution made available by Hosting Organizations engaged in the “ICS-C Hosting”, “ICS-C Monitoring”, “TCS”, “ICS-TCS Interaction” and “SRA” activities (€ 2.115.001).

“Other revenues” € 64.876 refers to a contribution to BGS for ICS-C Hosting estimated in the previous financial year (2021) and not due.

## Costs

The Consortium, in the context of purchases realized, and within the limits of the Statute, may use VAT exemptions granted on the basis of Article 143(1)(g) and Article 151(1)(b) of Council Directive 2006/112/EC, and in accordance with Articles 50 and 51 of Implementing Regulation (EU) No. 282/2011 of the Council, and on the basis of Article 12 of Directive 2008/118 /EC.

When the exemption was not possible to call for, the VAT was included in the cost to which it refers.

### Operating Costs

#### Costs for Raw Materials, Supplies, Consumables and Goods

This category includes costs incurred for the supply of consumables, office stationery, and conference gadgets.

Balance at 31/12/2024	Balance at 31/12/2025	Difference
11.045	10.086	(959)

#### Costs for Services

It has been decided to detail the item service costs, to facilitate the clarity of these Financial Statements, into the following categories of expenses:

Description	Balance at 31/12/2024	Balance at 31/12/2025	Difference
Executive Director (remuneration and social security contribution directly by EPOS)	174.270	173.002	(1.268)
Maintenance	12.198	12.335	137
Transport and shipping	2.559	6.316	3.757
Travel costs (employees, collaborators, and bodies)	96.721	61.716	(35.005)
Legal, fiscal, labour consultancy and accountant services	45.786	52.383	6.597
Advertising and communication	1.520	28.794	27.274
Support to international activities		0	
Support to activation procedures	53.171	-	(53.171)
Other administrative collaborations	4.500	11.611	7.111
Auditors fees	12.002	12.000	(2)
Telephone and communication utilities	238	2.614	2.376
Workshops, seminars and publications	125.976	172.756	46.780
Training and other personnel costs	10.806	21.358	10.552
Prepaid meals	31.076	19.659	(11.417)
Bank charges	3.829	3.507	(322)
Postal charges	55	320	265
Other services		128	128
<b>Total</b>	<b>574.707</b>	<b>578.499</b>	<b>3.664</b>

### Staff Costs

This item includes the cost of staff directly employed in EPOS ERIC.

At 31/12/2025, EPOS ERIC has n. 11 people hired with the status of employee.

Staff costs include:

Description	31.12.2024	31.12.2025
Salaries	466.018	619.230
Subsistence allowance	25.380	42.606
Fringe benefits		21.500
Social security charges	150.229	201.912
Severance indemnities	30.714	39.564
<b>Total</b>	<b>672.341</b>	<b>924.812</b>

The increase in staff costs in 2025 is attributable to the strengthening of the Executive Coordination Office, reflected in a higher level of direct personnel effort allocated to EPOS ERIC employees. In particular, the 2025 Human Resources Plan reflects an increase in EPOS ERIC employee person-months within the ECO compared with 2024, indicating a broader use of directly employed staff across the four Units. The increase is consistent with the organisation's operational needs in 2025.

### Costs of rents, concessions and royalties for trademarks

This item represents the cost for software licenses, equipment rental and rented rooms.

Balance at 31/12/2024	Balance at 31/12/2025	Difference
23.461	32.477	9.016

Description	31.12.2024	31.12.2025
Licences	19.665	29.555
Equipment hire	3.796	2.922
<b>Total</b>	<b>23.461</b>	<b>32.477</b>

### Contributions

The item "Contributions" concerns:

Description	Balance at 31/12/2025	Balance at 31/12/2024
TCS	1.936.694	1.908.972
ICS-TCS Interaction	57.263	72.460
ICS-C	267.322	265.128
Sponsored Research Activities (SRA)	58.811	49.886
<b>Total</b>	<b>2.320.090</b>	<b>2.296.446</b>

### Other Operating Costs

This item concerns stationery and other small administrative expenses.

Balance at 31/12/2024	Balance at 31/12/2025	Difference
1.709	2.831	1.122

### Resources committed in-kind to EPOS ERIC by contributors

Description	Balance at 31/12/2025
INGV – Istituto Nazionale di Geofisica e Vulcanologia – Staff cost	302.263
INGV – Istituto Nazionale di Geofisica e Vulcanologia – Other costs	-
<b>sub total</b>	<b>302.263</b>
MYCA TCS	1.457.876
ICS-TCS Interaction	8.050
ICS-C Hosting	616.025
ICS-C Monitoring	6.831
Sponsored Research Activities (SRA)	26.219
<b>sub total</b>	<b>2.115.001</b>
<b>Total</b>	<b>2.417.264</b>

Contributions have been accounted for on the basis of International Public Sector Accounting Standard No. 23.

This accounting standard is focused on contributions from non-exchange transactions, which have the following characteristics:

- are non-reciprocal transfers;
- are transfers of a non-monetary nature to or from entities acting on the basis of a specific agreement;
- are made or received on a voluntary basis and valorised following a cost basis criterion;
- in particular for services contributed in-kind, these are accounted even in the costs and in the revenues of the receiving Entity, depending on the fact that it is possible and objective to give a proper valorisation to them.

### Depreciation (of Tangible and Intangible Assets)

Depreciation is calculated based on the asset's useful life and its use in production.

Depreciation for the first financial year is reduced to half.

Description		Depreciation
<b>Intangible Assets</b>		
Leasehold improvements	20,00%	11.304
<b>Total intangibile assets</b>		<b>11.304</b>
<b>Tangible Assets</b>		
Furniture	12,00%	6.651
PC and printers	20,00%	4.898
Various equipment	15,00%	83
Mobile phones	100,00%	1.493
Others	100,00%	0
<b>Total tangibile assets</b>		<b>13.125</b>
<b>Total Depreciation</b>		<b>24.429</b>

## Financial Income and Expenses

Description	Balance at 31/12/2024	Balance at 31/12/2025	Difference
Financial income	-	-	-
Financial charges	(389)	(400)	(11)
<b>Total</b>	<b>(389)</b>	<b>(400)</b>	<b>(11)</b>

The item "Financial charges" includes exchange rate costs.

### *Income from Investments*

No values are entered for these items.

### *Value adjustments to financial assets*

No values are entered for these items.

### *Income tax*

In 2025, EPOS ERIC carried on only non-commercial activities, but, since it is subject to Italian fiscal legislation, it has to calculate IRAP. About this tax, EPOS ERIC adopts the "remuneration system" (art.10 of Legislative Decree 446/1997); this system provides that the tax base is determined from the sums paid for salaries of the employees, for incomes assimilated and for remuneration paid for coordinated and continuous collaborations or for activities of self-employment not practised professionally.

IRAP calculated for the current year amounts to € 38.415.

Rome, 22 April 2026

Carmela Freda

Executive Director  
  
**EPOS ERIC** EUROPEAN RESEARCH  
OF BASI INTELLECTUAL  
COMPLEX FILM

**4. AUDITORS REPORT**

# European Plate Observing System European Research Infrastructure Consortium (EPOS - ERIC)

## Independent auditor's report

Financial Statements as of  
December 31, 2025

*This report has been translated into English from the original, which was prepared in Italian and represents the only authentic copy, solely for the convenience of international readers.*

## Report on the audit of the financial statements

To the Consortium Members of

European Plate Observing System European Research Infrastructure Consortium (EPOS - ERIC)

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### Report on the financial statements

#### Opinion

We have audited the financial statements of EPOS - ERIC (the Consortium), which comprise the balance sheet as at December 31, 2025, the profit and loss statement, the cash flow statement for the year then ended, and explanatory notes to the financial statements.

In our opinion the financial statements give a true and fair view of the financial position of the Consortium as of December 31, 2025, and of its financial performance and its cash flows for the year then ended in accordance with the international accounting standards IPSAS (International Public Sector Accounting Standards) issued by the International Public Sector Accounting Standard Board.

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#### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of this report. We are independent of the Consortium in accordance with ethical requirements and standards applicable in Italy that are relevant to the audit of financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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#### Other matters

The financial statements for the year ended December 31, 2025, were audited on a voluntary basis, since an audit of the financial statements of EPOS - ERIC is not required by Italian law.

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#### Directors' responsibility for the financial statements

The Executive Director is responsible for the preparation of financial statements that give a true and fair view in accordance with the international accounting standards IPSAS (International Public Sector Accounting Standards) issued by the International Public Sector Accounting Standard Board, and, within the limits of the law, for such internal control as the Executive Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Executive Director is responsible for assessing the Consortium's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consortium or to cease operations, or has no realistic alternative but to do so.

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## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit in accordance with International Standards on Auditing (ISA Italia), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures in response to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- Obtain and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Consortium's internal control;
- Evaluate the appropriateness of accounting principles used and the reasonableness of accounting estimates and related disclosures made management;
- Conclude on the appropriateness of management's use of the going concern and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consortium's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Consortium to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions in a manner that achieves fair presentation.

We communicate with Executive Director, identified at the appropriate level as required by the ISA Italia, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rome, May 6, 2026

BDO Italia S.p.A.

Signed by

Cristiano Carozzo

Partner

*This report has been translated into English from the original, which was prepared in Italian and represents the only authentic copy, solely for the convenience of international readers.*

