European Agency for Safety and Health at Work

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Consolidated Annual Activity Report 2025

European Agency for Safety and Health at Work

Safety and health at work is everyone's concern. It's good for you. It's good for business.

Contents

List of acronyms

AI – Artificial Intelligence

AGM – Commission IT tool for the reimbursement of experts attending meetings

AOD / AO(D) – Authorising Officer by Delegation

ARES – Commission electronic document management and archiving system

BAuA – Federal Institute for Occupational Safety and Health (Germany)

CAAR – Consolidated Annual Activity Report

CCOHS – Canadian Centre for Occupational Health and Safety

Cedefop – European Centre for the Development of Vocational Training

CdT – Translation Centre for the Bodies of the European Union

CEI – Calls for Expression of Interest

CERT-EU – Computer Emergency Response Team for the EU institutions, bodies and agencies

ChemEx – Chemicals Exchange Network / SLIC ChemEx

CMRD – Carcinogens, Mutagens and Reprotoxic substances Directive

CVD / CVDs – Cardiovascular disease / diseases

CyOSH – Cyprus Safety and Health Association

DG BUDG – Directorate-General for Budget

DG EMPL – Directorate-General for Employment, Social Affairs and Inclusion

DG ENEST – Directorate-General for Enlargement and Eastern Neighbourhood

DG HR – Directorate-General for Human Resources and Security

DG NEAR – Directorate-General for Neighbourhood and Enlargement Negotiations

DG RTD – Directorate-General for Research and Innovation

DG SANTE – Directorate-General for Health and Food Safety

ECA – European Court of Auditors

ECHA – European Chemicals Agency

EDPS – European Data Protection Supervisor

EEA – European Economic Area / European Environment Agency (depending on context)

EFBWW – European Federation of Building and Woodworkers

EFSA – European Food Safety Authority

EIGE – European Institute for Gender Equality

ELA – European Labour Authority

EMS – Environmental Management System

EPICOH – Epidemiology in Occupational Health

ESENER – European Survey of Enterprises on New and Emerging Risks

ESG – Environmental, Social and Governance

ETF – European Training Foundation

ETUC – European Trade Union Confederation

EU – European Union

EU-ANSA – European Union Agencies Network on Scientific Advice

EUAN – European Union Agencies Network

EUDA – European Union Drugs Agency

EUDPR – European Union Data Protection Regulation

Eurofound – European Foundation for the Improvement of Living and Working Conditions

FAST – Focal point Assistance for Support and Training

FASTOSH – FAST management tool / system

FRA – European Union Agency for Fundamental Rights

GESAFI – Asset management tool

GHG – Greenhouse gas

GRI – Global Reporting Initiative

HazChem – Hazardous Chemicals

HR – Human Resources

HWC – Healthy Workplaces Campaign

IAS – Internal Audit Service

ICF – Internal Control Framework

ICOH – International Commission on Occupational Health

ICT – Information and Communication Technology

IGAS – General Inspectorate of Social Affairs (France)

ILO – International Labour Organisation

INSST – National Institute for Safety and Health at Work (Spain)

IPChEM – Information Platform for Chemical Monitoring

IPA – Instrument for Pre-accession Assistance

JRC – Joint Research Centre

KPI / KPIs – Key Performance Indicator / Indicators

LEED – Leadership in Energy and Environmental Design

MIPS – – **C**ommission IT tool for mission management

MSEs – Micro and small enterprises

MS / Member States – Member States of the European Union

MSMEs – Micro, small and medium-sized enterprises

NDPHS – Northern Dimension Partnership in Public Health and Social Well-being

NDICI – Neighbourhood, Development and International Cooperation Instrument

OECD – Organisation for Economic Co-operation and Development

OiRA – Online interactive Risk Assessment

OKAG – OSH Knowledge Advisory Group

OLAF – European Anti-Fraud Office

OSHVET – Occupational Safety and Health in Vocational Education and Training

OSOA – One Substance One Assessment

PDN – Performance Development Network

PEROSH – Partnership for European Research in Occupational Safety and Health

PPMT – Commission Public Procurement Management Tool

PSR / PSRs – Psychosocial risk / risks

SLA / SLA 1 / SLA 2 / SLA 3 – Strategic Line of Action

SLIC – Senior Labour Inspectors’ Committee

Management Board's analysis and assessment

The Management Board of EU-OSHA,

Having regard to:

- Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94;
- Financial Regulation of EU-OSHA of 27 September 2019, and in particular article 48 therein;
- EU-OSHA's 2025-2027 Single Programming Document adopted by the Management Board on 5 December 2024 and, in particular, the work programme for 2025; and
- EU-OSHA's Consolidated Annual Activity Report of the Authorising Officer for the year 2025:

Acknowledges the results achieved by EU-OSHA and notes the following analysis and assessment:

1. Considers that the Consolidated Annual Activity Report 2025 represents a comprehensive and transparent account of the Agency's activities and results of the year; takes note that the Executive Director, in his capacity as Authorising Officer, had no reservation to report.
2. Congratulates the Agency on the effective implementation of and adaptation to the new EU-OSHA Strategy for the period 2025-2034 adopted at the end of 2024. The shared ownership of the Strategy provides a strong basis for EU-OSHA's work over the next 10 years and prepares it to contribute to EU priorities.
3. Notes with satisfaction that a clear intervention logic has been further developed for the Strategy with a reinforced focus on performance measurement resulting in the Management Board's adoption of a performance monitoring framework to support progress tracking of Strategy delivery through SMART objectives, KPIs, regular monitoring of progress and the systematic tracking of outputs, outcomes and, where feasible, impacts.
4. Commends the Agency on the significant contribution to the EU occupational safety and health (OSH) policy priorities as identified in the EU OSH Strategic Framework 2021-2027, through several actions carried out alone or in collaboration with others, for safer and healthier workplaces in Europe; congratulates the Agency on the good results achieved; and acknowledges in particular the Agency's contribution to:
    - anticipating and managing the impact on OSH from digitalisation through its Healthy Workplaces Campaign 'Safe and Healthy Work in the Digital Age' culminating in the Summit in December 2025 and the impact from the green transition through the Foresight Study and the OSH Overview on Climate Change.
    - providing new and comparable data through large-scale surveys such as European Survey of Enterprises on New and Emerging Risks (ESENER), the Workers' Exposure Survey to cancer risk factors (WES) and making them available to the research community, and through a new edition of OSH pulse, and analysis of the resulting data, to support evidence-based policymaking.
    - facilitating better and more risk assessments while reducing the administrative burden for employers by contributing to compliance with OSH legislation with a specific focus on MSEs and SMEs though the Online interactive Risk Assessment (OiRA) tool.
    - supporting policy formulation and implementation through ongoing research work focusing on key OSH themes, including supporting compliance, and OSH in the health and social care sector, climate change as well as broader EU policy priorities such as competitiveness by carrying out research on psychosocial risks, cardiovascular diseases and occupational exposure to cancer risk factors which are among the biggest causes of work-related morbidity and mortality and therefore have a direct link to labour force supply.
    - the expertise provided to the European Commission on the modernisation of the OSH *acquis*, for example, in the follow-up to the ex-post evaluation of EU legislation on OSH and the contribution

to important initiatives such as the Comprehensive approach to mental health and the Beating Cancer plan, as well as in other policy areas, such as in the case of the EU chemicals strategy and the EU digital strategy.

5. Welcomes the high degree of implementation rate of the annual work programme resulting in an almost full implementation of the budget. Notes in particular the Agency's continued efforts to strengthen governance, transparency and accountability across its operations, including clearer planning and reporting.
6. Stresses the importance of tripartism at the EU and national levels to ensure the effective functioning of the Agency and its focal points and encourages EU-OSHA to keep up its efforts to disseminate its activities and engage with the relevant stakeholders.
7. Acknowledges the key role played by focal points and their national networks that include social partners in contributing to the achievement of EU-OSHA's objectives, through the provision of high-quality information and data from the national level feeding into the planning and implementation of the Agency's work programme, and their effort in disseminating the Agency's work in the Member States. Welcomes in particular the project on better cooperation between national Management Board members and focal points to strengthen dissemination.
8. Likewise, appreciates the structured cooperation with other Union bodies and agencies to ensure complementarity, efficiency and consistent delivery of results for stakeholders; and in particular, the good cooperation amongst the agencies in the employment and social affairs area and with the Commission services, including the progress in implementing the action plan to follow up on the positive 2024 evaluation of EU-OSHA, the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Training Foundation and the European Centre for the Development of Vocational Training (Cedefop).
9. Notes that, also building on the cooperation in the employment area, the Agency has already taken steps to reduce administrative burden and improve efficiency and running costs by exploring shared services and common solutions; welcomes the work undertaken to identify areas suitable for pooling, streamline processes and increase automation, with a view to freeing staff capacity and facilitating the exchange of best practices; welcomes in particular the steps taken by the Agency to generate efficiency gains and savings through the identification of new premises, with a view to redirecting available means to operational priorities and maximising the impact of the Agency's work.
10. Considers that the internal control systems put in place by the Agency are adequate as confirmed by various audits; underlines in addition the importance the Agency places on safeguarding integrity and sound financial management through robust internal controls, clear roles and responsibilities, and an emphasis on transparency, ethical conduct and the prevention of conflicts of interest across its activities.
11. Observes that the Executive Director's declaration of assurance is based on a robust control system built around the Internal Control Framework. The robustness of the control system is confirmed by the absence of significant findings from the Internal Audit Service (IAS) and the European Court of Auditors (ECA).
12. Considers that the information provided in the Consolidated Annual Activity Report gives the Management Board reasonable assurance that the resources available to EU-OSHA in 2025 were used for their intended purpose and in accordance with the principles of sound financial management. Furthermore, the control procedures in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

Considering the above, the Management Board requests the Consolidated Annual Activity Report 2025 be forwarded, together with this analysis and assessment, to the European Parliament, the European Council, the European Commission and the ECA.

[signed]

17 June 2026

Andreas Stoimenidis
Chairperson of the Management Board

Executive Summary

The Agency in brief

The European Agency for Safety and Health at Work (EU-OSHA) is an agency of the European Union (EU). Established in 1994, the Agency works on the basis of a founding regulation, which entered into force in early 2019 replacing the original founding regulation from 1994.[1] The regulation defines EU-OSHA's mandate and governance arrangements. Within the EU institutional landscape, EU-OSHA is the EU's specialised agency for occupational safety and health, supporting EU policymaking and implementation with evidence, tools and awareness-raising. It works closely with the European Commission (notably DG EMPL), the European Parliament and the Council, and collaborates with other EU agencies, governments, social partners and other partners to ensure coherent, complementary delivery for target audiences across Europe.

EU-OSHA works to protect European workers' safety and health. To do this, the Agency carries out research to support policy and research, facilitates tools and resources for strengthening the prevention of occupational safety and health (OSH) risks, and promotes a positive culture of risk prevention to improve working conditions in Europe. Through its diverse networks, EU-OSHA collects, analyses and disseminates technical, scientific and economic information on OSH to the various stakeholders. The range of stakeholders is wide – covering policymakers, social partners, OSH professionals, authorities and others. After an extensive consultation and dialogue with key stakeholders, the Management Board adopted a new 10-year EU-OSHA Strategy at the end of 2024. The new Strategy builds on the experience accumulated and an analysis of future challenges to define the strategic priorities for the years 2025-2034. The Strategy provides an excellent basis for EU-OSHA continued contribution to the realisation of EU priorities.

The Agency is based on a tripartite structure as is the standard in the employment and social affairs field. Key actors in OSH in Europe are represented in the Agency's Management Board: representatives of governments, employers and workers of the EU-27 Member States, and the European Commission. An expert appointed by the European Parliament Employment and Social Affairs Committee also participates in the work of the Management Board, and, together with European Economic Area and European Free Trade Association (EFTA) countries' representatives and the European Foundation for the Improvement of Living and Working Conditions (Eurofound), European Institute for Gender Equality (EIGE) and European Labour Authority (ELA) representatives, they have observer status in the Management Board. Whereas the Management Board takes the key strategic decisions, the Executive Board oversees effective preparation and follow-up of the Management Board decisions.

The tripartite dialogue is an essential element, not only at the decision-making stage but also at the implementation stage of EU-OSHA's mandate – both at European level and at Member State level via the national, tripartite focal points networks. The focal points are the Agency's main operational network. While they are not directly involved in the governance of the Agency, they play a key role by providing input to the Agency's implementation of the work programme at the national level. They are central actors for the development and coordination of the tripartite network in EU Member States. It is only by engaging focal points and their networks that the Agency can achieve its objectives in the Member States and it is therefore critical that the network partners perceive the Agency's work as adding value to their work. Thanks to their

[1] Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94, cf. https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32019R0126

input, EU-OSHA can rely on high-quality information and data from the national level that feeds into the implementation of the Agency's activities, and through their networking and dissemination actions involving social partners, the work of EU-OSHA reaches the intended target audiences in the Member States. EU-OSHA promotes and encourages a close and effective cooperation between the Management Board members and the focal points at Member State level, as this is seen as a pre-requisite to maximise the outreach to national intermediaries and to enhance the uptake of EU-OSHA's work in the national context.

While preparing decisions for the Management Board, the Agency regularly consults its two Advisory Groups, the 'Tools and Awareness Raising Advisory Group' (TARAG) and the 'OSH Knowledge Advisory Group' (OKAG), and has regular coordination meetings with Directorate C, Unit 2 of the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL), which serves as the Agency's primary partner at the Commission.

Internally, The Agency's structure comprises four areas: three operational (Prevention and Research Unit, Communication and Promotion Unit, and Network Secretariat) and one administrative (Resource and Service Centre). The Executive Director also serves as the reporting officer for staff in the Network Secretariat. The Executive Director has been delegated appointing authority powers by the Management Board whereas all Heads of Unit as well as one Temporary Agent/Administrator staff member in the Network Secretariat have been delegated Authorising Officer powers.

The Executive Director is supported in his management responsibilities by the Heads of Unit. There are regular meetings at the management level to monitor the Agency's performance, the implementation of the annual work programme and the budget, follow-up to audit recommendations, the internal control and risk register action plans, and human resource matters as well as any other issue that is relevant for the smooth running of the Agency.

The Agency's activities are implemented under direct decentralised management.

The year in brief

Key conclusions in relation to operational activities

2025 has been the first year of the implementation of the new Strategy. While this has required some adaptations, the overarching aim has been to deliver impact via the three workstreams that underpin the Strategy – the three Strategic Lines of Action.

EU-OSHA put in place a new activity structure to match the objectives of the new Strategy and developed intervention logics for each Strategic Line of Action as well as a comprehensive performance monitoring framework with a great deal of involvement of staff and Management Board.

Against this backdrop, EU-OSHA's projects delivered substantial results across the three strategic lines of action. Major knowledge products strengthened the evidence base for EU and national policy, notably through continued dissemination of ESENER 2024 findings after the publication of the ESENER dataset, enabling wide secondary use by institutions and researchers. The OSH Barometer progressed as a flagship access point to OSH data, expanding content (including a dedicated digitalisation section and integration of OSH Pulse data), engaging stakeholders through webinars and expert meetings, and piloting innovative ways of navigating the evidence. The 2025 edition of OSH Pulse provided timely insight into workers' experience of digitalisation (including the use of AI tools), psychosocial risks and the growing impacts of climate-related hazards; results were widely promoted through multilingual products and dedicated awareness-raising activities. In thematic research, EU-OSHA completed the Supporting Compliance project, delivering new country case studies and policy-oriented outputs that highlighted innovative inspection and prevention approaches, including digitalisation of enforcement and co-enforcement models. Work on psychosocial risks advanced in preparation for the next Healthy Workplaces Campaign on mental health, with new sectoral and country-focused outputs and the development of practical workplace guidance. Research on OSH in health and social care generated multiple studies on musculoskeletal risks, occupational accidents and home-care safety, and initiated further work on retention and return-to-work. New strands were launched or scoped on emerging priorities, including work-related cardiovascular diseases, climate change and OSH, and follow-up research building on the Workers' Exposure Survey on cancer risk factors, supported by expert consultations and targeted dissemination. Work on an ex-ante evaluation for a new OSH overview on work-related accidents was also completed. Improving prevention of work-related accidents and diseases, aiming for Vision Zero work-related deaths is a core priority of the EU OSH Strategic Framework 2021–2027. Foresight studies on Climate Change also supported forward-looking reflection on future occupational safety and health challenges linked to climate-related crises and preparedness. Throughout the year, EU-OSHA actively shared its work through numerous presentations in Member States, scientific seminars and other expert forums, contributing to wider dissemination and exchange of knowledge.

Tools and workplace resources continued to expand, with OiRA reaching high levels of use and adding new EU-level tools while partners adapted content nationally.

Finally, EU-OSHA's Healthy Workplaces Campaign "Safe and healthy work in the digital age" culminated in 2025 with strong national uptake, high-level EU engagement and a closing summit, reinforcing OSH messages at scale through networks and practical examples.

Strong demand through the FAST scheme[2] further confirmed the relevance of EU-OSHA's work at national level, with focal points requesting numerous events to promote key outputs such as the Healthy Workplaces Campaign, ESENER, OSH Pulse and other project results.

The Agency achieved good levels of budget implementation by meeting its target (95.3% vs a target of 95%) (and work programme implementation (96% vs a target of 90%), demonstrating effective delivery.

EU-OSHA has continued to strengthen collaboration with other agencies in 2025 – those both within the employment and social affairs policy field and beyond, in particular, but not only, in the context of the follow up to the EMPL agencies' evaluation from 2024.

Key conclusions related to management, internal control and assurance

The Agency's internal control systems and management of resources are based on a systematic analysis of the evidence available.

Overall, the Executive Director received reasonable assurance that the Agency's internal control systems had been adequate, and that the compliance and the implementation of the Internal Control Framework are satisfactory, risks are being appropriately monitored and mitigated, and necessary improvements and reinforcements are being implemented.

EU-OSHA can rely on a variety of sources to carry out this assessment of processes and procedures to ensure completeness and reliability of the information. The Executive Director issued his judgment on the basis of: the control processes in place and the outcomes of such controls; the resources spent to raise awareness with respect to ethics and integrity and fraud prevention; the annual risk assessment and Internal Control Framework assessment exercises; the quantitative and qualitative nature of the non-conformities included in the register for 2025; the assurance received by the manager in charge of internal control; and, last but not least, the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations in the past few years.

In the light of the above, in his declaration of assurance, the Executive Director has not considered it necessary to include any reservation.

A significant organisational development in 2025 was the identification of new premises for the Agency's headquarters, expected to be operational as from the second half of 2026.

[2] FAST is EU-OSHA's financial support scheme for national focal points to organise events and other dissemination and awareness-raising activities promoting the Agency's work at national level.

Introduction

This Consolidated Annual Activity Report (CAAR) has been prepared in accordance with the European Agency for Safety and Health at Work's (EU-OSHA) Founding Regulation and its Financial Regulation as well as the guidelines from the European Commission adopted in April 2020.[3]

EU-OSHA's Founding Regulation, Article 11 (5) (g) provides that the Executive Director is responsible for preparing the Annual Activity Report on EU-OSHA's activities and for presenting this report to the Management Board for its adoption and assessment. Furthermore, the Founding Regulation defines in Article 5 (1) (d) that the Management Board shall adopt the activity report together with an assessment of the Agency's activities and submit the report and the assessment by 1 July to the European Parliament, the Council, the Commission and the European Court of Auditors (ECA), in addition to making the report public.

Article 48 of EU-OSHA's 2019 Financial Regulation defines the content of the CAAR, which must include information on:

- the achievement of the objectives defined in the Single Programming Document (SPD);
- action plans to follow up on evaluations and the status of their implementation;
- implementation on the annual work programme, budget and staff resources;
- the contribution of EU-OSHA to EU policy priorities;
  organisation management and efficiency and effectiveness of internal control systems;
- observations from the Court of Auditors and follow-up on these;
- contribution and grant agreements;
- service-level agreements; and
- acts of delegation or sub-delegation of budgetary powers.

The CAAR must also include a declaration of assurance from the Executive Director.

The CAAR has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report (Part I) therefore follows the structure of the work programme[4] as it reports on the delivery of key objectives and activities identified therein.

The CAAR is also a management report of the Executive Director. It covers all management aspects, including the implementation of the risk management policy and the compliance with the Internal Control Framework (ICF).

Finally, the CAAR includes a declaration of assurance where the Executive Director, in their role as Authorising Officer, provides assurance as regards the true and fair view given by the report and as regards the legality and regularity and the sound financial management of all financial transactions under their responsibility, as well as for the non-omission of significant information.

[3] Guiding principles across agencies for a consolidated annual activity report – template and explanatory notes.

[4] The information related to the implementation of the 2021 work programme related to 'Corporate Management' (Management and control: ABM, internal control and data protection; Programming, monitoring and evaluation) and 'Administrative support: Finance and Human resources' are not included in Part I as they were made available in Part II and Part III (as applicable) to avoid repetitions and redundancies.

Part I - Achievements of the year

1.1 Main achievements

2025 was the first year under EU-OSHA's new Strategy 2025-2034 adopted at the end of 2024. The new strategy establishes three clear strategic lines of action establishing a solid foundation for EU-OSHA's contribution to EU policies.

Evaluations commissioned by the Agency and, the European Commission's evaluation of EU-OSHA, Cedefop, Eurofound and ETF from 2024, stakeholders' feedback and key performance indicator (KPI) results all confirm that EU-OSHA is a well-performing agency which contributes substantially to EU policy priorities

In particular, findings and feedback collected confirmed that EU-OSHA has been contributing to policy priorities by providing evidence and knowledge on current, new and emerging workplace risks. The Commission's evaluation confirms EU-OSHA's strong support to EU policy priorities and the stronger role of the Agency after the COVID-19 pandemic – also outside the occupational safety and health (OSH) community. EU-OSHA works closely with other agencies and the Commission to contribute to better preparedness for any future crises as relevant to the Agency's mandate. Further, the Agency has worked on an overview on OSH in the health and social care sector that provides important insights on the sector and supports policy in this area, such as the EU strategy on long-term care. EU-OSHA continues collaboration with EU bodies to mainstream OSH into other policy areas, notably climate change, through its work with the European Environment Agency (EEA) on workplace heat exposure and mitigation.

EU-OSHA also continued to mainstream gender across its work in 2025, by integrating attention to gender and diversity in its research and knowledge development, including through work on psychosocial risks, occupational exposure to cancer risk factors and sector-specific analyses, in order to better reflect differences in working conditions and OSH risks.

Overall, the KPI results point to strong performance in 2025, with EU-OSHA meeting or exceeding most targets. The results confirm solid delivery in terms of budget implementation, staffing and work programme execution, while stakeholder-based indicators also suggest that the Agency's work is widely perceived as relevant, useful and impactful. Notably, indicators such as 'perceived performance' (98%) and 'impact on policy' (82%) and 'workplace practice' (80%) reflect a high level of stakeholder trust and policy support. A few indicators remained slightly below target, notably in relation to outreach capacity and some stakeholder perception measures, but the overall picture is positive and indicates that EU-OSHA is delivering effectively under the first year of the new Strategy.

At the activity level, initiatives like the European Survey of Enterprises on New and Emerging Risks (ESENER), the Workers' Exposure Survey (WES) and Supporting Compliance project scored well across relevance, usefulness and impact. The Online interactive Risk Assessment (OiRA) initiative, while below target for the number of new tools (12 versus 20-25), delivered exceptional impact, with over 114,000 new risk assessments carried out at European workplaces.

Where targets were not achieved – such as usefulness in 'Anticipating Change' (73%) and relevance and EU added value for the Climate change (69%) – the reasons are multifaceted. These include respectively the nature of the activity and the implementation stage at the moment of collecting performance data, and importantly, methodological factors. With indicators largely based on survey results, respondent samples may not always fully align with the primary audiences. This can affect the representativeness of results, particularly with respect to dimensions such as usefulness. It should be noted, however, that the results are still very positive and indicate high levels of stakeholder satisfaction.

These results also provide valuable input for continuous improvement. The Agency systematically analyses and follows up on evaluations and stakeholder surveys. In the framework of the new EU-OSHA Strategy 2025-2034, a new performance monitoring framework has been adopted EU-OSHA's Management Board. An action plan agreed with the Management Board and the Commission for the follow-up to the Commission evaluation is being implemented as foreseen.

In 2025, EU-OSHA has contributed to the advancement of the European Pillar of Social Rights and more precisely the EU OSH Strategic Framework priorities for 2021-2027:

1. Anticipating and managing change in the green, digital and demographic transitions.
2. Improving prevention of work-related accidents and diseases, aiming for Vision Zero work-related deaths.
3. Increasing preparedness for current and future health crises.

Regarding the first priority, EU-OSHA's foresight work helped to strengthen understanding of the implications of climate-related crises for occupational safety and health and to identify areas requiring further policy and research attention. The 'Healthy Workplaces Campaign – Safe and Healthy Work in the Digital Age', launched in late 2023 was closed with the Healthy Workplaces Summit in December 2025. Through the campaign, awareness about digitalisation and OSH was promoted supporting the priorities of the green and the fair transitions.

For the second priority, EU-OSHA has supported workplace prevention in line with the Vision Zero approach. Its 'OSH Overviews' on compliance, psychosocial risks, and OSH in the health and social care sector contribute to more effective risk prevention through supporting policy formulation and implementation. Its work on psychosocial risks also informed the Commission's Comprehensive Approach to Mental Health and a campaign on the topic is being prepared for 2026-2028. Both the research and the campaign on psychosocial risks feature in the Quality Jobs initiative. The Workers' Exposure survey has supported the development of a new project focussed on occupational exposure to cancer risk factors, which started in 2025. By collecting and analysing data on workplace exposure across Europe on this priority topic, EU-OSHA supports the Commission's Beating Cancer Plan initiative in the efforts to reduce work-related cancer cases.

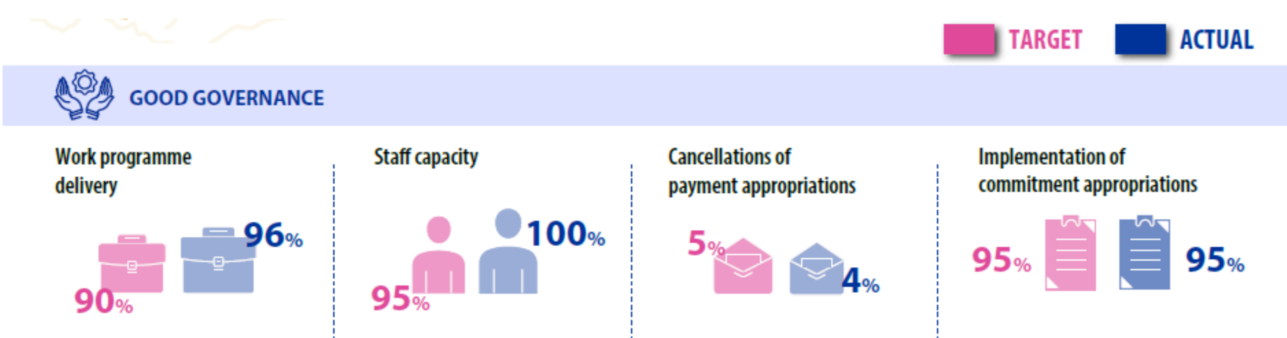
With the fourth wave of the ESENER survey in 2024, EU-OSHA has continued to collect data on OSH management across Europe with the first analysis of the data being published in 2025. As a representative establishment-level survey, ESENER remains a key and authoritative source on how OSH is managed in European workplaces, informing EU and national strategies.

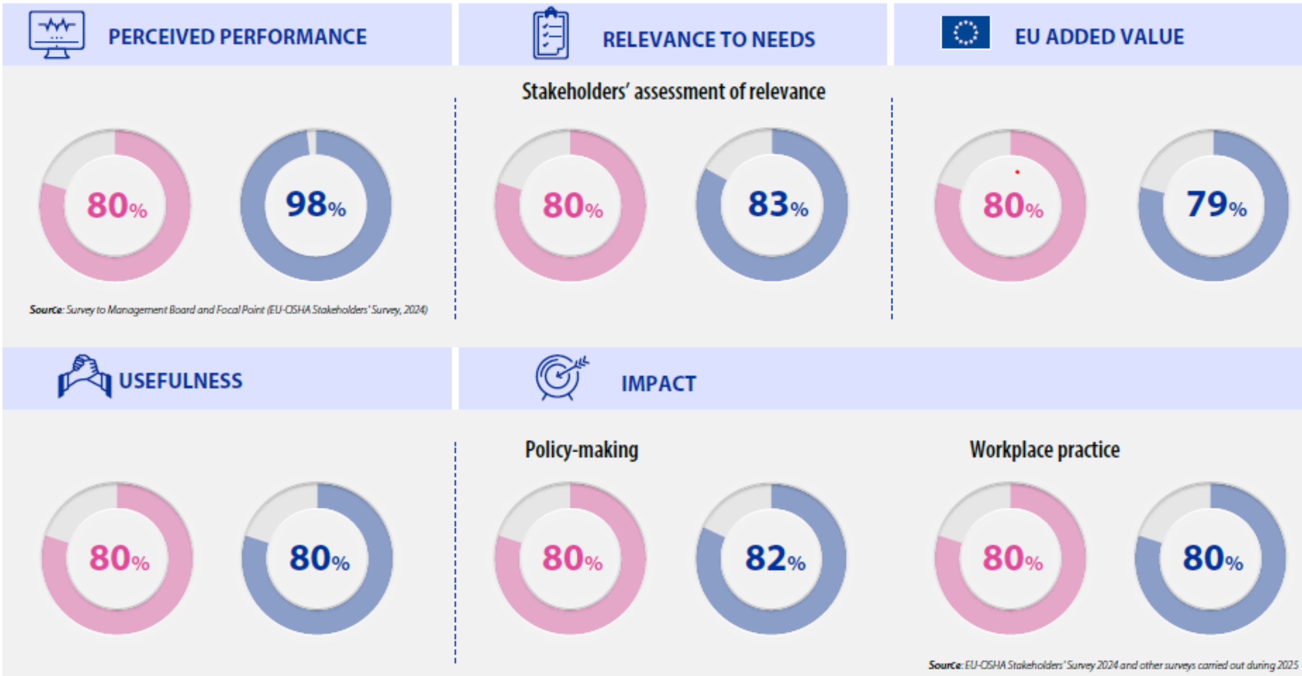
Further data were provided through the publication of the results of the 2025 worker survey OSH Pulse, with new data on themes such as OSH and digitalisation, psychosocial risks and climate change and OSH.

EU-OSHA's OiRA tool supports employers, particularly SMEs, in conducting quality risk assessments. OiRA's role is recognised in key policy documents, including the EU OSH Strategic Framework.

Whereas stakeholders' feedback and evaluations indicate high satisfaction with the research quality, they point to the possibility to increase awareness of projects like foresight, the OSH Barometer and ESENER.

To enhance its outreach capacity in particular at the national level, EU-OSHA relies on its national focal points and their networks that include social partners, but also members of its tripartite Management Board. In 2025, a special focus area was increasing the impact at Member State level and an action plan was agreed.




PERCEIVED PERFORMANCE
80%
98%
Source: Survey to Management Board and Focal Point (EU-OSHA Stakeholders' Survey, 2024)
RELEVANCE TO NEEDS
Stakeholders' assessment of relevance
80%
83%
EU ADDED VALUE
80%
79%
USEFULNESS
80%
80%
IMPACT
Policy-making
80%
82%
Workplace practice
80%
80%
Source: EU-OSHA Stakeholders' Survey 2024 and other surveys carried out during 2025

1.2 Strategic Line of Action 1 (SLA 1): Evidence and knowledge for policy and research

Specific objectives

Provide knowledge for policymaking, policy implementation, policy evaluation, conduct primary research, conduct analyses, and contribute to setting research priorities.

- Collect relevant data on occupational safety and health risks, prevention measures and outcomes in the EU
- Provide sound analysis on occupational safety and health issues relevant for research and policy at EU and MS levels
- Identify new, changing and emerging occupational safety and health challenges and opportunities
- Engage relevant intermediaries and facilitate the use of the Agency's work in policy and research
- Provide relevant (and timely) input to OSH policy priorities
- Collaborate with EU bodies to mainstream OSH into broader policy areas

Results

In 2025, EU-OSHA delivered against SLA 1 objectives by increasing **awareness**, **engagement**, **understanding** and **uptake** of its research and knowledge products among intermediaries and target audiences, supporting policymaking and research.

- **Awareness of EU-OSHA outputs:** Examples include dissemination of ESENER findings through invited presentations at the Polish EU Presidency Event OSH Conference, European Parliament and international counterparts (e.g., CCOHS OSH Forum). EU-OSHA also contributed to external expert outputs (e.g., BAuA edited volume on labour inspections, including an EU-OSHA chapter on innovative labour inspections), strengthening visibility among policy and research communities.
- **Engagement with EU-OSHA knowledge and evidence:** This is evidenced, for example, by use of the OSH Barometer (over 11,000 visits; 80% from EU countries, by early November 2025) and downloads of the Workers' Exposure Survey (WES) dataset for research use (with 72% of respondents in the 2024 stakeholder survey confirming the survey's methodological value). Engagement also included participation in specialist events (e.g., BAuA workshop at A+A 2025; SLIC Thematic Day on non-inspection practices) and acceptance of abstracts at survey-methodology conferences (ESRA 2025; European Establishment Statistics Workshop 2025).
- **Improved understanding of emerging OSH issues:** Illustrative examples include strong external demand for evidence on digitalisation/AI at work and psychosocial risks (requests from EU institutions and research bodies), indicating that EU-OSHA's framing and analysis are informing understanding of emerging challenges and prevention/regulatory implications. EU-OSHA's psychosocial risks research also fed into the European Commission's Comprehensive approach to mental health and consultations on the Roadmap for Quality Jobs.
- **Uptake in policy and research:** Examples include requests for ESENER 2024 data by DG EMPL for impact assessments (revision of the Workplace Directive and the Display Screen Equipment Directive), for evaluation of transposition of the Framework Directive and the Daughter Directives, and for impact assessment work on possible future initiatives on the right to disconnect. ESENER data were also requested by the European Parliament (EU Added Value Unit) for work on digitalisation and AI at work; by OECD for the Longevity Readiness Index; by ETUI

for the European Participation Index; and by national/international bodies (e.g., Belgium SPF Emploi; Swiss SECO; France's IGAS). OSH Pulse generated requests to access/use the dataset and present findings, including Eurofound's request to analyse digital platform work and requests from sectoral and enforcement networks (e.g., EFBWW; Standing Working Party on Extractive Industries; Belgian Ministry of Labour; SLIC PHYSEX WG). EU-OSHA also provided technical input supporting EU policymaking, including contributions to the revision of the Carcinogens, Mutagens and Reprotoxic substances Directive (CMRD) and cooperation with ECHA and DG EMPL; Evidence and case studies (including from the Supporting Compliance project) informed broader prevention debates, including an EESC opinion requested by the Danish Presidency on "0-death goals", and work on the health and social care sector was referenced on the European Commission's website. WES data were used by national authorities (e.g., Spain's INSST for an internal note on exposure to respirable crystalline silica). EU-OSHA data is being presented in research circles (such as PEROSH) and EU-OSHA's role as a member of the ILO Technical Working Group underscores its commitment to global OSH statistics. Further EU-OSHA is engaged in EU-ANSA (EU-agencies network on Scientific Advice) in particular in the foresight work.

OSH data

ESENER

The ESENER 2024 project has made notable strides in advancing occupational safety and health research across Europe. The First Findings report was published early 2025 and widely disseminated. ESENER 2024 findings were officially presented at the OSH conference organised by the Polish EU Presidency in Warsaw. In 2025, two further publications were released: "ESENER 2024 Key insights from first findings" and a methodology article on OSHwiki, detailing the survey's technical framework and providing comprehensive documentation. The ESENER 2024 dataset was published at GESIS, and the data visualisation tool was released early 2026 and the comparison tool are scheduled for release around mid-2026. FAST saw 13 countries engage in promotional activities.

Collectively, these examples highlight the project's broad dissemination of deliverables, and its contribution to shaping occupational health and safety policy and practice across Europe.

Preparations for secondary qualitative analysis on mental health and digitalisation started in 2025, with cognitive tests completed in Ireland and ongoing fieldwork in six countries, aiming to deliver preliminary findings by early 2027.

EU OSH information system

Throughout 2025, the OSH Barometer initiative under this project advanced significantly in its development and reach. A major enhancement was the introduction of a dedicated subsection on digitalisation within the Working conditions section, integrating data from both the OSH Pulse survey and Eurostat. The OSH Pulse survey also became a key dataset under the psychosocial risks sub-section, enriching the platform's analytical capabilities and offering broader insight into contemporary workplace trends.

Ongoing work on two case studies aims to demonstrate the OSH Barometer's practical benefits for varied target audiences, exploring its effectiveness in aggregating and disseminating OSH information and serving as an entry point for comprehensive data access. Another ongoing study focuses on assessing the economic impact of workplace accidents and occupational diseases. This study seeks to refine previous methods and propose a robust methodology for estimating the financial burdens associated with such incidents.

In parallel, work on an Artificial Intelligence pilot tool has started, leveraging OSH Barometer data and EU-OSHA reports to respond to user queries and reveal relationships between different indices and OSH factors.

Engagement with the wider OSH community was fostered through a well-attended webinar in May 2025, introducing the OSH Barometer to new audiences. Additionally, an expert meeting in November 2025 reviewed progress to date, discussed forthcoming system upgrades, and deliberated topics for inclusion in the next OSH in Europe report.

OSH Pulse

The latest OSH Pulse survey was launched at the end of 2024 as a 'Flash Eurobarometer survey'. This edition of the survey included new questions addressing climate change's impact on OSH and workplace initiatives to mitigate these effects. Other topics included digitalisation and OSH, as well as psychosocial risks and mental health. The survey supports ongoing EU-OSHA activities such as OSH Overviews and Healthy Workplaces Campaign, and data will be integrated in the OSH Barometer.

The 2025 edition of OSH Pulse covered the EU-27, Iceland, Norway and, for the first time, Switzerland. Findings were published in September 2025, accompanied by a suite of publications - infographics, country factsheets, overview reports and summaries - available in all national languages via EU-OSHA's website. The dataset is currently available to researchers upon request and will be released for broader public access from June 2026.

Major events, such as World Mental Health Day on 10 October and European Week for Safety and Health at Work on 20-24 October, were used to promote findings. The results are being presented at various events and seminars, and data is actively used for in-depth analysis in follow-up projects. Early previews were shared with media partners in September to stimulate coverage, and a webinar was held in November to present findings to Management Board and focal points.

OSH topics for policy and research

Supporting Compliance on OSH

The Supporting Compliance project was finalised in 2025. During the last two years, the initiative concentrated on regulatory influences, identifying innovative inspection practices and preventive services to better support compliance.

Building on two prior projects in Norway and Germany, two in-depth national case studies for Portugal and Ireland were published in the first quarter of 2025. In July 2025, Portugal's approach on the role of prevention services and labour inspectorates was showcased, highlighting efforts to empower small businesses and reinforce labour inspections.

To provide a broad perspective, an overarching analysis covering all five country studies with publication scheduled in mid-2026, shaped by expert meetings and Focal point nominations. These country reports and complementary case studies offer practical examples of the challenges faced by small and medium-sized enterprises (SMEs) and present actionable solutions for achieving OSH compliance.

Additional outputs included policy briefs on building safer construction sites with labour ID cards and on economic incentives and ESG reporting.

A major theme throughout the project has been the digitalisation of inspection processes. The studies reveal the adoption of artificial intelligence to enhance risk indexing, the use of digital tools for risk assessment, and the creation of platforms to facilitate communication. Moreover, the project underscores the shift from traditional inspection methods, towards partnerships, co-enforcement strategies, and communities of good practice, fostering collaboration among stakeholders.

Findings from the project have been presented at major international events such as the ETUC conference in Ljubljana, the EU-New Zealand OSH meeting, and SLIC Thematic Day in Copenhagen. FAST saw seven countries engaged in promoting the results of the project.

Psychosocial Risks

The project is advancing significantly, in preparation for the upcoming Healthy Workplaces Campaign 2026–2028, themed ‘Together for mental health at work’.

A major report on mental health and psychosocial risks in the agriculture sector was published, highlighting unique challenges such as family characteristics, economic pressures, and solitary working conditions, alongside case studies of good practice.

National reports and a policy brief covering legislation and strategies for preventing psychosocial risks (PSR) were published in May, following extensive consultation with focal points. The brief underscores the importance of legislation, social dialogue, and awareness-raising, while identifying gaps in support for small enterprises and the need for expert knowledge.

A sub-project on workforce diversity and PSR investigated risks faced by diverse worker groups and mapped existing national interventions. Findings reveal limited targeted interventions, with diversity-based approaches more prevalent in certain countries. A report and examples of national initiatives are scheduled for publication in the second half of 2026.

Further, sub-projects addressing PSR and mental health in education and transport sectors examined risk prevalence, stakeholder perspectives, and sector-specific initiatives. Reports are expected as from mid-2026.

Four new sub-projects have started: presenting facts and figures on PSR and mental health, providing practical workplace guidance on tackling violence and harassment, developing OSH Wiki articles, and updating the EU-OSHA e-guide on managing stress and psychosocial risks.

The project has generated considerable interest, with regular requests from stakeholders for information on psychosocial risks and mental health at work. Findings have been shared at key events, including the IOE-GOSH meeting in Poland, visits by Danish Social Partners, ETUC conference in Copenhagen, ILO conferences, and collaborations with international bodies such as Taiwan and CyOSH.

EU-OSHA continues to contribute actively to scientific and policy discussions, maintaining longstanding cooperation with the European Academy of Occupational Health Psychology and the European Association of Work and Organisational Psychology. Engagement with other organisations, such as Mental Health Europe and NDPHS, as well as Horizon Europe project stakeholders, has begun. Collaboration with FRA and EIGE was established to address harassment, resulting in a joint seminar on sexual harassment delivered at Eurocommerce.

Through FAST, six countries have engaged in promoting the results of the project.

Health and social care

The project kept to its planned schedule in 2025. Five research sub-projects were completed, and relevant findings published. These studies have focused on musculoskeletal health in health and social care, the rising frequency of accidents in these sectors, and safety for home care workers, offering valuable data and policy recommendations. The reports highlight the most common OSH risks, especially musculoskeletal and psychosocial risks, as well as the high incidence of workplace accidents. They raise awareness and provide practical guidance for prevention, aiming to improve worker health and safety, supported by case studies of effective prevention measures.

Building on this momentum, four new research sub-projects were initiated in 2025. These investigate strategies for keeping health and social care workers in employment and facilitating their return after sickness absence due to mental health or musculoskeletal issues. Further research will also explore OSH concerns in residential care and among healthcare assistants. The results are scheduled for release between late 2026 and the end of 2027.

Insights from this project will support the Healthy Workplaces Campaign 2026–2028, which features a priority area on the health and social care sector. Collaboration is ongoing with ELA, reflecting their interest in the long-term care sector, and with EU social partners and EU-funded projects. EU-OSHA engages social partners in research through interviews and focus groups, promoting information exchange and feedback.

Circulatory diseases

EU-OSHA's evidence base on work-related cardiovascular diseases (CVDs) continues to progress, with multiple research strands now underway. In early 2025, EU-OSHA issued an information request to national expert contact points (via the focal points) to provide inputs on data sources for quantifying work-related CVDs, relevant policies and strategies, company case studies, and good practices across Member States. A total of 22 replies were received, and while some Member States reported limited information, this aligned with expectations at this stage.

Building on these inputs, the overview of regulation, policies, strategies, initiatives and programmes for preventing work-related CVDs has been launched. The focal points' contributions have been analysed and supplemented through targeted desk research and interviews, and the main outputs—final report, summary report, policy brief and five case examples—are expected for publication by mid-2026.

In parallel, an overview and analysis of quantitative data available across the EU and Member States—covering the types, extent and causes of work-related CVDs, as well as the sectors, occupations and worker groups most at risk—started towards the end of 2025. The publications from this exploratory research are planned for 2027.

A systematic review for the development of an overview and analysis of work-related CVD risks , and sectors, occupations and worker groups at higher risk was also initiated at the end of 2025. Preliminary findings are expected in May 2026, with publications foreseen in 2027.

Complementing this work, an exploratory study examining the interplay between work-related and non-work-related CVD risk factors—and the implications for workplace prevention—was also launched. Final deliverables are planned for publication by end-2026.

To strengthen cooperation and maximise impact, the CVD project has been actively disseminated and positioned within relevant EU and scientific networks. It was presented at the May meeting of the EU Climate and Health Observatory to establish cooperation and synergies with EU institutions, Directorates-General and agencies, and shared with the occupational health research community through a parallel session at the 8th ICOH International Conference on Work Environment and Cardiovascular Diseases (August 2025) and a poster at the EPICOH 2025 conference (October 2025), promoting the project and its emerging findings.

Climate change and OSH

The project, which commenced in 2025, is building upon previous initiatives on climate change and OSH, including active participation in the European Observatory on Health and Climate Change and the publication of a guide on managing heat-related risks at work. It is closely aligned with the Foresight on climate crises and preparedness.

Following a meeting of over twenty experts across Europe in September 2025, the scope of research was defined and preparatory work started at the end of the year. Key priorities were identified, and these include facts and figures on the impact of climate change on OSH; workforce diversity and climate change impacts (demographics, occupations, sectors); air quality issues (either outdoor or indoor); sectoral analyses (agriculture, construction, emergency work); psychosocial risks, mental health and climate change.

These research strands are serving as the foundation for deeper analyses and thematic investigations planned for the subsequent years, as part of the OSH Overview.

EU-OSHA's participation in the European Observatory on Health and Climate alongside international organisations has already involved presenting progress at various meetings and forums, including Sectoral Social Dialogues and addressing health inequalities at the Gastein European Health Forum 2025.

Occupational exposure to cancer risks factors

The project, launched in 2025, is based on the Workers' Exposure Survey (WES) addressing occupational cancer risk factors. One initial strand of work focuses on comparing WES data with other information sources across Finland, Germany, France, and Spain. Research directions were refined at an expert meeting in November 2025, with representatives from various stakeholders, and research activities will commence in 2026, including an evaluation of the WES.

Dissemination of WES data has been a priority with key findings and WES usage presented at multiple events, such as the PEROSH network webinar in April, the ETUI chemicals network annual meeting in June, and EPICOH 2025 in October. The publicly available WES dataset has been widely promoted. On World Cancer Day 2025, WES findings were shared via a multilingual PowerPoint presentation, and two flyers focusing on healthcare/social care workers and gender perspectives were published. The WES overview report and summary were promoted via the Agency's communication channels in December.

Through this project, EU-OSHA remained involved in Roadmap on Carcinogens activities. Several events at national level were carried out to raise awareness on data and results from this project. Additional awareness raising efforts, including events in Belgium and Germany, have contributed to the dissemination of WES findings.

Anticipating change in OSH

Climate change preparedness

The new Foresight project addressing climate change-related consequences and crises developed four scenarios for 2035 and 2050, highlighting implications for OSH. While the scenarios will be shaped around the emerging evidence, priority areas for exploration included eco-anxiety, mass migration, the broader economy, technology, climate adaptations (such as hydrogen risks), new ways of working and values, and emerging skills and professions. Scenario development involved stakeholder surveys and expert workshops, with a final report scheduled for publication in early 2026.

Foresight findings and Future of Work articles on Climate change were presented at an ETUC conference in Ljubljana, particularly regarding OSH's role and the value of prevention strategies for addressing labour shortages.

In parallel, EU-OSHA published several Future of Work expert articles in 2025, focusing on eco-anxiety, sustainable mobility, and electromagnetic fields. These articles were widely disseminated. Final drafts of new articles on labour shortages and the AI Act's impact on OSH have been prepared for review and are set for discussion and publication in early 2026.

EU-OSHA is active EU-ANSA foresight cluster and contributed to EUDA's Futures activities, mapped OSH foresight work, shared best practices, and supported EFSA's One Health project.

Internationally, EU-OSHA participated in the ILO OSH Expert Panel to develop strategic foresight for OSH up to 2050 and contributed to the Canadian Institute for Work and Health's Horizon Scanning Project, gaining practical training in horizon-scanning and enhancing preparedness for future work trends.

OSH expertise

Expertise to Commission and agencies

EU-OSHA actively supported EU policy development on occupational safety and health, notably through contributions to DG EMPL work on chemicals legislation, OSH directives such as to the 6th and 7th revisions of the Carcinogens, Mutagens and Reprotoxic Directive and asbestos guidance. Further the Agency engaged in the work organised by DG EMPL evaluating the implementation of OSH directives at national level and the on the follow-up on the opinions on the Workplace directive and Display Screen Equipment directive. EU-OSHA has also provided input to the consultation on the Roadmap for Quality of Jobs and Action Plan on European Pillar of Social Rights. Furthermore, the Agency supported the Advisory Committee Working Party on Strategy.

EU-OSHA actively participated in the implementation of the OSOA (One Substance One Assessment) legislative package, where the Agency is involved in six tasks. There were kick-off meetings in relation to the tasks on the Common Data Platform and the Early Warning Systems.

Collaboration with ECHA and JRC progressed on research coordination and workplace exposure data. Cooperation with the JRC on the IPChEM database of workplace measurement datasets is also ongoing, with the template from the countries participating in HazChem under finalisation.

Close cooperation with the Senior Labour Inspectors' Committee (SLIC) continued, supporting national-level interaction between labour inspectorates and the focal points, and feeding into the thematic day under the Danish presidency on non-inspection initiatives in light of the updated code of good practices. The latest SLIC inspection campaign on workplace accidents concluded in summer 2025 and will inform the Agency's upcoming related project. EU-OSHA has contributed to the meetings of SLIC-Chemex, including the working groups dedicated to the preparation of the SLIC asbestos campaign, and to the development of SLIC's guidance for labour inspectorates on asbestos following the revision of the asbestos directive.

EU-OSHA also supported the European Parliament, including preparation for a hearing on high-risk workers in December 2025.

Throughout its research and knowledge development, EU-OSHA has a focus on gender and the implications for OSH. This was also the focus of a NIVA Seminar in Helsinki in October. EU-OSHA has in 2025 further strengthened cooperation with Eurofound, Cedefop and ETF on digitalisation with a focus on AI-related OSH challenges. The Agency was actively engaged in developing the Tripartite Exchange Seminar taking place in 2026 focusing on this matter.

1.3 Strategic Line of Action 2 (SLA 2): Tools and resources for workplace prevention

Specific objectives

Promoting and facilitating the development of tools and resources for supporting the prevention of OSH risks at the workplace level

- Identify, promote and encourage exchange of relevant and useful tools and resources for OSH risk prevention at workplaces across Europe among intermediaries
- Maintain and support the development of relevant tools and resources for intermediaries
- Facilitate access to OSH information among intermediaries

Results

In 2025, EU-OSHA progressed towards the objectives for SLA 2 by expanding intermediaries' access to practical tools and resources for workplace prevention and compliance. OiRA accounts for a large share of this work. The Commission's evaluation report from September 2024 provides strong evidence that EU-OSHA, through its OiRA tool, has significantly enhanced its capability to deliver practical risk prevention resources to workplaces—particularly MSMEs. Guidance and workplace resources that turn EU-OSHA's knowledge and research (SLA 1) into practical support have also played an important role.

- **Awareness of tools and resources among intermediaries:** OiRA continued to be referenced at EU level, including by the European Parliamentary Research Service[5], which highlighted the OiRA tool to assess automation of tasks as a support for MSMEs and linked it to better risk assessment and more efficient compliance with legal obligations.
- **Access to prevention tools/resources to support employers:** OiRA continued to grow, with tools developed at national and European level. EU-OSHA also made practical guidance available to intermediaries and workplace actors (e.g., *Biological monitoring at work: Guidance for OSH experts and workplaces*, commissioned by DG EMPL, supporting implementation of biomonitoring programmes for chemical exposure). EU-OSHA also published practical guidance on rehabilitation after long COVID, with tailored resources for employers and occupational physicians.
- **Intermediaries build knowledge on reaching workplaces and meeting needs:** Qualitative research confirmed that OiRA is used not only for risk assessment but also for training and educational purposes; feedback also led to improvements in reporting formats and usability to better match workplace needs.
- **Intermediaries use/adapt EU-OSHA tools in workplace-facing work:** Several national partners (e.g., Spain, Portugal and Finland) adapted EU-level OiRA tools to their contexts, and intermediaries used EU-OSHA guidelines and concrete good practice examples as inspiration for sectoral or national initiatives.
- **Cooperation and knowledge-sharing within relevant networks:** OiRA networking activities (including the annual OiRA meeting, which participants described as valuable and motivating) supported exchange among partners. EU-OSHA also supported knowledge-sharing through OSHwiki, with new articles on emerging risks (e.g., digitalisation, cyberviolence, precarious work and neurodiversity). Focal points have continued to help adapt Agency's outputs addressing workplace prevention to national contexts and stakeholder needs.

[5] European Parliamentary Research Service, Digitalisation, artificial intelligence and algorithmic management in the workplace: Shaping the future of work Cost of non-Europe, October, 2024

Tools cooperation

OiRA

OiRA is a web platform that enables the creation of risk assessment tools, particularly for micro and small companies in the languages of the Agency's OiRA partners in an easy and standardised way. OiRA tools help micro- and small companies to put in place a risk assessment process and support them in risk management – from the identification and evaluation of workplace risks, through deciding on and taking action, to monitoring and reporting.

By the end of 2025, OiRA had reached more than 334,000 registered users, with over 568,000 risk assessments started or completed, and a total of 375 tools available online. Delivery continued during the reporting period, including eight national tools developed by partners (with at least one additional national tool expected by year-end) and three EU-OSHA tools published on key risks and activities (harassment, heat and cold, and automation of tasks); a new EU-OSHA tool for office work is currently under development.

Partner uptake progressed, with Portugal adapting the automation tool and publishing a teleworking tool, Spain publishing four live-performance tools based on EU social dialogue tools, and Finland publishing a generic tool inspired by EU-OSHA materials, alongside ongoing development of further national tools aligned to national requirements.

Research into the use of OiRA advanced, with the Belgian OiRA case study published in June and qualitative research completed in Cyprus, Lithuania and Slovenia to gain insights into the use of OiRA tools, possible stakeholders to interact with and interesting action points for the respective national partners, but also for the wider OiRA community. The research revealed the importance of OiRA as a tool used for education and training on OSH, not only for educational establishments, but also for employers. Research findings have already translated into product improvements, including enhancements to the reporting feature in OiRA and the enabling of a new report format, while additional technical features are being followed up and supported by usability testing that is being finalised.

Collaboration and enablement activities continued through a two-day meeting of the OiRA community in May, and in terms of technical development, website statistics have been reorganised with a partner user guide and training planned before year-end. Promotion actions via the Agency's website, monthly OSHMail newsletter and social media took place during 2025 relating different sectoral OiRA tools at national level, also through FAST.

OSH resources

Guidance, workplace resources and exchange of practices

EU-OSHA provides resources to support workplace risk prevention, based on research findings on the different OSH topics. The content is tailored to foster awareness, understanding and knowledge about current OSH-related issues among employers, workers, HR and OSH professionals and experts. This includes case studies and good practices.

The PSR project and its reports on the Construction and Agriculture sectors include a section of good practices highlighting informed cases undertaken by e.g. organisations or employers to prevent exposure to PSR and promote mental health. In the Supporting

Compliance project, national case studies from e.g. Ireland and Poland, show how business communities and employers can engage to improve OSH at their workplaces. In the Health and social care project, a number of case studies are being developed addressing several areas, including mental health, musculoskeletal health, occupational accidents and OSH in the homecare sector.

Furthermore, several workplace examples were developed for the HWC campaign on digitalisation and OSH.

The Guidance for OSH experts and workplaces on biological monitoring at work (tasked to EU-OSHA by the Commission) was published in April and a report compiling information on national policies and practices on occupational biomonitoring was finalised. An Annex to the guide on biomonitoring of lead is set to be sent to the focal points and the Steering Group of the Working Party on Chemicals on Biomonitoring for comments, with a publication date expected by mid-2026.

The Dangerous Substances database is being kept updated. Work on a new digital platform for the Dangerous Substances e-tool has been finalised and the renovated tool was launched early 2026.

EU-OSHA has undertaken studies on the impact of Long COVID for the development of two guides – one targeted at the workplaces directly and another for occupational physicians, cf. Long COVID: Rehabilitation and practical workplace support.

OSHwiki is an online encyclopaedia comprising articles written or commissioned by EU-OSHA, or written by independent authors that have been granted access by EU-OSHA. The OSHwiki provides relevant, reliable and updated information on a variety of OSH subjects through a sustainable stock of OSHwiki articles giving a European view on OSH.

During 2025, OSHwiki articles were published on topics such as digitalisation and cyberviolence at work, safety and health risks of precarious work, neurodiversity in the workplace, the role of risk assessment tools in national OSH strategies and legislation, or protecting cleaners from psychosocial risks.

1.4 Strategic Line of Action 3 (SLA 3): Raising awareness and networking for a positive safety and health culture at work

Specific objectives

Raising awareness, and networking for a positive safety and health culture at work

- Engage Management Board members and other key stakeholders to create ownership around the Agency's vision and work
- Enable networks and intermediaries to raise awareness among a broader group of beneficiaries and exchange information on specific OSH issues
- Build capacity among EU-OSHA's focal points and intermediaries

Results

In 2025, EU-OSHA's campaigning and networking work helped increase engagement among intermediaries and supported knowledge exchange through networks. It also mobilised the Management Board members and focal points to strengthen outreach at national level, and supported intermediary-led activities to reach workplace beneficiaries.

- **Engagement at national level through the Management Board members and focal points:** EU-OSHA followed up the Commission evaluation by launching work to strengthen dissemination and engagement in Member States, drawing on its tripartite Management Board and focal points network. A joint Management Board–focal points seminar in June discussed options and national practices, with an action plan adopted by the Management Board in December. A redesigned FAST was implemented to strengthen focal points networking and dissemination while streamlining administrative burden.
- **Engagement with EU-OSHA awareness-raising and networking:** The Healthy Workplaces Campaign "Safe and healthy work in the digital age" received positive feedback from national focal points, social partners and EU institutions. Campaign progress and engagement were also discussed in TARAG and the focal points campaign group, and preparations for the 2026 campaign "Together for mental health at work" already generated clear interest and support in advisory group meetings. The Healthy Workplaces Campaign is referenced in the Commission Communication on a comprehensive approach to mental health as a flagship initiative for awareness and prevention, as well as in the Commission's Roadmap on Quality Jobs.
- **Knowledge exchange and dissemination via networks:** An analysis report based on the 2025 focal points' HWC National Activity Reports provided a consolidated view of national activities, including achievements and common trends across countries. A 2025 HWC survey among focal points, official campaign partners and media partners also informed improvements for future campaigns. EU-OSHA also used high-level and bilateral contacts in Brussels (European Parliament, Commission DGs, EU agencies and social partners) to align messages and reinforce cooperation.
- **Beneficiary reach through intermediary-led actions:** Preliminary feedback points to the Healthy Workplaces Campaign 'Safe and Healthy Work in the Digital Age' being high-impact and well targeted, with potentially lasting effects in many countries, including in some cases reducing the need for separate national campaigns. Summary data over the two-year period showed the campaign achieved substantial impact in raising awareness through both digital channels and in-person activities. The campaign website registered more than 410,000 visits, while newsletters reached over 16,000 subscribers. Social media promotion generated more than 14 million impressions and strong engagement across

LinkedIn, Facebook, X and other channels. Stakeholder feedback was positive as focal points overwhelmingly considered the campaign topic highly relevant, and most respondents rating the campaign effective in raising awareness and promoting good practice. Among Official Campaign Partners, 96% assessed the topic as very or quite relevant for their organisations and networks. Media Partners likewise reported strong satisfaction with campaign outcomes and visibility. During the campaign, around 4,100 stakeholder-led activities were recorded, including events, trainings, media coverage, online actions and national awareness initiatives. Through 146 events in 28 EU and EEA countries on the different Agency's projects, FAST reached 36,733 participants.

Campaigning

Healthy Workplaces Campaign "Safe and healthy work in the digital age"

Between 2023 and 2025, EU-OSHA's Healthy Workplaces Campaign on "Safe and healthy work in the digital age" focused on the compelling need to address OSH challenges linked to the digital transformation of work, contributing to the EU policy priority on digital transition. By raising awareness, promoting practical solutions, and supporting inclusive dialogue, the campaign contributed to digitalisation progressing in parallel with safe, healthy, and fair working conditions across Europe. The campaign benefitted from high-level political support at European level throughout its implementation, as well as national visibility. In the framework of FAST, 27 countries across Europe raised awareness on the campaign. In addition, in 2025 focal points in 15 countries conducted a total of 192 events independently of FAST support, reflecting their ongoing commitment to the campaign.

The campaign's priority area approach proved very effective in sustaining engagement and momentum throughout the 26-month duration of the campaign. In 2025, the focus was on priority Area No. 4, 'Worker Management through AI,' and Priority Area No. 5, 'Smart Digital Systems'.

The closing summit (3–4 December in Bilbao), organised in cooperation with the Danish EU Council Presidency, brought together more than 400 occupational safety and health (OSH) professionals, policymakers, social partners and members and featured high-level speakers from EU institutions, national governments, social partners, and topic experts. The events showcased campaign achievements, and offered a visual journey through national highlights, celebrating more than two years of awareness-raising and OSH engagement across Europe. It included Healthy Workplaces Good Practice Award ceremony, recognising 6 winners and 11 commended organisations, with particular attention given to small and medium-sized enterprises.

Other highlights for 2025 include EU-OSHA's contribution to the report on the impact of digitalisation and OSH, published by the International Labour Organisation on the occasion of the World Day for Safety and Health at Work (28 April); the 'Exchange of Good Practices' event took place in Brussels on 20–21 May, bringing together Official Campaign Partners and senior representatives from the European Commission and the European Parliament, and the interactive exhibition stand at the European Commission's headquarters (20–22 May), sponsored by Executive Vice-President Roxana Mînzatu.

Healthy Workplaces Campaign "Together for mental health at work"

Mental health is identified as key priority in the EU Strategic Framework on Health and Safety at Work 2021–2027 and in the European Mental Health Strategy and Comprehensive Approach to Mental Health (2023). This campaign, to be launched in October 2026, will build on previous research work carried out by EU-OSHA and aims to raise awareness, reduce stigma, and provide practical support to workplaces across Europe to prevent psychosocial risks effectively.

The Agency initiated contacts with members of the European Parliament and its committees working on mental health to encourage their support and involvement in the campaign.

In April 2025, the campaign's new visual identity was approved following consultation with the TARAG and Focal point campaign group, introducing a refreshed and modern design. Particular attention was given to accessibility, ensuring the visual elements are inclusive and compliant with accessibility standards. By October 2025 the first online and exhibition products using the visual identity had also been developed (poster, banner, signature, etc.)

In parallel, a comprehensive review of the HWC website was carried out to enhance user experience and optimise technical performance, and a new concept for the campaign guide was developed to better suit the expectations of HWC stakeholders and further to the feedback received from TARAG and focal points.

Following feedback from the focal points, the Agency implemented a revised Good Practice Award model that supports increased visibility of national initiatives.

OSH promotion

OSH promotion

EU-OSHA continues to strengthen the promotion of OSH through engaging initiatives, communication partnerships, and active stakeholder engagement.

FAST continued in 2025 to support focal points and Member States in promoting EU-OSHA's work by raising awareness and fostering engagement on OSH at national level. Through 146 events in 28 EU and EEA countries, FAST reached 36,733 participants, demonstrating both broad geographical coverage and sustained demand. Participant feedback points to high satisfaction and strong impact, with 99% participant satisfaction and 91% reporting that events encouraged action in their work. This suggests that FAST is not only reaching wide audiences but also supporting practical follow-up.

The most requested topics were the Healthy Workplaces Campaign, ESENER 2024, psychosocial risks and mental health, alongside Supporting Compliance, Heat at work/climate change, OSHVET and OiRA, showing clear alignment with EU-OSHA's flagship priorities and projects. Focal points responses in 2025 confirm that FAST support remains highly valued, with stable or improved performance. These perceptions are consistent with trends observed in previous years, showing general satisfaction with the available support.

Another key highlight was the successful launch of the 2025 edition of the Healthy Workplaces Film Award in collaboration with DocLisboa. For this 23rd edition of Doclisboa taking place in October, the Healthy Workplaces Film Award was given to Sarah Vanagt with Wishful Filming, and a special mention to The long road to the director's chair, by Vibeke Løkkeberg, including related events and workshop 12 film-debate events across eight countries via FAST 2025 were carried out.

In April, the Napo Consortium released “Napo in…Technostress”, a new short film highlighting the impact of digitalisation and constant connectivity on workers' well-being. The film conveys key messages through humour and storytelling, aiming to spark reflection on psychosocial risks in today's working environments.

The Agency delivered value to audiences by publishing a wide spectrum of relevant and impactful materials that attracted over 2.3 million website visits. Publications included 50 multilingual web highlights, 140 news items, 20 media stories and 12 newsletters released to more than 23,000 subscribers each. It also expanded its social media presence (including a new Bluesky account) with the publication of over 550 social media posts that fostered engagement among all audiences

Additionally, EU-OSHA's network of media partners (36 from 18 countries) played a vital role in promoting the Agency's initiatives and spotlighting important OSH issues across Europe and beyond. They implemented 950 activities to promote the campaign theme, and other EU-OSHA projects. The majority of these contributions focused on social media and online posts.

The Agency also coordinated messaging with DG EMPL and other agencies, seeking opportunities for joint promotion in relevant areas of common interest.

An analysis of EU-OSHA's target audiences has been carried out to understand their information needs and expectations to enable EU-OSHA to better tailor its publications, websites and communication actions. This work will guide the new communications strategy to be developed in 2026 that will include new strategies for the corporate website, social media and stakeholder relations and networking.

Multilingual outreach remained a major effort via a large translation portfolio. The Agency's translated products are essential to get the OSH messages to the target groups across European Member States. The Agency aims at maximising the efficiency of its budget for translations by involving the national focal points in the prioritisation of texts for translation and by working both with the EU Translation Centre (CdT) and the focal points to deliver high quality translations and to manage its multilingual websites and content.

In 2025, the Agency translated 300 different items to several language versions mainly for publication and promotion on the web during the year. Under the portfolio credit-based scheme, the Agency also offered 56 publications extra to the focal points. In total, we received 237 versions in different languages that will be published and promoted in 2026.

Implementation of the convergence programme continued in 2025, with a focus on improving the quality, security and resilience of EU-OSHA's websites and applications. The project management methodology for the maintenance and development of websites and data visualisation tools was also reviewed. Preparatory work was launched for the migration to Drupal 11, the latest major version of the content management system used for its websites.

Networking

Networking

Networking is a central pillar of the new EU-OSHA strategy.

The Agency has continued to actively engage its key stakeholders, the Management Board and the focal points.

In 2025, EU-OSHA's Management Board met twice and implemented the foreseen tasks in relation to strategic direction setting and accountability. In addition, the Management Board engaged in discussions on the intervention logics underpinning the new EU-OSHA Strategy and a performance monitoring framework for the new strategy.

The two Advisory Groups, OKAG and TARAG, provided advice and feedback to the Agency over the year, including engaging in a discussion on better dissemination at the Member State level.

Focal points are the primary connection to Member State audiences and the focal points together with their tripartite national networks are the key network for the implementation of the work programme of EU-OSHA. The focal points met four times in 2025. They were consulted on the implementation of planned activities in 2026, and discussed project updates, campaign planning, and the implementation of new approaches such as FAST. FAST was updated to reduce administrative burden and improve flexibility. Since 2022, EU-OSHA has engaged in a discussion with the focal points to enhance cooperation across four key areas: optimising communication, supporting focal points and their managers, improving planning and monitoring, and raising the profile of the focal point network. By the end of 2025, almost all improvement actions identified have been implemented.

Collaboration between the Management Board and focal points is essential to ensure higher impact at the Member State level and was reinforced through the organisation of a joint seminar in June and a dedicated session at both TARAG meetings to discuss how collaboration can be enhanced and what role the Agency can play to facilitate that. Follow-up to that initiative was discussed by the focal points and the Management Board at their respective meetings in December where the Management Board agreed an action plan. EU-OSHA continued its support for new Management Board members and focal point managers, including an introductory seminar to support them in their new role.

The IPA programme supporting the Western Balkans and Turkey in their pre-accession process expired in January 2026. The Agency worked with DG ENEST to implement a 48-month action, starting in 2026, using both IPA and NDICI funding that will additionally cover Ukraine and Moldova, and will be carried out in the framework of a broader joint action including Eurofound and ELA. Under the proposed action, the pre-accession and candidate countries would establish a focal point and participate in Agency network activities such as focal point meetings and projects such as the HWC on Mental Health at Work and OSHVET activities.

2025 has been positive for networking in Brussels, with numerous meetings taking place with the Commission and European Parliament, both at institutional level and via other fora (Joint Working Committee with DG EMPL and other EMPL agencies, Exchange of Views with Agencies in EMPL Committee – EP). Contacts were made with all coordinators and vice-chairs of the EMPL Committee of the main political groups in the EP, as well as with a number of rapporteurs, with other DGs of the Commission but also with other EU Agencies and the EESC. Director General of DG EMPL, Mario Nava, attended the Management Board meeting in June and a MEP delegation from the EMPL Committee visited EU-OSHA in September. The Agency was also represented at a wide range of EU level events organised by social partners (Formedil, Euromines, EuSalt, Alliance for Mental Health, Fondazione Rubes Triva etc.) and bilateral meetings took place with a wide network of stakeholders, from workers' representations and trade unions, trade associations and companies, NGOs and public sector entities.

Cooperation with other EU agencies is ongoing. A new Memorandum of Understanding was signed with ECHA at the June Management Board meeting and cooperation with Eurofound and Cedefop is supported by memoranda of understanding and implemented through annual action plans. Collaboration with Cedefop is growing, aiming to integrate OSH into VET. EU-OSHA's OSHVET project brings together 17 countries from the EU, EEA, and IPA regions to promote OSH in VET. Meetings have also taken place with ELA on intensified cooperation.

Following the Commission evaluation of EU-OSHA, Eurofound, Cedefop and ETF, the action plan for the follow-up on the recommendations was agreed with DG EMPL. Implementation of the action plan is on track and done in close collaboration with the other four employment agencies. EU-OSHA has in 2025 together with Eurofound, Cedefop and ETF engaged in the development of the Tripartite Exchange Seminar 2026 which will be ongoing with online and in-person events throughout 2026.

EU-OSHA actively participates in the European Agencies network (EUAN) and sub-networks. Under the EUAN's Performance Development Network (PDN), the Agency has led a project group who have developed an Evaluation Handbook for EU Agencies.

Internationally, the Agency has been engaged with the European Commission, Taiwan and Japan as it supports the EU dialogue with these countries on the theme of occupational safety and health. This work culminated in July 2025 with meetings with the Taiwan Ministry of Labour, Taiwan OSHA, the Japan Ministry of Labour, and a symposium at the Global Initiative for Safety, Health, and Well-being in Osaka. The Agency has continued to participate in ILO and WHO actions, including a major event for the World Day on OSH on 28 April and the WHO Health in the World of Work Network.

Part II (a) - Management

2.1 Management Board

During the Management Board and Executive Board meetings, the Executive Director reported on progress towards the achievement of objectives and delivery of planned outputs, including deviations from plans, results of the evaluations and follow-up to accepted recommendations, outcome of and follow-up on the internal and external audits carried out at EU-OSHA, and the European Parliament's discharge decision. None of this information entailed any significant risk for the achievement of the objectives agreed with the Management Board for 2025 nor represented a control issue.

For 2025, EU-OSHA had identified no critical risk. The Agency has been involved in an ongoing legal proceeding before the Court of Justice of the European Union, upon appeal against the decision of the EU's General Court of 2 October 2024, filed by an economic operator which had challenged a decision taken by EU-OSHA's Executive Director and which was found earlier by the Spanish Competition Authority to have participated in a bid-rigging cartel.

The Management Board also supported the Agency's efforts to secure efficiency gains, including through the identification of new premises for EU-OSHA~~.~~.

2.2 Major developments

2025 was the first year of the new EU-OSHA Strategy 2025-2034 which was adopted by the Management Board in December 2024. To ensure that the Strategy has a real impact, a number of implementation projects were initiated and implemented during 2025. For example, the activity structure was adapted to the new Strategy, detailed and clear intervention logics were developed underpinning the strategic lines of action in the Strategy, an analysis of target audiences was carried out and a targeted performance monitoring framework was agreed with the Management Board.

2.3 Budgetary and financial management

2.3.1 Information transmitted in the report on the budgetary and financial management

The initial annual budget of the agency was EUR 17,886,100 for 2025 (+1.5% compared to 2024). The implementation for commitment appropriations was 95.3% for a 96.0% implementation of the Annual Work programme. Total payment implementation reached 70.7%. A total of 24.6% was carried over to 2026.

EU-OSHA carried out three transfers of appropriations between the titles and within the chapters of the budget. The total amount transferred by decisions of the Executive Director is EUR 519,600 or under 3% of the total budget.

EU-OSHA contributed in 2025 to the instrument for a Pre-accession Assistance Program via the implementation of contribution agreement IPA/2022/440-372 signed in 2022 with the European Commission - DG NEAR. The contribution is for a total of EUR 598,078 and for the period 2023-2026. The total implementation is 95.0% for the commitment appropriations when the total paid is 83,6%.

Overall and considering all fund sources, the budget in commitment appropriations in 2025 was for a total EUR 18,161,827 of which 95.2% was committed when the total payment appropriations was for a total EUR 22,085,196 of which 75.3% was paid.

For further details, see Annex II.

2.3.2 Control and control results

This section reports on the control activities and control results to support the provision of reasonable assurance of the legality and regularity of the underlying transactions.

Control activities at EU-OSHA are based on the requirement of ‘legality and regularity’ of the underlying transactions and the achievement of the five control objectives as per Article 30(2) of EU-OSHA’s Financial Regulation:

(i) effectiveness, efficiency and economy of operations; (ii) reliability of reporting; (iii) safeguarding of assets and information; (iv) prevention, detection, correction and follow-up of fraud and irregularities; and (v) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

Effectiveness, efficiency and economy of operations

Ex-ante control and segregation of duties

The Agency operates under a clear, formalised procedure governing financial circuits, actors, and delegations, embedded in the organisational structure. Tasks and responsibilities are allocated in line with financial delegations ensuring effective **ex-ante controls**, in particular through segregation of duties between the Authorising Officer and the accounting function. Financial transactions are subject to regular ex-ante checks, supported by concise checklists that ensure compliance prior to authorisation and provide a reliable audit trail.

Whereas ex-ante verification covers the vast majority of financial transactions, two-step financial workflows are in place for payments below EUR 2,000, provisional commitments, and de-commitment operations.

Transparent and standardised procurement

With regard to procurement, the Agency has remained committed to enhancing efficiency, in alignment with a harmonized and standardised approach, by fostering a culture of planning and continuous improvement, raising awareness and promoting knowledge, leveraging synergies with other EU bodies and streamlining (e)tools and processes.

Thus, in parallel with the delivery of business-as-usual activities, in a particularly challenging year of a high volume of complex open procedures, significant achievements have been delivered, among which:

- **Substantial progress on the fundamental update of the Contract Management Guidelines**, to reflect the current context resulting from the finance and procurement centralisation approach, as well as the use of new (e)tools and ways of working;
- **Efficiency gains achieved through the optimisation of PPMT use** (EC Public Procurement Management Tool), enabling the deployment of advanced functionalities;
- **Targeted training and inter-institutional seminars** (Riga and EU-OSHA premises), which have successfully increased awareness and knowledge-sharing, strengthening expert networks and enhancing the Agency’s reputational impact;
- **Notable progress on the pilot CEI for external remunerated experts**;
- **Preparatory work for the EC post-award tool, eContracting**, laying the groundwork for a smooth and gradual onboarding from 2026 onwards.

The table below presents the percentage of different types of procurement procedures used in 2025:

Procedure Type/Legal Basis Description	Percentage of use (based on number of procedures)	Percentage of use (based on economic volume)
Negotiated procedure low value contracts	28.21%	3.06%
Negotiated procedure middle value contracts	2.56%	0.58%
Negotiated procedure very low value contracts	35.90%	1.10%
Negotiated procedure without prior publication	2.56%	0.14%
Open procedure (FR 167 (1)(a))	30.77%	94.88%
TOTAL	**100%**	**100%**

Ex post controls

As foreseen in the Financial Regulation, and as a further source of assurance, EU-OSHA established an ex-post control procedure with the objective to carry out a quarterly ex-post verification on a sample of transactions.

In 2025, EU-OSHA conducted the quarterly ex-post verification of two step workflow financial transactions. The total amount of samples of transactions verified in 2025 amounts to 90. According to the quarterly reports for 2025), the error rate for payments is below 1% during the entire year (Q1: 0.17%, Q2: 0.21%, Q3: 0.03%, Q4: 0.13%) and, therefore, below the ceiling of tolerance of 2%.

Central non-conformities register

EU-OSHA keeps a Central Register in which all non-conformities are recorded. In 2025, 13 non-conformities were registered (11 non-compliance events and two exceptions). At the beginning of 2026, the Executive Director adopted the ‘Non-conformity report’ for the year 2025.

Taking into consideration the non-conformities and the information provided in the “Register of all non-conformity events recorded in 2025”, the main conclusions of the review are:

1. the procedure has been satisfactorily implemented,

2. no “material” nor critical non-conformities have been detected throughout 2025,

3. the proposed steps to mitigate the resulting risks are adequate,

4. two principal patterns of non-conformity can be identified: (i) lack of budgetary commitment, and (ii) lack of valid contract modification. Both are related to contract management.

5. Therefore, as additional corrective measures, EU-OSHA will draft and adopt a contract management manual in 2026. The two non-conformity patterns will be addressed in the manual and included in an annexed checklist to be used during contract implementation. Furthermore, EU-OSHA will perform a pilot test end of 2026, and will gradually onboard the eContracting system in 2027 which will play an important role in the mitigation of related risks.

6. Awareness raising on the non-conformity procedure shall continue at suitable opportunities, including unit meetings as well as internal information sessions (e.g., for all newcomers).

Reliability of reporting

EU-OSHA carries out financial and control related reporting at regular intervals.

On quarterly basis, basic internal control data is reported to the AO(D)s via the administrative dashboard. Also, on quarterly basis, Management Team is updated on internal control issues via the submissions of the Corporate Risk Register Action Plan and the Anti-Fraud Action Plan. In monthly Management Team meetings, the Head of Unit in charge of internal control and risk management informs the other members of the Management team on internal control issues or deficiencies. At the beginning of each year, the Management Team is informed about the annual implementation of the main internal control tools (N-1): i) final update of the Corporate Risk Register Action Plan, ii) final update of the Anti-Fraud Action Plan, (iii) annual non-conformity report, (iv) annual assessment of the functioning and effectiveness of the internal control systems, (v) results of ex post controls.

Safeguarding of assets and information

During 2025, the legacy asset management tool (GESAFI) was declared obsolete in view of the migration to SUMMA in 2026. Therefore, for the transition in 2025, EU-OSHA ensured the safeguarding and control of its fixed assets and inventory through a dedicated and structured Excel file. All assets and inventoried items were tracked and accounted for as part of the annual closing exercise. No significant issues affecting the safeguarding of assets were identified, and the arrangements in place provided reasonable assurance until the adoption of SUMMA for asset and inventory management.

In 2025, EU-OSHA adopted an ICT policy and a cybersecurity policy in line with the Cybersecurity Regulation (EU) 2023/2841.In line with its cybersecurity policy, EU-OSHA is monitoring its ICT infrastructure and recording security incidents. The monitoring of the ICT infrastructure is being done jointly with CERT-EU based on an SLA between EU-OSHA and CERT-EU which covers a range of services related to the detection, monitoring and mitigation of security incidents. In 2025, five security incidents were recorded in the Agency's security register (the register is confidential).

Fraud prevention, detection and correction

EU-OSHA has an Anti-Fraud Strategy in place and works actively to prevent fraud. Based on the Agency's Anti-Fraud Strategy 2022–2026, EU-OSHA developed an Anti-Fraud Action Plan, which is implemented throughout the year and for which quarterly follow-up reports are presented to EU-OSHA's Executive Director. The action plan foresees concrete anti-fraud measures in the areas of professional ethics, the legal framework and procedures, financial management, procurement, ICT, and HR. The implementation of the Anti-Fraud Strategy is overseen by the Management Board through annual monitoring of the action plan.

In 2025, anti-fraud actions were implemented as foreseen in the Anti-Fraud Action Plan and were reported quarterly to the Management Team. Out of 28 actions, 25 were marked as completed, while three were not finalised during the year. The non-finalisation of these three actions was of a procedural and timing nature and did not affect the effectiveness of the underlying controls. To raise staff awareness and further strengthen fraud prevention, EU-OSHA organised an interactive anti-fraud workshop delivered by OLAF in September 2025.

Management of risks

The 2025 Corporate Risk Register contains three risks (two external risks and one internal risks). The criticality of all risks was deemed to be moderate.

In 2025, all mitigating actions foreseen in the Corporate Risk Register Action Plan were carried out and updates of the actions were reported to the Management Team quarterly. None of the risks have materialized throughout the year.

2.3.3 Cost and benefits of internal control

When designing the controls, the Agency pays particular attention to the overall context in which it operates and continues to maintain a good balance between the costs and benefits of its controls. In 2025, the Agency has revised its methodology for the calculation of cost of internal control (in cooperation with the other EMPL agencies). For the calculation of its cost of internal control in 2025, EU-OSHA applied the revised basic methodology which aligns with the relevant Commission and EUAN/PDN guidance.

According to the methodology, cost of internal control refers to the total resources expended by the Agency to design, implement, operate, and improve its internal control systems. These costs include staff cost relating to the staff time spent on internal control activities and costs of external control services and audits.

The functions and activities considered were costs related to financial management, budget and accounting, strategic programming and planning, internal control, external audits and costs of control associated with ICT (IT security). The calculation uses average salary costs per contract type/staff category.

For 2025, the cost of internal control for EU-OSHA is 1,043,794 EUR. Consequently, the Agency invested 4.9% of the budget in control functions in 2025.

To assess the effectiveness of controls, EU-OSHA also considers the benefits of controls. In 2025, the established controls resulted in an adequate reduction of the risks at the Agency, the 'legality and regularity' of the underlying transactions and the achievement of the five control objectives as per Article 30(2) of EU-OSHA's Financial Regulation.

2.4 Delegation and sub-delegation of the powers of budget implementation to EU-OSHA staff

The delegation of powers of budget implementation is regulated by a charter of tasks and responsibilities adopted by the Executive Director, based on the relevant provisions in the Financial Regulation. Delegations are for an indefinite period.

The Executive Director of EU-OSHA delegates the budget to each Head of Unit for those transactions and budget lines relevant to the activity of their units, and to one Network Manager for the expenditure related to the networking activities and operational support. There are four Authorising Officers by delegation at EU-OSHA (three Heads of Unit and one Network Manager). There is no sub-delegation at EU-OSHA.

The Authorising Officers by delegation have accepted the delegation and have read the charter of the Authorising Officers by delegation. They shall report regularly to the Executive Director on the implementation of programmes, operations or measures in respect of which powers have been delegated to them.

2.5 HR management

2.5.1 Major HR developments

In light of the increased turnover due to retirement, taking into consideration the Agency's new strategy and to ensure preparedness to meet future challenges, regular strategic workforce planning exercises have been taking place since early 2024. Without considering selection procedures for traineeships, 7 selection procedures were launched in 2025.

Staffing levels in 2025 remained stable compared to previous years (65 staff members – 40 Temporary Agents and 25 Contract Agents), with a 100% occupation rate at the end of 2025.

In the area of talent management, following the adoption of a new job title library, and subsequently, a new competency library, culminating in the revision of generic job descriptions, at the end of 2024, the performance management guides and forms were reviewed and simplified during 2025, while ensuring compliance with the legal framework.

In the area of wellbeing, the Agency continued to invest significant effort in offering a wide range of support measures for its staff, including training and information sessions, individual coaching and other wellbeing initiatives.

2.5.2 Implementing rules adopted in 2025

The Agency continues to ensure the timely and effective implementation of HR rules and procedures in line with the Agency's mission and objectives. Regarding the implementation of the Staff Regulations (SR), Implementing Rules are regularly revised under DGHR's leadership and potential adoption by analogy or specific model decision more adapted to agencies' specificities are then submitted for adoption by the EU-OSHA Management Board. In 2025 the following took place:

- revised EC rules on missions (adopted by analogy).

2.5.3 Results of screening exercise

As shown in Annex IV and in line with the methodology agreed by all EU agencies, EU-OSHA operated with 69.2% operational, 20.9% administrative support and coordination, and 9.8% neutral staff. Compared to initial years for such an exercise, operational resources have been reinforced from 64.1% to 69.2% by increasing efficiency and reallocating resources to operational work. It is currently stable, but with additional planned efficiencies and in line with strategic workforce planning discussions at Management Team level, it is expected that this trend can be slightly reinforced in the coming years.

2.5.4 Occupational health and safety policy

EU-OSHA is dedicated to ensuring the health and safety of its staff, promoting workplace wellbeing and setting a good example in social responsibility. The Agency has a comprehensive OSH policy, regularly updated (most recently in March 2025), which covers all staff members, including those working remotely and contractors.

It consists of a description of the organisation of health and safety within EU-OSHA, next it gives an overview of roles and responsibilities within the organisation with regard to health and safety, then follows a part describing the implementation of occupational health and safety tasks, such as risk assessment and prevention measures.

The policy is reviewed and if necessary revised every three years. It is implemented through:

- Performing regular risks assessments as a basis for preventing and controlling all health and safety risks arising from EU-OSHA work activities. This is achieved by eliminating risks where possible, then reducing and controlling those risks that cannot be eliminated by following the hierarchy of prevention measures starting with the control of risks at source and prioritising collective not individual measures.
- Consulting employees on matters affecting their health and safety.
- Maintaining safe and healthy working conditions.
- Preventing accidents and cases of work-related illnesses.
- Ensuring all employees are competent to do their tasks, and providing them with adequate information, instruction, training and supervision.
- Providing and maintaining safe premises and equipment.
- Working together with staff members who work remotely to ensure that OSH risks at their work location are minimised and that their working environment is appropriate.
- Ensuring that the procurement of work equipment takes into account the subsequent risks to workers.
- Ensuring safe handling and use of substances.
- Making every effort to ensure that subcontractors who carry out tasks for EU-OSHA either on its premises or at other premises, such as maintenance workers or workers contracted in relation to meetings or conferences, and others, such as furniture delivery workers, carry out their activities in a safe and healthy manner.

The Executive Director holds overall responsibility for occupational health and safety, in coordination with the Heads of Unit and the Resource and Service Centre. A Health and Safety Committee, comprising also staff representatives nominated by the Staff Committee oversees compliance with the Agency's OSH policy and recommends improvements. In 2024, the Committee reviewed the emergency plan, conducted fire drills, and implemented prevention measures such as a psychosocial risks survey and teleworking risk assessment.

EU-OSHA has also implemented policies to manage work-related stress and prevent harassment, including clear procedures for addressing specific cases.

2.6 Strategy for efficiency gains

EU-OSHA's measures to ensure efficiency cover a comprehensive catalogue of actions. Below, the main achievements for each category in 2025 are described:

- **Prioritisation**: The EU-OSHA Strategy 2025-2034 was developed in close collaboration with EU-OSHA's Management Board to make sure that it addresses the right priorities. This is an essential first step in allocating resources to areas where the best impact can be achieved. The Strategy sets the framework for the annual planning cycle and ensures a long-term focused prioritisation. In 2025, the main planning focus was on the Healthy Workplaces Campaign to begin in 2029. The Management Board undertook in-depth deliberations to ensure that the campaign – which is the Agency's biggest project in terms of resources - meet the most important needs in the EU. In addition, EU-OSHA finalised the Healthy Workplaces Campaign on digitalisation. This campaign built on the research work done by the Agency on the same topics some years earlier. Ensuring these synergies between different parts of the Agency's work significantly contributes to efficiency and better impact with a given amount of resources.
- **Activity Based Management** (ABM): One important step in the implementation of the new Strategy in 2025 was the integration of resources from across the Agency behind the achievement of the objectives in the strategy. An active ABM approach facilitated this integration. In practice, this means that resources are mobilised across units to achieve the objectives of any given project or activity. To support the implementation of the new Strategy, a major review of EU-OSHA's activity and project structure was carried leading to major simplification by reducing the number of activities from sixteen to three. This further helps ensuring long-term focus and coherence.
- **Operational cooperation and engagement**: In 2025 EU-OSHA continued its emphasis on engaging network partners to achieve a bigger impact with limited resources. The new Strategy stresses the importance of impact and as a consequence engagement of network partners. Specifically, in 2025 a new FAST was implemented and a project on better engagement of Management Board members in dissemination of the Agency's work at MS level together with the Agency's focal points was implemented.
- **Workforce planning**: Staff is a decisive resource for EU-OSHA. Matching the needs of EU-OSHA's Strategy 2025-2034 and the competencies of the staff is therefore a major priority – gaining further importance due to expected increase in turnover rate due to retirements. In 2025, the regular strategic workforce planning exercises continued.
- **Cooperation with other agencies**: EU-OSHA and ETF continued the arrangement with a shared accountant in 2025 which allows reallocation of staff resources to other tasks. In addition, EU-OSHA actively participates in the shared services work between agencies in areas such as procurement where a shared call for tender was launched for evaluation services.

- **Digitalisation**: In 2025 EU-OSHA introduced further digital tools to make processes and procedures more efficient. Main achievements were the implementation of AGM for management of expert reimbursement (an important step for a network agency) and FASTOSH for the management of dissemination and promotion activities in cooperation with the Agency's focal points. In 2025 EU-OSHA prepared for the implementation of Summa (financial system) as from beginning 2026. These new tools complement tools already in place such as SYSPER, MIPS and ARES. In parallel, the Agency invested in staff training on the use of AI and piloted AI-based solutions under strict human supervision.
- **Accountability and learning**: Following the adoption of the new EU-OSHA Strategy 2025-2034 towards the end of 2024, a new performance monitoring framework was agreed with the Management Board in 2025 providing the basis for useful and transparent performance reporting against the Strategy's objectives. The performance monitoring framework includes new KPIs based on the Strategy. Detailed intervention logics was the basis for the framework establishing a clear link between inputs, activities, outputs, results and impacts.
- In addition, the identification of **new premises** in 2025 represents an important step towards greater organisational efficiency. As from the second half of 2026, the new premises are expected to offer a more cost-effective and resource-efficient working environment, including in relation to space and energy use, and to generate savings that can be redirected to the Agency's operational activities, thereby helping maximise the use of available resources for the delivery of its mandate.

2.7 Assessment of audit results during the reporting year

EU-OSHA each year undergoes independent audits carried out by the IAS of the European Commission and by the ECA.

The ECA delegates part of its audit work to a private audit firm contracted by the Agency to conduct an independent audit on the financial accounts.

Information on assessment and follow-up on evaluations is provided under Part II (b).

IAS

The IAS conducts regular audits of EU-OSHA to ensure that the Agency is maintaining and improving a high level of internal control and risk management.

In 2025, the IAS started the first audit foreseen in the Strategic Internal Audit Plan 2025-2027 for EU-OSHA. The Strategic Internal Audit Plan 2025-2027 identifies the following three topics for the 2025-2027 audit period: (i) limited review of EU-OSHA's ICF; (ii) focal points network at EU-OSHA; and as reserve audit topic (iii) procurement management. The limited review of EU-OSHA's ICF is expected to be finalised in the summer of 2026.

European Court of Auditors

The ECA carries out an annual examination of the accounts, and the underlying revenue and payments, of EU-OSHA. In 2025, the ECA's audit of EU-OSHA's 2024 annual accounts concluded that EU-OSHA's accounts fairly present EU-OSHA's financial position as of 31 December 2024, the results of its operations, its cash flows and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's Accounting Officer. Furthermore, the revenue and the payments underlying the accounts for the reference year were found legal and regular in all material respects. The observations made by the ECA did not call the ECA's opinion on the legality and regularity into question. The observations for the financial year were: (i) EU-OSHA paid for a series of online language courses without checking the number of hours of training reported and invoiced by the contractor, and (ii) In 2024 EU-OSHA carried over 22.6 % of the year's non-differentiated appropriations to 2025. These results were published in the ECA's Annual Report on EU agencies for the financial year 2024. The report also included an overview of the actions taken in response to the ECA's observations.

2.8 Follow-up of recommendations and action plans for audits

EU-OSHA also followed up on the action plan resulting from the 2023-2024 IAS audit on ESENER and its secondary analyses. EU-OSHA had developed and agreed with the IAS an action plan with several actions identified to further improve: (i) ESENER process and capacity building; (ii) procurement and contract management of ESENER and secondary analyses; (iii) communication and performance reporting; and (iv) ICT controls and visualisation of ESENER results. The action plan foresees 19 actions that cover all recommendations, and which shall be implemented between Q4/2024 and Q4/2026. In 2025, EU-OSHA implemented 14 out of 19 actions (two were implemented in 2024). There are three remaining actions which will be fully implemented in 2026.

EU-OSHA also followed up on the two observations made by the ECA in the Annual Report on EU agencies for the financial year 2024. All open ECA observations have been closed in 2026.

2.9 Follow-up of recommendations following investigations by OLAF

During 2025, no cases were transmitted to OLAF and there was no action pending implementation resulting from findings and recommendations of OLAF investigations in relation to EU-OSHA.

2.10 Follow-up of observations from the discharge authority

The discharge decision in relation to 2023 was adopted during the plenary session of the European Parliament on 7 May 2025. With that decision, the European Parliament granted the Agency's Executive Director the discharge in respect of the implementation of the budget for the financial year 2023 and approved the closure of the accounts for 2023.

The table below includes the observations and comments issued by the Parliament in relation to the implementation of the 2023 budget requiring follow-up actions from the Agency, details of the action taken and the status. In July 2025, EU-OSHA reported on the observations and remarks included in the horizontal discharge report for decentralised agencies via input to the EUAN coordination, cf. table below.

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
11	Highlights the importance for the agencies to enhance their presence in the media, on the internet, and across social media to increase public awareness of their work;	EU-OSHA undertakes an integrated approach to enhancing its presence with media on occupational safety and health (OSH). The Agency has a multi-channeled awareness raising strategy which includes diversified digital channels to enable publication of all its work and promotional materials on the corporate website, as well as the promotion of this work and activities such as events and conference participation via a strong presence on multiple social media channels - LinkedIn, Bluesky and X. we also distribute a monthly digital newsletter of all our work to tens of thousands of specialists, including media. In addition, we have a wide portfolio of innovative materials such as data visualisation tools, the Napo animated short films that are downloaded more than one million times a year, film screenings and debates that foster interest in our work. The Agency has always targeted building strong relations with the journalists and media across all formats. Our Press Office facilitates hundreds of media requests annually and we have built a strong partnership with specialist OSH media outlets to whom we provide specific content and access that results in extensive coverage of our work in their publications. Our flagship pan-European Health Workplace Campaigns have run for more than two decades and are the largest OSH campaigns in the world. The latest one on Digitalisation was launched in 2023 and will run until October 2025, utilizing campaign partners, media and multipliers to amplify our messages to citizens and other audiences across Europe. Preparations are already well underway for the next campaign from 2026-28 to raise awareness on psychosocial risks in the workplace. We also reach out to key target audiences, including the media, at Member State level through a programme that enables national Focal points to hold between 150-200 events annually to promote the Agency's work and raise awareness of OSH issues.	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
14	Observes that the governance structure of the decentralised agencies is overall quite similar for all the agencies; notes that all of them have a Management/Administrative Board and a Director; notes that nine agencies have an Executive Board (Cedefop, EUDA, ENISA, ERA, EU-OSHA, Eurofound, Eurojust, FRA, EIT) while only the agencies related to the European Union space programme have a Security Accreditation Board; notes, furthermore, that a Board of Regulators or Supervisors has been established by the three European Supervisory Authorities (European Banking Authority (EBA), European Securities and Markets Authority (ESMA), and European Insurance and Occupational Pensions Authority (EIOPA)) and two agencies in the single market cluster (European Union Agency for the Cooperation of Energy Regulators (ACER), and Agency for Support for BEREC (BEREC Office));	Noted	N/A
15	Recalls that Eurofound, Cedefop and EU-OSHA's management boards have a tripartite structure; notes that each Member State is represented in each board by a government, an employer and a trade union member (81 representatives in total); notes that the Commission has three representatives, and that there is an independent expert (without voting rights) appointed by the Parliament; recalls the smaller size of the ETF's governing board, including 27 representatives from Member States (without social partners), three Commission representatives (who share one vote in the Board), three experts appointed by the Parliament (compared to one per tripartite agency), and three partner country representatives appointed by the Commission;	Noted	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
16	Takes note of the conclusions of the evaluation of Eurofound, Cedefop, ETF and EU-OSHA concerning the tripartite governance structure (Eurofound, Cedefop and EU-OSHA); observes that the tripartite structure provides benefits such as representation, strategic direction and knowledge-sharing but the size and diversity of the management boards pose challenges in navigating compromises on core business and administrative decisions; points out that the evaluation considered alternative governance models to involve social partners more efficiently; highlights the increased potential for savings and synergies in the activities of these agencies; stresses the need for rigorous financial oversight of EU agencies to ensure cost-effectiveness and prevent the misuse of public funds; underlines the need for a responsible, needs-based approach to agency funding, preventing bureaucratic expansion while ensuring agencies have adequate resources to fulfil their mandates;	The conclusions of the 4 agencies' evaluation are very positive for the Agencies in general and for EU-OSHA in particular. The work of EU-OSHA's Management Board is supported by a smaller Executive Board, where stakeholders' groups are adequately represented and which helps prepare and follow up on Management Board decisions. In recent years, all decisions taken by the Management Board have been taken by consensus – except the appointment of the Executive Director which is done by secret voting. The important role played by the Executive Board for EU-OSHA's governance has also been acknowledged by a study commissioned by the European Parliament "The Management Boards of the Decentralised Agencies": https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2021)699400 Furthermore, with a view of increasing efficiency of the Management Board and utilising the expertise of its members even more effectively, as from 2025, the Executive Board is more engaged in decisions of administrative nature by preparing recommendations to the Management Board. This has made possible to have more time allocated to operational content and strategic discussions in the Management Board as compared to the past and in-depth discussions on administrative issues in the Executive Board. In practice, there have therefore not been any problems in navigating compromises on core business and administrative decisions. In the context of the follow-up to the 4 agencies' evaluation, EU-OSHA has planned to engage in an exchange with the other tripartite agencies on how to increase efficient and effective working practices for the Management Board. EU-OSHA actively pursues efficiency in all areas of its work. One specific and important measure is collaboration with other agencies to ensure economy of scale. EU-OSHA's Management Board also adopted a new EU-OSHA Strategy 2025-2034 in December 2024 providing a clear focus on impact which will	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
		support the best use of available funds. EU-OSHA has continuously been considered an agency with a very high impact compared to the resources it has available.	
48	Insists that although the Financial Regulation does not set ceilings for carryovers, recurrent and excessive levels of carryovers undermine the budgetary principle of annuality and are indicative of structural issues in the budget process and implementation cycle; notes that in 14 Agencies (ENISA, Eurofound, EIGE, eu-LISA, EMA, EUSPA, ELA, FRA, EFCA, ECDC, EU-OSHA, ACER, Frontex and ESA) the level of carryovers affecting all budget titles combined is higher than 15 %; notes that in the case of Frontex and ESA, carryovers reach more than 40 % and 50 % respectively;	For many years the budget implementation at EU-OSHA has been maintained over the 95% threshold, and the cancellation of appropriations level has always been kept below the 5% maximum threshold. This is a clear indication of the efficient use and follow up of the budget process and implementation cycle at EU-OSHA. Nevertheless, EU-OSHA continues to find ways to reduce its carry over levels and would like to point out that the amounts carried over from 2024 to 2025 were lower than the previous year. The Agency has also established measures to further monitor its planned carry-overs and devise an appropriate follow-up. The process of carry over followed by EU- OSHA strictly adheres to its Financial Regulation, and there are no provisions in the Financial Regulation of the Agency indicating limits or establishing thresholds for carry overs.	Ongoing
49	Recalls that the regulatory framework mandates that agencies make payments within specific deadlines; notes that any failure to meet these deadlines may result in creditors being entitled to late-payment interest; observes that, for the year 2023, the Court reports that while the total amount of late-payment interest incurred was considered immaterial, it is noteworthy that nine agencies (ACER, ECDC, EEA, EUDA, ENISA, ERA, EU-OSHA, Eurojust and Frontex) frequently failed to meet their payment deadlines; asks the agencies in question to ensure adherence to legal time limits for payments; highlights that although the amount of late-payment interest incurred was minor, the high frequency of delayed payments may negatively impact the agencies' reputations;	EU-OSHA defined an action plan for a closer follow up of the reasons leading to delayed payments and additional measures have been implemented in order to reduce the incidence of late payments. In 2024, the compliance level with the deadlines specified in the FR improved and reached 96.6%. No interest was raised by any late payment.	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
89	Welcomes the five agencies' (EUROFOUND, CEDEFOP. ETF, EU OSHA, ELA) continued and growing cooperation and sharing of resources among them and with other institutions, including other EU agencies, the Commission and the Parliament;	Noted	N/A
90	Calls on the Commission to ensure better use of the Agencies' (EUROFOUND, CEDEFOP. ETF, EU OSHA, ELA) expertise in relevant policy areas regarding for example, elaboration of reports and studies, conducting research and surveys, which can allow for more efficient utilisation of existing Union budget resources compared to alternative solutions; appreciates the five agencies' efforts to further develop their digital and online communication in order to increase their visibility and raise awareness of their high-impact work; stresses, in this regard, the unused potential in providing for specific, relevant information and the same quality products as external consultants, when the agencies' mandates allow it;	Noted	N/A
91	Welcomes the agencies' efforts (EUROFOUND, CEDEFOP. ETF, EU OSHA, ELA) to implement policies on diversity and inclusiveness, particularly when it comes to persons with disabilities; encourages the agencies to enhance comparable data collection on the employment of persons with disabilities; recognises the progress made within the Agencies towards gender balance within their staff: calls for further efforts to ensure gender balance also at the senior management level and to mainstream gender in all their activities;	EU-OSHA has reached a full gender balance of its management level positions. EU OSHA takes note of the suggestion regarding data collection on employment of persons with disabilities.	Ongoing
92	Notes that budget monitoring efforts during the financial year 2023 resulted in a budget implementation rate of current year commitment appropriations averaging above 97 %, with the exceptions of CdT and ELA, which had rates of	EU-OSHA's payment appropriations implementation level has improved in 2024, reaching 79.9% execution.	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
	89,55 % and 93,72 % respectively; notes that the agencies exhibiting the lowest execution rate of current year payment appropriations are as follows, listed in ascending order along with their respective percentages: ESA at 47,61 %, Frontex at 55,37 %, EU-OSHA at 68,83 %, ACER at 70,69 % and ECDC at 71,79 %;		
99	Observes that the remaining observations of the year affecting payments refer to CdT, EIGE, EFCA, ERA and EU-OSHA with one observation per agency, with the exception of the latter agency which has two; notes that the reason for the observation as well as the agencies' reply for the Court's observation have the following breakdown: […] EU-OSHA has two observations: 1) Irregularities in awarding three negotiated procedures with a single economic operator, without the publication of a contract notice that according to the Court did not meet the conditions set out in point 11.1(c) of Annex I to the Financial Regulation and led to EUR 67 100 in irregular payments in 2023; takes note of EU-OSHA's reply that it was in a situation of extreme urgency and had no other viable options to ensure business continuity; 2) Two directly awarded contracts resulted in irregular payments of EUR 29 700; notes that these contracts should have been combined into a single competitive procedure since they were for nearly identical services, contravening Article 160 of the financial regulation, which prohibits the splitting of contracts; notes that EU-OSHA will improve the documentation of its market prospections and explore alternative procurement tools;	Following the centralization of the procurement function, EU-OSHA has further improved its internal procurement processes: - Awareness raising and promoting knowledge and best practice activities related to: o Alternative types of procurement procedures and tools o Improvement in writing technical specifications and evaluation o Strengthening the collaboration between procurement and technical staff (monthly bilateral meetings and kick off meetings for each procedure). - Consolidation of a standardised, centralised programming system, including a multi-annual planning tool, with specific guidelines and close monitoring with respective units (e.g. monthly bilateral meetings) - Reinforcing the preliminary market analysis activities and its documentation process	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
106	Notes that the EIT Director, speaking on behalf of the EU Agencies Network, agreed on 4 December 2024, during the Committee on Budgetary Control, to conduct research on the types of contracts for cleaning personnel working at the decentralised agencies; asks the EU Agencies Network to inform the discharge authority on the types of contracts of the cleaning personnel working at the decentralised agencies, including the proportion of long-term and short-term contracts;	Cleaning services at EU-OSHA are contracted with an external service provider.	N/A
154	Recalls that the 2022 discharge (horizontal) report pointed to 14 agencies still not having the corporate sustainability plans in place; notes that for the 2023 financial year Court's report did not provide updated figures on the issue; reiterates the importance of all agencies having the corporate sustainability plans in place; urges agencies to report to the Commission about the energy performance of their buildings; **Does your Agency have a corporate sustainability plan in place?** **How has your Agency integrated sustainability into the corporate strategies and operations?**	As part of EU-OSHA sustainability commitment, these are the actions taken so far: - 7 main environmental commitments among which: to progress towards meeting the European Green Deal principles and the Sustainable Development Goals and targets within EU-OSHA's available resources. - 6 main actions among which: decision to establish an environmental management system (EMS). In parallel, EU-OSHA developed its Environmental Dashboard for reporting on GHG emissions related to electricity, paper and toner consumption and business travels on a 6-month basis. In this context, and as part of the first phase towards an EMS, in 2025, EU-OSHA is carrying out an environmental review to identify the aspects of its activities that have an impact on the environment for the development of mitigation strategies. For the link to strategies, please refer to #157.	Ongoing
157	Notes with concern that, despite the general trend of progress, some agencies faced difficulties integrating sustainability into their corporate strategies due to procedural inefficiencies and insufficient resource allocation; stresses therefore the need for a more cohesive and actionable framework to ensure long-term sustainability in agency operations;	EU-OSHA's 2025-2034 Strategy embraces sustainability as an integrated part of the Strategy, and the Strategy outlines EU-OSHA's ambition to excel in social and environmental responsibility. In the Single Programming Document, EU-OSHA outlines how it manages the environmental impact of its activities, an in the Consolidated Annual Activity Report, EU-OSHA reports on its results in the form of a sustainability report based on the	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status/ Reference
		Global Reporting Initiative framework. EU-OSHA is a leader among the agencies in this respect. In 2024, EU-OSHA ratified the EUAN Charter on the reduction of GHG emissions and responsible environmental management and decided to establish an EMS proportionate to its resources.	
159	Notes that out of a total of 116 observations made by the Court corresponding to previous years of the agencies that are part of this resolution, a total of 58 have been closed during 2023, with a total of 53 still open and five partially closed; observes that the number of ongoing observations varies among the agencies, with some having no open observations, as is the case for BEREC Office, EBA, ECHA, EEA,EMSA, ENISA, EU-OSHA, EUSPA and Eurofound, while the highest number of open observations is for eu-LISA, Frontex and ELA with eight, seven and five observations respectively; requests these agencies to take proactive measures to resolve these open issues;	Noted	N/A

2.11 Environmental management

In 2025, EU-OSHA made further progress in the implementation of its Environmental Management System (EMS), notably through the development of its Environmental Review (ER) as a key preparatory step for the planning phase. This included defining its scope, objectives and methodology, and carrying out a structured mapping and analysis of EU-OSHA's activities, the associated environmental aspects and impacts, and related legal and compliance requirements, with a view to identifying priority areas for environmental performance improvement and supporting the definition of future environmental objectives.

In parallel, EU-OSHA continued to implement practical measures to reduce its carbon footprint and reduce the climate impact of its operations, supported by awareness-raising actions and ongoing monitoring of performance indicators.

Furthermore, 2025 marked the identification of a new location for EU-OSHA's seat in a centrally located building – certified at LEED Silver level – offering modern facilities designed to support flexibility, collaboration and staff well-being. This development is expected to contribute to improved environmental performance and to support more efficient use of resources – financial and human, including energy.

For more information, see Annex VII.

2.12 Data Protection

This section constitutes the reporting to the highest level of management in accordance with article 44(3) EUDPR.

All personal data collected by EU-OSHA is processed in accordance with the provisions of the Regulation (EU) 2018/1725 of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the EU institutions, bodies, offices and agencies and on the free movement of such data.

In 2025, the main issues related to data protection at EU-OSHA were the following:

- Decision of the European Data Protection Supervisor (EDPS) against the European Commission's use of M365 services: On 28 July 2025, the EDPS issued a statement that, following the enforcement proceedings by the EDPS, the Commission has brought its use of M365 in compliance with the EUDPR. According to the EDPS, there are three key improvements and compliance measures: (i) Purpose Limitation: The Commission has explicitly specified the types of personal data processed and the purposes of processing in its use of M365. (ii) Transfers to third Countries: The Commission has also determined the specific recipients and purposes for which personal data in its use of M365 is allowed to be transferred to third countries. (iii) Disclosures and Notifications: Additional contractual provisions ensure that only EU or Member State law may require that Microsoft or its sub-processors omit notification to the Commission of disclosure requests for personal data in the Commission's use of Microsoft 365 processed within the EEA, or that they disclose such data. Based on this, the EDPS found that the infringements have been remedied and decided to close its enforcement proceedings.
- New agreement between the Commission and Microsoft: EU-OSHA joined the new Interinstitutional License Agreement in June 2025.
- Personal Data Breaches: No personal data breaches were reported at EU-OSHA in 2025.

2.13 Assessment by management

Management's assurance is based on the examination of the evidence of the effectiveness of the procedures and the controls in place. Such evidence derives from both internal and external sources.

Internally, the Executive Director is responsible for ensuring the implementation of the internal control systems. These are monitored and assessed on a regular basis and in accordance with the established mechanisms and processes, as described in the sections above. The outcome of the implementation of these processes is included in Part III. A further source of assurance is the outcome of the internal audits carried out by the IAS of the European Commission, which serves as the internal auditor of the Agency.

Externally, assurance is based on an examination of the evidence resulting from the observations and recommendations included in the ECA report, see section 2.8, as well as the European Parliament's observations included in the Executive Director's discharge decision for the financial year 2022, see section 2.11.

Based on the information provided and as a result of an analysis and assessment of the internal and external elements of assurance, it is considered that EU-OSHA fully achieves the five internal control objectives for management (cf. Article 30 (2) of the 2019 Financial Regulation), which include:

- effectiveness, efficiency and economy of operations;
- reliability of reporting;
- safeguarding of assets and information;
- prevention, detection, correction and follow-up of fraud and irregularities; and
- adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multi-annual character of programmes as well as the nature of the payments concerned.

Declarations of assurance by the Authorising Officers by delegation (AOD as applicable)

Declaration by the Head of Resource and Service Centre

I, the undersigned Donianzu Murgiondo,

In my capacity as Head of Resource and Service Centre and Authorising Officer by delegation in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations),

Declare that the information contained in this report gives a true and fair view;

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

I confirm that I am not aware of anything not reported here that could harm the interests of the Agency.

[e-signed]

3 June 2026

Donianzu Murgiondo

Declaration by the Head of Communication and Promotion Unit

I, the undersigned Rory Harrington,

In my capacity as *Head of Communication and Promotion Unit and Authorising Officer by delegation in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations),*

Declare that the information contained in this report gives a true and fair view;

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

I confirm that I am not aware of anything not reported here that could harm the interests of the Agency.

[e-signed]

3 June 2026

Rory Harrington

Declaration by the Head of Prevention and Research Unit

I, the undersigned Vibe Westh,

In my capacity as Head of Prevention and Research Unit and Authorising Officer by delegation

in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations),

Declare that the information contained in this report gives a true and fair view;

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

I confirm that I am not aware of anything not reported here that could harm the interests of the Agency.

[e-signed]

3 June 2026

Vibe Westh

Declaration related to legal and budgetary commitments and payments from budget lines 3060, 3100 and 'Hors-Budget'

I, the undersigned Jesper Bejer,

In my capacity as Senior Governance Programming and Reporting Manager and Authorising Officer by delegation in relation to legal and budgetary commitments and payments related to budget line 3060, 3100 and 'Hors-Budget',

Declare that the information contained in this report gives a true and fair view;

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

I confirm that I am not aware of anything not reported here that could harm the interests of the Agency.

[e-signed]

3 June 2026

Jesper Bejer

Part II (b) – External evaluations

EU-OSHA has developed solid performance monitoring and evaluation practices over several years providing valuable information for accountability, management and learning purposes. Following the adoption of EU-OSHA's new strategy in December 2024, EU-OSHA's Management Board agreed a new performance monitoring framework in 2025. This new performance monitoring framework will provide relevant and useful information on how implementation of the strategy is progressing.

Major, new activities undergo an ex-ante evaluation, which is discussed with the Executive Board and Management Board, before the Management Board decides whether to include the new activities in the SPD. With the new strategy and new performance monitoring framework, the ex-post evaluation efforts will focus on the strategic lines of actions, whereas if special needs exist, evaluations may also be carried of individual projects.

An important element of the evaluation policy and procedure is a harmonised approach to the follow-up on the conclusions from the evaluations. The Management Board, including the European Commission, is regularly informed on the outcome of ex-post and mid-term evaluations.

Joint evaluation of EU-OSHA, Eurofound, ETF and Cedefop (2024)

In September 2024, the European Commission published its second joint evaluation of EU-OSHA, Eurofound, ETF and Cedefop (SWD(2024)222). The evaluation is based on a comprehensive evaluation study of the four agencies. The evaluation assesses the relevance, effectiveness, efficiency, coherence and EU added value in line with the Better Regulation guidelines as well as the fulfilment of the mandates of the agencies and their performance. The issues are analysed for each agency individually but also in comparison between the four agencies.

The conclusions on the different evaluation criteria are positive for the four agencies in general and for EU-OSHA specifically. Objectives were generally achieved, agencies are cost-effective and have taken a number of cost-saving measures, cooperation between the agencies has intensified and work is coherent with EU priorities, and EU added value was generated. For EU-OSHA it is highlighted that 'EU-OSHA was valued particularly highly for its support to Member States and thematic coverage that adds a European dimension to the work of national health and safety agencies. This added value was particularly high in countries with less developed OSH systems. Key tools that provided EU added value include the ESENER survey, the healthy workplaces campaigns and the OiRA'.[6]

The evaluation results were closely analysed by EU-OSHA and taken into account when drafting the EU-OSHA Strategy 2025-2034. An action plan to follow up on the evaluation was developed in parallel with the new EU-OSHA Strategy to ensure synergies. The Management Board endorsed the action plan on 5 December 2024. The action plan consists of an EU-OSHA action plan outlining the actions EU-OSHA will take on its own and a joint action plan that defines the actions the four agencies will take together. The status on the action plans is included in Annex VIII.

Evaluation of EU OSH information system

The project EU OSH Information System consists of the OSH Barometer, an online data dashboard providing up-to-date, comparable indicators on occupational safety and health across Europe, and the periodic “OSH in Europe – status and trends” report which interprets these indicators within a broader contextual and analytical framework. The evaluation, finalised in 2025, confirmed that the EU OSH Information System remains a highly relevant and valued initiative as an EU-level reference point for reliable, comparable OSH data and context. Stakeholders particularly appreciated the consolidation of multiple authoritative sources into one accessible platform, which supports benchmarking across Member States, identification of trends, awareness-raising, research and policy discussions. At the same time, the evaluation highlighted some gaps that may constrain future relevance and use: uneven familiarity with the tool, limited uptake for evidence-based policymaking at national level, and insufficient coverage of emerging OSH challenges (notably psychosocial risks and mental health, the impacts of digital and green transitions, climate change, migration and new forms of work). Sustainability concerns centre on the effort required for

[6] P 68 in SWD(2024)222.

manual updates, the need for clearer data-governance arrangements, and user-experience issues that affect navigation, accessibility and dissemination.

To consolidate impact and future-proof the activity, the recommendations prioritise: (1) improving the update model by increasing the frequency of updates, automating data refreshes where feasible (in coordination with providers), and clarifying responsibilities and timelines through stronger data governance; (2) strengthening usability and communication by simplifying navigation and layout, expanding short, targeted products (briefs, case studies, summaries, infographics, newsletters and tailored social-media dissemination), and increasing multilingual access at least for summaries and key visuals; (3) expanding and refining content by adding historical series and new indicators that better capture emerging risks and policy needs (including psychosocial risks/mental health, occupational diseases, costs and benefits of OSH, and risks linked to digitalisation, climate change, migration and new work patterns), while assessing the relevance and neutrality of any additional sources; (4) deepening collaboration with Member States, EU institutions and key data providers (including exploring additional labour inspectorate datasets) to safeguard data quality, comparability and timeliness, while at the same time making use of technological advancements, including AI; and (5) preparing for EU enlargement by developing a pragmatic, staged approach to incorporating candidate-country data—potentially through a lighter “compass” version focused on enforcement and accidents—supported by targeted coordination and capacity-building, subject to available resources.

Some aspects of the recommendations from the evaluation fall outside the project’ scope and/or EU-OSHA’s remit – for example when it comes to data update and availability which depend on data providers and undertaking actions beyond EU Member States. However, the Agency has implemented a number of actions to meet the key concerns of the recommendations: for example, the launch of an AI pilot to provide responses to user prompts as well as identify causality between different indexes and indicators; the development of layout/navigation improvements; the integration of new risk indicators, including additional workers’ health indicators; the strengthening of the collaboration with EU institutions and data partners; the identification of further data and indicators to be included in the OSH Barometer; the implementation of dissemination initiatives such as the development of case studies and the delivery of a webinar aimed at raising awareness about the OSH Barometer and its potential. Work is underway to define a methodology to estimate costs with the objective to consider including indicators related to the implementation at national level of EU Regulations on OSH vs costs and benefits of OSH, with a view to provide better cost estimates across illnesses, sectors and occupations. To date, the action plan responding to the evaluation recommendation has been largely completed.

EVALUATION OF EU-OSH INFORMATION SYSTEMS

FINDINGS

- Provided a relevant EU-level reference point for reliable and comparable OSH data and context.
- Consolidated authoritative sources into one accessible and valued platform for stakeholders.
- Broadly acknowledged as enabling benchmarking across Member States, trend identification, awareness-raising, and policy discussions.
- To ensure future relevance and use, need for better outreach to potential users, supporting uptake at national level and expanding scope to new and emerging OSH challenges.

RECOMMENDATIONS

- Make updates more regular and automated where feasible, supported by stronger data governance.
- Improve usability and communication through simpler navigation and more targeted, multilingual outputs.
- Expand content with new indicators and historical data to capture emerging OSH risks and policy needs.
- Strengthen EU collaboration to improve data quality, comparability, and timeliness, including through AI use.

Source: Mid-term evaluation of EU-OSH information systems, 2025

Implementation of action plans from previous evaluations

Beside the evaluation of the EU OSH info systems, EU-OSHA has carried out a number of project evaluations in the past years. Since 2020, evaluations have covered projects such as the third wave of ESENER, the Healthy Workplaces Campaign 2020-2022 “Lighten the load”, the OSH overview on Musculoskeletal disorders and the Foresight study on circular economy. The implementation of the recommendations from these evaluations has been largely completed, with subsequent projects having benefitted from the evaluation feedback and the new EU-OSHA strategy having reflected and built upon those findings, amongst other input.

Part III - Assessment of the effectiveness of the internal control systems

3.1 Effectiveness of internal control systems

3.1.1 Methodology applied for the assessment of the effectiveness

The Internal Control Framework (ICF) was adopted by the Management Board and entered into force as of 1 January 2019. The ICF comprises five internal control components and 17 principles and is based on the ICF of the European Commission.[7] In 2019, the Executive Director adopted a set of Key-Performance Indicators (KPIs) for the self-assessment of the presence and effective functioning of the internal control components in place. At the beginning of 2025, the KPIs have been updated, and the Executive Director has adopted the updated set of KPIs.

At the beginning of 2026, and line with the ICF and the European Commission's implementation guide, EU-OSHA carried out the annual assessment for 2025 of the presence and functioning of all internal control principles and components, and the overall assessment of the presence and functioning of the internal control system.

The assessment of the internal control system was carried out at three levels: (i) principles: based on the analysis of the detected deficiencies, (ii) components: based on the analysis of the results at principle level, and (iii) at the level of the internal control system as a whole (based on the results at component level) using the following classification of the principles, components, and the internal control system:

- Category 1: The principle/component/system is present and functioning well.
- Category 2: The principle/component/system is present and functioning, but some improvements are needed.
- Category 3: The principle/component/system is partially present and functioning, major improvements are needed.
- Category 4: The principle/component/system is not present and functioning.

The assessment of the implementation of the internal control principles was done based on the following elements: (i) self-assessment of the Key Performance Indicators of the Internal Control Framework, (ii) review of the 2025 register of non-conformities, (iii) review of audit results and status 2025, (iv) Review of the final update of the 2025 Corporate Risk Register Action Plan, (v) Review of the final update of the 2025 Anti-Fraud Action Plan, and (vi) review of the results of the 2025 ex-post control.

3.1.2 Effectiveness of implementation of the internal control principles and components

For 2025, it was concluded that for 2025 no internal control deficiency could be identified.

Based on this assessment, each of the 17 principles were classified as category 1: The principle is present and functioning well.

[7] See: https://ec.europa.eu/budget/library/biblio/documents/control/C_2017_2373_Revision_ICF_en.pdf

Based on this assessment, the following assessment of the components was done:

Components	Categories (1-4)	Explanation/conclusion
Control Environment	Category 1 – component is present and functioning well	No internal control principle affected
Risk Assessment	Category 1 – component is present and functioning well	No internal control principle affected
Control Activities	Category 1 – component is present and functioning well	No internal control principle affected
Information and Communication	Category 1 – component is present and functioning well	No internal control principle affected
Monitoring Activities	Category 1 – component is present and functioning well	No internal control principle affected

3.2 Conclusions of the assessment of the effectiveness of the internal control system

Based on this assessment, the overall assessment of the internal control system is as follows:

OVERALL ASSESSMENT OF THE INTERNAL CONTROL SYSTEM	
Are all components operating together in an integrated manner? **(Global assessment of the assessments of the internal control components)**	Category 1 – The internal control system is present and functioning well
Is the overall internal control system effective? **Category 1 – Yes** **Category 2 – Moderately effective** **Category 3 – Partially effective** **Category 4 – No**	Category 1 - Yes

3.3. Statement of the manager in charge of Internal Control and Risk Management (Head of Resource and Service Centre)

I, the undersigned Donianzu Murgiondo,

Manager in charge of internal control and risk management within EU-OSHA

Declare that, in accordance with EU-OSHA's Internal Control Framework, I have reported my advice and recommendations on the overall state of internal control in the Agency to the Executive Director.

I hereby certify that the information provided in the present Consolidated Annual Activity Report and in its annexes is, to the best of my knowledge, accurate, reliable and complete.

[e-signed]

3 June 2026

Donianzu Murgiondo

Part IV - Management assurance

4.1 Review of the elements supporting assurance

The Executive Director can rely on the following building blocks of assurance:

- the existing measures to ensure legality and regularity of the Agency's underlying transactions, including ex ante verification and ex post controls, regular checks on segregation of duties, and specific measures to prevent and detect fraud and conflict of interest;
- the work of the IAS and the Agency's follow-up to the audit recommendations;
- the lessons learnt from the reports of the ECA for the years prior to the year of this declaration;
- the assessment of the quantitative and qualitative nature of the non-conformities included in the register for 2025;
- the Agency's performance management framework, which includes regular monitoring of work programme implementation, performance indicators, and planning and follow-up to evaluations;
- the declaration of the manager in charge of risk management and internal control within EU-OSHA based on their regular monitoring of the implementation of internal control systems at the Agency, including the assessment of the ICF against its indicators and the Agency's risk management policy; and
- the declarations of assurance of the Authorising Officers by delegation.

Parts II and III are based on a systematic analysis of the evidence available with respect to the building blocks of assurance.

4.2 Reservations

Materiality is the basis for defining significant weaknesses in both qualitative and quantitative terms. Determining whether a weakness should be reported in the form of reservation in the CAAR is a matter of judgement of the Authorising Officer (Executive Director). They should identify the overall impact of a certain weakness and determine whether it can lead to a reservation and influence the conclusions on assurance. The materiality criteria provide the basis for this assessment by the Authorising Officer.

The materiality criteria used by EU-OSHA and the method used to assess its significance are presented below.

Weaknesses that are likely to lead to a reservation fall within the scope of the declaration of assurance and relate to the (lack of) reasonable assurance of:

- use of resources,
- sound financial management, and
- legality and regularity of operations.[8]

Determining whether a certain weakness is material involves a judgment in qualitative and quantitative terms.

From a qualitative point of view, the significance of a weakness is judged on the basis of:

- nature and scope of the weakness,

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[8] Examples of possible weaknesses that may qualify for a reservation include (non-exhaustive list):

- significant occurrence of errors in the underlying transactions (legality and regularity) detected during the controls or supervision exercises;
- significant control system weaknesses;
- insufficient audit coverage and/or inadequate information from internal control systems;
- critical issues outlined by the European Court of Auditors, Internal Audit Service and European Anti-Fraud Office; and
- significant reputational events.

- duration of the weakness,
- existence of satisfactory compensatory measures (mitigating controls), and
- existence of provably effective corrective actions (action plans).

From a quantitative point of view, a weakness is considered material if the financial impact (monetary value of the identified issue, amount considered erroneous, amount considered at risk) is greater than 2% of the authorised commitments for the reporting year.

When a weakness is considered qualitatively and/or quantitatively material, a reservation is formulated and reported in the CAAR.

Based on the review of the elements of assurance and the materiality criteria outlined above, it is considered that no reservation must be included in relation to 2025.

4.3 Overall conclusions on assurance

The Executive Director has had reasonable assurance that, overall, suitable controls are in place and working as intended, risks have been appropriately identified, monitored and mitigated, and necessary improvements and reinforcement measures have been implemented. As a result, there have not been reasons to introduce any reservation for the financial year 2025.

Part V Declaration of Assurance

I, the undersigned William Cockburn, Executive Director of EU-OSHA, in my capacity as authorising officer,

Declare that the information contained in this report gives a true and fair view;

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement based on the information at my disposal, such as the results of the self-assessment, the declarations of assurance by the authorising officers by delegation, the work of the IAS and the lessons learnt from the reports of the ECA for years prior to the year of this declaration.

This reasonable assurance is based on my own judgement based on the information at my disposal, such as the results of the self-assessment, the declarations of assurance by the authorising officers by delegation, the work of the IAS and the lessons learnt from the reports of the ECA for years prior to the year of this declaration.

[e-signed]

3 June 2026

William Cockburn

ANNEXES

Annex I. Core business statistics

Key performance indicators – Mission and vision

Indicator	Type	Target	Measurement and frequency	Means	Results 2025
Implementation of commitment appropriations	input/output	95%	Final committed amount aggregated across all three titles as percentage of total budget/Annually	Budgetary report	95%
Cancellation of payment appropriations	input/output	5%	Amount of payment appropriations in the budget cancelled as percentage of total budget/Annually	Budgetary report	4%
Staff capacity	input/output	95%	Posts occupied converted into Full Time Equivalents for the reference period as a percentage of available posts in budget/Annually	Budgetary report	100%
Work programme delivery	input/output	90%	Share of outputs delivered in the planning year vs planned outputs, calculated on the basis of completion status/Annually	Monitoring table	96%
Outreach capacity of intermediaries through networking	input/output	350	Events count across all activities across all priority areas where work of the Agency has been actively presented (policy and workplace practice oriented), either organised by the Agency or organised by others/Annually	Monitoring table	272
Perceived performance	input/output	80%	Stakeholders' assessment: survey to Board and Focal Point members – share of respondents who find that the Agency is performing well/Annually	Surveys to Board and focal points (2024)	98%
Relevance to needs	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work relevant/Annually	Surveys	83%

Indicator	Type	Target	Measurement and frequency	Means	Results 2025
EU added value	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find that the Agency's work provide information not available at the national level or developed by others/Annually	Surveys	79%
Usefulness	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work useful/Annually	Surveys	80%
Impact on policy	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	82%
Impact on workplace practice	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	80%

*These results take into account data from surveys carried out at the national level after events carried out with FAST support. FAST data however are not entirely comparable with stakeholders' survey data because of slight differences in questionnaire design.

Key performance indicators – activities

Activity	Indicators	Target 2025	Means	Results for CAAR
1.3 Anticipating change	Relevance	80%	stakeholders' survey (only policy-makers)	84%
	Usefulness	80%	surveys carried out after events organised by the Agency (incl. under FAST)	73%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	79%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	86%
2.1 ESENER	Relevance to needs: Number of countries that boosted samples sizes with own resources	2-3 per wave	Internal monitoring	4
	Usefulness: Percentage change in ESENER dataset downloads, measured using rolling three-year averages of total annual downloads	10%	Internal monitoring	10%
	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	93%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	87%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	87%

Activity	Indicators	Target 2025	Means	Results for CAAR
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	87%
2.9 EU OSH info systems	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	88%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	73%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	77%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	77%
2.11 Supporting compliance to SMEs	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	83%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	85%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	79%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	82%
2.15 Climate change	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	69%

Activity	Indicators	Target 2025	Means	Results for CAAR
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	70%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	70%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	69%
3.1 OiRA	Usefulness - Number of new tools created per year	20-25	Internal monitoring	12
	Impact - Number of new risk assessments performed	60000	Internal monitoring	114389
	Relevance	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners OiRA users' survey	83%
	Usefulness	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners OiRA users' survey	83%
	Impact		stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners OiRA users' survey	76%
	EU added value	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners	79%
4.6 HWC on digitalisation	Promotion - Number of promotion actions	300	Internal monitoring	709

Activity	Indicators	Target 2025	Means	Results for CAAR
	implemented by the Agency			
	Promotion - : Number of media partners	25-30	Internal monitoring	35
	Engagement - Number of campaign activities organised by official campaign partners, media partners, focal points and EEN OSH ambassadors	400	Internal monitoring	4100
	Engagement - Key stakeholder groups represented at HWC flagship events	100%	Internal monitoring via list of participants of flagship events	100%
	Engagement - Number of official campaign partners	80-100	Internal monitoring	92
	Usefulness	80%	stakeholders’ survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	76%
	Usefulness of FAST events	80%	surveys carried out after events organised by the Agency under FAST for the campaign	80%
	EU added value	80%	stakeholders’ survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	77%
	Impact	80%	stakeholders’ survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	81%
4.7 Awareness raising actions	Promotion - Number of promotion and dissemination activities per year	700	Internal monitoring	825
	Promotion - Number of events organised by the Agency (under the activity and under FAST)	140	Internal monitoring	142
	Reach via websites	2,8 millions visits	Internal monitoring	2310000
	Usefulness – FAST events	80%	surveys carried out after events organised by the Agency under FAST	70%
	Usefulness of communication products and services	80%	stakeholders' survey and surveys organised after events incl. FAST	69%

Activity	Indicators	Target 2025	Means	Results for CAAR
4.8 Multilingualism	Relevance to needs: Focal points who participate in the portfolio scheme	22 out of 28 (27 MS, minus IE, + NO and IS)	Internal monitoring	22
	Usefulness: Agency's translated products are key to get the OSH messages across in their countries	80%	Focal points annual survey	80%
5.3 Networking knowledge	Usefulness (OSHwiki)	80%	stakeholders' survey (only policy makers)	N/A
	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	84%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	84%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	85%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	85%
6.4 Strategic and operational networking	Engagement in planning, monitoring and implementation of Agency's work programme	80%	Board and FOP annual survey	85%
	Quality of meetings	80%	Surveys after network meetings	98% (2024)

Programming Document 2025-2027
2025 work programme implementation report

SLA 1: Evidence and knowledge for policy and research

Title	Output Subtype	Planned end date	Output Status	Revised end date
ESENER - 4				
ESENER 2024 Overview report	Report: literature review	2026 Q4	Delayed	2027 Q2
REPORT - First findings of the Fourth European Survey of Enterprises on New and Emerging Risks (ESENER 2024)	Report: technical analysis	2025 Q1	Delivered	2025 Q1
PPT - ESENER 2024 – Key insights from first findings	Infographic/PPTs for publication	2025 Q2	Delivered	2025 Q3
Launch of ESENER 2024 findings (Polish EU Presidency Conference)	Conference	2025 Q2	Delivered	2025 Q2
Joint event with Eurofound on psychosocial risks	Conference	2025 Q4	Delayed	2026 Q2
ESENER 2024 Qualitative study -mental health and digitalisation	Report: literature review	2026 Q4	Delayed	2027 Q1
ESENER 2024 Qualitative study -mental health and digitalisation (country name)	Report: country report	2027 Q1	To be delivered	2027 Q1
ESENER DVT	Data visualisation/data set	2026 Q4	To be delivered	2026 Q1
EU OSH Information Systems				
Additional indicators/features	Data visualisation/data set	2025 Q4	Delivered	2025 Q4
Mid-term evaluation	Corporate	2025 Q2	Delivered	2025 Q2
Case study on OSH Barometer	Case study/good practice example	2025 Q4	Delayed	2026 Q1
Webinar on OSH Barometer	Other agency events	2025 Q2	Delivered	2025 Q2
Development of methodology to estimate cost of OSH outcomes	Report: methodology	2026 Q4	To be delivered	2026 Q2
Supporting Compliance				
DISCUSSION PAPER - Innovative economic incentives to promote occupational safety and health – examples from Germany	Discussion paper/article	2025 Q1	Delivered	2025 Q2
REPORT - Portugal's approach to supporting occupational safety and health compliance: the role of labour inspectorate and prevention services	Report: country report	2025 Q1	Delivered	2025 Q3
POLICY BRIEF - Supporting occupational safety and health compliance: role of the Labour Inspectorate in Portugal	Report: policy brief	2025 Q1	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
POLICY BRIEF - Supporting occupational safety and health compliance: the role of prevention services in Portugal	Report: policy brief	2025 Q1	Delivered	2025 Q3
POLICY BRIEF - Ireland's approach to supporting occupational safety and health compliance: the role of labour inspectorate and prevention services	Report: policy brief	2025 Q1	Delivered	2025 Q1
POLICY BRIEF - Prevention services' role in supporting occupational safety and health compliance in Ireland	Report: policy brief	2025 Q1	Delivered	2025 Q1
DISCUSSION PAPER - The potential impact of ESG (environment, social and governance) reporting on occupational safety and health compliance	Discussion paper/article	2025 Q2	Delivered	2025 Q2
DISCUSSION PAPER - Labour identification cards and their use for occupational safety and health	Discussion paper/article	2025 Q3	Delivered	2025 Q2
Comparative report on state influence	Report: technical analysis	2025 Q3	Delayed	2026 Q1
Supporting compliance and Occupational Medicine	Discussion paper/article	2025 Q4	Delayed	2026 Q1
Evaluation of Supporting Compliance activity	Corporate	2026 Q4	Cancelled	2026 Q4
Psychosocial risks				
POLICY BRIEF - Strategies and legislation on psychosocial risks in six European countries	Report: policy brief	2025 Q2	Delivered	2025 Q2
REPORT - Austria: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
REPORT - Belgium: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
REPORT - Denmark: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
REPORT - Estonia: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
REPORT - Spain: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
REPORT - Croatia: Psychosocial risk prevention – strategies and legislation	Report: literature review	2025 Q2	Delivered	2025 Q2
Education sector - report and summary	Report: literature review	2026 Q2	To be delivered	2026 Q2
Transport sector - report and summary	Report: literature review	2026 Q2	To be delivered	2026 Q4
Diversity - report and summary	Report: literature review	2026 Q2	To be delivered	2026 Q2

Title	Output Subtype	Planned end date	Output Status	Revised end date
CASE STUDIES (9) - mental health - follow up of legislation & strategies (AT, BE, DK, EE, ES, HR)	Case study/good practice example	2026 Q2	To be delivered	2026 Q2
REPORT - overall report (based on case studies)	Report: literature review	2026 Q2	To be delivered	2026 Q2
Diversity and PSR - 10 case studies	Case study/good practice example	2026 Q2	To be delivered	2026 Q2
The link between physical and psychosocial risks - EU-OSHA research - report, summary	Discussion paper/article	2026 Q2	Cancelled	2026 Q4
Psychosocial risks and mental health at work: facts and figures - report, summary	Report: literature review	2027 Q1	To be delivered	2027 Q2
Psychosocial risks and mental health at work: facts and figures - policy brief	Report: policy brief	2027 Q1	To be delivered	2027 Q2
OSH and Health & Social Care sector				
REPORT - Occupational cancer risk factors in Europe – Findings of the Workers' Exposure Survey for health and social care workers	Discussion paper/article	2025 Q2	Delivered	2025 Q2
REPORT - An overview of work-related psychosocial risks and mental health outcomes in the EU health and social care sector	Report: literature review	2025 Q3	Delivered	2025 Q4
POLICY BRIEF - How do psychosocial risks impact health and social care sector workers? Key lessons learnt and policy pointers	Report: policy brief	2025 Q3	Delivered	2025 Q4
REPORT - Musculoskeletal health and risk factors in the HeSCare sector – a review of existing information	Report: literature review	2025 Q3	Delivered	2025 Q4
OSH in the Home care sector	Report: literature review	2025 Q4	Delivered	2025 Q4
Case study: Careers / cared for: quality of life to preserve	Case study/good practice example	2025 Q4	Delivered	2025 Q4
Policy brief: OSH in homecare	Report: policy brief	2025 Q4	Delivered	2025 Q4
POLICY BRIEF - Safeguarding musculoskeletal health in the health and social care sector – a policy brief	Report: policy brief	2025 Q4	Delivered	2025 Q4
REPORT - Accidents at work in the Health and Social Care sector	Report: literature review	2025 Q4	Delivered	2025 Q4
MSKs health II research area	Report: literature review	2026 Q2	Delayed	2027 Q1
MSKs health II research area	Report: literature review	2026 Q2	Delayed	2027 Q1
OSH in health care sector	Report: literature review	2026 Q2	Delayed	2026 Q4
OSH in the residential (long-term) care sector	Report: literature review	2026 Q2	Delayed	2026 Q4

Title	Output Subtype	Planned end date	Output Status	Revised end date
Cardio-vascular diseases				
Policy brief 1a (RP1) :CVDs in figures	Report: policy brief	2026 Q2	Delayed	2027 Q1
Policy brief 1b (RP1) :CVDs in figures	Report: policy brief	2026 Q2	Delayed	2027 Q1
Research project 1: CVDs in figures	Report: technical analysis	2026 Q4	Delayed	2027 Q1
Research project 2: Overview of risk factors of work-related CVDs, sectors, occupations and worker groups at higher risk	Report: literature review	2026 Q4	Delayed	2027 Q1
Policy brief 2a: Risks of work-related CVDs	Report: policy brief	2026 Q4	Delayed	2027 Q1
Policy brief 2b (RP2): risks/sectors/occupations/groups	Report: policy brief	2026 Q4	Delayed	2027 Q1
Research project 3: Overview of policies, strategies and initiatives for the prevention of work-related CVDs	Report: literature review	2026 Q4	To be delivered	2026 Q3
Policy brief 3 (RP3): policies, strategies and initiatives	Report: policy brief	2026 Q4	To be delivered	2026 Q3
Case examples (RP3): policies, strategies and initiatives	Case study/good practice example	2026 Q4	To be delivered	2026 Q3
Research project 4: REPORT - CVDs - Literature review - Exploratory research on the interplay between work-related and non-work-related risk factors of CVDs	Report: literature review	2026 Q4	To be delivered	2026 Q4
POLICY BRIEF - CVDs (RP4) - Literature review - Exploratory research on the interplay between work-related and non-work-related risk factors of CVDs	Report: policy brief	2026 Q4	To be delivered	2026 Q4
Climate change and OSH				
DISCUSSION PAPER - how digitalisation can help preventing climate change-related OSH risks	Discussion paper/article	2026 Q2	To be delivered	2026 Q2
Occupational exposure to cancer risk factors				
Roadmap on carcinogens event	Other agency events	2025 Q4	Cancelled	2025 Q4
Final/overview report WES	Report: technical analysis	2025 Q2	Delivered	2025 Q4
FLYER - Occupational cancer risk factors in Europe – Workers' Exposure Survey for health and social care workers	Report: infosheets	2025 Q4	Delivered	2025 Q2
fact sheet: THE WORKERS' EXPOSURE SURVEY ON CANCER RISK FACTORS IN EUROPE - A gender perspective	Report: infosheets	2025 Q4	Delivered	2025 Q4
Presentation - WES key findings	Infographic/PPTs for publication	2025 Q1	Delivered	2025 Q1
Final report (secondary analysis - WES)	Report: technical analysis	2026 Q2	Cancelled	2027 Q1

Title	Output Subtype	Planned end date	Output Status	Revised end date
Final report (WES data comparison with other existing data)	Report: technical analysis	2026 Q1	Delayed	2027 Q2
Evaluation of WES	Report: technical analysis	2026 Q3	Delayed	2027 Q1
Foresight on climate crisis preparedness				
Foresight-4 – phase 1 - expert meeting 2	Expert meeting	2025 Q4	Delivered	2025 Q4
Foresight-4 – phase 1 - expert meeting 1	Expert meeting	2025 Q4	Delivered	2025 Q2
Policy brief 4 - Foresight 4 - Recommendations Climate change-related trends and disruptions and OSH	Report: policy brief	2026 Q1	Cancelled	2026 Q1
2025 Expert article on new AI Act in relation to OSH	Discussion paper/article	2026 Q1	To be delivered	2026 Q2
2025 FOP FOW seminar on the 2025 artcles	Conference	2026 Q4	To be delivered	2026 Q1
Policy brief 1 - Foresight 4 - Future Climate change-related trends and disruptions and OSH (1)	Report: policy brief	2026 Q1	To be delivered	2026 Q2
Policy brief 2 - Foresight 4 - Future Climate change-related trends and disruptions and OSH (2)	Report: policy brief	2026 Q1	To be delivered	2026 Q2
Policy brief 3 - Foresight 4 - Scenarios Climate change-related trends and disruptions and OSH	Report: policy brief	2026 Q1	To be delivered	2026 Q2
Foresight-4 – phase 1 methodology report	Report: methodology	2025 Q4	Delayed	2026 Q2
2025 Expert article on Labour shortages	Discussion paper/article	2025 Q4	Delayed	2026 Q2
2026 Expert article 1	Discussion paper/article	2026 Q4	Delayed	2027 Q1
2026 Expert article 2	Discussion paper/article	2026 Q4	Delayed	2027 Q1
Foresight-4 – phase 2 methodology	Report: methodology	2027 Q1	To be delivered	2027 Q1
Foresight-4 – phase 2 - policy brief 1	Report: policy brief	2027 Q1	To be delivered	2027 Q1
Foresight-4 – phase 2 - policy brief 2	Report: policy brief	2027 Q1	To be delivered	2027 Q1
Foresight-4 – phase 2 - policy brief 3	Report: policy brief	2027 Q1	To be delivered	2027 Q1
Foresight-4 – phase 2 - expert meeting	Expert meeting	2026 Q4	To be delivered	2026 Q4
Foresight on circular economy				
DISCUSSION PAPER - FOW - Electromagnetic fields: present and future challenges for occupational safety and health	Discussion paper/article	2025 Q1	Delivered	2025 Q1

Title	Output Subtype	Planned end date	Output Status	Revised end date
DISCUSSION PAPER - FOW - Sustainable mobility and its consequences for occupational safety and health	Discussion paper/article	2025 Q1	Delivered	2025 Q1
DISCUSSION PAPER - FOW - Eco-anxiety and its implications for occupational safety and health	Discussion paper/article	2025 Q1	Delivered	2025 Q1
Foresight-4 – phase 3 - expert meeting	Expert meeting	2025 Q1	Delivered	2025 Q1
Expertise to Commission and Agencies				
Biomonitoring Review - expert exchange	Expert meeting	2025 Q1	Delivered	2025 Q1
Ad hoc Support to Commission	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Contribution to working groups at the Commission: CMRD, chemical agents and asbestos Directives -	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with DG RTD - input to Horizon Europe calls and ISG on chemicals and advanced materials	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with ECDC, in particular regarding avian influenza	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with ECHA	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with EEA - climate and health observatory	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
HazChem@Work - cooperation with IPChem/JRC (2024)	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with EU-ANSA	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Cooperation with ISSG EFTO (European Fair Transition Observatory)	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
SLIC/EU-OSHA cooperation - follow-up	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Research Coordination meeting	Expert meeting	2025 Q4	Delivered	2025 Q4
Contribution to update of Directive 89/654/EEC (Workplace Directive)	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Contribution to update of Directive 90/270/EEC (Display Screen Equipment DSE Directive)	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Tripartite Exchange Seminar	Conference	2026 Q4	To be delivered	2026 Q4

Title	Output Subtype	Planned end date	Output Status	Revised end date
Biomonitoring Review practice in the EU	Report: literature review	2025 Q1	Delayed	2026 Q3
OSH pulse				
OSH Pulse 2025 Dataset	Database	2025 Q3	Delivered	2025 Q3
OSH Pulse 2025 country factsheets	Report: technical analysis	2025 Q3	Delivered	2025 Q3
REPORT - OSH Pulse 2025: Occupational safety and health in the era of climate and digital change	Report: technical analysis	2025 Q3	Delivered	2025 Q3
INFOGRAPHICS - OSH Pulse 2025: Climate change at work	Infographic/PPTs for publication	2025 Q3	Delivered	2025 Q3
INFOGRAPHICS - OSH Pulse 2025: Mental Health at work	Infographic/PPTs for publication	2025 Q3	Delivered	2025 Q3
INFOGRAPHICS - OSH Pulse 2025 – Mental digitalisation at work	Infographic/PPTs for publication	2025 Q3	Delivered	2025 Q3
OSH Pulse 2025 First findings	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Austria: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Belgium: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Bulgaria: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Croatia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Cyprus: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Czech Republic: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Denmark: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Estonia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Finland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - France: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Germany: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Greece: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
COUNTRY FACTSHEET - Hungary: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Iceland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Ireland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Italy: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Latvia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Lithuania: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Luxembourg: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Malta: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Netherlands: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Norway: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Poland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Portugal: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Romania: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Slovakia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Slovenia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Spain: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Sweden: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Switzerland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Austria: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Belgium: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Bulgaria: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
COUNTRY FACTSHEET - Croatia: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Cyprus: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Czech Republic: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Denmark: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Estonia: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Finland: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - France: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Germany: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Greece: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Hungary: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Iceland: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Ireland: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Italy: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Latvia: OSH Pulse 2025 – Climate change and worker health	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Lithuania: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Luxembourg: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Malta: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Netherlands: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Norway: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Poland: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
COUNTRY FACTSHEET - Portugal: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Romania: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Slovakia: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Slovenia: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Spain: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Sweden: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3
COUNTRY FACTSHEET - Switzerland: OSH Pulse 2025 – Mental health and digitalisation at work	Report: technical analysis	2025 Q3	Delivered	2025 Q3

SLA 2 : Tools and resources for prevention

Title	Output Subtype	Planned end date	Output Status	Revised end date
E-tools				
Dangerous Substances e-tool	e-tools	2026 Q4	To be delivered	2026 Q4
DS resources updating E-tools	Website	2025 Q4	Delivered	2025 Q4
OiRA				
OiRA case study 2025-1	Case study/good practice example	2026 Q2	Cancelled	2026 Q2
EU OiRA tool 2025 - office work	Tool	2025 Q4	Delayed	2026 Q2
EU OiRA tool 2025 - 2	Tool	2026 Q4	Cancelled	2026 Q4
EU - Automation of tasks (en)	e-tools	2025 Q1	Delivered	2025 Q1
REPORT - Risk assessment using OiRA at European workplaces – a qualitative study	Report: technical analysis	2025 Q1	Delivered	2025 Q1
REPORT - Risk assessment using OiRA at Slovenian workplaces – a qualitative study	Report: technical analysis	2025 Q1	Delivered	2025 Q1
REPORT - Risk assessment using OiRA at Lithuanian workplaces – a qualitative study	Report: technical analysis	2025 Q1	Delivered	2025 Q1
REPORT - Risk assessment using OiRA at Cypriot workplaces: a qualitative study	Report: technical analysis	2025 Q1	Delivered	2025 Q1
CASE STUDY - Strategic partnerships to implement and promote OiRA in Belgium – Case Study	Case study/good practice example	2025 Q2	Delivered	2025 Q2
OSHwiki - OiRA and other online risk assessment tools in national OSH strategies and legislation	Oshwiki article	2025 Q2	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
OiRA tool - harassment	e-tools	2025 Q4	Delivered	2025 Q2
OiRA tool - heat and cold (weather)	e-tools	2025 Q4	Delivered	2025 Q2
Tool software improvements	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
20 new/updated OiRA tools	e-tools	2025 Q4	Delivered	2025 Q4
OiRA/IRAT community meeting	Meeting	2025 Q4	Delivered	2025 Q2
OiRA tutorials support	Videos and other visuals	2025 Q4	Delivered	2025 Q4
OSH Resources for Workplace Prevention				
Biomonitoring Review practice in the EU - Annex Cadmium and its compounds	Report: literature review	2026 Q4	To be delivered	2026 Q4
Biomonitoring Review practice in the EU - Annex Lead and its compounds	Report: literature review	2026 Q2	To be delivered	2026 Q2
DISCUSSION PAPER - Long COVID: worker rehabilitation, assessment of work ability and return to work support	Discussion paper/article	2025 Q1	Delivered	2025 Q2
EU GUIDANCE - Biological monitoring at work: Guidance for OSH experts and workplaces	Report: technical analysis	2025 Q1	Delivered	2025 Q2
EU GUIDANCE - Long COVID: assessing work ability, adapting the workplace and supporting rehabilitation. A practical short guide for the workplace	Discussion paper/article	2025 Q1	Delivered	2025 Q2
EU GUIDANCE - Long COVID: identification and work ability assessment, workplace adaptation and rehabilitation. A practical short guide for occupational physicians	Discussion paper/article	2025 Q1	Delivered	2025 Q2
OSHwiki - Identification of long COVID, assessment of work ability, rehabilitation and workplace adaptations	Oshwiki article	2025 Q1	Delivered	2025 Q2
OSHwiki articles (30 reviewed or new articles)	Oshwiki article	2025 Q4	Delivered	2025 Q4
Updated information on national strategies (2025)	Oshwiki article	2025 Q4	Delivered	2025 Q4
Updated web section on EU legislation	Website	2025 Q4	Delivered	2025 Q4
OSH wiki article - Foresight 4 phase 1	Oshwiki article	2026 Q1	Cancelled	2026 Q1
OSH wiki article - Foresight 4 phase 2	Oshwiki article	2026 Q4	Cancelled	2026 Q4
CASE STUDY - Portugal inspection visits carried out in pairs – a positive impact for occupational safety and health (Case PT1)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Portugal's public authorities and private organisations – co-enforcement inspection practices delivers OSH benefits (Case PT2)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Portugal enhancing occupational safety and health compliance with new technological tools (Case PT3)	Case study/good practice example	2025 Q1	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
CASE STUDY - Portugal promoting occupational safety and health compliance in micro-enterprises and SMEs (Case PT4)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Aligning external and internal occupational safety and health services in Portugal (Case PT5)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Portugal's National Association of Workers with Work-related Disabilities and Injuries (ANDST) (Case PT6)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Portugal's designated employer/employee training model for enhancing occupational safety and health (Case PT7)	Case study/good practice example	2025 Q1	Delivered	2025 Q3
CASE STUDY - Polish Labour Inspectorate supporting occupational safety and health compliance	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Prevention services role in supporting occupational safety and health compliance in Poland	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Addressing workplace stress in Poland: supporting occupational safety and health compliance (Case PL1)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Polish State Labour Inspection agreements: supporting occupational safety and health compliance (Case PL2)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Ukrainian refugee and migrant workers: supporting occupational safety and health compliance (Case PL3)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Polish 'Agreement for Safety in Construction': supporting occupational safety and health compliance (Case PL4)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Polish sector prevention and inspection programmes: supporting occupational safety and health compliance (Case PL5)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Polish initiatives to support OSH experts: supporting occupational safety and health compliance (Case PL6)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
REPORT - Poland's approach to supporting occupational safety and health compliance: the role of labour inspectorate and prevention services	Case study/good practice example	2025 Q1	Delivered	2025 Q1
REPORT - Ireland's approach to supporting occupational safety and health compliance: the role of labour inspectorate and prevention services	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Irish Health & Safety Authority's recruitment drive: supporting occupational safety and health compliance (Case IE1)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Ireland's BeSMART.ie online interactive risk assessment tool: supporting	Case study/good practice example	2025 Q1	Delivered	2025 Q1

Title	Output Subtype	Planned end date	Output Status	Revised end date
occupational safety and health compliance (Case IE2)				
CASE STUDY - Irish Health & Safety Authority's inspectors conduct and style: supporting occupational safety and health compliance (Case IE3)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Ibec and its online community of good practice: supporting occupational safety and health compliance (Case IE4)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Ireland's NISO community of practice: supporting occupational safety and health compliance (Case IE5)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
CASE STUDY - Irish State Claims Agency's risk management: supporting occupational safety and health compliance (Case IE6)	Case study/good practice example	2025 Q1	Delivered	2025 Q1
OSHwiki - Cyberviolence and cyber harassment committed by third parties	Oshwiki article	2025 Q1	Delivered	2025 Q1
OSHWIKI - Neurodiversity at work: impact on OSH	Oshwiki article	2025 Q1	Delivered	2025 Q1
OSHwiki - Measures to prevent psychosocial risks to cleaners	Oshwiki article	2025 Q3	Delivered	2025 Q3
Harassment and violence at work - guide for small workplaces	Case study/good practice example	2026 Q4	To be delivered	2027 Q2
E-guide stress update.	Infographic/PPTs for publication	2026 Q4	To be delivered	2027 Q1
Stigma related to mental health at work	Oshwiki article	2026 Q3	To be delivered	2026 Q3
The role of managers in preventing and managing psychosocial risks	Oshwiki article	2026 Q3	To be delivered	2026 Q3
Recognition of occupational diseases in the EU: mental health	Oshwiki article	2026 Q3	To be delivered	2026 Q3
Gender equality and psychosocial risks at work	Oshwiki article	2026 Q3	To be delivered	2026 Q3
Young workers: mental health at work	Oshwiki article	2026 Q3	To be delivered	2026 Q3
Online content reviewers: mental health at work	Oshwiki article	2026 Q3	To be delivered	2026 Q4
CASE STUDY - G2P - France's digital risk assessment tool for the social care sector	Case study/good practice example	2025 Q3	Delivered	2025 Q4
CASE STUDY - Action plan and collective agreements help ensure healthcare employee wellbeing in Lithuania	Case study/good practice example	2025 Q3	Delivered	2025 Q4
CASE STUDY - The benefits for emergency medicine of an annual approach to rostering - HealthRota	Case study/good practice example	2025 Q3	Delivered	2025 Q4
CASE STUDY - Increasing mental health awareness among staff - the work of Vienna's Psychological Counselling Centr	Case study/good practice example	2025 Q3	Delivered	2025 Q4

Title	Output Subtype	Planned end date	Output Status	Revised end date
CASE STUDY - Magnet4Europe - empowering nurses at Cork University Hospital	Case study/good practice example	2025 Q3	Delivered	2025 Q4
CASE STUDY - Empowering healthcare workers through participation - a Danish case study	Case study/good practice example	2025 Q3	Delivered	2025 Q4
CASE STUDY - Supporting mental health of long-term care workers - European Works Council case study	Case study/good practice example	2025 Q3	Delivered	2025 Q4
Case study: Barcelona social superblocks proximity home care services	Case study/good practice example	2025 Q4	Delivered	2025 Q4
Case study: KOBRA. Improving occupational health and safety in care and Nursing	Case study/good practice example	2025 Q4	Delivered	2025 Q4
Case study: Siun sot´s ergonomics model	Case study/good practice example	2025 Q4	Delivered	2025 Q4
Case study: Procare	Case study/good practice example	2025 Q4	Delivered	2025 Q4
Case study: Ebincolf	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - The ALM approach – preventing musculoskeletal risks during patient handling and transfer	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - 'For health and social care workers free from musculoskeletal disorders' – an awareness campaign	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - Establishing ergonomic and back-friendly working practices in organisations – the BGW Ergo-Coach programme	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - Ergonomic Patient Handling Card® - promoting good working practices in the healthcare sector	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - FirstFit Method - assessing, monitoring and providing feedback on paramedics' physical capacity	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - A Swedish guide and intervention strategy to ensure safe patient handling and movement in healthcare	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - TilThermometer© – mapping severity and type of exposure to physical strain when handling patients	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - The TMS Pros programme – supporting MSDs prevention in the health and social care sector	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - Home and residential care in France - how the TutoPrév' approach prepares new hires and supports teachers	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - Raising awareness to prevent workplace violence against healthcare professionals	Case study/good practice example	2025 Q4	Delivered	2025 Q4

Title	Output Subtype	Planned end date	Output Status	Revised end date
CASE STUDY - The new Dutch approach to investigating and learning from accidents	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - 'Back School' - a Spanish initiative to protect back health among workers in residential care	Case study/good practice example	2025 Q4	Delivered	2025 Q4
CASE STUDY - Finland's model for supporting mental health through shift scheduling and ergonomics	Case study/good practice example	2025 Q3	Delivered	2025 Q4
OSH in health care sector - 6 case studies	Case study/good practice example	2026 Q2	To be delivered	2026 Q4
OSH in the residential (long-term) care sector - 6 case studies	Case study/good practice example	2026 Q2	To be delivered	2026 Q4

SLA 3: Raising awareness and networking for a positive safety and health culture at work

Title	Output Subtype	Planned end date	Output Status	Revised end date
Expertise to Commission and Agencies				
Cooperation with Eurofound	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
HWC 2023-2025 - Digitalisation				
HWC Evaluation Report	Report: technical analysis	2026 Q2	Delayed	2027 Q2
REPORT - How is digital platform work described in the online media? Evidence from an exploratory exercise	Discussion paper/article	2025 Q1	Delivered	2025 Q1
3 tailored promotion packages for priority areas	Online promotion	2025 Q1	Delivered	2025 Q1
OCP GP Exchange event - content	Conference	2025 Q2	Delivered	2025 Q2
OCP hand-over ceremony	External event	2025 Q2	Delivered	2025 Q2
Official Campaign Partners Good practices exchange event	External event	2025 Q2	Delivered	2025 Q2
Production and distribution of HWC material (2025)	Promotional material	2025 Q3	Delivered	2025 Q3
Priority area related campaign infographics and PPTs	Infographic/PPTs for publication	2025 Q3	Delivered	2025 Q2
HWC Infosheets	Report: infosheets	2025 Q3	Delivered	2025 Q2
2 FOP campaign group meetings (2025)	Network meeting	2025 Q4	Delivered	2025 Q4
2 virtual campaign information sessions (priority areas 4 and 5)	External event	2025 Q4	Delivered	2025 Q2
European Week for Safety and Health (2025)	External event	2025 Q4	Delivered	2025 Q4

Title	Output Subtype	Planned end date	Output Status	Revised end date
2 OCP Steering Group Meetings (2025)	Network meeting	2025 Q4	Delivered	2025 Q4
European Week for Safety and Health 2025 (implementation of promotion plan)	Online promotion	2025 Q4	Delivered	2025 Q4
FAST/HWC implementation 2025	Other agency events	2025 Q4	Delivered	2025 Q4
Healthy Workplaces Summit + HW GPA ceremony 2025	External event	2025 Q4	Delivered	2025 Q4
2 tailored promotion packages for priority areas	Online promotion	2025 Q3	Delivered	2025 Q3
Implementation of Campaign promotion plan (2025)	Online promotion	2025 Q4	Delivered	2025 Q4
Servicing of OCPs (2025)	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Info stand at EU premises (European Institutions)	External event	2025 Q4	Delivered	2025 Q2
HWC 2026-2028 Mental Health				
Final HWC website (website and back-end)	Website	2026 Q4	To be delivered	2026 Q4
Updated Campaign Toolkit	Website	2026 Q4	To be delivered	2026 Q4
Networking				
Active participation in EEN annual conference	External event	2025 Q4	Delivered	2025 Q4
Annual EEN OSH Ambassador meeting	Other agency events	2025 Q2	Delivered	2025 Q4
Ongoing coordination and liaison with European Institutions and social partners inlcuding engagement with SLIC	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Strengthened cooperation with other agencies, in particular those within the employment and social affairs area	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Active engagement in the Heads of Agencies' network	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
FOP-01	Network meeting	2025 Q1	Delivered	2025 Q1
FOP-02 - Held online (workplan 2025 breifing session)	Network meeting	2025 Q2	Delivered	2025 Q2
Visits to Agency 1-5 - general issues: No visits were recieved by the Agency	Coordination of relations with key stakeholders	2025 Q2	Delivered	2025 Q2
Director or other staff's visit 2: April 2025 Director Visit to Poland. May 2025 Director Visit to Germany	Coordination of relations with key stakeholders	2025 Q2	Delivered	2025 Q2
Director or other staff's visit 3	Coordination of relations with key stakeholders	2025 Q3	Delivered	2025 Q3

Title	Output Subtype	Planned end date	Output Status	Revised end date
FOP-03 with HWC Closing event	Network meeting	2025 Q4	Delivered	2025 Q4
Director or other staff's visit 1: No visit by Director to Member States	Coordination of relations with key stakeholders	2025 Q1	Delivered	2025 Q4
Visits to Agency 6-10 - general issues	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
Director or other staff's visit 4	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4
EB meeting I	Network meeting	2025 Q2	Delivered	2025 Q2
MB meeting I	Network meeting	2025 Q2	Delivered	2025 Q2
EB meeting III	Network meeting	2025 Q4	Delivered	2025 Q4
MB meeting II	Network meeting	2025 Q4	Delivered	2025 Q4
EB meeting II	Network meeting	2025 Q4	Delivered	2025 Q4
MB seminar	Network meeting	2025 Q4	Delivered	2025 Q4
MB-FOP seminar	Network meeting	2025 Q2	Delivered	2025 Q2
OKAG I	Network meeting	2025 Q2	Delivered	2025 Q1
OKAG II	Network meeting	2025 Q4	Delivered	2025 Q4
TARAG I	Network meeting	2025 Q1	Delivered	2025 Q1
TARAG II	Network meeting	2025 Q4	Delivered	2025 Q4
OSH promotion				
Europe Day: info stand or other communication actions	Other agency events	2025 Q2	Delivered	2025 Q2
Film Award ceremony and Body of Work programme	Other agency events	2025 Q4	Delivered	2025 Q4
Media partners support- promotion and engagement actions	Coordination of relations with key stakeholders	2025 Q4	Delivered	2025 Q4

2025 Work programme non-substantial amendments

Background

The founding regulation (2019/126) of EU-OSHA provides in article 6 (5) that the Management Board can delegate power to make non-substantial amendments to the annual work programme to the Executive Director. With decision 2019/04 the Management Board decided in June 2019 to delegate power to the Executive Director to make non-substantial amendments to the annual work programme.

According to the above-mentioned decision, for an amendment to be considered as substantial, three criteria shall be met:

1. The nature of the activity or activities and the objective of the work programme are affected, such as the inclusion of a new activity, the withdrawal of an activity, changing the objective of an activity significantly.
2. The amendments since adoption of the work programme, or the last Management Board decision on amendment, lead to accumulated increases of more than 20% in the Title 3 budget (operations) for the different operational projects.
3. The total amount available for procurements in title 3 increases by more than 20% of the adopted title 3 budget.

Throughout 2025, via its monitoring actions, EU-OSHA monitored the deviations from the plans and assessed these against the above-mentioned criteria. None of the amendments qualified as substantial and therefore they could be adopted by the Executive Director. The Management/Executive Boards were kept informed of any such amendment.

New outputs

In 2025, with work progressing under the different research areas identified at scoping stage for the OSH overview on the health and social care sector, some more publications were made available, in particular case studies and policy briefs. During 2025, the Agency has also start working on a report and a policy brief based on the exploratory research on the impact of CVDs on public health and environment, due in 2026. In November, the Agency organised a webinar with the Management Board to present the new Performance Management Framework supporting the new Strategy, at the request of the Management Board. In addition, the Agency started working on a tripartite exchange seminar on digitalisation and social dialogue, due in 2026.

Project	SLA	Output Subtype	Title	Planned Start Date	Planned End Date
OSH and Health & Social Care sector	SLA 1	Report: Case study	7 Case studies in the Mental Health research area	30/06/2024	15/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Policy brief	POLICY BRIEF - psychosocial risk factors and mental health in HeSCare sector	30/06/2024	15/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Case study	8 Case studies on Musculoskeletal health in the HeScare sector	30/06/2024	30/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Policy brief	POLICY BRIEF - work related musculoskeletal risk factors and musculoskeletal health in HeSCare sector	30/06/2024	30/11/2025

Project	SLA	Output Subtype	Title	Planned Start Date	Planned End Date
OSH and Health & Social Care sector	SLA 1	Report: Case study	6 Case study in the Homecare sector	30/06/2024	30/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Policy brief	Policy brief: OSH in homecare	30/06/2024	30/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Case study	8 Case studies in the musculoskeletal research area	30/06/2024	30/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Case study	POLICY BRIEF - work related musculoskeletal risk factors and musculoskeletal health in HeSCare sector	30/06/2024	30/11/2025
OSH and Health & Social Care sector	SLA 1	Report: Case study	4 Case studies in the Occupational accidents area	30/06/2024	30/11/2025
Cardio-vascular diseases	SLA 1	Report: literature review	REPORT - CVDs - Literature review - Exploratory research on the impact of public health & environment	01/04/2025	01/12/2026
Cardio-vascular diseases	SLA 1	Report: policy brief	POLICY BRIEF - CVS - Literature review - Exploratory research on the impact of public health & environment	01/04/2025	01/12/2026
Networking	SLA 3	Network meeting	MB Seminar on performance monitoring framework	01/07/2025	15/11/2025 (actual date: 10/11/2025)
Expertise to Commission and other agencies	SLA 1	Conference	Tripartite Exchange Seminar	01/10/2025	31/12/2026

Cancellations

The table below include the outputs that were cancelled which affected the 2025 work programme.

Project	SLA	Output Subtype	Title	COMMENT
Foresight on climate crisis preparedness	SLA 1	Report: policy brief	Policy brief 4 - Foresight 4 - Recommendations Climate change-related trends and disruptions and OSH	Based on the final design of the 2025 Foresight (and also on the experiences of the last foresight), it seemed better to merge the content of the 3rd and 4th policy brief into one (3rd) policy brief.
Occupational exposure to cancer risk factors	SLA 1	Conference	Roadmap on carcinogens event	EU-OSHA could not collaborate on this event as there was none planned during 2025.

Postponements

In the course of 2025, eight outputs were postponed from 2025 to 2026, four of them slightly so (from Q4 2025 to Q1 2026).

Looking beyond 2025, some adjustments were necessary in the delivery of some outputs under several projects under SLA 1, such as ESENER, Occupational exposure to cancer risk factors, Cardiovascular diseases, Supporting Compliance, Foresight on climate crisis preparedness and OSH in the Health and Social care sector. Such delays are not significant and, in no case they affect the achievements of the operational objectives of the projects and the strategic objectives of SLA 1.

Project	Strat. line	Output Subtype	Title	Planned End Date	Revised End Date	COMMENT
Foresight on climate crisis preparedness	SLA 1	Report: methodology	Foresight-4 – phase 1 methodology report	30/10/2025	31/03/2026	The report will be finalised by the end of 2025, however publication will take place in Q1 2026.
Foresight on climate crisis preparedness	SLA 1	Discussion paper/article	Expert article on labour shortage	30/11/2025	30/03/2026	The article will be discussed in a Focal points FOW seminar in December 2025 (summit week), after that publication of the final version will be in Q1 2026.
ESENER-4	SLA 1	Conference	Joint event with Eurofound on psychosocial risks	31/12/2025	30/06/2026	Due to some staff constraints in Eurofound, the workshop will be postponed to 2026 (date TBC).
EU OSH Barometer	SLA 1	Case study/good practice example	Case study on the use of the OSH Barometer	31/12/2025	31/03/2026	Due to finalisation of other tasks this task has been postponed.
Expertise to Commission and Agencies	SLA 1	Report: literature review	Biomonitoring Review practice in the EU	31/01/2025	31/07/2026	Due to finalisation of other tasks this task has been postponed.
Supporting Compliance	SLA 1	Report: technical analysis	Comparative report on state influence	30/09/2025	15/01/2026	Postponed due to delay from the contractor.
Supporting Compliance	SLA 1	Discussion paper/article	Supporting compliance and Occupational Medicine	31/12/2025	31/01/2026	Postponed due to delay from the contractor.
OiRA	SLA 2	Tools cooperation	EU OiRA tool 2025 – office work	31/12/2025	30/06/2026	Due to unforeseen staff absence, the work on this EU tool had to be postponed.

Implementation score

The implementation score at the end of the year – based on output implementation monitoring and taking into account the advanced status of the outputs slighly delayed to 2026[9] – is **96 percent– against a target of 90 percent.** This is based on the baseline amount of outputs as they were defined at SPD adoption stage and later amendments [10].

[9] Slightly delayed outputs (with a due delivery date in Q4 2025 and a revised delivery date in Q1 2026 will be accounted as 0,80 (1 output delivered =1).

[10] Compared to the baseline included in the final work programme 2025, the number of outputs has grown significantly at implementation phase. This is due to the fact that at planning stage some outputs had been planned as a batch of sub-deliverables. As plans unfolded and implementation advanced, sub-deliverables took their own shape and are now reported individually. For example, in 2025, with work progressing under the different research areas identified at scoping stage for the OSH overview on the health and social care sector, some more publications were made available, in particular case studies and policy briefs. During 2025, the Agency also started working on the exploratory research on the impact of CVDs on public health and environment. The section called “New outputs” include those outputs that are genuinely new and delivered beyond the plans.

Annex II. Statistics on financial management

Budget outturn

1. *Calculation budget outturn*

Title	Revenue	2025
10-0	EUROPEAN COMMISSION	16,763,770.00
10-1	EUROPEAN COMMISSION	490,731.00
10-2	EUROPEAN COMMISSION	467,709.00
20-0	OTHER SUBSIDIES	40,000.00
20-2	OTHER SUBSIDIES	60,100.00
54-0	MISCELLANEOUS REVENU	72.89
59-0	OTHER REV ADMIN OPER	877.66
	Total revenue (a)	**17,823,260.55**
	Expenditure	
1	Payments	8,118,922.09
1	Appropriations carried over to the following year	159,380.24
2	Payments	1,254,046.36
2	Appropriations carried over to the following year	505,913.38
3	Payments	3,280,803.12
3	Appropriations carried over to the following year	3,729,818.68
4	Payments	177,934.37
4	Appropriations carried over to the following year	97,793.80
	Total expenditure (b)	**17,324,612.04**
	Outturn for the financial year (a)-(b)	**498,648.51**
	Cancellation of unused payment appropriations carried over from previous year	125,672.80
	Adjustment for carry-over from the prev. year of appropriations available at 31.1	275,728.17
	Exchange rate differences	
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**900,049.48**

2. *Budget implementation and carry-over*

Title	Fund Source	CD/CND	Commitment appropriations	Commitments made	Payment appropriations	Payments made	Automatic Carryover of Commitment Appropriations to following year	Automatic Carryover of Payment Appropriations to following year	Non-Automatic Carryover of Commitment Appropriations to Following Year	Non-Automatic Carryover of Payment Appropriations to Following Year
1	C1	CND	8,503,000.00	8,278,302.33	8,503,000.00	8,118,922.09	0.00	159,380.24	0.00	0.00
2	C1	CND	1,895,000.00	1,759,959.74	1,895,000.00	1,254,046.36	0.00	505,913.38	0.00	0.00
3	C1	CND	7,488,100.00	7,010,621.80	7,488,100.00	3,280,803.12	0.00	3,729,818.68	0.00	0.00
1	C8	CND	0.00	0.00	127,880.86	111,947.15	0.00	0.00	0.00	0.00
2	C8	CND	0.00	0.00	635,759.77	618,312.06	0.00	0.00	0.00	0.00
3	C8	CND	0.00	0.00	3,159,727.16	3,067,435.78	0.00	0.00	0.00	0.00
4	R0	CD	165,688.90	135,813.78	275,728.17	177,934.37	29,875.12	97,793.80	0.00	0.00
		Sum:	**18,051,788.90**	**17,184,697.65**	**22,085,195.96**	**16,629,400.93**	**29,875.12**	**4,492,906.10**	**0.00**	**0.00**

3. *Cancellation of appropriations*

a) *Cancellation of commitment appropriations*

The final budget implementation for the commitment appropriations of the year 2025 (C1) is 95.3% whereas the final payment appropriations execution is 70.7%.

Cancellation of payment appropriations for the year

The general level of cancellation (4.4%) for payment appropriations (C1+C8) is below the 5% threshold. This indicator represents the combination of the implementation of the total payment appropriations of the year. This means appropriations received new if 2025 (C1) and the ones carried forward from 2024 (C8).

b) *Cancellation of payment appropriations carried over*

The cancellation rate for the payment appropriations carried over (C8) appropriations is 3.2% (EUR 125 673).

4. ***Justification***

a) ***Budget outturn***
b) Considering the actual budgetary incomes 2025, the commitments operations carried out in the year and the decommitment related to obligations 2024, the budget outturn 2025 is estimated at EUR 900 049. The difference with the previous year is related to a lower budget implementation.
Cancellation of appropriations

The final budget implementation for the commitment appropriations of the year 2025 (C1) is 95.3% whereas the final payment appropriations execution is 70.7%.

The general level of cancellation (4.4%) for payment appropriations (C1+C8) is below the 5% threshold. This indicator represents the combination of the implementation of the total payment appropriations of the year. This means appropriations received new if 2025 (C1) and the ones carried forward from 2024 (C8).

Payment time statistics

In 2025 EU-OSHA processed 10% payment transactions less than in 2024, and the average payment time was 14 days (the EU OSHA Financial Regulation establishes a 30-day limit for most payments). The number of late payments is equal to 47 (+7 compared to.2024).

Interest charged for late supplier payments

In 2025, the interest charged for late payments has remained at nonmaterial levels (less than €20).

Budgetary revenue

Title	Description	Income appropriations final budget	Entitlements established	Revenue	Outstanding at the end of the year
10-0	EUROPEAN COMMISSION		16,763,770.00	16,763,770.00	0.00
10-1	EUROPEAN COMMISSION		490,731.00	490,731.00	0.00
10-2	EUROPEAN COMMISSION		467,709.00	467,709.00	0.00
20-0	OTHER SUBSIDIES		40,000.00	40,000.00	0.00
20-2	OTHER SUBSIDIES		60,100.00	60,100.00	0.00
54-0	MISCELLANEOUS REVENU		212,976.48	72.89	212,903.59
59-0	OTHER REV ADMIN OPER		877.66	877.66	0.00
	Sum:		**18,036,164.14**	**17,823,260.55**	**212,903.59**

Number and value of Budget transfers

In 2025,three transfers of appropriations were carried out for a total amount of EUR 591,600

									Transfer(s) between Titles				
#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	FR Check Art. 26 10% limit	Cumulated amount	%	Date of decision	Decision

TR/01/25	OSH.6446	Title 1	from: to:	2100 2500	415.000,00 p.m.	- 3.500,00 3.500,00	411.500,00 6.000,00	3.500,00	n/a	n/a	n/a	29/05/2025	Ares(2025)4474207

Justification:

BL 2100: no more rent to pay for the Brussels Liaison Office as from Q2/2025 following agreemn with DGEMPL to host the OSHA liaison offcier in their premises leads to savings of EUR 30,000.
BL 2500: catering services for EU inter-agency meeting on Contract Management

TR/02/25	OSH.6469	Title 1	from: to:	1113 1410 1500 1510	2.060.000,00 60.000,00 250.000,00 185.000,00	- 66.100,00 4.100,00 40.000,00 22.000,00	1.993.900,00 64.100,00 290.000,00 207.000,00	66.100,00	n/a	n/a	n/a	24/11/2025	Ares(2025)10265102

Justification:

BL 1113: appropriations vailable for transfer and will not be consumed by the end of the year, due to an overestimation of salary costs, unfilled vacancies throughout the year, and the impact of the estimated salary indexation communicated by the PMO
BL 1410: further appropriations necessary to cover a new contract for the provision of "commemorative medals" for staff
BL 1500: further appropriations necessary for contracting services of interim staff due to a lack of resources and new projects
BL 1510: further appropriations mainly necessary to cover the EU treasury servcies 2025

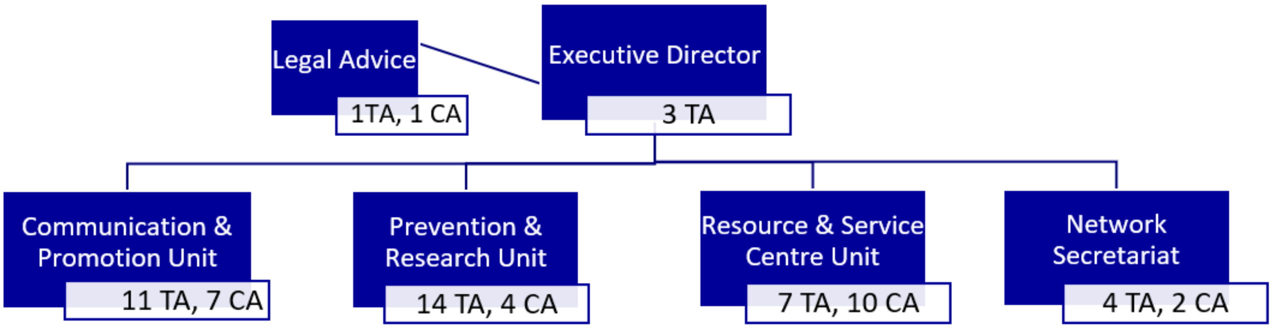
TR/03/25	OSH.6473	Title 1	from: to: to:	1100 1113 3040	6.110.000,00 1.993.900,00 4.101.600,00	- 400.000,00 - 50.000,00 450.000,00	5.710.000,00 1.943.900,00 4.551.600,00	450.000,00	Y Y	400.000,00 50.000,00	6,5% 2,4%	12/12/2025	Ares(2025)11145472

Justification:

BL 1100 & 1113: Controled inflation and indexation lower than expected lead to a total availability of 595k€ for transfers where needs are identified.

BL 3040:
4.7Awareness - migration to Drupal 11 - the extensive 2026 workload for ICT to support the move to the new Agency premises means we need to execute this key activity sooner than initially planned. This appropriation allows ICT to do this. The website maintenance contract that were supposed to end in Q1 2026 have been fully used and we need to launch contracts already in 2025 (+40k€).
4.7 Awareness - FAST 2026: To strengthen the engagement at Member State level, EU-OSHA has decided to allocate additional budgetary resources under title 3 in the 2025 budget to increase the volume of actions under the FAST scheme. Making this amendment now allows to achieve the aim of implementing events as early as possible in the year (220k€ for a total FAST of 285k€)
4.10 HWC 26-28 - further developments needed to be ready in time for development of beta version in Feb 2026 and launch of English version in april 2026. (+190k€)

Annex III. Organisational chart as of 31 December 2024



Annex IV. Establishment plan and additional information on Human Resources management

Function group and grade	Year N-1 (2025)			
	Authorised budget		Actually filled as of 31/12/2025	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	-	-	-	-
AD 15		-	-	-
AD 14	-	2	-	1
AD 13	-	1	-	-
AD 12	-	2	-	1
AD 11	-	5	-	1
AD 10	-	7	-	7
AD 9	-	4	-	4
AD 8	-	1	-	5
AD 7	-	2	-	-
AD 6	-	1	-	6
AD 5	-	-	-	-
AD TOTAL	**0**	**25**	**0**	**25**
AST 11	-	-	-	-
AST 10	-	-	-	-
AST 9	-	-	-	-
AST 8	-	3	-	1
AST 7	-	8	-	7
AST 6	-	2	-	4
AST 5	-	2	-	3
AST 4	-	-	-	-
AST 3	-	-	-	-
AST 2	-	-	-	-
AST 1	-	-	-	-
AST TOTAL	**0**	**15**	**0**	**15**
AST/SC 6	-	-	-	-
AST/SC 5	-	-	-	-
AST/SC 4	-	-	-	-
AST/SC 3	-	-	-	-
AST/SC 2	-	-	-	-
AST/SC 1	-	-	-	-
AST/SC TOTAL	0	0	0	0
TOTAL	**0**	**40**	**0**	**40**
GRAND TOTAL	**40**		**40**	

Indicative table – Information on recruitment grade/function group for each type of post

Key functions	***Type of contract at EU-OSHA (official, TA or CA)***	***Function group, grade of recruitment***	***Indication whether the function is dedicated to administrative support and coordination, operational or neutral***
Head of Unit (Level 2 in the structure taking the Executive Director as level 1)	*TA*	*AD9*	*Operational*
Head of Administration (Head of Resources Unit) *(Level 2 in the structure taking the Executive Director as level 1)*	*TA*	*AD10*	*Administrative support and coordination*
Senior Officer	*CA*	*FGIV*	*Neutral, Administrative support and coordination*
Officer, Specialist (Project Manager)	*TA, CA*	*AD6, FG IV*	*Operational*
Officer, Specialist (Project Officer, HR Officer, Communications Officer, etc.)	*TA, CA*	*AST 3, FG III*	*Operational, Neutral or Administrative support and coordination*
Junior Officer	*N/A*	*N/A*	*N/A*
Senior Assistant	*N/A*	*N/A*	*N/A*
Junior Assistant (Admin and/or Project Assistant, Admin and/or HR Assistant, Admin and/or Communications Assistant, etc.)	*TA, CA*	*AST 1, FG II*	*Operational, Neutral or Administrative support and coordination*
Head of Human Resources Section (HR Manager)	*TA*	*AD7*	*Administrative support and coordination*
Head of Finance	*N/A*	*N/A*	*N/A*
Head of IT Section (ICT Manager)	*TA*	*AD6*	*Administrative support and coordination, and Operational*
Secretaries	*N/A*	*N/A*	*N/A*
Mail Clerk	*N/A*	*N/A*	*N/A*
Webmaster – Editor	*CA*	*FG III*	*Operational and, administrative support and coordination*
Data Protection Officer	*CA*	*FGIV*	*Administrative support and coordination*
Accounting Officer	*N/A*	*N/A*	*N/A*
Internal Auditor	*N/A*	*N/A*	*N/A*
Secretary to the Executive Director (Executive Assistant to the Executive Director)	*TA*	*AST4*	*Operational*

Job screening / benchmarking against previous year results

Job Type (sub) category	*Year N-1 (%)*	*Year N (%)*
Administrative support and Coordination	**20.9%**	**20.9%**
Administrative Support	14.2%	14.2%
Coordination	6.8%	6.8%
Operational	**69.2%**	**69.2%**
Top level Operational Coordination	5.5%	5.5%
Programme management and Implementation	54.8%	54.8%
Evaluation & Impact assessment	0.6%	0.6%
General operational	8.3%	8.3%
Neutral	**9.8%**	**9.8%**
Finance/ Control	8.9%	8.9%
Linguistics	0.9%	0.9%

Annex V – Human and financial resource allocation by project

Activity	FTE	Cost ABB	Cost ABC
1.4. Anticipating future challenges to OSH	1.9	481,361	446,577
2.1. ESENER	2.3	1,008,317	910,234
2.9. EU OSH Information System	1.9	458,702	430,522
2.11. OSH overview: Supporting compliance	1.8	352,404	294,150
2.12. OSH overview: Psycho-social risks and mental health at work	3.1	862,764	800,818
2.13 OSH overview: Health and social care	2.8	790,396	746,398
2.14 OSH overview on circulatory diseases	2.4	613,641	571,597
2.15 OSH overview on climate change	0.7	138,722	123,389
2.16 OSH overview on occupational exposure to cancer risks factors	1.8	463,193	285,242
3.1. Online interactive Risk Assessment (OiRA) tool	2.3	623,022	592,623
4.7. Awareness raising actions and communication	9.2	3,168,144	3,540,431
4.8. Multilingualism	2.7	1,199,029	1,118,896
4.9. HWC 2023-2025: OSH and Digitalisation	10.3	3,106,267	2,711,076

4.10. HWC 2026-2028: Together for mental health at work	6.0	1,118,537	1,319,606
5.3. Networking knowledge actions	4.9	1,046,918	890,585
6.4. Strategic & operational networking	10.9	2,454,681	2,266,740
Total operational activities	**65.0**	**17,886,100**	**17,048,884**

Annex VI. Contribution, grant and service level agreements

	General information					Financial and HR Impact		
	Actual or expected date of signature	Total amount	Duration	Counterpart	Short description		2024	2025
Grant agreements								
1.						Amount		
						Number of TA		
						Number of CA/SNE		
2.						Amount		
						Number of TA		
						Number of CA/SNE		
Total grant agreements						Amount		
						Number of TA		
						Number of CA/SNE		
Contribution agreements								
1. IPA/2019/412-828	17-Dec-19	399,584 €	36 months	European Commission DG NEAR - DG for Neighbourhood and Enlargement Negotiations	Preparatory measures for the future participation of IPA II beneficiaries in the network of the European agency for safety and health at work	Amount	-	-
						Number of TA	-	-
						Number of CA/SNE	-	-
2. IPA III agreement	1-Jan-23	598,078 €	36 months	European Commission DG NEAR - DG for Neighbourhood and Enlargement Negotiations	Preparatory measures for the future participation of the IPA III beneficiaries in the networks and activities of the European Agency for Safety and Health at Work.	Amount	175,137 €	177,934 €
						Number of TA		
						Number of CA/SNE	1	1
Total contribution agreements		997,662 €				Amount	p.m.	p.m.
						Number of TA	-	-
						Number of CA/SNE	1	1
Service-level agreements								
1.						Amount		
						Number of TA		
						Number of CA/SNE		
2.						Amount		
						Number of TA		
						Number of CA/SNE		
Total service-level agreements						Amount		
						Number of TA		
						Number of CA/SNE		
TOTAL						**Amount**	**175,137 €**	**177,934 €**
						Number of TA	**-**	**-**
						Number of CA/SNE	**1**	**1**

IPA/2019/412-828 officially ended in 2024.

Annex VII. Environmental management

EU-OSHA is aware that environmental management starts with mitigating the impact of its activities in the workplace and by extension in the environment.

In this line, EU-OSHA is committed to the EU approach on environmental issues and aims at improving its performance, lowering the impact of its operations on the environment, and limiting its footprint towards a smarter, greener and more efficient use of its facilities; a greener implementation of its work programme and a modern, agile and digital administration.

Some relevant actions taken in 2025:

In addition, continuing from the previous years, several actions and measures have been and/or continue to be taken, here below a list of the major ones.

- **Sustainability reporting**: issuance of its first report related to 2024 as an annex to the Consolidated Annual Activity Report 2024
- **Environment management system (EMS)**: preparation of the Environmental Review, including the definition of its scope, objectives and methodology. This involved the mapping and analysis of EU-OSHA's activities, the associated environmental aspects and impacts and the relevant legal and compliance requirements. A scoring methodology was also developed to assess the identified environmental aspects against predefined criteria, enabling the determination of their significance, the identification of priority areas for environmental performance improvement, and the establishment of a sound baseline for the definition of future environmental objectives.
- **Raising awareness**: on the relevance of responsible and sustainable use of the resources, on recycling measures and circularity actions and on waste management best-practices, by means of regular internal communication channels and with the creation of EU-OSHA's Office Avengers comics.
- **Access to "green" information**: ongoing revamping of the EU-OSHA intranet section and feeding the section dedicated to environment and sustainability that includes links to relevant documents (e.g. EU-OSHA Commitment Paper, EUAN Charter on GHG emissions reduction and responsible environmental management, among others), to applicable legislation and to info and training sessions material, among other aspects
- **Participation in info/training sessions and webinars:** to gain further knowledge on existing and future European legislation on environment and sustainability; to learn and apply new ways of gaining efficiency, sustainability, flexibility and becoming more inclusive in office buildings, buildings, working spaces and working conditions being more inclusive, working spaces and working conditions.
- **Sustainable solutions in the field of facility management**: liaising with its contractors for its implementation. In this context, the Agency has taken steps towards newer, more efficient and environmental friendlier solutions, among others the progress made towards LED lighting.
- **Waste management and circularity actions**: although EU-OSHA does not have a specific waste management policy in place, it has a procedure. As from 2024, EU-OSHA daily collects and sorts the waste generated across paper, plastic, glass, exhaust vegetable oil and batteries categories and collects and disposes the residual waste fraction in compliance with the applicable recycling rules of its local municipality. In addition, EU-OSHA requests the collaboration of external contractors for specific recycling and destruction services for large quantities of paper, cardboard, wood, electronic and metallic items. In 2025, EU-OSHA has started to implement disposal services to make a more efficient use of the space used.
- **Sustainable and environment friendly requirements**: development and application of more of these requirements in call for tenders' technical specifications, in particular when related to facility management, for supplies, services and works in order to decrease its overall footprint and increase its sustainability and efficiency
- **Sustainability practices in procurement procedures**: EU-OSHA's Tender Specifications template clearly refers to the fact that "tenders must comply with applicable data protection, environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive

2014/24/EU". Furthermore, contacts have been established with other agencies and institutions to exchange good practices and enhance capacity building in this area.

- **Electricity supply from 100% renewable sources**: as from December 2024.
- **Sustainable and eco-friendly stationery and office supplies**: a Memorandum of Understanding to join an interinstitutional call for tenders led by EUSPA was signed. Pending the contract award, EU-OSHA has continued to reduce paper consumption and prioritise the use of sustainable and eco-friendly stationery and office supplies, making use of the existing stock.
- **Networking activities**: the Agency continues to be an active member of the subnetwork of EU Agencies Greening Network (GN) where environmental issues are discussed and related experience and best practices shared. Topics covered include sustainability reporting; GHG emissions calculation methodology; Greening missions and meetings strategy; Environmental management system on building policy, facilities (in the framework of the Green Deal), internal EMAS audit methodology, etc.

2025 Environmental Dashboard results:

The environmental Dashboard reported the following key aspects:

Indicator	Description	Measurement	2025	2024	2023	Difference from previous year (%)
1. Total travel CO_2 emissions in kgs	Kilograms of CO_2 travel managed through MIPS+, travel expenses reimbursed by EU-OSHA and by Events Contractor	Kilograms of CO_2 per semester	238,787.81	145,211.35	105,497.84	64.44%
2. Total electricity equivalent GHG emissions in kgs of CO_2 eq.	KWh of electricity consumption multiplied by official GHG emission factor established by CNMC	Kilograms of eq. CO_2 per semester	0.00	19,889.15	23,489.35	-100.00%
3. Toner consumption equivalent GHG emissions in kgs of CO2 eq.	Sum of unitary emission factors (kgs of CO_2 eq. per 100 units of A4 sheets) multiplied by amount of printed sheets (B/W and coloured).	Kilograms of eq. CO_2 per semester	443.10	426.86		3.80%
4. Recycled paper in kgs	Archive Documents in paper destroyed and recycled, paper waste collected and recycled by facilities support services' contractor	Kilograms per semester	942.80	817.80	1,477.10	15.28%
5. Waste disposed equivalent GHG emissions in kgs of CO_2 eq.	Kgs of disposed waste multiplied by GHG Emission Factor	Kilograms of eq. CO2 per semester	1,514.04	N.A.		N.A.
Grand total of kgs of CO2 equivalent emissions	**Sum of 1., 2., 3.**	**Kilograms of eq. CO2 per semester**	**239,230.91**	**165,527.36**	**128,987.19**	44.53%

As per the above table, the major variations may be observed in the following indicators for 2025:

- **Electricity consumption**: a significant decrease (-100%) in total annual GHG emissions compared to 2024 was recorded, primarily reflecting EU-OSHA's participation in an interinstitutional framework contract for the supply of 100% renewable electricity, effective from 01/01/2025. In addition, total annual electricity consumption also showed a slight decrease (-3.82%), likely supported by efforts to raise awareness and promote energy efficiency through behavioural changes.
- **Travel CO2 emissions**: a significant increase of emissions from business travel (+64.44%) was recorded, that may mainly be associated with the organisation of EU-OSHA's Summit and a limited of long-distance missions of an exceptional nature.

DATA SOURCE	
1. Total travel CO2 emissions in kgs for total number of steps	Sum of: For missions: MIPS+ report. For travel expenses reimbursed by EU-OSHA: average CO_2 emissions in kgs per travel step per number of steps. For travel expenses reimbursed by events organisation contractor: average CO_2 emissions in kgs per travel step per number of steps or kgs, depending on how we receive the data. The average CO_2 kgs is calculated with the data from MIPS+. Current Average per step: 226.48 CO_2Kgs
2. Total electricity equivalent GHG emissions in kgs of eq. CO_2 for total electricity consumption	Electricity consumption comes from the contractor's invoices. GHG emissions data are published by the Comisión Nacional de los Mercados y la Competencia (CNMC) and certified by the electricity contractor.
3. Toner consumption equivalent GHG emissions in kgs of CO2 eq. for paper consumption in the premises	Number of sheets printed in the premises. Technical features of the toners List of unit emission factors for the toner consumption [5]: ADEME's Base Empreinte® and Base Carbone® version 23.6 © 2026 - ADEME
4. Recycled paper in kgs	Custody, loan and destruction services contractor's invoices (destruction of documents). Collection and disposal according to the applicable recycling rules of stored paper waste (upon ad-hoc requests).
5. Waste disposed equivalent GHG emissions in kgs of CO2 eq. for total waste disposed in kgs	Weight of waste collected empirically estimated via a weighing exercise conducted over a sample period. List of emission factors for the waste's types [5]: ADEME's Base Empreinte® and Base Carbone® version 23.6 © 2026 - ADEME

Annex VIII. Follow up to evaluation recommendations

This annex includes information on the follow-up on findings from the overall, general evaluations of EU-OSHA commissioned by DG EMPL.

Follow-up on the Commission's evaluation of the four agencies in the employment and social policy field

In December 2024, EU-OSHA's Management Board adopted an action plan for EU-OSHA's individual follow-up on the recommendations in the Commission's Staff Working Document[11] and endorsed a joint action plan defining actions the four agencies will take together to follow up on the recommendations.

[11] European Commission, Evaluation of EU Agencies: Eurofound, Cedefop, ETF and EU-OSHA, SWD(2024)222 final.

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	**Recommendation in SWD**	**Response by EU-OSHA**	**Aspects for Strategy**	**New actions**	**Timeframe**	**Status Q3 2025 (finalised; on track; delayed; not started; cancelled)**	**Comments**	**Joint Action from four agencies' joint action plan**	**Timeline**	**Status**
General recommendations for all four agencies										
Effectiveness										
1	Overall, the use of and the quality of the four Agencies' outputs is high. However, communication and dissemination could be further improved to better reach target audiences. The agencies could: (i) produce more 'tailored' outputs; and (ii) consider dedicating an appropriate level of budget and focus to the dissemination and communication activities (see Section 4.1.1.1.).	The feedback on EU-OSHA's products is generally very positive. When talking about tailoring products, EU-OSHA's OiRA project may serve as an example. EU-OSHA can provide some products which are then adapted to national and sectoral conditions by the Agency's network, mainly the Focal Points with their national tripartite networks. In terms of budget, EU-OSHA currently allocates a bit more than half of its operational budget to dissemination and communication activities.	The Strategy clearly distinguishes between the policy relevant work and work aimed at supporting workplace intermediaries (Strategic Lines of Action 1 and 2). Furthermore, for both these areas, providing useful, reliable and relevant products are clear success criteria in the Strategy. Finally, as a spin-off from the dialogue on the Strategy, EU-OSHA has initiated a project on better identifying target groups and their needs and link this to the products being prepared.	1. EU-OSHA's Strategy 2025-2034 identifies three strategic lines of action. One focuses on supporting policy-making and another on supporting workplace intermediaries. 2. EU-OSHA has initiated an internal project on better identifying target groups, the needs of identified target groups and linking these to the products. 3. Another project initiated is a review of EU-OSHA's scheme for promotion and dissemination of its work at MS level (FAST) in order to increase EU-OSHA's impact at MS level. 4. This is complemented by a project to further engage EU-OSHA's focal points and their national tripartite networks together with MB members in the promotion and dissemination efforts at MS level	1. Strategy to be adopted December 2024 by EU-OSHA's MB 2 . Outcome of internal project: 2025 (after that implementation of identified actions will follow) 3. Revised FAST approach: End 2025 4. Approach for better engagement at MS level to be discussed with MB and FOPs in May/June 2025. After that follows implementation.	1, Finalised 2. Finalised 3. Finalised 4. Finalised	1. Strategy adopted by MB in December 2024 2. Target audience project completed in Q4 2025. Its findings are being proactively used to inform new Comms Strategy in 2026 and 2027. 3. New FAST framework in place and implemented for 2026 and beyond. Development and implementation of new SH and Networking framework from 2027 onwards. 4. MB-FOP seminar organised in June 2025 on MS engagement; action plan agreed by MB December 2025. Two sessions at TARAG meetings in 2025: (i) March - workshop on how MB can support FoPs in dissemination and outreach (ii) follow-up session in October on same topic	Taking due account of their specificities, the agencies will explore the use of joint contractual instruments to enhance cost-effectiveness and outreach for communication actions.	2025/2026	The working group is investigating the options for joint procurement actions in the area of communications. This includes a clarification of the needs and timelines of each of the agencies. Tangible results to date are participation in one interinstitutional FWC and one inter-agency FWC on impact assessments and evaluations of communication initiatives and related studies

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General recommendations for all four agencies										
Effectiveness										
2	The four Agencies could explore how to better engage with the national level, developing a more targeted approach to awareness-raising and dissemination to better reach target audiences in Member States and the ETF partner countries (see Section 4.1.1.1. and Annex VIII).	EU-OSHA's key network for engaging with the MS level is its unique focal point network together with the focal points' national tripartite networks. Dissemination and promotion actions at the MS level are supported through EU-OSHA FAST scheme. See recommendation 1. In addition, EU-OSHA has for a number of years applied a portfolio approach where dissemination and promotion actions at the MS level reflects MS priorities communicated via the focal points. As mentioned under recommendation 1, the OiRA project is an example of targeted action reflecting MS priorities. MSs engage based on their interest in the tool and EU-OSHA supports the national networks in adapting the tools to national and sectoral	See recommendation 1.	See recommendation 1 In addition, EU-OSHA will explore the feasibility and desirability of a further differentiated approach based on MS needs and priorities.	See recommendation 1 For the differentiated approach: Discussion with MB and focal points in May/June 2025.	Finalised	To be seen together with action 4, recommendation 1			

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General recommendations for all four agencies										
Effectiveness										
3	The four Agencies contribute well to relevant EU political priorities and have incorporated the key EU themes into their work. The Agencies could continue to ensure that: (i) they address key themes such as green and digital transitions; and (ii) outputs related to key themes are properly disseminated so that stakeholders are aware of the Agencies' efforts in these areas (see Section 4.1.1.5.).	Digitalisation: EU-OSHA had carried out foresight work and qualitative research work on digitalisation. This is the basis for the major Healthy Workplaces Campaign 2023-2025 which disseminates the findings from the research work. Green transition: EU-OSHA has just finalised a foresight project on the circular economy and will initiate a foresight project and qualitative research (OSH overview) on climate change in 2024-2025. Furthermore, EU-OSHA prepared a guide on heat at work. EU-OSHA new Strategy 2025-2034 puts additional emphasis under aligning its work with policy priorities and on promoting uptake of the work	N/A	EU-OSHA has already planned activities on the two topics for the next programming years. Pending a new EU OSH Strategic Framework and the development in different OSH Challenges, further activities may be programmed.	N/A	Finalised	EU-OSHA has carried out a two-year campaign on digitalisation during 2023-2025 and research projects on OSH and climate change are ongoing. Regarding dissemination, see under (1)	Within Coordination and Inter-Agency Groups, all agencies are working together on key EU priority themes and their dissemination, such as the Inter-Agency Group on Skills Mismatch in a Digitalised World with ongoing work on the impact of artificial intelligence on the world of work, but also groups like Work-Based Learning and the Future of VET, among others. Coordination also takes place via Bilateral Action Plans. Further coordination amongst all EMPL agencies on EU priority themes will continue and be strengthened, with a proposal to include Eurofound in the Inter-Agency Group on Skills Mismatch for an	2025/ Ongoing in the programmin g period	Implemented The ETF, as chair of the Inter-Agency Group on Skills Mismatch in a Digitalised World, has invited Eurofound to join, who participated online in the last meeting held in Turin (May 2025). Eurofound should from now on participate in forthcoming meetings as a member of the InterAgency Group on Skills Mismatch in a Digitalised World.
Efficiency										
4	There may be scope for the four Agencies to further reduce their administrative burden and simplify processes. The Agencies could: (i) examine how to further reduce their administrative burden on staff to maintain sustainable workload (e.g. further scope for cooperation and synergies between the Agencies); and (ii) reduce the share of staff engaged in administrative activities and increase the share of staff focused on the Agencies' operations see Section 4.1.2.).	In 2020 EU-OSHA agreed with its MB to aim at keeping the total resources allocated to administration and horizontal activities to 25 pct and keep the resources allocated to operational activities at minimum 75 %. Currently it is at around 81 pct for operational activities. In order to accomodate new requirements, such as cybersecurity, without negative consequences for the operational work, EU-OSHA will continue to look for syngergies with other agencies. EU-OSHA is engaged on an ongoing basis in various actions under the EUAN to increase efficiency such as joint procurements	N/A	1. Implementation of AGM; sharing of reserve lists between agencies 2. Implementation of SUMMA and e-contracting	1. 2025 2. 2026	1 and 2: On track	AGM being used from end-2025. SUMMA onboarded end of 2025 and is being fully used. e-Contracting to be gradually implemented (pilot in Q4 of 2026 and remaining onboarding in 2027)	The agencies recognise the importance of this recommendation and will establish a dialogue on the topic involving senior management and relevant expertise. The dialogue will focus on exchange of good practices in the area of efficiency – both in terms of measuring and achieving efficiency.	2025/ Ongoing	The informal network of the 5 Heads of Resources of EMPL agencies met in May 2026 during the EUAN HoR meeting. The inventory of actions and collaborations with clear efficiency gains will be updated and followed up.

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General recommendations for all four agencies										
5	The four Agencies could consider cutting costs and increasing cost-effectiveness by organising more hybrid or online meetings where possible, and without compromising the Agencies' outreach/presence among stakeholders. The Agencies could also further prioritise activities and outputs, using transparent criteria agreed with their governance bodies (see Section 4.1.2.4.).	Hybrid and online meetings: EU-OSHA has since 2020 used hybrid and online meetings where feasible. However, it has to be recognised that face-to-face meeting in certain cases can bring added value. EU-OSHA as a networking organisation therefore cannot rely exclusively on online meetings. The policy on meeting formats was adopted by EU-OSHA's Management Board in 2020 and amended in 2023. However, the possibility to organise meetings, seminars etc online is used to engage the MB and other groups more in EU-OSHA's work. Regarding transparent criteria for prioritising activities and outputs: For major new activities, EU-OSHA provides the MB with an ex-ante evaluation before the MB decides whether to include the activity in the SPD. As regards outputs, as mentioned above, EU-OSHA has a portfolio approach in place allowing to reflect MS needs and priorities.	It is explicitly mentioned as a success criterion in the strategy that EU-OSHA must take into account focal points' and their national networks' needs and priorities	1. See recommendation 1 for prioritisation of activities and outputs. 2. EU-OSHA will review its procedure for preparing the SPD with a view to better prioritisation	2. 2025	2. Finalised	2. EU-OSHA has adopted a new programming and monitoring procedure to support implementation of the strategy, priority setting and a transparent programming and monitoring process			
6	Eurofound, Cedefop and EU-OSHA could consider how to address the balance between research needs and budgetary restrictions. They could explore additional funding possibilities, as was successfully by the ETF while remaining within the scope of their mandates (see Section 3.1.1.).	EU-OSHA's new Strategy 2025-2034 sets three clear priorities for the Agency. These prioritieis will guide programming and resource allocations When looking into alternative funding options, a careful consideration of additional workload and administrative work for the existing staff, among other issues, have to be carefully analysed.	N/A	EU-OSHA will together with the other agencies explore other funding possibilities to accommodate new requests or tasks of the Commission, such as contribution agreements or ad-hoc grants.	Ongoing	On track	EU-OSHA will exchange experiences with contribution agreements with the peer agencies during 2026.			

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General recommendations for all four agencies										
7	The governance of the tripartite Agencies offers significant advantages, such as representation, strategic direction, and knowledge-sharing facilitated by government and social partner representatives from all Member States. At the same time, due to their larger size, the Agencies' management boards have relatively high operating costs, meetings tend to be long and complex to manage, decision-making can be challenging, and the overall management can be burdensome. Where deemed necessary, a case-by-case exploration of the governance arrangements could be carried out while giving due consideration to the importance of social dialogue and the role of social partners in tripartite agencies. In this context, the future results from the ongoing ELA evaluation could be considered, as relevant, taking also into account the different nature of the respective governance arrangements (see Section 4.1.2.5.).	As the evaluation demonstrates, there are important advantages of the tripartite Management Boards. This is the case when it comes to reflecting the needs across the EU in the programming phase but also when it comes to implementation where EU-OSHA as a networking organisation is greatly helped by a sense of ownership among key network partners. Obviously, the founding regulation defines the framework for EU-OSHA's governance arrangements and any imitative has to respect that legal framework.	This is related to good governance	1. EU-OSHA will prepare initiatives to increase the efficiency of the MB's work and allow a bigger focus on OSH content 2. EU-OSHA will explore how to make better use of the important resource which MB members are in the promotion and dissemination work - see recommendation 1, action 3.	1. 2025	1. On track 2. Finalised	1. Agenda format restructured to focus on strategic and OSH issues; discussion on efficiency measures with EB in June 2026 (delayed to take into account results from joint action plan); 2. See action 4, recommendation 1	The agencies will establish a dialogue on governance practices with a specific focus on the possibilities offered by new technologies to better engage while reducing costs.	2025/ Ongoing	Kick-off meeting took place in October 2025 to analyse the recommendation and joint actions. Shared understanding of each other's governance arrangements, structures and practices established. Themes for further discussion identified: - Effective decision-making - Efficient governance arrangements - The benefits of tripartism - Ethics and governance Framework for work established: The work focuses on exchange of practices and experiences and mutual learning The framework provided for by the legislator is taken as a given for the work.
8	While the four Agencies' control mechanisms are effective and overall efficient, the Agencies could review and significantly improve their monitoring systems, including KPIs, to properly assess the scale of success of their interventions, and to make the evaluations more useful in improving the Agencies' performance. This could be achieved by: (i) defining SMART objectives; (ii) identifying meaningful KPIs to measure result achievement; (iii) systematically setting targets for all KPIs; (iv) filling data gaps (v) further harmonising and aligning indicators across the Agencies; and (vi) better monitoring of services / outputs use at national level. Moreover, the Agencies could further streamline monitoring processes and tools (streamlining of reporting) (see Section 1.1.2. and 4.1.2.3.).	EU-OSHA has a performance monitoring system in place with objectives, KPIs with targets etc. It is important to ensure that what is measured can be attributed to EU-OSHA's work and that data can be collected at a reasonable cost. EU-OSHA's intervention logic is complex which has to be reflected in a realistic performance monitoring system	Following the dialogues on the new strategy, a project on defining a new evaluation and monitoring system has been planned.	1. EU-OSHA will initiate a project to redesign its performance monitoring system which will cover the issues mentioned (i-vi). See also joint action plan.	1. To be reflected in the final SPD 2026-2028 (December 2025)	Finalised	Based on intervention logics discussed with the MB in June 2025 a performance monitoring framework was adopted by the MB in December 2025.	Continuing within the context of the EUAN Performance Development Network and between the four agencies to explore the possibilities and possible practices with regards to SMART objectives; measuring outcomes and impact, and monitoring of use of outputs at national level. Where relevant and feasible aim for further aligning monitoring processes and tools	2025/2026	The staff responsible for PMS in Cedefop, ETF, EU-OSHA, Eurofound and ELA met several times in May, October and December 2025. An inventory of KPIs of all Agencies involved was consolidated into a matrix which serves as an active reference document. A roadmap of actions was prepared and is being followed up by the PMS group of EU agencies. Cedefop set-up a shared space dedicated to the PMS group of EU agencies to ease collaboration. The working group concluded to focus on methodological alignment as a robust and realistic foundation for performance and delivery assessment. The working group will pursue a structured and collaborative approach, remaining actively engaged in exchanges that support mutual learning.

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General recommendations for all four agencies										
Coherence										
9	The Agencies could continue to explore shared or central services, where this adds value. This covers functions such as HR, legal and IT, and more specialist and technical roles (such as cyber security, employment statistics, and labour market economics) (see Section 4.1.2.4. and 4.1.3.2.).	EU-OSHA is currently sharing the Accounting Services through an SLA with ETF. There is an ongoing dialogue on these issues under the EUAN.	N/A	1. Ongoing exploration of feasibility of further centralisation or sharing of services	1. Ongoing	On track	See status of recommendation 4. ETF and EU-OSHA share an accounting officer. Procurements shared with other agencies in Spain.	The agencies will jointly assess the feasibility and relevance of developing joint processes and/or sharing common services. This assessment shall include agencies outside the employment field where relevant and take due account of the work done in the Shared Services Working Group under EUAN.	2025/ ongoing	See status of recommendation 4 The informal network of the 5 HoR of EMPL agencies have a proactive role in the Shared Services Working Group of EUAN, of which Cedefop's HoR is a member A joint selection procedure between ETF, Cedefop, Eurofound is planned for 2026 ETF and EU-OSHA share an accounting officer Cedefop shares its accounting officer with EIGE ELA shares its accounting officer with FRA
10	The Agencies could explore shared office space, using the Brussels Liaison Office, to contribute to both coherence and efficiency (see Section 4.1.3.2.).	DG EMPL has offered, with no rental charges, part of their building in Brussels for all BLOs of their sister agencies. EU-OSHA has agreed this offer and will allocate its BLO officer to this building in January 2025.	N/A	Relocation of the BLO office to the EMPL building. Termination of the current rental contract for the building in Brussels.	January 2025	Finalised		The agencies have been offered to use the premises of DG EMPL for their BLO. EU-OSHA, ETF and Cedefop – in addition to ELA – have accepted the offer. Eurofound has some questions of technical matter open and once they are cleared, it will take the decision.	2025	Implemented

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General recommendations for all four agencies										
Coherence										
11	The Agencies could continue to explore with the Commission those areas in which working together brings most added value to quality of outputs and stakeholders' use. These include cooperation between Eurofound and Cedefop on the European company survey, Cedefop and the ETF on VET policy monitoring, and Eurofound and EU-OSHA at the intersection of working environment, working conditions and occupational health and safety, including psychosocial risks and a focus on climate and environmental health issues. (Section 4.1.2.4. and 4.1.3.2.).	EU-OSHA has established cooperation agreements with Eurofound, Cedefop and ELA. With Eurofound and Cedefop these are complemented with annual detailed plans. With ETF there is less scope for cooperation on operational issues - however, in the administrative area ETF provides accounting services to EU-OSHA. A multilateral dialogue under DG EMPL's leadership has been established involving the five agencies.	N/A	To be followed up together with other agencies, cf. joint action plan.	N/A	Finalised	Besides the regular cooperation on workplans, data exchange, presentations and possible review of relevant publications EU-OSHA is also cooperating with Eurofound, Cedefop and ETF in the TriPartite Exchange Seminar 2026. Further EU-OSHA and Eurofound have in the MoU planned a joint activity on PSR based on findings from respectively EWCS 2024 and ESENER 2024.	Agencies will continue to explore areas in which working together brings most added value. In addition to existing cooperation, a potential area for cooperation involves working with enlargement and neighbouring countries to generate comparable data and, for enlargement countries specifically, to support their accession readiness. The agencies will consider the further use or adaptation of existing tools and methods in these countries, contingent on the availability of resources. These efforts would complement and be coordinated with individual initiatives carried out under schemes such as IPA III, Erasmus+, Talent Partnerships, among others.	2025/ ongoing	Existing cooperation on joint surveys on living and working conditions (ETF - Eurofound), and on the skills and jobs survey (ETF - Cedefop) provides a useful framework to further strengthen collaboration and work together, as well as for bridging data and analysis between EU Member States and Enlargement and Neighbouring Parter Countries, thus providing further evidence supporting their accession readiness. The knowledge sharing session organised twice a year between ETF and Cedefop could potentially serve as another framework, which is being explored for strengthening cooperation with other sister agencies. In this context, and further to the JWC meeting of October 2025 in Bratislava, the ETF organised in January 2026 a technical meeting to further reinforce cooperation in the external dimension, making the most of synergies and complementarities in respective areas of work. Across agencies, opportunities lie in coordinated data use, joint capacity-building, and aligned enlargement-related activities, while challenges include limited mandates, funding constraints and avoiding overload for partner-country stakeholders.

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General recommendations for all four agencies										
Coherence										
12	Better coordination could be needed between Cedefop, the ELA and Eurofound to avoid duplication and ensure completeness and consistency in areas concerning skills forecast and labour shortages, while joint products in this domain should be considered (see Section 4.1.3.1.).	N/A	N/A	N/A	N/A			Await outcomes of on-going external evaluation of ELA while continuing with exchange of draft single programming documents and joint annual action plans where applicable. The action may involve ETF and EU-OSHA in addition to Cedefop and Eurofound	2026	The joint action plans for 2026 include the following actions related to skills anticipation and labour shortages: ELA and Cedefop (continuation 2025): - Processing of EURES data and online job vacancies/ advertisements analysis. - Data compilation and analyses related to labour market imbalances. ETF and ELA: Collaborating to work on a possible joint paper on labour market imbalances / labour shortages and surpluses to also feed the Talent Partnership discussion. Eurofound and ELA: -Information exchange research and research tools for monitoring a labour market developments and living and working conditions. -Delivering a joint article on working conditions in shortage occupations. EU-OSHA and Cedefop: Working together to include Cedefop's Skills Forecast in the OSH Barometer. Cedefop and Eurofound: - Joint Cedefop and Eurofound policy brief on VET attractiveness. -Joint virtual event on population ageing and its impacts on labour markets, skills and training.

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	Recommendation in SWD	Response by EU-OSHA	Aspects for Strategy	New actions	Timeframe	Status Q3 2025 (finalised; on track; delayed; not started; cancelled)	Comments	Joint Action from four agencies' joint action plan	Timeline	Status
General recommendations for all four agencies										
EU added value										
13	The Agencies' visibility could be strengthened, notably vis-à-vis EU citizens, businesses at national level, other EU decentralised agencies, and NGOs. The Agencies could, where resources permit, reach out to relevant NGOs as potential multipliers to increase the reach and dissemination of the Agencies' outputs (see Section 4.2.2.2.).	EU-OSHA has a highly developed pan-EU initiative to leverage its national partners and their networks as amplifiers of its work. Known as the "Focal Point Assistance Tool" (FAST), the Agency offers its network of national Focal Points (FoPs) financial, logistical and practical support for the implementation of events, PR and media activities aimed at promoting the Agency's work. Current reflections on how to further optimise this initiative to strengthen awareness raising and visibility will come into force in 2026. NGOs are already one of the stakeholder groups that the Agency utilises as communication partners to amplify its messages at both EU and national level; several NGOs are official campaign partners of the Healthy Workplace Campaigns; in addition, NGOs are part of the national networks fostered by the Agency's Focal Point partners. A key element of the new EU-OSH corporate strategy is to deepen and widen its national networks including with NGOs by seeking to help national Focal Points build stronger networks with their partners thereby extending outreach of awareness of the Agency's work. Expansion of EU-OSHA's digital communication capacity through a stronger, more diversified presence of social media platforms that will also include better targetting of NGOs through these channels.	Enhancing engagement of the most relevant intermediaries in order to disseminate targeted messages and products is a clear part of the new Strategy.	1. Adopt the new FAST initiative (see recommendation 1) 2. New Communication Strategy based on new EU-OSHA Strategy 2025-2034.	2. 2025	1. Finalised 2. Launched 2026	1. See Recommendation 1 - action 3 2. In progress since Q1 2026			

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	**Recommendation in SWD**	**Response by EU-OSHA**	**Aspects for Strategy**	**New actions**	**Timeframe**	**Status Q3 2025 (finalised; on track; delayed; not started; cancelled)**	**Comments**	**Joint Action from four agencies' joint action plan**	**Timeline**	**Status**
General recommendations for all four agencies										
EU added value										
14	The Agencies already work on ‘megatrends’ such as climate change and digitalisation. The Agencies could also provide added value by also considering the implications of an ageing population (see Section 4.3.2.)	EU-OSHA did a major qualitative research project on older workers some years ago followed by a Healthy Workplaces Campaign. Ageing is currently included as a horizontal theme in EU-OSHA's work	N/A	1. Strengthen ageing as a horizontal theme in EU-OSHA's work See also joint action plan.	1. Annually in the planning cycle	Finalised	Ageing is included as a horizontal aspect in EU-OSHA research work	Strategic cooperation: Coordination during programming phase with exchange of draft single programming documents and joint annual action plans where applicable.	2026	In the context of the yearly SPD and annual work programme feedback round, which was completed in October 2025, Cedefop proposed to work jointly with Eurofound on the topic of ageing. In the 2026 annual cooperation action plan, Cedefop and Eurofound agreed to organise a joint virtual event on population ageing and its impacts on labour markets, skills, and training after summer 2026.
EU-OSHA recommendations										
34	EU-OSHA could consider how to adapt its outputs to target audience needs and increase reader numbers. A distinction could be made between outputs destined for workplaces and those for OSH professionals/researchers, as workplaces often require short documents with infographics or visuals summarising key information (see Section 4.1.1.1.).	See recommendation 1. It should be noted, however, that increasing the number of readers is not an objective in itself. For most outputs, what matters is who engages with the outputs and what they do on that basis.	See recommendation 1.	See recommendation 1.	See recommendation 1.					
35	EU-OSHA could review how well its activities meet stakeholder needs on the topics of an ageing society and the green and digital transitions (see Section 4.1.1.1.).	EU-OSHA carries out a major stakeholder survey every second year. Furthermore, EU-OSHA has an evaluation programme in place.		1. In the next EU-OSHA Stakeholder Survey (2026) EU-OSHA will include question on these issues	1. 2026	Not started				

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	Recommendation in SWD	Response by EU-OSHA	Aspects for Strategy	New actions	Timeframe	Status Q3 2025 (finalised; on track; delayed; not started; cancelled)	Comments	Joint Action from four agencies' joint action plan	Timeline	Status
General recommendations for all four agencies										
36	While EU-OSHA impact on supporting health and safety policies is overall very good, it could further increase its impact by exploring how to better support countries that are less advanced in OSH. Such efforts may depend on available resources (see Section 4.2.2.1.).	See recommendation 2.	See recommendation 2.	See recommendation 2.	See recommendation 2.					
37	EU-OSHA has already improved the translation quality to increase the usability of its work. Strict quality assurance mechanisms for the original English text could be considered to increase cost-effectiveness (see Section 4.1.1.1.).	EU-OSHA has clear processes in place to facilitate the production of clear English in its reports and other outputs. The need for contractors to devote more focus on clear and accessible English in the report production is recognised as a necessary part of an enhanced quality assurance process. Regarding the translation agency, CdT, reinforce again the need for them to use the comprehensive glossaries of OSH definitions on the Agency website https://osha.europa.eu/en/tools-and-resources/multilingualism. The Agency is upgrading its OSH Thesaurus to be compatible with the IATE translation database used by CdT. EU-OSHA has implemented a customer review mechanism allowing Focal Points to provide direct feedback on specific translations to facilitate continuous improvement. EU-OSHA also supports the communication and promotion efforts of national Focal Points by providing a broad array of complementary communication materials aimed at non-specialists, as well as the Agency's experts attending events as resources allow.	N/A	1. Update of Thesaurus to be compatible with the IATE translation database. 2. Stronger emphasis on clear English in reports and other products - which is a necessary condition for better translations - in relation to both internally produced products and products produced by contractors.	1. 2025 onwards 2. 2025 onwards	1. On track 2. On track	1. Project nearing completion. 2. It is a focus of Project Managers and clearly emphasised in tender specifications etc			

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	**Recommendation in SWD**	**Response by EU-OSHA**	**Aspects for Strategy**	**New actions**	**Timeframe**	**Status Q3 2025 (finalised; on track; delayed; not started; cancelled)**	**Comments**	**Joint Action from four agencies' joint action plan**	**Timeline**	**Status**
38	EU-OSHA could improve the cost-effectiveness of procurement and contracting procedures for instance by diversifying, when possible, the contractor base through better dissemination and publicity (see Section 4.1.2.4.).	EU-OSHA is currently working on improving its knowledge and capacity in different approaches for procuring and contracting (CEI, cascade, reopening of competition, etc..). Several info sessions (adding knowledge and participation of other agencies) have been organised, as well as reinforcement of the procurement trainings to all staff (technical specifications drafting, contract management, etc..).	N/A	Reinforcement of training to relevant staff; Reinforcing market research; Analysing different types of procurement procedures	2025-2026	On track	Several info sessions (adding knowledge and participation of other agencies) have been organised (CEI, cascade, reopening of competition, etc..). The first CEI will be launched end of Q2 2026. Further disemination efforts have been made through the social media.			
39	EU-OSHA is very well embedded in the broader EU policy governance structure and cooperation with the relevant Commission departments greatly intensified during and after the COVID-19 pandemic. EU-OSHA could however, depending on the available resources, consider developing cooperation with additional Commission departments (e.g. on SME policies, with DG JUST, DG FISMA, DG GROW, and with EASME, the executive Agency for SMEs). EU-OSHA could also increase efforts to disseminate research findings in the Commission's publications and increase the visibility of its work in DG GROW's Europe Enterprise Network (see Section 4.1.3.3).	EU-OSHA has been increasingly involved in supporting the Commission services over recent years. Mainly DG EMPL but also other DGs such as DG Health.	This recommendation is reflected in strategic line of action 1 and the project on Better involvement in the policy cycle	1. EU-OSHA will seek a dialogue with DG EMPL on its involvement in in cooperation with other DGs taking due account of EU-OSHA's limited resources. 2. EU-OSHA is carrying out a project to explore how EU-OSHA's engagement in the policy cycle can become more impactful while fully recognising that the Agency's role is not to formulate policy but to support policy formulation. 3. EU-OSHA will explore how to ensure access to relevant high-level technical expertise necessary to effectively provide input to policy-making	1. 2025 2. 2025 3. 2025	1-2. In progress; 3. Finalised	1. EU-OSHA has started a dialogue with DG EMPL on its involvement in in cooperation with other DGs taking due account of EU-OSHA's limited resources. DG EMPL organised joint meetings with other DGs, starting with DG ENEST. 2. Project on making EU-OSHA's engagement in the policy cycle more impactful while fully recognising that the Agency's role is not to formulate policy but to support policy formulation has been initiated. It is drafting an EU institutional calendar to help it align to the institutional policy cycle, is in constant dialogue with DG EMPL (also in the context of the Joint Working Committee) for early warning and has engaged with the EP EMPL secretariat to stay informed of the Parliament's work in progress. 3. EU-OSHA has recruited SNEs in specialised area of dangerous substances. EU-OSHA is also exploring the possibility of establishing "list of experts" using Call for Expression of Interest in order to increase possibility of adhoc support			

EC SWD		EU-OSHA's action plan						Four agencies' joint action plan		
Recomm. number *	Recommendation in SWD	Response by EU-OSHA	Aspects for Strategy	New actions	Timeframe	Status Q3 2025 (finalised; on track; delayed; not started; cancelled)	Comments	Joint Action from four agencies' joint action plan	Timeline	Status
40	EU-OSHA already cooperates well with the other three Agencies covered by the evaluation. Stronger cooperation could take place on areas such as the green and digital transitions, climate change, and foresight studies. Cooperation with the ELA has the potential to be strengthened, notably in relation to OSH implementation and workplace working conditions. The Framework for cooperation between EU-OSHA and ELA signed by these Agencies in May 2023 is a good example of a realistic approach to how cooperation could be strengthened (see Section 4.1.3.1.)	See recommendation 11	See recommendation 11	See recommendation 11	See recommendation 11					

** Recommendation numbers taken from SWD - recommendations 15-33 do not concern EU-OSHA*

Annex IX. List of Management Board members as of 31 December 2025

Governments

Members	Country	Alternates
Véronique CRUTZEN	Belgium	Fabienne SCANDELLA
Darina KONOVA	Bulgaria	Nikolay ARNAUDOV
Marina PRELEC	Croatia	Žanna JANČIEV
Jaroslav HLAVÍN	Czech Republic	Lucie KYSELOVÁ
Annemarie KNUDSEN	Denmark	Anne-Marie VON BENZON
Thomas VOIGTLÄNDER	Germany	Sebastian HAUS-RYBICKY
Elina SOOMETS	Estonia	Kaire SAAREP
Marie DALTON Chairperson until 05/12/2024 Vice-Chairperson from 06/12/2024	Ireland	Fiona KILCULLEN
Ioannis KONSTANTAKOPOULOS	Greece	Aggeliki MOIROU
Aitana GARÍ	Spain	Mercedes TEJEDOR
Lucie MEDIAVILLA	France	Anne AUDIC
Antonio VALENTI	Italy	Laura TOMASSINI
Aristodemos ECONOMIDES	Cyprus	Philippos VASSILIOU
Renārs LŪSIS	Latvia	Jolanta GEDUŠA
Rasa JAKUBĖNIENĖ	Lithuania	Gintarė BUŽINSKAITĖ
Marco BOLY	Luxembourg	Patrice FURLANI
Attila LUMNICZKY	Hungary	Gyula MADARÁSZ
Silvio FARRUGIA	Malta	Josianne CUTAJAR
Janneke FABER	Netherlands	Martin DEN HELD
Gertrud BREINDL	Austria	Alexandra MARX
Katarzyna BUSZKIEWICZ - SEFERYŃSKA	Poland	Agnieszka WOLSKA
Carlos NUNES	Portugal	Paula SOUSA

Members	Country	Alternates
Elena PERJU	Romania	Veronica HAŞ
Nikolaj PETRIŠIČ	Slovenia	Vladka KOMEL
Ivana OLACHOVA	Slovakia	Marian LIZANEC
Raimo ANTILA	Finland	Liisa HAKALA
Magnus FALK Coordinator	Sweden	Minke WERSÄLL
Hanna Sigríður GUNNSTEINSDÓTTIR (Observer)	Iceland	Awaiting new name
Robert HASSLER (Observer)	Liechtenstein	Markus GANAHL (Observer)
Gunn ROBSTAD ANDERSEN (Observer)	Norway	Monica SEEM (Observer)

Employers

Members	Country	Alternates
Kris DE MEESTER	Belgium	Marc DE WILDE
Boril TASHEV	Bulgaria	Petya GEOREVA
Nenad SEIFERT	Croatia	Nuša ŽUNEC
Martin RÖHRICH	Czech Republic	Martina KROUPOVÁ
Clemens Ørnstrup ETZERODT	Denmark	Jens SKOVGAARD LAURITSEN
Melek GECICI	Germany	Stefan ENGEL
Marju PEÄRNBERG	Estonia	Evelin ORG
Michael GILLEN Vice-Chairperson until 05/12/2024 Chairperson from 06/12/2024	Ireland	Katharine MURRAY
Katerina DASKALAKI	Greece	Natascha AVLONITOU
Miriam PINTO LOMEÑA	Spain	Laura CASTRILLO NÚÑEZ
Franck GAMBELLI	France	Patrick LÉVY
Fabiola LEUZZI	Italy	Pietro MASCIOCCHI
Emilios MICHAEL	Cyprus	Polyvios POLYVIOU
Anete NEILANDE	Latvia	Inese STEPIŅA

Members	Country	Alternates
Rūta JASIENĖ	Lithuania	Awaiting new name
Thierry GRIMEE	Luxembourg	Marc KIEFFER
István KOMORÓCZKI	Hungary	Awaiting new name
Martin BONDIN	Malta	Awaiting new name
Pascal BOUGIE	Netherlands	R. VAN BEEK
Christa SCHWENG	Austria	Tobias SONNWEBER
Rafal HRYNYK	Poland	Edyta DEFANSKA-CZUJKO
Marcelino PENA COSTA	Portugal	Luis HENRIQUE
Cristian OLTEANU	Romania	Marius OLARIU
Jože SMOLE	Slovenia	Karmen FORTUNA
Róbert MEITNER	Slovakia	Silvia SUROVÁ
Auli RYTIVAARA	Finland	Anne SALOMAA
Cecilia ANDERSSON	Sweden	Anders WESTLUND
Jón Rúnar PÁLSSON (Observer)	Iceland	Heiðrún Björk GÍSLADÓTTIR (Obs)
Jürgen NIGG (Observer)	Liechtenstein	Maximilian RUEDISSER (Observer)
Ingrid Sandvei FRANCKE (Observer)	Norway	Ann Torill BENONISEN (Observer)

Workers

Members	Country	Alternates
Caroline VERDOOT	Belgium	Kris VAN EYCK
Aleksandar ZAGOROV	Bulgaria	Ognyan ATANASOV
Ivana ŠEPAK-ROBIĆ	Croatia	Katarina RUMORA
Václav PROCHÁZKA	Czech Republic	Radka SOKOLOVÁ
Ulrik SPANNOW	Denmark	Can SARIALTUN
Sebastian SCHNEIDER	Germany	Moriz-Boje TIEDEMANN
Argo SOON	Estonia	Evelin TOMSON

Members	Country	Alternates
Dessie ROBINSON	Ireland	Sylvester CRONIN
Andreas STOIMENIDIS Vice-Chairperson	Greece	Markos KONTIZAS
Patricia RUIZ MARTINEZ	Spain	Rubén PINEL BALLESTEROS
Abderrafik ZAIGOUCHE	France	Edwina LAMOUREUX
Irene DELARIA	Italy	Cinzia FRASCHERI
Evangelos EVANGELOU	Cyprus	Stelios CHRISTODOULOU
Mārtiņš PUŽULS	Latvia	Gita OŠKĀJA
Inga RUGINIENĖ	Lithuania	Ričardas GARUOLIS
Hernani GOMES	Luxembourg	Christophe KNEBELER
Sára FELSZEGHI	Hungary	László MISKÉRI
Victor CARACHI	Malta	Anthony CASARU
Wim VAN VEELEN	Netherlands	Marike SCHOONEVELDT
Julia NEDJELIK-LISCHKA	Austria	Petra STREITHOFER
Tomasz NAGÓRKA	Poland	Paulina BARAŃSKA
Awaiting new name	Portugal	Vanda CRUZ
Nicolae BĂICAN	Romania	Dan NĂSTASE
Lučka BÖHM	Slovenia	Martina VUK
Peter RAMPASEK	Slovakia	Vladimír KMEC
Ida NUMMELIN	Finland	Lotta SAVINKO
Karin FRISTEDT	Sweden	Cyrene MARTINSSON WAERN
Björn Ágúst SIGURJÓNSSON (Obs)	Iceland	Helga JÓNSDÓTTIR (Observer)
Sigi LANGENBAHN (Observer)	Liechtenstein	Fredy LITSCHER (Observer)
Bergljot Fuhr LUNDE (Observer)	Norway	Geir Lyngstad STRØM (Observer)

European Commission

Member	Alternate
Maria Luisa CABRAL Employment, Social Affairs and Inclusion DG	Stefan Olsson Employment, Social Affairs and Inclusion DG
Charlotte GREVFORS ERNOULT Vice-Chairperson Employment, Social Affairs and Inclusion DG	Zinta PODNIECE Employment, Social Affairs and Inclusion DG
Kristin SCHREIBER Internal Market, Industry, Entrepreneurship and SMEs DG	Awaiting new name

Observers other than EAA/EFTA observers

Member
Mr Ivailo KALFIN, European Foundation for the Improvement of Living and Working Conditions
Ms Carlien SCHEELE, European Institute for Gender Equality
Mr Cosmin BOIANGIU, European Labour Authority
Jerzy CIECHAŃSKI, Chairperson of the Management Board of the European Foundation for the Improvement of Living and Working Conditions
Ms Isaline OSSIEUR, Coordinator BusinessEurope
Mr Ignacio DORESTE, Coordinator European Trade Union Confederation (ETUC)

Expert nominated by the European Parliament

Agnes JONGERIUS EP Independent Expert

Annex X. Decisions taken by the Management Board in 2025

Date	Decision	Written procedure / meeting
19 June 2025	Opinion on annual accounts of EU-OSHA for 2024	Meeting
19 June 2025	Adoption by analogy of the following Implementing Rule of the Staff Regulations: “Commission Decision C(2025)2495 of 13 May 2025 on the general provisions for implementing Articles 11, 12 and 1 of Annex VII to the Staff Regulations and on authorised travel”	Meeting
3 December 2025	EU-OSHA’s Single Programming Document 2026-2028	Meeting
3 December 2025	EU-OSHA’s Budget and establishment plan 2026	Meeting

Annex XI: GRI content index

GRI content index	
Statement of use	EU-OSHA has reported the information cited in this GRI content index for the period 1 January to 31 December 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
GRI 2: General Disclosures 2021	2-1 Organizational details	Consolidated Annual Activity Report (CAAR) 2025, "The Agency in brief" Website: https://osha.europa.eu/en/contact-us	
	2-2 Entities included in the organization's sustainability reporting	CAAR 2025, Executive Summary and Part II (a), "2.3. Budget and Financial management"	
	2-3 Reporting period, frequency and contact point	CAAR 2025, "Introduction"	
	2-5 External assurance	CAAR 2025, Part II (a) 2.8.2. "European Court of Auditors", 2.10 "Follow up of recommendations following investigation by OLAF"; Part II b) "External Evaluations"	
	2-6 Activities, value chain and other business relationships	CAAR 2025, "Executive Summary - The Year in Brief"; Part I "Main achievements"	
	2-7 Employees	CAAR 2025, Part II (a) 2.6 Human Resources Management ; Annex IV: Establishment plan and additional information on Human Resources management; Single Programming Document (SPD) 2025-2027, Annex V - Human resources (qualitative) - Table 1 - A: statutory staff and	SDG 8 "Decent work and economic growth"

[12]The mapping between GRI standards and disclosures and the SDG is based on the Guidance document issued by GRI called "Linking SDGs to GRI standards" from May 2022.

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
		SNE; Table 1 - B. Additional external staff expected to be financed from grant, contribution or service-level agreements; Table 2 - C: gender representation, Table 2 - D: Geographical balance	
	2-8 Workers who are not employees	Single Programming Document 2025-2027, Annex V - Human resources (qualitative) - Table 1 - C: Other Human resources (Structural service providers)	SDG 8 "Decent work and economic growth"
	2-9 Governance structure and composition	CAAR 2025, "Executive Summary, The Agency in brief"; Annex IX - List of Management Board members as 31/12/2025 Management Board members and alternates	SDG 5 "Gender equality" SDG 16 "Peace, justice and strong institutions"
	2-10 Nomination and selection of the highest governance body	EU-OSHA's founding regulation, Section 1, article 4 Council Decision of 28 March 2023 appointing members and alternate members of the Management Board of the European Agency for Safety and Health at Work (EU-OSHA) 2023/C 116/06 Management Board members and alternates	SDG 5 "Gender equality" SDG 16 "Peace, justice and strong institutions"
	2-11 Chair of the highest governance body	EU-OSHA's founding regulation Management Board members and alternates Management and Executive Boards' rules of procedure CAAR 2025, Annex X: Decisions taken by the Management Board in 2025	SDG 16 "Peace, justice and strong institutions"
	2-12 Role of the highest governance body in overseeing the management of impacts	EU-OSHA's founding regulation, Section 1, article 5 CAAR 2025, "Management Board's analysis and assessment of the Consolidated Annual activity report"; Part II (a) 2.1 Management Board	SDG 16 "Peace, justice and strong institutions"
	2-13 Delegation of responsibility for managing impacts	EU-OSHA's founding regulation, Section 1, article 5 Management and Executive Boards' rules of procedure EU-OSHA Strategy 2025-2034	
	2-14 Role of the highest governance body in sustainability reporting	EU-OSHA's founding regulation, Section 1, Article 5 EU-OSHA Strategy 2025-2034	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
		CAAR 2025: "Management Board's analysis and assessment of the CAAR"	
	2-15 Conflicts of interest	EU-OSHA's policy on prevention and management of conflict of interest CAAR 2025, Part II (a) - 2.4.4 " Fraud prevention and conflict of interest; Website: Management Board members; declarations of interests and absence of conflict of interests	SDG 16 "Peace, justice and strong institutions"
	2-16 Communication of critical concerns	CAAR 2025 - "Part II (a) Management - section 2.1. "Management Board"	
	2-17 Collective knowledge of the highest governance body	EU-OSHA Strategy 2025-2034 CAAR 2025 - "Part II (a) Management - section 2.1. "Management Board"	
	2-18 Evaluation of the performance of the highest governance body	CAAR 2025 – "Part II (b) External evaluations"	
	2-19 Remuneration policies	Staff Regulations of officials of the EU , Title V. Chapter 1: Section 1: Remuneration, Articles 62-70	
	2-20 Process to determine remuneration	Staff Regulations of officials of the EU , Title V. Chapter 1: Section 1: Remuneration, Articles 62-71	
	2-21 Annual total compensation ratio	2023 Annual update of the remuneration and pensions of the official and other servants of the EU and correction coefficient applied thereto (C/2023/1544)	
	2-22 Statement on sustainable development strategy	EU-OSHA Strategy 2025-2034 CAAR 2025, Part II. 2.11 Environmental management; Annex VII on Environmental management, see reference on the EUAN environmental commitment paper	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
	2-23 Policy commitments	EU-OSHA Strategy 2025-2034	SDG 16 "Peace, justice and strong institutions"
	2-24 Embedding policy commitments	Single Programming Document (2025-2027) - Annual Work programme 2025 CAAR 2025 - "Part I - Main achievements" Every year, the Management Board receive an introductory/refresher session on the Agency's mandate and tasks as well as on the role of Management Board members. Information on anti-fraud and ethics training is also included.	
	2-25 Processes to remediate negative impacts	EU-OSHA's appeal procedure CAAR - Part II (b) External evaluations - Evaluation policy, follow-up to recommendations and follow up	
	2-26 Mechanisms for seeking advice and raising concerns	EU-OSHA's appeal procedure Policy on access to document Code of good administrative behaviour Data protection Conflict of interest policy and anti-fraud strategy	SDG 16 "Peace, justice and strong institutions"
	2-27 Compliance with laws and regulations	CAAR 2025, Part II (a) Management - section 2.1. "Management Board"; Part II - 2.7.2. European Court of Auditors"; "2.9 Follow-up of recommendations and action plans for audits"; "2.10 Follow-up of recommendations following investigations by OLAF"; Part III - 3.1 Effectiveness of the internal control systems"; "Reservations".	
	2-29 Approach to stakeholder engagement	EU-OSHA's founding regulation, Chapter II, Section 4, article 12; Chapter V, article 30 Focal points network EU-OSHA Strategy 2025-2034	
	2-30 Collective bargaining agreements	Working & contractual conditions for all statutory staff are based on the Staff Regulations (SR) and the CEOS	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
GRI 3: Material Topics 2021	3-1 Process to determine material topics	EU-OSHA Strategy 2025-2034 2023 public consultation on EU Agencies: EUROFOUND, CEDEFOP, ETF and EU OSHA European Commission's evaluation of EMPL Agencies, 2022 EU-OSHA's stakeholders surveys CAAR 2025 - Part II(b) External evaluations	
	3-2 List of material topics	EU-OSHA Strategy 2025-2034 CAAR 2025 "Part I - Main achievements"	
	3-3 Management of material topics	CAAR 2025, "Part I – Main achievements"; "Part II (a) - 2.13 Assessment by management"; "Part II (b) - "External evaluations"; "Part III - Conclusions of assessments on the effectiveness of internal control systems" Annex I - Core business statistics; Annex VIII. Follow up to evaluation recommendations; Annex X. Decisions taken by the Management Board in 2025	
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Staff Regulations, Title V, Chapter 3: Pensions and invalidity allowances, articles 77-84	
	201-4 Financial assistance received from government	EU-OSHA budgets CAAR 2025 - "Part II(a) 2.3 Management - Budgetary and financial management"; Annex II - Statistics on financial management	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	CAAR 2025, "Part I, Main achievements"; Part II (b) - External evaluations;	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth"
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	CAAR 2025 - Part 1, "Management Board"; Part III Assessment of the effectiveness of the internal control systems": "Reservations"	SDG 16 "Peace, justice and strong institutions"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
	205-2 Communication and training about anti-corruption policies and procedures	CAAR 2025- Part II (a) 2.4 Management - Control effectiveness and efficiency Fraud and conflict of interest prevention at EU-OSHA	SDG 16 "Peace, justice and strong institutions"
	205-3 Confirmed incidents of corruption and actions taken	CAAR 2025- Part 1, "Management Board"; "Part II(a): Management - 2.10 Follow-up of recommendations following investigations by OLAF"	SDG 16 "Peace, justice and strong institutions"
GRI 302: Energy 2016	302-1 Energy consumption within the organization	CAAR 2025, Annex VII on Environmental management	SDG 7 "Affordable and clean energy" SDG 8 "Decent work and economic growth" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
	302-4 Reduction of energy consumption	CAAR 2025, Annex VII on Environmental management.	SDG 7 "Affordable and clean energy" SDG 8 "Decent work and economic growth" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
GRI 303: Water and Effluents 2018	303-5 Water consumption	CAAR 2025, Annex VII on Environmental management, description of measures to reduce water consumption. No data related to actual consumption are available at the moment.	SDG 6 "Clean water and sanitation" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	CAAR 2025, Annex VII on Environmental management	SDG 3 "Good health and well-being" SDG 12 "Sustainable consumption and production" SDG 14 "Life below water" SDG 15 "Life on land"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
	305-3 Other indirect (Scope 3) GHG emissions	CAAR 2025, Annex VII on Environmental management	SDG 3 "Good health and well-being" SDG 12 "Sustainable consumption and production" SDG 14 "Life below water" SDG 15 "Life on land"
	305-5 Reduction of GHG emissions	CAAR 2025, Annex VII on Environmental management - 2023 is baseline year	SDG 13 "Climate action" SDG 14 "Life below water" SDG 15 "Life on land"
GRI 306: Waste 2020	306-3 Waste generated	CAAR 2025, Annex VII on Environmental management. Data provided on recycled paper and information on circularity measures.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production" SDG 15 "Life on land"
	306-4 Waste diverted from disposal	CAAR 2025, Annex VII on Environmental management. Data provided on recycled paper and information on circularity measures.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production"
	306-5 Waste directed to disposal	CAAR 2025, Annex VII on Environmental management. Data provided on recycled paper and information on circularity measures.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production"
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	CAAR 2025, Annex VII on Environmental management. Information provided on sustainability requirements included in calls for tender.	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
		EU-OSHA makes regular use of EC's templates for procurement procedures. Conditions for participation and minimum requirements include compliance with applicable obligations under environmental, social and labour law established by Union law, national law and collective agreement or by international environmental, social and labour law provisions listed in Annex X to [Directive 2014/24/EU](). In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides resources (e.g. guidance material) and raises awareness among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; Has joined an inter-institutional procedure, led by the European Parliament, for a "Sustainable Public Procurement Helpdesk" that fosters positive contributions to environmental and social goals.	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	CAAR 2025 "Part II(a): Management - 2.5. Human resources management"	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
	401-3 Parental leave	Staff Regulations, Title III, Chapter 2, Section 6: Parental or Family Leave: article 42(a)	SDG 3 "Good health and well-being" SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Staff Regulations of officials of the EU, Title I. General provisions, Article 9	SDG 8 "Decent work and economic growth"
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	CAAR 2025: "Part II.2.5.4 Occupational Safety and Health policy"	SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
	403-2 Hazard identification, risk assessment, and incident investigation	CAAR 2025: "Part II (a) 2.5.4 Occupational Safety and Health policy"	SDG 8 "Decent work and economic growth"
	403-3 Occupational health services	CAAR 2025: "Part II (a) 2.6.1 Human Resources Management (on Staff Committee) and Part II.2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-4 Worker participation, consultation, and communication on occupational health and safety	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
	403-5 Worker training on occupational health and safety	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-6 Promotion of worker health	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy	SDG 3 "Good health and well-being"
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-8 Workers covered by an occupational health and safety management system	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-9 Work-related injuries	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy. Information provided on preventative, management and reporting measures in the context of OSH policy.	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
	403-10 Work-related ill health	CAAR 2025: Part II (a) 2.5.4 Occupational Safety and Health policy. Information provided on preventative, management and reporting measures in the context of OSH policy.	SDG 3 "Good health and well-being" SDG 8 "Decent work and

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
			economic growth" SDG 16 "Peace, justice and strong institutions"
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	CAAR 2025, "Part II (a) Management: 2.5.1 Major HR developments"	SDG 4 "Quality education" SDG 8 "Decent work and economic growth"
	404-2 Programs for upgrading employee skills and transition assistance programs	CAAR 2025, "Part II (a) Management: 2.5.1 Major HR developments"	
	404-3 Percentage of employees receiving regular performance and career development reviews	Staff Regulations, Title III, Chapter 3, Reports, advancement to a higher step and promotion: articles 43 and 44 CAAR 2024 "Part II (a) Management: 2.5.1 Major HR developments"	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	CAAR 2024 " Part II (a) Management: 2.10 Follow-up of observations from the discharge authority" point 91; Annex IX - List of Management Board members as at 31.12.2023	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
	405-2 Ratio of basic salary and remuneration of women to men	A staff member who is duly appointed is entitled to the remuneration carried by his or her grade and step, not by gender, as defined in the Staff Regulations.	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Staff Regulations, Title I: General provisions, article 1d, 12 a, 42a. In 2024, the Agency ratified the European Agencies Network Charter on Inclusion and Diversity. During 2025, there were no incidents of discrimination or corrective actions taken.	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	EU-OSHA makes regular use of EC's templates for procurement procedures. Conditions for participation and minimum requirements include compliance with applicable obligations under environmental, social and labour law established by Union law, national law and collective agreement or by international environmental, social and labour law provisions listed in Annex X to Directive 2014/24/EU.	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[12]
		In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides resources (e.g. guidance material) and raises awareness among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; • Has joined an inter-institutional procedure, led by the European Parliament, for a “Sustainable Public Procurement Helpdesk” that fosters positive contributions to environmental and social goals.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	CAAR 2025 " Part III Assessment of the effectiveness of the internal control systems - Data protection"	SDG 16 "Peace, justice and strong institutions"

Annex XII: Final Accounts 2025

ANNUAL ACCOUNTS

European Agency for Safety and Health at Work Annual accounts 2025 accompanied by the 2025 Report on Budgetary and Financial Management

European Agency for Safety and Health at Work

Unreserved certification of the annual accounts of EU-OSHA

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA, the European Agency for Safety and Health at work, in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of EU-OSHA for the year 2025 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show EU-OSHA's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the annual accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of EU-OSHA.

Digitally signed by:

SUAD GÖREN

Date: 2026-05-27 16:16:11 UTC

Suad GOREN
Accounting Officer

Bilbao, 27/05/2025

Contents

European Agency for Safety and Health at Work

Glossary

Accounts payable	An organisation's current payables due within one year. Accounts payable are current liabilities.
Accrual accounting	Accounting methodology that recognizes income when it is earned and expenses when they occur, rather than when they are actually paid, as opposed to cash accounting.
Agreements	Agreements are grants or delegation agreements between the European Commission and EU-OSHA for specific tasks to be carried out by EU-OSHA
Assets	Assets are items owned by the Agency, which have commercial or exchange value. Assets may consist of specific property or claims against others.
C1/Current credit appropriations	Current year approved appropriations or funds set aside for current year operations and activities
C8/Carry forward	Appropriations carried forward automatically. Carry forward of appropriations committed but not paid during the previous exercise, also called "Reste à liquider" (RAL) standing for "appropriations remaining to be paid".
R0/Earmarked funds	Funds received from sources other than the European Commission for a specific purpose.
Cash accounting	Accounting methodology based on cash flows, i.e., transactions are recognised when cash is received or paid, as opposed to accrual accounting.
Current asset	The group of assets considered to be liquid in that they can be turned into cash within one (1) year. Balance sheet line items include: cash, accounts receivable and stocks.
Current liability	Current liabilities are liabilities to be paid within one year of the balance sheet date.
Financial statements	Written reports which quantitatively describe the financial health of an organisation. They comprise a balance sheet, a statements of financial performance (equivalent to a profit and loss statement), a cash flow statement, a statement of changes in capital, and explanatory notes.
Imprest account	Bank accounts and/or cash used for the payment of low value expenses.
Liability	A financial obligation, debt, claim or potential loss.
RAL	"Reste à liquider", standing for "appropriations remaining to be paid".

1. BACKGROUND INFORMATION NOTE

1.1 General background of the entity

Establishment

The European Agency for Safety and Health at Work (EU-OSHA) is the European Union information agency for occupational safety and health. It is one of the key contributors to the implementation of EU policy priorities in this policy field – currently defined in the EU OSH Strategic Framework 2021-2027, but also in other policy documents. EU-OSHA was stablished in 1994 and is based in Bilbao, Spain. Currently, the Agency operates on the basis of the founding regulation, which entered into force in early 2019[1]. The regulation defines its mandate and governance arrangements.

Mandate and vision statement

According to EU-OSHA's founding regulation, article 1 (2), "EU-OSHA's objective shall be to provide the Union institutions and bodies, the Member States, the social partners and other actors involved in the field of safety and health at work with relevant technical, scientific and economic information and qualified expertise in that field in order to improve the working environment as regards the protection of the safety and health of workers. To that end, EU-OSHA shall enhance and disseminate knowledge, provide evidence and services for the purpose of policy making, including research-based conclusions, and shall facilitate knowledge sharing among and between Union and national actors".

EU-OSHA's Strategy (see below) defines the following vision statement: "EU-OSHA's vision is to protect workers' safety and health by informing policy, supporting risk prevention, raising awareness and engaging key actors".

OSHA's Strategy 2025-2034

The Management Board adopted a new Strategy for EU-OSHA at the end of 2024[2]. The Strategy, which runs from 2025 to 2034, outlines the Agency's priorities and sets out three Strategic Lines of Action with the following objectives:

1. Providing evidence and knowledge on current, new and emerging risks regarding their impact on safety and health and their prevention, to support policymaking and research.
2. Promoting and facilitating the development of tools and resources to empower the Agency's networks and partners to improve the prevention of occupational safety and health risks in the workplace.
3. Driving awareness raising and networking actions to enable the Agency and its stakeholders to foster a positive risk prevention culture at work.

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[1] Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94

[2] EU-OSHA's Strategy 2025-2034

The overarching aim of the Strategy is to establish an effective framework for EU-OSHA to continue to deliver on EU policy priorities as identified in the European Pillar of Social Rights and the EU OSH Strategic Framework in close cooperation with partners and networks.

Governance

As a tripartite organisation, EU-OSHA works closely with Governments', Employers' and Workers' representatives – in addition to the European Union institutions and bodies.

The Agency is headed by an Executive Director, who is the Agency's legal representative and is responsible for the overall management of EU-OSHA, including day-to-day administration as well as financial and human resources management.

The Management Board provides the strategic orientations of the Agency, appoints the Executive Director and holds them accountable.

The Management Board currently has 84 members:

- 1 representative from the Governments of each of the 27 EU Member States
- 1 representative from the Workers of each of the 27 EU Member States
- 1 representative from the Employers of each of the 27 EU Member States
- 3 members from the European Commission

There are a number of observers sitting at the Management Board; amongst them, an independent expert, appointed by the European Parliament's Employment and Social Affairs Committee, representatives from EEA-EFTA countries and from other EU Agencies.

The Management Board is supported by an Executive Board, which is a smaller steering group drawn from the Management Board groups, i.e. Governments, Employers, Workers' as well as the Commission. It oversees the preparation and implementation of Management Board decisions.

Advisory Groups are established by the Management Board. They cover the Agency's main operational areas of work and provide strategic advice and guidance. Their members are designated by the interest groups and the Commission.

Focal Points and national networks

EU-OSHA can only achieve impact through close collaboration with partners and networks, particularly the Member State Focal Points and their national networks.

Focal Points are a unique feature of EU-OSHA giving EU-OSHA a strong link to stakeholders in the Member States. Nominated by each government as EU-OSHA's official representative in each Member State, the Focal Points are typically the competent national authority for safety and health at work and are primary contributors to the implementation of EU-OSHA's work programmes. They provide input to the Agency's work at different stages, such as knowledge development, dissemination, and awareness raising. It is through their engagement and outreach capacity at the national level that the active use of EU-OSHA's work can be ensured.

1.2 Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR). As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

In accordance with the FFR, the Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

The decision 2024/05 of the EU-OSHA Management Board of 20 June 2024, appoints Suad GOREN as Accounting Officer for EU-OSHA as from 01 July 2024.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the management board, are sent to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council.

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Executive Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

1.3 Operational highlights

Achievements of the year

During 2025, through the implementation of the Single Programming Document 2025-2027[3], EU-OSHA has delivered on the three Strategic lines of actions identified in the Strategy through data collection, research, tools and resources facilitation and development, awareness raising actions. Stakeholder engagement has been a key enabler. Work programme delivery and budget implementation exceeded the ambitious targets.

[3] EU-OSHA's Single Programming Document 2025-2027

SLA 1: Evidence and Knowledge for Policy and Research

EU-OSHA has provided relevant and timely knowledge and data to support policymaking, policy implementation, and evaluation related to OSH risks in the EU. The Agency has collected data on OSH risks, prevention measures, and outcomes, and identified emerging challenges and opportunities.

- The **European Survey of Enterprises on New and Emerging Risks (ESENER) 2024** findings were launched at the OSH conference organised by the Polish EU Presidency (Warsaw, 3-4 April). Data and findings have been widely used by the European Commission, European Parliament, and other stakeholders for impact assessments and evaluations, especially regarding directives on workplace safety, digitalisation, and AI at work. The data have also been presented internationally before a relevant research community.
- The **OSH Pulse survey 2025** edition expanded its scope to include climate change impacts on OSH, digitalisation, and psychosocial risks. Results reveal high use of digital technologies at work, significant psychosocial risks, and exposure to climate-related hazards. The findings complement ESENER data and support EU-OSHA's ongoing projects.
- The **Supporting Compliance project recently** focussed on regulatory influences, and in particular on innovative inspection and enforcement practices, especially digitalisation of inspection processes and moving beyond traditional inspection methods. National case studies from Norway, Germany, Poland, Ireland, and Portugal provided insights into challenges and solutions for OSH compliance, particularly in SMEs .
- Research on **psychosocial risks (PSR)** and mental health has progressed, with reports on agriculture, workforce diversity, education, and transport sectors. National reports and policy brief on legislation and strategies on PSR were also published Cooperation with other EU Agencies has been established, and preparations for the 2026-2028 Healthy Workplaces Campaign on mental health are underway.
- The **Health and Social Care sector project** addresses musculoskeletal and psychosocial risks, occupational accidents, and prevention measures focussing on the Health and Socia care sector. Areas of work focus on retention, return-to-work, and OSH in residential care and healthcare assistants.
- Work on **circulatory diseases** includes data collection, policy overviews, and research on work-related and non-work-related risk factors. Preliminary findings are expected by mid-2026, with publications in 2027.
- The **Climate change and OSH project** and the **Occupational exposure to cancer risk factors** kicked off in 2025 with expert meetings defining research priorities.
- Further developments for the **OSH Barometer** were implemented, including a new subsection under the Working conditions section on digitalisation. It includes data from the OSH Pulse survey 2022, as well as data from Eurostat
- The **new Foresight on Climate Change-related consequences and crises** resulted in the development of four future scenarios (2050 and 2035) to illustrate the implications of climate change-related developments and crises on OSH.
- EU-OSHA has actively **supported the Commission** and contributes to meetings and working groups led by DG EMPL C2, providing input on revisions to health and safety directives, guidance on asbestos, and the evaluation of OSH directives' implementation. The agency also collaborates with key DG EMPL initiatives such as the Roadmap for Quality of Jobs and the revision of the Action Plan on the European Pillar of Social Rights.

SLA 2: Tools and Resources for Prevention

EU-OSHA promotes and facilitates the development of practical tools and resources to support OSH risk prevention at workplaces, in particular addressing the needs for micro, small, and medium-sized enterprises (MSMEs).

- The outreach of **OiRA (Online interactive Risk Assessment) tool** has continued to grow, with over 335,000 registered users and 375 tools online. New tools on harassment, heat and cold, and

automation of tasks were published, and national partners have adapted tools for their contexts. Research shows OiRA's use for risk assessments, training, and education.
- EU-OSHA published **guidance on biological monitoring** at work to assist occupational health professionals in chemical exposure monitoring, and practical guidance on rehabilitation after long COVID.
- **OSHwiki articles** on emerging risks such as those linked to digitalisation, cyberviolence, precarious work, and neurodiversity were published.

SLA 3: Raising Awareness and Networking for a Positive Safety and Health Culture

EU-OSHA's campaigning, promotion, and networking efforts have been effective in engaging stakeholders and raising awareness across Europe.

- The **Healthy Workplaces Campaign (HWC) "Safe and healthy work in the digital age"** has maintained strong engagement with national focal points, social partners, and EU institutions. Key priority areas such as worker management through AI and smart digital systems were launched with extensive support materials and events. The campaign's closing summit took place in December 2025 in Bilbao; and preparations for the **2026 HWC "Together for Mental Health at Work"** started.
- Networking activities included Management Board meetings, advisory group consultations, and four focal point meetings. The new FAST 2025 scheme supports focal points with streamlined funding and enhanced event management.
- **Cooperation with EU Agencies** included a new Memorandum of Understanding signed with ECHA whereas cooperation with Eurofound and Cedefop is supported by memoranda of understanding and implemented through annual action plans. Meetings have taken place with ELA on intensified cooperation. Following the Commission evaluation of EU-OSHA, Eurofound, Cedefop and ETF, the action plan for the follow-up on the recommendations was agreed with DG EMPL. Implementation of the action plan is on track and done in close collaboration with the other four employment agencies.
- EU-OSHA supports the **Western Balkans and Turkey** in their pre-accession process through the IPA programme, with the current edition expiring in January 2026. The Agency is working with DG ENEST to implement a forty-eight month action, starting in 2026, using both IPA and NDICI funding that will cover not only the Western Balkans and Turkey but also Ukraine and Moldova.
- Through the **FAST scheme**, which provides financial and logistic support to Focal Points, the Agency aims to strengthen collaboration, enhance knowledge exchange, and build a robust OSH culture across Europe on the basis of the Agency's products, while increasing dissemination and promotion capacity at Member State level. The scheme was reviewed in 2025 to increase efficiency and effectiveness of the different actions.

Budget and budget implementation

The initial annual budget of the agency was EUR 17,886,100 for 2025 (+1.5% compared to 2024). The implementation for commitment appropriations was 95.3% for a 96.0% implementation of the Annual Work programme. Total payment implementation reached 70.7%. A total of 24.6% was carried over to 2026.

EU-OSHA carried out three transfers of commitment and payment appropriations between the titles and within the chapters of the budget. The main reasons were to increase the financial resources for the social activities (BL1410), the contracting of interim staff (BL1500), the inter-institutional services (BL1510), catering services for EU inter-agency meetings (BL2500), the reinforcement of the FAST project and IT operational development (BL3040). The total amount transferred by decisions of the Executive Director is EUR 519,600.

EU-OSHA contributed in 2025 to the instrument for a Pre-accession Assistance Program via the implementation of contribution agreement IPA/2022/440-372 signed in 2022 with the European Commission - DG NEAR. The contribution is for a total of EUR 598,078 and for the period 2023-2026. The total implementation is 95.0% for the commitment appropriations when the total paid is 83,6%

Overall and considering all fund sources, the budget in commitment appropriations in 2025 was for a total EUR 18,161,827 of which 95.2% was committed when the total payment appropriations was for a total EUR 22,085,196 of which 75.3% was paid.

Impact of the activities in the financial statements

In the financial statements, the impact of the above-mentioned activities can be noted in the:

- Increase in “Receivables and recoverables” (see **note 4.1.5**) of EUR 946,630 (2025: EUR 5,551,032 versus 2024: EUR 4,604,402) mainly refers to the increase of the central treasury liaison accounts.
- Increase of the payables (see **note 4.2.3**) from EUR 2,248,239 in 2024 to EUR 2,917,924 in 2025 has been mainly driven by the increase of the carry forward charges to 2025 and the increase of the pre-financing liability related to unused balancing 2025 subsidy from the Commission.
- Decrease in expenses (see notes **5.2.1 to 5.2.5**) from EUR 18,243,123 in 2024 to EUR 16,795,675 in 2025 mainly relates to the decrease of the operating costs by 18%. The decrease of costs in 2025 is partly the increase of the outstanding commitments not expensed at 31.12.2025. Related obligations are to be paid in 2026. The staff costs increased by 2% in line with salary indexation and occupation of the staff in 2025.
- All in all, and compared to the financial year 2024, the 18% decrease in operating expenditure (decrease of of EUR 1,503,840 **see notes under 5.2**) coupled with the decrease in operating revenues (EUR 2025: 17,100,195 versus 2025: EUR 2024: 17,387,459, **note 5.1.1**) leads to the economic result for 2025 of EUR 277,176.

European Agency for Safety and Health at Work

2. FINANCIAL STATEMENTS 2025

All amounts are in EUR

2.1 Balance sheet

	2025	2024
NON-CURRENT ASSETS		
Intangible assets	**-**	**-**
Property, Plant and Equipment	**153.981**	**145.315**
Land and buildings	-	-
Plant and equipment	11.000	16.576
Computer hardware	142.980	124.219
Furniture and vehicles	-	4.520
Other fixtures and fittings	-	-
Tangible assets under construction	-	-
Financial assets		
Long-term receivables and recoverables	**-**	**9.315**
Long-term receivables and recoverables	-	9.315
Long-term receivables from consolidated EC entities	-	-
Pre-financing	**-**	**-**
CURRENT ASSETS		
Inventories	**-**	**-**
Financial assets	**-**	**-**
Pre-financing	**-**	**-**
Receivables and recoverables	**5.551.032**	**4.604.402**
Current receivables from non-exchange transactions	2.717	2.717
Current receivables from exchange transactions	5.548.315	4.601.685
Cash and cash equivalents	**7.000**	**6.120**
TOTAL ASSETS	**5.712.013**	**4.765.153**
NON-CURRENT LIABILITIES	**-**	**-**
Pension and other employee benefits	**-**	**-**
Provisions for risks and liabilities	**-**	**-**
Financial liabilities	**-**	**-**
Long-term liabilities to consolidated entities	**-**	**-**
Other liabilities	**-**	**-**
CURRENT LIABILITIES	**2.917.924**	**2.248.239**
Provisions for risks and liabilities	**-**	**-**
Financial liabilities	**-**	**-**
Payables		
Current payables	24.000	186.412
Accounts payable to consolidated EU entities	998.492	526.465
Accrued charges and deferred income	1.895.432	1.535.362
TOTAL LIABILITIES	**2.917.924**	**2.248.239**
NET ASSETS	**2.794.089**	**2.516.914**
Accumulated surplus/deficit	2.516.914	3.335.484
Economic result of the year	277.176	- 818.571

2.2 Statements of financial performance

	2025	2024
OPERATING REVENUE	**17.100.195**	**17.387.459**
Non-exchange revenue		
European Union Contribution	17.000.095	17.287.359
Other non-exchange revenue	100.100	100.100
Exchange revenue		
OPERATING EXPENSES	**- 16.795.129**	**- 18.243.123**
Operational expenses	- 6.715.363	- 8.219.202
Administrative expenses	- 2.131.461	- 2.230.953
Staff expenses	- 7.867.657	- 7.705.513
Fixed assets expenses	- 76.390	- 83.185
Other expenses	- 4.258	- 4.270
Financial expenses - interest late payment	-	-
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**305.066**	**- 855.664**
Financial revenue	- 27.345	37.651
Financial expenses	- 546	- 557
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**277.176**	**- 818.571**
Extraordinary gains	-	-
Extraordinary losses/gains - exchange rates	-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	**-**	**-**
ECONOMIC RESULT OF THE YEAR	**277.176**	**- 818.571**

2.3 Statement of changes in net assets

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2024	**3.335.484**	**- 818.571**	**2.516.914**
Changes in accounting policies	-	-	-
Balance as at 1 January 2025	**3.335.484**	**- 818.571**	**2.516.914**
Allocation of the economic result of previous year	- 818.571	818.571	-
Economic result of the year	-	277.176	277.176
Balance as at 31 December 2025	**2.516.914**	**277.176**	**2.794.089**

2.4 Statement of cash-flow

	2025	2024
Economic result of the year	277.176	- 818.571
Operating activities		
Amortisation	-	-
Depreciation	70.466	83.185
Decrease/(increase) in receivables and recoverables	- 937.316	1.340.791
Decreas/(Increase) in pre-financing	-	-
Increase/(decrease) in payables	309.616	- 352.621
Increase/(decrease) in accrued charges	360.070	- 192.803
Net cash flow from operating activities	**80.011**	**59.981**
Investing activities		
Increase in intangible assets and property, plant and equipment	- 85.055	- 60.861
Other…	5.924	-
Net cash flow from investing activities	**- 79.131**	**- 60.861**
Net increase / (decrease) in cash and cash equivalents	880	- 880
Cash and cash equivalents at the beginning of the year	6.120	7.000
Cash and cash equivalents at year-end	**7.000**	**6.120**

The Treasury of EU-OSHA is integrated into the Commission's treasury system. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables. EU-OSHA is titular of one bank account of which use is the imprest account for a maximum amount of EUR 7,000.

3. ACCOUNTING POLICIES

3.1 Significant accounting policies

3.1.1 Accounting principles

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.
The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

3.1.2 Basis of preparation

3.1.2.1 Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

3.1.2.2 Currency and basis for conversion

The annual accounts are presented in euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rate

Currency	31.12.2025	31.12.2024
BGN	1,95580	1,95580
CZK	24,17400	25,27100
DKK	7,46880	7,45770
HUF	381,68000	412,83000
PLN	4,23450	4,31000
RON	5,09110	4,97730
SEK	10,99450	11,53750
JPY	181,11000	159,89000
CHF	0,93370	0,93140
GBP	0,87540	0,83230
USD	1,15860	1,05420

3.1.2.3 Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.
Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

3.1.2.4 Application of new and revised European Union Accounting Rules (EAR)

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer adopted the revised EAR 11 ‘Financial Instruments’, which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 ‘Financial Instruments’, the amended IPSAS 28 ‘Financial Instruments: Presentation’ and the amended IPSAS 30 ‘Financial Instruments: Disclosures’ which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

The only financial instruments of the entity are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as ‘financial assets at amortised cost’ (‘loans and receivables’ in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

3.1.3 Balance sheet

3.1.3.1 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met, and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

3.1.3.2 Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the assets. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
Buildings	4% to 10%
Plant and equipment	10% to 25%
Furniture and vehicles	10% to 25%
Computer hardware	25% to 33%
Other	10% to 33%

Gains or losses on disposals are determined by comparing proceeds minus selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognized as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognized in the balance sheet.

3.1.3.3 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortization/depreciation and are tested annually for impairment. Assets that are subject to amortization/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.
Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

3.1.3.4 Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortized cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognized in the statement of financial performance.

3.1.3.5 Cash and cash equivalents

Cash and cash equivalents are financial assets at amortized cost and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

3.1.3.6 Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing. Refer to section 3.1.4.1 for further details.

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognized at invoice reception for the original amount. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

3.1.3.7 Accrued and deferred revenue and charges

Transactions and events are recognized in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognized in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognized in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognized based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognized in the subsequent accounting period.

3.1.4 Statement of financial performance

3.1.4.1 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.
Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognize an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognized as an asset (i.e. cash) is also recognized as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognized. Until the condition is met the revenue is deferred and recognized as a liability.

Revenue from exchange transactions

Revenue from the sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognized by reference to the stage of completion of the transaction at the reporting date.

3.1.4.2 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets.

They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognized in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognized as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation, or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognized as an expense for the eligible amount. At year-end, eligible expenses incurred due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

3.1.5 Contingent assets and liabilities

3.1.5.1 Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

3.1.5.2 Contingent liabilities

A contingent liability is either a possible obligation of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognized in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

3.1.6 Consolidation

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EU.

4. NOTES TO THE BALANCE SHEET

4.1 Assets

4.1.1 Intangible assets

	Software licences	Total
A. Purchase price		
Value on 1.1.2025	193.208	193.208
Changes during year		
· Additions	-	-
· Withdrawals / Reclassifications	- 105.041	- 105.041
· Correction on balance value		-
End of the year 31.12.2025	**88.167**	**88.167**
B. Amortisation		
Value on 1.1.2025	- 193.208	- 193.208
Changes during year		
· Additions	-	-
· Withdrawals / Reclassifications	105.041	105.041
· Correction on balance value		-
End of the year 31.12.2025	**- 88.167**	**- 88.167**
Net value (A + B)	**-**	**-**

No acquisition in 2025.

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4.1.2 Property, Plant and Equipment

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

	Building	Plant & Machinery	Furniture and vehicules	Computer equipment	Other fixtures and fittings	Total
A. Purchase price						
Value on 1.1.2025	444.582	220.016	418.438	752.993	38.252	1.874.281
Changes during year						
· Reclassifications						-
· Additions	-	-	-	85.055	-	85.055
· Withdrawals / Reclassifications	- 18.379	- 167.471	- 391.084	- 286.227	- 14.779	- 877.941
· Correction on balance value						-
End of the year 31.12.2025	**426.203**	**52.545**	**27.354**	**551.821**	**23.472**	**1.081.395**
B. Depreciation						
Value on 1.1.2025	- 444.582	- 203.439	- 413.918	- 628.775	- 38.252	- 1.728.966
Changes during year						
· Reclassifications						-
· Additions	-	- 5.576	-	- 64.890	-	- 70.466
· Withdrawals / Reclassifications	18.379	167.471	386.564	284.824	14.779	872.017
· Write-back						-
· Correction on balance value						-
End of the year 31.12.2025	**- 426.203**	**- 41.545**	**- 27.354**	**- 408.841**	**- 23.472**	**- 927.415**
Net value (A + B)	**-**	**11.000**	**-**	**142.980**	**-**	**153.981**

The new acquisitions of 2025 mainly relate to computer equipment.

4.1.3 Long-term receivables

At the 31.12.2025, there was no long-term receivables.

4.1.4 Short-term pre-financing

Pre-financing is one or more payments intended to provide contractors with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. At year-end outstanding pre-financing amounts are valued at the original amount(s) paid, deducting the amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end and value reductions. At the 31.12.2025, there was two open pre-financings to a third party for a total of EUR 207,611 relating to activities fully implemented in 2025. The open pre-financing has been cleared in early 2026.

4.1.5 Short-term receivables

Current receivables from non-exchange transactions	2025	2024
VAT Portugal	2.717	2.717
SUB - TOTAL	***2.717***	***2.717***
Current receivables from exchange transactions		
Central treasury liaison accounts	5.432.666	4.487.594
Staff	- 26.432	- 29.309
Deferred charges	111.458	84.482
Accrued income exchange	30.623	58.918
SUB - TOTAL	***5.548.315***	***4.601.685***
TOTAL	**5.551.032**	**4.604.402**

The current receivables from non-exchange transactions represent VAT amounts to be recovered from Portugal.

The treasury of the agency is integrated into the Commission's treasury system. Therefore, all payments and receipts are processed via the Commission's central treasury system and registered on inter-company (liaison) accounts, which are presented under this heading. Only some small payments are made via the imprest account managed locally. Further details in section 4.1.6.

For the current receivables from exchange transactions, the increase of the balance available on the treasury liaison accounts is mainly explained by the decrease of the amount related to outstanding commitments not expensed at 31.12.2025.

The accrued income exchange amount relates to the record in the accounting of the accrued interests yielded by the receivable that was recognised in 2019 in favor of EU-OSHA. The EU-OSHA's legal service launched the appropriate legal action to obtain an enforcement order to recover the amount. In 2025, the amount has been provisioned for impairment due to the unlikelihood of partial or full recovery.

The deferred charges relate mainly to software licenses that cover part of 2025 and 2026.

4.1.6 Cash and cash equivalents

	2025	2024
Imprest account	6.322	5.147
Petty cash	678	974
TOTAL	**7.000**	**6.120**

In accordance with the financial regulation, the imprest accounts may be set up for the collection of revenue other than own resources and/or for the payment of small amounts where it is materially impossible or inefficient to carry out payment operations by budgetary procedures.

4.2 Liabilities

4.2.1 Net assets

The net assets are composed of the accumulated surplus/deficit from previous years plus the financial performance for the year.

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2024	**3.335.484**	**- 818.571**	**2.516.914**
Changes in accounting policies	-	-	-
Balance as at 1 January 2025	**3.335.484**	**- 818.571**	**2.516.914**
Allocation of the economic result of previous year	- 818.571	818.571	-
Economic result of the year	-	277.176	277.176
Balance as at 31 December 2025	**2.516.914**	**277.176**	**2.794.089**

4.2.2 Provision for risks and liabilities

In 2025, an impairment is performed on the outstanding receivable of EUR 4,258 corresponding to interests yielded by the receivable recognised in 2019 (EUR 226,754) and related, to a legal case ongoing against a former staff member of EU-OSHA. As it is unlikely that the amount will be recovered, a doubtful debt provision is booked.

Since March 2023, EU-OSHA is involved in an action for annulment brought by an economic operator. The case has been processed by the Court of Justice of the EU and the General Court. In 2024 the General Court's gave his decision in favour of OSHA and consequently an accrued income of EUR 32,554 has been considered. In 2025 the economic operator lodged an appeal and in line with OSHA's legal advice is has been decided to keep the recovery process on hold until a final court decision is received.

4.2.3 Short-term payables

Current payables	2025	2024
Suppliers	24.000	186.412
SUB - TOTAL	***24.000***	***186.412***
Other payables		
Pre-financing received from EC - operating subsidy	97.794	275.728
Pre-financing received from EC - balancing subsidy	900.049	245.632
Other payables	649	5.104
SUB - TOTAL	***998.492***	***526.464***
Accrued charges		
Holidays not taken 2025	179.784	174.689
Accrued charges on carry forward to 2025	1.715.647	1.360.673
SUB - TOTAL	***1.895.432***	***1.535.362***
TOTAL	**2.917.924**	**2.248.238**

The pre-financing liability for operating subsidy relates to delegation agreements for projects financed from the Commission's Instrument for Pre-Accession Assistance (IPA III). The main goal of these projects is to prepare the EU candidate countries and potential candidates for their future participation in the European Agency for Safety and Health at Work network.

The pre-financing liability concerning the balancing subsidy comprises unused amounts of the 2025 balancing subsidy that is to be reimbursed by EU-OSHA to the European Commission in 2026.

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g., accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end.

5. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

5.1 Revenue

5.1.1 Non-exchange revenue

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

Operating revenue	2025	2024
EC subsidy	17.000.095	17.287.359
Miscellaneous	100.100	100.100
TOTAL	**17.100.195**	**17.387.459**

The heading funds from the Commission correspond to the amounts of the Commission balancing subsidy of EUR 16,822,161 and operating IPA subsidy of EUR 177,934 used during 2025. Unused amounts are recorded as pre-financing liabilities under accounts payable. Further details in section 4.2.3.

The other non-exchange revenue refers to contributions to EU-OSHA for the administrative activities received from the Instituto Nacional de Seguridad y Salud en el Trabajo (EUR 60,100) and OSALAN, the Instituto Vasco de Seguridad y Salud Laborales (EUR 40,000).

5.1.2 Exchange revenue

Financial revenue	2025	2024
Financial revenue	- 28.295	36.823
Other	951	828
TOTAL	**- 27.345**	**37.651**

The financial revenue mainly consists in the record in the accounting of the accrued interests (EUR 4,258) yielded by the receivable that was recognised in 2019 in favor of EU-OSHA.

5.2 Expenses

5.2.1 Operational expenses

Included under this heading are expenses incurred in relation to operational activities.

Operating expenses	2025	2024
Operating costs	6.715.363	8.219.202
TOTAL	**6.715.363**	**8.219.202**

Included under this heading are operational expenses incurred in relation to the core tasks of the Agency. The operational costs also include amounts related to expert fees, the operational missions and activity related to the evaluation of the Agency.

The decrease of the operational costs is directly linked to the increase of the outstanding commitments not expensed at 31.12.2025 and related obligations to be paid in 2026.

5.2.2 Administrative

Included under this heading are expenses of administrative nature such as external non-IT services, operating leasing expenses, communications and publications, training costs etc.

Administrative expenses	2025	2024
Office Supplies & Maintenance	548.668	802.542
PP&E related expenses	259.969	277.400
Operating leasing expenses	360.916	397.716
Training costs	96.915	59.500
External non IT services	336.956	389.636
Expenses with other consolidated entities	443.717	198.928
Communications & publications	42.250	56.655
Missions	25.140	34.650
Other	17.476	14.483
TOTAL	**2.132.007**	**2.231.511**

The decrease of administrative expenses has been driven in all items except in the expenses with other consolidated entities & the training cost.

The property, plant and equipment related expenses are mainly for the maintenance, security and insurance of the headquarters' offices in Bilbao. The operating lease expenses refer to the same premises. The amounts committed to be paid during the remaining term the lease contracts are as follows:

Future amounts to be paid				
	<1 year	1 - 5 years	>5 years	Total
Buildings	287.095	232.415		519.510

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5.2.3 Staff

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the Commission, the calculations of staff-related costs are carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities.

Staff expenses	2025	2024
Staf costs	7.867.657	7.705.513
TOTAL	**7.867.657**	**7.705.513**

Increase of staff costs by 2% is mainly due increase in basic salaries, and the occupation of the staff during the year 2025.

5.2.4 Fixed assets

The property, plant and equipment related expenses are mainly for the 2025 depreciations.

Fixed assets expenses	2025	2024
Depreciation of intangible fixed assets	-	-
Depreciation of tangible fixed assets	70.466	83.185
Amounts written off tangible fixed assets	5.924	-
TOTAL	**76.390**	**83.185**

Compared to 2024, the decrease in the depreciation of the tangible fixed assets is mainly related to the computer equipment.

5.2.5 Other

In 2025, an impairment is performed on the outstanding receivable of EUR 4,258. This amount corresponds to the interests yielded by the ongoing legal case against a former staff member of EU-OSHA. As it is doubtful that the amount will be recovered, a doubtful debt provision is booked.

Other expenses	2025	2024
Impairment of current receivables	4.258	4.270
TOTAL	**4.258**	**4.270**

6. OTHER SIGNIFICANT DISCLOSURES

6.1 Reste-à-liquider and other outstanding commitments not yet expensed

6.1.1 Reste-à-liquider (RAL)

The RAL represents the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	2025	2024
Reste à Liquider	4.492.906	4.154.106
TOTAL	**4.492.906**	**4.154.106**

6.1.2 Outstanding commitments not yet expensed

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance (=accruals).

	2025	2024
Outstanding commitments not yet expensed	2.482.189	2.522.538
TOTAL	**2.482.189**	**2.522.538**

6.2 Legal case

	2025	2024
Number of legal case open	2	2

Since March 2023, EU-OSHA is involved in an action for annulment brought by an economic operator. In 2024 the General Court and the Court of Justice of the European Union ruled in favour of EU-OSHA. Following the appeal by the claimant in 2025 the recovery process has been put on hold until the second instance decision which is expected in 2026.

6.3 Related parties

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between the relevant entity and the parties involved take place as part of the normal operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

6.4 Key management entitlements

The Executive Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

	2025	2024
Executive Director	AD14	AD14

6.5 Events after reporting date

There are no major events after the reporting date to report.

7. FINANCIAL RISK MANAGEMENT

Types of risk

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the entity has no significant interest rate risk and other price risk).

(1) Currency risk is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

Liquidity risk is the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

7.1 Currency risks

At the end of the year, the financial assets are composed of exchange receivables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

7.2 Credit risk

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days except for the balance described in the section 4.1.5. As an impairment is performed on this receivable, no other credit loss is expected during the lifetime of the receivables, the entity is not exposed to any significant credit risk.

7.3 Liquidity risk

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

CONTENTS:

1 BUDGETARY PRINCIPLES AND STRUCTURE

1.1 Budgetary principles

The establishment and implementation of the EU-OSHA budget is governed by the following basic principles set out in Article 5 of the Financial Regulation of the Agency adopted on 27 September 2019:

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the EU-OSHA budget. No expenditure may be committed or authorised more than the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuity

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euros and the accounts shall be presented in euros.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented, and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2 Structure and presentation of the budget

Following the provisions of the EU-OSHA Financial Regulation adopted by the Management Board decision 2019/09 of 27 September 2019, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by EU-OSHA and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with EU-OSHA. It also includes recruitment expenses, training, expenses for the socio-medical infrastructure and representation costs.

Title 2

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing for the implementation of the activities and tasks assigned to EU-OSHA by its establishing Regulation (EU) No. 2019/126 of the European Parliament and of the Council of 16 January 2019 repealing Council Regulation (EC) No 2062/94.

Title 4 - Assigned revenue budget lines

These relate to the financing of specific items of expenditure. They are external assigned revenue.

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2 RESULT OF THE IMPLEMENTATION OF THE BUDGET

		2025		2024
Revenue (a)		**17.823.261**		**17.376.988**
EC subsidy		17.722.210		17.357.855
Other subsidies		878		-
Miscellaneous revenue		100.173		19.133
Expenditure (b)	**-**	**17.324.612**	**-**	**17.826.306**
Staff - Title I of the budget				
Payments	-	8.118.922	-	8.037.655
Appropriations carried forward	-	159.380	-	127.881
Administration - Title II of the budget				
Payments	-	1.254.046	-	1.268.278
Appropriations carried forward	-	505.913	-	635.760
Operating activities - Title III of the budget				
Payments	-	3.280.803	-	4.146.141
Appropriations carried forward	-	3.729.819	-	3.159.727
Operating activities - Title IV of the budget				
Payments	-	177.934	-	175.137
Appropriations carried forward	-	97.794	-	275.728
Outturn for the financial year (a + b)		**498.649**	**-**	**449.318**
Appropriations carried over and cancelled		125.673		162.660
Adjustment unused appropriations at the end of previous year		275.728		532.278
Exchange rate differences		-		12
Balance of the outturn account for the financial year		**900.049**		**245.632**
Balance carried over from the previous financial year		245.632		490.731
Reimbursements to EC	-	245.632	-	490.731
Amount related to the financial year to be reimbursed to EC		**900.049**		**245.632**

3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	2025	2024
Financial performance year N	**277.176**	**- 818.571**
Adjustment for accrual items (items not in the budgetary result but included in the financial performance)		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	- 1.721.775	- 1.774.697
Adjustments for Accrual Cut-off (cut- off 31.12.N)	1.919.432	1.684.952
Deferred charges	- 26.976	- 23.889
Unpaid invoices at year end but booked in charges (class 6)	-	0
Depreciation of intangible and tangible fixed assets	70.466	83.185
Bad debt provision		4.270
Payments made from carry over of payment appropriations	3.797.695	4.845.583
Exchange rate differences		
Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)		
Asset acquisitions	- 85.055	- 60.861
Payment appropriations carried over to N+1	- 4.492.906	- 4.199.096
New pre-financing received in the year and remaining open as at 31.12.N	722.115	- 10.918
Cancellation of unused carried over payment approppriations from previous year	125.673	162.660
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue	275.728	357.142
Others	38.477	- 4.127
TOTAL	**900.049**	**245.631**
Budgetary result year N	**900.049**	**245.632**
Delta not explained	-	-

4 IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 1

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
10-0	EUROPEAN COMMISSION	16 826	16 826	16 764	0	16 764	16 764	0	16 764	-	0
Total Chapter 10-0		16 826	16 826	16 764	0	16 764	16 764	0	16 764	-	0
Total Title 10-0		**16 826**	**16 826**	**16 764**	**0**	**16 764**	**16 764**	**0**	**16 764**	**-**	**0**

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
11-0	OTHER REVENUE	491	491	491	0	491	491	0	491	-	0
Total Chapter 11-0		491	491	491	0	491	491	0	491	-	0
Total Title 10-1		**491**	**491**	**491**	**0**	**491**	**491**	**0**	**491**	**-**	**0**

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
12-0	EEA EFTA CONTRIBUTION	469	469	468	0	468	468	0	468	-	0
Total Chapter 12-0		469	469	468	0	468	468	0	468	-	0
Total Title 10-2		**469**	**469**	**468**	**0**	**468**	**468**	**0**	**468**	**-**	**0**

4.2 Implementation of budget revenue – Title 2

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
20-0	GRANT FROM BASQUE	40	40	40	0	40	40	0	40	-	0
Total Chapter 20-0		40	40	40	0	40	40	0	40	-	0
Total Title 20-0		**40**	**40**	**40**	**0**	**40**	**40**	**0**	**40**	**-**	**0**

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
22-0	GRANT FROM SPAIN	60	60	60	0	60	60	0	60	-	0
Total Chapter 22-0		60	60	60	0	60	60	0	60	-	0
Total Title 20-2		**60**	**60**	**60**	**0**	**60**	**60**	**0**	**60**	**-**	**0**

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4.3 Implementation of budget revenue – Title 5 and GRAND TOTAL

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
50-0	MISCELLANEOUS REVENU	0	0	0	213	213	0	0	0	-	213
Total Chapter 50-0		0	0	0	213	213	0	0	0	-	213
Total Title 54-0		**0**	**0**	**0**	**213**	**213**	**0**	**0**	**0**	**-**	**213**

EUR '000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
50-0	OTHER REV ADMIN OPER	0	0	1	0	1	1	0	1	-	0
Total Chapter 50-0		0	0	1	0	1	1	0	1	-	0
Total Title 59-0		**0**	**0**	**1**	**0**	**1**	**1**	**0**	**1**	**-**	**0**

GRAND TOTAL	**17 886**	**17 886**	**17 823**	**213**	**18 036**	**17 823**	**0**	**17 823**	**-**	**213**

5 IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & changes in commitment appropriations

5.1.1 Breakdown & changes in commitment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	TEMPORARY AGENTS	6 110	0	(400)	5 710	0	0	0	5 710
1113	CONTRACT AGENTS	2 060	0	(116)	1 944	0	0	0	1 944
Total Chapter 11		8 170	0	(516)	7 654	0	0	0	7 654
1200	SUNDRY RECRUITMENT EXPENSES	3	0	0	3	0	0	0	3
Total Chapter 12		3	0	0	3	0	0	0	3
1300	MISSION EXPENSES	55	0	0	55	0	0	0	55
Total Chapter 13		55	0	0	55	0	0	0	55
1410	SOCIOMEDICAL WELFARE OTHER AIDS GRANTS	60	0	4	64	0	0	0	64
1450	TRAININGS OF STAFF	95	0	0	95	0	0	0	95
Total Chapter 14		155	0	4	159	0	0	0	159
1500	INTERIM SERVICES	250	0	40	290	0	0	0	290
1510	INTERINSTITUTIONAL SERVICES	185	0	22	207	0	0	0	207
1522	TRAINEESHIPS	135	0	0	135	0	0	0	135
Total Chapter 15		570	0	62	632	0	0	0	632
Total Title 1		**8 953**	**0**	**(450)**	**8 503**	**0**	**0**	**0**	**8 503**

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5.1.2 Breakdown & changes in commitment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	RENTAL OF BUILDINGS	415	0	(4)	412	0	0	0	412
2030	BUILDING ASSOCIATED COSTS	416	0	0	416	0	0	0	416
Total Chapter 20		831	0	(4)	828	0	0	0	828
2100	IT EXPENDITURE	635	0	0	635	0	0	0	635
2140	TELECOMMUNICATION COSTS	65	0	0	65	0	0	0	65
2150	IT INTERINSTITUTIONAL SERVICES	265	0	0	265	0	0	0	265
Total Chapter 21		965	0	0	965	0	0	0	965
2210	NEW AND REPLACEMENT	18	0	0	18	0	0	0	18
Total Chapter 22		18	0	0	18	0	0	0	18
2330	LEGAL EXPENSES AND AUDIT SERVICES	55	0	0	55	0	0	0	55
2359	OTHER ADMINSITRATIVE EXPENDITURE	27	0	0	27	0	0	0	27
Total Chapter 23		82	0	0	82	0	0	0	82
2500	MEETINGS OF ADMINISTRATIVE NATURE	0	0	4	4	0	0	0	4
Total Chapter 25		0	0	4	4	0	0	0	4
Total Title 2		**1 895**	**0**	**0**	**1 895**	**0**	**0**	**0**	**1 895**

5.1.3 Breakdown & changes in commitment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3010	ANTICIPATING CHANGE	150	0	0	150	0	0	0	150
3020	FACTS AND FIGURES AN	1 785	0	0	1 785	0	0	0	1 785
3030	TOOLS FOR OSH MANAGE	270	0	0	270	0	0	0	270
3040	RAISING AWARENESS AN	4 102	0	450	4 552	0	0	0	4 552
3050	NETWORKING KNOWLEDGE	219	0	0	219	0	0	0	219
3060	NETWORKING AND RELAT	475	0	0	475	0	0	0	475
Total Chapter 30		7 000	0	450	7 450	0	0	0	7 450
3100	SUPPORT TO OPERATION	38	0	0	38	0	0	0	38
Total Chapter 31		38	0	0	38	0	0	0	38
Total Title 3		**7 038**	**0**	**450**	**7 488**	**0**	**0**	**0**	**7 488**

5.1.4 Breakdown & changes in commitment appropriations – Title 4 and Grant total

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4300	IPA III 2022 PROGRAMME	0	0	0	0	0	166	166	166
Total Chapter 43		0	0	0	0	0	166	166	166
Total Title 4		**0**	**0**	**0**	**0**	**0**	**166**	**166**	**166**
GRAND TOTAL		**17 886**	**0**	**0**	**17 886**	**0**	**166**	**166**	**18 052**

5.2 Breakdown & changes in payment appropriations

5.2.1 Breakdown & changes in payment appropriations – Title 1

EUR '000

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	TEMPORARY AGENTS	6 110	0	(400)	5 710	0	0	0	5 710
1113	CONTRACT AGENTS	2 060	0	(116)	1 944	0	0	0	1 944
Total Chapter 11		8 170	0	(516)	7 654	0	0	0	7 654
1200	SUNDRY RECRUITMENT EXPENSES	3	0	0	3	0	0	0	3
Total Chapter 12		3	0	0	3	0	0	0	3
1300	MISSION EXPENSES	55	0	0	55	0	0	0	55
Total Chapter 13		55	0	0	55	0	0	0	55
1410	SOCIOMEDICAL WELFARE OTHER AIDS GRANTS	60	0	4	64	7	0	7	71
1450	TRAININGS OF STAFF	95	0	0	95	50	0	50	145
Total Chapter 14		155	0	4	159	57	0	57	216
1500	INTERIM SERVICES	250	0	40	290	65	0	65	355
1510	INTERINSTITUTIONAL SERVICES	185	0	22	207	6	0	6	213
1522	TRAINEESHIPS	135	0	0	135	0	0	0	135
Total Chapter 15		570	0	62	632	71	0	71	703
Total Title 1		**8 953**	**0**	**(450)**	**8 503**	**128**	**0**	**128**	**8 631**

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5.2.2 Breakdown & changes in payment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	RENTAL OF BUILDINGS	415	0	(4)	412	2	0	2	413
2030	BUILDING ASSOCIATED COSTS	416	0	0	416	73	0	73	489
Total Chapter 20		831	0	(4)	828	74	0	74	902
2100	IT EXPENDITURE	635	0	0	635	299	0	299	934
2140	TELECOMMUNICATION COSTS	65	0	0	65	25	0	25	90
2150	IT INTERINSTITUTIONAL SERVICES	265	0	0	265	204	0	204	469
Total Chapter 21		965	0	0	965	529	0	529	1 494
2210	NEW AND REPLACEMENT	18	0	0	18	0	0	0	18
Total Chapter 22		18	0	0	18	0	0	0	18
2330	LEGAL EXPENSES AND AUDIT SERVICES	55	0	0	55	27	0	27	82
2359	OTHER ADMINSITRATIVE EXPENDITURE	27	0	0	27	5	0	5	32
Total Chapter 23		82	0	0	82	33	0	33	114
2500	MEETINGS OF ADMINISTRATIVE NATURE	0	0	4	4	0	0	0	4
Total Chapter 25		0	0	4	4	0	0	0	4
Total Title 2		**1 895**	**0**	**0**	**1 895**	**636**	**0**	**636**	**2 531**

5.2.3 Breakdown & changes in payment appropriations – Title 3

EUR '000

		Budget appropriations				Additional appropriations			
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appropr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3010	ANTICIPATING CHANGE	150	0	0	150	141	0	141	291
3020	FACTS AND FIGURES AN	1 785	0	0	1 785	792	0	792	2 577
3030	TOOLS FOR OSH MANAGE	270	0	0	270	158	0	158	428
3040	RAISING AWARENESS AN	4 102	0	450	4 552	1 292	0	1 292	5 844
3050	NETWORKING KNOWLEDGE	219	0	0	219	739	0	739	957
3060	NETWORKING AND RELAT	475	0	0	475	37	0	37	512
Total Chapter 30		7 000	0	450	7 450	3 160	0	3 160	10 610
3100	SUPPORT TO OPERATION	38	0	0	38	0	0	0	38
Total Chapter 31		38	0	0	38	0	0	0	38
Total Title 3		**7 038**	**0**	**450**	**7 488**	**3 160**	**0**	**3 160**	**10 648**

5.2.4 Breakdown & changes in payment appropriations – Title 4 and Grand total

EUR '000

		Budget appropriations				Additional appropriations			
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appropr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4300	IPA III 2022 PROGRAMME	0	0	0	0	0	276	276	276
Total Chapter 43		0	0	0	0	0	276	276	276
Total Title 4		**0**	**0**	**0**	**0**	**0**	**276**	**276**	**276**

GRAND TOTAL	**17 886**	**0**	**0**	**17 886**	**3 923**	**276**	**4 199**	**22 085**

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5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

EUR '000

			Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	TEMPORARY AGENTS	5 710	5 618	0	0	5 618	98 %	0	0	0	92	0	0	92
1113	CONTRACT AGENTS	1 944	1 891	0	0	1 891	97 %	0	0	0	53	0	0	53
Total Chapter 11		7 654	7 508	0	0	7 508	98 %	0	0	0	146	0	0	146
1200	SUNDRY RECRUITMENT EXPENSES	3	0	0	0	0	7 %	0	0	0	3	0	0	3
Total Chapter 12		3	0	0	0	0	7 %	0	0	0	3	0	0	3
1300	MISSION EXPENSES	55	29	0	0	29	53 %	0	0	0	26	0	0	26
Total Chapter 13		55	29	0	0	29	53 %	0	0	0	26	0	0	26
1410	SOCIOMEDICAL WELFARE OTHER AIDS GRANTS	64	60	0	0	60	94 %	0	0	0	4	0	0	4
1450	TRAININGS OF STAFF	95	87	0	0	87	91 %	0	0	0	8	0	0	8
Total Chapter 14		159	147	0	0	147	92 %	0	0	0	13	0	0	13
1500	INTERIM SERVICES	290	286	0	0	286	99 %	0	0	0	4	0	0	4
1510	INTERINSTITUTIONAL SERVICES	207	200	0	0	200	96 %	0	0	0	8	0	0	8
1522	TRAINEESHIPS	135	108	0	0	108	80 %	0	0	0	27	0	0	27
Total Chapter 15		632	594	0	0	594	94 %	0	0	0	38	0	0	38
Total Title 1		**8 503**	**8 278**	**0**	**0**	**8 278**	**97 %**	**0**	**0**	**0**	**225**	**0**	**0**	**225**

5.3.2 Implementation of commitment appropriations – Title 2

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2000	RENTAL OF BUILDINGS	412	361	0	0	361	88 %	0	0	0	50	0	0	50
2030	BUILDING ASSOCIATED COSTS	416	392	0	0	392	94 %	0	0	0	24	0	0	24
Total Chapter 20		828	753	0	0	753	91 %	0	0	0	75	0	0	75
2100	IT EXPENDITURE	635	635	0	0	635	100 %	0	0	0	0	0	0	0
2140	TELECOMMUNICATION COSTS	65	57	0	0	57	88 %	0	0	0	8	0	0	8
2150	IT INTERINSTITUTIONAL SERVICES	265	241	0	0	241	91 %	0	0	0	24	0	0	24
Total Chapter 21		965	933	0	0	933	97 %	0	0	0	32	0	0	32
2210	NEW AND REPLACEMENT	18	0	0	0	0	0 %	0	0	0	18	0	0	18
Total Chapter 22		18	0	0	0	0	0 %	0	0	0	18	0	0	18
2330	LEGAL EXPENSES AND AUDIT SERVICES	55	44	0	0	44	82 %	0	0	0	10	0	0	10
2359	OTHER ADMINSITRATIVE EXPENDITURE	27	27	0	0	27	99 %	0	0	0	0	0	0	0
Total Chapter 23		82	71	0	0	71	88 %	0	0	0	10	0	0	10
2500	MEETINGS OF ADMINISTRATIVE NATURE	4	3	0	0	3	86 %	0	0	0	0	0	0	0
Total Chapter 25		4	3	0	0	3	86 %	0	0	0	0	0	0	0
Total Title 2		**1 895**	**1 760**	**0**	**0**	**1 760**	**93 %**	**0**	**0**	**0**	**135**	**0**	**0**	**135**

European Agency for Safety and Health at Work

5.3.3 Implementation of commitment appropriations – Title 3

EUR '000

	Item	Total approp. available	Commitments made: from final adopt. budget	Commitments made: from carry-overs	Commitments made: from assign. revenue	Commitments made: Total	Commitments made: %	Appropriations carried over to 2026: Assign. revenue	Appropriations carried over to 2026: By decision	Appropriations carried over to 2026: Total	Appropriations lapsing: from final adopt. budget	Appropriations lapsing: from carry-overs	Appropriations lapsing: from assign. revenue	Appropriations lapsing: Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3010	ANTICIPATING CHANGE	150	140	0	0	140	94 %	0	0	0	10	0	0	10
3020	FACTS AND FIGURES AN	1 785	1 480	0	0	1 480	83 %	0	0	0	305	0	0	305
3030	TOOLS FOR OSH MANAGE	270	266	0	0	266	99 %	0	0	0	4	0	0	4
3040	RAISING AWARENESS AN	4 552	4 539	0	0	4 539	100 %	0	0	0	12	0	0	12
3050	NETWORKING KNOWLEDGE	219	125	0	0	125	57 %	0	0	0	93	0	0	93
3060	NETWORKING AND RELAT	475	438	0	0	438	92 %	0	0	0	37	0	0	37
Total Chapter 30		7 450	6 989	0	0	6 989	94 %	0	0	0	461	0	0	461
3100	SUPPORT TO OPERATION	38	22	0	0	22	57 %	0	0	0	16	0	0	16
Total Chapter 31		38	22	0	0	22	57 %	0	0	0	16	0	0	16
Total Title 3		**7 488**	**7 011**	**0**	**0**	**7 011**	**94 %**	**0**	**0**	**0**	**477**	**0**	**0**	**477**

European Agency for Safety and Health at Work

Implementation of commitment appropriations – Title 4 and Grand total

EUR '000

			Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
	Item	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
4300	IPA III 2022 PROGRAMME	166	0	0	136	136	82 %	30	0	30	0	0	0	0
Total Chapter 43		166	0	0	136	136	82 %	30	0	30	0	0	0	0
Total Title 4		**166**	**0**	**0**	**136**	**136**	**82 %**	**30**	**0**	**30**	**0**	**0**	**0**	**0**
GRAND TOTAL		**18 052**	**17 049**	**0**	**136**	**17 185**	**95 %**	**30**	**0**	**30**	**837**	**0**	**0**	**837**

European Agency for Safety and Health at Work

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100	TEMPORARY AGENTS	5 710	5 618	0	0	5 618	98 %	0	0	0	0	92	0	0	92
1113	CONTRACT AGENTS	1 944	1 891	0	0	1 891	97 %	0	0	0	0	53	0	0	53
Total Chapter 11		7 654	7 508	0	0	7 508	98 %	0	0	0	0	146	0	0	146
1200	SUNDRY RECRUITMENT EXPENSES	3	0	0	0	0	7 %	0	0	0	0	3	0	0	3
Total Chapter 12		3	0	0	0	0	7 %	0	0	0	0	3	0	0	3
1300	MISSION EXPENSES	55	22	0	0	22	40 %	7	0	0	7	26	0	0	26
Total Chapter 13		55	22	0	0	22	40 %	7	0	0	7	26	0	0	26
1410	SOCIOMEDICAL WELFARE OTHER AIDS GRANTS	71	26	1	0	27	39 %	34	0	0	34	4	5	0	10
1450	TRAININGS OF STAFF	145	56	48	0	104	72 %	30	0	0	30	8	2	0	10
Total Chapter 14		216	82	50	0	132	61 %	64	0	0	64	13	7	0	20
1500	INTERIM SERVICES	355	199	59	0	259	73 %	87	0	0	87	4	5	0	9
1510	INTERINSTITUTIONAL SERVICES	213	199	3	0	202	95 %	1	0	0	1	7	3	0	10
1522	TRAINEESHIPS	135	108	0	0	108	80 %	0	0	0	0	27	0	0	28
Total Chapter 15		703	506	62	0	569	81 %	88	0	0	88	38	9	0	47
Total Title 1		**8 631**	**8 119**	**112**	**0**	**8 231**	**95 %**	**159**	**0**	**0**	**159**	**225**	**16**	**0**	**241**

European Agency for Safety and Health at Work

5.4.2 Implementation of payment appropriations – Title 2

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2000	RENTAL OF BUILDINGS	413	360	1	0	361	87 %	1	0	0	1	50	1	0	51
2030	BUILDING ASSOCIATED COSTS	489	258	70	0	328	67 %	133	0	0	133	24	3	0	27
Total Chapter 20		902	619	71	0	690	76 %	134	0	0	134	75	3	0	78
2100	IT EXPENDITURE	934	351	292	0	644	69 %	283	0	0	283	0	7	0	7
2140	TELECOMMUNICATIO N COSTS	90	2	25	0	27	30 %	55	0	0	55	8	0	0	8
2150	IT INTERINSTITUTIONAL SERVICES	469	241	204	0	445	95 %	0	0	0	0	24	0	0	24
Total Chapter 21		1 494	594	521	0	1 115	75 %	339	0	0	339	32	7	0	40
2210	NEW AND REPLACEMENT	18	0	0	0	0	0 %	0	0	0	0	18	0	0	18
Total Chapter 22		18	0	0	0	0	0 %	0	0	0	0	18	0	0	18
2330	LEGAL EXPENSES AND AUDIT SERVICES	82	17	22	0	39	48 %	27	0	0	27	10	5	0	15
2359	OTHER ADMINSITRATIVE EXPENDITURE	32	21	4	0	26	79 %	5	0	0	5	0	1	0	1
Total Chapter 23		114	38	26	0	65	56 %	33	0	0	33	10	7	0	17
2500	MEETINGS OF ADMINISTRATIVE NATURE	4	3	0	0	3	86 %	0	0	0	0	0	0	0	0
Total Chapter 25		4	3	0	0	3	86 %	0	0	0	0	0	0	0	0
Total Title 2		**2 531**	**1 254**	**618**	**0**	**1 872**	**74 %**	**506**	**0**	**0**	**506**	**135**	**17**	**0**	**152**

5.4.3 Implementation of payment appropriations – Title 3

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3010	ANTICIPATING CHANGE	291	37	139	0	176	61 %	103	0	0	103	10	2	0	12
3020	FACTS AND FIGURES AN	2 577	364	776	0	1 140	44 %	1 116	0	0	1 116	305	16	0	321
3030	TOOLS FOR OSH MANAGE	428	186	158	0	344	80 %	80	0	0	80	4	0	0	4
3040	RAISING AWARENESS AN	5 844	2 362	1 256	0	3 618	62 %	2 177	0	0	2 177	12	36	0	48
3050	NETWORKING KNOWLEDGE	957	10	709	0	719	75 %	115	0	0	115	93	30	0	123
3060	NETWORKING AND RELAT	512	300	29	0	329	64 %	138	0	0	138	37	8	0	45
Total Chapter 30		10 610	3 259	3 067	0	6 327	60 %	3 730	0	0	3 730	461	92	0	553
3100	SUPPORT TO OPERATION	38	22	0	0	22	57 %	0	0	0	0	16	0	0	16
Total Chapter 31		38	22	0	0	22	57 %	0	0	0	0	16	0	0	16
Total Title 3		**10 648**	**3 281**	**3 067**	**0**	**6 348**	**60 %**	**3 730**	**0**	**0**	**3 730**	**477**	**92**	**0**	**570**

5.4.4 Implementation of payment appropriations – Title 4 and Grand total

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
4300	IPA III 2022 PROGRAMME	276	0	0	178	178	65 %	0	0	98	98	0	0	0	0
Total Chapter 43		276	0	0	178	178	65 %	0	0	98	98	0	0	0	0
Total Title 4		**276**	**0**	**0**	**178**	**178**	**65 %**	**0**	**0**	**98**	**98**	**0**	**0**	**0**	**0**
GRAND TOTAL		**22 085**	**12 654**	**3 798**	**178**	**16 629**	**75 %**	**4 395**	**0**	**98**	**4 493**	**837**	**126**	**0**	**963**

European Agency for Safety and Health at Work

6 OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100	TEMPORARY AGENTS	0	0	0	0	5 618	5 618	0	0	0
1113	CONTRACT AGENTS	0	0	0	0	1 891	1 891	0	0	0
Total Chapter 11		0	0	0	0	7 508	7 508	0	0	0
1200	SUNDRY RECRUITMENT EXPENSES	0	0	0	0	0	0	0	0	0
Total Chapter 12		0	0	0	0	0	0	0	0	0
1300	MISSION EXPENSES	0	0	0	0	29	22	0	7	7
Total Chapter 13		0	0	0	0	29	22	0	7	7
1410	SOCIOMEDICAL WELFARE OTHER AIDS GRANTS	7	(5)	1	0	60	26	0	34	34
1450	TRAININGS OF STAFF	50	(2)	48	0	87	56	0	30	30
Total Chapter 14		57	(7)	50	0	147	82	0	64	64
1500	INTERIM SERVICES	65	(5)	59	0	286	199	0	87	87
1510	INTERINSTITUTIONAL SERVICES	6	(3)	3	0	200	199	0	1	1
1522	TRAINEESHIPS	0	(0)	0	0	108	108	0	0	0
Total Chapter 15		71	(9)	62	0	594	506	0	88	88
Total Title 1		**128**	**(16)**	**112**	**0**	**8 278**	**8 119**	**0**	**159**	**159**

European Agency for Safety and Health at Work

6.2 Outstanding commitments – Title 2

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2000	RENTAL OF BUILDINGS	2	(1)	1	0	361	360	0	1	1
2030	BUILDING ASSOCIATED COSTS	73	(3)	70	0	392	258	0	133	133
Total Chapter 20		74	(3)	71	0	753	619	0	134	134
2100	IT EXPENDITURE	299	(7)	292	0	635	351	0	283	283
2140	TELECOMMUNICATION COSTS	25	(0)	25	0	57	2	0	55	55
2150	IT INTERINSTITUTIONAL SERVICES	204	0	204	0	241	241	0	0	0
Total Chapter 21		529	(7)	521	0	933	594	0	339	339
2330	LEGAL EXPENSES AND AUDIT SERVICES	27	(5)	22	0	44	17	0	27	27
2359	OTHER ADMINSITRATIVE EXPENDITURE	5	(1)	4	0	27	21	0	5	5
Total Chapter 23		33	(7)	26	0	71	38	0	33	33
2500	MEETINGS OF ADMINISTRATIVE NATURE	0	0	0	0	3	3	0	0	0
Total Chapter 25		0	0	0	0	3	3	0	0	0
Total Title 2		**636**	**(17)**	**618**	**0**	**1 760**	**1 254**	**0**	**506**	**506**

European Agency for Safety and Health at Work

6.3 Outstanding commitments – Title 3

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3010	ANTICIPATING CHANGE	141	(2)	139	0	140	37	0	103	103
3020	FACTS AND FIGURES AN	792	(16)	776	0	1 480	364	0	1 116	1 116
3030	TOOLS FOR OSH MANAGE	158	(0)	158	0	266	186	0	80	80
3040	RAISING AWARENESS AN	1 292	(36)	1 256	0	4 539	2 362	0	2 177	2 177
3050	NETWORKING KNOWLEDGE	739	(30)	709	0	125	10	0	115	115
3060	NETWORKING AND RELAT	37	(8)	29	0	438	300	0	138	138
Total Chapter 30		3 160	(92)	3 067	0	6 989	3 259	0	3 730	3 730
3100	SUPPORT TO OPERATION	0	0	0	0	22	22	0	0	0
Total Chapter 31		0	0	0	0	22	22	0	0	0
Total Title 3		**3 160**	**(92)**	**3 067**	**0**	**7 011**	**3 281**	**0**	**3 730**	**3 730**

6.4 Outstanding commitments – Title 4 and Grand total

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4300	IPA III 2022 PROGRAMME	231	(121)	110	0	136	68	0	68	68
Total Chapter 43		231	(121)	110	0	136	68	0	68	68
Total Title 4		**231**	**(121)**	**110**	**0**	**136**	**68**	**0**	**68**	**68**
GRAND TOTAL		**4 154**	**(246)**	**3 908**	**0**	**17 185**	**12 722**	**0**	**4 463**	**4 463**

European Agency for Safety and Health at Work

SUMMARY OF TRANSFERS OF APPROPRIATIONS 2025

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles: FR Check Art. 26 10% limit	Transfer(s) between Titles: Cumulated amount	Transfer(s) between Titles: %	Date of decision	Decision
TR/01/25	OSH.6446	Title 1	from:	2100	415.000,00	- 3.500,00	411.500,00	3.500,00	n/a	n/a	n/a	29/05/2025	Ares(2025)4474207
			to:	2500	p.m.	3.500,00	6.000,00						

Justification:

BL 2100: no more rent to pay for the Brussels Liaison Office as from Q2/2025 following agreemn with DGEMPL to host the OSHA liaison offcier in their premises leads to savings of EUR 30,000.
BL 2500: catering services for EU inter-agency meeting on Contract Management

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles: FR Check Art. 26 10% limit	Transfer(s) between Titles: Cumulated amount	Transfer(s) between Titles: %	Date of decision	Decision
TR/02/25	OSH.6469	Title 1	from:	1113	2.060.000,00	- 66.100,00	1.993.900,00	66.100,00	n/a	n/a	n/a	24/11/2025	Ares(2025)10265102
			to:	1410	60.000,00	4.100,00	64.100,00						
				1500	250.000,00	40.000,00	290.000,00						
				1510	185.000,00	22.000,00	207.000,00						

Justification:

BL 1113: appropriations vailable for transfer and will not be consumed by the end of the year, due to an overestimation of salary costs, unfilled vacancies throughout the year, and the impact of the estimated salary indexation communicated by the PMO
BL 1410: further appropriations necessary to cover a new contract for the provision of "commemorative medals" for staff
BL 1500: further appropriations necessary for contracting services of interim staff due to a lack of resources and new projects
BL 1510: further appropriations mainly necessary to cover the EU treasury servcies 2025

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles: FR Check Art. 26 10% limit	Transfer(s) between Titles: Cumulated amount	Transfer(s) between Titles: %	Date of decision	Decision
TR/03/25	OSH.6473	Title 1	from:	1100	6.110.000,00	- 400.000,00	5.710.000,00	450.000,00	Y	400.000,00	6,5%	12/12/2025	Ares(2025)11145472
			to:	1113	1.993.900,00	- 50.000,00	1.943.900,00		Y	50.000,00	2,4%		
			to:	3040	4.101.600,00	450.000,00	4.551.600,00						

Justification:

BL 1100 & 1113: Controled inflation and indexation lower than expected lead to a total availability of 595k€ for transfers where needs are identified.

BL 3040:
4.7Awareness - migration to Drupal 11 - the extensive 2026 workload for ICT to support the move to the new Agency premises means we need to execute this key activity sooner than initially planned. This appropriation allows ICT to do this. The website maintenance contract that were supposed to end in Q1 2026 have been fully used and we need to launch contracts already in 2025 (+40k€).
4.7 Awareness - FAST 2026: To strengthen the engagement at Member State level, EU-OSHA has decided to allocate additional budgetary resources under title 3 in the 2025 budget to increase the volume of actions under the FAST scheme. Making this amendment now allows to achieve the aim of implementing events as early as possible in the year (220k€ for a total FAST of 285k€)
4.10 HWC 26-28 - further developments needed to be ready in time for development of beta version in Feb 2026 and launch of English version in april 2026. (+190k€)

The European Agency for Safety and Health at Work (EU-OSHA) contributes to making Europe a safer, healthier and more productive place to work. The agency researches, develops, and distributes reliable, balanced, and impartial safety and health information and organises pan-European awareness-raising campaigns. Set up by the European Union in 1994 and based in Bilbao, Spain, the agency brings together representatives from the European Commission, Member State governments, and employers' and workers' organisations, as well as leading experts in each of the EU Member States and beyond.

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