

To:
European Commission
DG for Communications Networks, Content and Technology
Unit C.3 – Microelectronics and Photonics Industry
Via Funding & Tenders Portal

From:
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Subject: GOIT (Grant 101070660) — Observations on Final Review and Payment of the Balance; request for independent review, and correction of End-of-Work date

9 November 2025

The Free Silicon Foundation (I) (FSI) submits the following observations regarding the draft Final Review package (Ares(2025)8633621, 10 October 2025) and the Pre-information letter on the payment of the balance (Ares(2025)9113272, 24 October 2025).

In line with the transparency principles of the original proposal which had been published on FSI's website shortly after submission, **we have made our observations public at the following website:**

https://wiki.f-si.it/index.php?title=GoIT_Project (section “ Observations to EU”)

For convenience, the text is copied below.

Legal basis

- Horizon Europe Model Grant Agreement (HE-MGA) Art. 25 (checks, reviews, audits): right to submit observations; corrections to public record.
- HE-MGA Art. 32.1.1 / 32.1.2 / 32.3 (termination): end-of-work vs entry-into-force; EU-initiated termination.
- HE-MGA Art. 6.1, 6.3 (eligible costs; economy/efficiency), in particular Art. 6.1(a)(iv) (connection with the action), Art. 6.1(a)(v) (costs identifiable and verifiable) and Art. 6.1(a)(vii) (reasonable and justifiable costs, principle of economy and efficiency).
- HE-MGA Art. 11 (proper implementation), Art. 17 (communication/dissemination obligations continue), Art. 21–22 (reporting; final grant amount), Art. 39 (amendments).
- EU Charter Art. 41 (good administration).

Background information/context

During the Grant Agreement Preparation (18 March 2022 - 13 June 2022), based on the argument that the Free Silicon Foundation was (i) not validated by REA - the EC's validation service, and (ii) "financially weak" based on REA's examination, the Project Officer (PO) mandated (a) a "drastic decrease" of the tasks allocated to FSI and (b) a change of coordinator (FSI was the original coordinator of the project as proposed and favourably evaluated). Despite FSI acquired legal personality on 13 April 2022 and offered to inject 500kEUR of private capital, the PO replied that *"In view of the interest of the European Commission I am obliged to insist on a consortium set-up that holds the promise to carry out the project as proposed and favorably evaluated. This implies in particular that the coordinator having a decisive role for the success of the project is a well established entity."*

As a consequence:

- A) The coordinator role was transferred from FSI to EDI
- B) Several tasks originally assigned to FSI were reassigned to other Partners, including:
 - 1. the leadership of writing **three Roadmaps** was transferred from FSI to EDI
 - 2. the **leadership** of Work Package 1 ("Roadmapping and direct technical coordination") was transferred from FSI to EDI
 - 3. the task of organising an **(economic-)Sustainability Session** at three Free Silicon Conferences was transferred from FSI to SU
 - 4. FSI was **not permitted** to deliver the planned university talks in countries where other partners are based, and later in locations closer to those partners
 - 5. The **100'000EUR** budget to engage a **lawyer** to support the development of a GPL-compatible copyleft hardware **licence** was transferred from FSI to EDI while FSI retained the leadership and responsibility for this task
- C) **FSI's budget was diminished to 49%** of the original value

Observations on the draft Final Review Report and requests

1. Contracted roles and obligations relevant to FSI

- A) The **Grant Agreement** designates **FSI as Lead Beneficiary for WP2 (Sustainability and licences)** and assigns FSI tasks in **WP1** (university talks; organisation of Free Silicon Conferences).
- B) **All deliverables led by FSI** due before the early termination of the Project, **D2.1** and **D2.2**, have been submitted, **have been accepted** and are **public** (<https://cordis.europa.eu/project/id/101070660>).
- C) **All Milestones led by FSI** (the organisation of FSiC2023/2024) due before the early termination date (16 May 2025) **have been timely achieved and are public**: <https://wiki.f-si.org/index.php/FSiC2023> , <https://wiki.f-si.org/index.php/FSiC2024>
- D) **The third milestone lead by FSI** (the organisation of FSiC2025), **despite that it was due on month 35 (after the early termination on 16 May 2025) has nonetheless been delivered** in July 2025 and is public: <https://wiki.f-si.org/index.php/FSiC2025>

- E) **The fourth and last milestone lead by FSI** (the Finalisation and announcement of the novel licence) **has been substantially completed**: Despite the two-year delay caused by EDI in subcontracting the legal services to an external lawyer, the draft text has been submitted for Review and is **ready** to be published. FSI has since been ready to announce the text publicly, but EDI has **not authorised** it as reported in the last Project Report to the Granting Authority.
- F) **Request**: Where the draft Final Review Report concludes that “*the Project has **failed** to achieve critical objectives and/or milestones and/or is severely delayed*”, or it concludes “*Is the progress reported in line with objectives and work plan as specified in the DoA? → NO*”, please **ensure the above contracted roles and public deliverables/milestones are explicitly acknowledged** to frame later assessments.
2. **Wrong dates/timeline**: The Final Review Report claims 7 times that “*The project has requested end of January 2025 for termination of the contract, which has been officially accepted as of February 28th, 2025*”. We observe that **this statement is factually inconsistent** because: (i) on January 2025 the coordinator started the drafting of a self-termination amendment (AMD-11), (ii) the amendment was **submitted on 11 April 2025** (“Beneficiary signature date”), and it was **approved by the EC on 16 May 2025** (“Date of entry into force”). The date of **28 February 2025 is the retroactive End-of-Work date set in the same amendment**. The **factual inconsistency** of the statement in the Final Report creates an **incorrect logical basis** for all arguments which immediately followed the above-mentioned sentence (“*As a result, the scientific and **technological relevance** were not subjects of this review*”, “*As a result, the **impact on policy making** was not subject of this review*”, “*As a result, the **suitability of measures to maximize impact** was not subject of this review*”, “*As a result, the **plan for the exploitation and dissemination of the results** was not subject of this review.*”)
3. **Logical inconsistencies**: The Review Report concludes “**Are the objectives of the project still scientifically, technologically and economically relevant? → NOT APPLICABLE**” by motivating: “*The project has requested end of January 2025 for termination of the contract, which has been officially accepted as of February 28th, 2025. Consistent with its specific mandate, the final GoIT project review on September 4, 2025, was conducted with a primary focus on evaluating costs submitted by the consortium for the period up to February 28, 2025. As a result, the scientific and technological relevance were **not** subjects of this review.*” **Even assuming** that the project did truly request end of January for termination (which is false), **the Review should have evaluated** the “*scientific and technological relevance*” **at least** from the previous Review Meeting occurred on 17 December 2024, namely at least for **the APPLICABLE period from 17 December 2024 to end of January 2025**.
- Request**: Please evaluate whether the objectives of the Project were relevant after 17 December 2024.
4. **The PO did not implement timely the recommendations of the second Review Report and relied instead on the Consortium’s initiative (slow and litigated) delaying the termination for months**. The second Review Meeting was held on 17 December 2024. The

corresponding Review Report was sent on 28 January 2025 and it recommended: “As there is no realistic prospect of the project achieving its expected results, objectives, or intended impact within the remaining nine months, **the review team recommends that the project be terminated.**”

FSI maintains that under such circumstances, the Project Officer should have either questioned the recommendation, or should have initiated immediately an “EU-initiated Grant-Agreement (GA) termination” according to GA Art. 32.3. Instead the Project Officer appeared expecting from the Consortium a self-termination amendment (which FSI vetoed) which took over three months to be sealed by the EC on 16 May 2025. **During all this time, Partners remained formally obliged to deliver under the contractual obligations set by the Grant Agreement.** In good faith, and in the best interest of the Project, **FSI did indeed continue to work until the official termination date.** On 25 October 2025, **the Project Officer wrote** in a formal notification (Ref. Ares(2025)9133478) “*In the particular case of the project GOIT, cost incurred after receipt of the review outcome letter (Ref: rtd.h.dep.it(2025)703500), sent 28 January 2025 is not eligible for reimbursement, as it cannot be considered as ‘reasonable’, ‘necessary for the project implementation’ and complying with the principle of sound financial management (regarding economy and efficiency [i.e. be in line with good housekeeping practice when spending public money]).*”

Request. We respectfully ask the Commission to:

- **Correct the End-of-Work (EoW) date to 12 April 2025** (the day after submission) **or to 16 May 2025** (the entry-into-force date) so that eligible work performed in that period is duly covered; **or, failing such correction,**
 - **Formally acknowledge** in the final technical record that **FSI’s outputs delivered until 16 May 2025** were produced in good faith, and ensure that **no negative inferences are drawn** for that period in either the technical assessment or the partner-level cost allocation; **or, failing such acknowledgment,**
 - Explain the **legal basis of the procedure adopted** in the light of the EU Charter of Fundamental Rights, including Art. 41 (Right to good administration) and HE-MGA Art. 6.1, 6.3 (eligible costs; economy/efficiency).
5. **WP2 Milestone 5 “Finalisation and announcement of the novel licence” – recover:** According to the Financial Statement Assessment pre-information letter, EDI spent **99’946,00EUR** to subcontract legal services to a lawyer for supporting the development, based on FSI’s prior work and under FSI’s leadership, of the WP2 GPL-compatible copyleft hardware licence. This budget, which was allocated to FSI in the submitted and successfully-evaluated proposal, was transferred from FSI to EDI based on the alleged “weak financial capacity” of FSI claimed by the Project Officer during the Grant Agreement Preparation (GAP) phase. All other tasks and responsibilities, however, remained on FSI. **This created a paradoxical situation where the responsibility and the control of the task had been separated.** As explained to the Reviewers and written in the final Project Report, despite the two-year delay of EDI in engaging the lawyer, **FSI and the lawyer could deliver by 28 February 2025 the requested licence draft.** However EDI has

claimed unique copyright ownership, hasn't published the draft text, and has not authorised FSI to publish it thereby impeding the public review process.

Request: we request that the copyright is assigned to the legitimate holder, FSI, which will immediately proceed with publication; **or, failing** such assignment, we request that the subcontracted budget will be **recovered** by the EC because of the **lack of any public utility of an unpublished and unreviewed open-source licence**.

6. **Deliverable D1.1 (“First roadmap”) – inconsistent information.** The GoIT project did foresee three roadmaps. In the original and successfully-evaluated proposal, they were proposed by FSI and assigned to FSI, but, following PO's mandate to “drastically decrease” FSI's tasks, they were reassigned during the grant preparation phase to another partner, EDI. D1.1 was originally due on month 10 (June 2023). However, the **deadline was missed**. A new deadline (July 2023) was requested, but **missed**. A third deadline was set (September 2023), but **missed again**. FSI therefore decided, **in the best interests of the Project**, to move ahead independently and offered EDI its results as a base text for D1.1. EDI added its own introduction and added paragraphs from other Partners. FSI however did not agree on the end-result and retracted the offer. The text was submitted nonetheless as Deliverable D1.1. Shortly after, on 3 November 2023, FSI published the roadmap on its website. The document was shortly after advertised on the CORDIS website (<https://cordis.europa.eu/project/id/101070660/news>). **The version submitted by EDI (D1.1) however has later been rejected** and during the first Review Meeting (16 May 2024) the Reviewers criticised the same parts that FSI criticised earlier. EDI never uploaded an amended version. The following two Roadmaps (D1.2 and D1.3) were not submitted either.

The roadmap published by FSI/CORDIS however **is not mentioned in the draft Final Review Report**, nor in **any previous** Review Reports. In the Final Review, D1.1 is marked as “Not submitted”. **Inconsistently**, however, **on the CORDIS page** it is stated “*To ensure successful project implementation and indicate the progress, during 1st period several documents have been prepared and delivered: - Roadmap of recommendations for the development of open-source silicon in EU (deliverable 1.1.)*”.

Request: We ask the EC to align the **contradicting statements** and to **acknowledge the existence** of the Roadmap prepared by FSI and advertised on CORDIS.

7. **Evidence of mismatch between reported/claimed outputs and actual, verifiable results**

A) **WP3, Task 3.4 “Hub of open-source EDA software” (EDI lead)**

The **CORDIS Reporting** page (<https://cordis.europa.eu/project/id/101070660>) publicly claims that “*The **most significant** scientific contributions were made under the WP3 [...] and WP5 [...]. **Two working tool-chain flows were created and distributed on GitHub.***”

The project GitHub page (<https://github.com/goit-project>) contains only a handful of small repositories and ancillary material (e.g., scripts/notes) and **does not present two installable, documented, end-to-end flows** as claimed. Update stamps and repository contents are viewable publicly. GA Annex 1 describes WP3 reports and **a repository status/tools report (D3.2)** that should evidence the “hub” and its working flows; **D3.2 was not submitted** (final review table). The **public claim** (“two working flows on GitHub”) is **not substantiated** by the actual GitHub content nor by a submitted D3.2

describing the working “hub” and tools as per GA. This gap materially affects the contribution narrative.

B) **WP5 “Open-source PDKs / foundry negotiations” (G-INP lead)**

GA foresees **D5.1–D5.4** (sensitive). At final review **none of D5.1–D5.4 was submitted**; the draft Final Review notes that “*The draft version [of D5.1] was not made available to the project reviewers*”. FSI has not seen any results either. The CORDIS website also celebrates WP5 outcomes (“**Remarkable** contribution was done within WP5 by working on open source PDK support for selected technology nodes”). The **absence of submitted D5 deliverables available not even to Reviewers** stands in contrast to those public claims, as well as to the open-source nature of the Project.

C) **WP5, “python packages on GitHub” (unclear lead)**

CORDIS pages highlight “**Remarkable** contribution was done within **WP5** by working on open source PDK support for selected technology nodes. This has been done by development and releases of **several python packages**. The progress has been reached also at the technical level while working on configuration, installation and compatibility issues of Open Source PDK. Results are available and **distributed on GitHub**” however no explicit GitHub URL is provided, and FSI could not find any evidence either. As in the point above, the **absence of specific and verifiable URLs and the absence of submitted D5 deliverables available not even to Reviewers** stands in contrast to those public claims.

D) **WP4 “Certifications & Standards” and WP6 “Root-of-Trust” (CSIC lead)**

D4.1, D4.2, D6.1 were accepted at the final review; however, the first Review Report (3 July 2024) criticised WP4 and WP6 heavily: “*It is therefore advised that all ongoing activities in **WP4 and WP6 cease with immediate effect**, as they are no longer demonstrably relevant*”. The Project Officer on 28 August 2024 wrote on the EU Portal: “*What is also outstanding is the answer on my question, whether [redacted] has stopped working or is taking the second chance to deliver something meaningful. I asked a third opinion of an expert on standardization on D 4.1 and he fully confirms the assessment of the reviewers [..]*.” However, in **direct contrast** with Reviewers’ advice, activities **continued**. For example, D6.1 was edited in August/September 2024 and the accepted EU contribution of CSIC for the second Reporting Period (2024/03/01 to 2025/05/16) was **85%** of the first Reporting Period.

E) **SU “Sustainability session” & video outputs**

SU-hosted **event page** [<https://largo.lip6.fr/evenements/>] entitled “Ceci n'est pas un Département” reported 6 speakers, 5 of whom finally attended, 3 abstracts, 0 presentation files and 0 videos (**despite funds being budgeted and spent** for the recording). None of the talks (despite being interesting) addressed the **economic sustainability** topic foreseen by the GoIT project.

F) **Observation:** Relative to GA expectations and to publicly celebrated outcomes, **tangible, verifiable outputs are weak or missing**, while public communications still portray strong results. Horizon Europe emphasises **verifiable dissemination** and **proportionate use of funds**. When public claims outpace public artefacts (repositories,

releases, recordings), the record is misleading. FSI asks to align the narrative and cost recognition with **what actually exists and with what is justifiable**.

Requested actions

- **Re-evaluate accepted costs** with **explicit linkage** to **submitted/accepted deliverables**, to **justifiable costs**, and to **verifiable public artefacts and their quality** (e.g., functioning repositories, videos promised, etc.).
- **Correct the CORDIS “Reporting” page** where it states “**Two working tool-chain flows were created and distributed on GitHub**” until evidence is provided; or annotate that **these flows are not publicly verifiable** in the project on GitHub.
- **Review WP3/WP5 claims** and public claims on CORDIS (“*The most significant scientific contributions were made under the WP3 [...] and WP5*”, “**Remarkable** contribution was done within WP5”) versus the **absence of D3.2/D3.3 and D5.1–D5.4 and quality of the repositories**.
- **Clarify termination procedure & dates** under **Article 32** and confirm compliance with all **notification, reporting and amendment steps** (including beneficiary-termination vs GA-termination effects and due reports).
- **Invite resubmission of factual corrections** to the Review Report where it generalises conflicts as the cause of “failure” while **accepting** several FSI deliverables; ensure that **accepted deliverables and missing ones** are proportionately reflected in **cost shares**.

Financial proportionality & payment calculation

The Payment Calculation Sheet (24 October 2025) accepts EU contributions per beneficiary totalling EUR 1,431,307.87 against prefinancing/interim of EUR 1,794,006.00, yielding a negative balance and recovery. We do not contest the arithmetic; rather, we **contest** the underlying technical assumptions and the attribution of value to results. Where deliverables were not submitted or unavailable to Reviewers (D1.1, D1.2, D1.3, D3.2, D3.3, D4.3, D5.1, D5.2, D5.3, D5.4), personal-month consumption should be examined against **justifiable and tangible** outputs. We therefore request that the Commission (i) re-bases cost acceptance on a **robust traceability matrix result vs. effort**, and (ii) re-assesses beneficiary-level acceptance accordingly.

Conclusions: Request for a fresh, independent technical reassessment

The draft Final Review Report explicitly states it is a “*Project review (Article 25)*” drafted “*with the help of outside experts*”. Given (i) the **divergent factual assertions about the status/quality of several WPs and deliverables**, and (ii) the **documented administrative issues**, FSI requests a **new assessment by independent reviewers with no prior involvement in GoIT and with proven expertise in open-source silicon, EDA tooling, licensing, and standard-setting**. The scope should verify, per the DoA, the existence, maturity and usability of the declared results and their traceability to the listed deliverables and milestones.

Sincerely,
Luca Alloatti, on behalf of
Free Silicon Foundation (I) ETS (FSI)