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Decree of the Ministry of the Environment amending the Decree of the Ministry of the Environment on the Energy Performance Certificates of Buildings

1 Background and powers to issue decrees

The proposal suggests amending the current Decree of the Ministry of the Environment on the Energy Performance Certificates of Buildings (1048/2017). The decree is proposed to be amended to comply with the requirements of the recast Energy Performance of Buildings Directive (EU) 2024/1275 (hereinafter *the Energy Performance of Buildings Directive, the recast Energy Performance of Buildings Directive, or the Directive*). The amendments would concern, among other things, the terminology of the energy performance certificate, calculation rules, grouping of buildings in energy classifications, the formula of the energy performance certificate, and the information to be presented in the certificate. In addition, more detailed provisions would be laid down on the information to be presented in the renovation passport and on the model of the renovation passport. The new Decree on Energy Performance Certificates of Buildings is intended to form a coherent whole with the provisions issued under section 37 of the Construction Act.

Energy performance certificates are regulated in the Decree (1048/2017), which is based, for calculation purposes, on the E-value and, for classification purposes, on the ratings A–G. The decree specifies the content of the certificate and the recommendations in detail. The EPBD reform introduces significant updates to energy performance certificates, such as revisions to energy performance classes and E-value calculations. New mandatory information will be included in the certificate (e.g. the share of renewable energy, GWP), and energy carrier factors and building energy performance requirements will also be updated.

The decree would be issued pursuant to the Act on Energy Performance Certificates of Buildings (50/2013) and the proposed amendment thereto, as follows:

- Section 5(3), under which more detailed provisions may be issued on the information required in the energy performance certificate at the building permit application phase and prior to the commissioning of the building;
- Section 9(3), under which more detailed provisions may be issued on the content of the energy performance certificate, the calculations related to its preparation and the input data used in the calculations, the determination of floor area in the energy performance certification procedure, the classification scales and labels used in certificates, the grouping of buildings for classification purposes, the provision of recommendations, other information to be included in the certificate, and the certificate form;
- Section 9a(4), under which more detailed provisions may be issued on the reporting of a building's carbon footprint and carbon handprint data in the energy performance certificate;
- Section 10(2), under which more detailed provisions may be issued on the determination of the E-value and the calculated delivered energy consumption based on standardised use;
- Section 11(3), under which more detailed provisions may be issued on determining the amount of energy required for standardised use with respect to building elements and technical systems;

- Section 11a(4), under which more detailed provisions may be issued on the preparation of the renovation passport and the provision of recommendations, as well as its content, format, and form.

The decree would enter into force as soon as possible. The Energy Performance of Buildings Directive entered into force on 28 May 2024 and must be transposed by the Member States by 29 May 2026.

2 Recast Energy Performance of Buildings Directive (EPBD)

The recast Energy Performance of Buildings Directive contains provisions on energy performance certificates in particular in Articles 19–22. In addition, Article 12 lays down provisions on the renovation passport. Most of the Directive's provisions concerning energy performance certificates have already been implemented in Finnish national legislation. However, the Directive requires changes, among other things, to the indicators describing energy performance, the content and format of energy performance certificates, and the new renovation passport.

Under Article 19 of the Directive, the energy performance certificate must indicate the energy performance of a building, expressed by means of an energy performance indicator and a comparative indicator of energy performance (E-value), so that owners or tenants of a building or building unit can compare and assess its energy performance. Paragraph 2 of the same Article lays down provisions on the content and scale of the energy performance certificate. Annex V to the Directive provides the template for the energy performance certificate, and certificates must comply with this template by 29 May 2026. The certificate must specify the building's energy performance class on a closed scale using only the letters A–G. The letter A corresponds to zero-emission buildings, and the letter G corresponds to the least energy-efficient buildings in the national building stock at the time the scale is introduced. Member States that, by 29 May 2026, designate zero-emission buildings as class A0 may continue to use this designation instead of class A. Member States must ensure that, in the other classes (classes B–F or, if class A0 is used, classes A–F), energy performance indicators are appropriately distributed across the energy performance classes.

In addition, Member States may define energy performance class A+, which corresponds to buildings whose maximum energy demand threshold is at least 20 per cent lower than that of zero-emission buildings and which produce more renewable energy on site annually than their total annual primary energy demand. For existing buildings that have been renovated to correspond to class A+, Member States must ensure that the life-cycle global warming potential is assessed and reported in the building's energy performance certificate.

The calculation of the GWP of new buildings is laid down in Article 7(2) of the Directive, which requires Member States to ensure that the life-cycle global warming potential is calculated in accordance with Annex III of the Directive and disclosed through the energy performance certificate of the building. Annex III of the Directive and the delegated act supplementing it issued by the European Commission (C/2025/8723, hereinafter *delegated act*)[1] lay down more detailed provisions on the calculation of the life-cycle global warming potential of new buildings. The whole life-cycle global warming potential shall be expressed as a numerical indicator in $kgCO_2e/m^2$ (per square metre of useful floor area) for each phase of the life cycle, calculated over a reference study period of 50 years. The results are presented broken down by life cycle phase and reported separately for the various components of the carbon footprint.

[1] COMMISSION DELEGATED REGULATION (EU) amending Annex III to Directive (EU) 2024/1275 of the European Parliament and of the Council as regards the Union framework for the national calculation of life-cycle global warming potential (C/2025/8723)

Article 19 of the Directive also lays down provisions concerning the visual appearance, quality, reliability and affordability of energy performance certificates, the recommendations attached to the energy performance certificate and their replacement by a renovation passport, as well as the validity and updating of the energy performance certificate.

Pursuant to Article 19(3), Member States must ensure a common visual appearance for energy performance certificates within their territory. Energy performance certificates must be clear and easy to read, available in a machine-readable format, and in accordance with the template set out in Annex V.

Article 19(5) lays down provisions regarding the recommendations to be attached to the energy performance certificate. Under paragraph 7 of that Article, the recommendations included in the energy performance certificate must be technically feasible in the building concerned, and must present an estimate of energy savings and reductions in greenhouse gas emissions resulting from their use. According to paragraph 8 of the same Article, the recommendations must include an assessment of whether heating systems, ventilation systems, air-conditioning systems and domestic hot water systems can be adapted to operate with more efficient temperature settings, for example by using low-temperature heat emitters in water-based heating systems, including the required design of thermal output and temperature as well as flow requirements. In addition, under paragraph 9, the recommendations must include an assessment of the remaining service life of the heating system or air-conditioning system. Where appropriate, the recommendations must present possible options for replacing the heating system or air-conditioning system in line with the climate targets for 2030 and 2050, taking into account local and system-specific conditions. Pursuant to Article 19(6), the renovation passport replaces the above-mentioned recommendations if a Member State provides for the preparation and issuance of a renovation passport together with the energy performance certificate in accordance with Article 12(3).

Requirements concerning renovation passports are specified in more detail in Annex VIII to the Directive. In addition, Article 12(5) provides that, when issuing a renovation passport, the building owner must be offered the opportunity to discuss with the expert referred to in paragraph 4, so that the expert can explain the best measures to transform the building into a zero-emission building well in advance of 2050.

2.1. Choices made in other countries

It is not yet known in detail how other Member States intend to implement the requirements related to energy performance certificates and renovation passports. The new Directive lays down fairly detailed provisions, for example regarding calculation and the information to be presented, but some details are left to national discretion.

This section will be supplemented after the consultation round if more detailed information becomes available at that time on the kinds of choices made in other Member States.

3 Key proposed amendments to the Decree

It is proposed to amend the title of the decree to include a reference to the building renovation passport.

The terminology is clarified in line with the Directive, for example by introducing the use of useful floor area in calculations. The definition of a significant part of a building would be clarified.

New energy classes and labelling methods are proposed in the decree:

- Energy classes would remain A–G, but the rating A0 could be used for a *new zero-emission building*, and the rating A+ for a building that falls at least 20 per cent below the maximum E-value limit for a zero-emission building and produces annually more renewable energy than its annual primary energy demand.
- In addition, it would be stipulated that numbers or letters could be added to the labels to distinguish between new buildings and renovated buildings. For example, "$A0_{renovated}$" for an existing building when it is renovated to meet the requirements of Decree (xx/2026).

The decree would lay down more detailed provisions on the reporting of life-cycle carbon footprint and carbon handprint for a building and its site as part of the energy performance certificate. According to the decree, the energy performance certificate should state the carbon footprint results broken down by life cycle phase (A1–A5, B1–B6, C1–C4), as well as the individual components of the carbon footprint, each listed separately. Likewise, the total carbon footprint should be presented. The unit to be used would be $kgCO_2/m^2$.

The draft decree would clarify and expand the requirements for energy-saving recommendations. The issuer be required to assess the building's energy performance condition and all saving opportunities that could be implemented cost-effectively without impairing the indoor environment. The recommendations should include an estimate of the amount of energy savings, the impact on the E-value, and an assessment of the effects on operational emissions. According to the decree, the measures must be technically feasible in the building concerned.

In addition, the decree proposes new requirements for the information content of the energy performance certificate. Additional information related to maintenance and operation could be included in the certificate.

According to the proposal, if a building's energy class is below C, the certificate must include a prompt for the owner to contact a central service point for renovation advice no later than at the expiry of the certificate or five years after its issuance (whichever comes first).

In addition, when issuing a renovation passport, the owner should be offered a discussion with the issuer on how energy performance could be improved most effectively.

Some form-related reforms are also proposed, which would be regulated in more detail in the annexes to the decree. in the future, the annex would set out provisions concerning the renovation plan.

According to the decree, in sales and rental listings, a subscript "2026" would have to be added after the energy class, unless a certificate compliant with Decree 176/2013 or Decree 1048/2017 is used.

Annex I to the decree would continue to govern the calculation of the energy performance indicator (the E-value). Annex I would define, among other things, how the building's E-value, the calculated energy performance indicator, is determined based on standardised use and purchased energy consumption weighted by energy carrier coefficients. It would also include provisions on input data for the calculation, such as the thermal properties of building elements, default assumptions for ventilation and domestic hot water, and situations in which default values or values derived from documentation are used. The annex would provide detailed calculation rules for purchased energy consumption, including the determination of energy use for heating, ventilation, cooling, lighting, and plug-in equipment. In addition, system-specific guidance would be provided, for example on the consideration of efficiencies of heating systems, heat pumps, domestic hot water, and ventilation systems, as well as the electricity consumption of auxiliary equipment. The annex would also regulate special cases (e.g. heat-retaining fireplaces, air-to-air heat pumps, and wet-room underfloor heating) as well as the conditions for achieving the $A0_{renovated}$ and A+ classes.

The most significant changes compared to the current Annex I would be:

- reference would be made to the decree on the energy performance of zero-emission buildings;
- the name of D5 would be changed to “Calculation of a Building’s Purchased Energy Consumption and Heating Power Demand”;
- in the decree on the energy performance of zero-emission buildings, the area used for the E-value would be changed to the reference area, and the energy carrier coefficients would be amended in accordance with the Decree on the coefficients of energy forms used in buildings;
- the treatment of exhaust air heat pumps in the calculation of energy derived from the building’s environment would be clarified, as this has not previously been taken into account at all. Currently, exhaust air heat pumps are capable of producing temperatures significantly lower than the outdoor air temperature. The proposal would change this so that, as energy derived from the building’s environment, the portion of energy taken by the exhaust air heat pump from exhaust air that is below the outdoor air temperature would be taken into account;
- a new calculation method would be added for the percentage of renewable energy produced on-site to be reported in the energy performance certificate. The calculation method would take into account renewable energy utilised in the building weighted by energy carrier coefficients;
- a principle would be introduced under which the energy consumption of equipment producing heat outside standardised use, and the utilisation of the energy it produces, could under certain conditions be taken into account in the energy calculation. This addition has been proposed because section 14 of the decree on the energy performance of zero-emission buildings addresses the use of waste heat not included in the EPBD balance;
- the wording of the following text would be clarified: “For existing buildings, the effect of thermal bridges may be estimated in a simplified manner by adding 10 per cent to the transmission heat loss of the building envelope,” so that the 10 per cent increase would apply to the transmission heat losses of the building envelope excluding the share of thermal bridges;
- the text “if air-tightness is demonstrated by an industrialised building construction quality assurance procedure or is to be demonstrated by measurement” would be replaced with: “The fulfilment of the design value of air-tightness shall be demonstrated by measuring the building in full or in part. Measurement may be replaced by an industrialised building construction quality assurance procedure”;
- a description based on the energy efficiency publication would be included regarding how a heating device connected to a hot water circulation line and used for drying is taken into account in the calculation;
- the description concerning the consideration of heat pumps would be revised. New SCOP (cold) coefficients would be added to the annex for situations where no other input data are available. These coefficients would be defined in a project related to the reform of the energy efficiency publication. The previous SPF values for heat pumps would be removed;
- It would be proposed as a new provision that a monthly calculation method could be used for cooled building types in both new and existing Category 1 buildings. For other building categories, the procedure would remain unchanged;

- the distribution of energy demand for water-based heating and electric underfloor heating in wet rooms would be defined for Category 1 and Category 2 buildings. Default distributions would be presented, along with the possibility of more detailed calculations and the conditions under which electric underfloor heating is taken into account in energy calculations. Previously, this definition applied only to buildings in use category 2;
- the conditions under which an existing building could achieve the additional designation $A0_{renovated}$ would be described. The conditions under which a building could achieve the A+ energy class would also be described.

Annex 2 to the decree would continue to govern the classification scale for a building's energy performance. Annex 2 would define the energy performance classification scales for different building use categories, such as detached houses, apartment buildings, and other building types. The energy performance classes are based on the building's calculated E-value, expressed in kWhE/(m²·year) and rounded up to the nearest whole number. For each building type and, where possible, size category, there would be specific E-value-based threshold values for classes A+, A0, and A–G. For small residential buildings, the threshold values vary according to the building's heated reference area, whereas for other buildings, the thresholds are more fixed. The classification covers a wide range of buildings, including residential, office, commercial, accommodation, educational, sports, healthcare buildings, and other specialised buildings. The key change compared to the current Annex 2 would be that the building energy performance classification scales are revised for all use categories. In addition, a final table titled "Energy performance class limit values for A0MPR mass timber buildings" would be added to Annex 2. New energy performance classes A0 and A+ would be introduced. The E-value threshold for class A would be the same as for class A0. Achieving the A0 class would require, in addition to the E-value, that the building meets the requirements for the A0 class for new buildings. The requirements for classes B–G would remain unchanged, but the E-value thresholds would be updated to reflect changes in energy carrier coefficients and climatic data.

Annex 3 to the decree would continue to regulate the model of the energy performance certificate. The terminology used in the energy performance certificate form would be aligned with the new Directive and the related implementing regulations. The structure of the certificate would be clarified, and several changes would be made to its layout so that energy performance certificates prepared in accordance with the new provisions are clearly distinguishable from earlier ones. For example, the title of the certificate would be changed to "Energy Performance Certificate 2026". The energy class indicator arrow diagram would be supplemented with a subscript "2026" in addition to the energy class designation. The reference figure / calculated primary energy consumption would be made more clearly visible. Information on the E-value requirement for new buildings would be added to the front page of the certificate. The amount of greenhouse gas emissions during use, as well as the global warming potential over the life cycle, would also be included on the front page of the certificate.

Annex 4 to the decree would continue to govern the information to be presented in the energy performance certificate form. The information would cover the building's basic details, energy performance classification, and the calculation of the E-value. It would also regulate how information is presented, such as the breakdown of the E-value, use of energy carriers, emissions, and renewable energy production. Annex 4 would include instructions on how to present proposed measures for improving energy performance, including those related to the building envelope, systems, and other efficiency-improving actions. In addition, it would define the input data and results for the E-value calculation, including building physics, technical systems, internal loads, and energy flows. The annex would also regulate the presentation of additional labels and carbon footprint data, including detailed reporting requirements for the breakdown of renewable energy and the content of the climate assessment.

Annex 5 of the decree would remain unchanged regarding the simplified certificate.

A new *Annex 6* would be added to the decree, laying down more detailed provisions on the model for the renovation passport.

A new *Annex 7* would also be added concerning the information to be presented in the renovation passport form. Annex 6 would mainly consist of the building's essential basic information, its current condition, and proposed measures to improve energy efficiency. The measures could be divided into up to four stages, with each stage clearly presenting the planned improvements, their impacts, and the calculated energy consumption. In accordance with Annex 6, the passport would describe the impact of the measures on the energy performance class, E-value, energy consumption, costs, and greenhouse gas emissions on a step-by-step basis. In addition, the passport would present background information on the baseline situation and targets, such as the U-values of building elements, a description of systems, and the requirements for renovation construction.

4 Provision-specific explanatory notes

Section 1. Determination of the comparative figure for calculated energy efficiency (E-value).

The terminology used in subsection 2 of the section would be amended to correspond to the recast Energy Performance of Buildings Directive, so that the term "*heated net floor area*" would be replaced with the term "*useful floor area*". Useful floor area would refer to the heated net area as defined in the Construction Act.

Section 3. Classification scales and designations of energy performance classes.

Subsection 1 of the section would remain largely unchanged, meaning that the energy performance certificate would continue to use energy performance classification scales specific to the building's or part of a building's use, and the letters A–G as designations of energy performance classes, as provided in Annex 2.

The decree proposes introducing class A0 for zero-emission buildings in accordance with the directive. For this reason, it is proposed that a new *point 1 be added to subsection 1* of the section, stating that the designation A0 could be used as the energy class label if the building is a zero-emission building as defined in the Ministry of the Environment decree on the energy performance of new zero-emission buildings (XX/2026). It is proposed that class A would describe buildings that meet the E-value requirements of a zero-emission building but do not meet all other requirements for zero-emission buildings.

In addition, the decree proposes introducing class A+ in accordance with the directive. For this reason, it is proposed that a new *point 1 be added to subsection 1* of the section, stating that the designation A+ could be used as the energy class label if the building has a maximum energy demand threshold at least 20 percent lower than the maximum E-value threshold for zero-emission buildings specified in Annex 2 and produces more renewable energy on site annually than its total annual primary energy demand.

According to *subsection 3* of the section, the letters may also be accompanied by numbers or additional letters to distinguish between new and renovated buildings and to indicate the E-value. An additional marking could, for example, be $A0_{renovated}$. Under *subsection 3*, in order to receive the additional marking $A0_{renovated}$, an existing building would have to be renovated to the level specified in the Ministry of the Environment decree on improving the energy performance of buildings to zero-emission level in repair and alteration works (xxxx/2026).

Section 3 a. Reporting of lifecycle carbon footprint and carbon handprint data in the energy performance certificate.

The obligation set out in section 3a of this decree to report lifecycle carbon footprint and carbon handprint data in the energy performance certificate would apply to new buildings from 1 January 2028, as provided in the Act on the Energy Performance Certificate and Renovation Passport for Buildings (/). In the case of a building that has undergone a major renovation and is classified in energy performance class A+, section 3a would be applied immediately after the entry into force of this decree. For new buildings, the energy performance certificate could include the information specified in this section, either in full or in part, already before 1 January 2028, but this would not be mandatory before the aforementioned date.

According to this section, the carbon footprint results should be reported broken down into manufacturing of construction products (A1-A3), transportation and construction site phase (A4-A5), building operation and maintenance phase (B1-B4), building energy use (B6) and building demolition phase (C1-C4). In addition to these, the total sum of the life cycle phases should be stated.

According to section 2(2) and (3) of the Construction Act, *carbon footprint* means the total amount of greenhouse gas emissions generated during the lifecycle of a building, expressed as the mass of carbon dioxide equivalents; and *carbon handprint* means climate change-mitigating effects that would not occur without the project, expressed as the mass of carbon dioxide equivalents.

The components of the carbon handprint shall be reported separately for each component. The components would be:

1) **greenhouse gas emissions avoided through the re-use of building elements and products.** Greenhouse gas emissions avoided through the reuse of building components and products mean the amount of emissions that would have been generated if the component or product had been newly manufactured, but which do not occur because an existing component is reused as such;

2) **greenhouse gas emissions avoided through the recycling of materials contained in building components and products.** Greenhouse gas emissions avoided through the recycling of materials contained in building components and products means the emission reduction that occurs when building material is recycled and reused as raw material instead of producing an equivalent amount of virgin/new material;

3) **energy recovery of building components.** Energy recovery of building components means that the energy contained in building components or building materials is recovered by burning them in energy production, usually for heat or electricity;

4) **greenhouse gas emissions avoided through surplus renewable energy produced in the building or on the building site.** Greenhouse gas emissions avoided through surplus renewable energy produced in the building or on the building site means the emission reduction that occurs when renewable energy generated by the building itself replaces production from another energy source in the electricity or heat network. A building can produce renewable energy, for example, with panels or a wind turbine on the plot. Surplus energy is energy that the building does not use itself, but which is fed into the electricity grid or sold / utilized outside the building;

5) **greenhouse gas emissions avoided through long-term biogenic or technical carbon storage in building products.** Greenhouse gas emissions avoided through long-term biogenic or technical carbon storage in building products means the climate benefit that arises from carbon being stored in building materials for a very long time, so that it does not enter the atmosphere. This concerns carbon storage over the lifetime of the building; and

6) **carbon dioxide removed from the atmosphere through carbonation.** Carbon dioxide removed from the atmosphere through carbonation means the amount of CO_2 that binds to mineral materials (such as concrete) as a result of a chemical reaction, thereby removing it from the atmosphere for decades or even centuries. This is a natural chemical process, through which part of the atmospheric carbon dioxide is converted into a solid form within the building material.

The results should be reported according to *subsection 3*, divided for different life cycle stages, for the building and the building site, in the unit $kgCO_2/m^2$. In the case of a new building, the information described above can be obtained directly from the building's climate assessment, which is submitted to the building control authority at the final inspection stage in accordance with section 38 of the Construction Act. In these situations, the task of the energy performance certificate issuer would only be to transfer the information from the climate assessment to the energy performance certificate. In contrast, for an A+-retrofit building, this information must be calculated in accordance with this section, applying the national low-carbon assessment method, as further specified in the Ministry of the Environment's decree on building climate assessments and the building product catalogue (1027/2024). In these situations, it is recommended that a climate assessment be prepared, but it is not directly required when it concerns a large-scale renovation.

Section 4. Determining the building's characteristics and energy-saving recommendations.

Only minor clarifications would be made to *subsections 1 and 2* of the section: In subsection 1, reference would be made to the deterioration of indoor climate conditions instead of worsening, and in subsection 2, the term "should include" would replace "would include". Recommendations are already provided, or the condition of the building's technical systems is assessed. According to section 9 of the current Energy Performance Certificate Act, the energy performance certificate issuer is already required to provide recommendations for measures that can cost-effectively improve the building's energy performance. Similarly, according to section 4 of the current Decree on Energy Performance Certificates of Buildings, in order to prepare energy-saving recommendations, the energy performance certificate issuer must assess the energy-technical condition of the building components and technical systems of the certificate target and identify energy-saving opportunities through which the energy performance of the building or part of the building can be improved cost-effectively without deteriorating indoor air quality (in the decree to be issued: indoor climate conditions). Recommendations have been given without distinction between whether they relate to a large-scale renovation or another type of renovation.

In addition to energy-saving recommendations, the recommendations would, in accordance with Article 19 of the Energy Performance of Buildings Directive, also include measures that reduce greenhouse gas emissions or improve indoor air quality. A new *subsection 3* would be added to the section, emphasizing, first, that the recommendations should take into account reducing greenhouse gas emissions from the building's operational energy consumption, improving indoor climate conditions, achievable energy savings, and the impact on emissions from operational energy use. In practice, this would mean that when recommendations are provided for a building, they must simultaneously consider multiple effects, not just a single one. Each recommendation should therefore promote the overall quality and low-carbon performance of the building and must not, in any case, impair them.

Second, the recommended measures must be technically feasible in the building in question. The mere usefulness of a measure would therefore not be sufficient; it would simultaneously be required that the measure is practically feasible. Recommendations should cover only such improvement proposals, repair suggestions, or energy-efficiency measures that could realistically be implemented in the building in question, for example considering its structures, systems, condition, and circumstances.

Section 5. Other information to be provided in the energy performance certificate and the renovation passport.

The title of the section would be changed to also refer to the renovation passport. In the future, this section would provide more detailed provisions on other information to be given in the energy performance certificate and the renovation passport. *Subsection 1* of the section has been clarified by removing at the beginning the reference to sections 9–11 of the Energy Performance Certificate Act. The sections referred to here are otherwise proposed to be amended as part of the implementation of the Directive.

A new *subsection 3* has been added to the section, according to which, if a building has been issued an energy performance certificate below class C, the energy performance certificate should include a recommendation to the building owner to contact a centralised service point for renovation advice, either immediately after the expiry of the building's energy performance certificate or five years after the energy performance certificate was issued, whichever of the aforementioned dates comes first. This would be implemented with a standardised text in the energy performance certificate, including contact details. The text would appear in the certificate only when the building receives an energy class D–G. The purpose of the new provision is to implement the requirement of Article 19(13) of the Directive.

Section 6. Preparation of the energy performance certificate and renovation passport, and templates.

The title of the section would be changed to also refer to the renovation passport. In the future, this section would provide more detailed provisions on the preparation and templates of the energy performance certificate form and the renovation passport. According to the section, the energy performance certificate must be prepared in the energy performance certificate system referred to in the Act on the Energy Performance Certificate Information System for Buildings (147/2015), which, once the information has been properly entered, must produce an energy performance certificate in accordance with the model in Annex 3 and a renovation passport in accordance with the model in Annex 7. The formula of the energy performance certificate form would be amended to include the information required by the Energy Performance of Buildings Directive. The layout would be changed so that the certificate is distinguishable from the forms used under previous decrees. The design of the new form is based on clarity, comprehensibility, and attractiveness. The accessibility of the form has been verified. The building's renovation passport would be a new annex as part of the energy performance certificate. A voluntary passport would replace the improvement proposals included in the energy performance certificate. The renovation passport would cover the requirements set in the Energy Performance of Buildings Directive for renovation passports.

The information to be presented in the energy performance certificate form must be reported as described in Annex 4, and in the renovation passport as described in Annex 6. For mandatory information, the presented data would generally comply with the minimum level required by the Directive.

Section 7. Significant part of the building.

The terminology in the section would be corrected to correspond to that used in the Directive: heated net floor area would be replaced with usable floor area. No other amendments are proposed for this section.

Section 9. Energy performance certificate identifier in sales and rental advertisements.

Currently, in a publicly displayed notice concerning the sale or rental referred to in section 6 of the Act on the Energy Performance Certificates of Buildings, the building's or part of the building's energy performance class must

be indicated using the letter shown in the certificate, with a subscript 2018. *Subsection 1* of the section would be amended so that the subscript to be added to the letter in the certificate would be 2026 instead of 2018.

Subsection 2 of the section would be amended so that the current item 1 is removed, i.e., the reference: "2007, if the valid energy performance certificate was prepared under the repealed Act on Energy Performance Certificates of Buildings (487/2007) and the Ministry of the Environment Decree on Energy Performance Certificates for Buildings (765/2007)". As a result of the repeal, the provision currently listed as item 2 would become item 1. At the same time, it is proposed to add a new item 2: "2018, if the valid energy performance certificate was prepared under the Act on the Energy Performance Certificates of Buildings and the Decree of the Ministry of the Environment on the Energy Performance Certificates of Buildings (1048/2017), as they were in force when this decree entered into effect". According to the proposed *subsection 2*:

Contrary to what is provided in subsection 1 above, the following numbers shall be used as subscripts:

1) 2013, if the valid energy performance certificate was prepared under the Act on the Energy Performance Certificates of Buildings and the Decree of the Ministry of the Environment on the Energy Performance Certificates of Buildings (176/2013), as they were in force when this decree entered into effect;

2) 2018, if the valid energy performance certificate was prepared under the Act on the Energy Performance Certificates of Buildings and the Decree of the Ministry of the Environment on the Energy Performance Certificates of Buildings (1048/2017), as they were in force when this decree entered into effect.

Entry into force

This decree would enter into force as soon as possible.

5 Impacts of the draft Decree

5.1. Effects on authorities

The decree would not have any impact on the division of tasks between the state and municipalities, nor on the internal distribution of powers among state authorities. The decree does not impose additional tasks on authorities.

The amendment would result in changes to the information system of the State-supported Housing Finance and Development Centre (Varke) and to commercial energy calculation software.

Regarding the renovation passport, the decree includes an obligation to offer the owner a discussion with the issuer of the passport. This may slightly increase the cost of the renovation passport and the workload for authorities. Similarly, additional costs could be incurred by the owner when the energy performance class is below C (the recommendation to contact the advisory centre).

5.2. Economic and environmental impacts

The changes made to the decree are not expected to have a significant impact on the workload or costs associated with preparing the certificate, either in new construction or in existing buildings. The amendment does not impose obligations on building sellers or lessors. The slightly broader recommendations related to preparing the energy

performance certificate will slightly increase the work involved in preparing the certificate, and consequently the costs, but only to a minor extent. Recommendations are already provided under current practice.

The decree would mean that the content of the energy performance certificate is expanded. This would materialise in increased calculations, assessments, and documentation. However, the costs would increase mainly in planning and documentation, rather than in the actual construction.

Carbon footprint information would introduce a new cost in the case of an A+ class retrofitted building, but otherwise, the newly reported carbon footprint and carbon handprint would not significantly increase the cost of a new building, as the information can be obtained directly from the climate assessment. The climate assessment uses a life cycle breakdown similar to that proposed in the decree.

The proposed decree would change the terms used in the energy performance certificate, which would improve the understandability of the certificates. The rules for calculating energy performance and the calculation input values would be harmonised with the regulations for zero-emission buildings. More information would be included in the certificate, and guidance would be provided in greater detail on recording the information, which would increase the reliability of the certificates. The terminological changes in the Decree on Energy Performance Certificates of Buildings, together with the changes made in the Government Decree on the numerical values of coefficients for forms of energy used in buildings, would make it easier to compare energy performance certificates, and the energy performance certificate would encourage buildings to exceed the regulatory level in energy performance more effectively than before.

Energy performance certificate issuers must update their knowledge regarding the new regulations. The changes require communication and training for both energy performance certificate issuers and other building industry professionals. Information is also needed for consumers. The renovation passport introduces new requirements for the training and qualification of those preparing it. Based on the development project, training can be organised with reasonable resources and costs.

The decree proposes that Finland, in accordance with the Directive, introduce energy class A0 for zero-emission buildings. This would help distinguish new or renovated zero-emission buildings from energy class A buildings under the 2018 energy performance certificate model, which do not meet the requirements of a zero-emission building. In addition, the introduction of an A+ energy class, enabled by the Directive, is proposed in accordance with the Directive's requirements. The new A+ class could be used to highlight buildings that are more energy-efficient than other new buildings. The A+ classification would allow pioneering developers to achieve an even higher energy class.

5.3. Other impacts

The decree does not have any identified gender effects.

6 Preparatory work

The amendment has been prepared as part of official work at the Ministry of the Environment. The preparation has been supported by a monitoring group and a working group convened for the preparation of the Energy Performance of Buildings Directive.

The Ministry of the Environment has commissioned studies on updating the annexes of the Ministry of the Environment Decree. The studies for Annexes 1 and 2 were prepared by Equa Simulation Finland Oy, and those for Annexes 3 and 4 by Motiva Oy. In addition, Equa prepared a study related to the calculation of the energy performance certificate. The studies can be found in the project window. The studies on the renovation passport were prepared by Motiva Oy.

The updated draft decree will be sent to the European Commission under the notification procedure for technical regulations required by Directive (EU) 2015/1535 (technical notification, notification procedure number 2026/xxxx/FI).

7 Opinions

PM

8 Legislative inspection

PM

9 Entry into force

The Decree would enter into force on xx Month 2026.