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Decree of the Ministry of the Environment on amending the Decree of the Ministry of the Environment on the climate report for buildings and the list of construction products

1 Background and powers to issue decrees

The climate report for buildings and the method for assessing low-carbon performance are a key part of the regulatory framework guiding low-carbon construction. The related regulation promotes low-carbon construction, as the building climate report and the low-carbon assessment method enable the carbon footprint of buildings to be steered through limit values.

Under section 38 of the Construction Act (751/2023), the carbon footprint and carbon handprint of a building and its building site must be reported in a climate report prepared for the final inspection. The assessment must use the low-carbon assessment method for buildings referred to in section 38 of the Act, which specifically means the national low-carbon assessment method developed for Finnish conditions and further specified in this decree.

This decree proposes amendments to the low-carbon assessment method for buildings so that it corresponds to the requirements of the recast Energy Performance of Buildings Directive (EU) 2024/1275 (hereinafter the Energy Performance of Buildings Directive or the recast Directive) concerning the calculation of the global warming potential (GWP) of a building. Annex III of the Directive and the delegated act supplementing it issued by the European Commission (C/2025/8723) lay down more detailed provisions on the calculation of the life-cycle global warming potential of new buildings. The changes resulting from these requirements to the current decree are described in points 2.2 and 3.

The decree would be amended pursuant to section 38(4) of the Construction Act: a decree of the Ministry of the Environment may lay down more detailed provisions on the low-carbon assessment method for buildings, the data used in the assessment, the reporting of input data and results, the preparation of the climate report, calculations in special situations, and the construction product list (as proposed in connection with the amendment of the Construction Act).

The decree is intended to enter into force as soon as possible.

2 Current situation

2.1. General

Finland aims to achieve carbon neutrality by 2035 and carbon negativity in the 2040s. Achieving this target will require significant emission reductions and low-carbon solutions, including for buildings and construction, which account for a significant share of total emissions.

Under section 38 of the Construction Act, a party undertaking a construction project must ensure that the new building is designed and constructed as a low carbon building in a manner appropriate for its intended use. The

carbon footprint and carbon handprint of a new building and its building site shall be reported in a climate report prepared for the final inspection referred to in section 122. The party undertaking the construction project must also ensure that, for any new building for which a climate report must be prepared, a construction product list at least at the level of main drawings is also prepared at the building permit phase. In addition, the list shall be updated to take into account any key changes for the final inspection of the building. Under the Construction Act, the obligation to prepare a climate report and a construction product list does not apply to repair and alteration works, the addition of floor area, or the extension of a building.

Due to the recast Energy Performance of Buildings Directive, the Construction Act is also set to be amended. The most significant changes to the provisions on low-carbon performance (sections 38 and 38a) would relate to a change in the scope of application. As a result of the Directive, the plan is to amend the scope of application of the climate report and the construction product list so that, from 2028 onwards, all buildings larger than 1,000 square metres for which an energy performance certificate must also be prepared would fall within the scope of the obligation to prepare a climate report and a construction product list. From 1 January 2030 onwards, the obligation to prepare a climate report and a construction product list would apply to all new buildings for which an energy performance certificate must be prepared. In that case, for example, single-family houses would fall within the scope of application.

2.2. Recast Energy Performance of Buildings Directive (EPBD)

The amendment to the Energy Performance of Buildings Directive, adopted by the Council of the European Union on 12 April 2024[1], introduces, as a new element, regulatory guidance on the low-carbon performance of buildings over their entire life cycle. According to the Directive, information on a building's whole life-cycle carbon footprint, i.e. its global warming potential (GWP), will be presented as part of the energy performance certificate going forward.

According to the definition laid down in Article 2(24) of the Directive, 'life-cycle greenhouse gas emissions' means emissions arising over the entire life cycle of a building, including the manufacture of construction products and their transport, construction site activities, energy use in the building, the replacement of construction products, as well as the disposal of waste materials, waste transport, waste management, and the reuse, recycling and final disposal of waste.

The calculation of the life-cycle global warming potential (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:

- as of 1 January 2028, for all new buildings with a useful floor area of more than 1,000 m2;
- as of 1 January 2030, for all new buildings.

Annex III to the Directive further specifies the calculation of the life-cycle global warming potential (GWP) of new buildings in accordance with Article 7(2). The requirements and boundary conditions set out in the Annex must be taken into account in the national low-carbon assessment method. These requirements and boundary conditions include, inter alia:

[1]Directive (EU) 2024/1275 of the European Parliament and of the Council on the energy performance of buildings (recast).

- 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 data selection, scenario definition and calculations shall be carried out in accordance with EN 15978 (EN 15978:2011 Sustainability of construction works). Assessment of environmental performance of buildings. Calculation method) and taking into account any subsequent standard relating to the sustainability of construction works and the calculation method for the assessment of environmental performance of buildings.
- The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2.
- Data regarding specific construction products calculated in accordance with Regulation (EU) No 305/20111 of the European Parliament and of the Council shall be used when available.

An essential point in Annex III is the indication that national methods may be used: ‘Where a national calculation tool or method exists, or is required for making disclosures or for obtaining building permits, that tool or method may be used to provide the required disclosure. Other calculation tools or methods may be used if they fulfil the minimum criteria established by the Level(s) common EU framework.’

According to the Directive, the European Commission has been empowered to adopt delegated acts to amend Annex III by establishing a Union framework for the national calculation of life-cycle global warming potential, in order to achieve climate neutrality. The delegated act in question (C(2025)8723)[2] was adopted on 16 December 2025. The matters laid down in the delegated act must be taken into account in the Ministry of the Environment's Decree on the climate report for buildings and the construction product list (1027/2024).

The life-cycle assessment of buildings is guided by European standards on sustainable construction, EN 15643, EN 15978 and EN 15804. In addition, the Level(s) assessment framework developed by the European Commission’s Joint Research Centre provides guidance on applying a standard-based assessment during different design phases and in various types of construction projects.

3 Key proposed amendments to the Decree

The Ministry of the Environment's Decree on the climate report for buildings and the construction product list (1027/2024) lays down provisions on the assessment of the low-carbon performance of buildings and on the listing of construction products. The Decree defines the life-cycle phases to be included in the low-carbon assessment, the subject of the assessment, and the reporting of results in the climate report. In addition, the Decree provides for the information to be included in the construction product list. The Decree shall be applied to all new construction projects for which the permit application is submitted on or after 1 January 2026.

This amendment to the Decree proposes to amend the Ministry of the Environment's Decree on the climate report for buildings and the construction product list so that it corresponds to the requirements of the Energy Performance

[2]Commission Delegated Regulation amending Annex III to Directive (EU) 2024/1275 of the European Parliament and of the Council as regards the establishment of a Union framework for the national calculation of life-cycle global warming potential: EUR-Lex - C(2025)8723 - EN - EUR-Lex

of Buildings Directive and the delegated act adopted pursuant to it. The most significant change concerns the addition of life-cycle phases so that the carbon footprint calculation would also include the use of construction products (B1), the maintenance of the building (B2), and the repair of the building (B3). In addition, the carbon handprint would be expanded to include the utilisation of construction products as energy after the building's life cycle. This amendment also proposes to expand the scope of the assessment to include building services engineering products and components, such as building automation and IT systems, as well as security systems. With regard to the data used in the low-carbon assessment, it is proposed to amend the Decree so that a hierarchy would be established for input data. As regards the reporting of results, it is proposed that $kgCO_2e/m^2$ be used as the reporting unit for results, whereas the current reporting unit is $kgCO_2e/m^2/a$.

It is also proposed to add provisions to the Decree on how reporting should be carried out in special situations. Permissible exceedances of limit values due to special situations are provided for in the Government Decree on the carbon footprint limit values for new buildings (2/2026).

4 Provision-specific explanatory notes

Chapter 1 Building climate report

Section 1. *Definitions*

The section lays down definitions. No changes to the definitions are proposed.

Section 2. *Low-carbon assessment*

The section lays down provisions on the assessment of low-carbon performance. It is proposed that *subsections 2 and 3* of the section be merged. The section is proposed to be amended so that additional life-cycle phases related to the use of the building would be included in the assessment. The life-cycle phases to be added would be the use of construction products (B1), the maintenance of the building (B2), and the repair of the building (B3). As a result of the amendment, it is proposed that the numbering of the other life-cycle phases be revised in the list set out in the Decree. The amendment implements the requirements of the delegated act concerning mandatory life-cycle phases in the calculation of the global warming potential (GWP) of a new building[3]. The life-cycle phases to be taken into account in the low-carbon assessment are presented in Table 1.

Under subsection 2, the low-carbon assessment must include both the carbon footprint and the carbon handprint. The assessment must cover the key phases over the entire life cycle of the building, namely:

1) manufacture of construction products (A1–3);
2) transport of construction products (A4);
3) construction site operations (A5);
4) use of construction products (B1);
5) building maintenance (B2);
6) repair of the building (B3);

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

7) replacement of construction products during use (B4);

8) energy use of the building (B6);

demolition of the building (C1);

transport of demolition waste (C2);

processing of demolition waste (C3);

disposal of demolition waste (C4); and

any potential climate benefits arising from the construction project.

A new subsection 3 would be added to the section concerning the assessment of the low-carbon performance of a renovated building achieving energy efficiency class A+. For a building undergoing renovation and intended to achieve energy performance class A+, the low-carbon performance would be assessed only for the period covering the renovation and the subsequent life-cycle phases. This addition is made to enable the introduction of the A+ energy performance class in Finland in accordance with the Energy Performance of Buildings Directive. According to Article 19 of the Directive, for existing buildings that have been renovated to achieve 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.

Phase of the life cycle		Scope	Basis
A. Manufacturing phase	A1-3 Manufacturing of products	Assessed	The climate impacts of building materials are, according to studies, significant. Their quantities can be accurately estimated during the design phase.
	A4 Transport to the construction site	Assessed	Although the impact of transport on the life-cycle carbon footprint is not very large, it can be estimated with reasonable reliability. Reducing transport also provides other environmental and societal benefits.
	A5 Site operations	Assessed	Measures are taken to improve the low-carbon performance of construction sites. Demonstrating the effectiveness of these measures requires an assessment during construction projects as well.
B. Use phase	B1 Use of products	Assessed	Although the impact arising from the use of products is expected to be minor, they are included in the assessment. Emissions from product use mainly consist of possible refrigerant leaks from building services equipment.
	B2 Maintenance	Assessed	The impacts of maintenance are small, but they must be taken into account as part of the low-carbon assessment.
	B3 Repairs	Assessed	Emissions arising from repair needs due to unexpected breakages are expected to be small, but they must be included in the assessment.
	B4 Replacements of construction products	Assessed	Wear and the need for replacement related to the technical service life of construction products can be estimated with reasonable reliability. In addition, including replacements is justified to avoid sub-optimisation by selecting low-carbon but short-lived construction Products Regulation products.

	B5 Major renovations	Not assessed in new construction projects	Major renovations typically involve significant changes to structures, building services systems, and even spatial layouts. Such changes are very difficult to estimate in advance.
	B6 Energy use	Assessed	Energy consumption is a key factor affecting the low-carbon performance of a building.
	B7 Water use	Not assessed	The impact of water use on a building's carbon footprint is small, but its assessment is time-consuming. The carbon footprint of energy used for heating domestic hot water is included in the assessment under point B6.
	B8 User activities	Not assessed	The assessment of user activities would require project-specific scenarios, the accuracy of which may be difficult to verify. For example, transport or services depend significantly on the development and decarbonisation of the surroundingcommunity structure.
C. End of life cycle	C1 Demolition work	Assessed	The quantities of materials to be demolished from a building are known with sufficient accuracy at the design phase. Including end-of-life phases in life-cycle assessment would enable the evaluation of the benefits achieved through design solutions that promote a circular economy.
	C2 Transport to processing	Assessed	
	C3 Waste treatment	Assessed	
	C4 Final disposal	Assessed	
Outside the life cycle	Impacts outside the life-cycle (in relation to the assessment boundary or period)	Assessed	The assessment of the benefits of circular economy and other climate solutions can be carried out based on EN and EN ISO standards.

Table No 1. Life-cycle phases included in the assessment and those excluded from the assessment.

Section 3 *Subject matter of the low-carbon assessment*

The section lays down provisions on the object of the low-carbon assessment. It is proposed to add to subsection 1 that, for a building renovated to achieve energy performance class A+, the subject of the assessment would be limited to the area of the renovation works. Thus, the low-carbon assessment would be carried out only for those parts of the building where the renovation work will primarily be carried out. The addition is made to enable the application of the low-carbon assessment to the calculation of the global warming potential (GWP) of A+ energy class buildings in accordance with the Directive. Under the law, a climate report does not need to be prepared for buildings undergoing renovation, unless it concerns a building that meets the A+ energy efficiency class under the Directive. However, the assessment method may also be used voluntarily for other renovation projects.

In accordance with this section, the low-carbon assessment shall be based on the materials contained in the construction products referred to in Annex 1 and their quantities. It is proposed that components related to building services engineering be added to Annex 1. These would include fire safety equipment, building automation and IT systems, security systems, and waste treatment equipment. Building automation and IT systems would include fixed systems related to the building's operation, covering building services engineering, building automation, information technology, and data transmission systems. However, production equipment related to data transmission would not need to be included in the calculation. Security systems would be considered to include the fixed components of security systems that are permanently part of the building. Fire safety equipment covers,

among other things, the main components of sprinkler systems, which is why that system has been removed from the table in Annex 1. Waste treatment equipment would be considered to include, for example, various waste compactors and crushers, or waste treatment equipment based on incineration. As waste treatment equipment may be located outside the building and is not an essential system for the building's operation, it would be counted as part of the building site. In this case, separate waste treatment equipment would not affect the building's ability to meet the carbon footprint limit value. These additions implement the requirements of the delegated act under the Energy Performance of Buildings Directive concerning GWP calculation. The delegated act sets out all the building components that must be included in the assessment at a minimum.

The building components and products to be included in, and excluded from, the low-carbon assessment are described in more detail in the table.

	Included in Low Carbon Assessment		**Not included in the Low Carbon Assessment**
	Building	**Construction site on which the building is located**	
Site elements	–	- Ground elements - Supports - Coatings - Site structures - Grubbing up - Structures or buildings to be demolished on the road of a new building	- Trenches and canals - Site equipment - Packaging of products - Necessary for the site temporary facilities, scaffolding and guards - Trees, other vegetation, soil and water
Building elements	- Base floors - Fuselage - Façades, doors and windows - External platforms and balconies - Roof structures	- Laying foundations	- Separate nails, screws, adhesives, gaskets, joints and other fixtures not included in products - Smoke extractors - Packaging of products
Internal space elements (infills)	- Dividing elements (partitions, doors, stairs) - Surfaces (floors, ceilings, walls) with their surface treatment - Internal space equipment (fixed furniture) – Flues and fireplaces		- Mouldings and corner reinforcements - Handrails - Internal signage - Separate nails, screws, adhesives, gaskets, joints and other fixtures not included in products - Packaging of products
Building services	- Main components of the heating system - Main components of the water and drainage system - Main components of the air-conditioning system - Main components of the cooling system - Fire safety equipment - Main components of the electrical system	- Building services components located outside the building that do not serve the building but the building site (e.g. site lighting or outdoor canopy electrical system) - Waste treatment equipment	- Emergency power supply systems - Separate machinery and equipment - Packaging of products and equipment

	- Lifts and escalators - Building automation and IT systems - Security systems		

Table 2. Building elements and products included in and excluded from the low-carbon assessment

Section 4 *Length of the low-carbon assessment period*

The section would lay down the length of the assessment period used in the evaluation. The section would be amended so that the length of the low-carbon assessment period would apply not only to new buildings but also to the assessment of the low-carbon performance of buildings renovated to achieve energy efficiency class A+. This addition would enable the assessment of the low-carbon performance of buildings renovated to A+ energy class in accordance with the Directive, as described above.

Section 5 *Data to be used for the low-carbon assessment*

The section lays down provisions on the data used in the low-carbon assessment.

Subsection 1 of the section would be amended so that the low-carbon assessment of a new building must be based primarily on data obtained under the following regulations, insofar as such data are available and can be presented by life-cycle phase, as proposed in section 21:

1) product-specific information obtained under Regulation (EU) 2024/3110 of the European Parliament and of the Council of 27 November 2024 laying down harmonised rules for the marketing of construction products and repealing Regulation (EU) No 305/2011 (*Construction Products Regulation*);

2) product-specific information obtained under Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products (*Ecodesign Directive*);

3) product-specific information obtained under Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 on requirements for the ecodesign of sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542, and repealing Directive 2009/125/EC (*Ecodesign Regulation*);

4) product-specific information obtained under Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 establishing a framework for energy labelling and repealing Directive 2010/30/EU (Energy Labelling Regulation).

This would mean that a priority order, i.e. a hierarchy, would be established for the input data. With regard to input data, priority should primarily be given to carbon footprint and carbon handprint data in accordance with the Construction Products Regulation or the Ecodesign Regulation, where such data are available. GWP data in accordance with the Construction Products Regulation will become available as harmonised product standards are developed for construction products under the new EU Construction Products Regulation (305/2011/EU), at which point declaring the carbon footprint of a construction product will become mandatory. In some cases, the data referred to in *subsection 1* may not necessarily be broken down into different life-cycle phases, in which case the information could not be utilised in the reporting of the results of the low-carbon assessment.

Under *subsection 2* of the section, if the data referred to in *subsection 1* are unavailable or unusable, data from the national emissions database or environmental performance data determined using other generally accepted standardised methods may be used. These would include, for example, environmental product declarations (EPDs) in accordance with standard EN 15804+A2. It would also remain possible to use project-specific data, for example in calculating emissions from transport or construction site activities. The proposed amendment would therefore not change the input data permitted in the calculations but would establish a principle of priority for the input data used. The proposed amendment is based on the delegated act on GWP calculation, which sets out a principle of prioritisation of input data and requirements for the data to be used as a primary source.

Chapter 2 Carbon footprint

Section 6. *Carbon footprint assessment*

The section lays down provisions on the basis for the assessment of the carbon footprint and the calculation formula. It is proposed that the section be amended so that the use of construction products, maintenance, and repairs of the building are added as components of the carbon footprint. The addition is based on the Energy Performance of Buildings Directive and its delegated act on GWP calculation, which specifies in detail which life-cycle phases must be included in the calculation of a building's GWP.

$$C_{footprint} = GWP_{manufacturing} + GWP_{replacements} + GWP_{waste\ management} + GWP_{final\ disposal} + GWP_{transport} + GWP_{construction\ site} + GWP_{operating\ energy} + GWP_{use\ of\ construction\ products} + GWP_{maintenance} + GWP_{repair}$$

The "use of construction products" component $GWP_{use\ of\ construction\ products}$ would cover emissions arising from the use of construction products that are not related to energy or water consumption (B1). Most of the emissions arising from the use of construction products would be caused by greenhouse gas emissions from refrigerant leaks.

The "maintenance of the building" component $GWP_{maintenance}$ in the formula would cover greenhouse gas emissions arising from the maintenance and upkeep of the building. The calculation would take into account organic and fossil greenhouse gas emissions arising from the manufacturing phase and other processes of materials and components used in maintenance, as well as greenhouse gas removals, which would be allocated, from a life-cycle perspective, to the building's maintenance (B2).

The "repairs of the building" component GWP_{repair} in the formula would cover greenhouse gas emissions arising from the repair of products and components installed in the building. These would include the replacement of unexpectedly failing or damaged components of construction products, excluding planned replacements of construction products. The calculation would take into account organic and fossil greenhouse gas emissions and greenhouse gas removals arising from the manufacturing phase of construction products and components and from other repair-related processes, which would be allocated, from a life-cycle perspective, to the building's repairs (B3).

Emissions arising from transport $GWP_{transport}$ would also include emissions related to maintenance and repair activities. Similarly, greenhouse gas emissions arising from construction site activities $GWP_{construction\ site}$, as well as emissions from waste treatment $GWP_{waste\ management}$and $GWP_{final\ disposal}$, would be supplemented with emissions arising from maintenance and repair works.

Section 7. *Manufacture of construction products*

The section lays down provisions on the inclusion of the manufacture of construction products in the low-carbon assessment of a building. It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

Section 8. *Replacements of construction products*

The section lays down provisions on the inclusion of the replacement of construction products in the low-carbon assessment of a building. It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment. In the assessment of the replacement of construction products, the reference service life specified in the declaration of performance in accordance with the Construction Products Regulation or the Ecodesign Regulation, which takes into account the intended use of the product, should be used. If such data are not available, data from the national emissions database may be used, for example. The replacement of construction products would not include building maintenance or unexpected repairs.

Section 9. *Handling of construction and demolition materials*

The section lays down provisions on the inclusion of the treatment of construction and demolition materials of construction products in the low-carbon assessment of a building. It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

It is proposed that subsection 3 of the section be amended by deleting the sentence: "*The default quantity of construction and demolition waste of a new building is the same as the quantity of construction products during the construction phase*.". The sentence is incorrect and conflicts with other provisions of the Decree, as the handling of construction and demolition materials also includes the end-of-life treatment of products replaced and repaired during the building's life cycle.

Section 10. *Final disposal of construction and demolition waste*

The section lays down provisions on the inclusion of emissions arising from the final disposal of construction and demolition waste from construction products in the low-carbon assessment of a building. It is proposed that the reference to input data in subsection 1 of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

Section 11. *Transport*

The section lays down provisions on the inclusion of greenhouse gas emissions arising from transport in the low-carbon assessment of a building. It is proposed that *subsection 1* of the section be amended to include greenhouse gas emissions from transport related to the maintenance and repair of the building.

It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

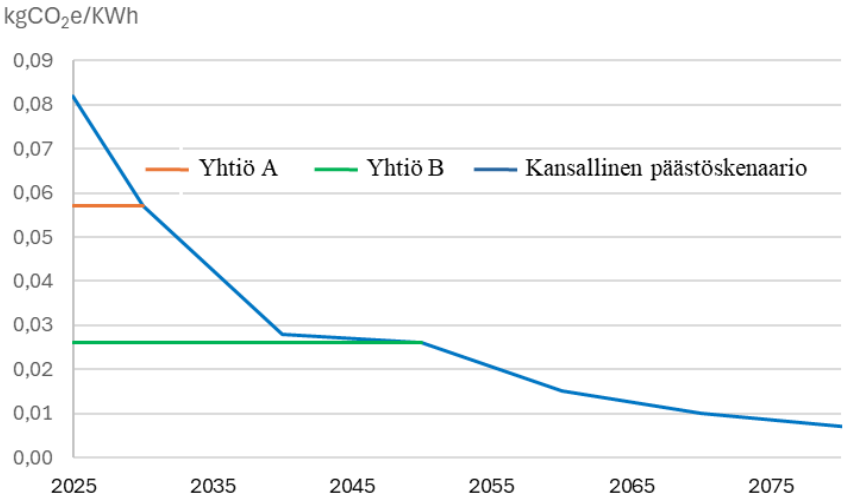
Section 12. *Site operations*

The section lays down provisions on the inclusion of greenhouse gas emissions from construction site activities in the low-carbon assessment. It is proposed that *subsection 1* of the section be amended so that the assessment of construction site activities would also include the carbon footprint arising from maintenance and repair activities.

Section 13. *Energy use in the building*

The section lays down provisions on greenhouse gas emissions arising from energy use. No amendments are proposed to this section.

The Ministry of the Environment, together with stakeholders in the sector, has examined the statement presented in the report of the Parliamentary Environment Committee YmVM 15/2024 vp (Government proposal to Parliament for an Act amending the Construction Act and certain related Acts), in which Parliament requires the Government to promptly examine the introduction of scenario-based calculation methods for local greenhouse gas emissions of district heating in cooperation with key stakeholders. As a result of joint discussions, it was concluded that, with regard to district heating, grid-specific life-cycle emission factors could be used, which will be added to the national emissions database. In determining the emission factors, the energy sources reported by Statistics Finland and the life-cycle emissions related to district heating production are taken into account. Only the values presented in the national emissions database may be used as grid-specific district heating emission factors. A grid-specific district heating emission factor may be used in emissions calculations as long as the value corresponds to the energy scenario in the national emissions database. After this, the emission values of the national average scenario would be followed (Figure 1). Grid-specific district heating emission scenarios could not be used in the calculations. However, it would still be possible to use the average emission values and scenario of the national emissions database.



Yhtiö A, Yhtiö B, Kansallinen päästöskenaario

Company A, Company B, National emission scenario

Fig. 1. Example of combining a network-specific district heating emission factor with a national emission scenario.

This amendment does not require any section-specific changes.

Section 13 a *Use of construction products*

It is proposed to add a new section 13a to the Decree, titled “Use of construction products”. In accordance with the Energy Performance of Buildings Directive and the delegated act related to its GWP calculation, the carbon footprint arising from the use of products must be taken into account in the building’s GWP calculation. The carbon footprint arising from the use of construction products in a building must be based on the data referred to in section 5. The carbon footprint arising from the use of construction products must include greenhouse gas emissions resulting from the normal use of products installed in the building. However, emissions arising from the use of energy or water would not be included in emissions from product use. Emissions arising from the building’s energy consumption and water heating would be calculated as part of energy use in the building (B6). Emissions from water consumption that are not related to energy belong to life-cycle phase B7. Water consumption (B7) is not included in the low-carbon assessment.

The calculation of the carbon footprint from product use must include all products falling within the scope of the assessment under section 3 that are used during the 50-year assessment period. Emissions arising from product use consist mainly of potential refrigerant leaks from building services equipment. These would not need to include diffuse emissions from refrigerant leaks of plug-in appliances, such as refrigerators.

Emissions during product use may also include carbonation. However, greenhouse gas removals resulting from carbonation over the life cycle are very small, so they can be assumed to be zero. Carbonation occurring outside the building’s life cycle is taken into account in the carbon handprint.

Section 13b. *Building maintenance*

A new section 13b “Building maintenance” is proposed to be added to the Decree. In accordance with the Energy Performance of Buildings Directive and the delegated act related to its GWP calculation, the carbon footprint arising from the maintenance and upkeep of a building must be taken into account in the building’s GWP calculation. Under *subsection 1* of the section, the calculation of the carbon footprint arising from building maintenance must be based on the data referred to in section 5. The carbon footprint from maintenance would include greenhouse gas emissions arising from planned and unplanned maintenance and servicing during the building’s life cycle that are not related to repairs or replacement of construction products. Maintenance would include, for example, the painting of window frames and doors, the inspection and servicing of heating, cooling and ventilation systems, and the replacement of filters in ventilation equipment. Emissions related to transport of workers for maintenance work would not need to be included in the assessment.

In accordance with *subsection 1*, the calculation of the carbon footprint of building maintenance must include all products within the scope of the assessment under section 3, as well as all maintenance measures carried out during the 50-year assessment period.

Under *subsection 2*, the assessment must include the carbon footprint of the manufacture, transport and installation of products and materials used in maintenance, as well as the carbon footprint of the deconstruction, transport and waste treatment of those products.

Section 13c. *Building repairs*

It is proposed to add a new section 13c “Building repairs” to the Decree. In accordance with the Energy Performance of Buildings Directive and the delegated act related to its GWP calculation, the carbon footprint arising from building repairs must be taken into account in the building’s GWP calculation. The calculation of the carbon footprint arising from building repairs must be based on the data referred to in section 5.

Under *subsection 1*, the calculation of emissions arising from repairs must include greenhouse gas emissions resulting from the repair of building elements and construction products. The assessment would include the replacement of components of construction products that fail or break unexpectedly, excluding planned replacements of construction products. Repairs would include, for example, the repair and restoration of broken windows. Emissions related to transport of workers for maintenance work would not need to be included in the assessment. The assessment of the carbon footprint from repair of construction products and components must include all products used for repairs during the 50-year assessment period that are subject to assessment under Section 3.

Under *subsection 2*, the assessment must include the carbon footprint of the manufacture, transport and installation of products and materials used in repairs, as well as the carbon footprint of the deconstruction, transport and waste treatment of those products.

Chapter 3 Carbon handprint

Section 14. *Carbon handprint assessment*

The section would regulate the principles and calculation formula for assessing the carbon handprint. It is proposed to amend the section by adding the utilisation of building components as energy as a new component of the carbon handprint. In accordance with the recast Energy Performance of Buildings Directive and the delegated act adopted under it, the utilisation of building components as energy must be taken into account in the building's GWP calculation as part of phase D1, i.e. as benefits beyond the life cycle.

Section 15. *Re-use*

The section would regulate the assessment of the carbon handprint of reuse of building components and products. It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

Section 16. *Recycling,*

The section would regulate the assessment of the carbon handprint of recycling materials contained in building components and products. It is proposed that the reference to input data in *subsection 1* of the section be amended. The section would provide that the assessment must be based on the data referred to in section 5. The amendment is based on the Energy Performance of Buildings Directive and the delegated act adopted under it, according to which a hierarchy must be established for the data used in the assessment. Section 5 of the Decree would specify the data that must be used as a priority in the assessment.

Section 16 a *Energy recovery*

It is proposed to add a new section 16a "Energy recovery". In accordance with the recast Energy Performance of Buildings Directive and the delegated act adopted under it, the utilisation of materials as energy at the end of a building's life must be taken into account in the building's GWP calculation as part of life-cycle climate benefits.

Under *subsection 1* of the section, the assessment of the carbon handprint from energy recovery of materials $GWP_{energy\ recovery}$ must be based on the information referred to in section 5.

Under *subsection 2* of the section, the assessment of the carbon handprint would cover only those construction products that are included in the assessment of the carbon footprint of construction and demolition waste treatment under section 9 and that are utilised as energy. Energy recovery includes the use of materials as recycled fuel and in combustion plants with an energy efficiency of over 65 percent.

By utilising construction materials as energy after the building's life cycle, energy produced by other means can be replaced. According to subsection 3, the assessment of avoided greenhouse gas emissions from materials recovered for energy must be based on the substitutable greenhouse gas emissions corresponding to the assumed emissions trajectory of energy types in the national emissions database. This means that in the future, energy recovery will have fewer calculated climate benefits than it does today. The reason is the decreasing carbon footprint of grid energy that is replaced by recovered energy in the coming decades, in accordance with Finland's energy and climate strategy.

Section 17 *Surplus renewable energy*

The section would regulate the assessment of surplus renewable energy as part of the carbon handprint. No amendments have been proposed to this section.

Section 18. *Carbon pool of construction products*

The section would regulate the assessment of the carbon pool of construction products as part of the carbon handprint. No amendments have been proposed to this section.

Section 19. *Carbonation*

The section would regulate the assessment of carbonation as part of the carbon handprint. No amendments have been proposed to this section.

Chapter 4 Presentation of results in the Climate Report

Section 20. *Content of the Climate Report*

The section would regulate the minimum information content of the climate report No amendments to the section are proposed.

Section 21. *Presentation of the results of the low-carbon assessment in the Climate Report*

The section would regulate the presentation of the results of the low-carbon assessment. It is proposed that the section be amended so that the results would be presented for the building and the building siteusing kgCO2e/m² as the unit, whereas previously they were presented as kgCO2e/m²/a. The change is based on the requirement of the recast Energy Performance of Buildings Directive to present results in the aforementioned unit. The change would be purely technical. Thus, the results of the carbon footprint and carbon handprint would no longer be divided by 50 years, but instead would be presented as a total sum for the entire assessment period. Because the carbon footprint of a building would most likely be a three-digit figure, it would no longer be reasonable to round the result to one decimal place. The decree therefore proposes that the result be rounded to a whole number.

The area used as the unit (m²) is proposed to be changed from heated net floor area to useful floor area. The change in the definition of area is related to the implementation of the Energy Performance of Buildings Directive in national legislation: the concept of useful floor area is used in Article 7 of the Directive, which regulates GWP

calculations. Member States may define what is meant by useful floor area themselves. In Finland, useful floor area would refer to the sum of heated floor areas of storeys, calculated according to the internal surfaces of the external walls enclosing the storeys (heated net floor area, Anetto (m^2)).

The table in section 21 would be supplemented with the previously mentioned life-cycle phases, which include the use of construction products (B1), maintenance of the building (B2), repairs of the building (B3), and utilisation as energy (a component of the carbon handprint).

Section 21a. *Reporting of special circumstances*

A new section 21a on the reporting of special circumstances is proposed to be added to the decree. The amendment is based on the Government Decree on the Carbon Footprint of a New Building (2/2026, the so-called threshold decree) and its section 5. Pursuant to *section 5(1)* of that decree, the carbon footprint threshold set for a building may be exceeded by no more than five percent if the design and construction of the new building is particularly difficult:

1) because of the characteristics of the building, its intended use or its location;

2) compliance with planning regulations that significantly increase the carbon footprint of a building; or

3) due to the life cycle characteristics that are different from conventional construction and promote longevity.

4) Section 5(2) of the threshold decree provides that, notwithstanding the maximum amount of excess set out in subsection 1, the limit value may be exceeded to the extent necessary if:

    1) the height of the building makes it particularly difficult to go below the limit value; or

    2) the design and execution of load-bearing and reinforcing structures in such a way that the limit value is below is particularly difficult due to an exceptionally demanding location of the building.

Under *section 21a(1)* of this amendment, if the carbon footprint limit value set for a building category is exceeded in a special situation by no more than five per cent, the magnitude of the exceedance must be reported as part of the climate report both as a numerical value ($kgCO2e/m^2$) and as a percentage (%). In such cases, the building control authority would easily be able to determine whether the exceedance complies with what is permitted under the decree. No additional calculations would be required. In addition, the reason for the exceedance and the justification for why it is particularly difficult to design and construct the building so that the carbon footprint would not be exceeded—and why exceeding the limit is therefore necessary—must be reported. This means that the party initiating the construction project would provide a free-form description of the grounds explaining why the specific special situation is particularly difficult, and identify the factors that increase the building's carbon footprint beyond that of conventional construction. The reason for the exceedance must be based on the special situations laid down in the threshold decree. For example, a higher-than-usual building height, a location in a noise area, zoning requirements related to building form or façade, adaptability, or relocatability may lead to a necessary need to exceed the permitted limit value. The building control authority's task would be to verify that the required information has been provided and that the situation qualifies as a special situation within the meaning of the section.

Under *subsection 2* of the section, if the limit value is exceeded by more than five per cent for the reasons set out in *section 5(2)* of the threshold decree, a separate annex must be added to the climate report, in addition to what is provided in *subsection 1*, presenting a separate calculation of the magnitude of the exceedance. This would mean

that a calculation must be submitted to the building control authority showing how much additional carbon footprint is necessarily caused by the specific special situation. The calculation of the additional carbon footprint resulting from the special situation should be based on the increased material use caused by that situation. Depending on the special situation, the magnitude of the exceedance of the limit value could be calculated either by determining the increased material consumption caused by individual building components or structural solutions and the resulting increase in carbon footprint, or by comparing the project with a comparable project that does not have the relevant special feature(s). The calculation must describe the justification for the increased material consumption and present the quantity of additional material, the increase in carbon footprint, and the final result of the calculation ($kgCO2/m^2$).

The intention is that the calculation explaining the reasons leading to the exceedance of the limit value, to be submitted to the building control authority, should be provided at as early a phase as possible, but no later than at the final inspection as part of the climate report. The building control authority's task would be to verify that the calculation has been carried out, that the exceedance has been appropriately justified, and that the exceedance of the limit value is based on increased material requirements. The limit value must not be exceeded by more than what the special situations, according to the calculations, increase the building's carbon footprint. The calculation would be submitted as an appendix to the climate report.

Section 22. *Allocation of the Climate Survey results to different uses*

The section regulates the reporting of spaces belonging to different use categories in a building's climate report. No amendments to the section are proposed.

Chapter 5 Construction product list

Section 23 *The list of construction products*

The section regulates the preparation of a construction product inventory. No amendments to the section are proposed.

Section 24 *Content of the list of construction products*

The section regulates the minimum information that must be reported as part of the construction product inventory. No amendments to the section are proposed.

Section 25 *Construction products included in the list of construction products*

The section regulates the classification of the data in the construction product inventory and the building elements to be included in the inventory. No amendments to the section are proposed.

Section 26 *Recovery of construction products and materials*

The section regulates how the construction products and materials included in a construction project are to be classified based on their utilisation. No amendments to the section are proposed.

Chapter 6. (Entry into force and transitional provisions)

Section 27 *Entry into force*

In accordance with *subsection 1* of the section, the decree would enter into force on xx.xx.2026. The decree would be applied from 1 January 2028 onwards. This amendment would apply to new buildings for which the building permit application has been submitted to the building control authority on or after 1 January 2028.

In accordance with *subsection 2*, the decree could be applied immediately after its entry into force when low-carbon performance must be assessed to fulfil the obligation referred to in section 9a of the Act on Energy Certificates of Buildings (487/2007), concerning a renovated building with an A+ energy efficiency class.

In accordance with *section 21a(3)* of the decree concerning special situations would only be applied from 1 January 2029 onwards. Section 21a of the decree would apply to new buildings for which the building permit application has been submitted to the building control authority on or after 1 January 2029. Exceeding the limit values in special situations would only be permitted from 1 January 2029 onwards, when the limit values are tightened for the first time.

5 Impacts of the draft Decree

5.1. Effects on authorities

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

The amendment also does not have major effects on the duties of authorities. Naturally, the new elements to be added to the climate report will require the development of building control authorities' expertise. It is likely that the changes proposed to the assessment method can be quickly adopted by building control authorities to the extent necessary for them to carry out their duties. Supporting guidance materials and simple calculation tools are also available[4] alongside the decree, intended to serve not only authorities but also designers and other stakeholders involved in construction.

The decree proposes adding new life-cycle phases (B1–B3) related to building low-carbon assessment, as well as equipment related to building services systems. To ensure smooth calculation, the data in the national emission database must be supplemented to cover these additions, and this data must also be updated. This will result in cost impacts for the Finnish Environment Institute. This results in cost implications for the Finnish Environment Institute.

5.2. Economic and environmental impacts

The amendment to the decree is not considered to have a significant impact on construction costs. The amendment also does not have economic impacts, impacts on the position of households, impacts on businesses, or impacts on general economic development, the national economy, or public finances.

This proposed amendment to the decree is not considered to have environmental impacts, as the proposed changes are very minor and are expected to improve the low-carbon performance of buildings only to a limited extent. The decree proposes including building automation systems, information technology systems, and security

[4] For example, a published document on the assessment of a building's low-carbon performance is available at https://ym.fi/rakentamismaaraykset .

systems within the scope of a building's low-carbon assessment. These additions can be expected to have a positive trend on the carbon footprint of these products.

The amendment proposes adding three life-cycle phases related to the building's use phase. The proposed change would increase awareness of the impacts of the use phase (B1–B3) on a building's life-cycle emissions. This addition could guide the selection of construction products with lower emissions in the B phase (use phase). In reality, however, emissions from the manufacturing phase of building materials are generally the largest over the entire life cycle (excluding energy-using equipment). Therefore, adding the use-phase phases B1–B3 to the building life-cycle assessment is not considered to have a major impact on a building's low-carbon performance.

The amendment to the decree proposes a principle of priority in the use of input data. As primary input data, product-specific data obtained either on the basis of the Construction Products Regulation or the Ecodesign Directive would be used. This is likely to improve the precision of the results of the low-carbon assessment. It is likely that such data would be used even without the amendment, as more detailed data are almost always lower than generic values.

5.3. Other impacts

In the future, stakeholders involved in construction projects will need to have a broader command of the areas of expertise required for the climate report, which would require most actors to update their skills in relation to new topics.

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

7 Opinions

PM

8 Legislative inspection

PM

9 Entry into force

The amendment to the decree would be issued under section 38(4) of the Construction Act. The Decree would enter into force on xx Month 2026.