



Brussels, 16.12.2025  
C(2025) 8723 final

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 16.12.2025**

**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**

## EXPLANATORY MEMORANDUM

### 1. CONTEXT OF THE DELEGATED ACT

Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast) (also referred to as the ‘recast Energy Performance of Buildings Directive’ or the ‘recast EPBD’) is part of the 2021 Commission Work Programme ‘Fit for 55’ package. It complements the other components of the package proposed in July 2021<sup>1</sup> and sets out the vision for achieving a zero-emission building stock by 2050. As already indicated in the climate action plan<sup>2</sup>, it is a key legislative instrument for delivering on the 2030 and 2050 decarbonisation objectives.

Directive (EU) 2024/1275 recognises that buildings are responsible for greenhouse gas emissions before, during and after their operational lifetime and calls for the decarbonisation of the building stock, which goes beyond the current focus on operational greenhouse gas emissions. Directive (EU) 2024/1275 requires the whole-life-cycle emissions of buildings to be progressively taken into account, starting with new buildings.

The life-cycle global warming potential (GWP) of a building indicates the building’s overall contribution to emissions that lead to climate change. It brings together greenhouse gas emissions embodied in construction products with direct and indirect emissions from the use stage. Buildings are a significant material bank, being repositories for resources over many decades. The calculation of life-cycle GWP should encourage mainstreaming climate-conscious design options and choices of construction methods and construction products for which many good examples already exist.

Article 7(2) of Directive (EU) 2024/1275 provides that the life-cycle GWP is to be calculated in accordance with Annex III and disclosed in the building’s energy performance certificate:

- (a) from 1 January 2028 for all new buildings with a useful floor area larger than 1 000 m<sup>2</sup>;
- (b) from 1 January 2030 for all new buildings.

Under Article 7(3) of that Directive, the Commission is empowered to adopt delegated acts to amend Annex III to set out a Union framework for the national calculation of life-cycle GWP with a view to achieving climate neutrality.

Article 7(5) of Directive (EU) 2024/1275 also requires Member States to draw up national roadmaps by 1 January 2027 detailing the introduction of limit values on the life-cycle GWP of all new buildings. The Commission adopted guidance on the provisions on life-cycle GWP of new buildings in Article 7(2) and (5) as part of a set of guidance documents on new or substantially modified provisions of Directive (EU) 2024/1275.

Pursuant to Article 7 (3) of Directive (EU) 2024/1275, the purpose of this delegated regulation is to set out a Union framework for the national calculation of life-cycle GWP, with a view to the disclosure of the results in the energy performance certificate of the

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<sup>1</sup> [Delivering the European Green Deal – European Commission](#)

<sup>2</sup> Climate Target Plan: Stepping up Europe’s 2030 climate ambition Investing in a climate-neutral future for the benefit of our people, COM/2020/562 final.

building. As regards the establishment of national limit values, Member States should refer to the guidance on the life-cycle global warming potential of new buildings, which sets out that it is for Member States to determine the scope of life-cycle stages or modules covered by the limit values, and that Member States may decide to exclude certain parts of the scope of building components from the scope of the limit value.

The life-cycle GWP is also relevant to several other provisions in Directive (EU) 2024/1275:

- Article 6(2), first subparagraph, of Directive (EU) 2024/1275, which mentions that Member States may take into account the life-cycle GWP when calculating the cost-optimal levels of minimum energy performance requirements;
- Article 19(2), second subparagraph, which provides that, for existing buildings renovated to A+ class, Member States shall ensure that the life-cycle GWP is estimated and disclosed in the energy performance certificate of the building;
- Annex II, which lays down the template for the national building renovation plans referred to in Article 3, and in which the Member States are invited to report their targets for, and average value of, life-cycle GWP in new buildings;
- Annex V, point 1, which lays down that the energy performance certificate shall display on its front page the life-cycle GWP, if available.

It should be noted that this delegated regulation sets out a Union framework for the national calculation of life-cycle GWP to calculate the GWP of new buildings only. In relation to existing buildings undergoing renovation, Member States are free to adapt the methodology with the necessary steps or to use their own calculation method, in line with the relevant standards.

## **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

To prepare this Delegated Regulation, the Commission consulted with Member States' representatives on several occasions as detailed below.

- Through a questionnaire to the Member States on life-cycle GWP, in order to gain a better understanding of existing or under-development national frameworks, and expectations from the Delegated Regulation. The questionnaire was circulated on 31 October 2024 and written feedback was collected.
- Through meetings of the Commission expert group 'Energy Performance of Buildings' (E03689):
  - on 4 December 2024, the document 'working document for the Delegated Act setting out a Union framework for the national calculation of life-cycle GWP' was circulated before the meeting, with feedback collected during the meeting and written comments collected after the meeting;
  - on 11 February 2025, the document 'first draft of the Delegated Act setting out a Union framework for the national calculation of life-cycle GWP' was circulated before the meeting, with feedback collected during the meeting and written comments collected after the meeting;
  - on 7 April 2025, updates were provided on the document 'refined draft of the Delegated Act setting out a Union framework for the national

calculation of life-cycle GWP, with a specific focus on the use of data from Regulation (EU) No 305/2011 and Regulation (EU) 2024/3110, the Construction Products Regulations and a discussion was had on the type of data to be used for the calculation;

- on 22 May 2025, the document ‘refined draft of the Delegated Act setting out a Union framework for the national calculation of life-cycle GWP’ was circulated before the meeting, with feedback on the document collected during the meeting and written comments collected after the meeting.
- on 23 October 2025, the document ‘draft of the Delegated Act setting out a Union framework for the national calculation of life-cycle GWP’ was circulated before the meeting. Based on the exchange at the meeting, some modifications of the text were made. The expert group gave a favourable opinion by consensus to modified draft.
- Through dedicated sessions at several plenary sessions of the Concerted Action EPBD. This is a joint initiative between the Member States and the Commission involving representatives of national ministries or their affiliated institutions who are in charge of preparing the technical, legal and administrative framework for Directive (EU) 2024/1275 in each Member State plus Norway (<https://www.ca-epbd.eu/>).

Professional stakeholders (relevant industry associations, non-governmental organisations, academia and professionals in the building and energy sector, etc.) were consulted as follows.

- On 22 October 2024, an online event on life-cycle GWP was organised to inform stakeholders about the ongoing work and considerations related to the development of the Delegated Act. Feedback was collected during the meeting and after the meeting through written input and position papers.
- On 21 February 2025, an online stakeholder meeting was organised to inform stakeholders about the ongoing work and considerations related to the development of the Delegated Act. A presentation and survey were circulated before the meeting. Feedback was collected during the meeting and after the meeting, especially through the survey.

The draft Commission Delegated Regulation and its Annexes were published for feedback from 3 October 2025 to 31 October 2025. During this period, 116 contributions were submitted by a diverse range of respondents, among which business associations and companies/businesses were the most numerous, accounting for 43 and 30 respectively, followed by non-governmental organisation (NGO) (18).

Overall, the respondents expressed support to the file. No major issues were identified. Feedback was duly taken into consideration.

Based on the comments received in the Have your Say portal and from Member States, the text was finalised and circulated to the Commission expert group.

### **Collection and use of expertise**

The preparation of the Delegated Regulation and Guidelines as well as the collection and analysis of the input from stakeholders were supported by a specific technical support contract<sup>3</sup>.

## **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

To address the new requirements introduced in Article 7(2) of Directive (EU) 2024/1275, the Delegated Regulation sets out a Union framework for the national calculation of life-cycle GWP. The Delegated Regulation amends and replaces Annex III to Directive (EU) 2024/1275 and provides clarifications on the following issues:

- the baseline standard for the requirements of the framework;
- the reference study period for the life-cycle GWP calculation;
- the data to be used for the life-cycle GWP calculation;
- the definition of the useful floor area;
- the scope of the life-cycle stage;
- the scope of building components;
- the reporting of the results, particularly for the energy performance certificates of buildings.

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<sup>3</sup> Technical assistance on whole life greenhouse gas emissions reporting for buildings. Request for services No ENER/B3/2023-305 in the context of the multiple service framework contract ENER/2020/OP/0021 ENER/C3/2020-724 with reopening of competition for qualified legal, technical and economic expertise in the field of energy efficiency and renewable energy.

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings<sup>4</sup>, and in particular Article 7(3) thereof,

Whereas:

- (1) Pursuant to Article 7(2) of Directive (EU) 2024/1275, Member States are to ensure that the life-cycle global warming potential (GWP) is calculated and disclosed in the energy performance certificate of new buildings in accordance with Annex III to that Directive. Member States may decide to exclude from the obligation to calculate the life-cycle GWP the categories of buildings which they exclude from the obligation to have an energy performance certificate pursuant to Article 20(6) of that Directive.
- (2) A harmonised Union framework for the national calculation of life-cycle GWP is necessary for the building sector to promote comparability of life-cycle greenhouse gas emissions across the Union, thereby facilitating the assessment of the climate impact of different building-related products and activities.
- (3) A Union framework for the national calculation of life-cycle GWP should provide a common methodology and set of rules, enabling Member States to calculate life-cycle greenhouse gas emissions in a consistent and transparent manner, with a view to the disclosure of the results in the energy performance certificate of the building. In combination with the declaration of the life-cycle climate change effects of construction products under Regulation (EU) No 305/2011<sup>5</sup> and Regulation (EU) 2024/3110<sup>6</sup> (the applicable regulation depends on the construction product in question), the Union framework supports the creation of lead markets for low-carbon products which reduce the whole life-cycle emissions of buildings. The lack of such a Union framework may lead to inconsistencies and unequal treatment of economic operators, undermining the effectiveness and coherence of Union climate policies.

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<sup>4</sup> OJ L 2024/1275, 8.5.2024.

<sup>5</sup> Regulation (EU) No 305/2011 of the European Parliament and of the Council of 9 March 2011 laying down harmonised conditions for the marketing of construction products and repealing Council Directive 89/106/

<sup>6</sup> 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 (OJ L, 2024/3110, 18.12.2024, ELI: <http://data.europa.eu/eli/reg/2024/3110/oj>).

- (4) To ensure a level playing field and facilitate the transition to a unified approach, it is necessary to lay down a uniform framework that establishes common principles for existing national tools or methods established prior to the adoption of Directive (EU) 2024/1275 and tools or methods that would be developed in the future.
- (5) The Union framework should offer some level of adaptability, allowing Member States to integrate their existing official national tools or methods into the new unified approach, while ensuring that the overall framework remains consistent and promotes the comparability of results across the Union.
- (6) The Union framework for life-cycle GWP assessment should be built upon internationally recognised standards and methodologies, in particular EN 15978 (EN 15978:2011 Sustainability of construction works. Assessment of environmental performance of buildings. Calculation method) and take into account any subsequent standard relating to the sustainability of construction works and the calculation method for the assessment of environmental performance of buildings, while promoting carbon storage in or on buildings, long-lasting construction and circular economy in construction including the reuse and recycling of materials and design-for-disassembly. The Union framework should also consider existing initiatives, including Level(s) common EU framework for indicator 1.2 and official national frameworks, to ensure a high level of environmental protection and consistency with existing national tools and methods and global efforts to address climate change.
- (7) The Union framework should establish a uniform scope of building elements and technical equipment, which minimises market barriers between Member States and facilitates the understanding and comparison of results, while also enabling the identification of sources of emission. A balanced level of detail in the uniform scope of building elements and technical equipment is necessary to achieve accurate and comparable outcomes, as excessive generality or varying levels of detail could lead to inconsistent approaches and unfair perceptions of the environmental impact of different projects and solutions.
- (8) To effectively reduce whole-life-cycle greenhouse gas emissions, life-cycle GWP should be calculated or estimated already at the design stage, before the building's construction is started, when changes to the building design can still be made.
- (9) The results disclosed in the energy performance certificate should reflect the as-built stage, to ensure that the actual greenhouse gas emissions of the completed building are accurately accounted for.
- (10) To ensure accuracy and consistency in life-cycle GWP calculations, the useful floor area used in the calculations should be clearly defined, thereby avoiding the potential for low-impact areas to artificially reduce the building's overall life-cycle GWP result. The Union framework should therefore require transparency on the floor areas used in the calculation by requiring national rules taking into account internationally recognised standards, while allowing Member States some flexibility to define the useful floor area at national level.
- (11) To ensure the accuracy and reliability of the life-cycle GWP calculation, a clear hierarchy of the input data based on their quality and precision should be established. The life-cycle GWP calculation should prioritise the use of data issued under relevant Union legal acts, including Regulation (EU) 2024/3110, which lays down harmonised rules for the marketing of construction products.

- (12) In the outermost regions, within the meaning of Article 349 TFEU, Member States may consider simplifying the building's life-cycle GWP calculation by allowing an extended use of default data in those regions, to take into account the possibility for exemption recognised by Regulation (EU) 2024/3110 applicable to construction products placed on the market in the outermost regions.
- (13) The life-cycle GWP of the building disclosed in the energy performance certificate should be reported in a transparent format, showing results at least for each life-cycle stage. For other purposes including control and verification and data collection for setting and updating limit values at national level, Member States are encouraged to collect more detailed information on a building's life-cycle GWP.
- (14) Directive (EU) 2024/1275 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annex III to Directive (EU) 2024/1275 is replaced by the text in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in the Member States.

Done at Brussels, 16.12.2025

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*