

EPF Feedback on the Draft Delegated Act amending Annex III to Directive (EU) 2024/1275 (Energy Performance of Buildings Directive)

The European Panel Federation (EPF) welcomes the Commission's Draft Delegated Act establishing a harmonised EU framework for the calculation of life-cycle global warming potential (GWP) of new buildings. EPF supports this step towards recognising the full climate performance of construction materials and ensuring that embodied carbon, biogenic carbon storage, and end-of-life benefits are properly accounted for in the energy performance assessment of buildings.

EPF appreciates several important aspects of the proposal that will contribute to fair recognition of bio-based materials:

- **Recognition of life-cycle carbon:** The draft Act extends climate performance beyond operational emissions to full life-cycle GWP, covering embodied emissions in stages A1-A3, use, replacement, and end-of-life.
- **Biogenic carbon accounting:** Table 5 of the Annex explicitly distinguishes between GWP-fossil, GWP-biogenic, and GWP-land use and land use change.
- **Encouragement of specific product data:** The hierarchy of data types prioritises product-specific and project-specific data over generic or default values.
- **Recognition of circularity benefits and cascading use logic:** Modules C3-C4 and D1-D2 provide a transparent framework for accounting benefits beyond the building life-cycle.

While generally supportive, EPF identifies some areas where clarification or adjustment would be beneficial to ensure fair treatment of bio-based materials:

- **Administrative burden:** The high level of methodological detail and data precision may create a disproportionate burden for smaller manufacturers, especially SMEs supplying construction products. Simplified pathways using verified EPDs should be explicitly accepted.
- **Risk of conservative default data:** If Member States rely on generic or overly conservative default data, wood-based materials could be unfairly penalised. EPF urges the Commission to issue guidance ensuring that biogenic carbon storage is correctly reflected over the reference study period and that end-of-life credits for reuse, remanufacture, and cascading use are consistently recognised under Module D, preventing default datasets from distort the comparison between material types.
- **Lack of harmonisation risk:** The draft Act allows flexibility for Member States in defining default values and thresholds. This may lead to inconsistent implementation and uneven recognition of wood's carbon benefits across the EU. Harmonised EU guidance and verification rules are essential.

EPF therefore encourages the Commission to consider the following points when finalising the Delegated Act and its guidance:

1. **Ensure harmonised and fair biogenic carbon accounting**
 - Adopt consistent EU-level rules for GWP-biogenic to avoid divergent national interpretations.
 - Promote the use of verified product-specific data (e.g. EPDs under CPR) as the primary source.



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2. **Avoid conservative default values**
 - Require that default and generic datasets reflect realistic average performance and avoid bias against natural, low-carbon materials.
 - Prohibit the use of punitive “worst-case” defaults where verifiable project- or product-specific data are available.
3. **Explicitly recognise cascading use and carbon storage**
 - Clarify in the implementing guidance that credit for reuse, recycling and carbon storage takes precedence over energy recovery.
 - Encourage Member States to consider cascading use and long-term carbon storage when setting national GWP limit values.
4. **Simplify compliance for SMEs**
 - Provide streamlined reporting and calculation tools for small and medium-sized manufacturers supplying data to building projects.