



## REMINDER: Large enterprises to carry out compulsory energy audits by 5 December 2015

The companies defined as “large enterprises” in the new Energy Efficiency Act must carry out compulsory energy audits at minimum every four years. The first audit needs to be carried out by 5 December 2015.

A compulsory energy audit includes an analysis of the total energy consumption of a company or a group in Finland, including buildings, industrial and commercial operations, and transport. Additionally, an energy audit must include a certain number of targeted energy audits. They provide detailed information about the specific targets of a company or a group consuming energy, such as buildings or industrial plants.

An enterprise energy auditor accredited by the Finnish Energy Authority will be appointed to review the compulsory energy audit. The companies must deliver, without a specific request, the key information from the targeted energy audits to the Energy Authority’s register within the deadline of three months from the completion of each targeted energy audit. In addition, if the Energy Authority so requests, large enterprises must deliver the energy audit report and the reports of the targeted energy audits within the deadline of one month from the request. Large enterprises may be exempt from the obligation to carry out energy audits in case they use energy management systems or environmental management systems specified in the Energy Efficiency Act.

A natural person or a legal person is defined as a large enterprise if it provides employment for at least 250 employees or if its annual turnover exceeds 50 million euro and its total balance sheet exceeds 43 million euro. All subsidiaries, both in Finland and abroad, of a company or a group registered in Finland are taken into account in the definition of a large enterprise. If a company is defined as a large enterprise, all its subsidiaries in Finland are obligated to comply with the regulation concerning energy audits.

The obligations are based on the EU’s Energy Efficiency Directive. There are divergent interpretations of the Directive in different EU Member States. For instance, the definition of a large enterprise, the division of whether transport is included in the energy audits or not, and the different requirements imposed on the energy audits in different Member States may cause problems for enterprises operating in several EU Member States.

### Further information

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