

Aid to promote decarbonisation and energy efficiency of industrial production processes and the transition to a climate-neutral economy

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1 Funding decision and its terms and conditions

These terms and conditions for funding are part of the funding decision, and compliance with them is the prerequisite for payment of the funding.

The Funder has granted this funding under the state's budget and the Act on Discretionary Government Transfers (688/2001), Act on the General Requirements for Granting Support for Economic Activity (429/2016) and Government Decree on General Terms of Granting Aid to promote decarbonisation and energy efficiency of industrial production processes and the transition to a climate-neutral economy (2/2025).

The funding granted by the funding decision constitutes State aid under the State aid scheme SA.113721 authorised by the European Commission.

These funding terms and conditions are issued under section 11 (3) of the Act on Discretionary Government Transfers (688/2001).

In order to ensure the effectiveness of funding, the start of works of an investment project can only begin after the funding application has been submitted. Start of works means either the start of construction works relating to the investment, or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible, whichever is earlier. Buying land and preparatory works such as obtaining permits and conducting preliminary feasibility studies are not considered as start of works.

The funding decision and its terms must be formally approved by the beneficiary within one month of the date of the decision. A conditional decision only enters into force once the beneficiary has presented written evidence of compliance with the condition(s) and approved the decision online. Conditional decisions must be approved within one month of the condition(s) being satisfied. In conjunction with acceptance, the bank account number into which the funding will be deposited shall be indicated. The person approving this decision must be authorized to sign for the organization.

2 Publicity of the funding decision

The following information will be public: the beneficiary's name, business ID, size, domicile, sector, register number of the funding decision, form of financing, granting date, the amount of funding granted, and the amount paid. The State Treasury publishes public information about state grants in the service for publication and use of state grant information (Tutkiavustuksia.fi).

When the beneficiary disseminates information about the project or its results, it must disclose that Business Finland has provided funding for the project.

The Funder may need information from other authorities and financiers for the payment and supervision of funding. Provisions on the exchange of information between authorities are laid down in the Act on the Customer Information System for Business Services (293/2017) and the Act on Discretionary Government Grants. Provisions on the disclosure of trade secrets are laid down in the Act on the Openness of Government Activities (621/1999).

The beneficiary must submit their annual statements, including appendices, for publication in the Finnish Patent and Registration Office, as laid down by law.

3 Accountable project leader

The beneficiary authorizes an accountable project leader who is in an employment relationship with the beneficiary or holds a position of responsibility in the company. A person disqualified from the practice of commercial activities cannot act as the accountable project leader.

The accountable project leader monitors the implementation of the project referred to in the funding decision and is responsible for ensuring that

- project accounting has been arranged in accordance with these terms and conditions

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- the decision and related terms and conditions are reviewed with financial management/an accounting firm, and they have been sent to the auditor for information
- the project is implemented in accordance with the plan
- reported costs have been incurred by the project during the duration of the project
- the persons chosen to manage the matters pertaining to the project in the Business Finland's online service have access rights to the project.

4 Reporting

The accountable project leader is responsible for reporting on the project.

Upon request, the Funder must be provided with additional information if required for project monitoring. Additional information may include copies of receipts, invoice itemizations and selection criteria for purchased services.

The beneficiary must declare all project costs at the latest in the final report. If it is necessary to make changes between the cost categories in the cost estimate, the beneficiary must apply to change the cost estimate in the Business Finland online service. No new project costs can be presented after the approval of the final report.

The costs that have been initially approved on the basis of the interim report will be reevaluated in connection with the final report. The Funder will only give its final approval to the costs after it has received the auditor's report.

The beneficiary of the investment project must, in connection with each report or cost statement, present a statement on the progress of the project. A report on the total project funding must also be included in the cost statement of the first funding instalment, or in the final cost statement if the costs are declared in a single instalment. Regarding projects which involve leasing or partial payment expenses, the beneficiary must submit a leasing or partial payment agreement in connection with a cost statement.

5 Auditor's report

The costs are confirmed by the auditor's report. The beneficiary must submit an auditor's report covering the entire duration of the project and prepared by an independent auditor as part of the final report. The report template is available on the Business Finland website. The Funder has the right to demand a larger sample size for the audit, for example if the audit report contains a large number of observations.

Reasonable costs arising from the auditor's report prepared by the auditor can be accepted as direct project costs. If the billed and paid costs incurred by the audit are not included in the project costs confirmed by the auditor, copies of the invoice of the audit costs and receipt/bank statement must be submitted to the Funder.

The Funder has the right to deliver the auditor's report to other authorities for the purposes supervising funding.

6 Payment of grant

The Funder will pay the grant on the basis of the approved report.

The first instalment of the investment grant may be paid once the beneficiary has made a binding order for equipment and begun construction, and when at least 20 per cent of the costs have been paid. The final instalment of the investment grant may be paid once the project is completed and the final report has been approved. The final instalment shall be at least 20 % of the grant awarded. The investment must be fully implemented before the last instalment is paid. Payment of the final

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instalment is subject to an approved final report on the results of the project, the possibilities of exploitation and the use of funds.

A plant or equipment financed by a grant for decarbonisation of industrial production processes or energy efficiency measures must be completed and in operation within 36 months from the date of granting. When paying the grant, one percent shall be deducted from the amount of the grant for each full month exceeding the 36-month time limit, up to the total amount of the grant. However, no deduction shall be made from the amount of the grant if the delay is due to an unforeseen reason beyond the control of the beneficiary.

Entitlement to the granted funding or part of it will lapse if the beneficiary does not submit the requested reports or further information by the due date specified in the funding decision or separately notified by the Funder. Innovation Funding Agency Business Finland may order any funding already provided to be repaid immediately, with interest.

7 Monitoring of costs and project accounting

The beneficiary must arrange its accounting so that the costs arising from the project can be itemized and their connection to the accounting and the reported costs can be verified.

In connection with the first interim report, the beneficiary must provide the Funder with a description of the project accounting. The description must indicate whether the project accounting has been arranged in accordance with the funding terms and conditions.

If the beneficiary's accounting system does not permit the generation of cost-category-specific reports, the beneficiary must draw up some other calculation that lists how accounting costs are allocated to cost categories.

Accounting must include purchase invoices of project purchases. The invoices must specify the product or service purchased for the project.

Costs incurred from the auditor's report may be incurred and may be paid after the project has ended.

Project documents and other materials necessary for the supervision and auditing must be kept for a minimum of 10 years after the payment of the last project funding instalment.

8 Eligibility of costs

On the basis of section 4 of the Government Decree 2/2025, eligible are investments with eligible costs of at least thirty (30) million euros. The project plan and cost estimate approved by the Funder form a part of the funding decision and serve as the basis for accepting the costs.

Eligible costs include expenditure incurred from investment projects that

- have been paid and entered into the accounts of the beneficiary
- are in net amount and VAT-exempt
- have arisen from the project during the duration of the project
- reasonable for the implementation of the project.

In investment projects related to decarbonisation of industrial production processes and energy efficiency measures, the eligible costs of the grant include the costs of equipment, machinery and installations as well as other reasonable investment costs related to the investment project.

For investment projects related to the production of equipment and its key components essential for the transition to a climate-neutral economy, or to the production or recovery of critical raw materials necessary for the production of such equipment and components, eligible are the reasonable costs related to

1. tangible assets such as land, buildings, plant, equipment, machinery, and
2. intangible assets, such as patent rights, licences, know-how or other intellectual property.

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The costs must be based on the corresponding expenditure payment records. The expenses must be fully paid in money by the beneficiary when they are reported to the Funder. Procurements may not be paid by loans issued by the recipient of the payment. Invoice for work performed during the project may be paid after the project end date but before the costs are reported to the Funder.

The Funder has the right not to accept costs presented in a statement if their relevance to the project is not clearly substantiated or they are too large in view of the project results.

All costs based on the project plan must be reported to the Funder. Final approval of the costs for a project can only be given after the costs have been approved.

VAT paid by the beneficiary as part of the purchase price of the goods or services shall not be eligible costs.

9 Procurement procedures

In all procurements, the beneficiary must ensure that the bidders, subcontractors, or their beneficiaries are not subject to sanctions imposed by the European Union or the United Nations (UN), or decisions to freeze assets imposed by the Finnish authorities.

When the beneficiary is a public procurement unit, the beneficiary must observe the provisions of the Act on Public Contracts. The HILMA number or the justification for applying the direct award procedure are stated in the reporting. If a public procurement unit has made a procurement in violation of the procurement provisions, the procurement price will not constitute an eligible project cost.

10 Eligible costs in investment projects

The following costs are eligible:

Purchase, installation and commissioning of machinery and equipment

- Costs incurred from the purchase of machinery and equipment and their installation as a purchased service, as well as costs incurred from the of commissioning of the invested assets and the training of operating personnel as a purchased service.

Costs of acquiring intangible assets

- Intangible assets, such as patent rights, licenses, know-how or other intellectual property. Intangible assets related to investments in sectors strategic to the transition to a climate-neutral economy must meet the following conditions:
 - a. it shall remain associated with the area concerned and must not be transferred to other areas;
 - b. it shall be used primarily in the relevant production facility receiving the grant;
 - c. it must be amortisable;
 - d. it must be purchased under market conditions from third parties unrelated to the buyer;
 - e. it must be included in the assets of the undertaking that receives the grant; and
 - f. it must remain associated with the project for which the aid is awarded for at least five years.

Cost of buildings

- planning and labor costs incurred as purchased service for the construction, repair or expansion of a structure or building

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Civil engineering, supervision and connection fees

- Costs of purchased services related to civil engineering and supervision of construction work, as well as the connection fee charged by the distribution network holder for electricity production or consumption.
- Costs incurred from the outsourced planning and construction costs of telecommunications networks necessary for the project and other similar networks and purchase costs of licenses necessary for the construction or use of the networks.

Earthwork and acquisition of land

- Costs of purchased services related to clearing and earthwork as well as the acquisition of land directly related to the investment.

Preparation and planning costs

- Preparation and planning costs acquired as a purchased service. The purchased services related to supervision and project management are also considered in connection with the assessment of reasonable preparation and planning costs.

If an investment project is funded by means of leasing, a part-payment, or similar or carried out through energy-efficiency contracting, costs are eligible up to the value corresponding to the purchase price of the acquisition; however, administrative, financing, insurance, repair, maintenance, or similar costs are not eligible. In a part-payment and lease contract, costs are eligible up to the value corresponding to the purchase price of the acquisition. Administrative, financing, insurance, repair, maintenance, or similar costs are not eligible.

However, in the case of a project involving leasing, part-payment, or similar costs, the beneficiary must prove that the financing company has paid the full amount of the purchase.

Completion of the project means that the funded investment is completed and is in operation. The recipient of the funding must have a document of the equipment's acceptance inspection.

Services purchased from the group companies and associated companies are eligible.

10.1 Purchases from other companies in the same group and associated companies

The group refers to companies that are connected to each other on the basis that one company has controlling power in the other company or that a third entity alone or together with its related parties has controlling power in both companies.

Companies, regardless of their form of legal personality, are associated to each other if another company or person, alone or together with their close relatives, can exercise control over another company or can influence where procurement is carried out.

A party has control over the other party when:

- 1) it directly or indirectly owns more than half of the other party's share capital;
- 2) it directly or indirectly has more than half of the number of votes produced by all the shares of the other party;
- 3) it directly or indirectly has the right to appoint more than half of the members to the board of another entity or to a comparable institution or to an institution that has this right; or
- 4) it is jointly managed with the other party or otherwise can actually exercise control over the other party.

The Funder considers that direct or indirect control over the other party to the transaction arises, for example, on the following grounds when an individual is in the following positions or positions in the recipient company and group company or a third party:

- members or alternate members of a company's Board of Directors
- responsible persons within the company
- close relatives: the person's married/common-law partner, sibling, sister-in-law and half-brother, as well as a relative in the ascending or descending line of the person and his/her married/common-law partner, as well as the married/common-law spouses of these persons.

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10.1.1 Project accounting and cost reporting of an associated company

Group companies and associated companies must also observe these funding terms and conditions. The beneficiary must ensure that the group companies and associated companies arrange project accounting in a manner that is in accordance with these terms and conditions.

The group companies and associated companies must provide the beneficiary with an invoice for the services purchased for the project. The Funder may in accordance with section 10 accept costs incurred by the seller for providing the service and paid by the beneficiary. Group-internal administrative costs and items paid as administrative fees are not eligible project costs.

The Funder will accept the paid purchased services without profit. In order to demonstrate the non-profit nature of the services, the group companies and associated companies must also provide the Funder with a separate project cost statement of the costs arising from the project.

The costs are declared using the template 'Cost statement for associated company Y3+Y5'. The authorized signatory of the group company or associated company signs the accountable project leader's declaration. The forms are available on Business Finland's website.

The beneficiary must submit the cost statement of each group company or associated company in a separate file. No later than in connection with the final report, the beneficiary must also submit a separate auditor's report in a specified form detailing the declared costs of the group company or associated company. The auditor's report must be prepared by an independent auditor. The report template is available on the Business Finland website. The Funder may, at its discretion, exceptionally accept purchased services without a separate cost statement even from associated or group companies.

10.1.2 Purchases from foreign group companies and foreign associated companies, and costs arising in an office abroad

The Funder may also accept as project costs purchases from foreign group companies and foreign associated companies and costs to the beneficiary arising in an office abroad. This must be specified in the special terms and conditions of the funding decision. In accordance with section 10 only direct project costs are accepted as eligible costs. Exchange rates on the date of payment are applied to invoices submitted in a foreign currency.

Foreign group companies and foreign associated companies must provide cost statement forms and an auditor's report prepared by an independent auditor. The auditor's report on an official Business Finland template may be in Finnish, Swedish or English. The forms and auditor's report templates are available on the Business Finland website.

11 Ineligible costs

For investment projects, salary costs incurred by the beneficiary or a comparable group or associated company are not eligible.

Costs that are not necessary for the implementation of the project or are otherwise unacceptable are not accepted for the project. Such costs include:

- wages
- overheads
- entertainment expenses
- interest and other financing costs
- fees based on the Act on criteria for charges payable to the State (150/1992) and payments based on specific charges legislation
- fines and penalty payments
- cost reserves
- travel expenses paid or reimbursed by the company entitled to the aid
- value-added taxes paid by the undertaking entitled to the aid as part of the acquisition price of the goods or services.

12 Consideration of income

Income generated with costs declared to the Funder during or after the project does not need to be reported to the Funder, and the Funder does not deduct income from eligible costs. Income may be generated, for example, in connection with the introduction of an investment.

13 Other public funding

The reports by the beneficiary must specify all other public funding granted for the project by the state, municipalities and other public entities or bodies or foundations governed by public law. Funding granted by the European Union must also be reported.

The combined total funding that the project receives from the Funder and other providers of public funding may not exceed the project's maximum limit for public funding. If necessary, the Funder will reduce its own contribution so that the maximum amount of public funding is not exceeded.

14 Monitoring of funding impact

The Funder monitors the impact of the project and the fulfilment of the conditions for granting the grant also after the project has ended.

The beneficiary must, on request, provide details of the outcome of the plans and forecasts that it presented during the processing of the application and the realization of the project.

The Funder must have the opportunity to audit the beneficiary's annual accounts and auditing statements kept in the Finnish Patent and Registration Office database for a period of five accounting periods following the completion of the project.

The Funder has the right to commission an analysis of the beneficiary's annual accounts from another public funding agency.

15 Changes to the project

The beneficiary must obtain the Funder's consent for project changes. Consent must be sought from the Funder in writing in advance / before the change if the project's progress deviates from the plan:

- significant changes to the project plan
- changes to cost categories
- changes to the schedule
- changes to a reporting date
- changing the accountable project leader.

If the Emissions Trading Act becomes applicable to the project, the beneficiary must notify the Funder of this without delay.

A positive amendment decision can only be made if the beneficiary has fulfilled their registration, declaration, and payment obligations in relation to taxes or other legal obligations.

A change in the beneficiary's bank account is reported using form Y1 available on the Business Finland website.

16 Reassignment and approval of corporate reorganization

The Funder has the right to claw back the funding under section Clawback of funding of these general terms and conditions if the beneficiary violates the provisions detailed in this section.

16.1 Transferring a funding decision

As a rule, a funding decision may not be transferred to a third party.

16.2 Restructuring arrangements

The beneficiary must notify the Funder in writing in advance if it, during the project or within five years after it, undertakes significant business changes or restructuring (such as sale of business or a share majority, a merger or a division). The time limit of five years is calculated from the payment date of the final funding installment.

16.3 Use and transfer restriction of assets

The assets subject to funding must be used for the purpose specified in the funding decision within a period of five years, and the assets may not be assigned to a third party or transferred into their ownership or control during that period, unless the Funder, on the basis of a prior application, allows this for some special reason. A special reason could be, for example, the merger of the beneficiary with another company or the acquisition of the business concerning the project. Such authorization may be granted if, in the event of a transfer or assignment of assets, the effect of the aid is passed on and the transferee fulfills the regulatory requirements for the beneficiary.

However, it is possible to transfer ownership on a temporary basis to a financial company or similar, provided that the beneficiary retains the right to use the assets and their right of possession.

For investment projects related to the production of relevant equipment and its key components for the transition towards net-zero economy, or to the production or recovery of critical raw materials necessary for the production of those equipment and key components, the beneficiary must commit to maintain the investments in the area concerned for at least five years after the completion of the investment. Such a commitment should not prevent the replacement of plant or equipment that has become outdated or broken within this period, provided that the economic activity is retained in the area concerned for the minimum period.

17 Beneficiary's disclosure obligation

The beneficiary must provide the Funder with accurate and sufficient information for the payment of funding and for monitoring the compliance with the terms and conditions.

The beneficiary must inform the Funder without delay of any change affecting the realization of the intended use of the funding or of any other change affecting the use of the funding.

18 Right of inspection

Pursuant to Sections 14 and 16 of the Act on Discretionary Government Transfers (688/2001), Innovation Funding Agency Business Finland has the right to obtain necessary information about the use of the aid and to audit the finances and operations of the beneficiary as required for the payment of the funding and supervision of its use.

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The audits can be performed by other authorities or auditors authorized by the Funder. An external expert may, at the Funder's request, assist in the performance of the audit. By accepting the funding decision and its terms and conditions, the beneficiary provides their written consent that it will fully cooperate to protect the financial interests of the Union and authorizes the European and national officials to exercise their powers comprehensively as well as agrees to ensure that any third parties participating in the management of the Union's assets will grant similar rights.

The beneficiary should assist with the inspection and provide the needed information for the inspector without compensation.

The auditor has the right to seize any material subject to audit, if auditing so requires. A written record must be drawn up of any seizure of materials during an audit. The record must state the purpose of seizing the material and what has been seized. The seized material must be returned without delay when it is no longer needed for the audit.

The auditor has, to the extent required by the audit, the right to enter the premises managed or used by the beneficiary. This applies to the business, storage and other similar premises used for practicing a profession or a business, as well as other areas relevant to the granting of the funding and the supervision of its use. Audits may not be carried out in premises covered by domestic peace.

19 Discontinuation of payment

Pursuant to Section 19 of the Act on Discretionary Government Transfers (688/2001), Innovation Funding Agency Business Finland may order the temporary discontinuation of the payment of the funding on following grounds:

1. The Funder has reasons to suspect that the beneficiary does not provide the Funder with correct or adequate information or uses the funding in a manner that is in violation of the funding decision.
2. The grounds on which the funding was granted have essentially changed. Such changes include situations where
 - a) the beneficiary deviates from the project plan without a written authorization granted by the Funder
 - b) there is a substantial deterioration in the beneficiary's financial position in relation to the anticipated trend
 - c) the beneficiary loses its equity in full
 - d) the beneficiary initiates reorganization proceedings
 - e) the beneficiary neglects its registration, notification, or payment obligations related to taxes or other regulatory obligations
 - f) the beneficiary has outstanding debt to the State or the institutions of the European Union arising from their payment or recovery decisions or orders
 - g) the beneficiary has recovery decisions with which it has failed to comply
 - h) the beneficiary has failed to adhere to the repayment obligations concerning the loans granted by Business Finland
 - i) the beneficiary does not provide sufficient information about the owners or beneficiaries so that the Funder can take the measures related to know your customer
 - j) the beneficiary does not provide the Funder with sufficient information regarding the providers, subcontractors, or their beneficiaries, so that the Funder can make sure that these actors are not subject to sanctions imposed by the European Union or the United Nations (UN), or decisions to freeze assets imposed by the Finnish authorities.
3. The payment of funding must be discontinued under European Union legislation.

If the grounds for the discontinuation are not corrected within the time specified in the decision to interrupt funding, Innovation Funding Agency Business Finland has the right to discontinue payment of the funding and to claw back the funding already paid in whole or in part.

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20 Repayment of funding

The beneficiary must, without delay, repay any funding or part thereof received through error, in excess or manifestly without cause.

Grants of less than 100 euros need not be repaid.

The beneficiary must contact the Funder before the repayment of funding.

21 Clawback of funding

Pursuant to Sections 21 and 22 of the Act on Discretionary Government Transfers (688/2001), Innovation Funding Agency Business Finland has the right to claw back any funding already paid if the beneficiary violates against these terms and conditions, or the grant decision, the European Commission's State aid decision SA.113721 or in violation of applicable national law.

21.1 Statutory clawback

Innovation Funding Agency Business Finland will order the discontinuation of the payment of funding and the clawback of funding already paid if the beneficiary has

1. failed to return funding or part thereof that must be repaid under section 20 Repayment of funding
2. used the funding for a purpose essentially different from that for which it was granted
3. provided false or misleading information about a matter that has been essential to the granting of the funding, its amount or terms and conditions
4. otherwise essentially violated the provisions concerning the use of the funding or these terms and conditions in a manner comparable to paragraphs 1-3.

21.2 Discretionary clawback

Innovation Funding Agency Business Finland has the right to order the discontinuation of the payment of funding and the clawback of funding or part thereof already paid if

- false or misleading information has been provided for the purpose of payment of funding or supervision thereof, information has been concealed, the provision of information has been refused or the information requested by Innovation Funding Agency has not been provided by the specified date
- the beneficiary has directly or indirectly made funds or financial resources available or usable by natural persons, legal entities, entities or bodies on the embargo list or close to them
- the beneficiary has not complied with the terms and conditions for funding
- the beneficiary has not informed the Funder without delay of any change affecting the realization of the intended use of the funding or of any other change affecting the use of the funding
- the funding has not been used in compliance with the funding decision
- the beneficiary has not been able to demonstrate how the project plan has been implemented or what the results have been
- the beneficiary has refused to assist in the project audit
- the beneficiary has terminated the project for which the funding was granted, reduced or altered it substantially or transferred it to another party
- the beneficiary has been subjected to recovery proceedings, placed into liquidation or bankruptcy, or made subject to restructuring proceedings
- the beneficiary or its representative has been convicted of an offence or ordered to pay penalties, in accordance with section 22 of the Act amending the Act on Discretionary Government Transfers

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- the clawback of funding is required under European Union legislation
- the beneficiary otherwise acts in a manner comparable to the matters in this section.

21.3 Interest

The beneficiary must pay interest on the amount to be repaid or clawed back. The interest is applied from the date on which the funding was paid. It is calculated as an annual interest to which three percentage points are added. The annual interest is determined in accordance with section 3(2) of the Interest Act (633/1982).

21.4 Penalty interest

If the beneficiary has not paid the amount to be repaid by the due date set by the Funder, an annual penalty interest must be paid on the outstanding balance of the loan. For the period after the due date, the penalty interest is in accordance with the interest rate referred to in section 4(1) of the Interest Act (633/1982).

21.5 Moderation of grant clawback

Innovation Funding Agency Business Finland may decide that a part of the sum to be repaid or clawed back, and any interest or penalty interest on it, will not be clawed back if repayment full is unreasonable in light of the financial standing and circumstances of the beneficiary or in relation to the type of property acquired with the grant or in relation to the procedure on which the clawback is based or because of a change in circumstances. For an extremely weighty reason, Innovation Funding Agency may decide to totally waive the sum to be repaid or clawed back, or the interest or penalty interest on it.

21.6 Clawback time limit

The grant and interest or penalty interest on it will not be clawed back if ten years have elapsed from the remission of the final instalment of funding for the project.

22 Funder's right of offsetting

The funding to be repaid or clawed back and the interest on it may be deducted from the other funding provided to the beneficiary.

23 Misuse

If, during the course of the project, there is reason to suspect that the beneficiary or a person acting on the beneficiary's behalf has committed a criminal offence under the Criminal Code (19 December 1889), with the Funder as the injured party, the Funder will take the required action in the matter.

24 Order of application

In the event of a conflict between the funding decision and appendices to it, the following order of application will apply:

1. Funding decision and any special terms and conditions thereof

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2. Funding terms and conditions
3. Cost estimate
4. Project plan
5. Funding application and its appendices
6. Any other documents relevant to the funding decision