Ref. Ares(2025)4699162 - 12/06/2025

EUROPEAN
COMMISSION

Brussels, XXX
[…](2025) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

laying down rules for the application of Regulation (EU) 2024/1781 of the European Parliament and of the Council as regards the details and format for the disclosure of information on discarded unsold consumer products

(Text with EEA relevance)

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This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

laying down rules for the application of Regulation (EU) 2024/1781 of the European Parliament and of the Council as regards the details and format for the disclosure of information on discarded unsold consumer products

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC[1], and in particular Article 24(3) thereof,

Whereas:

(1) Pursuant to Article 24(1) of Regulation (EU) 2024/1781, large enterprises and, from 19 July 2030, medium-sized enterprises that discard unsold consumer products directly or have them discarded on their behalf are to disclose the information on the number and weight of consumer products discarded during the previous financial year, the reason for discarding the products, the proportion of discarded products delivered to undergo waste treatment operations, and the measures taken to prevent the products' destruction.

(2) The Commission is to lay down common details for the disclosure of information regarding unsold consumer products and a common disclosure format. This includes rules on the delimitation of product types or categories and on how the information on those unsold products is to be verified.

(3) The disclosure obligation concerns the discarding of unsold consumer products for the purpose of any type of waste treatment operation, including preparing for reuse, recycling, other recovery including energy recovery, and disposal. The common details and format should facilitate the presentation of this and should be limited to what is necessary to achieve transparency in order to increase public awareness, disincentivise the destruction of unsold consumer products and generate data on the occurrence of the practice of discarding unsold consumer products. At the same time, the common details and format should minimise the administrative burden on economic operators.

(4) Article 25(5) of Regulation (EU) 2024/1781 lists legitimate reasons for the destruction of unsold consumer products. Such reasons include concerns over product safety, hygiene, the protection of intellectual property rights, or situations where destruction or phasing out of certain products is required by law. The main purpose of disclosing

[1] OJ L, 2024/1781, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1781/oj.

information on destruction in such justified cases is to collect data on the occurrence of this practice.

(5) Pursuant to Article 24(1), second subparagraph of Regulation (EU) 2024/1781, the information on discarded unsold consumer products may also be provided in the sustainability reporting included in the management report pursuant to Article 19a or 29a of Directive 2013/34/EU of the European Parliament and of the Council[2]. Economic operators that include such information in the format set out in this implementing Regulation as part of such sustainability reporting might provide on their website a link to the report with a clear mention that it contains the information on discarded unsold consumer products. Such presentation should be considered to disclose the information on discarded unsold consumer products in a clear and visible manner.

(6) The delimitation of product categories should be based on the combined nomenclature (CN) set out in Annex I to Council Regulation (EEC) No 2658/87[3], as it is a widely known system used across sectors. In most cases, the disclosure of the first two digits of the CN code is sufficient to identify the relevant consumer product category for the purpose of this Regulation. In some specific cases, however, more granular reporting is needed to ensure proper identification of the product category. Therefore, an exhaustive list of the product categories to be disclosed at a four-digit level codes of the CN should be provided.

(7) Economic operators required to publish the sustainability reporting in accordance with Articles 19a or 29a of Directive 2013/34/EU should ensure that the information on discarded unsold consumer products that they disclose is accompanied by an opinion based on a limited assurance engagement from a person or firm authorised to give an opinion on the assurance of sustainability reporting. This is to align with the requirements under that Directive and to avoid unnecessary administrative burdens on economic operators while allowing for a proportionate and efficient verification process.

(8) Economic operators are to disclose the information on unsold consumer products discarded during the preceding financial year. To provide enough time for economic operators to implement the details and format for the disclosure, the application of this Regulation should be deferred.

(9) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 73 of Regulation (EU) 2024/1781,

HAS ADOPTED THIS REGULATION:

Article 1

Scope

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2 Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: http://data.europa.eu/eli/dir/2013/34/oj).

3 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

The details and format for the disclosure of information on unsold consumer products set out in Articles 2, 3 and 4 shall apply to products discarded as from the first full financial year after the date of application of this Regulation.

Article 2

Format for the disclosure

1. The visual presentation and content of the disclosure of information on discarded unsold consumer products shall comply with the format set out in Annex I.

2. Economic operators that are bound by the obligation to publish sustainability reporting in their management report pursuant to Article 19a or 29a of Directive 2013/34/EU or that publish such or similar reports on a voluntary basis, and include the information on discarded unsold consumer products in this format in that sustainability reporting, may provide on their website a link to that report with a clear mention that it contains the information on discarded unsold consumer products.

Article 3

Delimitation of product categories

The disclosure of information on discarded unsold consumer products shall be differentiated based on the first two-digit codes of the combined nomenclature (CN) set out in Annex I to Regulation (EEC) No 2658/87

However, the products listed in Annex II to this Regulation shall be differentiated based on the first four-digit codes of the combined nomenclature as referred to in that Annex.

Article 4

Verification

1. Economic operators that are bound by the sustainability reporting obligations in accordance with Articles 19a or 29a of Directive 2013/34/EU shall, based on a limited assurance engagement, seek an opinion of one or more statutory auditors, audit firms or independent assurance services providers, where such services provider complies with the requirements set out in Article 34(4) of that Directive, as to whether the disclosed information on discarded unsold consumer products meets the requirements set out in Regulation 2024/1781 [and in this Regulation].

   The opinion shall be published in the same document as the disclosed information on discarded unsold consumer products.

2. The opinion referred to in paragraph 1 may be part of the opinion pursuant to Article 34(1), point (aa), of Directive 2013/34/EU. In such cases, the information on discarded unsold consumer products shall be included in the management report.

Article 5

Entry into force and application

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

It shall apply from … *[OP: Please introduce the date = 12 months after the date of entry into force of this Regulation]*

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

Done at Brussels,

For the Commission
The President
[…]

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COMMISSION

Brussels, XXX
[…](2025) XXX draft

ANNEXES 1 to 2

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ANNEXES

to the

Commission Implementing Regulation (EU) of XXX

setting out the details, format and verification of the disclosure of information on discarded unsold consumer products

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ANNEX I

Format for the disclosure of information on discarded unsold consumer products

Definitions

For the purposes of this Annex, the following definitions apply:

‘packaging’ means packaging as defined in Article 3(1) of Regulation (EU) 2025/40 of the European Parliament and of the Council[1];

‘recovery’ means recovery as defined in Article 3, point (15), of Directive 2008/98/EC of the European Parliament and of the Council[2];

‘preparing for reuse’ means preparing for reuse as defined in Article 3, point (16), of Directive 2008/98/EC;

‘recycling’ means recycling as defined in Article 3, point (17), of Directive 2008/98/EC;

‘disposal’ means disposal as defined in Article 3, point (19), of Directive 2008/98/EC.

Section 1
Organisation name and disclosure period

Name of the legal entity	
Identifier of the legal entity	
Financial year – start date	**(**dd/mm/yyyy)
Financial year – end date	**(**dd/mm/yyyy)

[1] Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC (OJ L, 2025/40, 22.1.2025, ELI: http://data.europa.eu/eli/reg/2025/40/oj).

[2] Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

Specific instructions for Section 1

The name of the legal entity must either be the name of the [standalone] undertaking or, for a subsidiary, the name of the parent undertaking of a group in the case of a consolidated disclosure. In the case of a consolidated disclosure, the subsidiaries discarding unsold consumer products must be listed in addition to the parent undertaking.

The identifier of the legal entity must be the European unique identifier ('EUID') established by Directive (EU) 2017/1132 of the European Parliament and of the Council[3] or, where not available, any another identifier from a recognised scheme.

Section 2

Product information, reasons for discarding products and information on waste treatment operations applied

Product category (CN code)	Description	Number of units discarded	Total weight of units discarded (kg)	Packaging included in the weight of units discarded?	Reason for discarding	Waste treatment operations					
						Preparing for reuse (in %)	Destruction				
							Recycling (in %)	Other recovery, e.g. energy recovery (in %)	Disposal (in %)	Unknown (in %)	Total destruction (in %)
				☐ Yes ☐ No		%	%	%	%	%	%

[3] Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (OJ L 169, 30.6.2017, p. 46, ELI: http://data.europa.eu/eli/dir/2017/1132/oj).

Specific instructions for Section 2

Additional lines may be added as necessary. The format of the numbers must include neither decimals nor separators.

Product categories must be disclosed using the CN codes in accordance with Article 3.

The description must be established on the basis of the combined nomenclature as set out in Annex I to Regulation (EEC) No 2658/87 or a more detailed description.

The total number of units discarded during the disclosure period must be provided for each product category. The number of units may be estimated on the basis of the total weight of units discarded. Multiple items sold together, such as cosmetic or first aid kits, may be considered as one unit and may, where appropriate, indicate more than one CN code.

The total weight of units discarded must be the combined weight of all units discarded during the disclosure period per each product category, measured in kilograms. The total weight of units may be estimated on the basis of the number of units discarded.

Reasons for discarding the products must, where applicable, refer to the reasons listed in any delegated acts adopted pursuant to Article 5 of Regulation 2024/1781. A more detailed explanation may be added. If units of the same product category are discarded for different reasons, a separate line is necessary for each reason, indicating the number and weight of units for each reason.

Waste treatment operations must indicate the proportion of discarded products delivered to each specific operation. Information on waste treatment must be retrieved from waste treatment operators that collect unsold consumer products. Where information on the treatment of discarded products is not available, treatment may be listed as ‘unknown’.

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Section 3
Preventive measures

Measures <u>taken</u> to prevent the destruction of unsold consumer products	
Measures <u>planned</u> to prevent the destruction of unsold consumer products	

Specific instructions for Section 3

Measures taken to prevent the destruction of unsold consumer products must include measures taken in the preceding financial year and must be based, where relevant, on the information on unsold consumer products destroyed in the past.

Measures planned to prevent the destruction of unsold consumer products must include measures for implementation in the future. They must, in particular, include specific measures necessary to prevent the destruction of the categories of products destroyed in the preceding financial year for the same reasons and describe how the measures are expected to achieve that purpose.

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ANNEX II

Consumer products referred to in Article 3

CN code	Description
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
4011	New pneumatic tyres, of rubber
4203	Articles of apparel and clothing accessories, of leather or of composition leather
4303	Articles of apparel, clothing accessories and other articles of furskin
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
6301	Blankets and travelling rugs
6302	Bed linen, table linen, toilet linen and kitchen linen
6303	Curtains (including drapes) and interior blinds; curtain or bed valances
6304	Other furnishing articles, excluding those of heading 9404
6306	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods
6307	Other made-up articles, including dress patterns
8403	Central heating boilers other than those of heading 8402
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:

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8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
8506	Primary cells and primary batteries
8508	Vacuum cleaners
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets
8519	Sound recording or sound reproducing apparatus
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
8523	Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
8524	Flat panel display modules, whether or not incorporating touch-sensitive screens
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources

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9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
9403	Other furniture and parts thereof
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds
9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment
9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material

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Rapor Adı	**ESPR Kapsamında İmha Edilecek Ürünlere İlişkin Taslak Düzenleme**
Görüş Veren Kurum/Birim	

Başlık	**Sayfa No**	**Görüş/Yorum**