Ref. Ares(2025)7975370 - 23/09/2025

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)

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 unsold consumer products discarded during the previous financial year, the reasons for discarding the products, and where applicable, the relevant derogations set out in delegated acts adopted pursuant to Article 25(5) of Regulation (EU) 2024/1781, the proportion of discarded products delivered to undergo waste treatment operations, and the measures taken and the measures planned to prevent the products' destruction. Article 24(1) does not apply to micro and small enterprises.

(2) The Commission is to lay down common details for the disclosure of information regarding discarded 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 discarded unsold products is to be verified.

(3) The disclosure obligation concerns the discarding of unsold consumer products as waste 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. In the case of the donation of consumer products, the intention is not to discard them. Therefore, the disclosure of information on discarded unsold consumer products does not cover donated products.

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

(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 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 Regulation as part of such sustainability reporting might provide on their website a link to the report with a clear mention where it contains the information on discarded unsold consumer products instead of disclosing that information on the website directly. 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 of the CN code should be provided. Categories under the CN may include products that are not primarily intended for consumers and that are therefore not consumer products and not covered by the obligation to disclose.

(7) To facilitate the appropriate verification of the disclosed information pursuant to Article 24(2) of Regulation (EU) 2024/1781, economic operators should keep information and documentation necessary to demonstrate the delivery and reception of discarded unsold consumer products for a certain period of time.

(8) Economic operators are to annually 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. This deferral is without prejudice to obligations of economic operators to disclose the information on discarded unsold consumer products pursuant to Article 24(1) of Regulation (EU) 2024/1781 from the first full financial year after the entry into force of that Regulation, namely 18 July 2024.

(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,

---

[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).

HAS ADOPTED THIS REGULATION:

Article 1

Scope

This Regulation establishes the details and format for the disclosure of information on discarded unsold consumer products. It shall apply to products discarded in each financial year as from the first full financial year after the date of application of this Regulation. Economic operators shall disclose that information within 12 months after the end of that financial year.

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 the format set out in Annex I in that sustainability reporting, may, instead of disclosing that information on the website directly, provide on their website a link to that report with a clear mention where 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 delimited based on the first two digits of the relevant combined nomenclature (CN) codes set out in Annex I to Regulation (EEC) No 2658/87.

However, the products listed in Annex II to this Regulation shall be delimited based on the first four digits of the relevant combined nomenclature (CN) codes as referred to in that Annex.

Article 4

Obligation to keep information

Economic operators shall keep the information and documentation necessary to demonstrate, in accordance with Article 24(2) of Regulation (EU) 2024/1781, the delivery and reception of the discarded unsold consumer products, including statements on the reception and treatment of discarded unsold consumer products received by economic operators from waste treatment operators, for five years after the disclosure of information on such products.

Article 5

Verification by competent national authorities

(1) When competent national authorities verify compliance of economic operators with obligations related to the disclosure of information on discarded unsold consumer products, they shall apply the principles and procedure laid down in Annex III.

(2) When competent national authorities consider that non-compliance is relevant for one or more other Member States, they shall inform the competent national authorities of those Member States.

Article 6

Review

The Commission shall review this Regulation, taking into account the experience gained in the implementation of the disclosure of information on discarded unsold consumer products, in particular the relevance of the details and format for the disclosure set out in Annex I, the delimitation of product types set out in Annex II, and how such information is to be verified. The Commission shall present the results of this review, including, if appropriate, a draft revision proposal, no later than … *[OP: Please introduce the date = five years after the entry into force of this Regulation]*

Article 7

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]*

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

Done at Brussels,

For the Commission
The President