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EUROPEAN
COMMISSION

Brussels, XXX
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ANNEXES 1 to 3

**ANNEXES**

**to the**

**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**

## ANNEX I

## Format for the disclosure of information on discarded unsold consumer products

*Section 1*

**Definitions**

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

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

(b) ‘waste’ means waste as defined in Article 3, point (1), of Directive 2008/98/EC of the European Parliament and of the Council[2];

(c) ‘recovery’ means recovery as defined in Article 3, point (15), of Directive 2008/98/EC;

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

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

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

*Section 2*

**Format for the disclosure of information on discarded unsold consumer products**

Additional lines may be added as necessary. The format of the numbers shall not include separators and the information shall be rounded to the nearest whole number.

| | |
|---|---|
| **Name of the legal entity[a)]** | |

[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).

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|---|---|
| **Identifier of the legal entity[b)]** | |
| **Type of identifier** | ☐ EUID ☐ Other, namely: |
| **Type of disclosure[c)]** | ☐ Standalone disclosure ☐ Consolidated disclosure including the following subsidiaries or member undertakings: |
| **Financial year – start date** | (dd/mm/yyyy) |
| **Financial year – end date** | (dd/mm/yyyy) |

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

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| **Measures <u>taken</u> to prevent the destruction of unsold consumer products[j)]** | |
| **Measures <u>planned</u> to prevent the destruction of unsold consumer products[k)]** | |

[a)] The name of the legal entity shall 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.

[b)] The identifier of the legal entity shall 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 an officially recognised scheme in the Member State concerned.

[c)] In the case of a consolidated disclosure, the subsidiaries discarding unsold consumer products shall be listed in addition to the parent undertaking. In the case of other groups consisting of independent undertakings and a central organisation supporting the group of independent undertakings with a common brand name, consolidated disclosure may take place on a shared website, provided that the member undertakings are listed.

[d)] Product categories shall be disclosed using the CN codes in accordance with Article 3.

[e)] The description shall 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.

[f)] The total number of units discarded during the disclosure period shall be provided for each product category. The number of units may be estimated on the basis of the accurately determined total weight of units discarded. Multiple items sold together, such as an electric drill with drill bits, cosmetic kits or first aid kits, may be considered as one unit and may, where appropriate, indicate more than one CN code. Where estimates are used, this should be clarified by accompanying the disclosed value with '±'.

[g)] The total weight of units discarded shall be the combined weight of all units discarded during the disclosure period per each product category, measured in kilogrammes. The total weight of units may be estimated on the basis of the accurately determined number of units discarded. Where estimates are used, this should be clarified by accompanying the disclosed value with '±'.

[h)] Reasons for discarding the products shall, where applicable, refer to the reasons listed in delegated acts adopted pursuant to Article 25(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.

[i)] Waste treatment operations shall indicate the proportion of discarded products delivered to each specific operation. Information on waste treatment shall be retrieved from waste treatment operators that collect unsold consumer products. Where information on the treatment of discarded products cannot be obtained, treatment shall be listed as 'unknown'. The percentages of disclosed waste treatment operations shall be calculated on the basis of the weight of discarded unsold consumer products. Destruction is the sum of recycling, other recovery and disposal.

[j)] Measures taken to prevent the destruction of unsold consumer products shall 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.

[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).

[k)] Measures planned to prevent the destruction of unsold consumer products shall include measures for implementation in the future. They shall, 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.

## ANNEX II

### Consumer products referred to in Article 3

Products listed in this Annex that are components, intermediate products or products that are not primarily intended for consumers are not covered by the obligation to disclose information on discarded unsold consumer products.

| 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 |
| 4202 | Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper |
| 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 |

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| 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 |
| 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases |
| 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 |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds |
| 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 |
| 8450 | Household or laundry-type washing machines, including machines which both wash and dry |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor |
| 8471 | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included |
| 8506 | Primary cells and primary batteries |
| 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) |
| 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 |

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| 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 |
| 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 |

## ANNEX III

### Verification

**Principles**

Competent national authorities may use any information, document, finding, statement, or any intelligence as evidence for the purpose of their investigations.

Competent national authorities shall organise and conduct verification following a risk-based approach, considering the following criteria:

- No disclosure or unusually low numbers disclosed in comparison to economic operators that operate in the same market or product segment or compared to disclosures during previous financial years;
- The economic operator's past record of non-compliance;
- A high percentage of unknown waste treatment operations of discarded unsold consumer products;
- The size and nature of activities and operations under the control of the economic operator;
- Information from other sources, such as tax declarations or evidence of discarded unsold consumer products, leading to suspicion that the number or weight of discarded unsold consumer products is higher than the disclosed number or weight.

**Procedure**

**Compliance of economic operators with the obligation to disclose**

- By verifying whether the information has been disclosed on an easily accessible page of the website of the economic operator, or if a link is provided on the website to a report in accordance with Article 2(2);
- By verifying whether the information has been disclosed in the format set out in Annex I.

**Verification of the disclosed number or weight of products**

- By requesting documentation demonstrating the delivery of unsold consumer products to waste treatment operators per financial year as required to be disclosed;
- If the difference between the disclosed number or weight of discarded products and the number calculated from the documentation received is less than 10% of the disclosed number of discarded products, the economic operator is considered as complying with the disclosure requirement;

**Verification of the disclosed waste treatment operation**

- By comparing the disclosed waste treatment operation to treatment operations carried out by the waste treatment operator that received the unsold products.

**Verification of disclosed derogations**

- Derogations are presumed to be applicable when documentation required under delegated acts adopted pursuant to Article 25(5) of Regulation (EU) 2024/1781 is made available by the economic operator and complies with the requirements set out in therein.