



EUROPEAN  
COMMISSION

Brussels, **XXX**  
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**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)

*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) .../...

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## **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<sup>1</sup>, 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

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<sup>1</sup> 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<sup>2</sup>. 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<sup>3</sup>, 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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<sup>2</sup> 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>).

<sup>3</sup> 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]

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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