

Feedback and questions on unsold consumer products

In view of the stakeholders on 20 February, APPLiA has collected feedback and questions from its membership to be conveyed during the meeting.

Background information

Which products the reporting shall cover:

Products undergoing recycling, other recovery and disposal.

Products that have not been offered for sale or products returned by consumers on the basis of their right of withdrawal.

Which products the reporting shall not cover:

Preparation for reuse, including refurbishment and remanufacturing, should not be considered destruction.

What to disclose:

Information on total quantity within each product category of unsold consumer products discarded per year (number in unit and weight)

Indicate the product type or category, using the Combined Nomenclature (CN code)

Indicate the reasons for discarding the products

Indicate the proportions of discarded products per treatment: proportion of discarded products directed for preparation for reuse, proportion for recycling, proportion for disposal, etc.

Detail measures taken and measures planned to prevent the destruction of unsold consumer products

Where:

At least on an easily accessible page of their website.

For companies subject to CSRD, information may also be included within the sustainability reporting section of their online management report.

When:

For large companies, on unsold consumer products discarded during the first financial year after ESPR's entry into force (2026 for 2025 financial year)

For SMEs, in 2030 on unsold consumer products discarded during the financial year 2029.

Definitions:

'unsold consumer product' means any consumer product that has not been sold including surplus stock, excess inventory and deadstock and products returned by a consumer on the



basis of their right of withdrawal in accordance with Article 9 of Directive 2011/83/EU or, where applicable, during any longer withdrawal period provided by the trader;

'consumer product' means any product, excluding components and intermediate products, primarily intended for consumers;

'component' means a product intended to be incorporated into another product;

'intermediate product' means a product that requires further manufacturing or transformation such as mixing, coating or assembling to make it suitable for end-users;

Feedback

- Reporting categories based on CN codes (2 or 4 digits) to avoid heavy reporting obligations under article 24: not enough granularity, 6 digits may be useful to distinguish between household and non-household use.
- **Dismiss the third-party verification:** the ESPR already foresees a process to verify the accuracy of the reporting on unsold consumer products discarded through:
 - article 24 (2) enables Member States and the Commission to request companies to provide all the information and documentation necessary to demonstrate the delivery of unsold consumer products to a waste management option. As a result, this provision would allow authorities to check the accuracy of companies' online reports.
 - Market surveillance provisions pursuant to Chapter XI of the ESPR: as for EU product legislation, the ESPR foresees that national competent authorities have a strategy to check compliance of economic operators.
 - These reports are publicly available online, making it easy for any stakeholder to scrutinise the data.
 - Companies already bound by assurance requirements under the CSRD.
- **Include additional transition time on reporting starting from the publication of the implementing act**
 - First disclosure covering unsold consumer products discarded during the first full financial year is currently set to start 6 months after the first implementing act.





Questions for clarification

- Reporting deadline: companies must report on first financial year after entry into force
→ Publication deadline unclear for 2026: 1st January? 31 December?
- Economic operators to report are many: producers, importers, distributors. How to consider the case where products are with the retailers? Risk of double counting cannot be excluded.
- Unclear terms in the “unsold consumer product” definition: surplus stock, excess inventory and deadstock
 - Would a product failing the quality check fall in any of those subcategories?
- Treatment of spare parts and components: unsold/returned appliances that will be discarded, but only after having been harvested for spare parts. So they are not complete anymore, they would require “assembling” and thus qualify as “intermediate product”. As a result, would they be excluded from the scope of the reporting obligation?
- Geographical scope of the reporting: does it concern unsold consumer products in the EU?

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