

**European Furniture Industries Confederation (EFIC)  
input to the open Consultation on the draft Implementing Regulation  
detailing the format and content of the disclosure of information on  
discarded unsold consumer products under the Ecodesign for Sustainable  
Products Regulation (ESPR)**

10 July 2025

The European Furniture Industries Confederation (EFIC) is pleased to submit an input to the European Commission consultation on the draft Implementing Regulation detailing the format and content of the disclosure of information on discarded unsold consumer products under the Ecodesign for Sustainable Products Regulation (ESPR). This contribution comes in anticipation of the final implementing act, which will define the details and format for disclosing unsold consumer goods under the ESPR.

**Implementation Timeline and Legal Certainty**

- In view of the implementing act to be adopted by 19 July 2025 setting out the details and format of the disclosure of unsold goods, we recommend that the Commission grants flexibility and the possibility to report estimates when data are unavailable. This flexibility must be enshrined in legally binding legislation rather than only acknowledged in a Q&A document or other non-binding guidance, as such an approach would leave room for differing interpretations by market surveillance authorities. Clarity on this matter should be explicitly provided in the implementing act to ensure consistency and legal certainty.
- The Corporate Sustainability Reporting Directive (CSRD) – as outlined in ESRS 1 (General Requirements) – permits the use of estimates or assumptions, provided that the methodology and any limitations are transparently disclosed. We argue that it would be reasonable to apply this logic to the ESPR as well, prior to the adoption of the new reporting format. We therefore suggest inserting the following recital into the Implementing Act:

**NEW** - (8) *Economic operators obligated to disclose information on unsold consumer products discarded pursuant to Article 24 of Regulation 2024/1781, prior to the adoption of the reporting format specified in this Implementing Act, may use estimates or assumptions to address data gaps, as permitted per Directive 2022/2464 (CSRD).*

- EFIC welcomes the Commission's proposal for a 1 year deferred application of the Implementing Regulation, as indicated in the draft text (Recital 8, and Article 5). However, we encourage consideration of a longer phase-in period, in line with the approach taken under the CSRD, which allows for a gradual implementation over three years for comparable metrics.

**Alignment and Streamlining of Reporting Requirements**

- EFIC supports alignment with existing reporting frameworks such as the CSRD for companies already falling within its scope. It would be beneficial for these companies to be able to include information on the destruction of unsold consumer goods within the sustainability reporting they are already required to carry out under CSRD. However, reporting on unsold consumer goods under the CSRD framework should remain entirely voluntary—regardless of whether a



company falls within the CSRD scope or not. A single reporting channel should suffice, provided the information complies with the format required by the Implementing Regulation.

- EFIC recommends removing the requirement for third-party limited assurance on disclosures of discarded unsold consumer products under the ESPR implementing act. This measure would impose significant and disproportionate administrative and financial burdens on businesses—particularly on companies not previously subject to assurance—without improving transparency or traceability. The ESPR text already includes other proportionate, risk-based, ex-post verification mechanisms by national authorities (Article 24(2) and Chapter XI on Martek Surveillance), which are more practical, cost-effective, and better aligned with existing reporting structures and timelines.
- EFIC supports the use of customs codes for reporting purposes, with the proposed four-digit classification being a practical solution.

### **Clarifying Scope and Definitions**

- More clarity is needed regarding the definition of unsold consumer goods. Specific guidance, including clear examples, should be provided to ensure a common understanding of the scope of reporting. Key questions include: Are goods in transit between suppliers and retailers subject to reporting? Should defective or damaged goods be included? Are products that have remained in stock for an extended period and no longer meet commercial requirements considered "unsold"? Do goods damaged internally during production (e.g., pallet overturn, production defects) but never released for sale fall under the reporting obligation?
- More clarity is also needed regarding whether spare parts and components not sold individually but classified under CN 9403 as "parts thereof" fall within scope. EFIC recommends excluding parts never placed on the market or intended for direct consumer sale.
- EFIC welcomes the flexibility suggested in the draft (Annex I, Section 2) for defining reporting units, particularly for modular or ready-to-assemble (RTA) furniture. However, some clarifications are needed:
  - Partial discards: as mentioned in the draft Implementing act, companies can treat multi-package kits (e.g., a 6-box wardrobe) as one unit. However, if only one package out of 6 is damaged, should this be reported as one unit? Can this be reported proportionately by weight?
  - Clarification is needed on reporting damaged individual parts of a kit: It is unclear whether the regulation will apply solely to the finished product (i.e., the complete kit), or also include semi-finished goods (parts thereof).

### **Packaging and Waste Treatment Reporting**

- EFIC supports the Commission's proposal to allow companies to indicate whether reported weights include packaging. However, we recommend that the Implementing Regulation encourages excluding packaging weight, to avoid penalizing companies using heavier, sustainable packaging materials.



- EFIC welcomes the inclusion in the draft Implementing Regulation of the flexibility to report "unknown" where data on waste treatment operations is missing (Section 3 Annex I). This is a necessary and pragmatic approach, as currently, such detailed information on waste management operations is not tracked at the CN/HS code level by companies or waste operators, and it would require data that would necessitate extensive modifications to internal processes and systems, as well as the establishment of a direct feedback mechanism with waste management companies, making compliance with this requirement unrealistic.

#### **Avoiding Negative Impact on Circular Economy Goals**

- Please bear in mind that the reporting of information on products that are taken back for re-use, remanufacturing or refurbishment as a life-prolonging measure is irrelevant regarding the potential destruction of these products. Excessive reporting requirements on unsold goods risk deterring companies from engaging in circular economy practices, contradicting the overarching objectives of the Green Deal and the ESPR.

We look forward to a continuous dialogue with policymakers on the unsold consumer goods related requirements.

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*EFIC is the European Furniture Industries Confederation, representing over 70% of the total turnover of the European Furniture Industries, a sector employing 1 million people in about 130.000 enterprises across the EU and generating a turnover of over 100 billion Euros. The EFIC membership is composed of 19 national associations, one individual company member and several clusters. Further information can be found on our website: <https://www.efic.eu/>*

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