

EU COMMISSION CALL FOR FEEDBACK ON DISCLOSURE OF INFORMATION ON UNSOLD CONSUMER PRODUCTS

A.I.S.E. final Position

07 July 2025

Introduction

A.I.S.E., representing the European cleaning and maintenance products industry, welcomes the European Commission's initiative to develop an implementing act detailing the disclosure requirements (details and format, including the delimitation of product groups and how to verify such information) for unsold consumer products. This act, to be adopted by 19 July 2025 in accordance with Article 24 of the ESPR legal text, marks a significant step toward enhancing transparency and accountability in product sustainability practices.

We appreciate the opportunity to contribute to the Call for feedback “[“Sustainable products – disclosure of information on unsold consumer products”](#)”.

A.I.S.E. and its members pledge their support to countering the destruction of unsold consumer products and providing comparable data on these practices to support future action, and are committed to supporting the EU's ambition and overarching objectives of the Ecodesign for Sustainable Product Regulation (ESPR) to reduce products environmental impacts and promote circularity.

Nevertheless, while we recognise and welcome several positive elements within the draft, we have also identified areas that raise concerns or warrant further clarification. This position paper presents A.I.S.E.'s views on the proposed measures, outlining both the strengths and the challenges from the perspective of our industry. It also provides targeted recommendations on key aspects of the draft implementing act to support a balanced and effective implementation.

Exemption for Justified Discards

First of all, In the interest of proportionality and administrative efficiency, it is proposed that companies which discard unsold consumer goods exclusively for justified reasons—as defined under Article 25(5) of Regulation (EU) 2024/1781—be exempted from the obligation to report such discards. These justified reasons, including product safety, hygiene, or legal compliance, are already subject to strict internal controls and external regulations. Requiring detailed reporting in these cases imposes an unnecessary bureaucratic burden on companies that are acting responsibly and in full compliance with the law. The discards made by these companies are fully justified and represent only a negligible fraction of the total products placed on the EU market—hardly warranting the creation of complex reporting systems.



Delimitation of product categories

A.I.S.E. welcomes the European Commission's approach to product categorisation as outlined in Article 3 of the draft implementing act. We support the use of the **Combined Nomenclature (CN)** codes as the most appropriate and harmonised classification system for the purpose of disclosing information on discarded unsold consumer products.

In particular, A.I.S.E. endorses the proposed differentiation based on the **first two-digit CN codes** for general product categories, as well as the more **granular four-digit CN codes** for the specific product groups listed in Annex II. This level of granularity is essential to ensure clarity, consistency, and comparability of data across sectors, while also enabling a more accurate reflection of product-specific practices and realities. It also aligns with existing EU customs and statistical frameworks, thereby minimising additional burdens for economic operators already familiar with the CN system.

Verification

A.I.S.E. deplores the European Commission's proposal to mandate **third-party verification through limited assurance engagement**, as outlined in Article 4 of the draft implementing act.

A.I.S.E. considers that introducing this new obligation **runs counter** and **contradicts** the EU's current simplification and competitiveness agenda, which aims to streamline reporting requirements and enhance regulatory efficiency.

By introducing a limited assurance requirement at this stage, this would impose an **unexpected and disproportionate burden** on companies that are already preparing to comply with the reporting obligations. The proposed third-party verification mechanism would result in:

- **significant reporting costs**, including:
 - I. *One-off costs*, such as including the development of new systems, the establishment of internal protocols, and the engagement of external assurance providers. These costs were not accounted for in the ESPR's original impact assessment
 - II. *recurring costs* namely preparation for audits, performance audits, etc.

Beyond financial implications, this requirement could lead to:

- **Delays in reporting**, due to the time needed to complete assurance processes;
- **Reduced flexibility**, as pre-approval mechanisms may hinder companies from updating or correcting data in real time;
- **Increased administrative burden**, contrary to the Commission's own commitment to reduce reporting obligations by 25%, as well as the recommendations of the Draghi report and the European Council's call to drastically reduce regulatory burdens.



Furthermore, A.I.S.E. highlights the **lack of alignment** between two legislative frameworks - **CSRD** and the **ESPR** - reporting requirement of limited assurance as they differ significantly in scope, objectives, and implementation timelines.

- While the ESPR draft implementing act is expected to apply from Autumn 2026, the CSRD application has been postponed—under the Commission Omnibus Proposal—to 2028 for Wave 2 companies and 2029 for Wave 3 companies
- Although the ESPR allows optional integration of discard disclosures into CSRD sustainability reports, this flexibility does not translate into practical synergy. In fact, reporting may occur at different organizational levels, with CSRD data consolidated at group level and ESPR data potentially managed at subsidiary level, or vice versa

This misalignment would compel companies to establish two parallel compliance processes, increasing complexity without enhancing traceability or oversight.

On another note, we report that the **ESPR legal text does not reference any requirement for third-party assessment**. And since limited assurance was not foreseen in the original regulation, it has not been subject to any prior impact assessment.

➤ **A.I.S.E. Recommendation**

A.I.S.E. recommends to adopt an alternative approach based on **ex-post verification**, leveraging existing processes already foreseen in the ESPR legal text. This would avoid the unnecessary costs associated with third-party audits.

- a) **Article 24(2) of the ESPR legal text requires a risk-based verification by national competent authorities based**, enabling Member States to provide the Commission with all the information and documentation necessary to demonstrate the delivery of unsold consumer products to a waste management option. Typically, this information is generally provided in the form of receipts issued by waste management operators to producers. Moreover, audits on the waste management of unsold consumer products are already conducted at the national level. These existing provisions already empower Member States to verify the accuracy of companies' online reports.

- b) **Market surveillance provisions pursuant to Chapter XI of the ESPR**, requiring national competent authorities to implement strategies for monitoring economic operators' compliance, as is standard for product legislation.

We therefore urge the Commission to reconsider the proposed verification method and instead rely on the existing mechanisms already embedded in the ESPR. This would avoid introducing unnecessary complexity or cost and would align with the EU's broader objective of regulatory simplification.

A.I.S.E.'s position is also reflected in the co-signed [joint industry statements](#)¹ requesting a cost effective and proportionate verification system aligned with the ESPR's existing provisions.

¹ Industry calls for the implementation of a simple verification process for the reporting of unsold goods



Entry into force and application

While A.I.S.E. appreciates the proposal to apply the implementing act 12 months after its entry into force (as outlined in Article 5), we urge the European Commission to consider that a future omnibus proposal **should postpone the implementation of the reporting obligation** in Article 24(1) of the ESPR text. Until the draft Implementing Act becomes applicable, reports with diverging disclosure templates and non-standardised product category aggregation would lead to inconsistent information disclosure by companies. Reports won't generate any meaningful data to understand the extent of destruction practices and inform future destruction ban proposals in line with the ESPR objectives, hindering the enforcement of the relevant measures. On the contrary, postponing and aligning the reporting obligation and the proposed disclosure format, product categorisation, and verification deadlines to 2027 or 2028 will ensure that companies will have more time and resources to generate harmonised, comparable, and aggregable data that can effectively serve the objectives of the regulation.

Conclusion

A.I.S.E. remains fully committed to supporting the objectives of the Ecodesign for Sustainable Products Regulation (ESPR), including the responsible management of unsold consumer products. We appreciate the opportunity to contribute to the development of the implementing act and trust that our recommendations will support a balanced, practical, and legally sound framework. A.I.S.E. and its members will continue to engage constructively with EU institutions to ensure that the disclosure requirements are effective, proportionate, and aligned with the realities of our industry.

About A.I.S.E. - A.I.S.E. represents the detergents and maintenance products industry in Europe. Based in Brussels, A.I.S.E. has been the voice of the industry to EU regulators since 1952. Membership consists of 30 national associations across Europe, 19 corporate members and 23 value chain partners. Through this extensive network, A.I.S.E. represents over 900 companies supplying household and professional cleaning products and services across Europe. Committed to promoting sustainable practices and innovation, A.I.S.E. collaborates closely with European institutions, industry stakeholders, and the public to enhance the sector's environmental protection, consumer safety, and regulatory compliance efforts.

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