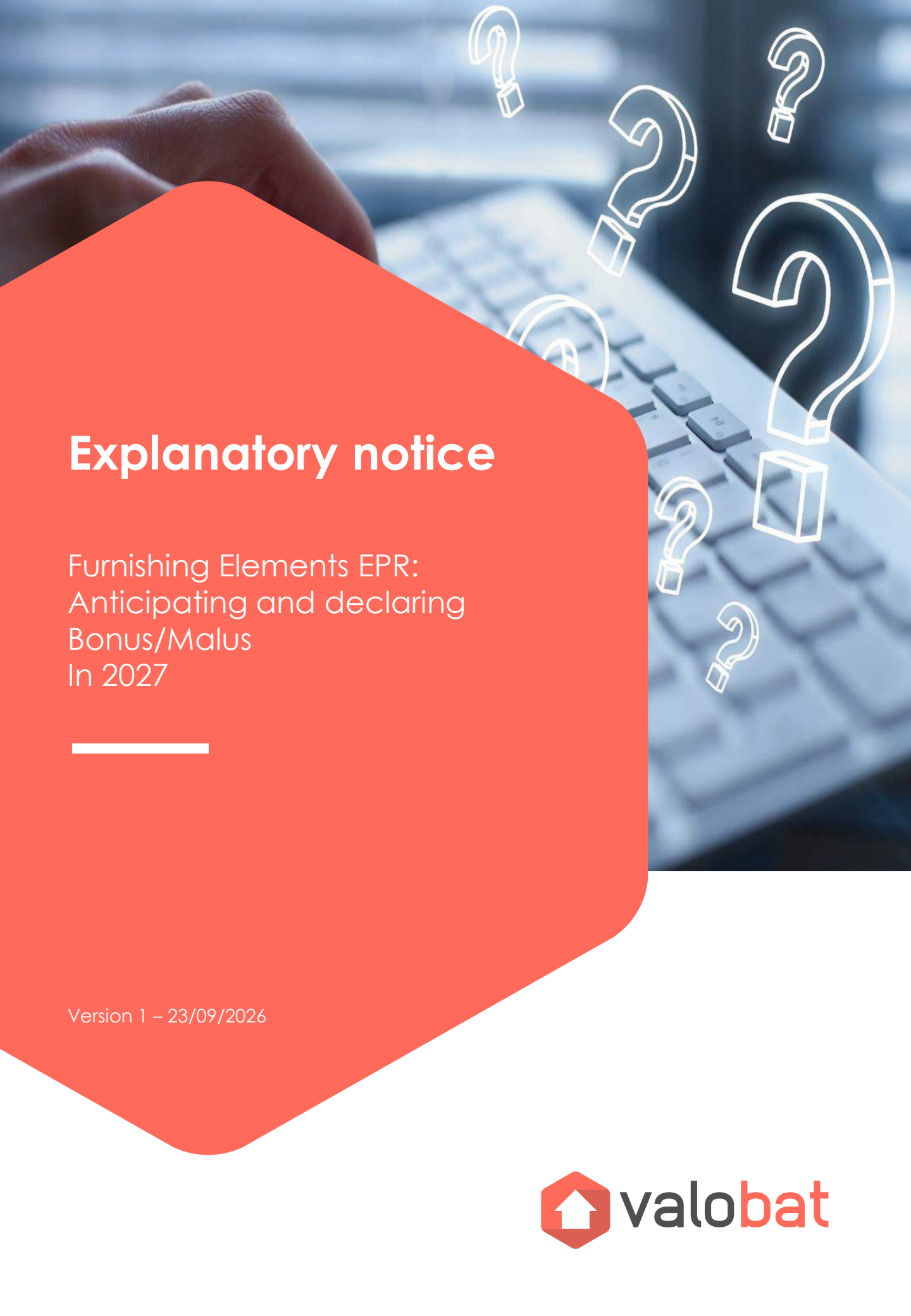




# Explanatory notice

Furnishing Elements EPR:  
Anticipating and declaring  
Bonus/Malus  
In 2027

---

Version 1 – 23/09/2026



# TABLE OF CONTENTS

|                                                                                                                                                                                                                                                                     |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>WHAT CHANGES IN 2027</b>                                                                                                                                                                                                                                         | <b>3</b>  |
| <b>1. STEPS TO FOLLOW TO ANTICIPATE BONUS/MALUS</b>                                                                                                                                                                                                                 | <b>4</b>  |
| Step 1: identify products subject to Malus<br>Step 2: for products not subject to Malus, identify those eligible for a Bonus applicable to the Eco-contribution<br>Step 3: determine the corresponding fee schedule code<br>Step 4: update your information systems |           |
| <b>2. I do not know the composition of my products</b>                                                                                                                                                                                                              | <b>6</b>  |
| Download the supplier template letter                                                                                                                                                                                                                               |           |
| <b>3. ECO-MODULATION CRITERIA, PRODUCTS CONCERNED AND CODING RULES</b>                                                                                                                                                                                              | <b>8</b>  |
| What are the Eco-modulation criteria?<br>Which products may be subject to Eco-modulation?<br>Combining Eco-modulations: coding rules                                                                                                                                |           |
| <b>4. SUPPORTING EVIDENCE REQUIRED TO AVOID MALUS AND BENEFIT FROM BONUS</b>                                                                                                                                                                                        | <b>12</b> |
| Information required to avoid the application of Malus<br>Information required to obtain Bonus                                                                                                                                                                      |           |
| <b>5. ECO-MODULATION CODING</b>                                                                                                                                                                                                                                     | <b>18</b> |
| Download the coding file                                                                                                                                                                                                                                            |           |



## WHAT CHANGES IN 2027

---



### **Bonus for incorporating recycled plastic material**

Following the publication of the Order of 5 September 2025 setting out the modulations applicable to financial contributions paid by producers when they incorporate recycled plastic materials, Valobat is supporting you in understanding the changes to this bonus.

All the information you need to understand the bonus for incorporating recycled material can be found on page 21.



### **Declaration of products containing recycling disruptors**

You no longer need to declare products containing recycling disruptors under the "Other materials" category.

For each product, you now have access to the Eco-modulation "The furniture contains recycling disruptors".

All the information you need to declare these products is provided in Part 3, page 9, and the list of recycling disruptors can be found on page 16.





# 1

## STEPS TO FOLLOW TO ANTICIPATE BONUS/MALUS



## STEP 1: IDENTIFY PRODUCTS SUBJECT TO MALUS

For all Malus, the producer must provide evidence that their products are not subject to them. Malus must be applied if you do not have the supporting evidence required to avoid them. Malus can be combined and prevent Bonus from being applied to your products. Under these new Eco-modulations, Malus apply to products meeting the following criteria:

Malus are mandatory and can be combined. Under these new Eco-modulations, they can take two forms:

- The product contains more than 50% wood that is not sustainably managed
- The product contains recycling disruptors

To do so, you must obtain information about the composition of your products from your suppliers or internally. The **"Information required to avoid the application of Malus"** section on pages 15 to 17 details the information required.

## STEP 3: DETERMINE THE CORRESPONDING FEE SCHEDULE CODE

The current code consists of 12 digits, the last three of which identify the bonuses and penalties. Appendix 3 details the process, and this document also includes an Excel file containing all product codes.

## STEP 2: FOR PRODUCTS NOT SUBJECT TO MALUS, IDENTIFY THOSE ELIGIBLE FOR A BONUS APPLICABLE TO THE ECO-CONTRIBUTION

Bonus are not mandatory, but they allow you to apply a reduced Eco-contribution to your product:

Product containing more than 50% foam or textile from sustainably managed resources and certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex

Fully recyclable product: you must use the recyclability tool available at: <https://www.valobat.fr/les-services-de-l-eco-organisme-valobat/rep-ameublement-outil-de-recyclabilite/>

Product with an evolving design (mattress, changing table, infant bed)

To do so, you must obtain supporting documents or the necessary information from your suppliers. The **"Information required to obtain Bonus"** section on page 18 details the information required.

## STEP 4: UPDATE YOUR INFORMATION SYSTEMS

Update your information systems by incorporating the Eco-modulated codes for products subject to Bonus or Malus.



# 2

## I DO NOT KNOW THE COMPOSITION OF MY PRODUCTS



## WHAT SHOULD I DO IF I DO NOT KNOW THE COMPOSITION OF MY PRODUCTS?

If you do not have the information required to determine the Eco-modulations applicable to your products, you will need to obtain the necessary information.

**If you are a manufacturer, our documents will help you find the information within your company.**

**If you commission products under your own brand, we first invite you to check whether the necessary information is included in the contractual documents you already have.**

**Otherwise, or if you are an importer or distributor, you can contact your supplier using the template letter provided by Valobat.**

As Malus are mandatory, if you do not have supporting evidence showing that your products are not concerned, you must apply them. You are not required to apply Bonus, however.

**DOWNLOAD THE SUPPLIER TEMPLATE LETTER**





# 3

---

## ECO-MODULATION CRITERIA, PRODUCTS CONCERNED AND CODING RULES



## WHAT ARE THE ECO-MODULATION CRITERIA?

There are five Eco-modulation criteria applicable from 1 January 2027, resulting in Bonus or Malus. They are detailed in the table below. The letter associated with each criterion will allow you to identify, in the table on the following page, the criteria to which your products may be subject. Bonuses for incorporating recycled material are detailed in the relevant section...

In the event of Malus, Bonus cannot be applied.

| Eco-modulation code | Eco-modulation criterion                                                                                                                                                 | Bonus / Malus | Digit(s) to add to the end of your current codes |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------|
| A                   | The product contains more than 50% wood that is not PEFC or FSC or equivalent                                                                                            | MALUS         | 100                                              |
| B                   | The furniture contains at least 50% by weight of foam or textile from sustainably managed renewable resources certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex | BONUS         | 200                                              |
| C                   | The furniture has an evolving design                                                                                                                                     | BONUS         | 010                                              |
| D                   | The furniture contains recycling disruptors                                                                                                                              | MALUS         | 001                                              |
| E                   | The furniture is fully recyclable                                                                                                                                        | BONUS         | 002                                              |

**Change:** In 2025, applying the “Recycling disruptors” Malus required selecting “Other materials”. In 2026 and 2027, to harmonise coding, the recycling disruptors Malus applies to all products.



### KEY TAKEAWAYS:

- Bonus are optional
- Malus are mandatory
- Malus prevent Bonus from being applied
- If several Bonus apply: select the fee schedule line that combines them
- If several Malus apply: select only the “Recycling disruptors” Malus

### EXAMPLE:

The furniture product I market has an evolving design and is fully recyclable. I therefore add digits 012 to the end of my current code (010 (evolving design) + 002 (fully recyclable furniture)).



## WHICH PRODUCTS MAY BE SUBJECT TO WHICH ECO-MODULATIONS?

Your products are coded according to, among other things, a sub-family and a material. Based on these two parameters, the table below indicates which Eco-modulations may apply. Each letter corresponds to an Eco-modulation. Please note that in the event of Malus, no Bonus can be applied.

|            |    |                                     | Material |            |                |                             |                         |                 |         |                                     |            |
|------------|----|-------------------------------------|----------|------------|----------------|-----------------------------|-------------------------|-----------------|---------|-------------------------------------|------------|
|            |    |                                     | 01       | 02         | 03             | 04                          | 06                      | 07              | 08      | 09                                  | 10         |
|            |    |                                     | Metal    | Solid wood | Particle board | Wood or bio-based materials | Plastic (excluding PVC) | Other materials | Textile | Upholstered or inflatable materials | PVC (>95%) |
| Sub-family | 01 | Storage                             | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | ED                                  | ED         |
|            | 02 | Element: shelf or panel             | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | ED                                  | ED         |
|            | 03 | Element: cabinet less than 1 m high | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | ED                                  | ED         |
|            | 04 | Element: cabinet 1 m high or more   | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | ED                                  | ED         |
|            | 05 | Element: cupboard door              | ED       | AED        | AED            | AED                         | ED                      | D               |         |                                     |            |
|            | 06 | Installation surface                | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | ED                                  | ED         |
|            | 07 | Seating                             | ED       | AED        | AED            | AED                         | ED                      | D               | ED      | BED                                 | ED         |
|            | 08 | Article or accessory                | ED       | AED        |                | AED                         | ED                      | D               | BED     |                                     |            |
|            | 09 | Upholstered seating or bedding      | ED       | AED        | AD             | AED                         | ED                      | D               | ED      | BCED                                | ED         |
|            | 10 | Bedding                             | CED      | AED        | AD             | ACED                        | CED                     | D               | ED      | BCED                                | ED         |
|            | 11 | Floor covering                      |          |            |                |                             |                         | D               | ED      |                                     | ED         |
|            | 12 | Furniture textile                   |          |            |                | AED                         |                         | D               | BED     |                                     |            |
|            | 15 | Coated panel / decorative finish    |          | AED        | AED            | AED                         |                         | D               |         |                                     |            |
|            | 16 | Element: HPL laminate sheet         |          |            |                |                             |                         | D               |         |                                     |            |

Please note that Malus D (recycling disruptors) applies to all products and all materials.

- Example: I place on the market:
- a cabinet less than 1 m high made of solid wood
  - that contains recycling disruptors.

The product code without Eco-modulation is 602030200000; the sixth and seventh digits identify the solid wood material, while the last three digits indicate that no Eco-modulation applies.

- To apply the mandatory Malus, I must:
- Replace the last three digits “000”, indicating a product with no Eco-modulation, with “001”, indicating products containing recycling disruptors.

The fee schedule code therefore becomes 602030200001



## EXAMPLES OF COMBINING ECO-MODULATIONS: CODING RULES

### **CASE 1: My product meets several Bonus criteria AND no Malus criteria:**

*I must add the digits corresponding to my Bonus to determine the Eco-modulated code for my product.*

*Example: the furniture product I market has an evolving design and is fully recyclable. I therefore add digits 012 to the end of my current code (010 (evolving design) + 002 (fully recyclable furniture)).*

### **CASE 2: My product meets one or more Bonus criteria AND one or more Malus criteria:**

*As Bonus cannot be applied in the event of Malus, only the digits associated with the Malus should be added to product codes meeting both Bonus and Malus Eco-modulation criteria.*

*Example: The bed I market contains more than 50% wood, but this wood is not PEFC/FSC certified or equivalent, while the bed has an evolving design. I only add digits 100 to the end of my current code, corresponding to the absence of sustainable management; the 010 code corresponding to the Bonus must not be taken into account.*

### **CASE 3: My product meets several Malus criteria, regardless of whether it meets a Bonus criterion:**

*Malus can be combined with each other. Bonus cannot be combined with Malus. If both types of Malus apply (lack of sustainable wood management and presence of recycling disruptors), you must add digits 001.*

*Example: The wooden cabinet I market contains more than 50% wood that is not PEFC or FSC certified and contains recycling disruptors. I therefore use the fee schedule code corresponding to the product and add digits 001 to the end of my current code.*



## IF IN DOUBT, CONTACT OUR EXPERTS

At [ecoconception@valobat.fr](mailto:ecoconception@valobat.fr)



# 4

---

**SUPPORTING EVIDENCE  
REQUIRED TO AVOID  
MALUS AND BENEFIT  
FROM BONUS**



## HOW DOES VALOBAT CHECK YOUR ECO-MODULATION DECLARATION?

The Eco-modulations applied in 2027 will be audited from 2028 onwards (excluding declarations for bonuses for incorporating recycled raw material).

Companies will be audited by an external audit firm to verify their declarations. The auditor will request supporting evidence based on the Eco-modulations activated by the company. The supporting evidence is listed on pages 15 and 18, depending on the nature of the Eco-modulation activated and the type of product.

Members must keep all supporting evidence for the three years following their declaration.

Download the template letter to send to your suppliers to obtain the information required to benefit from Eco-modulations.

[DOWNLOAD THE SUPPLIER TEMPLATE LETTER](#)





MATERIAL | DISRUPTOR

| MATERIAL                                                                      | DISRUPTOR                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| All products regardless of the predominant recyclable material                | Inert mineral materials (glass, mirror, slate, stone, ceramic, tiles, marble, etc.) associated with or incorporated into furnishing elements that are difficult for the user to separate with standard tools                                                                                                                                                                |
| All products regardless of the predominant recyclable material                | Electrical or electronic components associated with the predominant recyclable material of furnishing elements that are difficult for the user to separate with standard tools                                                                                                                                                                                              |
| All products regardless of the predominant material (recyclable or not)       | The presence of chemical substances that disrupt recycling (as defined below) in the composition of furnishing elements                                                                                                                                                                                                                                                     |
| All products regardless of the predominant recyclable material                | Foams or textiles complexly combined with the predominant recyclable material (sewing, strong adhesive or any other combination that is difficult to separate during sorting, dismantling or preparation) in a furnishing element whose predominant material would be recyclable without this assembly                                                                      |
| Furnishing elements predominantly made of polypropylene and/or polyethylene   | The presence of more than 40% mineral fillers by mass in a furnishing element predominantly made of polypropylene and/or polyethylene                                                                                                                                                                                                                                       |
| Furnishing elements predominantly made of plastic materials (including PE/PP) | <p>The use of complex polymers (cross-linked, woven, reinforced or composite*) in furnishing elements predominantly made of plastic materials</p> <p>* A composite matrix is understood as plastic resins which, when combined with reinforcements (natural or mineral fibres or particles), form a composite material with enhanced physical and mechanical properties</p> |
| Mattress-type furnishing elements                                             | The presence of plastic springs in a mattress-type furnishing element                                                                                                                                                                                                                                                                                                       |
| Mattress-type furnishing elements                                             | The presence of springs moulded into the foam of a mattress-type furnishing element                                                                                                                                                                                                                                                                                         |

LIST OF “MATERIALS THAT ARE PREDOMINANTLY RECYCLABLE”

“Materials that are predominantly recyclable” are defined more precisely in the [recyclability tool](#).

They are: metal, solid wood or plywood, particle board, paper, cardboard, panels, PVC, upholstered or inflatable materials, and PP/PE/PVC/PS/ABS resin.



## INFORMATION REQUIRED TO AVOID THE APPLICATION OF MALUS



### Unsustainable management Malus

This Malus applies to all products containing more than 50% wood that is not sustainably managed.

To avoid this Malus, you must provide, for each product containing at least 50% wood:

- **Manufacturer:**
  - A PEFC certificate, FSC certificate or equivalent for the product,
  - or a PEFC or FSC certificate for the supply chain or equivalent, together with a technical data sheet indicating the proportion of wood in the product
- **Non-manufacturer (distributor, etc.):**
  - A purchase invoice for the product indicating PEFC or FSC certification or equivalent
  - or technical documentation showing the composition of the product and the material certification



### Recycling disruptor Malus

This Malus applies to all products containing a recycling disruptor.

To avoid this Malus, you must provide, for each of your products:

**A document demonstrating the composition of the products and showing that they do not contain the disruptors listed in the table on the following page** (technical data sheet, declaration, certification). This document must refer to all the listed disruptors (physical disruptors and hazardous substances).

**DOWNLOAD THE SUPPLIER TEMPLATE LETTER**



## LIST OF “CHEMICAL SUBSTANCES THAT DISRUPT RECYCLING”:

- The presence of hazardous substances in quantities exceeding 0.1% by mass (or the threshold specified in Annex XVII of REACH, where applicable) within the meaning of [Article L541-9-1 of the French Environmental Code](#), as defined in [Annex XIV of REACH](#) and the [Order of 30 August 2023](#) on the identification of hazardous substances in waste-generating products.
- The presence of substances subject to restrictions under [Annex XVII of REACH](#) in quantities exceeding the specified limit.
- The presence of substances listed in Annex IV to [Regulation 2019/1021 of the European Parliament and of the Council](#) concerning persistent organic pollutants.





## INFORMATION REQUIRED TO OBTAIN BONUS

### ► Sustainable management Bonus

This Bonus applies to all products containing more than 50% sustainably managed foam or textile.

To obtain this Bonus, you must provide, for each product concerned:

- **A document indicating the composition of more than 50% foam or textile (declaration, technical data sheet, etc.)**
- **Made in Green by OEKO-TEX, CertiPUR or Eurolatex certification**

### ► Evolving design Bonus

This Bonus applies to childcare products (bed, changing table, mattress).

To obtain this Bonus, you must provide, for each product concerned:

- **A document explaining how the product has an evolving design (technical data sheet, description of how it works, etc.)**

### ► Recyclability Bonus

This Bonus applies to all products

To obtain this Bonus, you must provide, for each product concerned:

- **A document indicating the composition of the product and its method of assembly (declaration, descriptive technical data sheet, etc.)**

During the audit, the auditor will check that the product composition meets the “fully recyclable” criterion in Valobat’s V2 recyclability tool, available here:

<https://www.valobat.fr/les-services-de-l-eco-organisme-valobat/rep-ameublement-outil-de-recyclabilite/>

**DOWNLOAD THE SUPPLIER TEMPLATE LETTER**



# 5

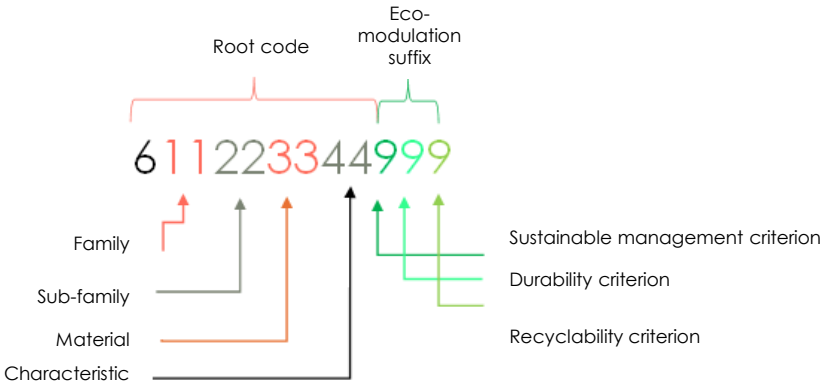


## ECO-MODULATION CODING



# ECO-MODULATION CODING

The coding remains unchanged in 2027, with product codes still consisting of 12 digits. Download the coding file. Download the coding file.



| Eco-modulation code | Eco-modulation(s)                                                                                                                                                                                                        | Codification |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| -                   | The furniture is subject to no Bonus or Malus                                                                                                                                                                            | 000          |
| A                   | The product contains more than 50% wood that is not PEFC or FSC                                                                                                                                                          | 100          |
| B                   | The furniture contains at least 50% by weight of foam or textile from sustainably managed renewable resources certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex                                                 | 200          |
| C                   | The furniture has an evolving design                                                                                                                                                                                     | 010          |
| D                   | The furniture contains recycling disruptors                                                                                                                                                                              | 001          |
| E                   | The furniture is fully recyclable                                                                                                                                                                                        | 002          |
| CE                  | The furniture has an evolving design and is fully recyclable                                                                                                                                                             | 012          |
| AD                  | The furniture contains more than 50% wood that is not PEFC or FSC and contains recycling disruptors                                                                                                                      | 001          |
| BE                  | The furniture is fully recyclable and contains at least 50% by weight of foam or textile from sustainably managed renewable resources certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex                         | 202          |
| BC                  | The furniture has an evolving design and contains at least 50% by weight of foam or textile from sustainably managed renewable resources certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex                      | 210          |
| BCE                 | The furniture is fully recyclable, has an evolving design and contains at least 50% by weight of foam or textile from sustainably managed renewable resources certified by OEKO-TEX Made in Green, CertiPUR or Eurolatex | 212          |



**VALOBAT  
IS HERE TO HELP!**

**Our teams are available to answer  
your questions**

[ecoconception@valobat.fr](mailto:ecoconception@valobat.fr)