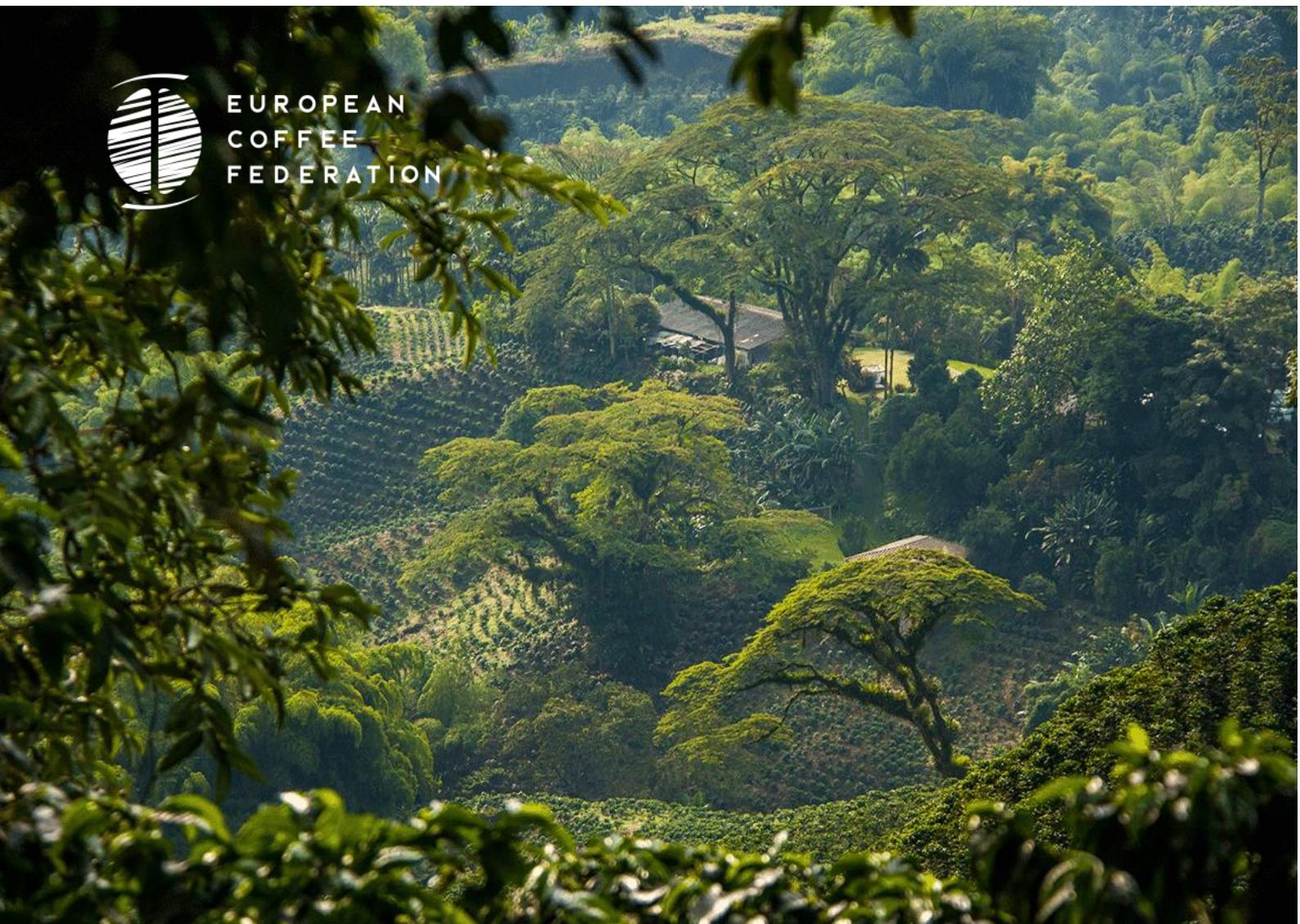




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EUDR Due Diligence guidance document

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1. Introduction

This Guidance document outlines the requirements for placing and making coffee¹ available on the EU market, as well as for coffee exports, in line with [Regulation EU 2023/115](#), commonly referred to as the European Union's Deforestation Regulation (EUDR). Developed in alignment with Article 8 of the EUDR, this Guidance provides a structured framework for:

- Collecting the information, data, and documentation needed to meet the requirements of Article 9,
- Implementing risk assessment measures as outlined in Article 10, and
- Applying risk mitigation measures in accordance with Article 11.

Additionally, this Guidance includes practical examples on applying Due Diligence within the coffee trade and industry, aiming to support companies in establishing effective Due Diligence systems and to aid Competent Authorities in understanding the unique aspects of the coffee sector.

To ensure ongoing relevance, this Guidance will be reviewed and updated annually as per Article 12(2) EUDR and revised in accordance with any updates issued by the European Commission.

2. Legal Disclaimer

The European Coffee Federation (ECF) has prepared this guidance document to the best of its knowledge to support companies with their implementation efforts relating to EUDR as well as to aid Competent Authorities as described above.

Any information, example or assessment contained in this guidance document is neither binding nor does it constitute legal advice in any way. Furthermore, the list of examples contained herein does not claim to be exhaustive, binding or exclusive.

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The guidance provided herein does not prevent ECF member companies or their affiliates, including parent companies, subsidiaries, or other related entities, from conducting a more comprehensive due diligence exercise if deemed necessary. Updates to this document are anticipated as new information and regulatory developments become available.

¹ EUDR Annex 1. HS Code 0901 – Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion

3. Due Diligence

3.1 EUDR Context

The EUDR Articles referred to in this section are summarized and paraphrased descriptions of the provisions of EUDR. This section does not replace, add to or amend the provisions of the EUDR, which establishes the official legal obligations. This guidance document must be used in conjunction with EUDR, not as a 'stand-alone' reference.

EUDR, Article 3 - Prohibition

The Due Diligence Statement (DDS) resulting from the Due Diligence procedure will ensure that the green or roasted coffee is deforestation-free and has been produced in accordance with the relevant legislation of the country of production.

EUDR, Article 4 (7) - Obligations of operators

Operators shall provide all necessary information to other operators and traders further down the supply chain of the green or roasted coffee they have placed on the market or exported. This information must demonstrate that due diligence was exercised and that no risk, or only a negligible risk, was identified. It should also include the reference numbers of the due diligence statements associated with those products.

EUDR, Article 8 - Due diligence

Prior to placing green or roasted coffee on the market or exporting them, operators shall exercise due diligence regarding all coffee supplied by each supplier.

The Due Diligence (DD) shall include:

- a) The collection of information, data and documents needed to fulfil the requirements set out in **Article 9**
- b) Risk assessment measures as referred to in **Article 10**
- c) Risk mitigation measures as referred to in **Article 11**

EUDR, Article 12 - Establishment and maintenance of DD systems, reporting and record keeping

Operators Due Diligence system obligations:

- Establish and keep up to date a framework or procedures and measures to ensure that the green or roasted coffee placed on the market or exported complies with Article 3.
- Review at least once a year or when a new development could influence the DD system
- Report as widely as possible on an annual basis featuring:
 - Coffee description, quantity and country of production (Article 9)
 - Conclusions of the risk assessment (Article 10) and IF appropriate the measures undertaken pursuant to Article 11 and a description of the information and evidence obtained and used to assess the risk.
 - A description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders, if applicable and if present in the area of production.
- Keep all documentation for at least 5 years and make available to competent authorities, upon request.

Article 33 - Information System

Operators will make the DDS available to Competent Authorities through the Information System.

3.2 Article 9 – Information requirements

Operators making green or roasted coffee available on the EU market commit themselves to collect, organise and keep for 5 years the relevant information, accompanied by evidence, relating to each relevant product.

3.2.1 Definitions (EUDR, Article 2 - Definitions)

- **(15) 'Operator'** means any natural or legal person, who, in the course of a commercial activity, **places relevant products on the market or exports them**.

A responsible business or individual that moves coffee into or out of the EU customs zone in the course of a commercial activity. Typically, for imports this will be either a coffee 'trade-house' (supplier of green beans from origin) or the roaster based in EU. For an export, this may be a roaster but could also be a retail or foodservice business exporting finished goods.

- **(17) 'Trader'** means any person in the supply chain other than the operator who, in the course of a commercial activity, **makes** relevant products **available on the market**.

A responsible business or individual that supplies coffee (for distribution, consumption or use) in the course of commercial activity **within** the EU. This will include roasters, decaffeinators, wholesalers, retailers and foodservice businesses, as well as potentially others.

- **(16) 'Placing on the Market'** means the **FIRST** making available of a relevant commodity or relevant product on the Union Market.

The operator that is responsible for the custom clearing of the green or roasted coffee, into or out of the EU market, under customs procedure 'release for free circulation'.

- **(18) 'Making available on the Market'** means any supply of a relevant product for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge.

The trader that is responsible for the supply of green, roasted and decaffeinated coffee for distribution, consumption or use on the EU market in the course of a commercial activity, whether in return for payment or free of charge, once the coffee has been custom-cleared by the operator.

Examples²:

Coffee trade-house A (based in the EU) sells green coffee beans to Roaster B (based in the EU). Roaster B roasts the green beans and packages them, selling the finished goods to retailer C (based in the EU), who sells to consumers within the EU.

- If Coffee trade-house A is an operator (imports/places on the market), then Roaster B and Retailer C, are traders (making available on the market).
- However, if custom clearance is responsibility of Roaster B, in that case Roaster B will have become the Operator. Retailer C would still be a trader. Excepting to provide their customer

² The classification of roasters and/or decaffeinators as traders under EUDR derives from the understanding that Annex I list HS code 0901, without making differentiation among sub-codes. Therefore, as roasting and decaffeinization do not lead to a change of HS code, they do not imply that the roasted and/or decaffeinated coffee is placed for the first time on the EU market. EC FAQ V4 3.1.1

with any agreed information, coffee trade-house A would not have an EUDR role as a trader or operator.

- If retailer C has outlets outside the EU, they may be an operator if they export coffee – or roaster B may be the exporting operator if they deliver direct to the non-EU sites/depots and are responsible for the customs clearance.

Coffee trade-house A (based in the EU) sells green coffee beans to Roaster B (based in the EU) that roasts the green beans and exports the roasted coffee from the Union market.

- If Coffee trade-house A is an operator (imports/places on the market), then Roaster B (when exporting the coffee from the EU) is also an operator. When exporting the coffee, Roaster B will have to refer to the DDS submitted by the Coffee trade-house A.
- If Coffee trade-house A is not clearing customs, and therefore not an operator, Roaster B is an operator responsible for importing/first placing the coffee on the market. When exporting the coffee Roaster B will refer to the DDS submitted when importing/first placing the green coffee in the EU market.

For further clarity regarding a company's position in the supply chain, the following [document](#) recently published by the European Commission is of great value. In Annex 2 of the ECF guidance document you may find an overview of the 'level' of due diligence obligations by type of company (operator/trader), position in supply chain (first placing) and size (non-SME/SME).

3.2.2 EU Information System

The Information System (IS) serves as the IT platform where operators and traders must submit their Due Diligence Statements (DDS) to comply with the EUDR requirements. All EU operators and traders involved in the purchasing, manufacturing, or exporting of products covered by the EUDR are required to create an account in the EU TRACES³ system to upload the necessary information.

To create an account, please visit: [EU TRACES login](#).

3.2.3 Specific Information requirements to be included in the DDS

All EUDR operators shall collect from the suppliers the EUDR Article 9 information, documents and data which demonstrate that the relevant products comply with EUDR Article 3:

³ The main objective of the [TRACES system](#) is to streamline the certification process, all related entry procedures and to offer a fully digitised and paperless workflow in line with the European Commission's policy priority, 'A Europe fit for the digital age'.

EUDR Article 9 (1)	Coffee specifics for products first placed and made available on the EU market
<p>a) A description, including the trade name and type of the relevant products as well;</p>	<p>Harmonized System (HS) Code administered by the World Customs Organization</p> <p>Green:</p> <ul style="list-style-type: none"> ○ 0901.11 Coffee, not roasted, not decaffeinated ○ 0901.12 Coffee, not roasted, decaffeinated <p>Roasted:</p> <ul style="list-style-type: none"> ○ 0901.21: Coffee, roasted, not decaffeinated ○ 0901.22 Coffee, roasted, decaffeinated <p>Soluble coffee covered by HS Code 2101.11.90 is NOT included in EUDR Annex 1 and thus excluded from scope.</p> <p>According to Article 15 of the European Standard Contract for Coffee (ESCC), advice of shipment or delivery must include a reference to the quantity and description.</p>
<p>b) The quantity of the relevant products; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement;</p>	<p>Quantity to be expressed in kilograms of net mass</p> <p>Example: 100 x 60 kilos net bags equal 6.000 Kg</p> <p>According to the ESCC:</p> <p>Shipping. Article 1. Quantity The quantity shipped or loaded shall be that stated in the contract. A tolerance of 3% in weight, more or less, shall be permitted only if the difference is due to circumstances beyond the control of the sellers.⁴</p> <p>Shipping. Article 20. Shipping Documents (iii) certificate of weight</p> <p>Spot/Delivery. Article 2. Quantity The quantity to be tendered shall be that stated in the contract</p>
<p>c) The country of production and, where relevant, parts thereof;</p>	<p>First placed on the market Green coffee country of origin as specified in the contract and mentioned on shipping documents.</p> <p>As additional proof, Certificate of Origins may be used, as per ESCC Article 20 (shipping documents). All International Coffee Organization (ICO) members are obliged to produce a certificate of origin.</p>

⁴ Changes in weight can occur because of changes in humidity.

	<p>Further information: List of ICO members and ICO Rules on Statistics Certificate of Origin</p> <p>Making available on the market</p> <p>Based on EU operators' traceability information, manufactured product shipment shall be linked in the EU trace system to the green coffee DD reference.</p>
<p>d) The geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being placed or made available on the market or exported; (...); for all other relevant products of Annex I, the geolocation shall refer to the plots of land;</p>	<p>First Placed on the Market</p> <p>Geolocation of all plots of land where the green coffee was produced, stored in Geojson format or any format that can be converted to GeoJson</p> <p>Example.</p> <ul style="list-style-type: none"> GPS coordinate with 6 decimal digits for plots of land no larger than 4 hectares: "40.714728,-73.998672". To be noted that the use of polygons is also possible and proliferating as it helps reduce the occurrence of false positives. Polygon coordinate for plots of land of 4 or more hectares. Sufficient GPS coordinates that allow calculating the farm perimeter. <p>The date or time range of production will correspond with the harvest season</p> <p>Example of coffee harvest season</p> <ul style="list-style-type: none"> Vietnam. From October to September Indonesia. From April to March <p>Further information: ICO Exporting members producing years. Annex 1</p> <p>Making available on the market</p> <p>Produce a new DDS linked (making reference) to the operator's DDS. Traders may request the geocoordinate information, to ascertain⁵ their own DD. Requests will be made, amongst others and as appropriate, based on the country risk assessment.</p>
<p>e) The name, postal address and email address of any business or person from whom they have been supplied with the relevant products;</p>	<p>First placed on the Market</p> <p>Company or person from whom the coffee has been supplied from</p> <p>Example.</p> <p>Identified as Tier 1⁶ supplier</p> <ul style="list-style-type: none"> Tier 1 supplier name Tier 1 supplier registered address Tier 1 supplier email address (main contact) <p>Making available on the market</p> <p>Contact details of the supplier that supplied the relevant products.</p>

⁵ **Ascertain.** Traders ascertain that DD was exercised upstream by collecting the reference numbers and verification numbers of DDS submitted upstream and verifying the validity of the reference numbers. They do not need to collect the information required in Article 9. However, they retain legal responsibility in the event of a breach of the Regulation, and based on the risks and particularities of their supply chains, they can choose to take further steps when ascertaining that due diligence has been carried out. Traders then submit their own DDS, referencing all previous DDS received from their direct suppliers. To be noted that SME traders only need to share the reference and verification number. *EC FAQ V4 3.4*

⁶ Tier 1 supplier. The first company or person supplying coffee to the Operator first placing the coffee on the EU market.

<p>f) The name postal address and email address of any business, operator or trader to whom the relevant products have been supplied;</p>	<p>Company to whom the coffee has been supplied to. Example: Identified as Client</p> <ul style="list-style-type: none"> • Client's name⁷ • Client's registered address • Client's email address (main contact)
<p>g) Adequately conclusive and verifiable information that the relevant products are deforestation-free;</p>	<p>First placed on the Market This information may only be compiled once the risk assessment has been made (Article 10) and appropriate mitigation measures have been taken (Article 11). When submitting the DDS in the IS, the system will require the operator or trader to check a box assuring that the relevant product (coffee) is deforestation-free.</p> <p>Making available on the market Based on EU operators' traceability information, manufactured product shipment shall be linked in the EU trace system to the green coffee DD reference. The operators will have to communicate to operators and to traders further down the supply chain all information⁸ necessary to demonstrate that due diligence was exercised and that no or only a negligible risk was found. Traders will need the information to ascertain that due diligence was exercised upstream in the supply chain.</p>
<p>h) Adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity</p>	<p>First placed on the Market This information may only be compiled once the risk assessment has been made (Article 10) and appropriate mitigation measures have been taken (Article 11). When submitting the DDS in the IS, the system will require the operator or trader to check a box assuring that the relevant product (coffee) has been produced in accordance with the legal status of the area of production. <i>EC FAQ V4 3.3</i></p> <p>Making available on the market Based on EU operators' traceability information, manufactured product shipment shall be linked in the EU trace system to the green coffee DD reference. The operators will have to communicate to operators and to traders further down the supply chain all information⁹ necessary to demonstrate that due diligence was exercised and that no or only a negligible risk was found.</p>

3.3 Article 10 – Risk Assessment

⁷ As operators first placing coffee on the EU market do not necessarily have a client at the moment of importing, this element of Article 9 is interpreted as storing the information once relevant products have been supplied, which would be after the moment that a Due Diligence Statement for import has been submitted. This element would in that case also not be relevant for risk assessment.

⁸ Clarification from the EC pending

⁹ Clarification from the EC pending

A DD risk assessment is not a check-box exercise; it requires a customized approach by each business to determine and implement what they consider best. While a baseline can guide expectations, each company must adapt it to their unique context.

In the context of EUDR, risk assessment is a comprehensive process carried out after detailed supply chain mapping and identification of all suppliers, including in the case of the operator, the collection of precise geolocation data for production areas. The risk assessment aims to identify and evaluate potential risks in the supply chain, specifically focusing on the likelihood of deforestation activities, the reliability of suppliers, and the effectiveness of current control measures.

By assessing these factors, businesses can implement targeted actions to address and reduce the identified risks. A crucial component of risk assessment is engaging with suppliers to ensure compliance. This involves clear communication of EUDR requirements, providing training and support to help suppliers meet these standards, and conducting regular audits and monitoring activities to verify ongoing adherence. Through this proactive approach, businesses work closely with their suppliers to uphold EUDR compliance and minimize deforestation-related risks in their supply chains.

3.3.1 Types of risks:

- **Deforestation**, implying the conversion of forest¹⁰ to agriculture use, whether human induced or not, after 31 December 2020.
- **Legality**, implying compliance with the laws applicable in the country (area) of production concerning the legal status of the area of production in terms of: land use rights, environmental protection, forest-related rules, third parties' rights, labour rights, human rights protected under international law, the principle of free , prior and informed consent including as set out in the UN declaration on the Rights of Indigenous Peoples, tax, anticorruption, trade and customs regulations.
- **Supplier & country risk matrix.** Combination of the supplier and country risks (deforestation and legality) will inform the EU operator on the supply chain risk that can be used to determine the need for mitigation actions. Based on the supplier preparedness and the country deforestation and legality risk assessment, EU operators should classify their supply chain risk for each supplier / origin as follows:

Example of risk matrix (for illustration purpose only):

Supplier risk	LOW	MEDIUM	HIGH
Deforestation / Legality risk			
LOW	LOW	MEDIUM	MEDIUM
MEDIUM	MEDIUM	MEDIUM	HIGH
HIGH	MEDIUM	HIGH	HIGH

3.3.2 Specific Risk Assessment requirements

¹⁰ Definition of Forest. Article 2. Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10% or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban use.

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
<p>a) The assignment of risk to the relevant country of production or parts thereof in accordance with Article 29</p>	<p>The Commission country assessment (high, standard, low risk) as per Article 29 is still pending.</p> <p>Benchmarking. The list of the countries or parts thereof, that present a low or high risk shall be published by means of implementing acts to be adopted in accordance with the examination procedure referred to in Article 36(2), no later than 30 June 2025.</p> <p>Generic risk tools may also be used such as the Accountability Framework, CSR Risk Check, World bank group, OECD Guidelines, OECD Supply chains, International Trade Centre Step-by-step guide on EUDR</p>
<p>b) The presence of forest in the country of production or parts thereof</p>	<p>Service providers may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps</p> <p>First placed on the market</p> <p>Assessment may be done by using a combination of open-source information such as:</p> <p>Global forest & deforestation alert layers:</p> <ul style="list-style-type: none"> – Global Forest Resources Assessment 2020 - FAO – Tropical Moist Forest & Transition Map 2020 (TMF) – GLAD Primary Forest (GLAD primary) – GLAD Tree Cover Loss (GLAD TCL) – Environmental Performance Index <p>National/local forest and land use/cover layers in 2020:</p> <ul style="list-style-type: none"> – Brasil/Perú/Ecuador/Bolivia: MapBiomass <p>Making available on the market</p> <p>The operators will have to share with the traders further down the supply how they have assessed the point which may be done by referring to the above procedure.</p>
<p>c) The presence of indigenous peoples in the country of production or parts thereof</p>	<p>Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It's important to understand their methodology which may involve the following steps.</p> <p>First placed on the Market</p> <p>Assessment may be done by using a combination open source information such as: ICCA Registry; Free, Prior, and Informed Consent, AFI; Consolidated List of Persons, Groups and Entities</p>

	<p><u>Subject to EU Financial Sanctions: Indigenous Navigator; LandMark – Global Platform of Indigenous and Community Lands;</u></p> <p>Making available on the market</p> <p>The operators will share with the traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.</p>
<p>d) Consultation and cooperation in good faith with indigenous peoples</p>	<p>Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps.</p>
<p>e) Duly reasoned claims by indigenous peoples</p>	<p>First placed on the Market</p> <p>Emphasis should be made on identifying where indigenous rights violations and environmental risks are genuinely material. Consultations to focus on high-risk regions and specific contexts. When risks are elevated, pre-competitive consultations, ideally facilitated once a year through industry collaborations, can be more effective.</p> <p>A checklist example:</p> <ul style="list-style-type: none"> • Supplier Questionnaire: <ul style="list-style-type: none"> ○ Is there a known presence of conflict or indigenous rights risks? ○ Are Good Corporate Practice (GCP) standards implemented? ○ Are conversations held at the local/national level with sector associations where risks are identified? ○ Is there alignment with relevant national laws? • Grievance Mechanism: <ul style="list-style-type: none"> ○ Does a grievance mechanism exist? ○ Are there any unresolved conflicts or active resolutions? <p>Making available on the market</p> <p>The operators will share with the traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.</p>
<p>f) Prevalence of deforestation or forest degradation in the country of production or parts thereof</p>	<p>Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps.</p> <p>First placed on the market</p> <p>Assessment can be conducted using a combination of open-source information referenced in (b) or other tools like <u>Global Forest Watch</u>; however, distinguishing between forests and</p>

	<p>agroforestry coffee plots poses a significant challenge. This difficulty can lead to false positives in deforestation checks, where coffee grown under a tree canopy, may be misidentified as deforested areas.</p> <p>Making available on the market</p> <p>The operators will share with the traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.</p>
<p>g) The source, reliability, validity, and links to other available documentation of the information referred to in Article 9(1) including:</p> <ul style="list-style-type: none"> • (g) Deforestation risk assessment • (h) Legality risk assessment 	<p>First placed on the market</p> <p>The supplier assessment that can be made by the answers provided in the supplier questionnaire and the quality of the data provided will be key to help ensure the reliability and validity of the information requirements.</p> <p>As examples of control, you may ask for a sample assessment of geocoordinates, ask that the documents are signed by a legal representative and for a description of how the validation is being done by the supplier to ensure the robustness of the methodology.</p> <p>Making available on the market</p> <p>The operators will share with the traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.</p>
<p>h) Concerns in relation to the country of production and origin or parts thereof such as:</p>	<p>First placed on the market</p> <p>Assessment may be done by using a combination open-source information referred to below.</p> <p>Making available on the market</p> <p>The operators will share with the traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.</p>
<ul style="list-style-type: none"> • Level of corruption 	<p>2023 Corruption Perception Index (country but not commodity specific)</p> <p>To be noted that it is not possible to prove the absence of corruption but the presence of mechanisms to prevent it.</p>
<ul style="list-style-type: none"> • Prevalence of document and data falsification, lack of law enforcement 	<p>Worldwide Governance Indicators</p>
<ul style="list-style-type: none"> • Violations of international human rights 	<p>Our World in Data – human rights Rainforest Alliance</p>
<ul style="list-style-type: none"> • Armed conflict 	<p>RULAC: Rule of Law in Armed Conflicts</p>

<ul style="list-style-type: none"> Presence of sanctions imposed by the UN Security Council or the Council of the European Union 	<p>United Nations Security Council Consolidated List; EU autonomous sanctions regimes; Consolidated List of Persons, Groups and Entities Subject to EU financial sanctions</p>
<p>i) Complexity of the supply chain and the stage of processing, in particular difficulties in connecting the product to the plot of land where it was produced</p>	<p>First placed on the market The assessment that can be made by the answers provided in the supplier questionnaire and the quality of the data provided. Generally speaking, a supply chain entails a greater risk of non-compliance with the regulation and/or circumvention if such supply chain is more complex.</p>
<p>j) Risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring</p>	<p>To assess the complexity of the supply chain, the operator can answer the following questions:</p> <ul style="list-style-type: none"> How many processors/steps were, starting from first production, in the supply chain before the product was first placed on, made available on, or exported from the EU market? Does the relevant product come from several plots/countries of production? Is the product highly processed and does it contain multiple relevant products? <p>→ See further: European Commission Updated Guidance Document EUDR, p.13</p> <p>Making available on the market The operators will share with the traders further down the supply how they have assessed the point which may be done by referring to the above procedure.</p>
<p>k) Conclusions of the meetings of the commission expert groups supporting the implementation of this Regulation, as published in the Commission's expert group register</p>	<p>Commission Expert Groups are set up by the Commission to provide them with advice and expertise, an example would be the multistakeholder platform on protecting and restoring the world's forest. They all have a dedicated website, which may be accessed via a link from the Register¹¹.</p>
<p>l) Substantiated concerns submitted under Article 31, and information on the history of non-compliance of operators or traders along the relevant supply chain with the regulation</p>	<p>Competent authorities will promptly evaluate all substantiated concerns received. Operators and traders are required to fully cooperate with any subsequent requests from the relevant competent authority.</p> <p>Judgments as published by the European Commission in accordance with Article 25(3) of the Regulation to be included in the operators and traders' assessment.</p>

¹¹ The EC to confirm the role of the multistakeholder platform or create a new expert group

<p>m) Any information that would point to a risk that the relevant products are noncompliant;</p>	<p>The assessment should include well-founded risks identified by sources such as the European Commission or FAO as well as from the operator's own audits.</p>
<p>n) Complementary information on compliance with this Regulation,</p>	<p>The assessment should include any additional information deemed important by the business and may integrate elements from third-party assurance systems.</p>
<ul style="list-style-type: none"> Annual revision (at least) 	<p>The Risk Assessment procedure should be revisited at least once per year taking into consideration aspects such as: changes in country benchmarking rating; conclusions of Commission Expert Group; major changes in government policies with regard to agriculture, land rights, forests and data privacy regulations, geo political factors (war, natural and humanitarian disasters); major deforestation events; significant currency fluctuations; designations or removal of designations of national parks and/or protected areas; breakdown of IT systems and significant occurrence of cybercrime; grievances or substantiated concerns submitted to competent authorities under Article 31.</p>
<ul style="list-style-type: none"> Procedures to be made available and explained to Competent Authorities upon request 	<p>Operators and traders should develop a clear and detailed roadmap outlining their risk assessment process to ensure compliance.</p>

3.4 Article 11. Risk Mitigation procedures and measures

Under Article 11 of the EU Deforestation Regulation (EUDR), risk mitigation refers to the steps that companies must take to reduce or eliminate identified risks of deforestation and forest degradation within their supply chains. Once a risk assessment (as outlined in Article 10) highlights potential deforestation-related risks, businesses are required to implement specific, proactive measures to address these concerns.

Risk mitigation may include actions such as improving supply chain transparency, engaging in closer communication and collaboration with suppliers, and introducing more robust monitoring systems, including satellite tracking or third-party verification, to verify compliance. Additionally, businesses may need to provide targeted support, guidance, and training to suppliers to ensure they meet EUDR standards, as well as conduct more frequent audits to ensure ongoing compliance. If risks cannot be sufficiently mitigated, companies may be required to avoid or cease sourcing from high-risk suppliers or regions.

For coffee made available on the market, the operators will clearly explain to the traders further down the supply how they determine and implement the risk mitigation measures. The explanation will feature the steps they take to ensure compliance with the requirements laid out in Article 11.

EUDR Article 11	Coffee specifics for products first placed on the EU market and exported
a) Requiring additional information , data or documents;	<p>Depending on the type of risk the required additional information will vary.</p> <p>Examples:</p> <ul style="list-style-type: none"> Deforestation: ground proofing or higher resolution imagery Legality: further assess the aspect at higher risk, using documents such as the ones listed in the EC official Guidance document 6.b. Official documents issued by countries' authorities, contractual obligations, complementary information issued by public and private certification schemes, etc. Supplier: dive deeper into the questionnaire Country: compare benchmarking and different country risk assessments
b) Carrying out independent surveys or audits ;	<ul style="list-style-type: none"> An independent assessment will help ensure procedures are effective A strong methodology will strengthen reliability and accountability in compliance practices. On a case-by-case basis, an ad-hoc, sample-based or periodic third-party assessment to verify supplier information will ensure impartiality and credibility. Appropriate checks on suppliers' due diligence processes and dedicated resources are critical to maintaining transparency and compliance throughout the supply chain.
c) Taking other measures pertaining to information requirements set out in Article 9, such as capacity-building and investments	<ul style="list-style-type: none"> Investments of the company in the production area. Awareness raising and training at the level of suppliers and farmers' organisations Cooperation with local government and relevant stakeholders Collaboration with national traceability system, if available
d) Model risk management practices, reporting, record-keeping, internal control and compliance management, <u>including the appointment of a compliance officer</u> at management level for non-SME operators	<ul style="list-style-type: none"> Model Risk Management Practices: Non-SME operators should implement robust systems for risk assessment, mitigation, and monitoring, ensuring compliance with due diligence obligations (DDO). Reporting, Record-Keeping, and Internal Controls: Establish clear protocols for tracking and documenting compliance activities, supported by rigorous internal control mechanisms. This ensures transparency, accountability, and readiness for audits or external reviews.

	<ul style="list-style-type: none"> • Appointment of a Compliance Officer: Assign a dedicated compliance officer at the management level as the main point of contact, particularly for addressing due diligence procedures (DDP). This role ensures specialized oversight and drives the integration of compliance into business processes.
e) Independent audit function to check the internal policies, controls and procedures of (d)	<ul style="list-style-type: none"> • An independent assessment will help ensure internal policies, controls, and procedures are effective and align with compliance standards.
f) Risk mitigation decisions should be well documented	Clarity in the explanation as to why it was concluded that there is negligible risk.
g) Annual revision of the mitigation procedures	Risk mitigation measures should be revisited at least once year.
h) Procedures to be made available and explained to the competent authorities upon request	Operators and traders should develop a clear roadmap detailing how they determine and implement risk mitigation measures to ensure EUDR compliance.

ANNEX 1 – Supplier evaluation template

			QUESTION	ANSWER
Supplier policy and commitment			Do you have an internal management system in place for EUDR compliance?	Yes (Provide document or URL) No
			Which IT tools designed for EUDR compliance do you use? What do you use them for?	Yes (what for & website link) No
			Do you use a third-party verification for EUDR compliance	Yes (list the name) No
Geolocation of the plots: points and polygons	ARTICLE 9	Geolocation and/or Polygon generation	How were the geolocations created?	[Describe protocol]
			When were the geolocations of the plots generated?	<3 years old >3 years old
		Geolocation Quality check – data verification	Geolocation plots file format in accordance with EUDR requirement?	JSON file Other (please detail)
			Do you have a protocol to check the Geolocation quality? (please describe the process and the sampling)	Yes (provide detail) No
		EU TRACE	Have you tested successfully the EU trace API?	Yes, successful Yes, not successful No. Describe which steps have been taken to resolve the situation.
Traceability	ARTICLE 9	Traceability details	Describe how the plot information is captured and maintained from farm to shipment.	[Describe protocol]
			What measures have been implemented at each step of the value chain to ensure that EUDR-compliant commodity has not been mixed with other, possible non-compliant coffee?	[Describe protocol]
Deforestation risk assessment	ARTICLE 10	Risk Assessment	How do you check the deforestation free status of the provided plots?	[Describe protocol]
	ARTICLE 11	Risk Mitigation	When deforestation risk is identified, what action do you implement to bring back the risk to none or negligible?	[Describe protocol]
Legality	ARTICLE 10	Risk Assessment	How do you assess the country legality risk?	[Describe protocol]
	ARTICLE 11	Risk Mitigation	When legality risk is identified, what action do you implement to bring it back to none or negligible?	[Describe protocol]
Due Diligence statement (DDS) and information management	ARTICLE 9	Due Diligence Statement	Can you provide a due diligence statement (DDS) in full accordance with EUDR requirement?	Yes Partly No

ANNEX 2 – EUDR compliance, understanding your position in coffee supply chains. European Commission [Guidance document](#)

Table 1: Overview of the “level” of due diligence (DD) obligations by type of company (operator/trader), position in supply chain (first placing/downstream) and size (non-SME/SME).

Type of company ¹	Action	Applicable Products	DD obligations	DD statement submission obligations	Record keeping requirement ⁴ (See FAQ 5.8)	Responsibility for compliance in relation to DD ⁵	Communicate information to downstream operators/trader	Public reporting requirement
Upstream operator (non-SME) FAQ 3.1	Places on or exports from Union market products not covered by DD statement	Relevant products	✓ Exercise Art. 4(1) FAQ 3.4	✓ Complete Art. 4(2)	✓ DDS (Art. 4(3)) DD updates (Art. 12(2)) Documentation (Art. 12(5))	✓ Assumes Art. 4(3), Retains Art. 6(1)	✓ Art. 4(7)	✓ Art. 12(3) FAQ 5.14
Upstream operator (SME) FAQ 3.1, 3.10	Places on or exports from Union market products not covered by DD statement	Relevant products	✓ Exercise Art. 4(1) FAQ 3.5	✓ Complete Art. 4(2)	✓ DDS (Art. 4(3)) DD updates (Art. 12(2)) Documentation (Art. 12(5))	✓ Assumes Art. 4(3) Retains Art. 6(1)	✓ Art. 4(7)	✗
Downstream operator (non-SME) FAQ 3.1	Places on or exports from the Union market products covered by DD statement	Relevant products contained in or made from relevant products (if covered by a DD statement submitted by an upstream operator) ²	✓ "Ascertain" Art. 4(9) FAQ 3.4	✓ Refer Art. 4(2), (9) FAQ 3.4	✓ DDS (Art 4(3)) DD updates (Art. 12(2)) Documentation (Art. 12(5))	✓ Retains Art. 4(10), Art. 6(1) FAQ 3.4	✓ Art. 4(7)	✓ Art. 12(3) FAQ 5.14
Trader (non-SME) FAQ 3.8	Makes available on Union Market	Relevant products	✓ "Ascertain" Art. 4(9) FAQ 3.4, 3.8	✓ Refer Art. 4(2), (9)	✓ DDS (Art. 4(3)) DD updates (Art. 12(2)) Documentation (Art. 12(5))	✓ Retains Art. 4(10), Art. 6(1) FAQ 3.4, 3.11	✓ Art. 4(7)	✓ Art. 12(3) FAQ 5.14

ANNEX 3 – Who is an SME under the EUDR?

The present guide focuses on non-SME's responsibilities as operators and traders. To understand if your company falls in the above category, please consider the hereunder definition of an SME according to EUDR (see *EC FAQ V4 3.10*).

According to Art. 2(30) EUDR, 'small and medium-sized enterprises' or 'SMEs' means micro, small and medium-sized undertakings as defined in **Art. 3 of Directive 2013/34/EU**.

Accounting Directive 2013/34/EU, as amended by Commission Delegated Directive (EU) 2023/2775, states that medium-sized undertakings "shall be undertakings which are not micro-undertakings or small undertakings and which on their balance sheet dates do not exceed the limits of at least two of the three following criteria:

- (a) *balance sheet total: EUR 25 000 000*
- (b) *net turnover: EUR 50 000 000;*
- (c) *average number of employees during the financial year: 250*

The sizes for SMEs in the Directive 2013/34/EU **apply in EU Member States only after having been transposed into national law**. Therefore, for the purposes of the Regulation, the size criteria, as amended by Commission Delegated Directive (EU) 2023/2775, will apply to companies established in the European Union only after such transposition in the Member State in which a company is established.

However, it should be noted that for Art. 38(3) of the Regulation and the entry into application of the Regulation by 30 June 2026, it is decisive whether an operator was established as a micro-undertaking or small undertaking by 31 December 2020. This is dependent on the national law of the EU Member States implementing Directive 2013/34/EU and the size thresholds contained therein which was in force by 31 December 2020.

ANNEX 4 - Additional resources

- **Regulation (EU) 2023/1115** of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/201. [In all EU official languages](#).
- **Regulation (EU) 2024/3234** of the European Parliament and of the Council of 19 December 2024 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application. [In all EU official languages](#).
- **Implementing Regulation (EU) 2025/1093** of 22 May 2025 laying down rules for the application of Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards a list of countries that present a low or high risk of producing relevant commodities for which the relevant products do not comply with Article 3, point (a). [In all EU official languages](#).
- COMMISSION NOTICE – Updated Guidance Document for Regulation (EU) 2023/1115 on deforestation-free products. [In English](#).
- Fourth Iteration of European Commission Frequently Asked Questions on EUDR. [In English](#).
- COMMISSION STAFF WORKING DOCUMENT on the methodology used for the benchmarking system accompanying EC implementing Regulation 2025/1093. [In English](#).
- [European Commission general page on the Regulation on Deforestation-free products](#) (including overview, background, objectives, and implementation-related information)
- EUDR compliance by the European Commission. [Understanding your company position in the coffee supply chain](#).
- [Designated Member States' Competent Authorities](#) (The list will be updated when the Commission is notified of new designations)
- [Implementation of the EU Deforestation Regulation](#) resources by the European Commission, including FAQs.
- [Team Europe Initiative Website](#). The library section features some links to the studies and materials produced under EUDR relevant support projects.