

CDP Policy Explainer on the EU Deforestation Regulation (EUDR)

How reporting through CDP can help companies prepare for the EUDR

April 2026

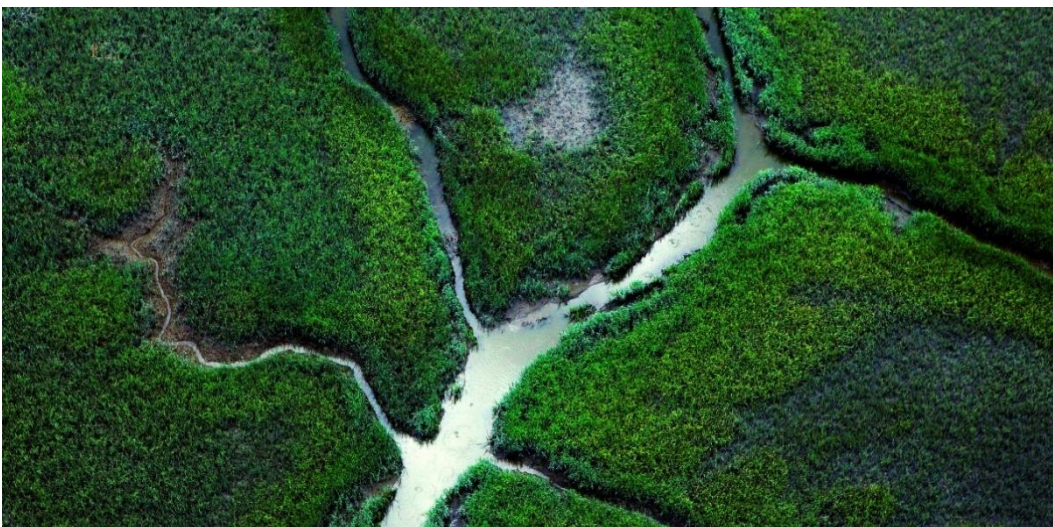


Updated due diligence requirements for companies

CDP aims to provide guidance on how reporting through the CDP disclosure system can support companies with producing the information relevant to the requirements of the EUDR. This policy explainer was updated based on the recently adopted amendments to the EUDR from December 2025¹.

The new regulation sets mandatory due diligence rules. Companies as well as producing and consuming countries will have to prepare for the new rules, which enter into application at the end of 2026. The rules aim to address demand and supply-side deforestation and forest degradation, meaning that certain commodities and derived products will be subject to due diligence checks before being eligible to be placed on, or exported from, the European Union (EU) market.

Once the new rules are in place, all relevant companies will have to conduct strict due diligence on the following items: palm oil, cattle, soy, coffee, cocoa, timber and rubber, as well as derived products (such as beef, furniture, or chocolate). Companies will have to prove that the products are both deforestation-free (produced on land that was not subject to deforestation after 31 December 2020) and legal (compliant with all relevant applicable laws in force in the country of production). For timber and derived timber products, companies need to also prove that no forest degradation took place.



¹ European Parliament and the Council, 'Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders', *eur-lex.europa.eu*, 23 December 2025, <<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025R2650>>, (accessed 14 April 2026).

Requirements

Companies are required to carry out due diligence with differing requirements:

- From 30 December 2026, operators – defined as any person who, in the course of a commercial activity, places relevant products on the EU market for the first time or exports them from the EU – must carry out due diligence to prove that products within the scope of the EUDR are deforestation- and forest degradation-free (for timber and derived timber products), produced legally and submit a due diligence statement (DDS).
- From June 2027, these obligations apply equally to micro or small operators established in standard or high-risk countries.
- Medium and large-sized downstream operators and traders are no longer required to submit their own DDS but must be in possession of the reference numbers or declaration identifiers from their suppliers to ensure traceability.
- Micro or small primary operators established in a low-risk country and placing on the market or exporting products originating from their own primary production are subject to a simplified regime from June 2027 onwards, requiring the submission of a simplified declaration (SD) to obtain a declaration identifier. If a substantiated concern arises, the first downstream operators and traders are required to verify that due diligence was exercised and demonstrate there is no or only a negligible risk of non-compliance.
- No products produced on land subject to deforestation and forest degradation (for timber and derived timber products) after 2020 may be placed on the EU market.

Timeline of requirements for companies

Amendments to the EUDR, which were adopted in December 2025 by the European Parliament, were postponed from substantive application by one year.

Under Article 38(3) of the EUDR, medium and large operators and traders will be subject to the Regulation's obligations from 30 December 2026. Micro and small enterprises benefit from a longer transition period, with obligations applying from 30 June 2027. This phased implementation is intended to give businesses, as well as the EU information system, sufficient time to prepare for and operationalise the requirements introduced by the EUDR. Moreover, by 30 April 2026, the Commission shall carry out a simplification review that is presented to the Parliament and Council. This review comprises an assessment of the administrative burden for micro and small operators and potential measures to address these.

On 22 May 2025, the European Commission adopted an Implementing Regulation classifying countries into three EUDR risk categories—low, standard, and high risk—based on criteria including deforestation and forest degradation rates, agricultural

expansion, and forest governance. This benchmarking system underpins a risk-based application of due diligence obligations and enables competent authorities to target enforcement more efficiently, with simplified due diligence for products originating from low-risk countries, while standard- and high-risk countries remain subject to full due diligence obligations, and heightened enforcement controls apply to high-risk countries. Currently, Belarus, Myanmar, North Korea and Russia are classified as high risk, while the majority of countries are classified as low risk².

Indicative timetable of the EUDR requirements

Date	Requirements
April 2026	Simplification review of EUDR concludes.
December 2026	Application of obligations for medium- and large-sized operators, as well as downstream operators and traders.
June 2027	Application of obligations for micro and small operators and traders, including micro and small primary operators.
<p>EUDR and EU Timber Regulation (EUTR)</p> <p>For timber and timber products, the EUDR replaces the EUTR by extending requirements beyond legality to include deforestation-free and forest-degradation-free production. The EUDR applies from 30 December 2026 for large and medium operators and from 30 June 2027 for micro and small operators. During a transitional period, the EUTR continues to apply to certain timber and timber products harvested before 29 June 2023 and placed or made available on the EU market after the EUDR starts to apply, but only until 31 December 2029.</p>	

Operator and trader requirements

Based on the latest amendments from December 2025, the EUDR has shifted to a “first operator” model for implementing the due diligence requirements. This means that only the actor placing a relevant product on the EU market for the first time is responsible for submitting the due diligence declaration, while downstream operators and traders can rely on that declaration and are no longer required to duplicate full due diligence checks. The table outlines the definitions, criteria and requirements across different entities.

² European Commission, ‘Country classification list’, revision of country benchmarks according to new FAO 2025 Forest Resource Assessment data by 07/2026, <https://green-forum.ec.europa.eu/nature-and-biodiversity/deforestation-regulation-implementation/eudr-cooperation-and-partnerships/country-classification-list_en>, (accessed 14 April 2026).

Entity	Qualifying criteria	Obligations
Operator (eg. importers, EU producers, exporters)	Any person who, in the course of a commercial activity, places relevant products on the EU market for the first time or exports them.	Implement full due diligence and submit due diligence statement (DDS).
Note that micro and small entities established in standard- and high-risk countries also qualify as an operator.		
Downstream operator (eg. manufacturers, exporters)	Any person who places on the market or exports products that were made using relevant products already covered by a DDS or a simplified declaration.	Registration in information system; Collect and maintain for 5 years information on suppliers and DDS or simplified declaration (SD); Verify that due diligence was exercised if substantiated concerns arise;
Trader (eg. retailers)	Any person in the supply chain other than an operator or downstream operator who makes relevant products available on the market	Not required to propagate DDS reference numbers further down the chain.
Micro or small primary operators in low-risk countries (eg. EU producers, exporters)	An operator who is a natural person or a micro- or small undertaking, established in a low-risk country and who places on the market or exports relevant products that they have grown, harvested, obtained from or raised themselves.	Remain responsible for compliance with Article 3. Submit a one-time SD in the Information System prior to placing products on the market or exporting them and update it where relevant circumstances change. Once submitted, a declaration identifier is generated and must be shared with downstream operators and traders. Geolocation coordinates are not required; simplified location information (e.g. postal addresses of plots) can be provided instead.

Due diligence requirements

The full set of due diligence requirements have three elements, including:

- The collection of information and documents (Article 9 information requirements)
- Risk assessment measures (Article 10 risk assessment)
- Risk mitigation measures (Article 11 risk mitigation)

Information requirements (Article 9)	Operators collect information, documents and data demonstrating that the relevant products are compliant with Article 3
Risk assessment (Article 10)	<p>Operators verify and analyse information collected in accordance with Article 9 and carry out a risk assessment to establish whether there is a risk that the relevant products are non-compliant with the EUDR.</p> <p>Wood products covered by a valid FLEGT license from an operational licensing scheme shall be deemed compliant with Article 3(b) of the EUDR.</p>
Risk mitigation (Article 11)	<p>If the risk assessment reveals no risk of the products not complying with the regulation, the risk mitigation is not necessary.</p> <p>However, if there is reasonable doubt, the operator must carry out risk mitigation procedures and measures that are adequate to reach no or negligible risk.</p> <p>Operators shall have in place adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks of non-compliance.</p> <ul style="list-style-type: none"> a) model risk management practices, reporting, record-keeping, internal control and compliance management, including for operators that are not SMEs, the appointment of a compliance officer at management level; b) an independent audit function to check the internal policies, controls and procedures referred to in point (a) for all operators that are not SMEs.

Where relevant commodities are sourced exclusively from countries classified as low-risk, and where the supply chain presents no risk of circumvention or mixing with products of unknown or higher-risk origin, operators remain subject to the information requirements under Article 9 of the EUDR but are not required to carry out risk assessment or risk-mitigation measures under Articles 10 and 11 (see Annex).

Reporting on due diligence

Meaningful stakeholder engagement is a cornerstone of due diligence; the relationship between reporting and due diligence supports the monitoring of adverse impacts within supply chains, providing evidence of effective due diligence.

The EUDR's due diligence procedure requires the fulfilment of the three elements, information requirements, risk assessment and risk mitigation, and is complemented by reporting requirements. Operators shall report publicly on their due diligence systems (Article 12) including the steps taken to implement their obligations under the due diligence rules (Article 8).

Where operators are subject to reporting obligations under other EU legal acts, the EUDR allows relevant information on their due diligence systems to be included or cross-referenced in those reports, provided that all information required under Article 12 is clearly accessible.

Although not yet required by the EUDR, downstream operators and traders would be advised to set up and adopt public reporting on their due diligence systems as this is

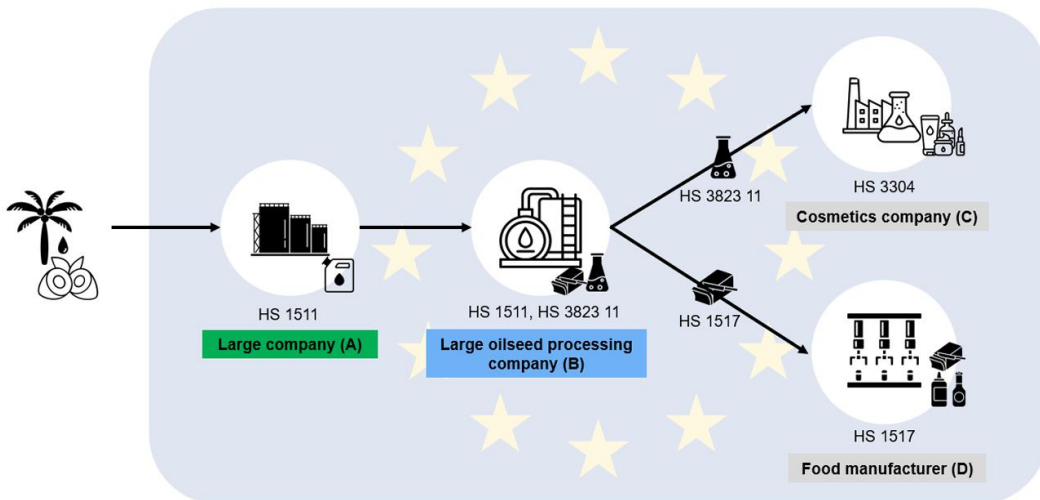
good practice to communicate how impacts are identified and managed. Reporting through CDP can support companies with producing the information relevant to the upcoming requirements of the EUDR.

Importing, trading and exporting commodities and derivative products

The EUDR rules apply to both relevant commodities (cattle, cocoa, coffee etc.), as well as relevant products (listed in the Annex). The relevant products are defined as products that contain, have been fed or have been made using relevant commodities. For example, 'new pneumatic tyres, of rubber' or 'plywood, veneered panels and similar laminated wood'.

The European Commission has published updated EUDR supply chain infographics to support organizations in understanding their regulatory obligations in the supply chains³. Below are two exemplary cases taken from the recent infographic publication for a palm oil- and domestic timber supply chain. To distinguish 'operators' from 'downstream operators', the infographics publication refers to operators as 'upstream operators'.

Supply chain for palm oil



Palm oil supply chain infographic source: European Commission: Directorate-General for Environment, UNEP-WCMC, Womack, L., Outhwaite, O., Mark, J. et al., *EUDR supply chain infographics (3rd edition) – Understanding*

³ European Commission: Directorate-General for Environment, UNEP-WCMC, Womack, L., Outhwaite, O., Mark, J. et al., *EUDR supply chain infographics (3rd edition) – Understanding your position in beef, cocoa, coffee, palm oil, rubber, soy and wood supply chains*, Publications Office of the European Union, 2026, <https://data.europa.eu/doi/10.2779/8915974>

your position in beef, cocoa, coffee, palm oil, rubber, soy and wood supply chains, Publications Office of the European Union, 2026, <https://data.europa.eu/doi/10.2779/8915974>

A large EU-established company A purchases palm oil (HS 1511) from a non-EU supplier. Ownership is transferred while the product is still outside the EU, and company A imports it into the Union. When declaring the import under the customs procedure “release for free circulation”, company A acts as an upstream operator, as it is placing a relevant product listed in Annex I of the EUDR on the Union market for the first time.

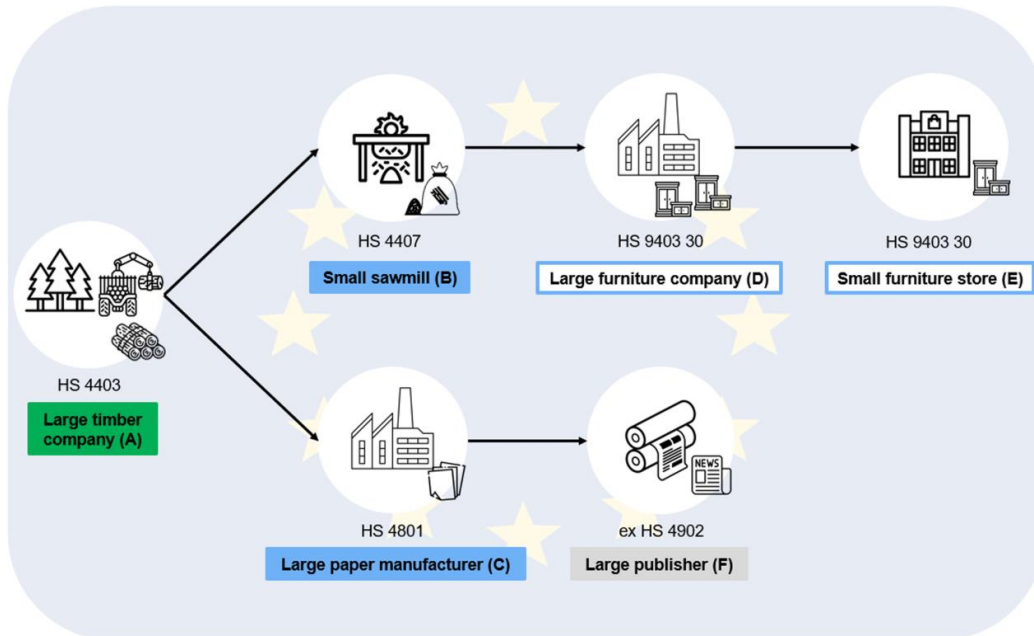
Company A must therefore carry out due diligence and ensure compliance with Article 3, including that the palm oil is deforestation-free and legally produced. It must submit a due diligence statement (DDS) in the Information System prior to import and include the DDS reference number in the customs declaration. Company A may mandate an EU-established authorised representative to submit the DDS on its behalf; however, the representative is only a service provider and company A retains full responsibility for compliance.

If company A imports multiple shipments of palm oil from the same country or region, these may be covered by a single DDS valid for up to one year, provided due diligence has been completed for all products and all geolocations are declared. As an upstream operator, company A must communicate the DDS reference number to the first downstream operator or trader.

Company A sells the palm oil to large oilseed processing company B, which produces stearic acid (HS 3823 11) and margarine (HS 1517). Margarine is not a relevant product under Annex I and is therefore not subject to the EUDR. Stearic acid is a relevant product, but as it is derived entirely from palm oil already covered by a DDS, company B is a downstream operator. As a first downstream operator and a non-SME, company B must collect and retain the DDS reference number, comply with downstream record-keeping obligations, and register in the Information System.

Company B sells the stearic acid to cosmetics company C, which uses it to manufacture cosmetic products (HS 3304). As cosmetics are not listed in Annex I, company C is not placing a relevant product on the Union market and therefore has no obligations under the EUDR in this scenario.

Supply chain for domestic timber



Domestic timber supply chain infographic source: European Commission: Directorate-General for Environment, UNEP-WCMC, Womack, L., Outhwaite, O., Mark, J. et al., *EUDR supply chain infographics (3rd edition) – Understanding your position in beef, cocoa, coffee, palm oil, rubber, soy and wood supply chains*, Publications Office of the European Union, 2026, <https://data.europa.eu/doi/10.2779/8915974>

A large EU-established timber company A sells logs (HS 4403) from its own forests to small sawmill B and large paper manufacturer C. By placing a relevant product listed in Annex I of the EUDR on the Union market for the first time, company A acts as an upstream operator.

Company A must carry out due diligence, ensure compliance with Article 3 (including that the logs are deforestation-free and legal), submit a due diligence statement (DDS) in the Information System, and pass the DDS reference number to the first downstream operators. Where logs are placed on the market in batches from the same forests, a single DDS may cover up to one year, provided all due diligence and geolocations are declared.

Sawmill B processes the logs into sawn wood (HS 4407) and paper manufacturer C processes them into paper (HS 4801). Although both place new relevant products on the market, these are made entirely from logs already covered by a DDS. Both companies therefore act as downstream operators and, as first downstream operators, must retain the DDS reference number and comply with general downstream obligations. As a non-SME, paper manufacturer C must also register in the Information System.

Sawmill B sells sawn wood to large furniture company D, which manufactures furniture (HS 9403 30), a relevant product under Annex I. As the furniture is made exclusively from products already covered by a DDS, company D is a subsequent downstream operator, subject to general downstream obligations and, as a non-SME, registration in the Information System.

Furniture company D sells furniture to small furniture store E. As the products were already placed on the Union market and the HS code does not change, store E acts as a trader and is subject only to general trader obligations, including record keeping.

Separately, paper manufacturer C sells paper to publisher F, which prints newspapers (ex HS 4902). As newspapers are no longer a relevant product under the EUDR, publisher F has no obligations under the Regulation in this scenario.

Reporting through CDP prepares companies for the EUDR due diligence requirements

The CDP disclosure system, in particular CDP forest disclosure, provides a logical framework to guide companies towards removing commodity-driven deforestation and land conversion from supply chains.

- Reporting supports the process of conducting due diligence and can be used to substantiate the fulfilment of the three elements of due diligence required by the EUDR: information requirements, risk assessment and risk mitigation.
- CDP's questionnaire is aligned with the indicators of international standards, such as the Accountability Framework.

The tables on the next page show the data points in the CDP Full Corporate and SME questionnaires which collect information relevant to Article 9 (information requirements) and Article 10 (risk assessment).

2026 Forest-related CDP updates & EUDR

CDP’s 2026 questionnaire introduces strengthened forest-related disclosure that helps companies stay ahead of regulatory expectations—especially the EUDR. Key updates include:

- Inclusion of all EUDR commodities: Cocoa, coffee and rubber are now scored alongside cattle, palm oil, soy and timber, enabling consistent reporting across all seven regulated commodities.
- Clearer, more actionable targets: Companies can report separate no-deforestation and no-conversion targets, improving clarity and alignment with leading frameworks such as SBTN.
- New SME Forest module: For the first time, SMEs can disclose commodity volumes, DCF metrics and certification data—helping buyers secure the supplier-level information critical for EUDR compliance.

Together, these updates make CDP a powerful platform for companies seeking to prepare EUDR-relevant information efficiently, reduce future compliance risks, and strengthen trust with customers, investors and regulators.

Article 9 – information requirements

Article 9 requires operators to collect information, documents and data demonstrating that the relevant products are deforestation-free.

Article 9 – Information requirements	CDP Full Corporate and SME questionnaires	Extent of coverage
(a) description, including the trade name and type of the relevant products as well as, in the case of relevant products that contain or have been made using wood, the common name of the species and their full scientific name; the product description shall include the list of relevant commodities or relevant products contained therein or used to make those products;	<p>Corporates:</p> <p>(1.22) Provide details on the commodities that you produce and/or source.</p>	Partial coverage - Product description and the common name in the case of timber not captured
(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	<p>Corporates:</p> <p>(1.22) Provide details on the commodities that you produce and/or source.</p> <p>(8.2.1) Provide details on any soy embedded in animal products sourced by your organization.</p>	Partial coverage - CDP requires disclosure in unit of mass, permitting disclosure on original unit eg, volume. Number of items not captured.
	SMEs:	

<p>Regulation (EEC) No 2658/87⁴ 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 or where provided as part of the simplified declaration;</p>	<p>(14.8) Does your organization evaluate the commodities it produces and/or sources? (21.2) Provide a breakdown of your disclosure volume per commodity.</p>	<p>required to disclose in metric tons by CDP</p>
<p>(c) identification of the country of production and, where relevant, parts thereof;</p>	<p>Corporates: (8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities. (8.5) Provide details on the origins of your sourced volumes.</p>	<p>Full coverage</p>
	<p>SMEs: (21.3) Provide location details for your produced and/or sourced volumes.</p>	<p>Full coverage</p>
<p>(d) 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 date or time range of production; where a relevant product contains or has been made with relevant commodities produced in 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 and made available on the market or exported; for relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept; for all other products of Annex 1, the geolocation shall refer to the plots of land.;</p>	<p>Corporates: (8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities. (8.5) Provide details on the origins of your sourced volumes.</p>	<p>Partial coverage - CDP does not capture: i) Geolocation of all plots of land used for production and ii) date or time range of production</p>
<p>For micro or small primary operators, the geolocation referred</p>		

⁴ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

<p>to in Article 9(1), point (d), may be replaced by the postal address of all plots of land or the postal address of the establishment from which the relevant commodities that the relevant product contains, or has been made using, were produced</p>		
<p>(g) adequately conclusive and verifiable information that the relevant products are deforestation-free;</p>	<p>Corporates:</p> <p>(8.8.1) Provide details of the point to which your organization can trace its sourced volumes. (8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.</p> <p>(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</p> <p>(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</p> <p>(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</p> <p>SMEs:</p> <p>(21.5) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.</p> <p>(21.6) Does your organization assess the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities?</p> <p>(21.6.1) Provide details of the methods used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of your disclosed commodities</p> <p>(21.7) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.</p> <p>(21.7.1) Provide details of the certified volumes sold to each requesting CDP Supply Chain member.</p>	<p>Full coverage - The DCF section asks about % of volumes that are determined as DF or DCF, the method that has been applied and if that information is verified. CDP's requirement around certification of volumes sold to supply chain members is also relevant here.</p>
<p>(h) adequately conclusive and verifiable information that the relevant commodities have been</p>	<p>Corporates:</p>	<p>Partial coverage: CDP does not capture the</p>

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.	(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.	information about the right to use the respective area.
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Article 10 – risk assessment

Article 10 requires operators to verify and analyse information collected in accordance with Article 9 and carry out a risk assessment to establish whether there is a risk that the relevant products are non-compliant with the requirements of the EUDR.

Article 10 – Risk assessment	CDP Full Corporate and SME questionnaires	Extent of coverage
(a) the assignment of risk to the relevant country of production or parts thereof in accordance with Article 29, which establishes the assessment of countries as either high risk, low risk or standard risk;	<p>Corporates:</p> <p>(2.3) Have you identified priority locations across your value chain?</p> <p>(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.</p> <p>(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.</p> <p>(8.5) Provide details on the origins of your sourced volumes.</p> <p>(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</p> <hr/> <p>SMEs:</p> <p>(16.1.1) Provide details of the risks created by environmental issues which have had a substantive effect on your organization in the reporting year or may in the future</p> <p>(21.3) Provide location details for your produced and/or sourced volumes.</p>	Partial coverage - CDP does not explicitly ask for the risk category assigned in accordance with Article 29.
(b) the presence of forests in the country of production or parts thereof;	<p>Corporates:</p> <p>(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.</p>	Full coverage

	(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.	
(c) the presence of indigenous peoples in the country of production or parts thereof;	Corporates: (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	Full coverage
(d) the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof;	Corporates: (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. (4.6.1) Provide details of your environmental policies. (8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year.	Full coverage
(f) prevalence of deforestation or forest degradation in the country or parts thereof;	Corporates: (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. (8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.	Partial coverage - Indirectly covered through the details in 8.4.1. CDP does not explicitly cover degradation, but does so through its definition of deforestation.
(h) concerns in relation to the country of production or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement, violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union;	Corporates: (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	Partial coverage - Covered through the selection under risk type under 2.2.2, eg., selection of whether poor enforcement of environmental regulation has been considered under risk assessment.
(i) the complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced; and/or	Corporates: (1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)? (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. (8.8.1) Provide details of the point to which your organization can trace its sourced volumes.	Partial coverage - Stage of processing can be inferred through traceability to different points and the risk assessment question 2.2.2 has an option related to uncertainty about commodity origins.
(j) the risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas	Corporates: (2.2.2) Provide details of your organization's process for identifying, assessing, and managing	Partial coverage- Covered through the selection of non-compliance risk

<p>where deforestation or forest degradation has occurred or is occurring;</p>	<p>environmental dependencies, impacts, risks, and/or opportunities.</p> <p>(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</p> <p>(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>	<p>under 2.2.2 and limited alignment through the DCF questions</p>
<p>(m) any information that would point to a risk that the relevant products are non-compliant</p>	<p>Corporates:</p> <p>(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.</p> <p>(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.</p> <p>(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.</p> <p>(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</p> <p>(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.</p> <hr/> <p>SMEs:</p> <p>(21.6) Does your organization assess the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities?</p> <p>(21.6.1) Provide details of the methods used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of your disclosed commodities.</p> <p>(21.6.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>	<p>Partial coverage- Covered through the selection of non-compliance risk under 2.2.2. Indirectly covered through DCF and traceability questions- where not 100% DCF o traceable to production unit, or areas with deforestation is an indication or non-compliance.</p> <hr/> <p>Partial coverage- Indirect coverage through the DF/DCF requirements, indicating non-compliance where volumes are not certified as DF/DCF free</p>
<p>(n) complementary information on compliance with this Regulation, which may include information supplied by certification or other third-party-verified schemes, including voluntary schemes recognised by the Commission under Article 30(5) of Directive (EU) 2018/2001, provided that the</p>	<p>Corporates:</p> <p>(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</p> <p>(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>	<p>Partial coverage - CDP asks organizations to detail certification through these questions but not if the certifying body provides the relevant information.</p>

<p>information meets the requirements set out in Article 9;</p>	<p>SMEs:</p> <p>(21.6.1) Provide details of the methods used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of your disclosed commodities</p> <p>(21.6.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>	<p>Partial coverage- CDP asks SMEs to detail certification through these questions but not if the certifying body provides the relevant information.</p>
<p>4. The operators shall document and review the risk assessments at least on an annual basis and make them available to the competent authorities upon request. Operators shall be able to demonstrate how the information gathered was checked against the risk assessment criteria set out in paragraph 2 and how they determined the degree of risk.</p>	<p>Corporates:</p> <p>(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.</p>	<p>Partial coverage - This requirement relates more to process than disclosure, but CDP covers it through 2.2.2 in the form of yearly disclosure of risk assessment.</p>
	<p>SMEs:</p> <p>(15.1) Does your organization have a process for identifying, assessing, and managing environmental risks and opportunities?</p>	<p>Partial coverage- This requirement relates more to process than disclosure, but CDP covers it through 15.1 in the form of yearly disclosure of risk assessment.</p>

EUDR compliance as a pathway to global regulatory preparedness

By complying with the EUDR, companies can be better prepared for similar legislative developments in other jurisdictions, thereby reducing their transition risks.

While actions remain largely indirect, voluntary or driven by international market pressure, some key import jurisdictions are in the process of exploring, developing or advancing comparable legislative frameworks aimed at addressing deforestation linked to the import of agricultural commodities. In the UK, the Environment Act set out the due diligence framework, with secondary regulations defining scope, reporting duties, enforcement and timelines still pending. Japan recently revised its Clean Wood Act, making it mandatory for companies to assess the legality of wood and wood products. Companies in China are banned from dealing in illegal timber by the Forest Law. While the Chinese Forest Law has not established a dedicated mandatory due diligence regime tied to imports, many companies conduct voluntary legality checks.



Annex – Derived products

Relevant commodity	Relevant products
Cattle	<ul style="list-style-type: none"> ex 0102 Live cattle ex 0201 Meat of cattle, fresh or chilled ex 0202 Meat of cattle, frozen ex 0206 10 Edible offal of cattle, fresh or chilled ex 0206 22 Edible cattle livers, frozen ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen 160250 Other prepared or preserved meat, meat offal, blood of bovine animals ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split
Cocoa	<ul style="list-style-type: none"> 1801 00 00 Cocoa beans, whole or broken, raw or roasted 1802 00 00 Cocoa shells, husks, skins and other cocoa waste 1803 Cocoa paste, whether or not defatted 1804 00 00 Cocoa butter, fat and oil 1805 00 00 Cocoa powder, not containing added sugar or other sweetening matter 1806 Chocolate and other food preparations containing cocoa
Coffee	<ul style="list-style-type: none"> 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
Oil Palm	<ul style="list-style-type: none"> 1511 Palm oil and its fractions, whether or not refined, but not chemically modified 1207 10 Palm nuts and kernels 1513 21 Crude palm kernel and babassu oil and fractions thereof 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding Crude oil) 2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts oils or kernels oils 382319 fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids) 291590 saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic and pentanoic acids, palmitic and stearic acids, their salts and esters, and acetic anhydride)

	382370 fatty alcohols, industrial 382311 stearic acid, industrial 290545 glycerol 291570 palmitic acid, stearic acid, their salts and esters 382312 oleic acid, industrial
Soya	1201 Soya beans, whether or not broken 1208 10 Soya bean flour and meal 1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified 2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
Wood	4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like 4405 Wood wool; wood flour 4406 Railway or tramway sleepers (cross-ties) of wood 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed 4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances 4412 Plywood, veneered panels and similar laminated wood 4413 00 00 Densified wood, in blocks, plates, strips or profile shapes 4414 Wooden frames for paintings, photographs, mirrors or similar objects. 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood (Not including packing material used exclusively as packing material to support, protect or carry another product placed on the market.) 4416 00 00 Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes ex 4419 Tableware and kitchenware, of wood 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 4421 Other articles of wood, including 4421 20 Coffins Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof 9403 30, 9403 40, 9403 50 00, 9403 60 and 9403 90 30 Wooden furniture 9406 10 00 Prefabricated buildings of wood
Rubber	4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar gums; in primary forms or in plates, sheets or strip 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings) 4007 Vulcanised rubber thread and cord 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber 4010 Conveyer or transmission belts or belting, of vulcanised rubber 4011 New pneumatic tyres, of rubber (other) 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber 4013 Inner tubes, of rubber 4015 Articles of apparel and clothing accessories (including gloves), for all purposes of vulcanised rubber other than hard rubber

4016 Articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40
4017 Hard rubber (i.e. ebonite) in all forms including waste and scrap; articles of hard rubber.

Operators: Simplified due diligence and reporting obligations

Simplified due diligence (Article 13) – applicable to operators only where low-risk conditions are met:		
a) the collection of information and documents needed to fulfil the requirements set out in Article 9 (information requirements);	Applied	<p>Risk assessment and risk mitigation (Articles 10 and 11) are not applicable to operators where simplified due diligence conditions under Article 13 are met, i.e. where the operator can demonstrate that:</p> <ul style="list-style-type: none"> • The relevant commodities and products were produced exclusively in countries (or parts of countries) classified as low risk; and • Having assessed the complexity of the supply chain, there is a negligible risk of circumvention of the Regulation or of mixing with products of unknown origin or with products originating in countries (or parts of countries) classified as standard or high risk; and • The operator can make available relevant documentation/evidence supporting the above. <p>Note that operators must still submit a DDS in the Information System on the basis of the Article 9 information.</p>
b) risk assessment measures as referred to in Article 10 (risk assessment);	Not Applied	
c) risk mitigation measures as referred to in Article 11 (risk mitigation).	Not Applied	
Reporting obligations (Art. 12): establishment & maintenance of due diligence systems, reporting & record keeping		
<p>Due diligence system: Operators must establish a framework of procedures and measures (in accordance with Art. 8 due diligence)</p> <ul style="list-style-type: none"> • All operators must establish the due diligence system, review it at least annually, retain documentation for a minimum of five years, and make relevant information available to competent authorities upon request. • Non-SME operators must additionally report publicly on their due diligence system, including the steps taken to fulfil their due diligence obligations. <p>Documentation supporting the annual review may include (as applicable):</p> <ol style="list-style-type: none"> a summary of information set out in Article 9 paragraph 1 point (a), (b) and (c); where Articles 10 and 11 apply, the conclusions of the risk assessment conducted under Article 10(1), any risk-mitigation measures undertaken, and a description of the information and evidence used to assess risk; a description of any consultation processes with Indigenous Peoples, local communities and other customary tenure rights holders, or relevant civil-society organisations present in the area of production of the relevant commodities and products, where applicable. 		
Information to be contained in the due diligence statement		
<ol style="list-style-type: none"> Operator's name, address and, in case of relevant commodities and products entering or leaving the Union market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013; Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity (expressed in net mass or, when applicable, volume, or number of units) of the relevant product that is intended to be placed on or exported from the Union market by the operator. Country of production and geolocation of all plots of land where the relevant commodities were produced. Where the relevant product contains or has been made using commodities produced in different plots of land, the geolocation of all different plots of land shall be included in accordance with Article 9(1)(d); 		

For further information

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