

EUDR Due Diligence for Coffee, Rubber, Leather, Soy and Wood From India

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From 30 December 2026 an EU company placing cattle products, cocoa, coffee, palm oil, rubber, soy or wood on the market has to file a due diligence statement with the geolocation of every plot the commodity came from. India is reported as low risk, which simplifies the risk step but keeps the geolocation. This guide shows importers what to collect and how an Indian exporter builds the file.

The Short Version

- The duty sits with the EU operator who first places the goods on the market. The Indian supplier supplies the data.
- Low risk for India removes the risk assessment, not the plot coordinates. Without geolocation the product can't go on the EU market.
- Plots up to 4 hectares need one point, larger plots a polygon, both at six decimal places.
- Indian coffee, rubber and soy come mostly from smallholders, so the geolocation has to start with the farmers, before harvest.
- Leather is in scope only if it's bovine. Name the species of every hide on the PO.

Most of India's EUDR exposure grows on farms you could walk across in ten minutes. Kerala's natural rubber comes largely from smallholdings, Karnataka's coffee from estates big and small along the Western Ghats, and Madhya Pradesh's soybeans from hundreds of thousands of family plots. The EU regulation on deforestation-free products doesn't care about size. It wants the coordinates of every plot that fed your container, and from 30 December 2026 an EU company can't put the goods on the market without them ([European Commission](#)).



That's the work in this guide. The importer's half explains what you file and what to collect from India. The exporter's half is the steps an Indian supplier takes to have the data ready. Wood gets a short section only, because our [timber-legality guide](#) already covers furniture, species names and CITES in depth. All our certificate guides are listed on [certifications](#).

1. What the Regulation Covers and From When

The EUDR (Regulation (EU) 2023/1115, amended in December 2024 and again in December 2025) covers seven commodities - cattle, cocoa, coffee, oil palm, rubber, soy and wood - and products made from them, such as leather, chocolate, tyres and furniture. Products must be deforestation-free (no deforestation after the cut-off date of 31 December 2020), produced legally under the country of production's laws, and covered by a due diligence statement.

The dates as the Commission states them on 17 October 2026
(Commission) -

Who	Applies from
Large and medium operators	30 Dec 2026
Micro and small operators	30 Jun 2027
Micro and small operators already under the old EU Timber Regulation	30 Dec 2026
Products added by Delegated Regulation (EU) 2026/2102 (soluble coffee, some palm oil derivatives, frozen cattle tongues)	30 Dec 2027

Which goods are in scope is set by HS code in Annex I of the regulation. Check your code against the current annex, not against the commodity name. Many products made with these commodities aren't listed.

2. What It Means for Indian Goods

Indian product	In scope?	Where it comes from	The hard part
Coffee, green and roasted	Yes	Karnataka, Kerala, Tamil Nadu estates and smallholders	Collecting points or polygons for every farm in a curing works' lot
Natural rubber and products listed in Annex I	Yes	Mostly Kerala smallholdings	Thousands of small suppliers per factory, mixed at the collection centre
Leather and leather goods	Only bovine (cattle)	Tanneries in Tamil Nadu, Kanpur, Kolkata	Hide species is often not labelled, and goat and sheep aren't covered
Soybean meal and oil	Yes	Madhya Pradesh, Maharashtra, Rajasthan	Smallholder supply aggregated at mandis
Wood and furniture	Yes	Farm and roadside trees, depots	See timber-legality .
Cocoa and chocolate	Yes	Small volumes from Kerala, Karnataka, Andhra Pradesh	Small volumes, same smallholder issue

The leather line deserves a second look. Indian hide markets mostly offer goat, sheep and buffalo, and buyers who've visited say species and tannage are often not labelled (our forum signals FS-CAT-033 and FS-CAT-034). The regulation covers bovine animals, and whether buffalo falls under your HS line is a question for your customs adviser. So the first EUDR question on a leather bag order isn't about forests at all. It's which animal the hide came from.

3. India Is Low Risk, and What That Does and Doesn't Change

The Commission benchmarked every country in May 2025 (Implementing Regulation (EU) 2025/1093). India is classed low risk, as reported by several sources we read, though we couldn't read the annex on EUR-Lex itself. Low risk lets an operator sourcing only from low-risk countries use simplified due diligence (Article 13). In plain words, you collect the information and file the statement, but you don't have to run the full risk assessment and mitigation, unless you learn something that points to a risk.

What it doesn't change is the data. You still need the geolocation of every plot, and the evidence that production was legal under Indian law. A coffee lot from a low-risk country without plot coordinates still can't be placed on the EU market. The benchmark is due for review, so check the current list when you plan each season.

4. What an Importer Should File and Collect

If you're the operator (the company first placing the goods on the EU market, usually the importer), you file a due diligence statement (DDS) in the EU Information System before the goods are released or exported. The system opened for registration in November 2024 ([Commission](#)). The DDS reference number goes in the customs declaration.

You collect, per consignment –

1. **Product and quantity**, with the HS code and trade name, and the scientific name for wood.
2. **Country of production**, here India, and ideally the state and district.
3. **Geolocation of every plot of land** where the commodity was produced. A single point is enough for plots up to 4 hectares, and larger plots need a

polygon, with coordinates at six decimal places (Fairtrade summary of the rules). For cattle, it's the establishments where the animals were kept.

4. **Date or period of production.**

5. **Supplier and buyer details.**

6. **Evidence the product is deforestation-free and legal**, such as land records, planting dates, or plantation registrations.



If you buy from another EU company that already filed, the December 2025 changes narrowed what you do. Downstream operators and traders don't file their own statements, but the first downstream company must keep and pass on the reference number of the original statement. Check how this applies to your role with your adviser, because the detail decides who in your chain does the work.

Red flags in the Indian file. One polygon for a whole district. Coordinates that sit in a town, a river or a reserve forest. A "deforestation-free certificate"

from a private company offered in place of plot data (it's evidence at best, not the statement). A trader who can't tell you which collection centre the lot came from. None of these means a supplier is hiding anything. Most Indian exporters have never had to map a farm. They do mean the file isn't ready yet.

5. What to Ask the Supplier For and When

The timing matters more than any document. Geolocation is collected at the farm, so it has to start before harvest or before the supplier buys.

- **Before the season or the PO:** confirm the supplier can trace your lot to the farms, and agree the format of the plot data (a file with point or polygon coordinates per farm).
- **At the PO:** a clause that the lot is segregated from untraced supply, with the plot list attached to the invoice.
- **Before shipping:** the plot file for the lot, production dates, and legality evidence. Your team or adviser checks the coordinates on a map.
- **At customs:** the DDS reference number in your declaration.

Mapping hundreds of smallholder plots and keeping a lot separate through a curing works or a rubber factory is field work in India. If you'd rather not run that yourself, [SourcingSync](#) organises it at origin.

6. How an Indian Exporter Gets EUDR Ready

There's no Indian certificate that makes a product EUDR compliant. The exporter's job is to hand the EU buyer a clean data file for each lot. Here's how to build it.

Step 1 – Check which of your products are in scope. Match your HS codes to Annex I. For leather, record the species of each hide, because only bovine hides are in. Time: a day.

Step 2 – List every farm or plot that supplies you. For an estate, it's your own blocks. For smallholder supply, it's every member of the farmer group, collection centre or cooperative. Time: weeks to months, depending on how many farmers.

Step 3 – Collect the geolocation. A point for each plot up to 4 hectares, and a polygon for larger ones, at six decimal places. Most exporters use a phone app or GPS walk of the boundary. Keep the farmer's consent and name with each record. Time: the longest step. Plan a season ahead.

Step 4 – Collect the legality evidence. Land records or lease, plantation registration with the relevant commodity board where it applies (Coffee Board, Rubber Board, Spices Board), and labour and environmental compliance. Ask your EU buyer which documents it expects.

Step 5 – Show no deforestation after 31 December 2020. Records of when the plot was planted, and satellite imagery checks if the buyer asks. Most Indian coffee and rubber plots were planted long before 2020, which helps, but you have to show it.

Step 6 – Keep the lot separate. Segregate traced supply from untraced supply at the collection centre, curing works, factory or tannery, and record the lot numbers. Mixing a traced lot with untraced material breaks the whole file.

Step 7 – Send the file with each shipment. The plot list, production dates, legality evidence and lot numbers, matched to the invoice and packing list. Keep it for at least five years, which is how long the EU operator has to keep its records.



Where files fail: coordinates for the collection centre, not the farm. Polygons drawn from memory that don't match the satellite picture. A tannery that can't say which hides were bovine. Lots mixed after tracing. A supplier that tells the buyer "India is low risk, so no data needed".

7. A Worked Example With Coffee From Chikmagalur

This example is an illustration built from the rules above, not a real firm.

Say a Hamburg roaster (a large company) buys 20 tonnes of washed arabica from a curing works in Chikmagalur that buys from 160 growers, from big estates to two-hectare holdings. Shipment in February 2027, so the EUDR applies.

Before the harvest in late 2026, the roaster and the curing works agree the lot will come from a named group of growers. The curing works' field staff

collect a point for every holding up to 4 hectares and walk the boundary of the larger estates. They collect each grower's land record and planting history, and check none of the plots were forest after 2020. At the works, the lot is kept apart from other coffee and gets its own lot number. The plot file goes with the invoice.

In Hamburg, the roaster files its DDS using simplified due diligence (India, low risk), checks a sample of the coordinates on a map, and puts the reference number on the customs declaration. For the coffee itself, see the [coffee page](#).

FAQ

Does EUDR apply to my small business? ^

From 30 June 2027 for micro and small operators, unless you were under the old EU Timber Regulation, in which case from 30 December 2026.

Does India being low risk mean no geolocation? v

Is a sustainability certificate enough? v

Is goat leather in scope? v

Does it cover the pallets? v

8. Next Steps

- Wood and furniture: [timber-legality rules](#).
- The EU border checklist for Indian goods: [EU trade page](#).

- Carbon rules for steel and aluminium: CBAM.
- Labour and supply-chain checks: forced-labour due diligence.
- All certificates: certifications.