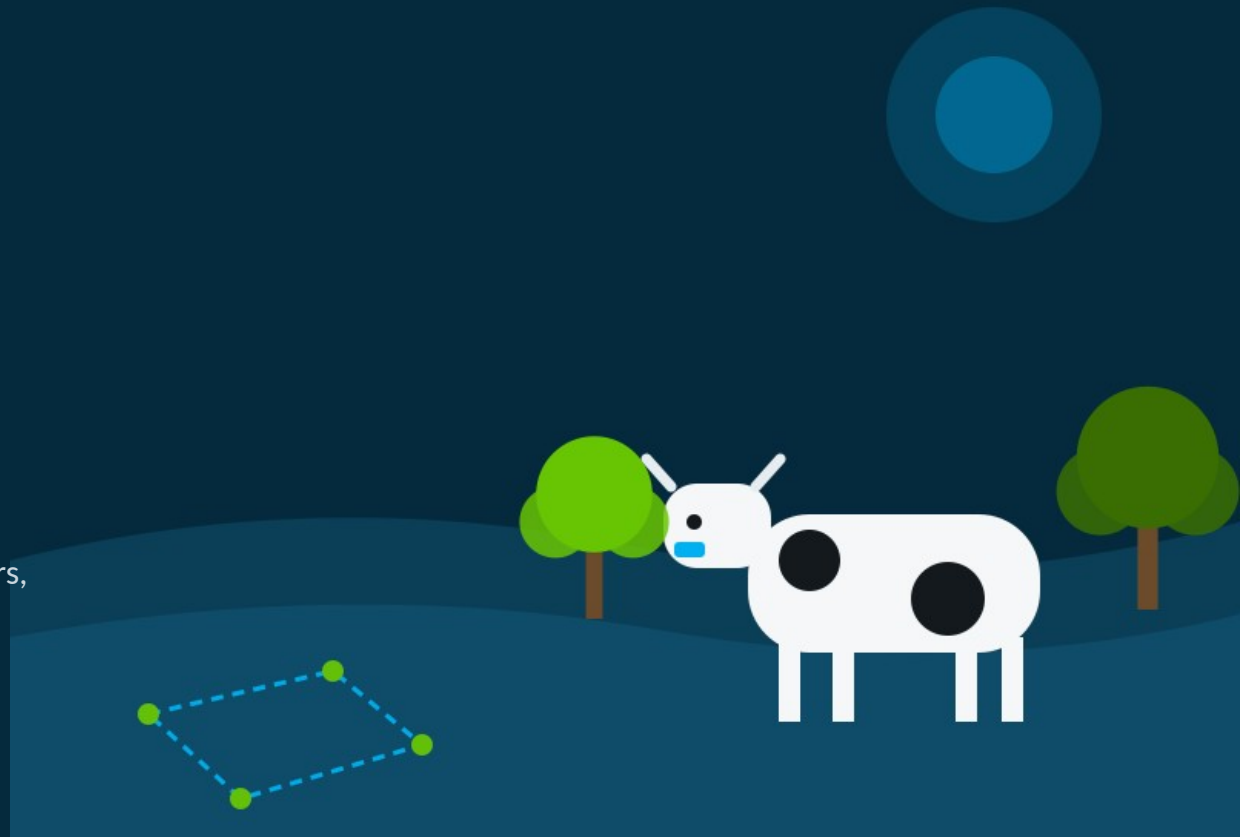
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EUDR and India's cattle supply chains

Live cattle, beef and offal: what is still in scope after the 2026 changes, and what India should keep ready



For growers, producer groups, communities, dealers, processors, distributors, exporters, and government agencies and boards

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EUDR in one page

The EU Deforestation Regulation (EU) 2023/1115 lets seven commodities and their products onto the EU market, or out of it as exports, only when three conditions are met.

Deforestation-free

Produced on land not deforested after 31 December 2020. For wood: harvested without causing forest degradation after that date.

Legally produced

Produced in line with the relevant laws of the country of production: land rights, environment, labour, human rights, consent, tax, trade.

Covered by a statement

The EU operator files a due diligence statement in the EU Information System, backed by plot geolocation and evidence from the supply chain.

The seven commodities

Cattle | Cocoa | Coffee | Oil palm | Rubber | Soya | Wood

The legal duty sits with whoever first places the product on the EU market or exports it. Indian suppliers have no direct obligation unless they place goods on the EU market themselves, but EU buyers cannot file without their geolocation and legality evidence, so the information has to travel with the goods.

Source: Regulation (EU) 2023/1115, Articles 1–4 and 9.

Key dates and what has changed

29 Jun 2023	EUDR enters into force: Regulation (EU) 2023/1115.
22 May 2025	Country benchmarking adopted: India classified low risk (Implementing Regulation (EU) 2025/1093).
23 Dec 2025	Regulation (EU) 2025/2650 delays the start and lightens duties downstream and for small producers.
4 May 2026	Commission simplification review, with updated guidance and FAQ.
18 Sep 2026	Annex I revised by Delegated Regulation (EU) 2026/2102: removals apply now.
30 Dec 2026	Applies to large and medium operators and traders.
30 Jun 2027	Applies to micro and small operators and traders (from 30 Dec 2026 for products under the old EU Timber Regulation).
30 Dec 2027	Products newly added to Annex I in 2026 come into scope.

What changed for cattle

- Annex I now states that cattle means the genus Bos (including mithun and yak). Buffalo and bison are not cattle.
- Raw hides, skins, wet-blue and finished leather (4101, 4104, 4107) are out.
- Frozen cattle tongues are added from 30 December 2027.
- Leather goods, footwear, gelatin and dairy were never in scope.
- Reminder, unchanged since 2023: cattle geolocation means a point for every establishment where the animal was kept.

Sources: Regulations (EU) 2023/1115, 2025/2650; Implementing Regulation (EU) 2025/1093; Delegated Regulation (EU) 2026/2102; European Commission.

Cattle products in scope

Annex I as revised in September 2026. "ex" codes cover cattle of the genus Bos only; buffalo products are outside EUDR.

HS heading	Products	Status
ex 0102	Live cattle (genus Bos, incl. mithun and yak)	**In scope**
ex 0201, ex 0202	Meat of cattle, fresh, chilled or frozen	**In scope**
ex 0206 10, 22, 29	Edible offal of cattle	**In scope**
ex 1602 50	Prepared or preserved cattle meat, offal or blood	**In scope**
ex 0206 21 00	Frozen cattle tongues	**From 30 Dec 2027**
4101, 4104, 4107	Hides, skins and leather	**Out since Sep 2026**
0202 30 etc.	Buffalo meat (carabeef) and buffalo products	**Not cattle**

Not covered

- Buffalo, bison and other non-Bos bovines
- Hides, skins, wet-blue and leather
- Leather goods (Ch. 42) and footwear (Ch. 64)
- Gelatin, bones, casings
- Milk and dairy products

Source: Annex I, Regulation (EU) 2023/1115 as amended by Delegated Regulation (EU) 2026/2102.

What it means for India: little trade is in scope

Out

Buffalo meat is not cattle under EUDR; hides, skins and leather left scope on 18 Sep 2026

Banned

Export of beef of cow, oxen and calf, and its offal, is not permitted under India's export policy

36.3 crore

Animals registered with a Pashu Aadhaar ear tag on Bharat Pashudhan (Feb 2026)

What it means

- India's main bovine exports, buffalo meat and leather, need no EUDR data
- Live cattle exports are restricted and need a licence; few, if any, go to the EU
- Any EU-bound Bos cattle product would need every establishment the animal lived on
- Mixed bovine plants must keep Bos and buffalo material and records apart

Where India is well placed

- Cattle are mostly stall-fed or grazed on long-established commons, not on pasture cleared from forest
- Bharat Pashudhan already tags animals and records owners and vaccinations
- India is benchmarked low risk
- Leather exporters secured clarity: leather is out

Sources: Delegated Regulation (EU) 2026/2102; DGFT export policy (ITC-HS Ch. 1–2); Lok Sabha reply, 3 Feb 2026 (Bharat Pashudhan).

Land and forest types under EUDR

EUDR "forest": over 0.5 ha, trees over 5 m (or able to reach it), canopy above 10%, not mainly farm or urban land.

Primary forest

Native species, no clearly visible signs of human activity.

Clearing it for grazing or fodder after the cut-off makes the animals non-compliant.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Customary grazing alone is not deforestation, but clearing it into pasture is.

Planted forest

Mainly trees established by planting or deliberate seeding.

Grazing is not conversion; turning it into pasture after 2020 is.

Plantation forest

Intensively managed planted forest: one or two species, even age, regular spacing.

Same test: no conversion to pasture after 31 December 2020.

Other wooded land

Not forest; over 0.5 ha with trees over 5 m and 5–10% canopy, or mixed tree, shrub and bush cover above 10%.

Not forest. Check it was not forest cleared after 2020.

Agricultural use

Farmland and livestock land, including tree-crop plantations of the EUDR commodities (other than wood).

Farms, cattle sheds, gaushalas and long-standing grazing land.

Source: Regulation (EU) 2023/1115, Article 2 definitions.

Cut-off date and what it means for cattle

For cattle, the test applies to every place the animal was kept: none may be forest cleared after 31 December 2020.

Can be compliant

- Animals kept on farms, sheds and grazing land in use before 2021
- Animals with a Pashu Aadhaar tag and a record of each owner and holding
- Legal transport and slaughter under state law, with permits on file
- Bos cattle kept separate from buffalo in plant and paper records

Cannot be placed on the EU market

- Any animal kept at any point on land cleared from forest after 31 December 2020
- Animals whose holdings cannot all be located
- Animals moved or slaughtered against state cattle laws
- Beef of cow, oxen or calf: export is not permitted from India in any case

Source: Regulation (EU) 2023/1115, Article 2 (deforestation, forest degradation, agricultural plantation).

Sourcing routes: government, private and community land

Government

Grazing in reserved and protected forests and on revenue gochar land; pastoral herders

Evidence usually available

Grazing permits under state forest rules, where issued

Typical gaps

Mostly no records; forest grazing raises degradation and legality questions

Fix

Record grazing areas as points, hold the permit, avoid new clearing

Private

Household and dairy farms, cooperatives, gaushalas

Evidence usually available

Pashu Aadhaar tag, owner registration, vaccination and breeding records

Typical gaps

Tag shows the owner, not the GPS of every holding; sales at haats often unrecorded

Fix

Add a GPS point per holding and record every ownership change

Community

Community grazing under Forest Rights Act titles; village commons

Evidence usually available

Community rights titles, gram sabha resolutions

Typical gaps

Rarely georeferenced; seasonal movements unrecorded

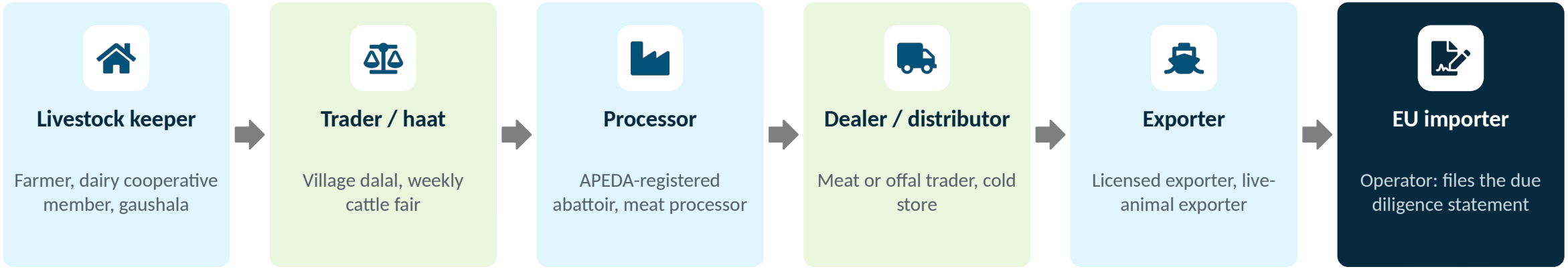
Fix

Map the grazing commons with the gram sabha; log seasonal moves

Sources: Department of Animal Husbandry and Dairying; Forest Rights Act 2006.

From local sourcing to export

An animal can change hands several times through traders and cattle fairs. EUDR needs every establishment where it was kept.



Where the link to the plot usually breaks

Cattle fairs

Sales at haats rarely record buyer, seller and tag together.

Many holdings

An animal may pass through several farms; each needs a location.

Bos and buffalo

Mixed plants must keep in-scope cattle and buffalo records apart.

Sources: Transport of Animals Rules 1978; APEDA registration rules; state cattle laws.

Each custodian: role and documents

Custodian	Role under EUDR	Keeps on file	Passes on with the goods
Livestock keeper	Origin. Not an EUDR operator; supplies the facts	Pashu Aadhaar tag records, vaccination card, land or grazing record	Tag ID, holding GPS point, sale record
Trader / haat	Trader in India. Keeps the animal's history	Haat receipt, transport permit, fitness certificate	Tag IDs with every holding, permits
Processor	Slaughters or processes. Keeps Bos separate	APEDA registration, FSSAI licence, ante- and post-mortem records	Batch ID with tag and holding list
Dealer / distributor	Holds product. Keeps batches apart	GST invoices, cold-store records	Batch IDs and data pack, unchanged
Exporter	Assembles the buyer's data pack	IEC, DGFT licence for live cattle, health certificate, shipping bill	Product, HS code, quantity, every establishment, legality evidence
EU importer	Operator: due diligence and statement	Everything received, for five years	Statement reference number to EU customers

Source: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650 (operator, trader, downstream roles; Article 12 records).

Legal production: what to show under Indian law

EUDR lists the areas of law the product must comply with in the country of production. For each, keep the evidence ready.

EUDR legality area	Indian law and rules (cattle)	Evidence to keep
Land use rights	Land revenue codes; state grazing rules; village common land rules	Land record of each holding, grazing permit or rights title
Environmental protection	Environment (Protection) Act 1986, including eco-sensitive zones; Wildlife (Protection) Act 1972 (protected areas)	Plot outside protected areas, or the permission that allows the activity
Forest rules	Indian Forest Act 1927 and state forest grazing rules; Van (Sanrakshan Evam Samvardhan) Adhiniyam 1980 as amended 2023	Grazing permit where forest is used; no conversion of forest to pasture
Third-party rights	Forest Rights Act 2006; PESA Act 1996 in Scheduled Areas	No unresolved rights claims on the plot; title or rights record
Labour rights	Wage, child-labour and workplace-safety law, including the Labour Codes	Wage and attendance records; no child labour; safety records
Human rights	Constitutional rights; Bonded Labour System (Abolition) Act 1976	No forced or bonded labour; grievance records
Free, prior and informed consent	Gram sabha consent (Forest Rights Act and forest-diversion rules) or consultation (PESA) where rights holders are affected	Gram sabha resolution where it applies
Tax, anti-corruption, trade and customs	Export policy: beef of cow, oxen and calf not permitted; live cattle restricted (licence). State cattle-slaughter laws; Prevention of Cruelty to Animals Act 1960 and transport rules; GST; Customs Act 1962	DGFT licence, transport and slaughter permits, health certificate, GST invoices, shipping bill

Sources: India Code (Acts as cited); DGFT; Ministry of Labour (Labour Codes in force 21 Nov 2025).

Geolocation and traceability

Every plot, located

A latitude/longitude point, to six decimal places, for every establishment where the animals were kept.

No unknown inputs

Material from plots you cannot locate cannot be mixed into an EU-bound lot. A lot must list every plot that contributed to it.

Kept and shared

Data travels as GeoJSON to the EU operator, who files it in the EU Information System. Records are kept for five years.

How to do it for cattle

- A GPS point for every establishment where the animal was kept, not just the last
- No polygons are needed for cattle
- Link each holding to the animal's Pashu Aadhaar tag ID
- Record every sale and transfer on Bharat Pashudhan
- Note forest grazing areas; avoid any new clearing
- Keep Bos cattle and buffalo in separate records

Source: Regulation (EU) 2023/1115, Articles 2 and 9; EU Information System guidance.

India is "low risk": what that does and does not mean

What gets easier

- EU operators can use simplified due diligence: no risk assessment or mitigation unless concerns arise, but they must still check for mixing with other origins.
- Lower rate of checks by EU authorities for low-risk origins.
- Micro and small producers that sell to the EU market themselves can file a one-off simplified declaration. Most Indian growers are not the operator.

What stays the same

- Products must still be deforestation-free and legally produced.
- Geolocation of every plot and the supply-chain information under Article 9 must still be collected.
- A concern raised by an NGO, buyer or satellite alert brings back full due diligence for that supply.
- The rating covers India only. Inputs from other countries carry their own origin's rating.



Low risk applies to animals born and kept in India. Today the bigger question is scope: buffalo meat is not cattle and leather has left scope, and beef of cattle cannot be exported from India. Keep systems ready in case scope changes at a future review.

Sources: Implementing Regulation (EU) 2025/1093; Delegated Regulation (EU) 2026/2102.

What to do now, by audience

Growers, producer groups and communities

- Ear-tag every animal and keep Pashu Aadhaar records current
- Record every sale on Bharat Pashudhan
- Note the GPS location of each holding and grazing area
- Avoid new grazing in forest

Dealers, processors, distributors and exporters

- Check every EU-bound code: buffalo, leather, gelatin are out
- Keep Bos cattle and buffalo material and records apart
- For any in-scope shipment, collect tag IDs and every holding
- Keep state permits, APEDA and FSSAI records

Government, boards and agencies

- Add holding locations and movement history to Bharat Pashudhan
- Publish an official in-or-out list of bovine HS codes
- Digitise haat and transport permits linked to tag IDs
- Follow the EU review on future scope

Source: S360 analysis based on the sources on earlier slides.

A 90-day path to 30 December 2026

Days 1–30

Map

- List EU-bound products and HS codes
- List suppliers, dealers and plots behind each
- Name a person responsible for EUDR data

Days 31–60

Collect

- Capture plot points and polygons
- Check each plot against 2020 forest cover
- Assemble legality documents per source

Days 61–90

Operate

- Segregate EU-bound lots end to end
- Issue a data pack with each lot
- Train field staff, dealers and buyers

How S360 can help

S360 helps organisations build and operate responsible supply chains, across Advisory, Implementation and Digital: supplier and plot mapping, legality evidence files, lot-level traceability, buyer data packs and training for field teams. Certification and verification decisions rest with independent bodies; compliance decisions rest with the EU operator.

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General information prepared in October 2026, not legal advice. EUDR texts, guidance and Annex I continue to change: check the current EU text and your buyer's requirements before acting.

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