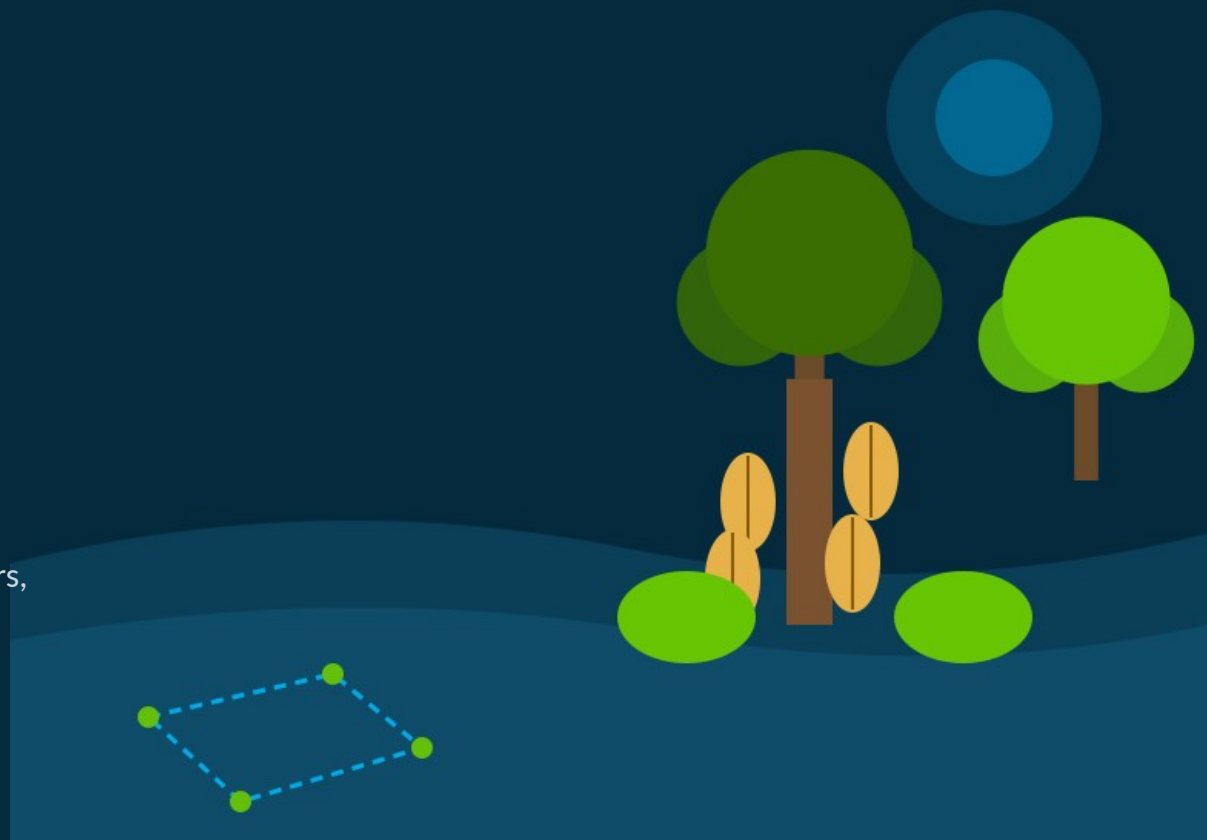
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EUDR and India's cocoa supply chains

Beans, butter, powder and chocolate: what the EU Deforestation Regulation asks, and who in India has to do what



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 cocoa

- No change to cocoa products in the September 2026 revision.
- Cocoa shells and husks stay in; only material discarded as waste under EU law is excluded.
- Samples, packing and used goods are out.
- Large and medium EU buyers apply from 30 December 2026; micro and small from 30 June 2027.
- Cocoa grown under coconut or arecanut is an agricultural plantation, not forest.

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

Cocoa products in scope

Annex I as revised in September 2026. Check the exact 8-digit CN code with your EU buyer.

HS heading	Products	Status
1801	Cocoa beans, whole or broken, raw or roasted	**In scope**
1802	Cocoa shells, husks, skins and other cocoa waste (unless discarded as waste)	**In scope**
1803	Cocoa paste (liquor)	**In scope**
1804	Cocoa butter, fat and oil	**In scope**
1805	Cocoa powder, no added sugar	**In scope**
1806	Chocolate and other food preparations containing cocoa	**In scope**
1905, 2105	Biscuits, bakery, ice cream containing cocoa	**Not listed**

Not covered

- Biscuits, bakery and ice cream (outside Chapter 18)
- Material discarded as waste under EU law
- Samples of negligible value
- Packing used to carry the goods
- Used goods

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

What it means for India's cocoa sector

~30,000 t

Cocoa beans grown in India a year, on about 1.1 lakh ha, as an intercrop

<20%

Share of India's cocoa demand met by domestic beans; the rest is imported

₹2,512 cr

Cocoa exports in 2024-25; the EU takes only a small share

What it means

- Most cocoa processed in India is imported, so the plots behind it are abroad
- Products for the EU need geolocation from the country where the beans grew
- Côte d'Ivoire, Ecuador, Uganda, DR Congo and Indonesia are standard risk; Ghana and the Dominican Republic are low risk
- Indian beans need a farmer and plot record, which does not yet exist at scale

Where India is well placed

- Indian cocoa grows under coconut, arecanut and oil palm on long-standing farmland
- Domestic deforestation risk is very low
- Cooperatives such as CAMPCO and company programmes already know their farmers
- India is benchmarked low risk

Sources: DCCD and ICAR; Grant Thornton cocoa sector study; export data 2024-25; UN Comtrade via TrendEconomy (Ch. 18, 2023).

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 cocoa after the cut-off makes the cocoa non-compliant.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Planting cocoa in place of natural forest after 2020 is deforestation.

Planted forest

Mainly trees established by planting or deliberate seeding.

Converting planted forest to cocoa after the cut-off is deforestation.

Plantation forest

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

Same test: no conversion of forest plantations to cocoa after 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, but check satellite history against 2020.

Agricultural use

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

Cocoa under coconut, arecanut or oil palm: an agricultural plantation, if farmed by 2020.

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

Cut-off date and what it means for cocoa

Indian cocoa grows in gardens that were farmland long before 2020. The main risk is in imported beans and semi-finished cocoa.

Can be compliant

- Cocoa intercropped in coconut, arecanut or oil palm gardens that existed before 2021
- Beans bought with a record of the farmer and garden
- Imported beans with plot geolocation and supplier evidence from the origin country
- Imports from low-risk origins with full traceability

Cannot be placed on the EU market

- Cocoa planted on forest or forest-fringe land cleared after 31 December 2020
- Imported beans, butter or paste without origin geolocation
- Domestic and imported cocoa mixed without separation
- Wet beans bought from collectors who cannot name the farmer

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

Sourcing routes: government, private and community land

Government

Very little cocoa grows on government land; imported beans are the main "other" source

Evidence usually available

Import bill of entry, supplier documents, origin certificate

Typical gaps

Import papers show the country, not the plot

Fix

Buy imported beans only with plot geolocation and supplier statements

Private

Smallholders in AP, Kerala, Karnataka and Tamil Nadu growing cocoa under other tree crops

Evidence usually available

Land record (adangal, thandaper, RTC, chitta); horticulture or DCCD subsidy files

Typical gaps

No national cocoa grower registry; wet beans sold without farmer ID; tenant farmers

Fix

Register farmers and garden points through cooperatives or buyers

Community

New cocoa areas in tribal belts and the North-East (small)

Evidence usually available

Forest Rights Act titles where they exist

Typical gaps

Forest status and tenure often unclear for new planting

Fix

Check each new garden against 2020 forest cover and title

Sources: DCCD; state land records systems.

From local sourcing to export

Wet beans move from small gardens through collectors and fermentaries to processors, and finished cocoa goes through distributors. Most processors also use imported beans.



Where the link to the plot usually breaks

Wet-bean pooling

Collectors buy small lots; slips seldom name farmer or garden.

Imported cocoa

Grinders blend imported beans and butter with Indian beans.

Many ingredients

Chocolate needs the plots behind every cocoa ingredient in it.

Source: S360 field experience; Regulation (EU) 2023/1115 Article 9.

Each custodian: role and documents

Custodian	Role under EUDR	Keeps on file	Passes on with the goods
Farmer	Origin. Not an EUDR operator; supplies the facts	Land record, subsidy file, co-op membership	Garden ID and geolocation, sale slip
Collector / co-op	Trader in India. Keeps the farmer link	Purchase and weight records by farmer, fermentary register	Lot list with farmer and garden IDs
Processor	Processes. Keeps domestic and imported apart	FSSAI and factory licences, bills of entry, batch records	Batch ID with plot list (India or abroad), GeoJSON
Dealer / distributor	Holds products. Keeps batches apart	GST invoices, FSSAI registration, stock by batch	Batch IDs and data pack, unchanged
Exporter	Assembles the buyer's data pack	IEC, FSSAI, shipping bill, all records above	Product, HS code, quantity, geolocation, legality evidence, supplier details
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 (cocoa)	Evidence to keep
Land use rights	Land revenue codes and records (adangal, thandaper, RTC, chitta)	Record of rights or lease; proof the plot is not forest land, or forest clearance
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	Van (Sanrakshan Evam Samvardhan) Adhiniyam 1980, as amended in 2023: no use of forest land for other purposes without approval	Plot not on forest land, or Central approval for diversion
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	No cocoa-specific Act or Board; FSS Act 2006; Plant Quarantine Order 2003 for imports; GST; Prevention of Corruption Act 1988; Customs Act 1962	FSSAI licence, bills of entry and phytosanitary certificates for imports, GST invoices, shipping bill

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

Geolocation and traceability

Every plot, located

Latitude/longitude to six decimal places. Plots up to 4 ha: one point is enough. Over 4 ha: a polygon of the boundary.

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 cocoa

- Most gardens are under 4 ha: one GPS point is enough
- Record the garden location when the farmer joins a co-op or buyer programme
- Keep proof the garden was farmed before 2021
- Imported beans and butter: get plot geolocation from the supplier abroad
- Keep domestic and imported cocoa in separate batches
- Chocolate: list the plots behind every cocoa ingredient

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.



India's low-risk rating covers only Indian-grown cocoa. Beans and butter from Côte d'Ivoire, Ecuador, Uganda, DR Congo or Indonesia are standard risk, so EU buyers must do full due diligence. Ghana and the Dominican Republic are low risk. Geolocation from the origin is needed either way.

Sources: Implementing Regulation (EU) 2025/1093; UN Comtrade via TrendEconomy (HS 1801 imports, 2023).

What to do now, by audience

Growers, producer groups and communities

- Record the GPS point of each cocoa garden
- Keep the land record and proof the garden is pre-2021
- Sell through a co-op or buyer that records your ID
- Do not expand into forest or forest fringe

Dealers, processors, distributors and exporters

- Map which EU products use Indian or imported cocoa
- Demand plot data from overseas bean and butter suppliers
- Keep domestic and imported batches separate
- Agree the data pack format with each EU buyer

Government, boards and agencies

- Build a cocoa grower and garden registry
- Confirm agricultural land use for intercrop gardens
- Train cooperatives and FPOs on mapping
- Support traceability standards for imported cocoa

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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