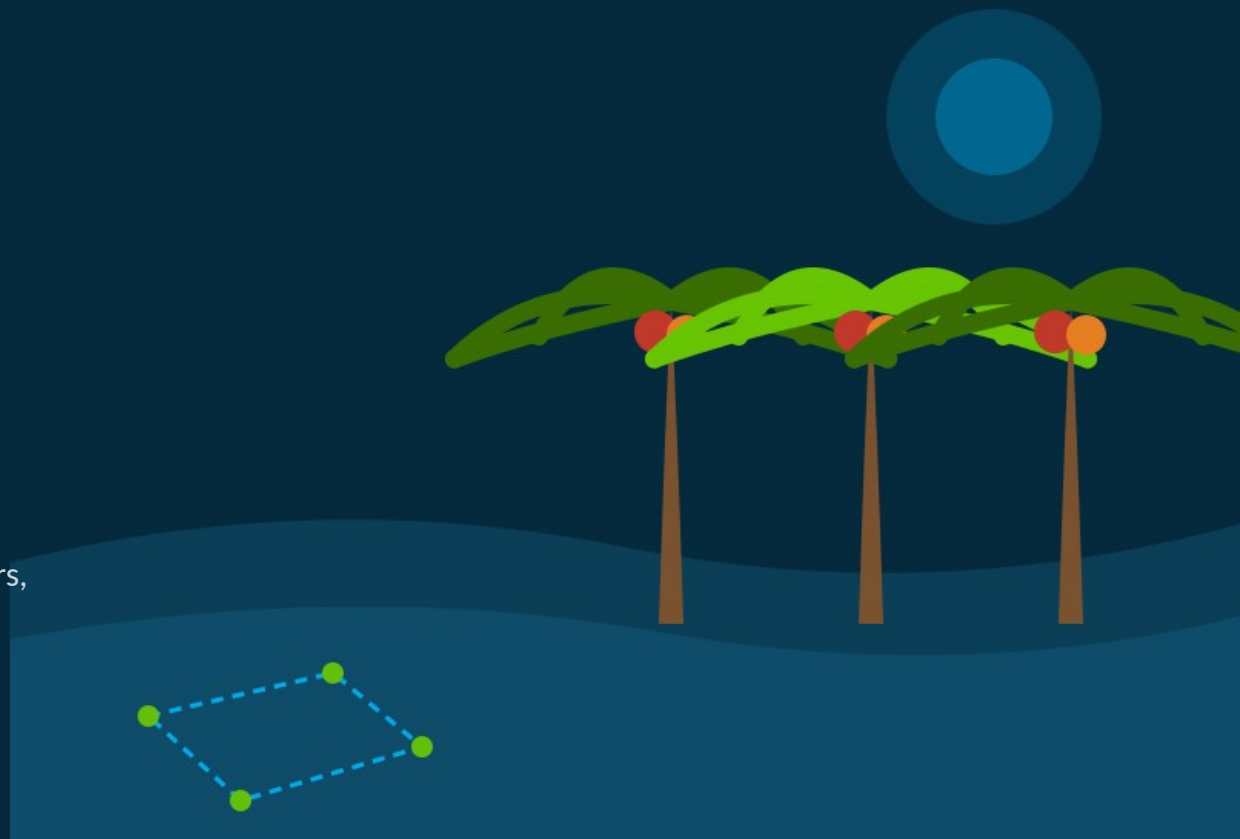
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EUDR and India's oil palm supply chains

Palm oil, kernel oil and palm-based oleochemicals: 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 oil palm

- Only oil palm (Elaeis) is covered; babassu and other palms are out.
- Many palm-based oleochemicals are added from 30 December 2027: fatty alcohols, more acids, crude glycerol, amines, esters.
- Soap made from or with palm oil is added from 30 December 2027.
- Palm derivatives used to make medicines are excluded.
- Waste, samples, packing and used goods are out.

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

Oil palm products in scope

Annex I as revised in September 2026. Most entries cover only products made from or with oil palm.

HS heading	Products	Status
ex 1207 10 00	Palm nuts and kernels	**In scope**
ex 1511, ex 1513	Crude and refined palm oil and fractions; palm kernel oil	**In scope**
ex 2306 60 00	Palm kernel cake	**In scope**
ex 2905 45, 2915 70, 2915 90, 3823	Glycerol, palmitic and stearic acids, industrial fatty acids and alcohols	**In scope**
ex 1516 20, 1518, 1520	Hydrogenated or modified palm oils; crude glycerol	**From 30 Dec 2027**
ex 2905, 2915 39, 2916, 2921, 2923, 2924, 3824 99, 3907 29	Fatty alcohols, esters, oleic acids, amines, quats, amides, other preparations, polyethers	**From 30 Dec 2027**
ex 3401	Soap containing or made with palm oil	**From 30 Dec 2027**

Not covered

- Babassu and non-Elaeis palms
- Palm derivatives for medicinal products
- Waste and used goods
- Samples, packing
- Products with no palm input

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

What it means for India's oil palm sector

7.58 Mt

Palm oil imported in 2024-25, mostly from Indonesia and Malaysia

3.80 lakh t

Domestic crude palm oil, 2024-25; Andhra Pradesh and Telangana about 98%

6.20 lakh ha

Oil palm area (Nov 2025), growing under NMEO-OP

What it means

- Palm-based products for the EU mostly start from imported oil: plots are abroad
- Indonesia and Malaysia are standard risk: EU buyers must do full due diligence
- Glycerol and fatty acids are in scope from 30 December 2026; more oleochemicals and soap from 30 December 2027
- New planting in the North-East must be checked against 2020 forest cover

Where India is well placed

- Domestic palm in AP and Telangana mostly replaced older field crops
- Factory-zone laws already require mills to keep grower registers
- Smallholders are tied to one mill: a ready traceability unit
- IPOS and segregated RSPO supply can support, not replace, EU due diligence

Sources: Solvent Extractors' Association import data 2024-25; PIB (NMEO-OP, Dec 2025); Lok Sabha reply, 30 Jul 2024.

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 oil palm after the cut-off makes the oil non-compliant.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Including bamboo and secondary forest: converting after 2020 is deforestation.

Planted forest

Mainly trees established by planting or deliberate seeding.

Converting planted forest to oil palm 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 oil palm 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%.

Jhum fallow with regrowth may meet the forest test. Check 2020 cover.

Agricultural use

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

Oil palm on land that was paddy, maize, cashew or other farmland in 2020.

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

Cut-off date and what it means for oil palm

An oil palm plantation is farmland under EUDR. The test is what the land was on 31 December 2020, in India or in the country the oil came from.

Can be compliant

- Fresh fruit bunches from plots converted from farmland before or after 2020
- Growers on the mill's factory-zone register with land title and 2020 land status checked
- Imported oil with plantation geolocation and supplier statements
- Segregated or identity-preserved supply chains

Cannot be placed on the EU market

- Oil palm planted on forest, bamboo forest or forested jhum fallow cleared after 31 December 2020
- Plantings on forest land without title or approval
- Imported palm oil with no plantation geolocation
- Mass-balance claims: EUDR gives no credit for them

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

Sourcing routes: government, private and community land

Government

State agencies and corporations (e.g. TSOILFED, APOILFED, Oil Palm India Ltd); Andaman forest land is barred

Evidence usually available
Estate records, lease deeds, mill registers

Typical gaps
Estate maps not shared; forest status of new allotments

Fix
Digitise estate polygons; keep lease and any forest approval

Private

Smallholders in factory zones in AP, Telangana, Karnataka, Odisha (about 1.3 ha each in AP)

Evidence usually available
Patta or record of rights, NMEO-OP beneficiary record, mill registration, weighment slips

Typical gaps
Grower registers rarely hold plot coordinates

Fix
Add a GPS point per plot to the mill's grower register

Community

Clan and community land in the North-East; Sixth Schedule areas

Evidence usually available
Council certificates, village or clan consent where written

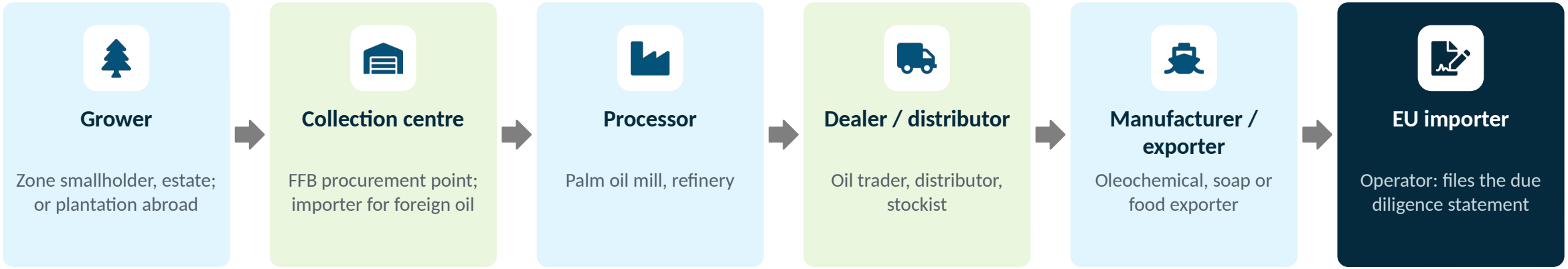
Typical gaps
No cadastral title or boundary; weak consent records; jhum fallow may be forest

Fix
Map plots, record clan or village consent, check 2020 cover before planting

Sources: AP Oil Palm Act 1993; NMEO-OP guidelines; Assam notification (Sept 2026); Supreme Court (Andamans); NCST (Sixth Schedule).

From local sourcing to export

Domestic fruit goes from zone farmers to the mill; most palm oil arrives by ship. Both pass through refiners and dealers before oleochemical makers and exporters.



Where the link to the plot usually breaks

Imported oil

Bills of entry show the country, not the plantation.

Refinery tanks

Refiners mix oil from many mills and origins in shared tanks.

Derivatives

Oleochemicals pass several reactions; each batch must keep its plot list.

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
Grower	Origin. Not an EUDR operator; supplies the facts	Land title, NMEO-OP record, mill registration	Plot ID and geolocation, weighment slip
Collection centre	Collects fruit or imports oil. Keeps the origin link	Weighment register; bill of entry and supplier documents for imports	Lot list with plots, or supplier plantation data
Processor	Mills or refines. Keeps traced oil apart	Grower register (factory-zone Act), tank and batch records, FSSAI licence	Batch ID with plot list, GeoJSON
Dealer / distributor	Trades oil. Keeps batches apart	GST invoices, stock by batch	Batch IDs and data pack, unchanged
Manufacturer / exporter	Assembles the buyer's data pack	Factory licence, batch records through each reaction, shipping bill	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 (oil palm)	Evidence to keep
Land use rights	Land revenue codes; Sixth Schedule council land laws; Article 371A (Nagaland) customary land	Patta or record of rights; council certificate; clan or village consent
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 2023; Supreme Court bar on forest diversion in the Andamans	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	AP and Telangana Oil Palm (Regulation of Production and Processing) Acts 1993; Mizoram Oil Palm Act 2004; GST; Customs Act 1962	Factory-zone registration, FFB price and payment records, 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 oil palm

- Most zone plots are under 4 ha: one GPS point is enough; estates need a polygon
- Mills: add plot coordinates to the factory-zone grower register
- North-East: map plots and check 2020 forest cover before planting
- Imports: get plantation geolocation from suppliers in Indonesia or Malaysia
- Keep traced and untraced oil in separate tanks
- No mass balance: each batch must list the plots behind it

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.



Most palm oil used in India comes from Indonesia and Malaysia, which are standard risk. EU buyers of Indian palm-based products must run full due diligence on that oil, so the plantations abroad must be known.

Source: Implementing Regulation (EU) 2025/1093.

What to do now, by audience

Growers, producer groups and communities

- Give the mill or FPO a GPS point or polygon for each plot
- Keep title, council certificate or written clan consent
- Keep weighment slips and payment records by plot
- Do not plant on forest, bamboo or forested jhum land

Dealers, processors, distributors and exporters

- List EU-bound products and their HS codes and dates
- Obtain plantation data for imported oil, or segregate it
- Link grower registers to plot locations
- Carry batch-to-plot lists through every reaction

Government, boards and agencies

- Add a 2020 forest screen to NMEO-OP approvals, especially in the North-East
- Share geo-tagged beneficiary plots with mills
- Back IPOS or RSPO group verification for smallholders
- Issue consent and tenure guidance with Sixth Schedule councils

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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