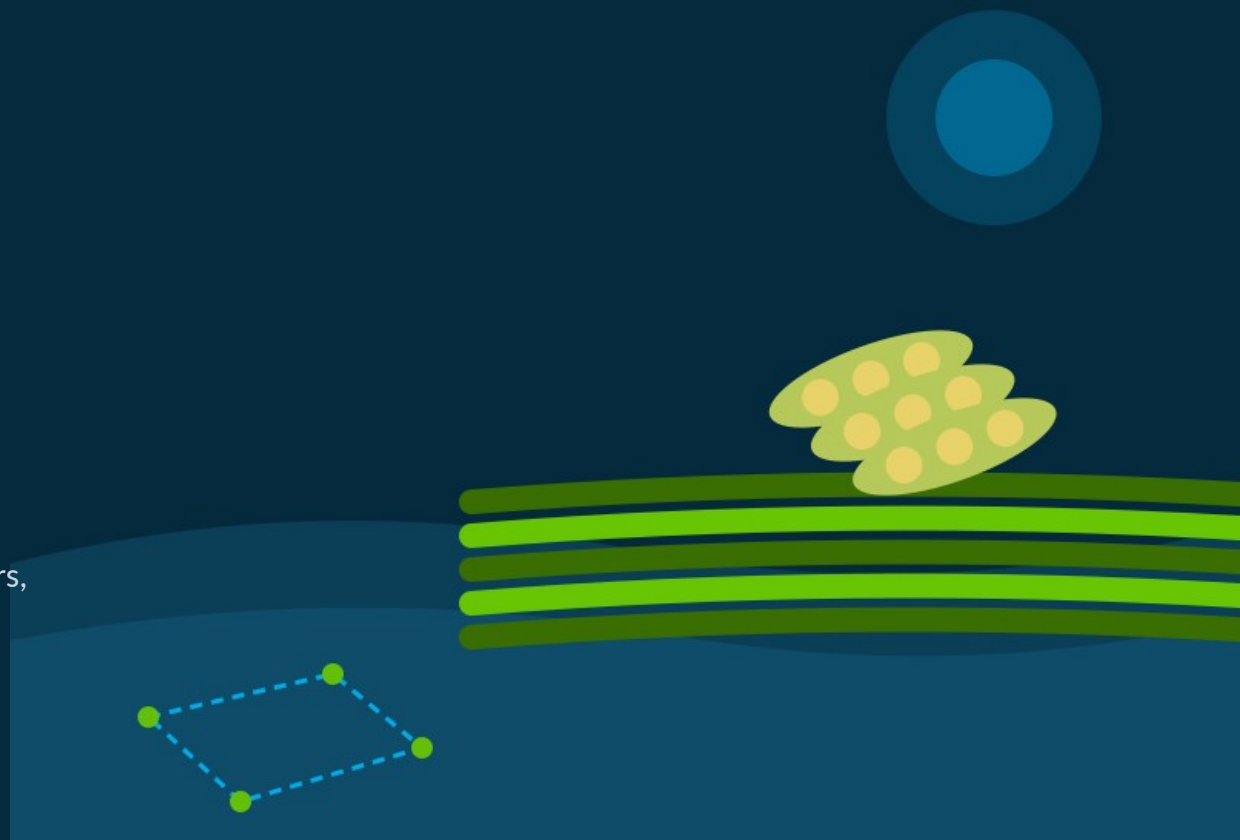
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EUDR and India's soya supply chains

Soybeans, soymeal and soya oil: 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 soya

- Soybeans for sowing are now out of scope; only other soybeans (1201 90 00) remain.
- Soymeal, soya flour and soya oil stay in scope.
- Soy lecithin, protein isolates and textured soy are not on the list.
- Large and medium EU buyers apply from 30 December 2026; micro and small from 30 June 2027.
- India is low risk, so EU buyers can use simplified due diligence for Indian soy.

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

Soya 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
1201 90 00	Soya beans, whether or not broken (not for sowing)	**In scope**
1208 10	Soya flour and meal (full-fat)	**In scope**
1507	Soya-bean oil and its fractions, crude or refined	**In scope**
2304	Soymeal, de-oiled cake (DOC) and other residues	**In scope**
1201 10	Soya beans for sowing	**Out since Sep 2026**
2923 20	Soy lecithin	**Not listed**

Not covered

- Seed for sowing
- Lecithin, soy protein isolates and concentrates
- Textured soy (chunks), soy sauce
- Compound animal feed (2309)
- Samples, packing, used goods

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

What it means for India's soya sector

107.9 lakh t

Soybean crop, kharif 2026 (SOPA first estimate)

53%

Share of Madhya Pradesh; Maharashtra and Rajasthan follow

20.2 lakh t

Soymeal exports 2024-25; Germany and France among the top five buyers

What it means

- Soymeal (DOC) to the EU needs plot geolocation for every farm behind each lot
- Mandi pooling through commission agents breaks the link to the plot
- Solvent plants must keep EU lots apart from untraceable stock
- Imported crude soya oil (mainly Argentina, Brazil, Russia) must never enter an "Indian origin" EU lot

Where India is well placed

- Soy grows on long-established cropland in Malwa, Vidarbha, Marathwada and Hadoti
- India grows no GM soybean: a known selling point in Europe
- AgriStack Farmer IDs, Digital Crop Survey and Bhu-Aadhaar give a records base to build on
- India is benchmarked low risk

Sources: SOPA (kharif 2026 estimate; soymeal exports 2024-25); Solvent Extractors' Association (imports); Ministry of Agriculture (AgriStack, Aug 2026).

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 soy after the cut-off makes the crop non-compliant.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Forest-fringe plots cleared after 31 December 2020 cannot supply EU lots.

Planted forest

Mainly trees established by planting or deliberate seeding.

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

Plantation forest

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

Converting plantation forest to soy after the cut-off is deforestation.

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: land must not have been forest in 2020.

Agricultural use

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

Fields in crop on or before 31 December 2020: the normal case for Indian soy.

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

Cut-off date and what it means for soya

Soy fails EUDR if its field was forest on 31 December 2020 and was cleared afterwards, or if it was grown illegally.

Can be compliant

- Soy from fields in agricultural use on or before 31 December 2020
- Farmers with a record of rights, tenancy record or Forest Rights Act title for the plot
- Lots bought with a named invoice that links to the farmer and plot
- Plots up to 4 ha located by a single GPS point

Cannot be placed on the EU market

- Soy from forest or forest-fringe land cleared after 31 December 2020
- Soy from encroached forest or revenue land without legal title
- Mandi lots pooled from farmers who cannot be identified
- Indian soya oil blended with imported crude oil of unknown origin

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

Sourcing routes: government, private and community land

Government

Forest or revenue land cultivated without title, and forest-fringe encroachment

Evidence usually available

Usually none: no legal title exists for encroached land

Typical gaps

Fails the legality test, and may be post-2020 deforestation

Fix

Exclude from EU lots; screen supplier plots against forest boundaries and 2020 satellite cover

Private

Owner and tenant farmers on their own fields; FPO members

Evidence usually available

Record of rights (khasra, 7/12 extract, jamabandi), Farmer ID, crop survey entry, Bhu-Aadhaar parcel ID

Typical gaps

Oral tenancy: the actual grower is not on the record; many parcels not yet georeferenced

Fix

Buy through FPOs or direct centres with named invoices; record a GPS point per plot

Community

Tribal farmers with Forest Rights Act titles in MP, Maharashtra and Rajasthan; Scheduled Areas

Evidence usually available

FRA title and sketch map; gram sabha records

Typical gaps

Titles often not entered in land records; sketches not georeferenced; title land is still legally forest land

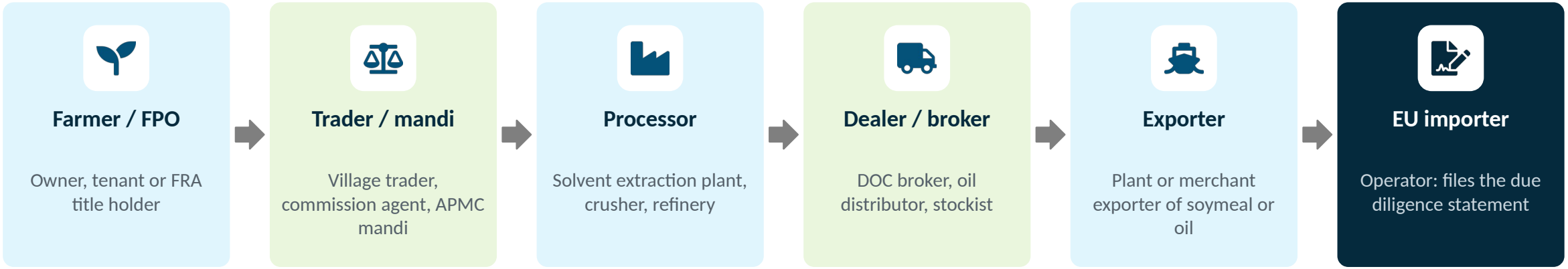
Fix

Georeference the title boundary and check it was in cultivation before 2021

Sources: Department of Land Resources (Bhu-Aadhaar/ULPIN, 2026); Forest Rights Act 2006; state land revenue codes.

From local sourcing to export

Most soybeans pass through a village trader or mandi before the plant, and soymeal goes through brokers before export. Each handover must carry the plot list.



Where the link to the plot usually breaks

Mandi pooling

Auction lots mix many farmers; the commission agent's slip rarely names the plot.

Village traders

Cash purchases on a kaccha parchi leave no record of the farmer at all.

Imported oil

Refineries also run imported crude soya oil; EU lots must be kept separate.

Sources: state APMC Acts; S360 field experience.

Each custodian: role and documents

Custodian	Role under EUDR	Keeps on file	Passes on with the goods
Farmer / FPO	Origin. Not an EUDR operator; supplies the facts	Record of rights or FRA title, Farmer ID, crop survey entry	Name, Farmer ID, plot GPS point, quantity sold
Trader / mandi	Trader in India. Keeps the farmer link	APMC licence, auction slips, purchase register by farmer	Lot list with farmer and plot IDs, invoice
Processor	Crushes or extracts. Must not blend unknown input	Factory, pollution and FSSAI licences, stock register, batch-to-lot list	Batch ID with its plot list, GeoJSON, non-GM records
Dealer / broker	Holds or trades meal and oil. Keeps batches apart	GST invoices, stock by batch	Batch IDs and data pack, unchanged
Exporter	Assembles the buyer's data pack	IEC, phytosanitary certificate, 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 (soya)	Evidence to keep
Land use rights	State land revenue codes (MP Bhu-Rajasva Sanhita 1959, Maharashtra Land Revenue Code 1966, Rajasthan Land Revenue Act 1956)	Record of rights, tenancy record or FRA title; Bhu-Aadhaar parcel ID
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; Van (Sanrakshan Evam Samvardhan) Adhiniyam 1980 as amended 2023: no cultivation of forest land 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	State APMC Acts; GST; Prevention of Corruption Act 1988; Foreign Trade Policy and Customs Act 1962; FSS Act 2006; export phytosanitary certification under the Destructive Insects and Pests Act 1914, where required	Mandi tax receipt, GST invoices, e-way bills, phytosanitary certificate if required, 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 soya

- Most soy plots are under 4 ha: one GPS point per plot is enough
- Link each purchase to the Farmer ID or Bhu-Aadhaar parcel ID
- FPOs: collect plot points once a season through a phone app
- Run a satellite check of each plot against 2020 forest cover
- Give each EU-bound lot an ID and keep its farmer list
- Keep imported crude oil and untraceable mandi stock out of EU lots

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.



Refined soya oil made from imported crude carries the risk level of its country of production, not India's: Argentina and Brazil are standard risk, Russia is high risk. It needs geolocation from that country. Keep it out of EU lots of Indian soy.

Sources: Implementing Regulation (EU) 2025/1093; Solvent Extractors' Association.

What to do now, by audience

Growers, producer groups and communities

- Get a Farmer ID and check the soy plot is recorded in the crop survey
- Keep the land record or FRA title ready
- Sell through an FPO or direct centre with a named invoice
- Do not expand onto forest or common land

Dealers, processors, distributors and exporters

- Create separate EUDR lots with farmer and plot lists
- Link purchase invoices to Farmer ID or parcel ID
- Keep imported oil and pooled mandi stock out of EU lots
- Agree the GeoJSON data pack with each EU buyer

Government, boards and agencies

- Give exporters consent-based access to AgriStack and parcel data
- Add a plot or lot field to mandi and e-NAM slips
- Speed up georeferencing and entry of FRA titles in land records
- Publish an official 2020 forest map for use as evidence

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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