European Union Deforestation Regulation

Due Diligence protocol for the cocoa sector

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european cocoa association

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This document has been drafted to provide additional cocoa specific guidance and does not constitute a legal reference document.

The contents of this protocol do not preclude ECA member companies or their parent companies, subsidiaries or other related entities, to conduct a more extensive due diligence exercise.

It is anticipated that this document will be updated as new information becomes available.

The drafting of this document was only possible thanks to a collaborative approach, and we would like to thank all the experts for their outstanding contribution and support.

EU Deforestation Regulation due diligence protocol for the cocoa sector

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1. Introduction of the EU Deforestation Regulation

The European Union's Deforestation Regulation (EUDR) entered into force on the 29th of June 2023 and will enter application after the current transition period. The European cocoa sector embraces the objective of the EUDR, namely that European consumers are not complicit to deforestation when consuming cocoa and chocolate products.

Introduction of the European Cocoa Association and the World Cocoa Foundation

The European Cocoa Association (ECA) is a trade association representing the European cocoa sector and regrouping major companies (more than 60 members) involved in the cocoa bean trade and processing, in warehousing and related logistical activities in Europe. Together, ECA members represent 90% of Europe's cocoa beans grinding, 85% of Europe's industrial chocolate production and 85 % of the world production of cocoa liquor, butter, and powder. ECA also serves as a senior management-level discussion forum for the broad spectrum of companies directly or indirectly related to the cocoa chain. The membership of the ECA ranges from large companies to SMEs.

The World Cocoa Foundation (WCF) is an international membership organisation across six continents, representing the global cocoa and chocolate sector. The membership includes farmer cooperatives, cocoa processors, cocoa traders, chocolate manufacturers, supply chain companies and other companies worldwide.

The Cocoa & Forests Initiative of the World Cocoa Foundation is the first and largest sector-wide public-private partnership in the cocoa sector. It represents a ground-breaking commitment to transforming the cocoa industry by stopping and reversing deforestation and increasing forest restoration.

2. Objective of the due diligence protocol for the cocoa sector

After the entry into force of the EU Deforestation Regulation, the European Cocoa Association and World Cocoa Foundation have undertaken extensive activities to prepare their respective memberships for their obligations under the Regulation.

While welcoming the objectives of the Regulation, namely that no European Union citizen should be complicit in any deforestation when buying goods that have been imported or produced in the EU market, we recognise the high level of ambition as included by the European Union co-legislators in the final text of the Regulation. In order to meet this level of ambition, the ECA and WCF have cooperated on this protocol and related activities.

Since its first meeting in mid-October 2023, the ECA's taskforce on EUDR compliance has met frequently to discuss the contents of the protocols. Accordingly, this protocol has been designed, based on all information at our disposal, to be applicable to all Operators first placing relevant commodities and products on the EU market, from all producing countries.

Unless otherwise specified this protocol applies to the import of cocoa beans into the EU by Operators first placing these cocoa beans on the EU market as covered by the EUDR, regardless of whether that Operator is a member of the European Cocoa Association, World Cocoa Foundation or CAOBISCO. In this context, please note that an EU entity purchasing a product customs-cleared by a non-EU entity is deemed to be an operator under Article 7, and accordingly has to conduct due diligence and submit a due diligence statement.[1] For the import of processed cocoa (semi-finished) products purchased from third parties outside of the EU, a dedicated chapter is included.

This protocol on due diligence has been designed in accordance with Article 8 of the EUDR and contains a framework for:

- The collection of information, data and documents needed to fulfil the requirements set out in Article 9.
- Risk assessment measures as referred to in Article 10.
- Risk mitigation measures as referred to in Article 11.

This protocol also provides additional context to how due diligence should be applied within the cocoa industry and aims to assist companies in setting up due diligence systems which, especially for small- and medium sizes companies, require significant efforts.

This protocol will be reviewed and, if needed, updated on an annual basis in the spirit of Article 12(2) of the EUDR. In addition, this protocol has been reviewed in accordance with guidance published by the European Commission, including the most recent iteration published on 4 May 2026, as well as the latest iteration of the European Commission's Frequently Asked Questions document as also published on 4 May 2026.

This protocol encompasses only what is required for compliance with the EU Deforestation Regulation and does not go beyond its objectives. In all cases, information will only be provided in line with the EU General Data Protection Regulation (Regulation (EU) 2016/679)

[1] For more information on this, please see the Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, Version 5, May 2026, Question 3.7, p. 39-40.

3. Definitions

The following list is complementary to definitions as included in Article 2 of the EU Deforestation Regulations, with exception to the definitions of operator, downstream operator and trader which are taken from the Regulation and have been accompanied with additional guidance.

ECA means the European Cocoa Association.

FCC means the Federation of Cocoa Commerce.

WCF means the World Cocoa Foundation,

CAOBISCO means Association of Chocolate, Biscuit and Confectionery Industries of Europe.

Operator means any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them, excluding downstream operators.

- This would typically be the importer of cocoa products.

Downstream operator means any natural or legal person who, in the course of a commercial activity, places on the market or exports relevant products made using relevant products, all of which are covered by a due diligence statement or by a simplified declaration.

- This role would typically be fulfilled by a processor purchasing cocoa products for further processing and subsequent selling. An operator can also fulfil this role itself under FAQ 3.8 if it transforms a product into a different HS code.

Trader means any person in the supply chain other than the operator or downstream operator who, in the course of a commercial activity, makes relevant products available on the market.

- The refers to the selling of products without prior processing, for instance by a retailer, but a trading company which purchases cocoa products after customs clearing and subsequently sells these in unchanged form would also classify as a trader.

Auditing means the process of internally or externally validating objectively information or data obtained.

Certification means the process of utilising a third party to attest that the cocoa beans or cocoa products conform to objective (voluntary) standards as set by the third party.

Chain of custody means the chronological documentation that records the physical flow of the cocoa beans or cocoa products.

Client (or Customer) means the entity purchasing Cocoa products from the Operator.

Cocoa beans means cocoa beans, whole or broken, raw or roasted as listed in Annex I of the Regulation (HS Code 1801).

Cocoa products means the following products as listed in Annex I of the Regulation:

- Cocoa shells, husks, skins, and other cocoa waste (HS Code 1802).

- Cocoa paste, whether or not defatted (HS Code 1803).
- Cocoa butter, fat, and oil (HS Code 1804).
- Cocoa powder, not containing added sugar or other sweetening matter (HS Code 1805).
- Chocolate and other food preparations containing cocoa (HS Code 1806).

Crop year means the 12-month period from one harvest to the one in the following year. A crop year often differs from a calendar year.

EUDR means the EU Deforestation Regulation, officially known as Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010.

Farmer means a person that produces cocoa beans.

Farmer organisation (or FO) means any Supplier that groups a farmer network.

First aggregator (licensed buying company, cooperative, licensed buying association, traitant etc.) collects cocoa from farms directly and registers (farm) data required under the Regulation, and provides this to the next actor in the supply chain.

First aggregation point means the first point at which a first aggregator collects cocoa from multiple farmers.

First-mile traceability means the ability to connect plots of land to the first aggregation point.

Portal means any means of communication, for example through a dedicated web page or through an email address as published on the website of the respective Operator.

Segregation means physical separation of cocoa which is EUDR-compliant from either non-compliant cocoa or cocoa of unknown origin. Mixing of compliant products with other compliant products will be allowed in our supply chains.

Supplier means any entity within the supply chain selling cocoa beans and/or products (excluding the famer).

Supply chain (or part thereof) refers to the steps between the farm and the Operator first placing on the EU market.

Tier 1 means the first level of Supplier, not based in the EU - with which an Operator first placing on the EU market has a commercial agreement. (OECD definition).

Verification means the activity of verifying the accuracy of the data.

4. Due diligence system and risk-based due diligence

Under Article 8 of the Regulation, Operators are required to exercise due diligence which shall include:

- The collection of information, data and document needed to fulfil the requirements set out in Article 9;
- Risk assessment measures as referred to in Article 10;
- Risk mitigation measures as referred to in Article 11.
    - Including an independent audit function to check internal policies, controls and procedures relating to risk mitigation measures such as model risk management practices, reporting, record-keeping, internal control and compliance management, including the appointment of a compliance officer at management level for non-SME operators.

The due diligence exercise under Articles 9, 10 and 11 should be seen as an interlinked system, rather than purely as a fixed sequence. This has been made clearer by European Commission guidance published in May 2026 stating that "where the initial examination of available information indicates a negligible risk of non-compliance with Article 3(b), operators should not be required to carry out an in-depth data collection." [2] [3]

It is evident that risk-based due diligence should not be seen as a shortcut or simplification to the due diligence exercise, but rather as an enabler for companies to target the most salient risks and systemic issues in the supply chain.

For the initial examination of supply chains, production areas and countries of production, operators may use "publicly available information and other information related to the area of production or the supply chain that the operator is aware of prior to exercising due diligence".[4] referred to in Chapter 4.2 on risk assessment of this protocol, as well as the further sources of information provided in Chapter 16 on Information Sources.

In case, and based on the initial examination, an operator comes to the conclusion that certain risks do not exceed the level of negligible, those decisions shall be **motivated and documented**.

4a. Review of due diligence system and reporting

As per Article 12, operators shall review the due diligence system at least once a year, and where operators become aware of new developments which could influence the due diligence system, the system shall be updated to take account of those developments. A record of these updates will have to be kept for five years.

[2] According to the European Commission Guidance document as publish in May 2026 (page 19), in depth-data collection involves systematically collecting comprehensive legal documentation for each individual plot of land, obtaining specific types of documents such as individual land titles, or compiling an exhaustive list of all potentially relevant laws, legal documents or data.

[3] European Commission Guidance document, May 2026, p. 18-20.

[4] European Commission Guidance document, May 2026, p. 19.

All operators that are not a small- or medium-sized enterprise (SME) shall also publicly report on the due diligence system. This reporting shall also include the steps taken to fulfil the obligations under Article 8.[5] This report shall include:

- A summary of the information referred to in Article 9(1), points (a), (b), and (c)
- The conclusions of the risk assessment carried out pursuant to Article 10 and measures undertaken pursuant to Article 11 and a description of the information and evidence obtained and used to assess the risk;
- Where applicable, a description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders or of the civil society organisations that are present in the area of production of the relevant commodities and relevant products.

In line with Article 12(5) of the EUDR, the information collected will be kept and stored for a period of at least 5 years, or longer if required by Customers as stipulated in a Contract, to allow for a sufficiently long preservation of data given the shelf lives of cocoa products.

[5] This reporting can also be done under other reporting requirements prescribed by EU law in case an operator also falls in scope of other legislation such as the Corporate Sustainability Reporting Directive (CSRRD) in line with the EU Sustainability Reporting Standards (ESRS). For more detail, see FAQ 9.9 as published by the European Commission on 4 May 2026.

4.1 Article 9 – Information requirements

Under the information requirements as stipulated in Article 9 of the Regulation, Operators first placing cocoa beans and cocoa products on the EU market commit themselves to collect at least the following information.

Text of EUDR Article 9	Information required	Cocoa sector answer
a. A description, including the trade name and type of the relevant products as well,	Description of the products including Trade name	Conforms to the FCC Contract Rules for Cocoa Beans' requirements relating to Declaration of Shipment, including the following: **9.1.1 Declaration of Shipment** The Seller shall send a Notice, to be referred to in these Contract Rules for Cocoa Beans as a Declaration of Shipment, to the Buyer which shall contain the following "..": (b) Description of goods shipped, including their origin
b. The quantity of the relevant products; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or, where	Quantity	FCC Contract Rules for Cocoa Beans (March 2023) **8.3 QUANTITY** 8.3.1 Cocoa Beans The contract quantity is net of any tare and is subject to a tolerance of plus or minus 1.5 per cent of the weight at time of shipment, with the exception of shipped weight contracts where the tolerance is plus or minus 0.5 per cent. For in store/on truck/on railcar/on

	applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement;		barge contracts the tolerance is based on the weight at the time of delivery."[6]
c.	The country of production and, where relevant, parts thereof;	Country of production	Conforms to the FCC Contract Rules for Cocoa Beans' requirements relating to Declaration of Shipment, notably 9.1.1 (b) (b) Description of goods shipped, including their origin
d.	the geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of	Geolocation of all plots of land where the commodities were produced	a) plot information no larger than 4 hectares is based on self-declared information given by the cocoa producer and with GPS coordinates with 6 decimal digits b) plot of land of more than 4 hectares is polygon-mapped and 'shape, GeoJson' format, or any format that can be converted to GeoJson, given linking to the plot of land with 6 decimal digits.[7]

[6] Changes in weight can occur as a result of changes in humidity.
[7] If available, polygons are the preferred option for geolocation also for plots of land under 4 ha, however the reality is that for many plots of land this data is not yet available.

	land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being placed or made available on the market or exported; (…); for all other relevant products of Annex I, the geolocation shall refer to the plots of land;	Date or time range of production	Date of production for cocoa beans will be indicated in cocoa season period (e.g. 2023-2024) or year of production."[8] For example, cocoa harvesting in West Africa concentrates in two periods with the main crop running from October to March and the mid-crop from May to August
e.	The name, postal address and email address of any business or person from whom they have been supplied with the relevant products;	Name of the company or person from whom the products have been supplied	• Tier 1 Supplier name
		Postal address of the company or person from whom the products have been supplied	• Tier 1 Supplier registered address
		Email address of the company or person from whom the products have been supplied	• Tier 1 Supplier email address (of the principal contact)
f.	The name postal address and email address of any business, operator or trader to whom the relevant products have been supplied;	Name of the company, operator, trader to whom the products have been supplied	• Client's name[9]
		Postal address of the company, operator, trader to whom the products have been supplied	• Client's registered address
		Email address of the company, operator, trader to whom the products have been supplied	• Client's email address (of the principal contact)
g.	Adequately conclusive and verifiable information that the	Adequately conclusive and verifiable information that the relevant products are deforestation-free	• Plot size estimates for GPS points may be collected

[8] Frequently Asked Question, Implementation of the EU Deforestation Regulation, European Commission, May 2026, Question 1.25, p. 21.
[9] As operators first placing cocoa beans and cocoa products on the EU market do not necessarily have a client at the moment of importing, this element of Article 9 is interpreted as storing the information once relevant products have been supplied, which would be after the moment that a Due Diligence Statement for import has been submitted. This element would in that case also not be relevant for risk assessment.

relevant products are deforestation-free;[10]		• Sufficient traceability information across the supply chain including transaction records (which can include receipts), commercial and/or logistics documentation. • The results of a Deforestation Risk Assessment (DRA) will be available
h. Adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity	Adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity.	• Lists of legislation of country of production (additional information here) • Repository of relevant legislation.[11] • Contracts between the operator and the Tier 1 Supplier including the obligation to respect relevant national legislation • Results from analysis of supply chain questionnaires (see this section of the document)[12] • Internal company grievance mechanism (see here)

[10] This information, together with the information from Article 9.1(d) will be assessed through the deforestation risk assessment methodology under Article 10.
[11] To be made available by European Commission by December 2026.
[12] According to page 20 of the European Commission guidance document as published in May 2026, voluntary self-declaration of producers of relevant commodities in which a producer declares that the product was produced in accordance with the legislation of the country of production can also be useful.

4.2 Article 10 – Risk assessment

The risk assessment under Article 10 of the EUDR will be reviewed on an annual basis, in accordance with paragraph 4 of this Article which reads that 'operators shall document and review the risk assessments at least on an annual basis and make them available to the competent authorities upon request.

As reviewing a risk assessment solely on an annual basis could disregard risks that occur as a result of certain developments and events, it has been agreed to develop a non-exhaustive list of factors that would trigger an ad-hoc risk assessment review. This non-exhaustive list of triggers for an ad hoc review of the risk assessment is included in this protocol.

For the risk assessment, three categories have been identified:

1. Deforestation
2. Compliance with relevant legislation of the country of production
3. Traceability

The risk assessment takes into account data of both the supply chain (Articles 9 and 10) and risk factors at the country (or parts thereof) level (article 10). The latter are based on widely accepted public indices like the Transparency International 's Corruption Perception Index (CPI)2023 for Article 10.2 (h), World Bank's Governance Index (WGI) 2023 and OurWorldInData Human Rights Index for Article 10. 2 (h).

This chapter contains an indicative list which may be used for the risk assessment. For each element of the risk assessment, a classification will be provided by the operator. Based on each of the individual assessments an overall conclusion will be drawn. In case this conclusion points to a risk larger than negligible, risk mitigation measures under Article 11 will be taken.

The results of the grievance mechanisms established by each company will feed into the risk assessment for each of the three categories.

According to Article 13 of the EUDR, for products produced in low-risk countries (according to the Benchmarking System)[13], operators do not have to undertake the full risk assessment except for assessing the complexity of the supply chain and the risk of circumvention of the EUDR or the risk of mixing with products of unknown origin or origin in high-risk or standard risk countries.

However, if an operator 'obtains or is made aware of any relevant information, including through the assessment of the supply chain and risk of mixing or circumvention or through substantiated concerns, pointing to a risk of non-compliance, then the full risk assessment and mitigation obligations apply. Therefore, and as benchmarking ratings can change from one day to the other, it is recommended that operators first placing products from low-risk countries on the market still carry out a risk assessment in line with Article 10.

[13] For the ratings of the top 35 cocoa-producing countries according to the benchmarking system, see Annex III.

Common risk factors:

The assignment of risk to the relevant country of production or parts thereof in accordance with Article 29 (10.2(a))

For each of these three categories, special attention will be paid to the assignment of risk to the relevant country of production or parts thereof in accordance with Article 29 of the Regulation.

Since the methodology underlying the benchmarking ratings is limited to an assessment of three criteria, detailed considerations based on the risk ratings and conclusion therefrom will also be limited in their contribution to the overall risk assessment.[14] The three criteria as used for the benchmarking system are:

- Rate of deforestation and forest degradation
- Rate of expansion of agriculture land for relevant commodities
- Production trends of relevant commodities and of relevant products.

A change in classification according to the country benchmarking system should not apply retro-actively. Consequently, operators first placing on the EU market will review the risk assessment following a change in country benchmarking rating.

Conclusion of the meetings of the Commission expert groups supporting the implementation of this Regulation 10.2(k)

If available, the conclusions of expert group will be taken into account, and if necessary will lead to mitigation measures and/or a review of the risk assessment framework.

Substantiated concerns submitted under Article 31, and information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation 10.2(l)

Once submitted to competent authorities (or once well founded) will be taken into account and by the operator first placing on the market will fully cooperate with any subsequent request from the respective competent authority. In order to sufficiently address the concerns raised, operators will need to receive the information from the Competent Authority without undue delay and with all relevant details and supporting evidence, allowing the operator to assess the risk and if needed to mitigate this risk, if larger than negligible.

The history of non-compliance of operators or traders in the cocoa supply chain will be monitored and taken into account of the risk-assessment based on the publication of final judgements as published by the European Commission in accordance with Article 25(3) of the Regulation.

[14] Commission staff working document on the methodology used for the benchmarking system, 25 May 2025.

1. Deforestation risk factors

Level corresponds to the level at which the risk analysis by the operator should take place.

Each operator is expected to categorise and document their risk ratings.

Risk criteria	Level	Source	Risk rating
10.2(b) the presence of forest in the country of production or parts thereof	Country	Reference maps Global Forest Resources Assessment 2020 - FAO	Low Medium High
10.2(f) prevalence of deforestation or forest degradation in the country of production or parts thereof	Country	Results of the benchmarking, public reports including from Global Forest Watch, methodology	Low Medium High
10.2(g) the source, reliability, validity, and links to other available documentation of the information referred to in Article 9(1) including:	Supply chain	Supplier questionnaire answers should be requested from Tier 1 Supplier	Low Medium High
• Geolocation data	Supply chain	Company data through the mapping of farms. Polygons and data points will be checked on an annual basis or more often if the composition of the supply chain changes significantly	Present or not
• Time range of production	Supply chain	Company data through the availability of crop year data	Present or not
• Plot size	Supply chain	Company data through obtaining plot size data including through Supplier questionnaires	Present or not

• Deforestation risk assessment	Supply chain	Conducted by operator first placing on the market based on a methodology in which multiple sources of data (both open and/or private) should be used as inputs for greater accuracy.	Low Medium High
10.2(m) any information that would point to a risk that the relevant products are non-compliant;	Supply chain	Substantiated concerns and grievance mechanism will allow operators to receive additional information	Yes / No
10.2(n) complementary information on compliance with this Regulation,		national traceability systems, company traceability systems, certification schemes, verification, audits. Self-conducted audits should be based on an audit-process plan to verify compliance with the obligations under the EUDR, and be well-documented.	Yes / No

2. Legality risk factors

Risk criteria	**Level**	**Source**	
10.2(c) presence of indigenous peoples	Country > region	Publicly available information and company information. If there is a minimum of 3 documented sources of information showing that there are no indigenous peoples or that the definition of indigenous is not applicable in the context then the reasonable conclusion that there are none can be reached.	Yes / No
10.2(d) consultation and cooperation in good faith with indigenous peoples	Country > region	Supplier questionnaire answers should be requested from Tier 1 Supplier.	Low Medium High

10,2(e) duly reasoned claims by indigenous peoples	Supply chain	Supplier questionnaire answers should be requested from Tier 1 Supplier.	Low Medium High
10.2(g) source, reliability, validity and links to other available documentation of the information referred to in Article 9(1) including:			Low Medium High
• Land use rights	Supply chain	Company data, using where applicable proof of land use rights. When a farmer is allowed to sell its cocoa, for example through a national government-mandated traceability system, no land title is required.[15] A land title is also not required when not required under national law.	Low Medium High
10.2(h) concerns in relation to the country of production and origin or parts thereof such as:			
• Level of corruption	Country	2025 Corruption Perceptions Index	Low Medium High
• Prevalence of document and data falsification, lack of law enforcement	Country	World Governance Indicators	Low Medium High
• Violations of international human rights	Country	Our World in Data – human rights	Low Medium High

[15] Frequently Asked Questions, European Commission May 2026, Question 1.10, page 15.

• Armed conflict	Country	RULAC: Rule of Law in Armed Conflicts	Yes / No
• Presence of sanctions imposed by the UN Security Council or the Council of the European Union	Country	• United Nations Security Council Consolidated List • EU autonomous sanctions regimes • Consolidated List of Persons, Groups. and Entities Subject to EU Financial Sanctions	Yes / No
10.2(m) any information that would point to a risk that the relevant products are non-compliant	Supply chain	Substantiated concerns and admissible notifications submitted through grievance mechanism.	Yes / No
10.2(n) complementary information on compliance with this Regulation	Supply chain	National traceability systems, certification, verification schemes, audits, where available government-issued operating licences. Self-conducted audits should be based on an audit-process plan to verify compliance with the obligations under the EUDR, and be well-documented.	Yes / No

3. Traceability risk factors

Risk criteria	Level	Source	
10.2(g) source, reliability, validity and links to other available documentation of the information referred to in Article 9(1)	Supply chain	Transaction records (which can include receipts) commercial and/or logistics documentation, polygons, GPS-data, amongst other data sources • Availability of first-mile traceability information • National traceability systems	Low Medium High

10.2(h) concerns in relation to the country of production and origin or parts therefore, including: corruption, law enforcement			
• Level of corruption	Country	[2025 Corruption Perceptions Index]	Low Medium High
• Prevalence of document and data falsification, lack of law enforcement	Country	[World Governance Indicators]	Low Medium High
10,2(i) complexity supply chain incl. risk of mixing	Supply chain	The assessment will take into account the number of processors and/or steps in the supply chain before the product was placed on the EU market.[16] Beans will be able to be connected to the plot of land where they were produced through the information provided under Article 9. For processed products, see here.	Low Medium High
10.2(j) risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring	Supply chain	Options to assess the risk include: auditing, verification, Certification of cocoa, checked by the operator, or not checked. National traceability systems, if available.	Low Medium High

[16] European Commission guidance, May 2026, p. 16.

10.2(m) any information that would point to a risk that the relevant products are non-compliant	Supply chain	Substantiated concerns and admissible notifications submitted through grievance mechanism.	Yes / No
10.2(n) complementary information on compliance with this Regulation	Supply chain	National traceability systems, company traceability schemes, certification schemes, audits • Supply chain status in terms of certification, (third party) verification or other voluntary schemes • Self-conducted audits should be based on an audit-process plan to verify compliance with the obligations under the EUDR, and be well-documented.	Yes / No

4.2.1 Triggers for ad-hoc risk assessment review

The following elements form a non-exhaustive list of events that would give rise to an ad-hoc review of the risk assessment according to Article 10(4) of the Regulation.

- Major changes in government policy with regard to agriculture, land rights and forests, as well as to data privacy regulations.
- Geo-political factors, including (civil) war, natural and humanitarian disasters.
- Major deforestation events, also caused by natural factors such as forest fires.
- Significant currency fluctuations with possible consequences in the form of cocoa smuggling.
- Designations or removal of designations of national park and/or protected areas.
- Major concessions awarded, also with regard to mining operations.
- Breakdown of IT systems and significant occurrences of cybercrime.
- Grievances submitted by stakeholders or substantiated concerns submitted to competent authorities under Article 31 of the EUDR.
- Change in country benchmarking rating.
- Conclusions of Commission Expert Group.

4.3 Article 11- Risk mitigation

Where the assessment of risk according to Article 10 points to a non-negligible risk, this risk will be mitigated through the recommended measures included in this chapter. These and other measures are at the discretion of each operator and can be used according to the level of risk found under the risk assessment of Article 10.

For instance, ground truthing is a last resort mitigation measure depending on the feasibility of it and according to the nature of the potential non-compliance.

If the classification of a country or part thereof changes from standard to high or from low to standard, operators first placing cocoa beans and cocoa products on the EU market commit to take mitigation measures within 6 months after change of rating.

This chapter is divided into two categories: deforestation and traceability, and legality. Each chapter contains suggested preventive, detective, and corrective measures.

Category 1: Deforestation and traceability

1.1 Deforestation or forest degradation caused by cocoa production (general risk)

Risk description

Cocoa originating from deforested land or linked to forest degradation as defined by the EUDR enters the supply chain.

Mitigation measures

1. **Preventive measures**

Operators first placing on the EU market may take the following measures to prevent deforestation from occurring through encroachment on forests as a result of cocoa production:

- Awareness raising and training at the level of farmers' organisations.
- Mapping including the presence and accuracy of forest maps + overlays + awareness of these forest layers and people who are farming in a forest.
- Cooperation with local government.
- Collaboration with national traceability system, if available.

2. Detection measures

<u>Comparison of geolocation data and forest maps</u>[17]

Plots and farmers' organisations and/or first aggregators:

- Farmer Organisations and/or first aggregators have a registry of all plots from which cocoa is supplied with other key information such as previous crop years' volumes and expected volume production, number and area of cocoa plots mapped in GPS polygons.
- Plots of land larger than 4 hectares are polygon-mapped. Plots of land no larger than 4 hectares have at least a centroid GPS coordinate or a referential GPS coordinate, corresponding to at least one latitude and one longitude point and using at least six decimal digits. The information is documented in the registry of plots, and geolocation data is made available to cocoa exporters and/or the next buyer in the supply chain.
- Plots and farmer organisations and/or first aggregators comply with the national traceability system applicable in the country of production, if this is in place, and Farmer Organisations and/or first aggregators have all the documentation and resources they need to officially register themselves and their product.
- Farmer organisations and/or first aggregators shall provide all relevant data to the next buyer in the supply chain, preferably in a digitised format.

Operators first placing products on the EU market:

- Operators collect the registry of plots from Tier 1 Suppliers and/or FOs listing plots from which cocoa is supplied (for instance which can include past and expected volume production, number, and area of cocoa plots polygon) and the geolocation data of farm units.
- If the deforestation risk assessment used under Article 10 indicates a non-negligible risk, a specific management procedure for the concerned farms may be set up and agreed between the Farmer organisation and/or first aggregator and the buyer to monitor the risk of deforestation.
- Auditing (internal or external).[18]

Grievance mechanism (at operator level):

- A grievance mechanism is operational that allows individuals and groups, including third parties, to (anonymously) report cases of deforestation or forest degradation in the cocoa supply chain.

3. Corrective measures

- Non-compliances identified (plots illegally located in forest areas, deforestation observed, non-respect of the procedure for farms located near to forest areas) are analysed to assess their severity (the Accountability Framework Initiative can be used

[17] Complementary to Deforestation Risk Assessment.
[18] Self-conducted audits should be based on an audit-process plan to verify compliance with the obligations under the EUDR, and be well-documented.

to assess the severity: intensity, scale, and persistence.[19]) and to understand the root cause. Depending on the level of severity, appropriate corrective measures are defined and followed by the operator concerned where the non-compliance occurred to prevent the non-compliance from recurring.

- In the event of a non-compliance identified and/or confirmed during internal or external audits or control by authorities, corrective measures are shared with the management of the organisation concerned. Buyers or authorities who participated in the identification of non-compliances resulting from audits and controls mandated by them also have a right of review over the implementation and monitoring of corrective measures. These measures may include removing the non-compliant plot of land from the supply chain. Field visits may be considered as part of this process.
- Based on the Accountability Framework Initiative Core Principles: "The buyer, with engagement of its Suppliers, manages non-compliance to resolve such issues expeditiously without enabling or promoting further non-compliance". [20]
  Depending on the severity of the non-compliance – as well as the Supplier's degree of culpability for it and the Supplier's commitment and capabilities to move towards compliance – suspension or exclusion of the Supplier may be warranted.
- Environmental restoration and compensation measures may be considered as part of the remediation measures to implement for observed cases of deforestation or forest degradation. [21]
- Cocoa companies and industry organisation may join and/or support public-private partnerships to protect remaining forests and other natural ecosystems. A successful example of this is the Cocoa & Forests Initiative (CFI).

1.2 Fraudulent origin of cocoa declared

Risk description

Deforestation or forest degradation may occur because non-compliant cocoa is fraudulently sold as compliant cocoa. These risks can include fraud on geolocation data of cocoa plots (to intentionally avoid reflecting a prohibited real location) or the intentional mixing of non-compliant cocoa with compliant cocoa. The members of the European Cocoa Association call for a proportionate approach where recalls due to fraud are used as a last resort after less invasive options have been considered, for example by taking out the relevant portion representing the non-compliant cocoa.

Mitigation measures

1. **Preventive measures**

[19] https://accountability-framework.org/fileadmin/uploads/afi/Documents/Operational_Guidance/OG_Supply_Chain_Management-2020-5.pdf - Section 4.2 Addressing Supplier non-compliance.
[20] https://accountability-framework.org/use-the-accountability-framework/core-principles/ - Core Principle 6.5
[21] See Accountability Framework Initiative Operational Guidance for reference https://accountability-framework.org/fileadmin/uploads/afi/Documents/Operational_Guidance/OG_Environmental_Restoration_Compensation-2020-52.pdf

Farmers, FOs or cocoa exporters:

- First aggregators and subsequent buyers in the supply chain are made aware of the requirements with which they are expected to comply in terms of sustainability and especially regarding traceability. They are in particular aware of the risks in case of fraud: the termination of the commercial Contract and exclusion of the Supplier by the buyer with financial and reputational consequences. This can be communicated through emails, trainings and included in commercial agreements.

Farmers and Farmers' organisations (FO):

- In the case of farmers, the requirements in terms of traceability and risks faced in case of non-compliance, especially in the case of fraud, are clearly explained and the understanding of first aggregators and/or farmer organisations is verified.
- Farmers' Contracts and Contracts with Famers' organisations (or Suppliers' code of conducts) explicitly mention the requirements with which they are expected to comply in terms of sustainability and especially regarding traceability.

Operators first placing products on the EU market:

- Before the cocoa season and prior to entering into a Contract with a new Supplier operators carry out preliminary due diligence, using as a basis the latest due diligence audit report on the Suppliers' procedures when available or the answers provided in the Supplier's questionnaire, to verify legality and assess the Supplier's ability to comply with traceability requirements and avoid fraud in particular.

2. Detection measures

Operators first placing products on the EU market:

- Formalise traceability procedure and Suppliers' traceability risk assessment (Suppliers' risk assessment can include, amongst others, external verification, internal auditing, certification).
- Develop internal controls adapted to the country risks and Suppliers' risks to verify the traceability documentation during the season through a credible methodology. In particular, before accepting deliveries of cocoa from FOs, the cocoa exporter may carry out risk-based checks in place to detect anomalies that could include yield checks.
- Develop internal audit-process plans based on country risks, Suppliers' risk assessment and internal control. Audits should be well-documented.
- Conduct verification on traceability throughout the cocoa season.

Grievance mechanism:

- A grievance mechanism is operational, allowing individuals and groups, including third parties, to anonymously report fraud cases found in the cocoa supply chain.

Authorities in the country of production:

- Develop or maintain a national traceability system and support cocoa supply chain actors to have the resources they need to use the system.

- Develop or maintain a system of prohibitive penalties in the event of fraud.
- Develop or maintain a system of regular and unannounced checks.

3. Corrective measures

- In case of fraud on traceability information, suspension, or exclusion of the operator responsible may be warranted as well as legal consequences.
- Environmental restoration and compensation measures can be considered as part of the remediation measures to implement. [22]
- Cocoa companies and industry organisation may support public-private partnerships to protect remaining forests and other natural ecosystems. A successful example of this is the Cocoa & Forests Initiative (CFI).

1.3 Traceability process failure for collecting, protecting, and storing the data

Risk description

The integrity of the traceability information has been compromised, due to unintentional human error or a technical problem in the traceability system.

Mitigation measures

1. Preventive measures

Any Supplier in the cocoa value chain:

- Suppliers are aware of the requirements with which they are expected to comply in terms of sustainability and especially regarding traceability. This can be communicated through emails, trainings and included in commercial agreements.

Operator first placing products on the EU market:

- Before cocoa season and prior to entering into a Contract with a new Supplier, buyers carry out preliminary due diligence to assess the Supplier's ability to manage and protect traceability information.
  Checks may include the assessment of specific criteria such as:
  - the level of formalisation of the traceability process.
  - the resources in place to ensure the effective implementation of the process and controls (including human resources and skills, degree of automation and quality of technical equipment, including digital equipment where applicable, etc.).

[22] See Accountability Framework Initiative Operational Guidance for reference https://accountability-framework.org/fileadmin/uploads/afi/Documents/Operational_Guidance/OG_Environmental_Restoration_Compensation-2020-52.pdf

2. Detection measures

Operators first placing products on the EU market:

- Formalise traceability procedure and Suppliers' traceability risk assessment (Suppliers' risk assessment can include, amongst others, external verification, internal auditing, certification.
- Develop internal controls adapted to the country risks and Suppliers' risks to verify the traceability documentation during the campaign. In particular, before accepting deliveries of cocoa from FOs, the cocoa exporter has risk-based checks in place to detect anomalies that could include yield checks.
- Develop internal audit-process plans based on country risks, Suppliers' risk assessment and internal control. Audits should be well-documented.
- Conduct verification on traceability throughout the cocoa season.

Grievance mechanism:

- A grievance mechanism is operational that allows individuals and groups, including third parties, to anonymously report traceability process failure happening in the cocoa supply chain.

Authorities in the country of production:

- Develop a national traceability system and support cocoa supply chain actors to have the resources they need to use the system.
- Develop a system of regular and unannounced checks.

3. Corrective measures

- Non-compliances identified (false information, loss of information, information leakage) are analysed to assess their severity (the Accountability Framework Initiative can be used to assess the severity: intensity, scale, and persistence.[23]) and understand the root cause. Depending on the level of severity, appropriate corrective measures are defined and followed by the operator concerned where the error occurred to prevent the error from recurring.
- In the event of an error identified during internal or external audits or control by authorities, corrective measures are shared with the management of the operator concerned.
- Based on the Accountability Framework Initiative Core Principles: "The buyer, with engagement of its Suppliers, manages non-compliance to resolve such issues expeditiously without enabling or promoting further non-compliance". [24]
- In the event of persistent errors, especially due to a lack of cooperation from the Tier 1 Supplier concerned to resolve the identified errors, its economic partners (operators first placing the relevant products on the EU market) have the right to terminate the agreed Contract in line with FCC Contract Rules.

[23] https://accountability-framework.org/fileadmin/uploads/afi/Documents/Operational_Guidance/OG_Supply_Chain_Management-2020-5.pdf - Section 4.2 Addressing Supplier non-compliance
[24] https://accountability-framework.org/use-the-accountability-framework/core-principles/ - Core Principle 6.5.

Category 2: Legality

Risk description

Sustainable cocoa production requires an enabling environment created by all entities active in the supply chain including by the government authorities of the country of production. Risks relating to legality can occur in the event in which this country does not have a sufficiently clear legal framework or is not sufficiently able to ensure the application of the laws in place relating to legal status of the area of production in accordance with Article 2(40) of the EUDR.

One company alone may not be able to fully mitigate risks related to legality.

Mitigation measures

1. **Preventive measures**

- Operators first placing products on the EU market use the output from Articles 9 and 10 to inform the internal Due diligence systems to prevent risks of infringements on the abovementioned topics to occur. Risks are assessed depending on the country risk specific to each topic.
- Operators first placing products on the EU market may cooperate and develop industry initiatives and public-private partnerships to foster progress on the areas identified in Article 2(40).

2. **Detection measures**

- Operators first placing products on the EU market use Supplier questionnaires and grievance mechanisms to identify, assess and, where required, mitigate risks of non-compliance.
- Operators may use additional detection measures including through auditing or other forms of internal or external verification.[25]

3. **Corrective measures**

- Law enforcement authorities in the country of production will be notified accordingly.
- Non-compliances identified (false information, loss of information, information leakage…) are analysed to assess their severity (the Accountability Framework Initiative can be used to assess the severity: intensity, scale, and persistence.[26]) and understand the root cause. Depending on the level of severity, appropriate corrective measures are defined and followed by the operator concerned where the error occurred to prevent the error from recurring.
- In the event of an error identified during internal or external audits or control by authorities, corrective measures are shared with the management of the operator concerned.

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[25] Self-conducted audits should be based on an audit-process plan to verify compliance with the obligations under the EUDR, and be well-documented.

[26] https://accountability-framework.org/fileadmin/uploads/afi/Documents/Operational_Guidance/OG_Supply_Chain_Management-2020-5.pdf - Section 4.2 Addressing Supplier non-compliance

- Based on the Accountability Framework Initiative Core Principles: "The buyer, with engagement of its Suppliers, manages non-compliance to resolve such issues expeditiously without enabling or promoting further non-compliance". [27]
- In the event of persistent errors, especially due to a lack of cooperation from the Tier 1 Supplier concerned to resolve the identified errors, its economic partners (operators first placing the relevant products on the EU market) have the right to terminate the agreed Contract.

[27] https://accountability-framework.org/use-the-accountability-framework/core-principles/ - Core Principle 6.5.

5. Transition period

The EU Deforestation Regulation entered into force on the 29th of June 2023 after which according to Article 38(1), an 18-month transition period commenced. In both December 2024 and December 2025, this period was extended by 1 year. Consequently, the Regulation enters application on the 30th of December 2026.[28] [29]

On the 22nd of December 2023, the European Commission published an updated iteration of its Frequently Asked Question document including three scenarios to outline the obligations for operators regarding relevant products placed on the EU market during the transition period. Based on these scenarios the following conclusion can be drawn:

1. Cocoa and chocolate products (HS codes 1801-1806) made from cocoa harvested during the transition period will be able to be sold after the date of application, as long as these products have been placed on the EU market before this date (30-12-2026) and that the operator can prove this with conclusive and verifiable evidence.

2. Derived products (and products processed after the date of application) made from cocoa harvested during the transition period will be able to be sold on the EU market as long as their ingredients have been placed on the EU market before the date of application (30-12-2026) and that the operator can prove this with conclusive and verifiable evidence.

3. In case a product is partly made with transition cocoa, then that part of the product will not be subject to the full set of obligations of the EUDR. The operator would need to prove with conclusive and verifiable evidence that those ingredients were placed on the EU market before the date of application. For the ingredients that were placed on the EU market after the date of application, the full set of obligations of the EUDR apply, as defined in Article 3 of the Regulation.

The three scenarios share one underlying principle: commodities and derived products produced during the transition period that are placed on the EU market before 30 December 2026 do not need to comply with EUDR obligations. Placing on the market is within this context interpreted as customs-cleared.

It is however important to collect evidence showing they were placed on the EU market before the application date. In order to provide conclusive and verifiable evidence that the relevant products were placed on the EU market by the date of application, the provision of a customs receipt should be sufficient in case of imported products. For EU produced goods, other documentation such a bill of lading, warehouse receipts or invoices should be sufficient.

Guidance published by the European Commission on 2 October 2024 confirmed that the deferred entry into application for small and micro enterprise operators (30 June 2027) will also exempt medium and large operators and traders further down the supply chain.[30]

[28] Small and micro-sized enterprises have an additional 6 months with their respective date of application on the 30th of June 2027.
[29] Both the December 2024 and December 2025 postponement are reflected in Article 38 of the current consolidated version of the Regulation.
[30] Subsequent iterations of the guidance document maintained this wording.

In April 2025, the European Commission confirmed through a new iteration of its FAQ that the transition period treatment also applies to products being re-import onto the European market if they were initially placed on the EU market during the transition period and subsequently exported from it.[31] In such a case, at the moment of re-import, an operator would merely have to include a 'conventional DDS number' into the customs declaration at import. This conventional DDS number has been provided by the European Commission.[32] This would for example apply to a situation where beans are imported between 30 June 2023 and 30 December 2026, processed into powder and exported to, for instance, Switzerland prior to or after 30 December 2026 for chocolate production. Once the chocolate made from these transition stocks would be imported onto the EU market, the importer can include the conventional DDS in a customs declaration and would not be required to conduct due diligence and would not have to submit a due diligence statement.

[31] Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, Version 5, May 2026, Question 9.2, page 86.

[32] The conventional DDS to inserted into customs documentation in case of re-import of transition stocks is 99EU9999999999.

6. Providing information to downstream operators and traders

Based on Article 4(7) operators will have to transmit the reference number of due diligence statements to the first downstream operator. This will be possible for cocoa beans and cocoa products once these have been placed on the EU market.

The revision of the Regulation in December 2025 significantly affects obligations of downstream operators. These obligations no longer entail liability for the product itself, and in that same vein the concept of ascertaining that due diligence was carried out has been removed. Since these obligations are now limited to registering in the Information System, collecting contact details of direct business partners and keeping those details for 5 years, and, only in case the supplier is an operator, collecting due diligence statement reference numbers, no further information will have to be provided.

Once an operator transforms a product into a relevant product with a different HS Code (for instance imported cocoa beans (HS Code 1801) into cocoa powder (1805)), then no due diligence statement reference numbers will be shared with the customer as the company becomes a downstream operator for the processed product.[33] [34]

In the event a Customer wishes to export and/or reimport, no due diligence statement will be required for this activity. Please see Chapter 7.1 for more detail on this matter.

In case of substantiated concerns, operators will be able to confirm to Customers that due diligence was exercised and that no or only negligible risk was found, allowing Customers to complete the verification exercise under Article 5.6. In the event that a downstream operator or trader does not know who the operators (importers) are, they are encouraged to satisfy their obligations under Article 5.6 by providing the competent authority with the information of who their suppliers are.

[33] Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, Version 5, May 2026, Question 3.8, page 40.
[34] Additional detail through practical examples can be found in Annex I to this protocol.

7. Import of processed cocoa products purchased from third parties outside of the EU

For the purchase of processed cocoa products, additional measure may need to be taken to be in the position to provide information under Article 9, to adequately assess the risk under Article 10, and potentially mitigate risks found if they prove to be larger than negligible.

Given the potential increased risk linked to processed cocoa products as a result of mixing, it is recommended for operators first placing these products on the EU market to conduct procedure-based auditing to ensure that their Suppliers are in conformity.

7.1 Export and re-import

For the **export of products** by operators and downstream operators, the following obligations apply to each actor.[35]

- In case the actor exporting a product is an *operator*, the DDS reference number(s) will have to be provided in customs documentation.[36]
- Where the exporting company is a *downstream operator,* a **TARIC certification code** will have to be provided instead of a DDS reference number.
    - This TARIC code will be a uniform code which will be provided by the European Commission at a later date.

For **re-import**, the following applies:

- When a company re-imports a relevant product that has already been in free circulation on the EU single market, it can insert a '**conventional reference number'** in the customs documentation.[37] A company re-importing is also seen as a downstream operator, meaning that reduced obligations under Article 5 apply.[38]

Proof that products had been on the European Union single market can be requested by competent authorities when re-importing products. This proof can be in the form of customs documentation, bills of lading, delivery notes or other similar documentation.

[35] Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, Version 5, May 2026, Question 5.6.1, page 66.
[36] Please note that under FAQ 3.8, an operator becomes a downstream operator when it has processed products into a different HS Code (for instance cocoa beans (HS Code 1801) processed into cocoa powder (HS Code 1805).
[37] As of July 2026, this conventional DDS has not yet been published by the European Commission.
[38] Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, Version 5, May 2026, Question 5.4, page 64-65.

When a product (re)imported onto the European Union single market consists of both new and re-imported ingredients (for example, a chocolate bar for which only the cocoa powder is re-imported, but the cocoa butter has not been on the EU market), a DDS will need to be created for the ingredients that have not been placed on the EU market before.

In the event of re-import, it is advised for (downstream) operators to ensure that procedures are in place aimed at avoiding mixing relevant products that have been on the European Union single market with products of unknown origin. In case a product placed on the EU single market consists for one part of re-imported components, and for the other part out of component which have not already been subject to due diligence, then due diligence (and DDS submission) will need to be undertaken only for that part.

8. Reference maps

8.1 Approach to maps

As no map is perfect and given the fact that accuracy rates of maps vary, it is recommended for operators to use multiple sources of data.

8.2 Sources (open/ public (EU, national), commercial)

Open sources:

- 2020 Forest Cover Map of the Cocoa Growing Regions of Ghana for EUDR
- Carte d'occupation des sols de la Côte d'Ivoire de 2020
- Cameroon Forest Atlas
- European Forest Initiative - Cocoa Insight November: the role of spatial information for EUDR due diligence
- EU observatory on deforestation and forest degradation (version 3)
- ForestAtRisk – CIRAD
- Google's Satellite Embedding dataset - Annual, global commodity tree crop maps (coffee, cocoa, oil palm and rubber) (blog article here)
- Hansen data set tree cover loss
- IUCN
- Natural Lands
- Tropical Moist Forests - JRC

Private sources:

- Airbus
- NGIS
- Enveritas
- FarmForce
- Satelligence
- Space Intelligence

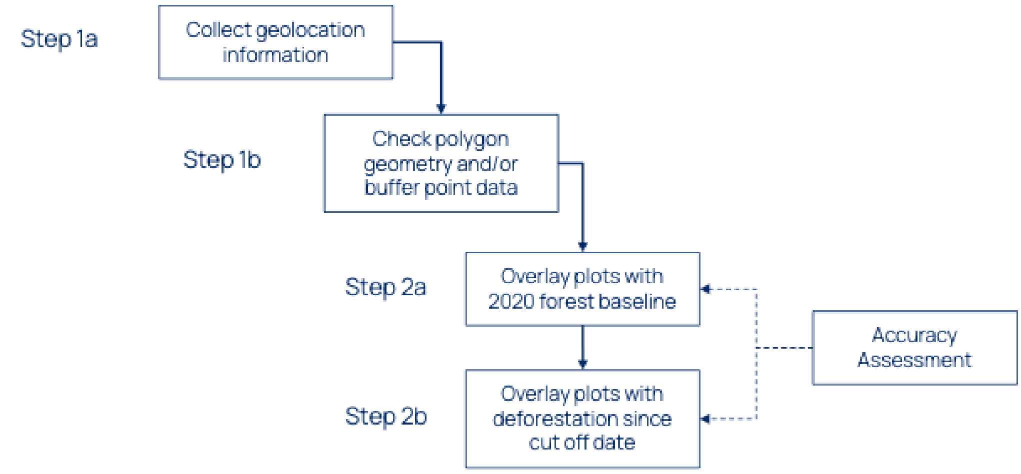
8.3 Approach to map updates

Operators first placing cocoa beans and cocoa products on the EU market commit themselves to update the reference maps at their disposal in between crop years to ensure that the new harvests are in conformity with the Regulation.

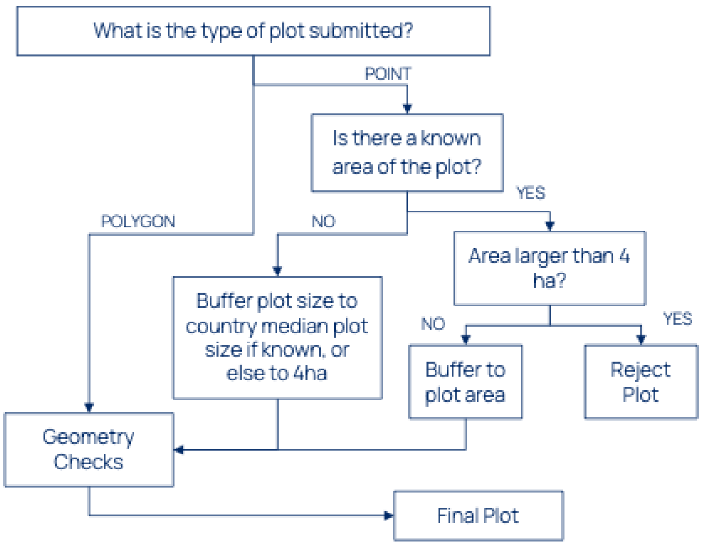
9. Deforestation Risk Assessment Methodology

Information collected under Article 9.1 (d) and 9.1 (g) will be assessed through the deforestation risk assessment under Article 10. For this purpose, a methodology will be used, and it is recommended to use multiple sources of data.

Methodology Overview



Step 1b. Check polygon geometry and/or buffer point data

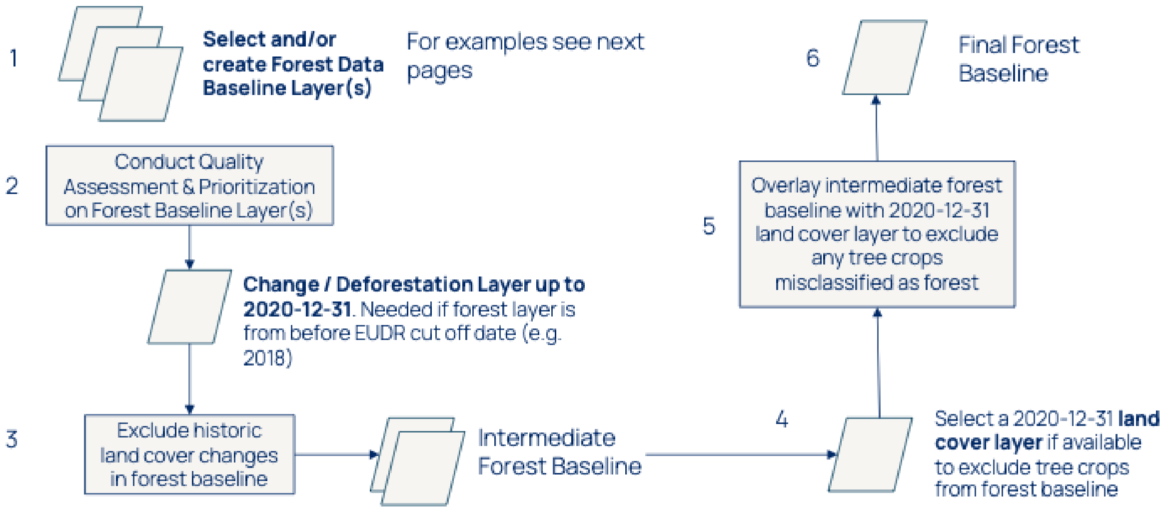


Plot A was submitted as point coordinate and buffered to a 4 hectare plot.

Plot B was submitted as valid polygon, which means it is adopted as-is for deforestation-free assessments.

Plot Check
Step 2a. Forest Baseline

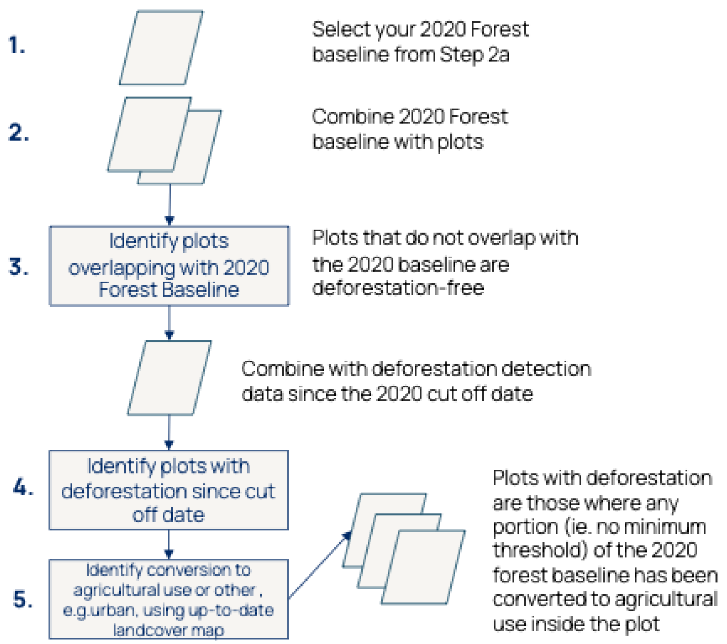
According to the new guidelines from the EC, land can be fallow up to 10 years if it can be proven that this is because of e.g. flooding, economic or succession issues etc. Otherwise the plot of land should be considered as forest when it possesses the characteristics of the FAO forest definitions.



Plot Check
Step 2b. Cocoa Plots and Deforestation *

* EU definitions: 'deforestation' means the conversion of forest to agricultural use, whether human-induced or not.

Conversions to e.g. roads are not considered deforestation under this definition



10. Minimum recommendations for traceability

Under the EUDR, Supplier (all actors prior to CIF) Traders, Operators, which includes Downstream Manufacturers (Brands), may have slightly different traceability requirements to fulfil.

For operators first placing cocoa on the EU market:

The principal requirement is to be able to trace the production location to the farm plot level for Batches/Lots within Bills-of-Ladings entering the EU Customs area accompanied by a Due Diligence Statement and GeoJSON file of those production locations. These elements can contribute to achieve traceability:

a) **GPS point Mapping** of Farm Plots less than 4 Hectares.
b) **Polygon Plot mapping** for Plots greater than 4 Hectares.
c) **100% of Production Plots Mapped:** 100% farm mapping to all production locations is required. To ensure compliance, the circumvention measures are advised namely 3rd party Verification, Internal Audit, and/or Yield Limit Checks.
d) **European Commission's traceability compliance** guidance is available online and should be consulted if doubts on specific technical implementation are raised in the context of EUDR.[39]
e) **National Traceability Platforms and 3rd party or 'Open Chain' Traceability systems:** Where in the supply chain, upstream suppliers/aggregators are part of either national or proprietary or open traceability platforms, then this should be documented into traceability reporting at the point of overlap in the systems (such as a farmer certificate, national land mapping cadastre or public supplier registry). Traders and Operators should adopt/integrate these national and open systems to the maximum extent possible to ensure legality and efficient interoperability.
f) **3rd Party Chain of Custody:** Association of those plots to a Farmer (producer's national ID when available and/or unique identification code) or SME (business registration ID and/or other supplier's unique identification code), along with the minimum Supplier information which the EUDR explicitly requires documentation of SME and Suppliers to a minimum level
    - Name
    - Address
    - government issued business operating licences or company registration number (where available).
g) **Documentation of the "First Aggregation Point" - Transaction Receipts or Good's Receivable Notes**: Documentation of the link between lots procured by a First aggregator/Supplier and that business registration ID or producer who received payment for a good's received note upon procurement.
h) **Internal chain of custody** which documents the transportation, warehousing, handling and any processing of those procured lots up to the point of importation of such batch of cocoa beans or products as presented for customs clearance by EU Customs Agents. This should include relevant reference numbers (or identification codes) of

[39] This information can be found here: https://green-business.ec.europa.eu/deforestation-regulation-implementation/traceability_en

transport documents as well as clear systems and procedures for "static" events (warehouses, processing factories etc.)[40]

[40] ISO 22095:2020 can be used for chain of custody standards: https://www.iso.org/standard/72532.html#stages

11. Avoiding circumvention

Traceability systems have many elements which are dependent on good faith data capture by the supply chain participants throughout the chain of custody. To provide credible assurance to regulators and 3rd parties to the supply chain that traceability is functioning as intended, the cocoa sector should adopt the following known measure to avoid human circumvention of systems:

1. **Clear and well documented procedures** for Suppliers and facility or warehouse operators. At each stage in the chain of custody, the responsible parties should have a consistent approach to documenting transactions, segmentation, or blending processes. These procedures should be in localised languages and available to provide to regulators and 3rd party auditors on request.
2. **Segregation of compliant vs noncompliant beans:** Processes should be in place across the supply chain actors to segregate cocoa beans as per EUDR requirements. Farmers need to ensure that their deliveries are solely coming from their declared plots. Suppliers should ensure that beans received from registered and approved farmers are not mixed with any other beans at any stage during their handling. Farmer groups should ensure that beans received from registered and approved farmers are not mixed with any other beans at any stage during their handling. In case the compliance of the relevant batch cannot be guaranteed, the batch shall be managed separately from compliant volume, and only reintegrated into the compliant flow once compliance is proven and accepted by the operator.
3. **3rd Party Audit and Assurance** Schemes: This mechanism has widespread adoption and acceptance across supply chains and provides a regular check on whether traceability procedures are in fact being followed as described. Additionally, it incentivises those individuals and businesses being audited to maintain operational discipline and consistency to reduce business risks to the sector. Sectoral Guidance is based on comprehensive research of the EUDR including how measures have been applied in timber, palm oil, and other sectors and may be used by the cocoa sector in complex supply chain situations. Sectoral Guidance cautions operators that schemes will not fulfil all EUDR requirements but may fulfil elements. Key elements of the guidance on 'complex supply chains' and the role of schemes include:
   - Ability of the scheme to provide required information accompanied by evidence that is "adequately conclusive and verifiable", as set out in Article 9.
   - Exclusion of mass balance or claim and label-based schemes which only apply to a certain percentage of a product (less than 100%)
   - Transparent periodic, random and independent checks (including through audits) on compliance of the certification or third-party verification scheme with their own standards, rules and procedures
   - Effective controls for verification of volumes across supply chains,
   - Existing substantiated reports about possible shortcomings or problems of the certification or third-party verified scheme concerned in the countries from which the relevant commodities or substantiated reports concerning a given producer or trader using the certification or

- Compliance of the certification or third-party verification scheme with international or European standards (e.g., the relevant ISO-guides),"[41]

4. **Internal Audits**: These should be carried out by operators in the supply chain to supplement 3rd party inspections and provide consistent information to verify compliance with traceability procedures at the facility and procurement level.
5. **Effective Controls for Volumes across supply chain**: To better ensure integrity in the traceability from the point of production through to placing onto the EU market, it is advisable to impose an annual volume summary at key points of aggregation or distribution where circumvention is a concern. This can include incoming/outgoing volumes for the product and should be reconciled at least once a year if not once per procurement season. An example applied at a supplier facility could include:
   - inputs received
   - inputs used for production - conversion factors (if applicable)
   - inputs still in stock
   - outputs still in stock
   - outputs supplied
6. **Yield Limit Checks:** At point of aggregation during procurement season: when there is historical data available and considered of sufficiently good quality, this measure can be one of the most effective in avoiding the circumvention of traceability systems in upstream procurement and is therefore a good example of 'effective control for verification of volumes across supply chains'. First aggregators (Local Buying Agents, SME suppliers, cooperatives and other procurement counter parties) should be required to substantiate how many farms a volume has originated from, roughly how many hectares the farm sizes are, and therefore what is a plausible procured volume from those farm plots based on average or maximum yield figures for the country of production region.
   - By extension, Suppliers providing the number of farms they include in the sourcing of a procured lot can be used for estimating the number of upstream farmers and their hectarage in any given supply chain.
   - Traceability is better substantiated with the Yield Limit check on the number of upstream farmers and the number of plots, including plot size. Particularly as upstream farms may have a certain level of churn in and out of the supply chain on an annual basis. Effective yield limit checks usually make a distinction between yield limit checks at farmer level and at farmer group level. Yield limit checks at farmer level define the maximum amount that a farm can produce without infiltration. The mechanism needs to acknowledge that the spread of yield performance across a large number of farms can vary significantly from one farm to the other and should leave room for high performing farms not to be penalised. Yield limit checks at farmer group level define the maximum amount that a farmer group can deliver to an operator without a risk of infiltration from unknown origin. The yield limit checks at farmer group level are usually based on a single threshold defined as the average yield for the region/country.
7. **Responsiveness to Non-Compliances and Credible Grievances/Complaints:** As the EUDR will ultimately affect millions of smallholder farmers across multiple countries and product supply chains, 100% assurance is unrealistic from a risk management perspective and Operators should anticipate and have in place responsible business

[41] European Commission Guidance document, May 2026, p. 28.

procedures for managing non-compliances that may be identified by internal audits, 3rd party inspections, and complaints through the Grievance system. Sourcing and procurement teams should be informed in advance through their operational procedures how to manage Suppliers, farmers, or internal business units which may need to correct or improve their implementation of traceability should a non-compliance be identified. Measures may include mandatory compliance trainings, on boarding to digital traceability systems that provide additional transparency, increased frequency of audits and inspections, or in some cases discontinuing procurement relationships for EUDR segmented supply if necessary.

12. Relevant national legislation of the country of production

Under Article 3(b) of the EUDR, operators are required to assess compliance with the relevant legislation of the country of production, as defined in Article 2.40. To facilitate this, the European Commission will publish a repository of relevant laws for producing countries by December 2026. By this time, due diligence will have already been conducted and completed for the first shipments of products entering the European Union single market after the entry into application of the EUDR on 30 December 2026.

The EUDR defines legality by reference to specific areas of law, yet some of these areas—particularly certain labour rights and human rights provisions—do not appear to be directly linked to the legal status of the area of production. This creates an inherent tension within the definition of legality. While the Commission has proposed one interpretation of how this tension should be resolved through its guidance document, the scope of the legality criterion remains subject to debate. Against this background, the ECA is proposing the following interpretation to be used by the cocoa sector. The scope of legality, as outlined in Article 2.40, must be read in light of the objectives of Article 1.1, namely, to minimise the European Union's contribution to deforestation and forest degradation worldwide, and to reduce the Union's contribution to greenhouse gas emissions and global biodiversity loss.[42] [43] In addition, only laws *applicable to the legal status of the area of production* should be deemed as relevant. Consequently, if a law in a producing country does not apply to the area of production, it would not match the requirements of Article 2.40 and can therefore not be considered as relevant.

For instance, the following types of laws <u>can</u> generally be considered as relevant:

- Regulations concerning land titles
- Zoning laws regulating what purposes land can be used for
- Designations of national parks and protected areas
  - *Production within protected areas (enclaves), if authorised by a government authority, would not amount to a legality violation*
- Legislation regulating claims to land (including by indigenous peoples)
- Permits required to harvest from any given area of land
- Regulations applying to the use of pesticides (if the objective aligns with those of the EUDR, for instance fostering biodiversity)[44]
- Regulations on endangered species

And consequently, the following examples of types of laws are considered out of scope:[45]

- Most labour laws, including child labour and forced labour
- Most human rights laws, except for the right to land (property)

Operators shall **motivate and document** why certain laws are deemed to be out of scope.

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[42] In this context, it is important to note that the EUDR contains this limitation in scope through the explicit mentioning of the objectives of the Regulation whereas the EU Timber Regulation did not.

[43] Chapter 6 of the European Commission guidance document, May 2026. This notably includes the following: "*(…) Article 2(40) of the EUDR must be read in the light of the objectives of the EUDR as laid down in Article 1(1)(a) and (b), meaning that legislation is also relevant if its contents can be directly linked to halting deforestation and forest degradation in the context of the Union's commitment to address climate change and biodiversity loss.*"

[44] Please note that pesticide use is regulated in several cocoa producing countries. The risk will depend on the specific of each country. The European Forest Institute (EFI) notes, for instance in relation to Ghana, that "it is not very common to see unregistered pesticides on the market or used on farms."

[45] Please note that these laws can be subject to other EU legislation including the Forced Labour Regulation and Corporate Sustainability Due Diligence Directive.

Land tenure systems vary in cocoa producing countries. The European Commission's reference to land titles in its FAQ, mentions that if farmers are legally allowed to sell their product under national law, that would also mean that operators would meet the legality requirement when sourcing from those farmers. In addition, the FAQ states that if possession of a land title is not required under national law, then it is not required under the Regulation.[46] In addition, in supply chains dominated by smallholder who often lack documented land use rights, which are also often not required by law, due diligence could also include a check that there are not land conflicts in the sourcing area. This can for instance be done through consultation of NGO reports, (local) stakeholders or (local) media.

For the assessment on the presence of indigenous peoples under Article 10, a minimum of 3 documented sources of information showing that there are no indigenous peoples or that the definition of indigenous is not applicable in the context, should provide the foundation of a reasonable conclusion that there are no indigenous peoples present can be reached. In the event, these documented sources indicate the presence of indigenous peoples in a sourcing area, the operator will assess whether these have been consulted and that their rights have been respected.

As part of reviewing and updating the due diligence system under Article 12(2), operators will commit to include legislation, if deemed relevant, in subsequent due diligence within reasonable time in the event that the repository of relevant national legislation includes legislation that was not part of an operator's due diligence exercise. This repository is expected to be published by the European Commission by December 2026,

[46] Frequently Asked Questions, Implementation of the EU Deforestation Regulation, European Commission, May 2026, Question 1.10, page 15.

13. Due Diligence Supplier questionnaire

As auditing each single Supplier is neither feasible nor economically viable, operators first placing on the EU market under this protocol, commit themselves to utilising Supplier questionnaires that will be sent to Tier 1 Suppliers who will subsequently share a further questionnaire tailored to farmer organisations, cooperatives, and/or first aggregators.[47] Operators under this protocol will have an obligation to inform Tier 1 Suppliers, farmers organisations, cooperatives and/or farmers about the existence of a grievance system.

It is recommended that the use of this questionnaire is included in or linked to Contracts with Tier 1 companies outside of the EU, and that a failure to respond to this questionnaire would mark a breach of contract. Tier 1 companies outside the EU should be contractually obligated to survey their Suppliers in order to get all required data in order to fulfil the EUDR's obligations.

Operators may provide support to Suppliers enabling them to provide adequate answers to the questionnaires.

This questionnaire is to be used for the purposes of Article 9 and Article 10 and is recommended to contain the following elements unless the operator has other means of obtaining the information:

Tier 1 questionnaire:

- Contact details of the person filling-in the questionnaire
    - Name
    - Name of company/legal entity
    - Registered address
    - Email address
- Do you have all the appropriate and legal required licenses to operate?
- Is information on EUDR requirements available to your Suppliers?
- Are there existing claims to the land used for the cocoa harvesting of your Suppliers? (in the absence of formal land titles)
- Do you and/or your Suppliers respect all relevant national legislation?
- In the past 5 years, have you or your Suppliers been penalised by an authority/jurisdiction for a violation of relevant national legislation? And if yes, please elaborate on when and what.
- Are you or your Suppliers subject to ongoing legal/administrative/civil procedures?
- Do you have internal complaints/alerts systems in place for detecting or notifying breaches of commitments covered by the EUDR?
    - And is information about this complaint system available to all workers in the communities you work with?

[47] In cases, this can also be directly at farmer level.

- Is your supply covered by certification, and if so what percentage?
    - And can you share the list of non-conformities?

- Do you audit your Suppliers?
    - And, for the purposes of this questionnaire, have you surveyed your Suppliers using the contents of Questionnaire to be used at level of farmer organisation, cooperative or first aggregator]

- If applicable, has FPIC been conducted by you or your Suppliers?

Questionnaire to be used at level of farmer organisation, cooperative or first aggregator

- Contact details of the person filling-in the questionnaire
    - Name
    - Name of company/legal entity
    - Registered address
    - Email address
    - Geolocation data

- Do you have all the appropriate and legal required licenses to operate?

- Do you have a farm registry including the plot size of all farms?

- In case, polygons are not available, what is the size of the relevant plot(s) of land?

- Has information on EUDR requirements been provided to you and farmers you source from? Including on your rights and obligations regarding the management of traceability information?

- Do you and farmers you source from have procedures in place and adapted resources to manage and protect traceability information.

- Do you and farmers you source from comply with the national traceability system applicable in your country and have you adapted resources to manage and protect traceability information as per national law?

- In case you are sourcing from a farm or farms with no formal land titles or land use rights, are you aware of any existing claims to the land used for the cocoa harvesting?

- Do you and farmers you source from respect all relevant national legislation?

- In the past 5 years, have you or farmers you source from been penalised by an authority/jurisdiction for a violation of relevant national legislation? And if yes, please elaborate on when and what.

- Are you or farmers you source from subject to ongoing legal/administrative/civil procedures?
- Do you and farmers you source from have access to an internal complaints/alert system for detecting or notifying breaches of any legal commitments?
- Are the farms concerned covered by cocoa sustainability programmes and/or certification or verification?
- Have you or farmers you source from been subject to audits?
- If applicable, have you conducted FPIC?

14. Framework for grievance mechanisms

As first placers on the EU market do not have full control over cocoa farms and cocoa farmers, nor should this be a desired outcome, a mechanism will need to be created allowing companies to receive any additional information enabling them to identify, assess, and mitigate risks of non-compliance.

To this end, each company will create a Portal through which stakeholders (both natural and legal persons) can submit grievances with regard to perceived or witnessed potential non-conformity with the relevant legislation of the country of production, report deforestation or forest degradation in the supply chain of the respective company, and notify the company of potential mixing or circumvention.

Substantiated concerns submitted to a competent authority will be handled as grievances in case the competent authority brings it to the operator's attention in the course of its necessary steps under Article 31.2 of the Regulation.

These grievances will be deemed as admissible and subsequently assessed by the company if the following requirements are met:

- The notification is sent through a dedicated Portal as communicated through the website of the respective company.
- The sender of the notification is identifiable through name and contact details or has chosen to remain anonymous.[48]
- Supporting evidence.
- Details relating to the complaint, including sufficiently precise information to localise the issue reported.

A grievance submitted must be distinguished from a substantiated concern.[49] In case a grievance submitted reached the threshold of a substantiated concern, and is therefore able to establish a clear physical link with the physical product, the operator will inform both its customers and the competent authority in the EU Member States where it is based, accompanied with a statement that due diligence was exercised prior to the placing on the market and that no or only a negligible risk was found.

The above approach will be followed *unless* the submission does not constitute a 'duly reasoned claim' which would be the case if it would manifestly be missing *any* of the following three elements:

- **Scope of the alleged non-compliance**: *The grievance alleges non-compliance with Article 3(a) (the relevant product is not deforestation-free) or Article 3(b) (the relevant product was not produced in accordance with the relevant legislation of the country of production, as delimited by Article 2(40)*

- **Physical link**: *The information establishes a clear physical link between the alleged non-compliance and the specific relevant product placed, or intended to be placed, on the market.*

[48] Please note that the provisions of the EU whistleblower Directive (EU) 2019/1937 can apply.
[49] According to Article 2.59, a substantiated concerns is a duly reasoned claim based on objective and verifiable information regarding non-compliance with the Regulation, and which could require the intervention of competent authorities.

- **Materiality**: *The matter is of a nature that could require the intervention of competent authorities. Consistent with the principle of proportionality, de minimis matters, and matters where potential non-compliance has been mitigated to no or negligible risk prior to placing on the market (Article 11), do not meet this threshold*

Where a substantiated concern is submitted to a non-SME downstream operator or non-SME trader, that entity will inform its supplier at the same time as it informs the competent authority. Where potential future non-compliance has been mitigated prior to placing on the market, no follow-up action is required.

15. National traceability systems

The European Cocoa Association, CAOBISCO and the World Cocoa Foundation welcome the development in key cocoa producing countries with regard to the establishment of traceability systems. These systems, if rolled out effectively and in time, will be vital to ensure the inclusion of smallholder farmers in supply chains, through farm registration, and to ensure the competitiveness of producing countries themselves.

Through national traceability systems, information should be provided to operator first placing cocoa beans and cocoa products on the EU market relating to geolocation data of the plots of land, land use data as well as traceability data and the Chain of custody. In addition, these traceability systems could provide additional information relating to legality.

For the members of the European Cocoa Association, CAOBISCO and the World Cocoa Foundation it will be of critical importance that these traceability systems will be reliable and interoperable. This level of trust could be ensured through the external auditing of the national traceability systems if agreed by relevant authorities. In addition, adequate protection of personal data should be provided and should be irreversibly anonymised in line with standards developed in production countries including ARTCI.

16. Information sources

16.1 Open / public sources (non-exhaustive list)

- Accountability Framework Initiative (AFI)
    - Operational Guidance on Free, Prior, and Informed Consent
- Consolidated List of Persons, Groups and Entities Subject to EU Financial Sanctions
- Corruption Perception Index 2025 – Transparency International
- European Commission- Repository of relevant legislation - to be by December 2026.
- European Forest Institute - Legality Due Diligence Navigator
    - The EUDR legality criterion explained
    - Country tools
        - Cameroon
        - Colombia
        - Côte d'Ivoire
        - Ghana
        - Honduras
- Global Forest Resources Assessment 2020 - Food and Agriculture Organization of the United Nations
- Global Forest Watch
- Guidance for Responsible Agricultural Supply Chains – OECD & FAO
- Information on post-harvest technologies – Food and Agriculture Organization of the United Nations
- LandLinks Country Profiles.
- Our World in Data – Human Rights
- RULAC – Rule of Law in Armed Conflicts – The Geneva Academy
- United Nations Security Council Consolidated List
- Worldwide Governance Indicators – World Bank
- Worldwide Database on Protected and Conserved Areas (WDPCA) – Protected Planet

16.2 Open sources on indigenous peoples (non-exhaustive list)

- Accountability Framework Operational Guidance on Free, Prior, and Informed Consent
- Indigenous Navigator
- LandLinks Country Profiles.
- LandMark – Global Platform of Indigenous and Community Lands

16.3 ECA/WCF/FCC sources (non-exhaustive list)

- Cocoa & Forests Initiative – World Cocoa Foundation
    - CFI Action Plan 2022-2025 Côte d'Ivoire

    - CFI 2023 Côte d'Ivoire progress report
    - CFI Action Plan 2022-2025 Ghana
    - CFI 2023 Ghana progress report
- Federation of Cocoa Commerce (FCC) Contract Rules

17. Recommended list of service providers

The following *non-exhaustive list* contains service providers and schemes used and recommended.

Disclaimer: before engaging with any service provider, do carry out due diligence on technical specifications.

Auditing and certification bodies

- Bureau Veritas
- Control Union / Peterson
- Deloitte
- DNV
- Ecocert
- Ernst & Young
- FLOCERT
- KPMG
- Preferred by Nature
- PwC
- SGS

Certification, auditing, and verification schemes

- African Regional Standard 1000 on Sustainable Cocoa
- Fairtrade International
- Rainforest Alliance
- Sedex with SMETA audits
- In-house schemes
- EU Repository on certifications (*to be published by December 2026)*

Cross referencing polygons

- Meridia
- NGIS
- Picterra
- Satelligence
- So-B-Green
- Sourcemap
- Starling - Airbus

Annex I: scenarios for DDS sharing

Annex II: cocoa scenarios for FAQ 2.10 and in-scope products

For cocoa, the following products are included in the EUDR. Only when one of these products is placed on the market or exported do EUDR obligations apply. When a company purchases an in-scope product and uses it as an ingredient for a product not included in the list below, no obligations apply to that company.

- 1801: Cocoa beans, whole or broken, raw or roasted
- 1802: Cocoa shells, husks, skins and other cocoa waste '(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)'; [50]
- 1803: Cocoa paste, whether or not defatted
- 1804: Cocoa butter, fat and oil
- 1805: Cocoa powder, not containing added sugar or other sweetening matter
- 1806: Chocolate and other food preparations containing cocoa

Examples of products which can contain cocoa products *not* in scope of the EUDR:

- 1905: Bread pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

- 2105: Ice cream and other edible ice, whether or not containing cocoa

The scenarios illustrated below outline obligations for several different actors working with cocoa-based products.

1) Dairy company D buys cocoa powder (relevant product) from EU cocoa processor C to manufacture chocolate flavour dairy ice cream desserts. Dairy company D places the ice cream products (non-relevant product) on the market by selling it to retail companies and end consumers. Dairy company D is not an operator, as the ice cream products it is supplying on the market are not relevant products in Annex I, nor a trader, as it is not supplying the cocoa powder (individually) - on the market.

2) Dairy company D imports (i.e., place under customs procedure "release for free circulation") cocoa powder to produce and sell chocolate flavour dairy desserts. Dairy company D is an operator when importing the cocoa powder for its own business operations. D needs to exercise due diligence and submit a DDS prior to the release for free circulation.

3) Retail company C buys from chocolate company L in a third country and imports (i.e., places under customs procedure "release for free circulation") chocolate tablets (relevant products). C is an operator and needs to exercise due diligence and submit a DDS prior to the release for free circulation of the chocolate products.

[50] In July 2026, the European Commission adopted a delegated act that adds the following text after 1802: "(*not including waste as defined in Article 3, point (1) of Directive 2008/98/EC)*." This delegated act has been submitted to the European Parliament and Council and is expected to enter into force after a two-month scrutiny period.

4) Trading company T ships cocoa beans (relevant commodity) to Europe where the beans are stored in a bonded warehouse. T then sells the cocoa beans (in store without custom clearance) to cocoa processing company O in the EU. Company O imports the cocoa beans (i.e., place under customs procedure "release for free circulation") and processes the cocoa beans at its own facility to produce cocoa paste (relevant product). Company O then sells and supplies the cocoa paste to chocolate company M for the production of chocolate and subsequently chocolate bars (relevant products). Company O is an operator, importing the cocoa beans for its own business operations and by placing relevant products (cocoa paste) on the EU market. Company O needs to exercise due diligence and submit a DDS for the cocoa beans prior to import. For the cocoa paste, company O is the first downstream operator and is therefore not required to share a DDS with Company M. Company M is a downstream operator by placing a relevant product (chocolate bars) on the EU market, and does not need to exercise due diligence nor submitting a DDS. Company M does need to collect and keep the contact details of Company O for a period of 5 years.

5) Trading company T ships cocoa beans (relevant commodity) to Europe and imports the beans (i.e., place under customs procedure "release for free circulation") in store in a warehouse in a European port. Company T then sells the cocoa beans to cocoa processing company C with a facility in the EU. Company C processes the cocoa beans at its own facility to produce cocoa butter (relevant product). Company C then sells and supplies the cocoa butter to chocolate company M for the production of chocolate and subsequently chocolate bars (relevant products). Company T is an operator, importing the cocoa beans and by placing relevant commodity on the EU market. Company T needs to exercise due diligence and submit a DDS prior to the release for free circulation. Company C is a downstream operator for the placing on the EU market of the cocoa butter it produced from the beans it bought and therefore does not need to share a due diligence statement with Company M. Company M is a downstream operator by placing a relevant product (chocolate bars) on the EU market, and does not need to exercise due diligence nor to submit a DDS prior to the placing on the market. Company M does need to collect and keep the contact details of Company O for a period of 5 years.

6) Chocolate company C buys cocoa beans (relevant commodity) from EU operator S and processes them into cocoa powder (relevant product) and subsequently into food preparations containing cocoa (relevant product). Company C then places the food preparations on the market by selling them to company D. In this case, EU operator S is required to conduct due diligence and to submit a due diligence statement for the cocoa beans. Chocolate company C as the first downstream operator is required to collect the due diligence statement reference number that is being provided by EU operator S, chocolate company C also need to keep the contact details of EU operator S and its customer Company D (for 5 years). Company D is only required to collect and keep the contact details of chocolate company C for 5 years.

Annex III: benchmarking ratings

On 21 May 2025, the European Commission published the first benchmarking ratings for the application of the EU Deforestation Regulation. ***Only 4 countries have been rated as high-risk* and these are: Belarus, the Democratic People's Republic of Korea, Myanmar, the Russian Federation.**

The top 35 cocoa-producing countries have been ranked as follows:

Country	Risk rating
1. Cote d'Ivoire	Standard risk
2. Ghana	Low risk
3. Indonesia	Standard risk
4. Ecuador	Standard risk
5. Brazil	Standard risk
6. Cameroon	Standard risk
7. Nigeria	Standard risk
8. Peru	Standard risk
9. Dominican Republic	Low risk
10. Colombia	Standard risk
11. Papua New Guinea	Low risk
12. Democratic Republic of the Congo	Standard risk
13. Uganda	Standard risk
14. India	Low risk
15. Venezuela	Standard risk
16. Mexico	Standard risk
17. Guinea	Standard risk
18. Madagascar	Low risk
19. Liberia	Standard risk
20. Sierra Leone	Standard risk
21. Togo	Low risk
22. Tanzania	Standard risk
23. Guatemala	Standard risk
24. Philippines	Low risk
25. Nicaragua	Standard risk
26. Bolivia	Standard risk
27. Solomon Islands	Low risk
28. Sao Tome and Principe	Low risk
29. Haiti	Standard risk
30. Honduras	Standard risk
31. Vanuatu	Low risk
32. Cuba	Low risk
33. Sri Lanka	Low risk
34. Vietnam	Low risk
35. Equatorial Guinea	Standard risk