

**26  
February  
2026**

# **LIFE FairTHRIVE** **EUDR for SMEs**

**EUDR obligations based on your role  
in the supply chain**



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# Webinar rules



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- All participants are **muted**. Please use the **Q&A function** to ask your questions during the presentation.
- Presentation in English, questions welcome in **EN, NL, FR**
- If you see a **question** that particularly **interests** you, you can '**vote/like**' for it instead of asking it again. This allows us to quickly identify where the greatest interest lies
- The **Q&A session** will take place at the **end** of the presentation
- The webinar will be **recorded** and **shared** afterwards
- If you have any **further questions**, please contact [EUDRsupport@fairtradebelgium.be](mailto:EUDRsupport@fairtradebelgium.be)



**Disclaimer:** This presentation serves for **informational** purposes only. Companies are solely responsible for fulfilling their due diligence obligations.

# Today's agenda



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- ▶ **EUDR & the LIFE FairTHRIVE project**
- ▶ **EUDR flowchart:**  
EUDR obligations based on your role in the supply chain
- ▶ **Practical cocoa example**
- ▶ **Overview of EUDR legislative updates – December 2025**
- ▶ **Fairtrade and EUDR compliance**
- ▶ **Q&A (15 min)**



## Speakers & Q&A

- ▶ **Fien Mertens** –  
Supply Chain Officer
- ▶ **Stijn Decoene** –  
Head of Supply & Impact
- ▶ **Bart De Sutter** –  
Policy Advisor  
Deforestation-free  
products
- ▶ **Valentin Willame** –  
Expert  
Deforestation-free  
products



**Federal Public  
Service (FPS)**



**Belgian Competent  
Authority for EUDR**



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# EUDR

## European Deforestation Regulation

### *Article 3*

#### **Prohibition**

Relevant commodities and relevant products shall not be placed or made available on the market or exported, unless all the following conditions are fulfilled:

- (a) they are deforestation-free;
- (b) they have been produced in accordance with the relevant legislation of the country of production; and
- (c) they are covered by a due diligence statement or a simplified declaration, as required by the relevant provisions of this Regulation.





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# LIFE FairTHRIVE project

Empowering European SMEs to Thrive Fairly Under the EUDR



# LIFE FairTHRIVE

Empowering European SMEs to Thrive Fairly Under the EUDR

3 year project: 2025 – 2028

Funded by EU: mandate Fairtrade to support SMEs

Implemented in 12 EU countries:

- ▶ **Fairtrade Belgium:** Belgium, Netherlands and Luxemburg
- ▶ **Fairtrade Deutschland:** Germany, Austria
- ▶ **Max Havelaar France:** France, Spain
- ▶ **Fairtrade Finland:** Finland, Baltic States
- ▶ **Fairtrade Italy:** Italy
- ▶ **Fairtrade International:** Coordination



Fairtrade Germany



Fairtrade International



Fairtrade Finland



Max Havelaar France



Fairtrade Belgium



Fairtrade Italy

# LIFE FairTHRIVE offers for SMEs\*



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## Training materials

- Training modules
- Guidance materials
- Materials in 9 languages
- E-learning



## Consulting and training

- Helpdesk
- 1:1 consulting
- Online and face-to-face seminars



## Best practice

- Fairtrade project experience
- Cooperation with ISEAL, FSC and RSPO



## Industry events

- EUDR Conference
- Cross-industry events



## Capacity building

- Exchange on traceability tools
- Training on EUDR tools

\* Free of charge and for both Fairtrade and non-Fairtrade partners



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# EUDR Flowchart:

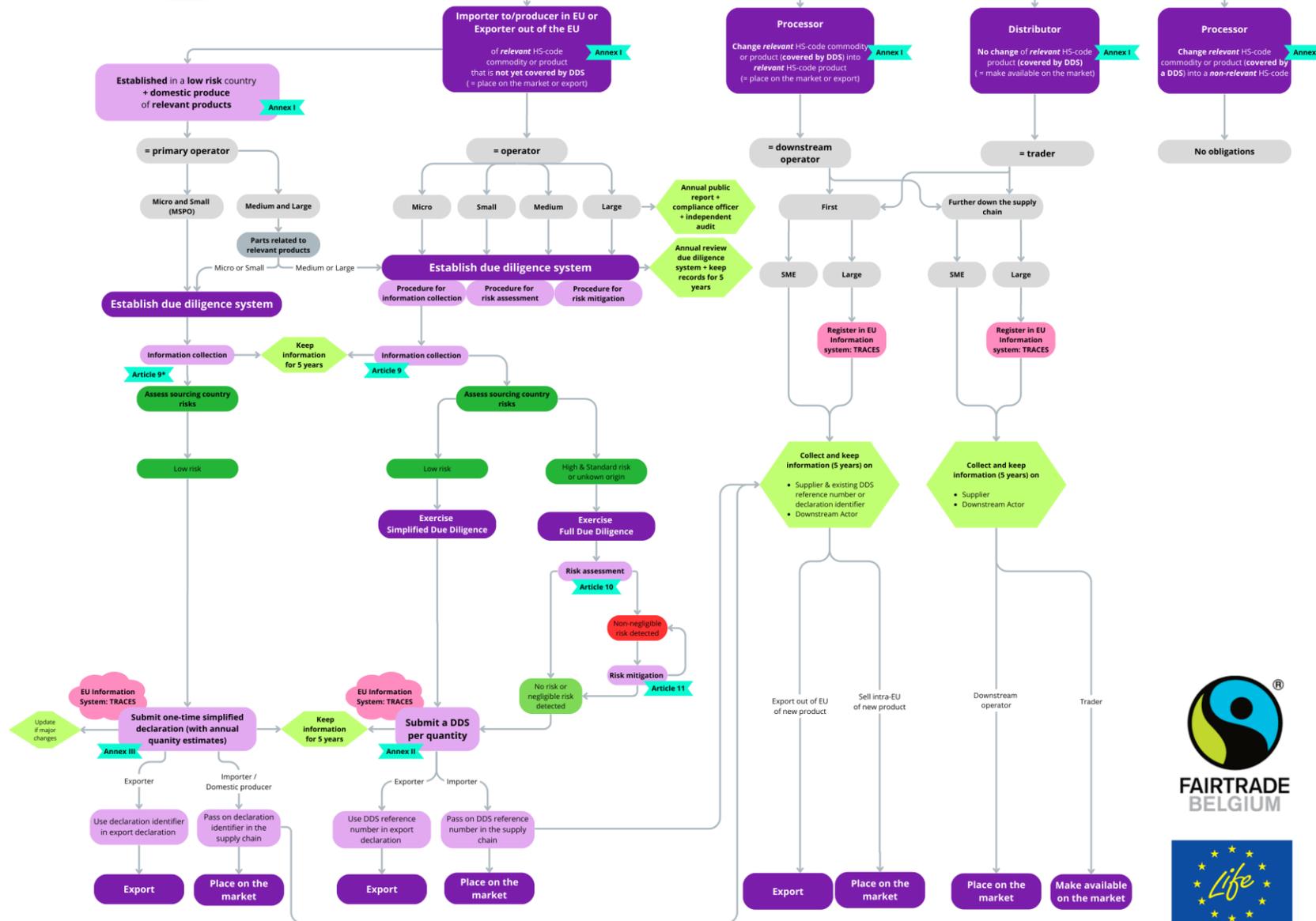
EUDR obligations based on your role in the supply chain



# New amended EUDR

Last update: 26th of February 2026

## Role in the supply chain



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# How to navigate the flowchart?



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## 1. Find out what is your role in the supply chain

- ▶ Q1: Is my company involved in a **EUDR-relevant** supply chain?
- ▶ Q2: What is my **company's role** with the EUDR **relevant commodities** or **products**?
- ▶ Q3: What **size** is my company classified?

## 2. Obligations based on your role

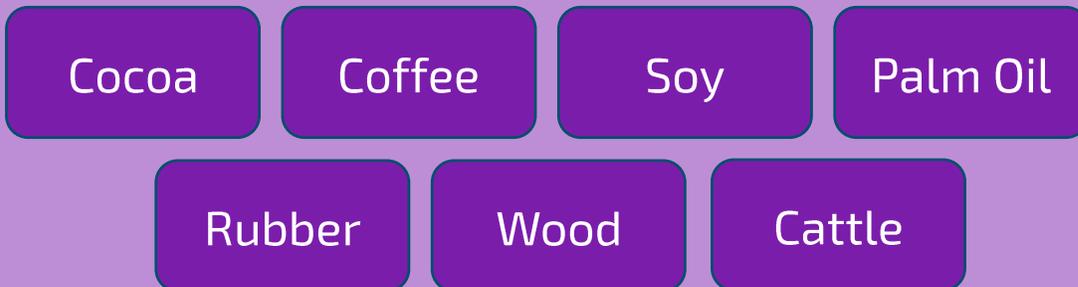


# Q1: Is my company involved in a EUDR-relevant supply chain?



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- ▶ Are we active on the European Union market?
- ▶ Check for “**relevant commodities or products**”
- ▶ **How:** Based on **CN-code** of your commodities and products (Combined Nomenclature)
- ▶ **Relevant** ⇔ CN-code is **in the list** of EUDR **Annex I**



## Annex I

Cocoa	1801 Cocoa beans, whole or broken, raw or roasted 1802 Cocoa shells, husks, skins and other cocoa waste 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
Coffee	0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion



# Q2: What is my company's role with the EUDR relevant commodities or products?

► **Q2a:** Is this relevant commodity or product already covered by a Due Diligence Statement (DDS)?

## Role in the supply chain

**Importer to/producer in EU or  
Exporter out of the EU**

of *relevant* HS-code  
commodity or product  
that is **not yet covered by DDS**  
(= place on the market or export)

Annex I

= operator

**Processor**

Change *relevant* HS-code commodity  
or product (covered by DDS) into  
*relevant* HS-code product  
(= place on the market or export)

Annex I

= downstream  
operator

**Distributor**

No change of *relevant* HS-code  
product (covered by DDS)  
(= make available on the market)

Annex I

= trader

**Processor**

Change *relevant* HS-code  
commodity or product (covered by  
a DDS) into a *non-relevant* HS-code

Annex I

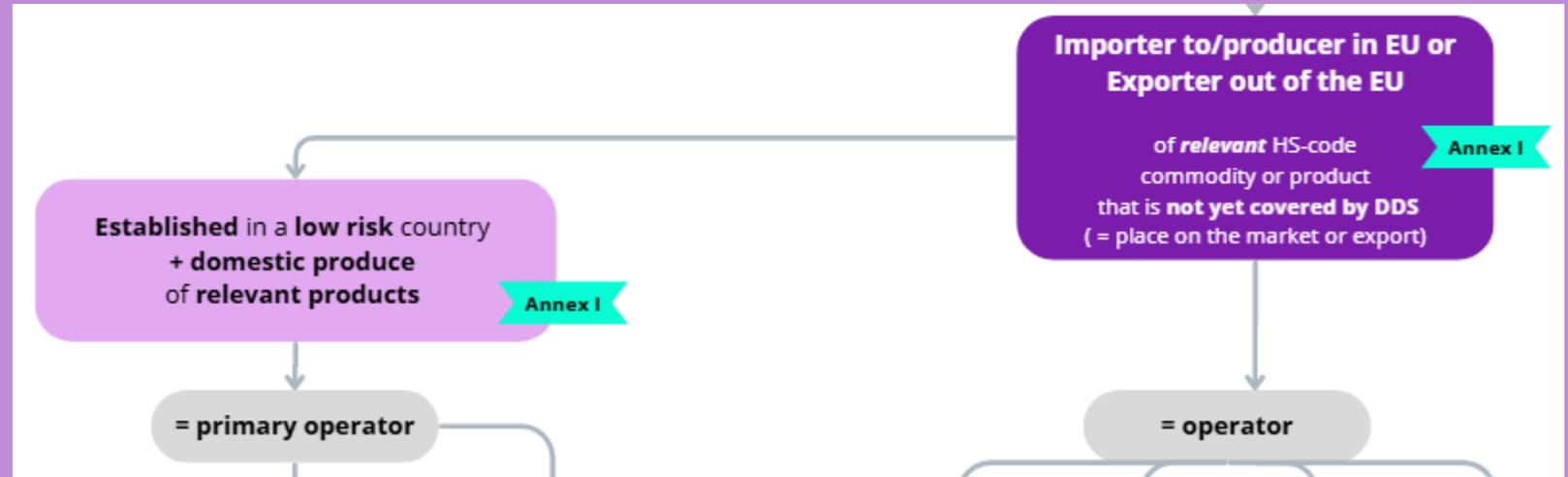
No obligations

# Q2: What is my company's role with the EUDR relevant commodities or products?

## Low risk countries: (140 in total)

- All of EU member states
- Switzerland, UK, Norway
- Canada, US
- China, Vietnam
- Ghana
- ...

→ According to [EU Country Benchmark](#)



\***domestic produce** = operator itself has grown, harvested, obtained from or raised on relevant plots of land or establishments located in that country

Less relevant for cocoa and coffee



# Q3: What size is my company classified?



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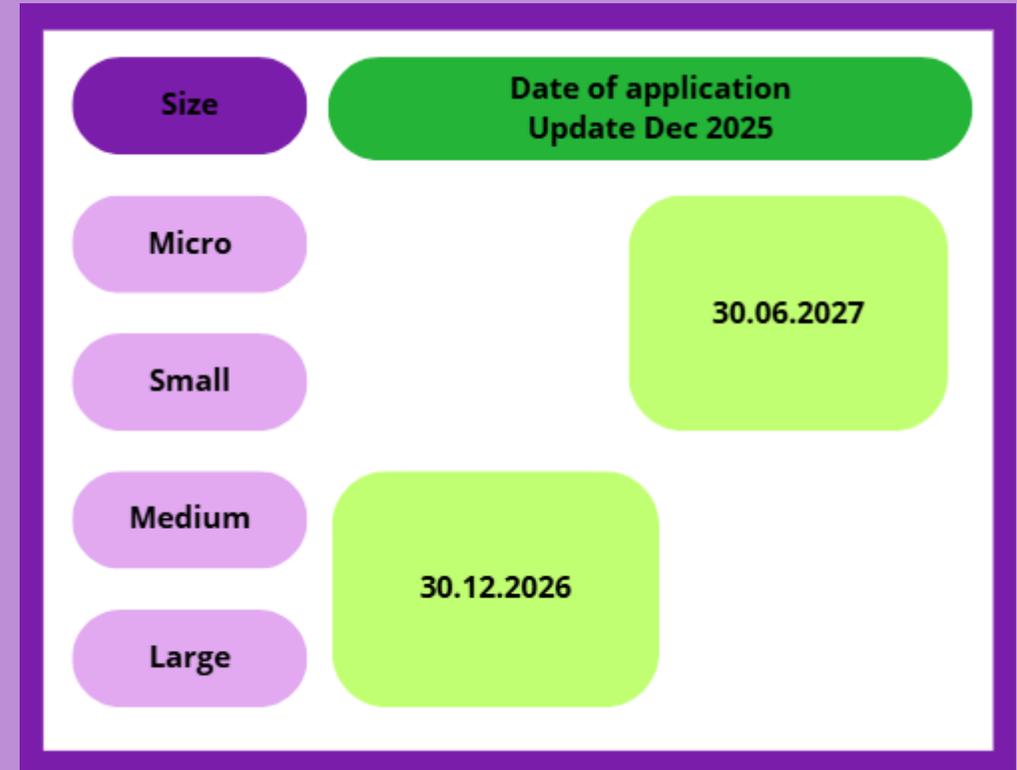
2013/34/EU update 28.05.2024		When to check for EUDR? 31.12.2024		
Size		Balance sheet total	Net turnover	Average number of employees during the financial year
Micro	do not exceed the limits of at least two of the three criteria	EUR 450.000	EUR 900.000	10
Small		EUR 5.000.000	EUR 10.000.000	50
Medium		EUR 25.000.000	EUR 50.000.000	250
Large	exceed the limits of at least two of the three criteria	EUR 25.000.000	EUR 50.000.000	250



Watch out: Belgian transposition for size classification; however not allowed under EUDR !

# Date of application of EUDR obligations

Based on size classification



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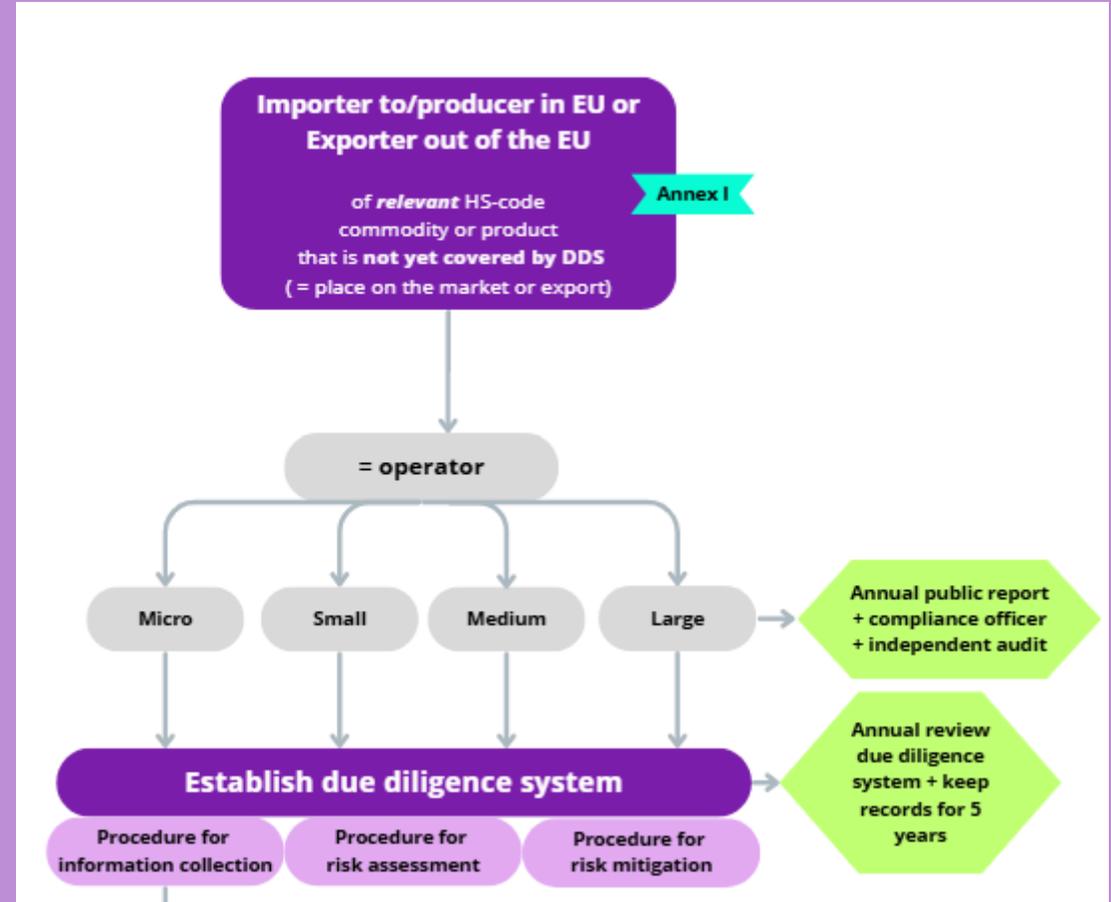
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# Obligations when you know your EUDR role

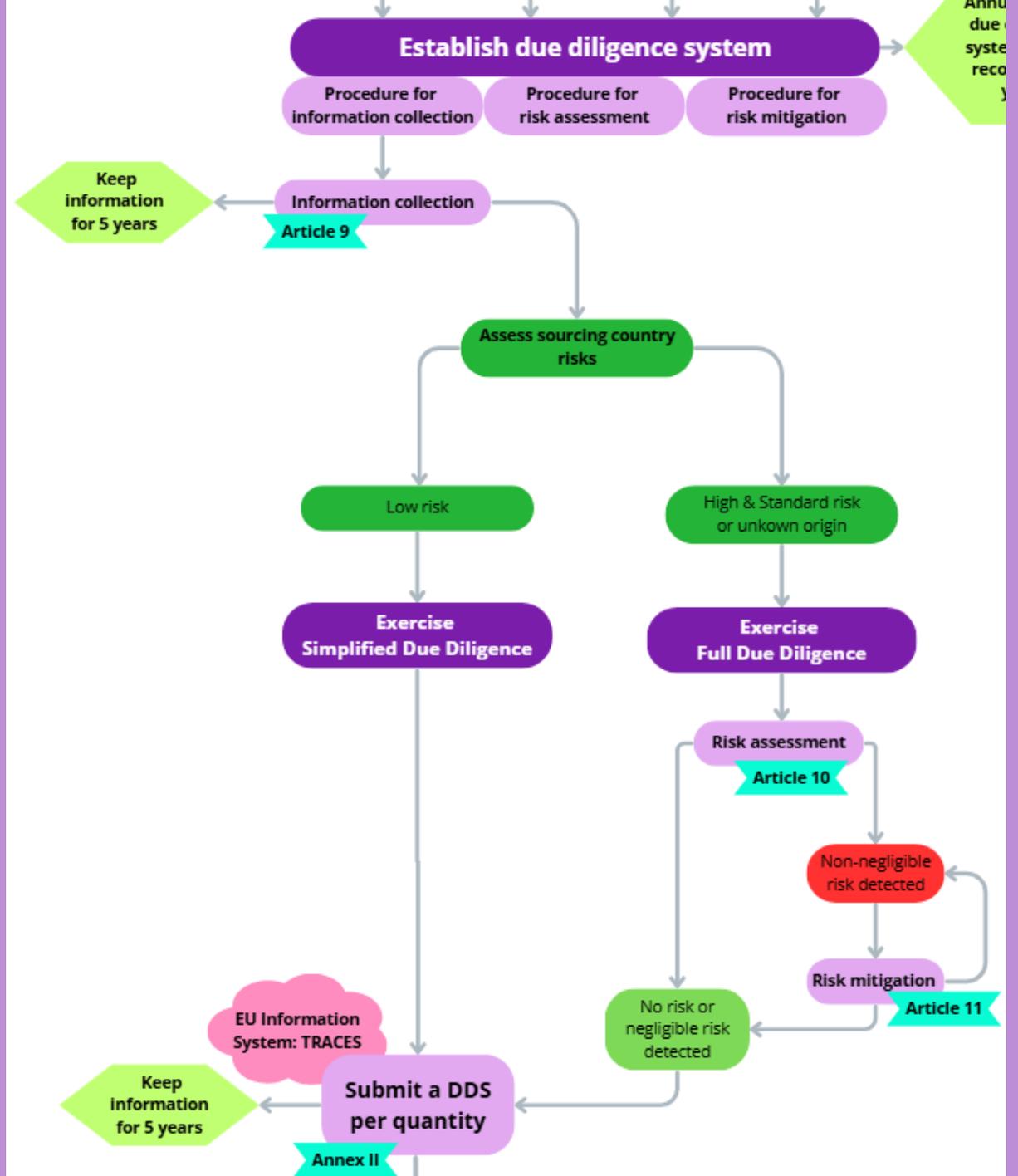
Operator,  
Primary Operator,  
Downstream Operator or Trader



# Obligations as operator



# Obligations as operator



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# Article 9: Information requirements Operators

- Product name
- Product quantity
- Country of production
- Geolocation data
- Supplier's details
- Customer's details
- Deforestation-free proof
- Legal production proof



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# Obligations as operator



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# Annex II: Due Diligence Statement Operators



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## Due diligence statement

Information to be contained in the due diligence statement in accordance with Article 4(2):

1. Operator's name, address and, in the event of relevant commodities and relevant products entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity of the relevant product that the operator intends to place on the market or export. 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 Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, where 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.
3. Country of production and the geolocation of all plots of land where the relevant commodities were produced. For relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept. Where the relevant product contains or has been made using commodities produced in different plots of land, the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d).

- 
5. The text: 'By submitting this due diligence statement the operator confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or only a negligible risk was found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'

6. Signature in the following format:

'Signed for and on behalf of:

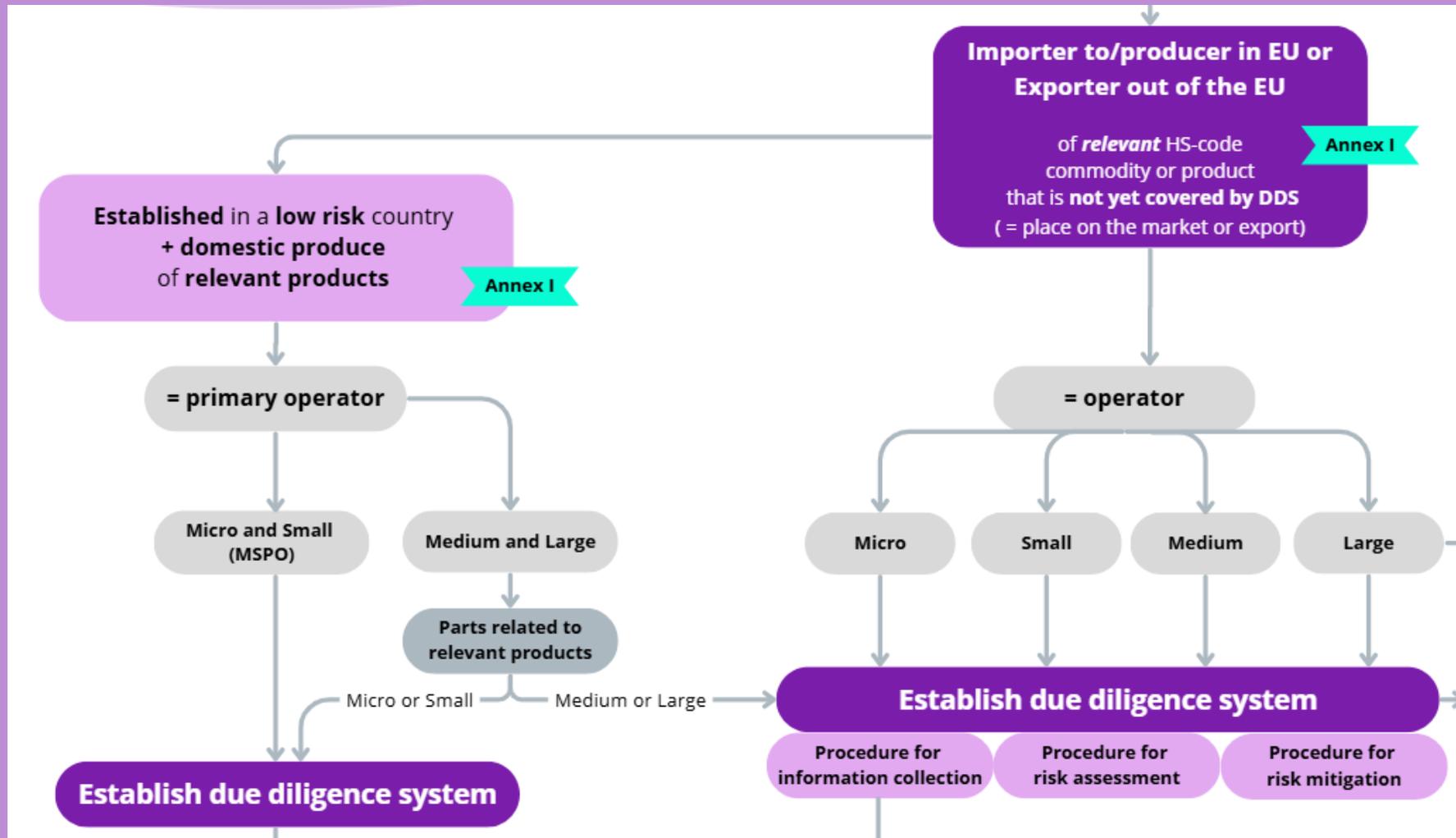
Date:

Name and function: Signature:'.

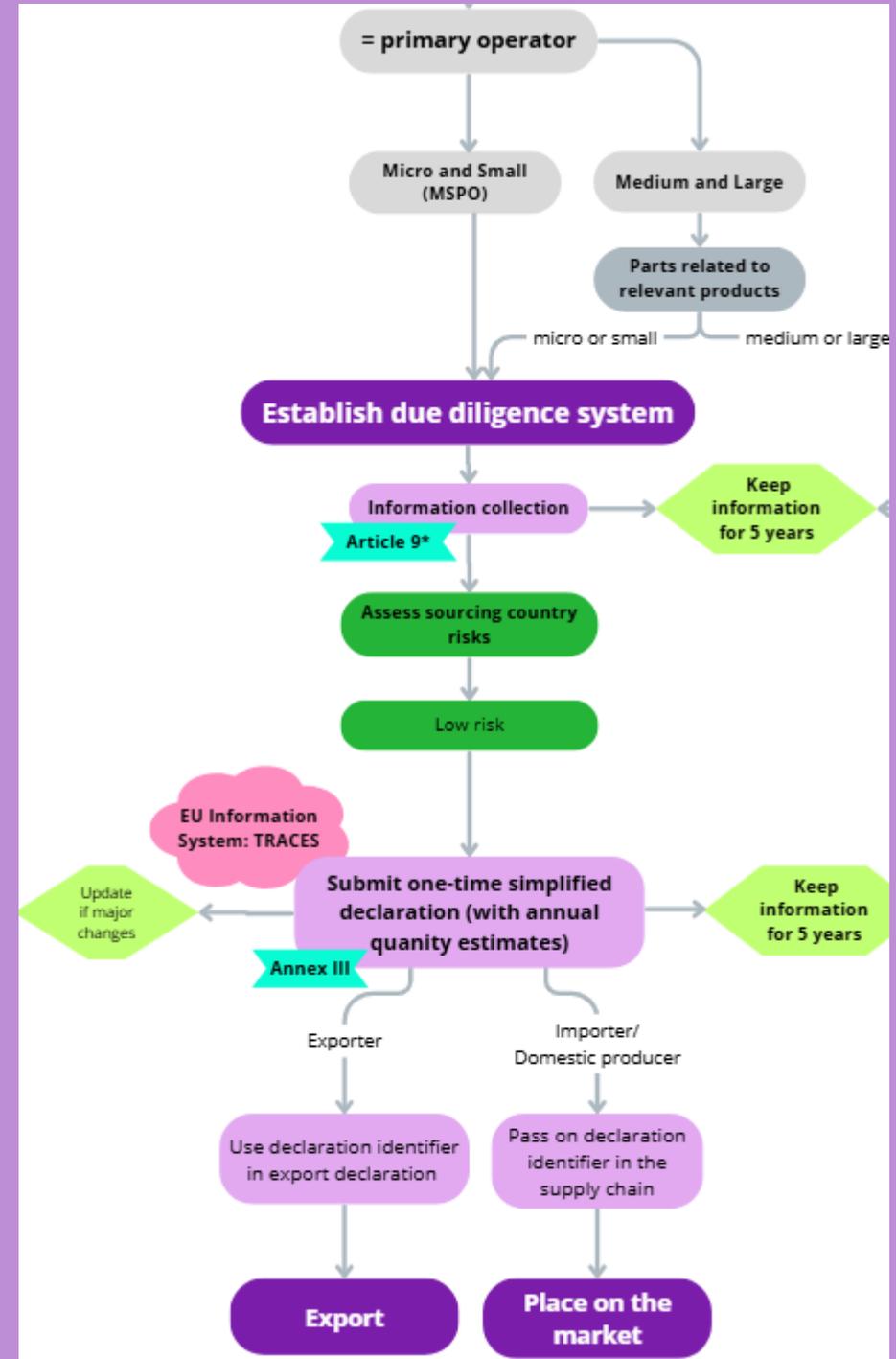
# Primary operator



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# Obligations as Primary operator



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# Article 9\*: Information requirements Primary Operators

- Product name
- Product quantity
- Country of production
- Geolocation data or postal address
- Supplier's details
- Customer's details
- Deforestation-free proof
- Legal production proof



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### Simplified declaration for micro or small primary operators

Information to be contained in the one-time simplified declaration for micro or small primary operators in accordance with Article 4a(3):

1. Micro or small primary operator's name, address and, in the event of relevant commodities and relevant products entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code and free-text description of the relevant products, including the trade name, and the one-off estimated annual quantity of relevant products intended to be placed on the market or exported, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. For relevant products entering or leaving the market, the estimated quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, where 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.
3. Country of production and the geolocation of all plots of land, or the postal address of the establishment or of all plots of land on which the micro or small primary operator produces relevant commodities. For relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the postal address or the geolocation shall refer to all the establishments where the cattle are kept. Where the relevant products are produced on different plots of land, the postal address or the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d).
4. The text: 'By this declaration, the micro or small primary operator confirms that it will exercise due diligence in accordance with Regulation (EU) 2023/1115 for the relevant products it places on the market or exports and that it will place them on the market or export them only if no or only a negligible risk is found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'

# Annex III: Simplified declaration Micro or Small Primary Operators

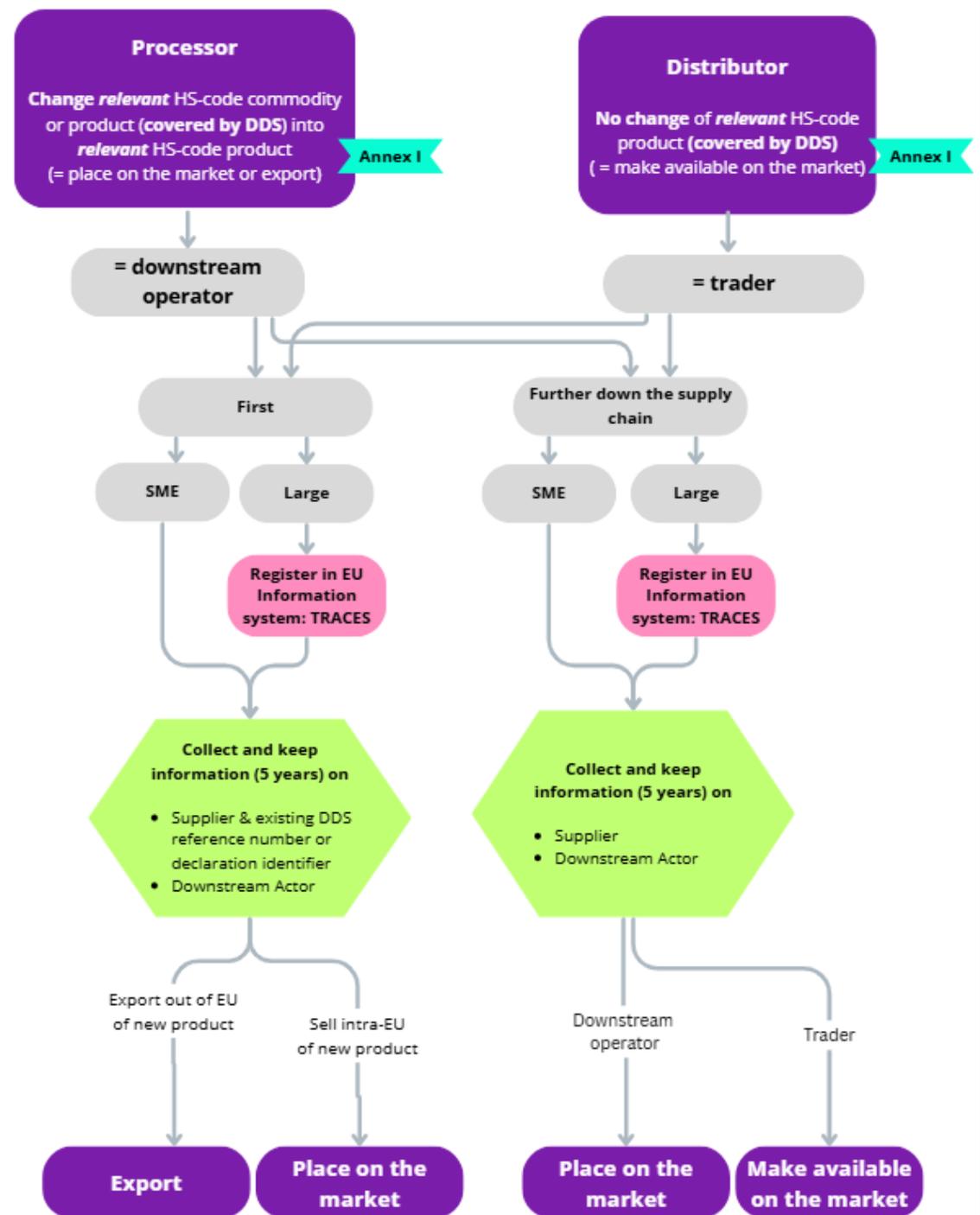


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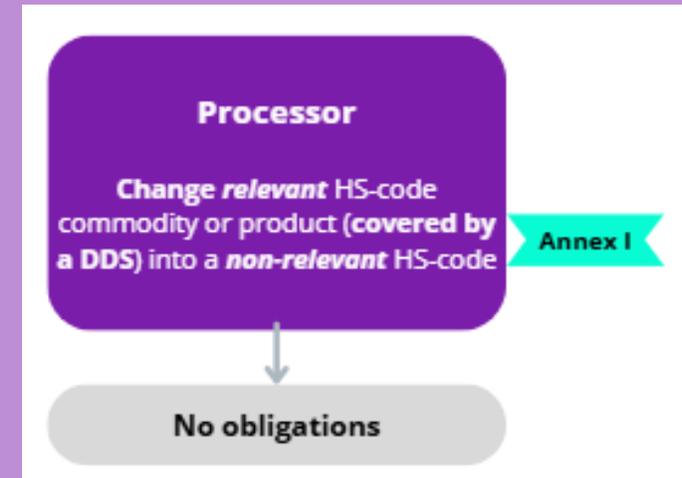
# Obligations as Downstream operator Or Trader



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**No obligations  
when changing  
relevant to non-  
relevant product**



Example: chocolate to cookies

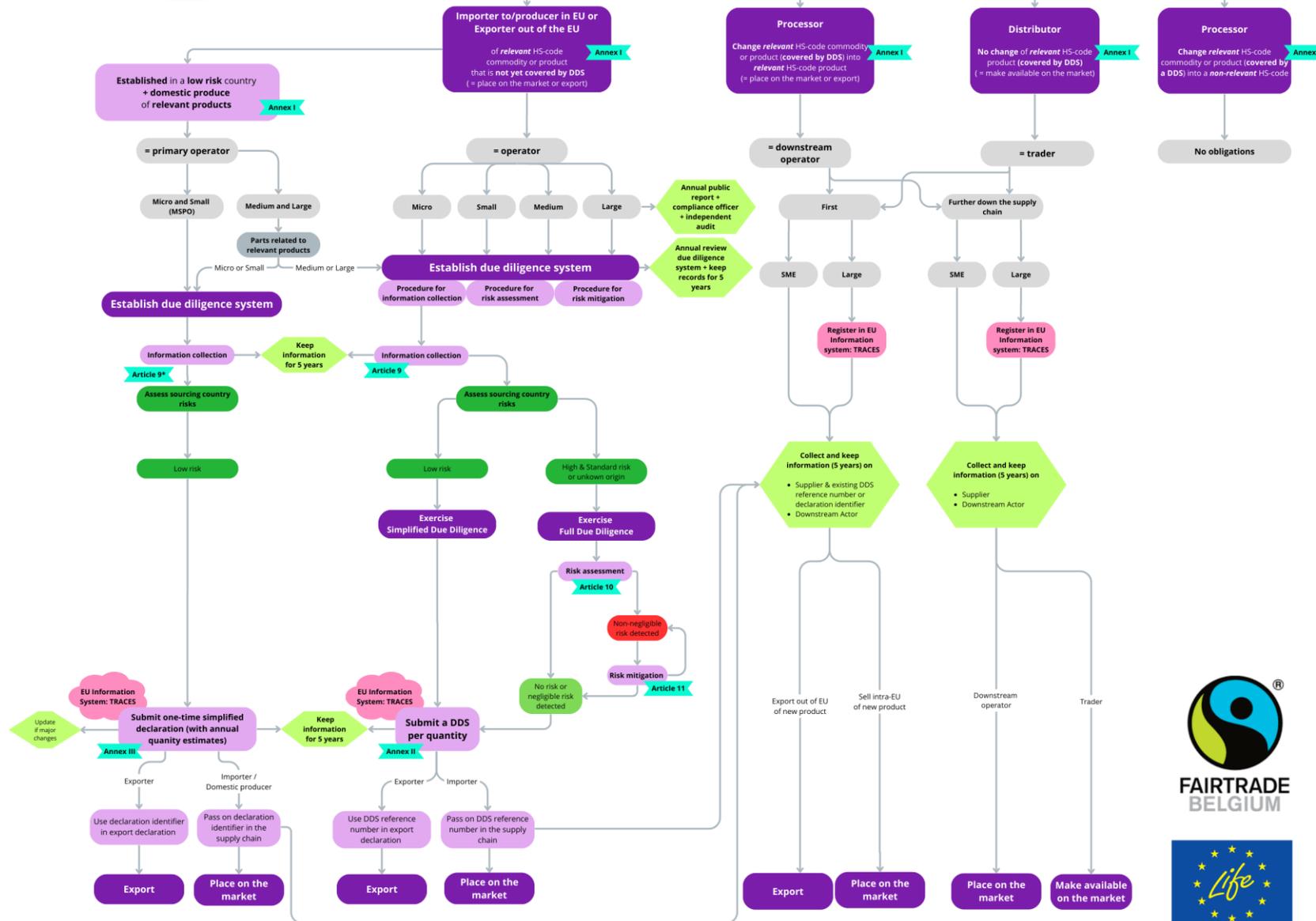


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# New amended EUDR

Last update: 26th of February 2026

## Role in the supply chain



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# Obligations when you know your EUDR role

Practical cocoa example case



# Practical cocoa example



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<< We are a medium-sized company based in Belgium. We buy cocoa mass from trader X and process it to chocolate bars. We then sell them (export) to customer Z in India. >>

Q: What do I need to do in order to comply with EUDR and by when?



# Practical cocoa example



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<< We are a medium-sized company based in Belgium. We buy cocoa mass from trader X and process it to chocolate bars. We then sell them (export) to customer Z in India. >>

- ▶ Q1: Is my company involved in a **EUDR-relevant** supply chain?
- ▶ Q2: What is my **company's role** with the EUDR **relevant** commodities or products?
- ▶ Q3: What **size** is my company classified?



# Practical cocoa example



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<< We are a medium-sized company **based in Belgium**. We buy **cocoa mass** from trader X and process it to **chocolate bars**. We then sell them (export) to customer Z in India. >>

► Q1: Is my company involved in a **EUDR-relevant** supply chain?

Based in Belgium: EU-market

Cocoa mass: CN 1803

Chocolate bars: CN 1806

→ Yes

Annex I	
Cocoa	1801 Cocoa beans, whole or broken, raw or roasted 1802 Cocoa shells, husks, skins and other cocoa waste 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



# Practical cocoa example



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<< We are a **medium-sized** company based in Belgium. We buy cocoa mass from trader X and **process** it to chocolate bars. We then sell them (**export**) to customer Z in India. >>

► Q2: What is my **company's role** with the EUDR **relevant** commodities or products?

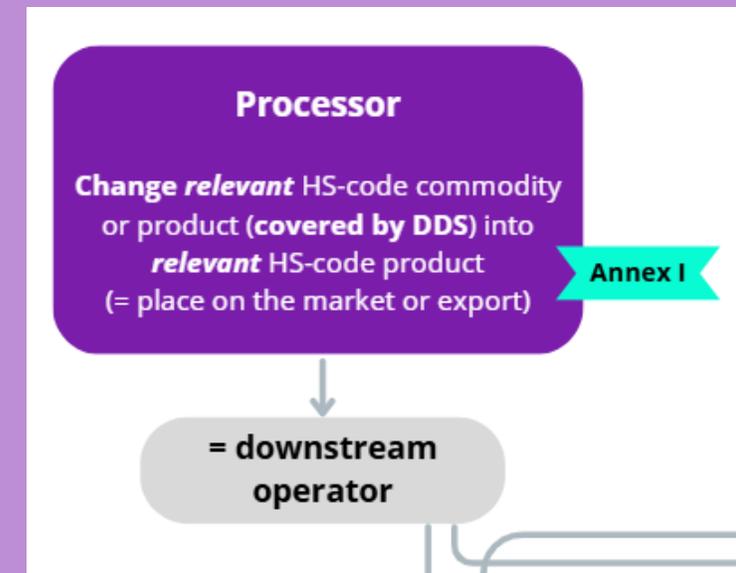
Cocoa mass covered by DDS? Yes

Processing: Change relevant CN code into relevant CN code

Exporting out of EU (India)



→ Downstream operator



# Practical cocoa example



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<< We are a **medium-sized** company based in Belgium. We buy cocoa mass from trader X and **process** it to chocolate bars. We then sell them (**export**) to customer Z in India. >>

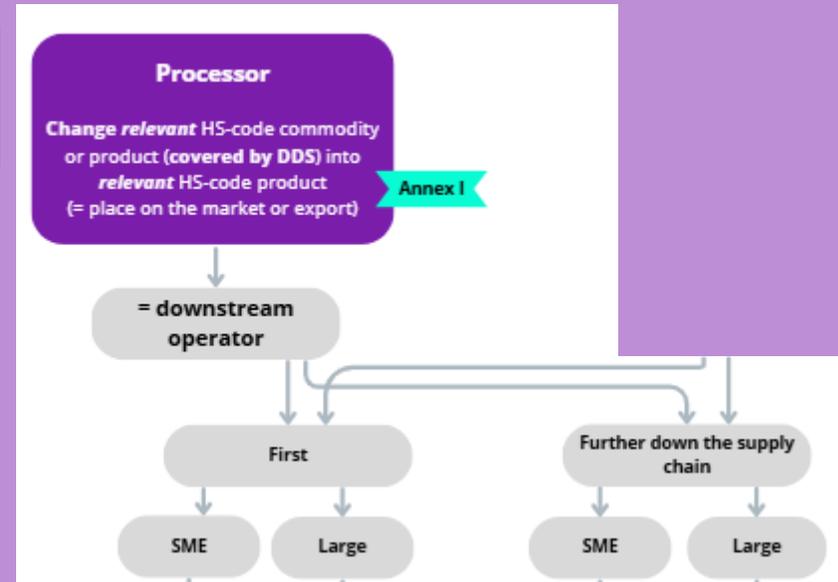
► Q3: What **size** is my company classified?

Medium-sized → SME ✓

Application date: 30.12.2026 ✓

► Q: First or further down the supply chain?

First, because I buy from “trader X” who imported the cocoa (= operator) ✓



Size	Date of application Update Dec 2025
Micro	30.06.2027
Small	
Medium	30.12.2026
Large	

# Practical cocoa example



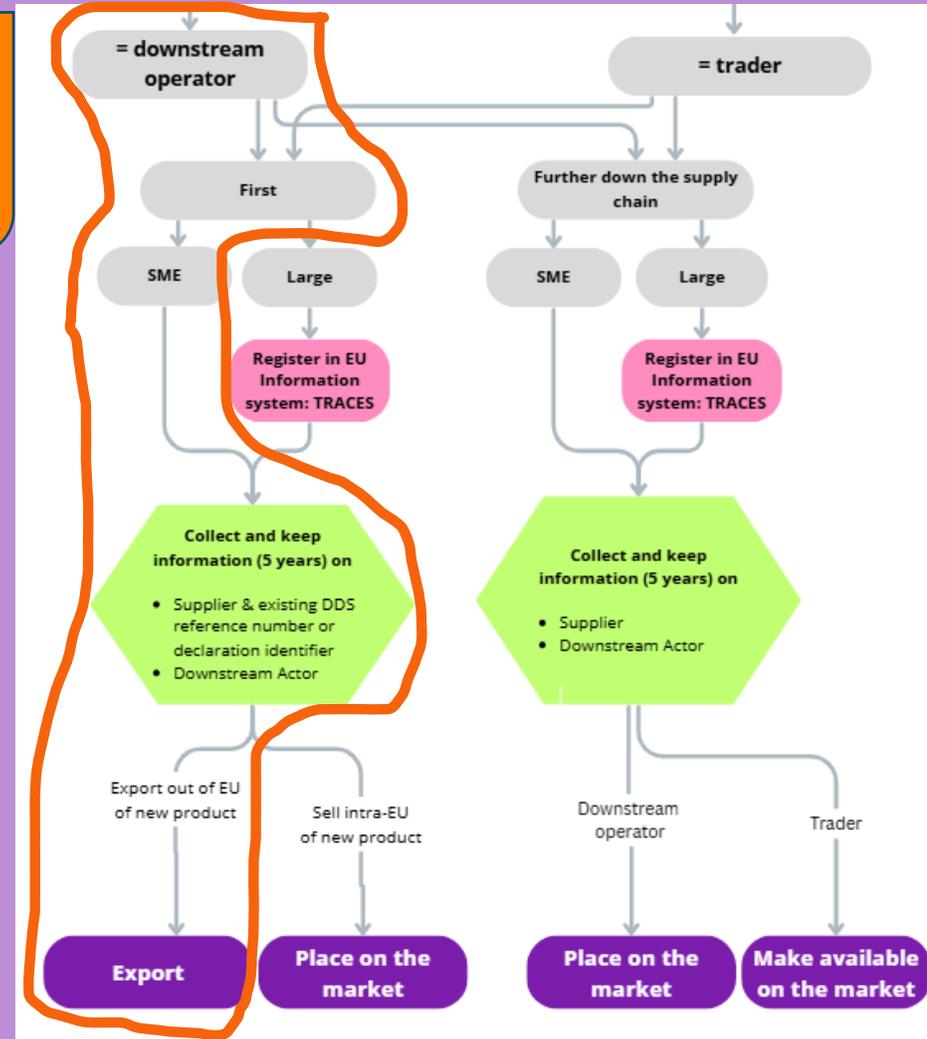
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<< We are a medium-sized company based in Belgium. We buy cocoa mass from trader X and process it to chocolate bars. We then sell them (export) to customer Z in India. >>

**Q:** What do I need to do in order to comply with EUDR and by when?

**A:** As of 30.12.2026, you have to collect and keep information for 5 years on

- Trader X (supplier) and existing DDS reference number
- Customer Z (downstream actor)





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# Overview of EUDR legislative updates

Dec 2025



# Overview of EUDR legislative updates

## Dec 2025



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### ► Delay:

- The EUDR will come into force for **large** and **medium-sized** operators and traders on **30 December 2026**
- **Micro/small** operators must comply with the EUDR from **30 June 2027**
- Only (first) **operators** must **submit** a due diligence statement.  
Only the **first** downstream operator or trader must **collect** their **reference numbers**
- New category: „micro and small primary operators" (MSPO). These only have to submit a **one-time simplified declaration**
- The HS code "ex 49" (books, newspapers and printed matter) is **deleted** from scope (Annex I)
- The EU Commission will **review** by 30 April 2026





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# Fairtrade Support

1. For EU SMEs: LIFE FairTHRIVE materials coming soon
2. For Fairtrade Supply chains: Cooperatives, farmers & EU operators



# Coming soon in LIFE FairTHRIVE



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► Materials available on [webpage](#):

- Flowchart
- Helpdesk contacts:  
[EUDRsupport@fairtradebelgium.be](mailto:EUDRsupport@fairtradebelgium.be)
- Step by step guide
- Overview for SME traders and SME downstream operators
- ...

► E-learning course

► Future webinars to be announced



## Fairtrade: Your partner for deforestation-free supply chains

▼ EUDR Helpdesk

▼ EUDR Guidance Material

▼ E-Learning

# Fairtrade offers Fairtrade Supply Chains 5 advantages in relation to the EUDR

Cocoa

Coffee

1. Validated  
geolocation  
data

2. Deforestation  
monitoring

3. Traceability

4. Support with  
risk  
assessment

5. Beyond the  
EUDR: tackling  
the root  
causes

Based on robust standards that support the EUDR



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# Thank you

Q&A

Feedback



# Q&A



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## Feedback?

Let us know in the chat or a [quick survey](#)



## Speakers & Q&A

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**Thank you**

