

FICTITIOUS EXAMPLE

Worked example of an EUDR risk assessment under Article 10

The example shows the 14 criteria of Article 10(2) of Regulation (EU) 2023/1115 for an invented import of green coffee from Honduras (standard risk under Implementing Regulation (EU) 2025/1093); the dates lie in January 2027, after the date of application on 30 December 2026. Company, cooperative, plots, sources and findings are invented and do not describe real businesses. The example shows how an assessment is structured and evidenced, not real results.

Header

Operator	Musterfirma Kaffee Import GmbH, Hafenstraße 8, 20457 Hamburg, Germany (fictitious)
Product and HS code	Green coffee, not roasted, not decaffeinated, 0901 11 00, washed Arabica, 19,200 kg net mass
Country of production and region	Honduras, western highlands (fictitious cooperative “Cooperativa Ejemplo”)
Country risk under Implementing Regulation (EU) 2025/1093	Standard risk (not on the list of low-risk or high-risk countries), list checked on 11 January 2027
Supplier and producer	Exporter Exportadora Ejemplo S.A. (fictitious); producers: 4 member farms of the cooperative
Batch, delivery or due diligence statement	Delivery L-2026-014, 320 bags of 60 kg, planned due diligence statement DDS-2027-003
Harvest or production period	November 2025 to February 2026
Plots (number, geolocation available)	4 plots, 5.4 ha, 3.1 ha, 6.2 ha and 4.8 ha, all supplied as polygons
Assessment prepared by, on	Lena Muster, Head of Purchasing, 11 January 2027

Criteria under Article 10(2)

NO.	CRITERION	EVIDENCE / SOURCE	FINDING	RATING	MITIGATION (ART. 11)	WHO, WHEN
a	Risk classification of the country of production or part thereof under Article 29 (country benchmarking, Implementing Regulation (EU) 2025/1093)	List under Implementing Regulation (EU) 2025/1093 (as at 11 Jan 2027)	Honduras neither low nor high, so standard risk; full due diligence, no simplified due diligence	medium	None; the classification determines the depth of the check	L. Muster, 11 Jan 2027
b	Presence of forests in the country of production or part thereof	Satellite analysis per plot against 31 Dec 2020; forest map of the region	All four plots coffee agroforestry since 2020, no forest loss; plot 3 borders secondary forest	medium	Polygon for plot 3 requested and checked; annual re-analysis	L. Muster, 13 Jan 2027
c	Presence of indigenous peoples in the country of production or part thereof	Country report on indigenous communities; information from the cooperative of 7 Jan 2027	Indigenous communities live in the region; according to the cooperative the four plots are not in claimed territory	low	None	L. Muster, 11 Jan 2027

d	Consultation and cooperation in good faith with indigenous peoples	Declaration of the cooperative; no projects requiring consultation	Plots owned by the member farms for more than 20 years; no new planting, no consultation required	not applicable	None	L. Muster, 11 Jan 2027
e	Duly reasoned claims by indigenous peoples to the use or ownership of the production area	Copies of the land titles of the four farms; enquiry with the exporter	No claims or disputes known; land titles on file	low	None	L. Muster, 12 Jan 2027
f	Prevalence of deforestation or forest degradation in the country of production or part thereof	Regional deforestation data (satellite service), status 2025	Deforestation in the region through pasture documented, but not on or next to the delivered plots	medium	Annual re-analysis of all plots; new plots only with polygon	L. Muster, 13 Jan 2027
g	Source, reliability and validity of the information under Article 9	Geodata check (six decimal places, closed polygons, WGS84); quantity check	Geodata complete and plausible; 19.5 ha against 19,200 kg delivered: plausible (below 1,000 kg per ha)	low	None	L. Muster, 13 Jan 2027
h	Concerns about the country of production or origin: corruption, falsification of documents, lack of law enforcement, human rights violations, armed conflict, sanctions by the UN Security Council or the Council of the EU	Corruption index 2025 (date recorded); EU and UN sanctions lists (checked 11 Jan 2027); exporter licence in original	Corruption known as a risk; no sanctions against the country or the parties; documents checked, nothing unusual	medium	Original documents instead of copies; request the exporter licence anew every year	L. Muster, 12 Jan 2027
i	Complexity of the supply chain and stage of processing, in particular difficulties in connecting the product to the plot of land	Supply chain map: farms, cooperative (wet mill), exporter, importer	Three stages; batch traceable from the cooperative with plot list; the cooperative also accepts coffee from non-members	high	Plot list per batch; quantity check; spot check on two deliveries	L. Muster, 14 Jan 2027
j	Risk of circumvention of the Regulation or of mixing with products of unknown origin or from areas with deforestation	Supply contract; storage plan of the cooperative; certificate type checked	Mixing with coffee from non-members possible; no mass balance certificates; segregation not yet regulated by contract	high	Segregation clause in the contract; separate storage assured; spot check	L. Muster, 18 Jan 2027
k	Conclusions of the Commission expert group meetings (register of expert groups)	Register of Commission expert groups, 2026 minutes read on 11 Jan 2027	No conclusion concerning coffee from Honduras or this type of supply chain	low	None; check the register every six months	L. Muster, 11 Jan 2027
l	Substantiated concerns under Article 31 and past non-compliance along the supply chain	Enquiry with the exporter; own supplier file since 2024	No substantiated concerns, no infringements known	low	None	L. Muster, 11 Jan 2027
m	Any other information pointing to a risk of non-compliance	Press and NGO research on the region, 11 Jan 2027	Reports on deforestation through cattle pasture in the region, no link to the cooperative	low	None; re-check on new reports	L. Muster, 11 Jan 2027
n	Complementary information from certification or other third-party verified schemes, insofar as it meets the requirements of Article 9	Certificate of the cooperative (sustainability standard, valid until 2028, fictitious)	Certificate valid, covers the four farms, but does not prove segregation	low	Certificate recorded as an aid; segregation secured by contract and spot check	L. Muster, 11 Jan 2027

Result and sign-off

Overall result before risk mitigation: not negligible

Measures applied under Article 11: Polygons instead of points requested and checked for all four plots; segregation clause in the supply contract with the exporter; separate storage at the cooperative contractually assured; quantity check of plot area against delivered quantity; spot check of the plot list on two deliveries.

Overall result after risk mitigation: negligible

Reasoning for the overall result (how the level of risk was determined, Art. 10(4)): Country risk standard, so full due diligence. Deforestation check of all plots without findings. Criteria i and j were high before mitigation because the cooperative also accepts coffee from non-members; after the segregation commitment, separate storage, quantity check and spot check there is no longer cause for concern. All other criteria without indication of non-compliance.

Due diligence statement submitted (date, reference number): 21 January 2027, reference number 27DE0000000000 (fictitious)

Sign-off (name, function, date): Lena Muster, Head of Purchasing, 19 January 2027

Next review (at the latest after twelve months, earlier with a new harvest, a new supplier or new information): January 2028, earlier for a delivery from the 2026/27 harvest

How to read the rating: low = checked, no indication; medium = an indication that evidence or a measure can resolve; high = a concrete indication, not declarable without mitigation; not applicable = does not apply to this supply chain. Legally the overall result counts: negligible or not (Article 2(26), Article 10(1)).

Duties after the assessment: document it, review it at least annually, present it to the authority on request and be able to demonstrate how the information was checked against the criteria and how the level of risk was determined (Article 10(4)); the same for risk mitigation decisions (Article 11(3)); keep all documents for at least five years (Article 12(5)).

Sources: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650 (consolidated version of 18 September 2026), Articles 2(26), 9 to 13 and 29; Implementing Regulation (EU) 2025/1093 (country benchmarking); Commission FAQ version 5 (revised 21 August 2026), question 5.7. As at 17 October 2026. Polygon One GmbH, polygon-one.com/en/eudr-risk-assessment-template (Excel template there). Not legal advice.