



# IFS

Deforestation  
Check

## IFS DEFORESTATION CHECK

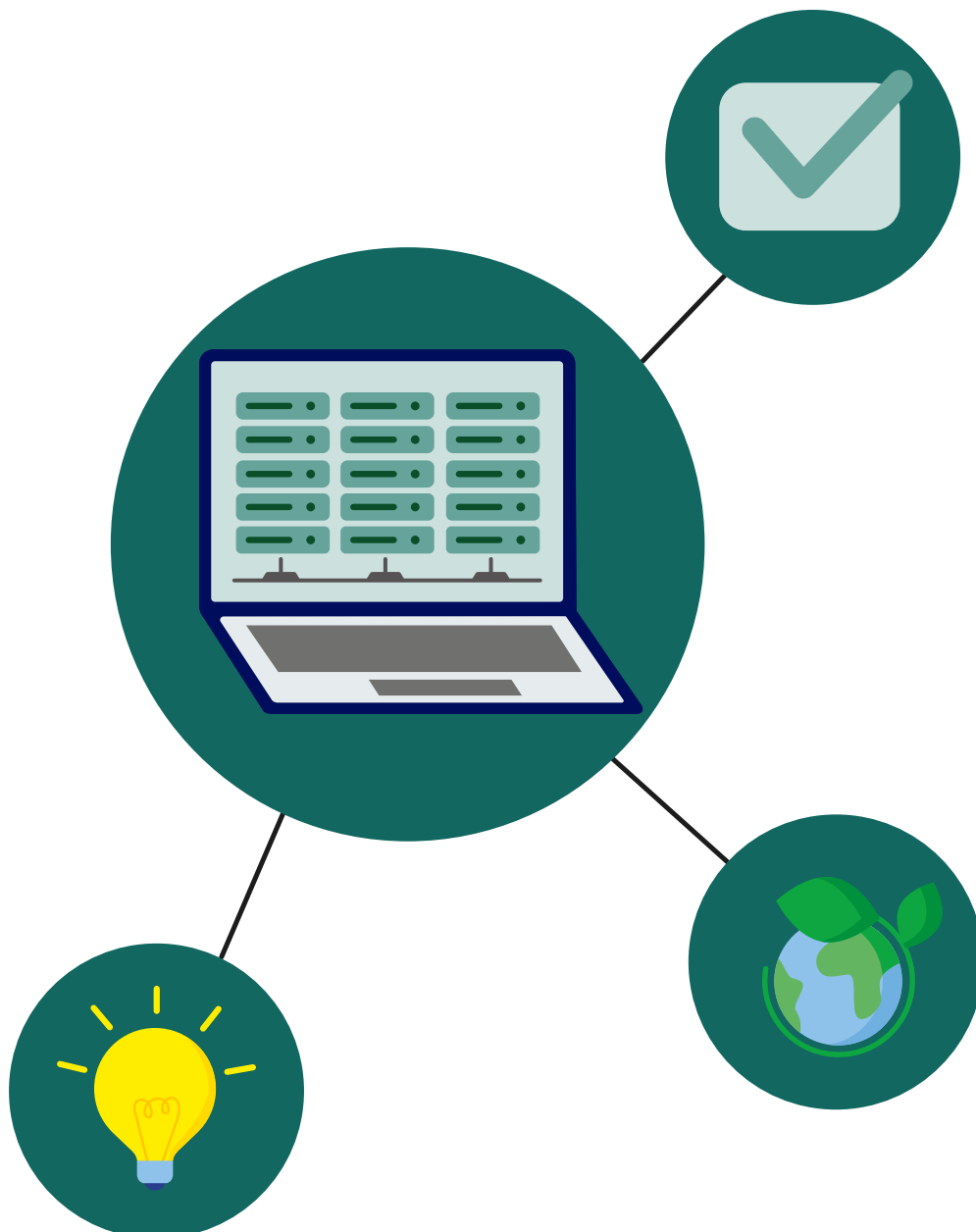
Evaluation tool to ascertain the implementation  
of due diligence processes in accordance with EUDR  
(Regulation [EU] 2023/1115)



## IFS Supply Chain Solutions

Under the name IFS Supply Chain Solutions, IFS offers a portfolio of supply chain management checks and IT tools. These solutions effectively support companies in monitoring and managing risks in their supply chains, such as regulatory breaches, food fraud, or non-adherence to customer specifications.

The checks IFS offers under this portfolio enable companies to provide their stakeholders with validated data on their risk management processes and to comply with regulations such as the EU Deforestation Regulation (EUDR). They also contribute to more transparency, greater credibility, and better cooperation within supply chains. The IFS Deforestation Check is part of this portfolio.



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# INTRODUCTION

The IFS Deforestation Check evaluates whether and to what extent companies have defined and implemented the relevant due diligence processes in accordance with EUDR (Regulation (EU) 2023/1115) to effectively manage deforestation-specific risks in their own business area or in their supply chain. The IFS Deforestation Check can be used to ascertain whether companies have implemented a due diligence management system. It can also be used to evaluate companies where the implementation of further and/or specific due diligence processes and obligations needs to be examined in greater depth.

The IFS Deforestation Check is divided into a two-step process:

- **The self-assessment**

A questionnaire completed by the company provides a first indication of the implementation status of its EUDR due diligence processes.

- **The assessment**

A trained IFS Auditor evaluates the implementation of the due diligence management system and conformance with product-specific due diligence processes in greater depth and independently based on product samples.

This guidance document concentrates on the IFS Deforestation Check self-assessment. It explains the workflow and lists the questionnaire content, including examples of required evidence, which the company needs to have in place to support their answers.

# 1 | IFS Deforestation Check self-assessment

## 1.1 How it works

The IFS Deforestation Check self-assessment is the first step of the process and provides an initial indication of the implementation status of the suppliers' due diligence management system using a questionnaire.

The due diligence obligations differ depending on where the supplier acts in the supply chain. Because of this, two scopes are defined:

- **Scope A** (for companies issuing the initial due diligence statement, e.g. non-SME operators)

Companies that place relevant commodities or products on the EU market for the first time without referring to an existing due diligence statement or companies purchasing relevant commodities from the EU market for which no due diligence statement has been issued yet (e.g. from suppliers acting as SME operators).

They are required to exercise comprehensive due diligence and generate an initial due diligence statement based on primary information. This typically includes importers and EU-based producers introducing new products. Those companies need to carry out full due diligence by themselves.

- **Scope B** (for companies referencing existing due diligence statements in their own due diligence statement, e.g. non-SME traders)

Companies that make relevant commodities or products available on the market while generating their own due diligence statement by referring to and verifying one or multiple existing due diligence statements.

This scope typically includes non-SME traders working exclusively with relevant products for which an initial due diligence statement has already been issued. Some operators, such as downstream manufacturers, may only reference existing due diligence statements. These cases are described as "downstream operators" in the EUDR FAQs (April 2025, section 3.4). Those companies need to ascertain that due diligence was carried out upstream.

## 1.2 Workflow

- The company decides to use the IFS Deforestation Check and asks its suppliers to answer the IFS Deforestation Check self-assessment questionnaire.
- The company sends its suppliers the link to access the IFS Deforestation self-assessment questionnaire.
- The link leads the supplier either to the questionnaire on the IFS IT platform or to external IT platforms of service partners, in which case the self-assessment is answered directly on the IT platforms of the service partners.
- The supplier answers the questions in the self-assessment (for the relevant scope(s)) and submits it to IFS or a service partner.

- The information and results of the self-assessment can be further analysed and/or verified by the company or service partner to ascertain whether the due diligence processes have been sufficiently implemented or if further follow-up steps are necessary.
- If follow-up steps are necessary, the company decides which further measures it will implement for the respective supplier. One option is an on-site or remote IFS Deforestation Check assessment carried out by independent auditors trained by IFS.






## 2 | Self-assessment scoring

Each of the questions can be answered using the following options:

Option	Answer
A	Yes
B	Partially / in development
C	No

The answer options are based on a scoring system that automatically calculates the overall score for each scope. The result gives an indication of the level of compliance with EUDR due diligence obligations.

Compliance level	Overall score in percentage
 Green	85 % – 100 %
 Yellow	65 % – 84.99 %
 Red	0 % – 64.99 %

Moreover, an overview of the points reached per main chapter indicates the level of compliance within the individual chapters.

Detailed scoring per main chapter			
Chapter (no. of questions)	Scope A (points)	Chapter (no. of questions)	Scope B (points)
<b>1. General Compliance Framework</b>	x/46	<b>1. General Compliance Framework</b>	x/43
1.1 Governance and Policy (7)		1.1 Governance and Policy (6)	
1.2 Due Diligence System (6)		1.2 Due Diligence System (6)	
1.3 Due Diligence Statement (1)		1.3 Due Diligence Statement (1)	
<b>2. Supply Chain Transparency and Data Collection</b>	x/42	<b>2. Supply Chain Transparency and Data Collection</b>	x/26
2.1 Risk Identification (5)		2.1 Risk Identification (3)	
2.2 Traceability (5)		2.2 Traceability (3)	
<b>3. Risk Assessment and Mitigation</b>	x/24		
3.1 Risk Assessment (5)			
3.2 Risk Mitigation Measures (3)			
<b>4. Data Management in the supply chain (2)</b>	x/6	<b>4. Data Management in the supply chain (2)</b>	x/6

## 3 | Self-assessment questions and examples of evidence

The objective of this questionnaire is to provide an overview of the questions per scope and give guidance for suppliers answering the IFS Deforestation Check self-assessment questions. Evidence is presented as examples of what (or equivalent) should be in place at the suppliers to support their responses.

### 3.1 Self-assessment Scope A

Nº	Self-assessment question	Evidence (not exhaustive)
<b>1.</b>	<b>General Compliance Framework</b>	
<b>1.1</b>	<b>Governance and Policy</b>	
1.1.1	Has your company developed, implemented and communicated a written policy that defines how compliance with the EUDR is ensured?	Full copy of the EUDR Policy
1.1.2	Is there a defined process in your company to review and update the policy at least annually and upon relevant changes?	<ul style="list-style-type: none"> <li>– Internal email or note confirming the date and result of the latest review</li> <li>– Excerpt of EUDR Policy describing the review process</li> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, naming the responsible person or unit and describing the process how updates are tracked and shared</li> </ul>
1.1.4	Does your company have a system in place to monitor legal requirements and updates related to deforestation and forest degradation in the countries from which relevant products are sourced?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. compliance calendar, or assignment letter) showing responsibility for monitoring EUDR changes and communicating updates</li> <li>– Example of a regulation update registry or tracking log listing regulatory developments</li> <li>– List or database of applicable laws relevant to EUDR obligations</li> <li>– Template or example of a legal compliance declaration from upstream suppliers</li> <li>– Assessment procedure for reviewing the plausibility and completeness of such legal compliance declarations</li> </ul>
1.1.5	Has your company implemented a documented process for receiving, handling and/or communicating potential EUDR non-compliance and substantiated concerns to stakeholders (e.g. authorities, suppliers, civil society)?	<ul style="list-style-type: none"> <li>– Escalation matrix or flowchart showing triggers, responsible parties, and reporting lines for EUDR-related issues</li> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing escalation rules for EUDR incidents</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
1.1.8.1	Has your company appointed and formally defined a responsible person at management level for ensuring compliance with the EUDR (e.g. documented in a job description, organisational chart, or internal procedure)?	<ul style="list-style-type: none"> <li>– Internal appointment letter, memo, or organisational chart showing/communicating the responsible person or team for EUDR compliance</li> <li>– Role or job description of the EUDR Compliance Officer</li> </ul>
1.1.8.2	Does the appointed person have sufficient authority and resources to manage and oversee EUDR-related processes?	<ul style="list-style-type: none"> <li>– Internal appointment letter, memo, or organisational chart showing the responsible person or team for EUDR compliance</li> <li>– Budget allocation, team structure, or commitment letter showing that adequate resources (e.g. staff, tools, time) have been provided to support EUDR compliance</li> </ul>
1.1.9	Do all relevant employees involved in EUDR-related processes receive training on the regulatory requirements and the company's internal EUDR procedures?	<ul style="list-style-type: none"> <li>– Training concept</li> <li>– Training material covering EUDR topics and internal procedures, demonstrating relevance to EUDR-relevant products, supply chain risks, and the respective target audience</li> <li>– Training records, certificates, or statistics (e.g. percentage of relevant staff trained) to demonstrate implementation</li> </ul>
<b>1.2</b>	<b>Due Diligence System</b>	
1.2.1.1	Has your company established and implemented a due diligence system to comply with the EUDR, including relevant procedures and measures?	Full copy of the EUDR Policy or applicable documents outlining procedures or processes for operationalisation of the EUDR
1.2.1.2	Is your company certified against a certification standard that includes deforestation topics?	Valid certificate(s) or audit report(s) confirming compliance with a deforestation-related standard, including scope and validity period (e.g. Certification Programme for the Endorsement of Forest Certification [PEFC], Rainforest Alliance, Roundtable on Sustainable Palm Oil [RSPO], Round Table on Responsible Soy [RTRS], Sustainable Forestry Initiative [SFI])
1.2.3	Is your due diligence system reviewed at least once a year or when relevant changes occur?	<ul style="list-style-type: none"> <li>– Review logs, version control records, or meeting minutes documenting annual or ad-hoc due diligence system reviews</li> <li>– Internal note or short report summarizing the last due diligence system review and identified improvements</li> <li>– Internal audit reports, review reports, or management review summaries evaluating the performance of the due diligence system</li> <li>– KPI dashboard or internal monitoring reports showing performance indicators related to EUDR compliance (e.g. number of risks identified, mitigation measures applied, verification rates)</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
1.2.4	Did your company already publish an annual report that includes information on the due diligence system and measures taken to ensure EUDR compliance?	<ul style="list-style-type: none"> <li>– Evidence of publication (e.g. link to the company website, screenshot of public availability)</li> <li>– Internal draft of the annual report, even if not yet published, showing EUDR-related contents and structure</li> <li>– Complete annual report, if published</li> </ul>
1.2.5	Does your company retain all relevant documentation of the due diligence system (e.g. procedures, records on data, decisions, DDs) for at least five years?	<ul style="list-style-type: none"> <li>– Data retention policy or EUDR Policy excerpt confirming five-year retention of EUDR-related documentation</li> <li>– Summary table or document index listing the content of EUDR documentation, how it is maintained and where it is stored</li> </ul>
1.2.6	Are internal audits, including a process for following up on corrections and corrective actions, conducted by independent auditors?	<ul style="list-style-type: none"> <li>– Internal audit schedule/calendar showing periodic EUDR system audits</li> <li>– Checklists used by audit team to check adherence to EUDR requirements</li> <li>– Corrective Action Reports (CARs) from past audits, including root cause analysis of findings, defined corrective actions and effectiveness check results after corrective actions were implemented.</li> <li>– List of the auditors including names, roles, and their qualifications or EUDR-specific training certificates</li> </ul>
<b>1.3</b>	<b>Due Diligence Statement</b>	
1.3.1	Has your company documented and implemented a procedure to ensure that the information included in Due Diligence Statements at batch level is accurate and complete before submission to the EU information system?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing Due Diligence Statement data handling and accuracy checks at batch level</li> <li>– Logs or systems showing how Due Diligence Statement reference numbers are tracked and transmitted to customers (e.g. in shipping docs or invoices)</li> <li>– Screenshot or excerpt from internal system showing Due Diligence Statement registration and outbound communication field</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
2.	<b>Supply Chain Transparency and Data Collection</b>	
2.1	<b>Risk Identification</b>	
2.1.1	Does your company have a procedure in place to assess existing and new products or suppliers for EUDR relevance to identify all products and materials that fall within the scope of the EUDR (based on commodity type and CN codes in Annex 1 of the EUDR)?	<ul style="list-style-type: none"> <li>– Excel list of identified EUDR-relevant products and their CN codes</li> <li>– Excerpt from an internal compliance guideline, i.e. EUDR Policy, explaining how the company ensures EUDR-relevant products are flagged internally</li> </ul>
2.1.3	Has your company documented and implemented a procedure to identify and assess risks of EUDR non-compliance, including deforestation, forest degradation, and legality risks (including indigenous peoples' rights) in the country of origin?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how EUDR-specific risks (deforestation, legal compliance) are identified and evaluated</li> <li>– Risk scoring templates or checklists used to assess country of production risks, plot risks, and supplier-related risk</li> <li>– Examples of completed risk assessments showing application of the procedure</li> <li>– List of main sources for risk identification</li> </ul>
2.1.4	Has your company, where applicable, identified its upstream supply chain actors and material flows relevant for traceability and risk assessment?	<ul style="list-style-type: none"> <li>– List of suppliers with EUDR-relevance</li> <li>– Supply chain mapping proof, e.g. screenshots or extracts from supply chain management software showing supplier structures and traceability links</li> </ul>
2.1.6.1	Does your company ensure that relevant supply chain changes (e.g. origin, supplier, processing step) are promptly reflected in the EUDR risk assessment before placing or exporting affected products?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, outlining how changes in supplier, origin, or processing steps trigger a reassessment of EUDR risk</li> <li>– Change notification templates and corresponding internal workflows for updating due diligence information</li> <li>– Change management records or risk re-assessment logs showing updates made after supply chain changes</li> </ul>
2.1.6.2	Are your suppliers obliged to notify a significant change in their raw material sources (e.g. origin, supplier, processing step)?	<ul style="list-style-type: none"> <li>– Contractual clauses or supplier agreements requiring notification of source changes</li> <li>– Supplier code of conduct or policy documents outlining reporting obligations</li> <li>– Communication records or templates used to collect change notifications from suppliers</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
<b>2.2</b>	<b>Traceability</b>	
2.2.1.1	Do you have a system in place to ensure traceability of the relevant products from your suppliers?	<ul style="list-style-type: none"> <li>– If using centralized or automated traceability software: name of the system and license information (e.g. system provider, active license, modules used) and screenshot or export from the system showing how the final product batch is linked back to the raw material source (e.g. production plot, origin supplier, country of production)</li> <li>– Description of any technologies supporting traceability verification (e.g. GIS mapping, satellite data overlays)</li> <li>– Supply chain mapping documents showing direct connection to production plots</li> </ul>
2.2.1.2	Do you have systems and agreements in place that allow traceability for a certain batch throughout the different supply chain stages in case of requests?	<ul style="list-style-type: none"> <li>– Details on the system (name, license, etc.)</li> <li>– Screenshot proving the traceability of the final product to the source of the raw material(s)</li> </ul>
2.2.2.1	Is your company capable of providing relevant data for at least the following: <ul style="list-style-type: none"> <li>– product description,</li> <li>– product quantity,</li> <li>– geolocation coordinates,</li> <li>– supplier and customer data,</li> <li>– conclusive evidence of legal compliance.</li> </ul>	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how upstream Due Diligence Statement information is collected, verified, and cross-checked, including sources and tools used</li> <li>– Internal data collection templates or system exports showing fields for all required data points (description, quantity, geolocation, production date, supplier/customer data, compliance proofs)</li> </ul>
2.2.2.2	Do you have a system in place to verify the accuracy of the geolocation coordinates?	<ul style="list-style-type: none"> <li>– Procedure description describing the approach on how verification is carried out.</li> <li>– Example on an actual certification</li> </ul>
2.2.3	Does your company have controls in place to prevent mixing compliant products with non-compliant materials throughout logistics and processing?	Internal material flow control procedure(s) describing segregation, identity preservation, or management of mixed commodities
<b>3.</b>	<b>Risk Assessment and Mitigation</b>	
<b>3.1</b>	<b>Risk Assessment</b>	
3.1.1	If simplified due diligence is applied based on low-risk country classification, can your company demonstrate that no mixing with products from other origins has occurred and that the origin is clearly traceable?	<ul style="list-style-type: none"> <li>– Batch-level traceability records showing single-country origin</li> <li>– Evidence of physical or logistical segregation during transport and storage</li> <li>– Supplier declarations or documentation confirming origin and no mixing</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
3.1.2.1	Have you performed a risk assessment for each relevant product, including risks of deforestation and legality violations (including indigenous peoples' rights)?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing risk assessment procedure incl. how risks are evaluated, scored, categorized into negligible/non-negligible risk, and key risk factors considered (deforestation, legality, supply chain complexity, documentation reliability), potentially with the help of a software</li> <li>– Questionnaire(s) shared with suppliers for collecting risk-relevant information (land legality, deforestation status, certification, etc.)</li> <li>– List or database of credible sources consulted (e.g. national deforestation rates, Transparency International indexes, recognized supply chain risk reports)</li> <li>– Latest completed risk assessments showing application of the procedure</li> <li>– Examples such as completed questionnaires, supplier self-assessments, or copies of certifications that were used during risk assessments</li> <li>– Summary of latest risk assessment findings regarding deforestation, infringement on national legislation or violation of indigenous peoples' rights</li> </ul>
3.1.2.2	Are your company's Tier-1 suppliers (for the relevant raw material) subject to EUDR compliance audits?	Description of verifications conducted at Tier-1 suppliers e.g. traceability audits, certification review, on-site audits, etc.
3.1.3	If your company uses third-party certifications or audit schemes as part of its EUDR risk assessment, do you have a process to regularly verify their credibility and effectiveness?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how third-party certifications are evaluated for credibility and relevance to EUDR compliance</li> <li>– List of EUDR-relevant products covered by third-party certifications, including the certification scheme used, coverage details (e.g. full or partial batch), and status or validity</li> <li>– Verification record (e.g. a checklist, form, or note) confirming that certifications used have been reviewed and considered credible for risk assessment purposes</li> <li>– Sample certificates or third-party audit reports showing certification for specific commodities, suppliers, or production plots</li> </ul>
3.1.4	Is your risk assessment reviewed at least annually and updated when relevant changes occur (e.g. new suppliers, country risks, legal changes)?	<ul style="list-style-type: none"> <li>– Risk review schedule, calendar, or internal checklist showing annual or ad-hoc reassessments of risks</li> <li>– Example of updated risk assessment report with version control showing when and why reassessment was made</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
<b>3.2</b>	<b>Risk Mitigation Measures</b>	
3.2.1	Does your company have a mitigation measures procedure for deforestation, forest degradation, legality (including indigenous peoples' rights)?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how risk mitigation measures are selected, implemented, and evaluated</li> <li>– Examples of mitigation actions taken for identified risks related to deforestation, legality, indigenous peoples' rights (e.g. field audits, additional documentation requests)</li> </ul>
3.2.2	Has your company documented, implemented, and maintains a procedure for handling supplier-related cases where no negligible risk can be achieved despite mitigation measures, including possible disengagement?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how the company handles cases where compliance cannot be achieved (e.g. escalation steps, final decision-making authority, disengagement criteria)</li> <li>– Examples of disengagement notices or communication templates sent to suppliers (anonymised if necessary)</li> <li>– Internal escalation matrix or decision tree for managing non-compliance cases</li> </ul>
3.2.3	Does your company review and, if necessary, update mitigation measures for each EUDR-relevant product as part of the risk assessment process before submitting the Due Diligence Statement?	<ul style="list-style-type: none"> <li>– Internal audit reports or audit checklists that include verification of mitigation measures and their effectiveness</li> <li>– If applicable, updated risk assessments reflecting adjustments made after mitigation reviews</li> </ul>
<b>4.</b>	<b>Data Management in the Supply Chain</b>	
4.1	Do you have an automated data management system in place?	
4.2	Have you integrated the requirement to deliver deforestation-related data in your contracts with suppliers/ producers?	

## 3.2 Self-assessment Scope B

Nº	Self-assessment question	Evidence (not exhaustive)
<b>1.</b>	<b>General Compliance Framework</b>	
<b>1.1</b>	<b>Governance and Policy</b>	
1.1.1	Has your company developed, implemented and communicated a written policy that defines how compliance with the EUDR is ensured?	Full copy of the EUDR Policy
1.1.2	Is there a defined process in your company to review and update the Policy at least annually and upon relevant changes?	<ul style="list-style-type: none"> <li>– Internal email or note confirming the date and result of the latest review</li> <li>– Excerpt of EUDR Policy describing the review process</li> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, naming the responsible person or unit and describing the process how updates are tracked and shared</li> </ul>
1.1.5	Has your company implemented a documented process for receiving, handling and/or communicating potential EUDR non-compliance and substantiated concerns to stakeholders (e.g. authorities, suppliers, civil society).	<ul style="list-style-type: none"> <li>– Escalation matrix or flowchart showing triggers, responsible parties, and reporting lines for EUDR-related issues</li> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing escalation rules for EUDR incidents</li> </ul>
1.1.8.1	Has your company appointed and formally defined a responsible person at management level for ensuring compliance with the EUDR (e.g. documented in a job description, organizational chart, or internal procedure)?	<ul style="list-style-type: none"> <li>– Internal appointment letter, memo, or organisational chart showing/communicating the responsible person or team for EUDR compliance</li> <li>– Role or job description of the EUDR Compliance Officer</li> </ul>
1.1.8.2	Does the appointed person have sufficient authority and resources to manage and oversee EUDR-related processes?	<ul style="list-style-type: none"> <li>– Internal appointment letter, memo, or organisational chart showing the responsible person or team for EUDR compliance</li> <li>– Budget allocation, team structure, or commitment letter showing that adequate resources (e.g. staff, tools, time) have been provided to support EUDR compliance</li> </ul>
1.1.9	Do all relevant employees involved in EUDR-related processes receive training on the regulatory requirements and the company's internal EUDR procedures?	<ul style="list-style-type: none"> <li>– Training concept</li> <li>– Training material covering EUDR topics and internal procedures, demonstrating relevance to EUDR-relevant products, supply chain risks, and the respective target audience</li> <li>– Training records, certificates, or statistics (e.g. percentage of relevant staff trained) to demonstrate implementation</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
<b>1.2</b>	<b>Due Diligence System</b>	
1.2.1.1	Has your company established and implemented a due diligence system to comply with the EUDR, including relevant procedures and measures?	Full copy of the EUDR Policy or applicable documents outlining procedures or processes for operationalisation of the EUDR
1.2.1.2	Is your company certified against a certification standard that includes deforestation topics?	Valid certificate(s) or audit report(s) confirming compliance with a deforestation-related standard, including scope and validity period (e.g. Certification Programme for the Endorsement of Forest Certification [PEFC], Rainforest Alliance, Roundtable on Sustainable Palm Oil [RSPO], Round Table on Responsible Soy [RTRS], Sustainable Forestry Initiative [SFI])
1.2.3	Is your due diligence system reviewed at least once a year or when relevant changes occur?	<ul style="list-style-type: none"> <li>– Review logs, version control records, or meeting minutes documenting annual or ad-hoc due diligence system reviews</li> <li>– Internal note or short report summarizing the last due diligence system review and identified improvements</li> <li>– Internal audit reports, review reports, or management review summaries evaluating the performance of the due diligence system</li> <li>– KPI dashboard or internal monitoring reports showing performance indicators related to EUDR compliance (e.g. number of risks identified, mitigation measures applied, verification rates)</li> </ul>
1.2.4	Did your company already publish an annual report that includes information on the due diligence system and measures taken to ensure EUDR compliance?	<ul style="list-style-type: none"> <li>– Evidence of publication (e.g. link to the company website, screenshot of public availability)</li> <li>– Internal draft of the annual report, even if not yet published, showing EUDR-related contents and structure</li> <li>– Complete annual report, if published</li> </ul>
1.2.5	Does your company retain all relevant documentation of the due diligence system (e.g. procedures, records on data, decisions, DDs) for at least five years?	<ul style="list-style-type: none"> <li>– Data retention policy or EUDR Policy excerpt confirming five-year retention of EUDR-related documentation</li> <li>– Summary table or document index listing the content of EUDR documentation, how it is maintained and where it is stored</li> </ul>
1.2.6	Are internal audits, including a process for following up on corrections and corrective actions, conducted by independent auditors?	<ul style="list-style-type: none"> <li>– Internal audit schedule/calendar showing periodic EUDR system audits</li> <li>– Checklists used by audit team to check adherence to EUDR requirements</li> <li>– Corrective Action Reports (CARs) from past audits, including root cause analysis of findings, defined corrective actions and effectiveness check results after corrective actions were implemented.</li> <li>– List of the auditors including names, roles, and their qualifications or EUDR-specific training certificates</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
<b>1.3</b>	<b>Due Diligence Statement</b>	
1.3.4	Does your company have procedures in place to ensure that upstream Due Diligence Statement reference numbers are correctly linked to product batches and transmitted accurately to downstream customers?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how the company verifies that referenced Due Diligence Statement data matches the correct product batches and quantities</li> <li>– Data mapping templates or checklists confirming the batch-to-Due Diligence Statement linkage verification steps</li> <li>– System screenshots or export files showing registered Due Diligence Statement reference numbers linked to specific product batches</li> </ul>
<b>2.</b>	<b>Supply Chain Transparency and Data Collection</b>	
<b>2.1</b>	<b>Risk Identification</b>	
2.1.1	Does your company have a procedure in place to assess existing and new products or suppliers for EUDR relevance to identify all products and materials that fall within the scope of the EUDR (based on commodity type and CN codes in Annex 1 of the EUDR)?	<ul style="list-style-type: none"> <li>– Excel list of identified EUDR-relevant products and their CN codes</li> <li>– Excerpt from an internal compliance guideline, i.e. EUDR Policy, explaining how the company ensures EUDR-relevant products are flagged internally</li> </ul>
2.1.4	Has your company, where applicable, identified its upstream supply chain actors and material flows relevant for traceability and risk assessment?	<ul style="list-style-type: none"> <li>– List of suppliers with EUDR-relevance</li> <li>– Supply chain mapping proof, e.g. screenshots or extracts from supply chain management software showing supplier structures and traceability links</li> </ul>
2.1.5	Has your company established a methodology to verify the effectiveness and completeness of upstream suppliers' due diligence systems and traceability?	<ul style="list-style-type: none"> <li>– Excerpt from the company's EUDR Policy or other relevant documents (e.g. SOPs, guidelines, internal procedures), if applicable, describing how the company verifies the completeness and reliability of upstream suppliers' due diligence systems</li> <li>– Supplier evaluation forms, verification checklists, or onboarding questionnaires assessing the structure and effectiveness of upstream suppliers' due diligence systems</li> <li>– (Anonymised) Sample risk assessment reports including evaluations of upstream suppliers' due diligence practices</li> <li>– (Anonymised) Sample supplier audit reports or findings related to the quality of upstream suppliers' due diligence systems</li> </ul>

Nº	Self-assessment question	Evidence (not exhaustive)
2.2	<b>Traceability</b>	
2.2.1.1	Do you have a system in place to ensure traceability of the relevant products from your suppliers?	<ul style="list-style-type: none"> <li>– If using centralized or automated traceability software: name of the system and license information (e.g. system provider, active license, modules used) and screenshot or export from the system showing how the final product batch is linked back to the raw material source (e.g. production plot, origin supplier, country of production)</li> <li>– Description of any technologies supporting traceability verification (e.g. GIS mapping, satellite data overlays)</li> <li>– Supply chain mapping documents showing direct connection to production plots</li> </ul>
2.2.1.2	Do you have systems and agreements in place that allow traceability for a certain batch throughout the different supply chain stages in case of requests?	<ul style="list-style-type: none"> <li>– Details on the system (name, license, etc.)</li> <li>– Screenshot proving the traceability of the final product to the source of the raw material(s)</li> </ul>
2.2.3	Does your company have controls in place to prevent mixing compliant products with non-compliant materials throughout logistics and processing?	Internal material flow control procedure(s) describing segregation, identity preservation, or management of mixed commodities
4.	<b>Data Management in the Supply Chain</b>	
4.1	Do you have an automated data management system in place?	
4.2	Have you integrated the requirement to deliver deforestation-related data in your contracts with suppliers/ producers?	

### 3.3 Glossary to the IFS Deforestation Check self-assessment

**EUDR Policy:** An EUDR Policy is a company-level document that forms the basis of the company's due diligence system under the EU Deforestation Regulation (EUDR). It defines the company's overarching commitments, strategies, and objectives regarding EUDR compliance.

**SOP** = Standard Operating Procedure

**(Relevant) products:** products that are in the scope of the IFS Deforestation Check are those covered by the regulation (EU) 2023/1115. This Regulation defines relevant products as products that contain, have been fed with or have been made using relevant commodities, namely cattle, cocoa, coffee, oil palm, rubber, soya and wood. For more details on commodities and products in scope, refer to Annex I of the regulation (EU 2023/1115).

**CN code:** Combined Nomenclature. The Combined Nomenclature (CN) Code is the EU's official customs classification system for goods. It builds on the international Harmonized System (HS) and is used to determine tariff rates and statistical reporting. Under the EUDR, CN Codes listed in Annex I define which commodities and products fall within the scope of the regulation.

## 4 | IFS Deforestation Check assessment

A result of the self-assessment can be that subsequent actions are recommended for specific suppliers. This may include a suggestion that an on-site or remote assessment could be beneficial for those suppliers where the implementation of further and/or specific due diligence processes and obligations needs to be examined in greater depth.

For this purpose, IFS developed a checklist which evaluates the implementation of the due diligence management system and conformance with product-specific due diligence processes in greater depth and independently, based on product samples.

Auditors who have been trained by IFS can perform it as an on-site or remote assessment. It is possible to combine it with other IFS Audits or Assessments, such as IFS Food, Progress Food, or IFS ESG Compliance Check.

Further information about the IFS Deforestation Check assessment becomes available on the **IFS Website**.



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