EUDR Compliant Plus: A Summary

The value of soy sustainability standards in the EU context

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Introduction

This publication is a summary of the '*EUDR Compliant Plus: the value of soy sustainability standards in the EU context'* report, commissioned by WWF Germany. Its aim is to update Profundo's 2023 soy voluntary standards benchmark to reflect their evolution in response to the European Union Deforestation Regulation (EUDR) and the ways standards can practically support company due diligence. This analysis reviews 20 soy Voluntary Standard Systems (VSS) which are compliant with FEFAC's Soy Sourcing Guidelines,[i] focusing on what has changed since 2023 and what remains to be done for a credible, deforestation- and conversion-free, and "EUDR-ready" soy supply in Europe. Methodologically, this update replaces the 2023 self-assessment starting point with a desk review of the most recent public standard documents, followed by a structured feedback round with each VSS to verify evidence and fill gaps. The scoring mirrors the report's aim to look beyond narrow compliance: five themes – EUDR alignment (legality, no-deforestation, traceability), conversion of non-forest ecosystems, good agricultural practices, social issues and human rights, and governance/assurance – are weighted equally (20% each), so a robust scheme must perform across the board.

1 VSS Performance

1.1 Evolution and adaptation: how standards are changing

One of the key drivers behind the evolution of standards since 2023 was the EUDR, which prompted several VSS to develop separate EUDR modules or add-ons. The ISCC EU and ISCC Plus schemes can now be used in combination with the EUDRx tool, which is designed to track EUDR compliance. RTRS introduced a dedicated optional Model IV – Alignment with EUDR Chain of Custody. ProTerra launched a new standard, ProTerra MRV, to support certified entities in achieving and maintaining compliance with the EUDR requirements. Amaggi was (as of July 2025, the cut-off date for this research) finalising its Origins Segregated standard, designed to meet the growing demand for the EUDR-aligned agricultural commodities. The Segregated standard was under internal review and planned for validation in November 2025. Other standards have been updated and fine-tuned their provisions on deforestation and conversion, legality, and traceability without developing stand-alone EUDR modules. As of September 2025, all 20 standards have included legality and no-deforestation provisions. Some VSS also improved no-conversion requirements, for example, US SSAP and Cefetra CRS added requirements protecting UNESCO natural and cultural sites.

[i] The FEFAC Soy Sourcing Guidelines are a private sector tool designed to benchmark existing soy certification schemes, promoting transparency for certified responsible soy. The latest version was released in July 2023 and includes 73 criteria. This comparison benchmark is facilitated and performed by the International Trade Centre (ITC). This benchmark is unrelated to the present report developed by Profundo on behalf of WWF Germany.

In line with the EUDR, all standards require that producers not grow soy on land that has been deforested after 31 December 2020 or have an earlier cut-off date for no-deforestation. At the same time, not all standards use EUDR-aligned definitions of what constitutes a forest, making it more difficult to attest their compliance with EUDR. Standards that do use the same or a more stringent definition of 'forest' as stated in the EUDR are ADM standard, Cargill Triple S, Cefetra CRS, Donau Soja, Europe Soya, ISCC EU and ISCC Plus, LDC standard, Proterra and ProTerra MRV, RTRS, SFAP, and US SSAP.

1.2 EUDR readiness

Based on the EUDR readiness criteria used in this benchmark (covering no-deforestation and cut-off dates, geolocation, information storage and sharing, legality, and other relevant aspects), Donau Soja and Europe Soya, ISCC EU and ISCC Plus, ProTerra, ProTerra MRV, and RTRS are in line with the key EUDR requirements and therefore may be used as a supportive measure for EUDR compliance.

One of the essential criteria that determines if a specific VSS is – or can become – aligned with EUDR main criteria is the requirement that at least a segregated CoC model is available. Under Caramuru Sustentar, Cargill Triple S, Cefetra CRS, COFCO standard, US SSAP, SFAP, and SODRU standard, mass balance is the highest CoC option attainable, while SFAP works with the book & claim model. As such, these six standards are currently not in line with EUDR, and can only become aligned with the EUDR requirements if they add a segregated option or module.

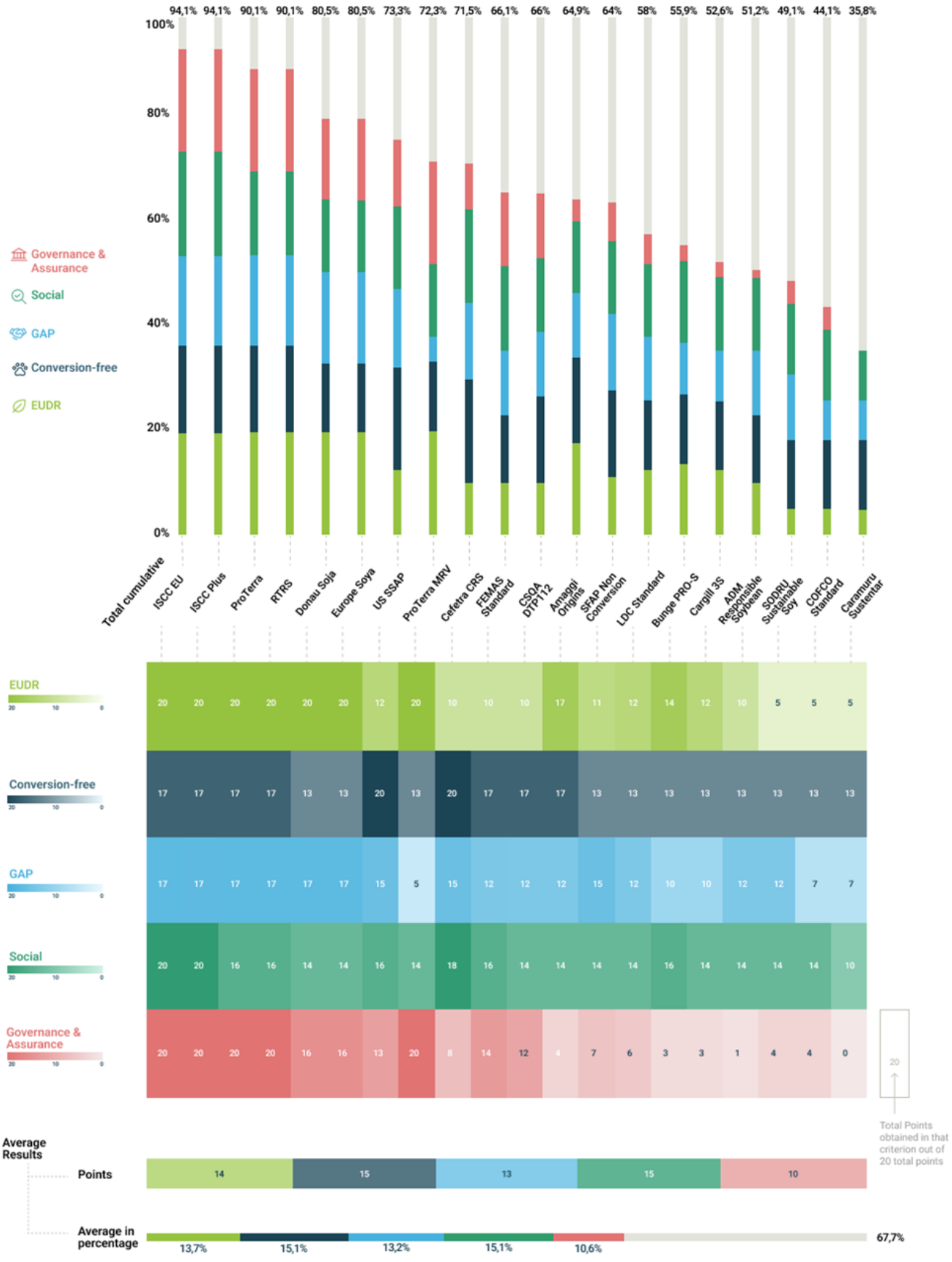
All standards in this benchmark include requirements to comply with the relevant legislation of the production country, and, therefore, have been awarded a full score on this criterion. However, it must be noted that the vast majority of the VSS include generic requirements, asking that soy is produced in compliance with all applicable national and local laws and regulations, without outlining specific topics. In this benchmark, such general legality provisions were treated as qualifying under EUDR, as ‘all legislation’, presumably, encompasses all the topics covered under the EUDR. At the same time, several standards include more detailed lists of relevant legislation: Amaggi Origins Field, Cargill Triple S, Donau Soja, Europe Soya, ProTerra, ProTerra and ProTerra MRV, and SODRU standard.

In line with the EUDR, all standards require that producers not grow soy on land that has been deforested (whether human-induced or not) after 31 December 2020. Some go above the EUDR requirements and have an earlier cut-off date for no-deforestation, as well as for no-conversion of other ecosystems or specific biomes, for example, the Amazon. This information is available in the benchmark **report.**

At the same time, not all standards use EUDR-aligned definitions of what constitutes a forest, making their compliance with EUDR more difficult to attest. Standards that do use the same or a more stringent definition of 'forest' as stated in the EUDR are ADM STANDARD, Cargill Triple S, Cefetra CRS, Donau Soja, Europe Soya, LDC standard, Proterra and ProTerra MRV, RTRS, SFAP, and US SSAP.

Most standards are now asking for geolocation via latitude and longitude, supported by aerial photos or satellite images, as required by EUDR. Under SFAP, geolocation is used for verifying no-deforestation claims, but the data is not connected to the date of production and quantities, and the Book-and-Claim CoC model is used downstream in the value chain. Cefetra CRS’s publicly available standard documents require that geolocation data be collected during initial certification of a property and during audits and is used to verify land rights. However, it is not required that the data are collected for every batch. SODRU standard, COFCO standard, CSQA DTP 112, ADM standard, FEMAS, and Caramuru Sustentar do not include geolocation requirements and, hence, are not in line with EUDR provisions.

Figure 1 VSS performance against the benchmark criteria



Source: Profundo (2025)

Most standards include information-keeping requirements; however, not all of them require the collection of the geographic coordinates (or geolocation via latitude and longitude) of each plot of land where certified soy is produced, connected with the information on the date or time range of production and its quantity.

The EUDR also envisages that CoC entities downstream from the producer establish and implement a Management System for their supply chain that includes risk assessment and mitigation approaches and measures. Amaggi Origins Field, FEMAS, ISCC EU, ISCC Plus, ProTerra, ProTerra MRV, and RTRS already include such provisions in their standard requirements. CSQA DTP 112, Donau Soja, and Europe Soya also have management system requirements for the downstream certified CoC entities, which can be further strengthened by adding a direct reference to EUDR. Bunge Pro-S and Cargill Triple S include management system requirements, but these mostly apply to farms, rather than downstream entities. ADM standard, Caramuru Sustentar, Cefetra CRS, COFCO standard, LDC standard, SFAP, SODRU standard, and US SSAP currently lack such requirements.

1.3 Conversion of natural and culturally significant landscapes

All benchmarked VSS ban soy from land converted from natural ecosystems and prohibit any new conversion. Beyond forests (handled under EUDR), such ecosystems include native grasslands, wetlands/swamps, peatlands, savannahs, steep slopes, floodplains, and riparian zones. No-conversion cut-offs meet AFi/EUDR requirements (Dec 2020) or are even stricter: ProTerra (Dec 31 2008), ISCC (Jan 2008), RTRS (May 2009). Some add biome-specific dates, e.g., Amaggi Origins Field follows the Amazon Soy Moratorium (Jul 2008). Most standards protect nationally protected areas; fewer cover cultural landscapes. ISCC requires avoiding environmental, social, economic, and cultural harm; RTRS mandates identifying and protecting culturally significant sites and essential community resources; ProTerra safeguards areas of cultural/archaeological/historical or sacred importance; only US SSAP explicitly covers UNESCO World Heritage Sites.

1.4 Good Agricultural Practices

Only Bunge Pro-S, Caramuru Sustentar, Cargill Triple S, and COFCO's standards still lack explicit rules on biodiversity; all other schemes protect rare and endangered species on-farm, and Cefetra CRS, ISCC EU/Plus, and RTRS extend those protections beyond the management unit. Regarding agrochemicals, every standard except the chain-of-custody-only ProTerra MRV (which focuses on the downstream value chain, not production) requires integrated pest management; only Donau Soja, Europe Soya, and ProTerra fully ban WHO Class Ia/Ib/II and Stockholm/Rotterdam-listed chemicals. Others restrict aerial spraying of these chemicals and require buffer zones near populated areas and bodies of water. As for invasive species, most schemes regulate them: Donau Soja/Europe Soya, ISCC EU/Plus, ProTerra, RTRS, SFAP, and US SSAP prohibit the introduction of such species; others only set requirements to manage and mitigate the risks. Caramuru Sustentar has no requirements, and ProTerra MRV does not cover this topic as it specifically focuses on the chain of custody. CSQA DTP 112, Donau Soja, Europe Soya, and ProTerra certify only non-GM soy, whereas other VSS allow GM soy, reflecting predominantly GM production in many major soy-producing regions, including South America. Note that the fact of whether GM soy is allowed to be certified, or not, was not used for scoring.

1.5 Human and labour rights

Human and workers' rights are broadly covered: all benchmarked VSS ban forced and compulsory labour, slavery, and similar abuses across soy value chains. Child labour rules prohibit productive work by anyone under 15 (or higher where national law sets it) and bar 15–18-year-olds from hazardous tasks or anything that harms health, welfare, or schooling. All 20 standards also uphold freedom of association and collective bargaining. On wages, most VSS still default to the legal minimum, lacking living-wage provisions for employees and living-income provisions for self-

employed workers and smallholders; ISCC EU and ISCC Plus are the only schemes with living-wage requirements, with some others claiming such rules are less relevant in highly mechanised soy production. Grievance systems are common but often weak on anonymity: while all VSS offer accessible, equitable, and responsive procedures for complaints against operators or certification bodies, many don't guarantee confidentiality. Those that do include ADM standard, Caramuru Sustentar, Cefetra CRS, FEMAS, ISCC EU, ISCC Plus, ProTerra, RTRS, and US SSAP.

1.6 Governance, Assurance, and Transparency

On governance, independent multi-stakeholder standards have strong structures with safeguards against any one group's dominance, though adding minimum decision-making quorums would further benefit some. Corporate standards are structurally weaker because governance sits within the company. Some corporate standards, however, are taking steps towards better governance structures, such as Cargill Triple S (Technical Advisory Council) or LDC standard (Stakeholder Governance Committee).

For assurance, all standards require independent, impartial, competent auditors, but detail on qualifications and procedures varies, and many lack mechanisms to embed community and stakeholder input. Non-conformity systems exist, yet categories, corrective procedures, and reinstatement rules are often unclear. Several corporate schemes lean on centralised, documentary audits at the management-system level (e.g., Caramuru Sustentar; Amaggi's ORIGINS Segregated for CoC), limiting independent checks at the farm/CoC level. The strength of CoC assurance for EUDR compliance will hinge on the extent to which EUDR requirements are built into the standards — and further translated into audit requirements. The levels of transparency and publicly available information vary considerably. Multi-stakeholder standards, such as RTRS, ISCC or Proterra, – followed by standards such as CSQA DTP 112, FEMAS or US SSAP – provide publicly accessible information on several aspects. All standards publish their documentation, but (summarised) audit reports and details on certificate holders are often missing or restricted. Some corporate standards provide only very limited information (e.g. SODRU standard, Caramuru Sustentar) while others (Cefetra CRS) are more transparent. It must be noted that various companies also publish ESG or impact reports at the corporate level. These are not recognised in this benchmark, but they do include relevant performance data (e.g. % traceability, % DCF, GHG emission reduction), contributing to broader transparency.

2 Recommendations

To the VSS providers

- **Segregation** of EUDR-compliant from non-EUDR-compliant material is a must for standards that aim to help the certified entities meet the EU requirements. Mass balance, as it was known before, is no longer sufficient; in case of partly certified streams, all physical supply should be robustly controlled for EUDR compliance, and some VSS already offer useful options to do this.
- Regardless of whether a particular standard aims to become aligned with EUDR, **traceability is crucial** not only for ensuring no-deforestation but also for no-conversion and other sustainability claims within end markets. To achieve this, VSS should strengthen their CoC models and their assurance procedures and **ensure that segregated options are offered.**
- Standards should **align their definition of 'forest' with AFi and EUDR**; otherwise, no-deforestation claims are difficult to ascertain.
- **Geolocation information should be collected at the polygon level**, supported by aerial or satellite imagery collected and stored for at least five years.
- More **nuanced legality requirements** are desirable for the standards with an EUDR alignment ambition. Though abiding by all applicable laws, or all laws, of the production country appears to encompass EUDR legality provision, specifying the key areas of compliance – land use rights, environmental protection, forest-related rules including forest management and

biodiversity conservation where directly related to wood harvesting, third parties' rights, labour rights, human rights protected under international law, FPIC, tax, anti-corruption, trade and customs regulations – should be considered to reduce the risks of gaps or misinterpretation. In the short term, this could be done in auditing guidelines.

- **Assurance is a critical differentiator**. Standards must not only align with EUDR requirements but also strengthen their assurance systems by clearly defining categories of non-conformities, specifying conditions for suspension or withdrawal and how reinstatement (i.e. when and how certification can be restored) is managed, and requiring verification at the field-level or processing unit level, rather than relying mainly on audits of central (risk) management or documentation. **Quality and independence of audits are key to ensuring the robustness** of VSS, and this may even become more crucial after the full roll-out of the EUDR. Accreditation of certification bodies should be considered as a minimum requirement. Next to that, clear requirements for auditor skills qualifications adapted to the region and subject matter, and promoting regular witness audits by accreditation bodies to verify on-site auditor performance are recommended.
- VSS should **keep the earlier cut-off dates** in place (for deforestation, conversion, in general or for specific biomes) as these are market values and can help with climate-related goals and other company ambitions beyond EUDR.
- **Stricter GAP criteria should be envisaged**. Biodiversity, including rare, threatened, and endangered species, should be protected both on the farm and outside of the management unit. Alien and invasive species should be strictly banned. The application of hazardous chemicals (as defined by WHO Class Ia, Ib, and II and the Stockholm and Rotterdam conventions) should be prohibited, not limited or restricted to certain areas. Special provisions to protect UNESCO sites and other culturally significant landscapes should be included.
- VSS – especially corporate standards – should **strengthen external stakeholder representation** (including producers and civil society organisations) in their governance processes to improve independence, credibility and a broader reflection of stakeholder interests in decision-making.
- VSS – particularly corporate standards – should **increase transparency**, going beyond basic standard documentation, for example, by publishing (summarised) audit results and certified operator information.
- Further collaboration among robust VSS and more outgoing communication about the services they can deliver for and beyond EUDR should be envisaged.

To EU regulators

- Ensure consistency and predictability in the key EUDR requirements, guidelines, interpretations, and timelines, giving VSS with an ambition to align with the EUDR enough time to prepare and adapt. This is crucial to ensure that the VSS users also have enough time to adapt their operations and due diligence strategies.
- Under Article 10, the EUDR acknowledges that certification and other third-party verified schemes can provide useful information for risk assessments. The EUDR guidance outlines three categories for assessing their robustness (see introduction), but it remains non-binding and operators are not required to make use of it. In practice, companies' due diligence often relies on document availability and supplier self-declarations rather than third-party field verification. This gap between what the Guidance promotes and what is common practice is insufficiently recognised by the Commission. **A credible due diligence system should include robust checks and balances – such as field audits by qualified auditors, verification of claims, and checks on legal documents** – to reduce the risk of non-compliance to negligible levels. The Commission should therefore more strongly promote minimum assurance, governance and transparency requirements.

- The Commission should require third-party verification and promote minimum assurance, governance and transparency requirements, for example, through the **adoption of minimum criteria for this third-party verification, such as the Renewable Energy Directive requires**
- Develop follow-up legislation to **extend protections to other natural ecosystems (e.g., savannahs, peatlands, wetlands)** to ensure that the soy entering the EU single market is truly DCF.
- Develop and enforce **due diligence obligations for EU financial institutions** financing in-scope commodities.

To downstream buyers and financial institutions

- Banks, investors, and other financial institutions should **recognise credible third-party verified VSS as a tool in their risk assessment process.** Certification can then be used, among other criteria, to ascertain the sustainability performance and progress of clients and investments in the agri-food sector.
- **When structuring KPI-based sustainability-linked loans, the share of robustly certified soy in production, processing, or sales can serve as one KPI** for agriculture, food processing, trading, and retail clients; where appropriate, increases in independently certified volumes or shares could trigger margin adjustments consistent with loan terms.
- Retailers should set time-bound targets to **ensure that the (embedded) soy in their product mix is certified via credible schemes.** When applicable, these targets must be **cascaded upstream to their suppliers**, including in the meat and dairy sectors.
- Downstream players should play a more **active role in standard-setting and improvement**, both via **participation in multistakeholder initiatives** and through **direct engagement with the trader-owned standards**, pushing them towards more robustness, transparency and independence.

Disclaimer

Profundo observes the greatest possible care in collecting information and drafting publications, but cannot guarantee that this report is complete. Profundo and the authors assume no responsibility for errors in the Report and in the sources quoted, nor for changes after the closing date of assessment (20 July 2025) and the publication of the report after 24 November 2025. When any error applicable to the period before the assessment deadline in this report comes to light, Profundo will promptly correct it in a transparent manner. The assessment in this study has been based on the publicly available standard documents, with additional documentation and explanations provided by the VSS during a round of feedback, but not on the application of the VSS in the field. Therefore, verification of on-the-ground performance – whether practices exceeding documented requirements or instances of non-compliance and controversy – was explicitly outside the scope of this benchmark.