Frequently asked questions: S Group and the EU Deforestation Regulation

This Frequently Asked Questions (FAQ) document is intended to help S Group's suppliers prepare for the application of the EU Deforestation Regulation (EUDR). The answers reflect S Group's current operating model. Legislation, regulatory guidance, and technical solutions may be further clarified or updated.

Each supplier is responsible for assessing its own role, whether its products fall within the scope of the EUDR, and the obligations applicable to its activities. Our partners are expected to understand the regulatory requirements relevant to their own operations.

This FAQ does not constitute legal advice, and S Group does not determine a supplier's EUDR role or statutory obligations on the supplier's behalf.

1 The Deforestation Regulation – EUDR

1. What is the EUDR / Deforestation Regulation?

The EUDR (Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation) is the European Union's Deforestation Regulation. Its aim is to prevent the placing on the EU market, or the export from the EU, of products that have caused deforestation or forest degradation, or that have not been produced in accordance with the legislation of the country of production. Compliance is demonstrated through a due diligence procedure. You can find out more about the regulation, for example, on the websites of the European Union or the Finnish Food Authority (Ruokavirasto).

1.1 How do I know whether the regulation applies to my product?

Please check the current CN/customs code of the product and compare it with the current Annex I of the regulation and with the guidance issued by the authorities. As our supplier, you are responsible for the accuracy of the product information you provide to S Group. In unclear cases, please request guidance from officials.

1.2 How do I get started with the Deforestation Regulation?

First, check whether the products you supply fall within the scope of the regulation based on their CN/customs code and raw materials. Then determine the size and role of your company for each product and supply chain: you are either an operator, a downstream operator, or a trader. Familiarize yourself with the obligations that apply to the different roles and make sure that your processes meet

those obligations. Please note that your organisation's role may vary between different products and supply chains.

Regardless of your role in the value chain, we collect supplier-level data for risk assessment in accordance with S Group's due diligence system. We use the Osapiens platform for this purpose. You will receive an email from the platform through which you can log in.
If you act as an operator, please choose whether you submit the batch-specific due diligence statement reference numbers (SD or DDS reference number) via delivery messages or via the Osapiens supplier portal.

Market trade chain suppliers: If you submit the statements via delivery messages, please contact the Market trade team at edi.foodandconsumergoods@sok.fi, and for Meira Nova at laatujavastuullisuus@meiranova.fi.

2 2. Roles and responsibilities in the supply chain

2.1 What does S Group require from its suppliers?

As part of our due diligence process related to the Deforestation Regulation, we collect supplier-level data on the Osapiens platform from all suppliers of products subject to the Deforestation Regulation. We collect data and carry out risk assessments regardless of the role our supplier partner has in the value chain.
A DD statement reference number or an SD notification identifier must be submitted if our direct supplier acts as an operator for the product in question, or as a micro or small primary producer. If S Group acts as the importer of the product, i.e. as the operator within the meaning of the EUDR, we ask the non-EU supplier for the origin, geolocation and other information we need to carry out our own appropriate due diligence.
We collect batch-specific EUDR traceability data only from those supplier partners that act as operators (DDS or SD reference number) or are located outside the EU (geolocation data).

2.2 In which situations is a company an operator? What does this mean in relation to S Group?

An operator is a party within the meaning of the regulation that, in the course of commercial activity, places a product within the scope of the regulation on the EU market for the first time or exports it from the EU. In the case of imports, the operator within the meaning of the EUDR is in principle the party that places the product concerned on the EU market for the first time. In an import situation, this is typically a company established in the EU on whose behalf the product is declared for release for free circulation.
Where necessary, please consult the guidance of the relevant officials or the European Union.
Please determine your role separately for each supply chain and function.
You can choose whether you submit the batch-specific due diligence statements (DDS) via delivery messages or via the Osapiens supplier portal.

If you submit the statements via delivery messages, please contact: EDI.FoodandConsumerGoods@sok.fi for Market trade, laatujavastuullisuus@meiranova.fi for Meira Nova, and your own contact person for other business areas.

2.3 How can I submit DDS and SD reference numbers if I do not use the Osapiens supplier portal or delivery messages?

The regulation requires all parties acting in the operator role to pass on the DDS or SD reference numbers to the next party in the value chain. S Group offers two options for this. You can submit the reference numbers either through the supplier portal of the Osapiens platform, which is free of charge for suppliers, or via delivery messages. We cannot receive reference numbers, for example, by email, on an invoice or on a physical consignment note.

2.4 What if the company I represent is not an operator?

We do not expect a batch-specific DDS or SD reference number when the supplier partner is not in the operator role. However, S Group collects supplier-level data on the Osapiens platform as part of its own due diligence process.

2.5 What if I represent a micro or small enterprise?

The obligations of the EUDR apply from 30 June 2027 to operators that were micro or small enterprises on 31 December 2024. The exception is products that fell within the scope of the earlier EU Timber Regulation, to which the obligations of the EUDR already apply from 30 June 2026. In Market trade, we apply the application date of 30 June 2027 under the regulation where the supplier and the product meet its conditions. S Group's data collection may begin before the statutory application date.
For Meira Nova, we will start collecting data from micro and small enterprises at the beginning of 2027. We will inform Meira Nova's suppliers about this separately.

3 S Group's operating model and Osapiens

3.1 Why does S Group ask me for information?

S Group is committed to promoting sustainable consumption and therefore also to taking action to stop deforestation. We always act transparently and in accordance with laws and regulations. We co-operate with our suppliers to ensure that all our products meet the requirements of the regulation.

3.2 What is Osapiens?

Osapiens is the system used by S Group to collect EUDR supplier and compliance data, to assess risks and to manage documentation. S Group sends the supplier partner an invitation to the platform, and the system notifies you of new questionnaires and information requests by email.
Osapiens is a system used by S Group; it is not the European Commission's EUDR information system.

3.3 What do I need to do on the platform?

You will receive an email from the platform through which you can log in. After that, all our partners supplying products subject to the Deforestation Regulation will receive the Supplier Readiness questionnaire, which assesses your readiness to meet the EUDR requirements. In addition, you will receive information requests concerning purchase orders. More detailed supplier instructions for using the Osapiens platform can be found on S Group's Deforestation Regulation page.
The information you provide forms part of S Group's own supplier, procurement and risk management process. It does not replace the supplier's own statutory obligations, nor does it enable an operator to submit a DD statement or SD notification to the EUDR information system.

3.4 What information do I need to provide?

With the questionnaire, we assess the risk of deforestation occurring in the supply chains of the products you supply. Among other things, we collect information on the supply chain and origin, a description of the traceability of the raw material, and information on the management of the risk of mixing. In addition, we request information on the company's due diligence system, risk assessment, controls, handling of deviations and corrective actions. We also require DDS or SD reference numbers to be submitted by those supplier partners that act in the operator role. The other information requested in the questionnaire forms part of S Group's own supplier and risk management process. You can view the complete questionnaire in the Osapiens supplier portal after creating your account.

4 Risk assessment, additional information requests and changes

4.1 What risks does S Group assess?

In accordance with our operating model, S Group assesses the risk that a product within the scope of the regulation is not deforestation-free or has not been produced in accordance with the relevant legislation of the country of production. The assessment may take into account, among other things, the risk classification of the country of origin, the complexity of the supply chain, the risk of mixing, the due diligence system, certifications and the reliability of the documentation.

4.2 What happens if my answers are incomplete or S Group assesses the risk as elevated?

If the information required by S Group's procurement and risk management process remains incomplete, or if S Group does not obtain sufficient assurance that its own procurement criteria or due diligence obligations are met, we may request additional information and, within the limits of the applicable agreements and legislation, decide not to make new purchases or to take temporary measures concerning the purchase or sale of the product.
This may also be S Group's own decision based on commercial considerations, risk management and general due diligence, and it does not require or mean that the product has been found to be in breach of the EUDR.

Where the EUDR applies, the product may not be placed on the market, made available on the market or exported unless the conditions laid down in the regulation are met. This prohibition is based directly on the regulation and not on S Group's own procurement or risk management decision.

4.3 What do I need to do if my supply chain changes?

Please notify us of any material change without delay at eudr_suppliers@sok.fi. Material changes may include, for example, a change in the country of origin of the raw material or the place of production, a new tier in the supplier chain, the expiry of a certificate, a change in the traceability model, or an identified non-compliance. A change may trigger a new questionnaire or risk assessment.

4.4 Does the operating model apply to the company I represent if I represent a local supplier or a private label supplier?

Yes, the Deforestation Regulation obliges all our supplier partners supplying products within the scope of the Deforestation Regulation, regardless of whether the case concerns local procurement, chain-managed procurement, a branded product or a private label supplier. The size and role of the supplier partner affect the obligations and their timetable.

4.5 What if my deliveries are dropshipping deliveries?

If S Group buys and sells the product, a dropshipping delivery may fall within the same EUDR process as other procurement, even though the goods are delivered directly to the consumer. The supplier partner must follow the instructions given to it on product, purchase order and delivery data.

5 Additional information and support

5.1 Where can I get help and more information?

For questions related to the Osapiens platform, you can get help through the Help Center function of the Osapiens supplier portal.
For questions concerning S Group's operating model, Osapiens data collection and the information submitted to S Group, you can contact:

- SOK Market trade chain management suppliers: eudr_suppliers@sok.fi
- Local procurement suppliers: your regional cooperative's contact person
- Meira Nova: laatujavastuullisuus@meiranova.fi
- SOK Travel and Hospitality trade chain management: mika.mertens@sok.fi

For questions concerning the assessment of your own EUDR role, statutory obligations or the interpretation of the regulation, you can contact the competent authority, i.e. the Finnish Food Authority (Ruokavirasto), or the corresponding authority in your organisation's home country. For questions concerning customs classification and customs declarations, you can contact Finnish Customs (Tulli).
You can also consult the websites below:
S Group's public EUDR page for suppliers
The EU Deforestation Regulation on EUR-Lex
Finnish Food Authority – Deforestation Regulation front page