



GOVERNANCE AND MANAGEMENT OF THE 2BS SYSTEM

Note on the status of this document.

This reference document is an integral part of the 2BS voluntary scheme developed by the 2BS Association.

This update aims to comply with the current version of the European Union Directive 2018/2001 (RED II).



TABLE OF CONTENT

TRACEABILITY OF CHANGES IN THIS PROCEDURE	3
1. PURPOSE OF 2BS	4
2. SCOPE	4
3. 2BS MANAGEMENT SYSTEM.....	4
2.	5
3.1. ORGANISATIONAL CHART	5
3.2. EXECUTIVE BOARD	5
3.3. STEERING BOARD (TECHNICAL COMMITTEE)	7
3.4. ETHICS COMMITTEE	7
3.5. 2BS OPERATIONS TEAM.....	9
4. CERTIFICATION BODIES.....	12
3.	12
4.1. SELECTION AND RECOGNITION STATUS.....	12
4.2. ROLE	12
5. DOCUMENT CONTROL SYSTEM	13
6. ANNEXES	13
6.1. CONFLICTS OF INTEREST IN DECISION MAKING PROCEDURE.....	14



Traceability of changes in this procedure¹

Date	Section	Paragraph	Deleted text	Added text	Change version of

¹ After its initial validation by the EC



1. Purpose of 2BS

The 2BSvs voluntary scheme was created to allow biomass producers, waste and residues originators, 1st gathering entities, collection sites, processors, traders and all other actors involved in the biomass, biofuels, biogas, recycled carbon fuels and renewable fuels of non-biological origin (RFNBO) supply chains (globally named in this introduction: "economic operators") to demonstrate the sustainability of their products in conformity with the European Union Directive 2018/2001 RED (II).

The applicable procedures and standards enabling the operation of 2BS according to the EC assessment protocol are interlinked and available on the 2BS internet site in the current version.

They include:

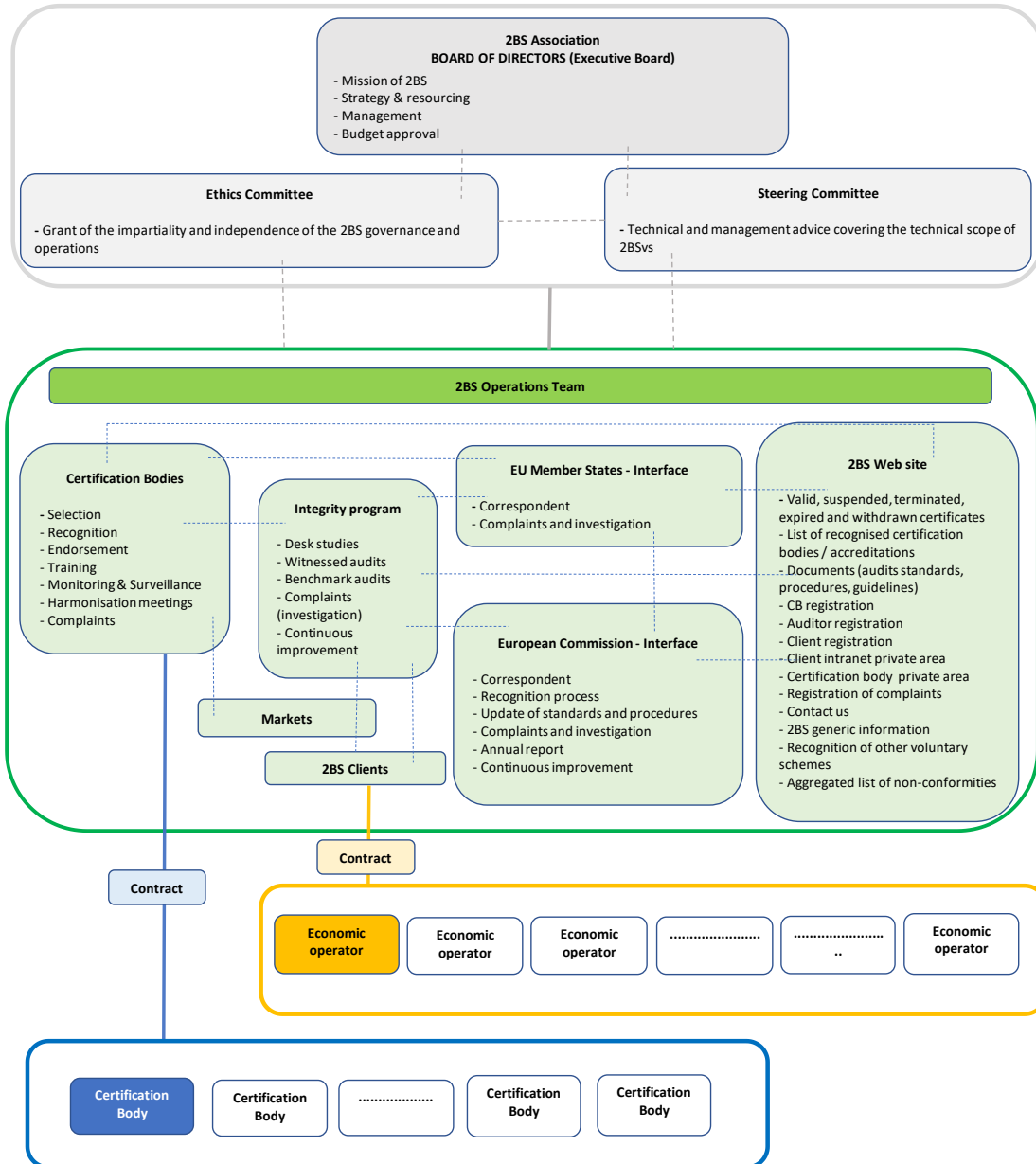
- 2BS audit standards, '2BS-STD-01 & 2BS-STD-02
- This procedure, 2BS-PRO-01
- 2BS requirements for the Certification Process, 2BS-PRO-02
- 2BS GHG savings Calculation Methodology, 2BS-PRO-03
- 2BS specificities of Wastes & Residues chain of custody, 2BS-PRO-04
- 2BS specificities of Biomethane chain of custody, 2BS-PRO-05
- Standards checklists
- Contractual agreements with recognised certification bodies and economic operators
- The contact details of the 2BS operations team

2. Scope

The scope of this procedure includes the principles of governance of the 2BS voluntary scheme with the objective to guarantee the credibility of the system, the truthfulness of the sustainability claims through independent verification audits and independent decisions regarding the conformity of all economic operators throughout the biofuels and biogas value chain as required under the European Union Directive 2018/2001 (RED II).

3. 2BS Management System

3.1. Organisational chart



Certification bodies are selected based on both, the technical expertise required by the 2BS scope of certification and the global geographic demand of its markets along with their capacity to fulfil 2BS accreditation requirements.

3.2. Executive Board

3.2.1. Structure and Membership



- The Executive Board is formed by members from the entities that founded the 2BS Consortium in April 2010. The 2BS Consortium is an association of professional syndicates representing the biofuels industry in France.
The entities and board members are:

- AGPB, Mr. Gildas Cotten
represents the cereal producers in France
- AGPM, Mr. Gildas Cotten
represents maize producers in France
- CGB, Mr. Jean-Louis Striebig
represents the confederation of sugar beet planters in France
- La Coopération Agricole, Ms. Catherine Matt
represents cooperatives of French farmers
- FNA, Mr. François Gibbon
represents private wholesalers/traders of crops
- TERRES UNIVIA, Mr. Laurent Rosso, President of 2BS
represents the interprofessional Association of oilseed producers and related industries, including biodiesel in France.
- SNPAA, Mr. Sylvain Demoures, Vice-President of 2BS
represents French industrial producers of alcohol from agricultural origin.
- France Gaz Renouvelable, Mr. Jacques-Pierre Quaak (invited according to 2BS Convention)
represents sustainable French gas producers.
- AAMF, Mr. Jean-François Delaitre (invited according to 2BS Convention)
represents French Farmers producing biomethane.

3.2.2. Role

- The Executive Board has wide-ranging management powers concerning members, and all private or official organisations, to act in all circumstances in the name of the Association, to perform and authorise all acts or operations within the scope of the Association and which do not require authorisation via a general meeting of the Board.
- The Board takes all necessary decisions concerning the operation of the Association in relation to the use of funds, financial resources and other association assets and concerning human resources.
- The Board takes all necessary decisions regarding the setting of the amounts for the different fees and royalties invoiced by the Association.
- The Board defines the Association's Budget.
- The Board decides the agenda for the meetings and convenes the meetings.
- The Board approves all enrolments and exclusions of association members.

3.2.3. Decision making



- The members of the Executive Board will endeavour to reach a consensus when making decisions. If, however a consensus is not reached, decisions will be made based on a majority of two-thirds of the voting rights.

3.2.4. Conflict of Interest

- The persons are appointed to the Executive Board by the Members of 2BS. These persons are representing interprofessional or sectorial interests and have working contracts with Members of 2BS.
- These persons have no working contracts with economic operators certified by 2BS.
- These persons must comply with the "conflicts of interest in decision making" procedure (2BS-INT-05) which is available in Annex 1.

3.3. Steering Board (Technical Committee)

3.3.1. Structure and Membership

- A technical steering board composed of technical experts from the different areas of the biofuels, bioliquids and biogas supply chain.

3.3.2. Role

- The steering board drives and validates the actions decided at each steering meeting and deployed by the 2BS operations team. This committee typically meets every two months and attends the two certification body harmonisation meetings organised every year.

3.3.3. Decision making

- The members of the Steering Board will endeavour to reach a consensus when making decisions. If however a consensus is not reached, decisions will be made based on a majority of two-thirds of the voting rights.

3.3.4. Conflict of Interest and Audit Trail

- The persons are appointed to the Steering Board by the Members of 2BS. These persons represent interprofessional or sectorial interests and have working contracts with members of 2BS.
- These persons have no working contracts with economic operators certified by 2BS.
- The experts of the Steering Board are requested to review all documents and standards of the 2BS Voluntary Scheme.
- These persons must comply with the "conflicts of interest in decision-making" procedure (2BS-INT-05) which is available in Annex 1.

3.4. Ethics Committee

3.4.1. Structure and Membership



- The members (3) of the ethics committee possess recognised expertise in scientific matters, agriculture/agronomy, ecology, traceability, supply chain, use of GHG calculation tools, legal and/or ethical, applied to the field of sustainability of the chain of custody of biofuels, biogas and bioliquids.
- The members (3) have no direct interest, personal, family, patrimonial, financial, or economic,
 - with 2BS
 - with the membership, execution or steering Board of the Association 2BS,
 - with 2BS operations team,
 - with the subscribers, subsidiaries or affiliated organisations of the members of the 2BS,
 - with the auditors or certification organisations (independent verification organisations) which have an activity linked to verifying compliance with sustainability criteria for biofuels, bioliquids and biogas.
- The members must comply with the “conflicts of interest in decision making” procedure (2BS-INT-05) which is available in Annex 1.
- The Executive Board nominates the members (3) based on the above criteria.
- They are:
 - Ms. Corinne Del Cerro
AFNOR Standardization – Strategic Committee recorder on Environment and Social Responsibility
 - Mr. André Jean-Guerin
Corresponding member of the French Academy of Agriculture
 - Mr. Hervé Lejeune
Ministry of Agriculture, Agri-Food and Forestry (CGAAER) - President of the Economics, Businesses and Enterprises Section

3.4.2. Role

- The role of the Ethics Committee is to guarantee that the rules defined in the ethics chart are followed. It ensures in particular, that there are no conflicts of interest between the 2BS Association and one of its members or suppliers.
- The Ethics Committee members may have an advisory role and ensure the investigation and complaint procedure flow is carried out to the procedure, with independence and impartiality in case of a dispute.
- The Ethics Committee members may have an advisory role and ensure
- At least one of the members of the Ethics Committee participates in the Executive Boards (two per year).

3.5. 2BS operations team

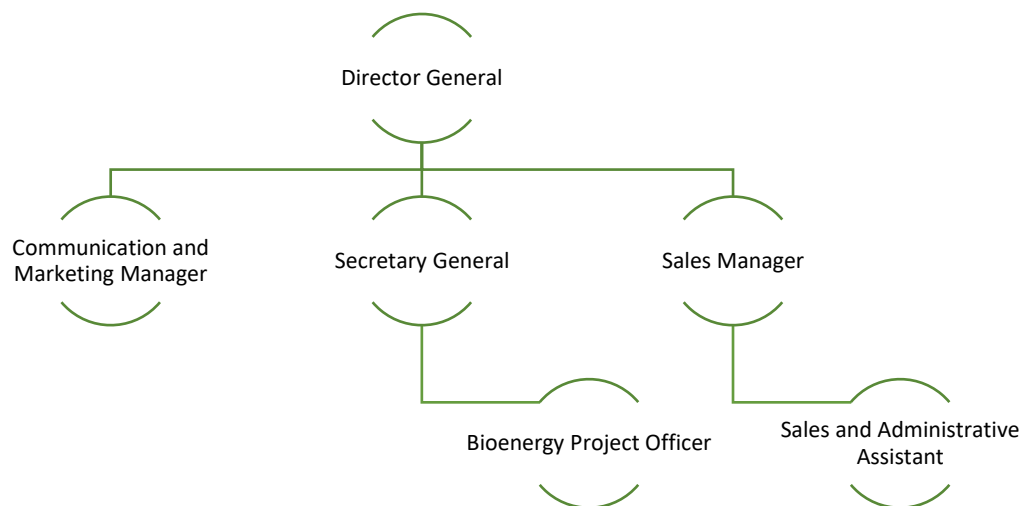
3.5.1. Structure

As operations team with clearly defined roles, responsibilities, and appropriate technical and management competencies, manages the sustainability certification system daily

2BS operations team includes a Director General, a Secretary-General, a Bioenergy Project Officer, a Communication and Marketing Manager, a Sales Manager and a Sales and Administrative assistant. The responsibility of each team member is detailed in 3.5.2 Roles.

The 2BS operations team members are mandated and annually assessed by the executive board members.

Organigram of 2BS:



3.5.2. Roles

The mandate of the 2BS operations team includes (for each item, the name of the team member in charge appears between brackets) :

- The process of preparation and submission of the data, documents, standards, and procedures to the European Commission in view of obtaining and keep the recognition of the voluntary scheme. (Secretary-General)
- The daily operational management of the voluntary scheme following the EC assessment protocol rules, encompassing whatever mandatory update during the 5-year recognition period, including:



- 1) The technical and operational exchanges under the scope of the recognition of 2BS with the European Commission, the Members States, the Certification Bodies, the Economic Operators, the other voluntary schemes (Secretary General)
- 2) The recognition process of national schemes within the scope assessed and validated by the EC (Secretary General)
- 3) The selection and endorsement of certification bodies (Director General)
- 4) The update of the contract terms with certification bodies and economic operators (Director General)
- 5) Regularly review any conflict of interest identified in the minutes of the Executive Board, Steering Board and Ethics Committee meetings as part of the 2BSvs internal monitoring system (Secretary General)
- 6) The training and qualification of the resources allocated by recognized certification bodies within the scope of recognition, including the type of feedstock (wide range), its origin (global), biofuel production geography (entire supply chain) and GHG through default and actual values (Secretary General)
- 7) The registration of active qualified auditors (Bioenergy Project Officer)
- 8) The registration review of new clients (Sales and Administrative Assistant)
- 9) The monitoring of the list of valid, suspended, terminated, expired and withdrawn certificates, actioned by the certification bodies (Sales and Administrative Assistant)
- 10) The monitoring of the annual audit calendar of certification bodies (Sales and Administrative Assistant)
- 11) The monitoring (integrity program) and the management review of the 2BS System ensure the interface with European Commission investigation needs and /or Competent authorities of Member States supervision requests when necessary. (Secretary General)
- 12) The scheduling and the deployment of the integrity program, including desk studies, witnessed and benchmark audits (Secretary General)
- 13) The instruction of the exclusion process of certification bodies, if necessary (Secretary General)
- 14) The management of the third-party complaints process (Director General)
- 15) The submission every 30 April to the European Commission of an annual report. It includes information about the scheme's operation, covering the previous calendar year. (Director General)



- 16) The management and evolution of 2BS internet platform, encompassing: (Communication and Marketing Manager):
- the edition of the list of valid, suspended, terminated, expired and withdrawn certificates
 - the list of recognised / national voluntary schemes
 - news publication
 - 2BS operations team contacts
 - the list of recognised certification bodies
 - the email contact platform
 - the complaints platform and description of the process for dealing with complaints
 - the intranet of each client and each recognised certification body
 - the platform of applicable documents, standards, guidelines, and tools
 - the training and auditor testing platform
 - the confidential access of the private intranet areas of clients and recognised certification bodies
 - the results of the annual monitoring activities of the voluntary scheme as summarised in the annual activity report.
- 17) The organization and management of annual meetings with recognized certification bodies twice a year (Secretary General)
- 18) The collection of fees (Sales Manager)
- 19) The 2BS budget control and the annual financial consolidation supervised by an independent statutory organisation (Director General)
- 20) The collection and production of input data and information for the management review (executive and steering boards) (Director General)
- 21) The production of reports with the decisions issued from 2BS executive meetings (2 a year), steering committees (typically every two months), certification body harmonisation meetings, and others. (Director General)

The above tasks are split into the four main systemic areas, plan, do check and act

- Compliance with the EC assessment protocol (Secretary General)
- Provision of documents, procedures, and guidelines within a document control system (Secretary General)
- Management of the internet site (Communication and Marketing Manager)
- Definition of responsibilities and roles (Director General)
- Selection, recognition, and endorsement of certification bodies (Director General)
- Training, control, and monitoring activities focused on the performance of certification bodies and allocated resources, i.e., auditors, reviewers, sales and back-office. (Secretary General)
- Complaints treatment (Director General)



- Management review and changes (Director General)

4. Certification Bodies

4.1. Selection and recognition status

Certification bodies undertake audits on behalf of 2BS. 2BS previously select them based on their capacity to project their technical expertise at the geographic demand of the clients.

Their capacity to respond to the requirements to fulfil 2BS accreditation requirements, pass the endorsement process and achieve in the continuous monitoring assessment to determine their recognition status to play their role.

4.2. Role

The Certification body's role is to:

- a) Perform an independent certification of the economic operator to report on conformity and establish at least a "limited assurance level"², when conducting the audit.
- b) Grant a certificate based on a certification audit and an independent decision by qualified auditors and reviewers.
- c) Have a documentation system related to the management of the 2BS certification process undertaken on behalf of the 2BS voluntary system.
- d) Keep and maintain the traceability of the audit activity on the 2BS intranet to keep control and demonstrate the conformity of the management of:
 - the audit timeline concerning the scheduling and the effective dates of the audits
 - the audit records: audit plan, audit reports, GHG calculation trials and certificates (valid, suspended and withdrawn)
 - the competencies and qualifications of the auditors
- e) Implement the proper measures to correct issues, non-compliances, or underperformance identified either from the [certification body identity] internal audit system or from the 2BS monitoring program
- f) Have a valid contract agreement with every economic operator requiring a 2BS certification.

The interventions of the certification bodies as independent verification entities are governed by the management process defined in the procedure 2BS-PRO-02 (Requirements for the 2BS Certification Process, i.e.:

- Recognition, endorsement, and exclusion of a Certification Body
- Training and qualification of auditors doing audits and producing certification decisions for 2BS

² A "limited assurance level" implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as "based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence".



- Certification process (rules and requirements)
- Control of Certification Bodies
- Certification Body Complaints and appeals procedure
- 2BS Complaints procedure

5. Document control system


The documented standards, procedures and guidelines are available in the current version on the 2BS internet site split in five pillars:

- **Governance Pillar**
 - Governance and management of 2BSvs 2BS-PRO-01
- **Certification Pillar**
 - Requirements of the Certification Process 2BS-PRO-02
 - GHG calculation methodology 2BS-PRO-03
 - Wastes and Residues 2BS-PRO-04
 - Biogas and Biomethane 2BS-PRO-05
- **Audit Standards**
 - Collection and collecting points 2BS-STD-01
 - Processing and Trade 2BS-STD-02
- **Internal support pillar**
 - Guidelines
 - Audit checklists
 - Integrity program
- **External support pillar**
 - Commission implementing decision on recognition of 2BSvs
 - Link to the EU site dedicated to voluntary systems
 - Voluntary schemes for the period after 2020
 - Recognition criteria
 - Approved voluntary schemes
 - Voluntary scheme reports
 - Approve national schemes
 - Documents

2BS, Economic operators, and Certification bodies are required to keep all evidence necessary to comply with the European Union Directive 2018/2001 (RED II) and the Implementing Regulation (EU) 2022/996 for a minimum of 5 years or longer where it is required by the relevant national authority.

6. Annexes

6.1. conflicts of interest in decision making procedure

 <p>2BS Biomass Biofuels Sustainability voluntary scheme</p> <p>CONFLICTS OF INTEREST IN DECISION MAKING PROCEDURE</p>	<p>Doc : 2BS-INT-05 Application date : 01/01/2024 Version : 1.0.0 Language : EN</p>
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1. Scope

The purpose of this policy is to ensure that 2BS has effective means of handling conflicts of interest in decision making.

2. Definition and purpose

- a. A conflict of interest can be defined as any situation in which the interests or responsibilities of an individual or entity, including connected persons, may influence or give the appearance of influencing their decision-making in a manner that may not align with the best interests of 2BS.
- b. Conflicts of interest arise when the interests of individuals or entities, including 'connected persons,' compete with the interests of 2BS. In such instances, there is a potential risk that decisions may be influenced by these external factors rather than being made in the best interests of 2BS.
- c. When actual or perceived conflicting interests hinder the ability of decision-makers or bodies to make impartial and unbiased organizational decisions that serve the best interests of 2BS, a conflict of interest may be present or appear to be present.
- d. Recognizing that individuals often have a variety of personal, domestic, and professional interests that may occasionally compete with those of 2BS, it is nearly impossible to completely avoid conflicts. The purpose of this procedure is not to eliminate conflicts of interest, as they are inevitable, but rather to ensure that when conflicts arise, they are identified and managed appropriately. This approach safeguards both 2BS and the individuals involved from any allegations of impropriety in 2BS decision-making processes.

3. Procedure diffusion list

This procedure is intended for the following people:

- The 2BS Executive Board
- The 2BS Steering Board
- The 2BS Ethics Committee
- 2BS Team Members

4. Awareness

During the annual interview of each 2BS member, the Director educates employees on what constitutes a conflict of interest. He ensures they understand the importance of identifying and reporting conflicts.

5. Disclosure

5.1. Individual Disclosure

A member who has a relevant pecuniary, family or other personal interest in any matter under discussion must disclose the interest. A key means of preventing conflicts of interest from affecting decision making is to identify potential conflicts in advance. In order to comply with this precept, members of the Executive, Steering and Ethics committees, should be asked at the beginning of each




2BS Voluntary Scheme
RED II - Governance and Management of 2BS System

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 <p>2BS Biomass Biofuels Sustainability voluntary scheme</p> <p>CONFLICTS OF INTEREST IN DECISION MAKING PROCEDURE</p>	<p>Doc : 2BS-INT-05 Application date : 01/01/2024 Version : 1.0.0 Language : EN</p>
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meeting to declare any potential conflicts of interest. If any interests are declared, then the secretariat of 2BS should report these into the Minutes.

5.2. Declarations at meetings

The agenda for each meeting should include a standing item, 'Declarations of conflicts of interest'. There may be certain circumstances where the committee member will need to withdraw from certain decisions or from undertaking certain roles, in order to protect themselves and 2BS from accusations of unfair bias or impropriety. Any conflicts declared should be included in the Minutes, together with any associated decision and/or action by the committee. Actions could include, for example:

- Requiring the member to not attend the meeting.
- Excluding the member from receiving meeting papers relating to their interest.
- Excluding the member from all or part of the relevant discussion and/or the decision-making part.
- Noting the nature and extent of the interest but judging it appropriate to allow the member to remain and participate.
- Removing the member from the group or process altogether.

6. Procedure

a. It is not possible to define all situations or relationships which may create a conflict of interest, so each situation must be evaluated individually. However, questions to ask in order to assess whether a conflict of interest exists might be:

- Will this interest materially affect my ability to carry out my role?
- Will this interest put me under unreasonable pressure?
- Will this interest interfere in my ability to act in the best interests of 2BS?
- Would this look like a conflict to a person outside the situation?

b. In all cases, individuals have a responsibility to assess the potential conflict. Actual or perceived conflicts of interest must be disclosed. Individual members are responsible for considering how they are perceived by others; the obligation to ensure that they both act and are perceived to act impartially rests with the member in question. This includes the responsibility to consider whether conduct might reasonably be perceived to compromise the duty of impartiality, i.e. that someone who witnessed or became aware of that conduct would reasonably conclude that it was driven by some external interest rather than furthering the purpose of the committee in the best interests of 2BS.

When considering undertaking any kind of action in the context of committee work, it may be helpful for members to ask themselves the following:

- Do I have an actual personal or financial interest in the question/item/act, including as a result of any other role I hold?



2BS Biomass Biofuels Sustainability voluntary scheme

**CONFLICTS OF INTEREST IN DECISION MAKING
PROCEDURE**

Doc : 2BS-INT-05

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- Could others (whether other members of the committee or otherwise) reasonably consider that my personal, social or business relationships may be influencing the question/item/act?
 - If so, what can I do to eliminate or minimize that perception?
 - Do I need to declare an interest?
- c. Where an actual or perceived conflict of interest exists, it must not be permitted to exert, or to be perceived to exert, any influence on decision making. All actual and potential conflicts of interests must be carefully managed. Chairs must review any disclosed interest, discuss it openly and manage it. Where an item is being discussed at a meeting, members are required to disclose the existence and nature of any personal or prejudicial interest that they may have at the beginning of the meeting, or when a conflict of interest becomes apparent during a discussion. Such a declaration will be recorded in the minutes. Where there is a material interest, the member, adviser or staff member will be asked to withdraw from the meeting and take no part in either the discussion or the decision, and the withdrawal will be recorded in the minutes.

7. Consequences

- a. If decision making people or bodies allow factors such as other external interests to influence their decision making, they may make decisions that are not in 2BS best interest. This could damage the work and reputation of 2BS and the person or body involved. The most common dangers arising out of a conflict of interest are :
- poor decision making;
 - legal challenge;
 - loss of trust; and
 - reputational damage.
- b. In the case of members of Executive, Steering and Ethics committees, failure to avoid or to declare a conflict of interest may constitute a breach of duty. This failure would result in a warning. In the event of a repeated incident, the issue would be raised with the Executive Board and could result in exclusion.
- c. In the case of 2BS members, this failure would entail a professional breach which would be sanctioned according to the professional regulations applicable in France.

8. Audits trials

- a. At each internal audit carried out in the context of ISO 9001 compliance, the third-party auditor conducts internal audits to review the effectiveness of the conflict of interest identification and management process.
- b. 2BS make adjustments to the process as necessary based on audit findings.