



**2BS voluntary scheme
Annual Legal Reporting
Calendar year 2024**

Submission date: 29th April 2025



Introduction

In accordance with the obligation set out in Article 6 (f) of the Implementing Regulation (EU) 2022/996, and Article 30 (5) of Directive (EU) 2018/2001, this report to the European Commission covers each of the points set out in Annex XI to Directive (EU) 2018/1999, reporting the annual activity of the 2BS voluntary scheme.

As of the 31st of December 2024, the 2BS voluntary scheme had 1123 certificates in 23 countries and 7 active recognized certification bodies [CB], one of which was newly approved by 2BS in June 2024. Five certification bodies have their head offices in France, two have their head office abroad.

The number of certified entities on 31st December 2024 was 1123, an increase of 156 from end 2023.

This report is based on the best information available, covering the following eleven subjects listed from (a) to (k) (Annex XI to Directive (EU) 2018/1999)

- (a) the independence, modality and frequency of audits, both in relation to what is stated on those aspects in the scheme documentation, at the time the scheme concerned was approved by the Commission, and in relation to industry best practices**

Independence, modality, and frequency of audits

Independence

The third-party audits are carried out by seven (7) independent certification bodies. They are all accredited by EA Members and MLA signatories, namely, COFRAC (France), ACCREDIA (Italy) and BELAC (Belgium).

2BS-recognized certification bodies are identified on the 2BS internet site. The contract terms between 2BS and the recognized certification bodies are based on 2BS procedures, namely the requirements for the certification process, 2BS-PRO-02¹. This details the procedures for the endorsement of certification bodies and the training and approval of auditors and experts and is updated as required.

The above set of requirements ensures that the management of the certification process is carried out in a competent, consistent, and impartial manner.

1 [https://www.2bsvs.org/documents/public_restraint/2BS-PRO-02%20\[Certification%20Process\]%20v%2011%20\(en\).pdf](https://www.2bsvs.org/documents/public_restraint/2BS-PRO-02%20[Certification%20Process]%20v%2011%20(en).pdf)

Modality and frequency of audits

The certificate of conformity issued by a recognised certification body is valid for a period of five years, following a successful initial (or renewal) audit, provided that:

- the certificate is not suspended or withdrawn due to the non-respect of the annual audit program and/or critical and/or major non-conformities raised during the audits not being closed.
- the annual surveillance audit of all economic operators participating in the scheme has taken place as programmed, i.e., the annual surveillance audit is carried out within the maximum allowed tolerance, i.e. 2 months after the anniversary date of the issuing of the certificate.

Audits of existing and new scheme participants (initial, surveillance and renewal) are on-site, except in highly exceptional circumstances (war, natural disasters).

2BS Scheme documentation

The 2BS documents concerning the RED II and the Implementing Regulation (EU) 2022/996 were successfully submitted to the European Commission on August 17, 2023. These submissions were validated by the European Commission during the last assessment report dated January 3, 2024. The documents submitted include:

- 2BS-PRO-01 (Governance and Management of 2BS System)
- 2BS-PRO-02 (Requirements for the Certification Process)
- 2BS-PRO-03 (Methodology for the calculation of GHG Emissions of Biofuels, Biogas, Bioliquids, Biomass fuels for Heat and / or Cooling & Power)
- 2BS-PRO-04 (Extension of requirements to produce Fuels from Wastes & Residues)
- 2BS-PRO-05 (Requirements for the production and purchase of Biogas and Biomethane)
- 2BS-STD-01 (Audit Requirements for the Biomass Production)
- 2BS-STD-02 (Audit Requirements for Production and trading of Fuels and Trading of Biomass)

Mutual recognition with other voluntary schemes

Since 1 July 2021 voluntary schemes shall not refuse mutual recognition with those schemes as regards the verification of compliance with the sustainability criteria set out in Articles 29(2) to (7) and (10) and the GHG savings thresholds set in Article 25(2).

Governance

With the extension of scope of certification by 2BS, in 2024 the founding members of 2BS held various meetings to change the statutes of 2BS and accept new members representing the interests of the Biomethane sector. The change of statute also implies a change of governance structure as follows: General Assembly, Board of Directors, Technical Committee and Ad Hoc Working Groups.

The following meetings were held in 2024

- Two General Assemblies: May 16th and October 2nd
- One Extraordinary General Assembly: October 2nd (acceptance of new statutes)
- Three Board of Directors May 16th, October 2nd, November 27th
- Four Technical Committees
- Twelve meetings of Ad Hoc Working Groups on ESCA, UDB, Wastes & Residues, RED III transposition
- One harmonization meeting with the certification bodies: February 2nd

The 2BS Ethics Committee participated in the Board meetings and the General Assemblies. The 2BS Board made no specific references to the 2BS Ethics Committee in 2024.

(b) The availability of, and experience and transparency in the application of, methods for identifying and dealing with non-compliance, about dealing with situations or allegations of serious wrongdoing on the part of members of the scheme.

Third-party allegations of wrongdoing

In the calendar year 2024 one allegation of wrongdoing of an economic operator certified by 2BS was received, in the form of an anonymous letter. 2BS responded by:

- triggering the 2BS ‘whistle-blower protection’ internal procedure
- organising an extended (benchmark) audit of the operator in question
- carrying out laboratory analysis of physical samples of materials mentioned (taken during the audit)
- contacting the other Voluntary Scheme that had certified this operator in the past to request information on any previous accusation or suspicion of wrongdoing.

The result of these actions was that no evidence of fraud or miscategorised material was found, and the case was closed.

Integrity audits

During the calendar year 2024, 5 witnessed audits were conducted on a range of certified operators (agricultural cooperatives, first gathering points for agricultural biomass, trader, biodiesel plant, biogas plant). Through these audits, 2BS was able to witness the correct application of the 2BSvs Standards and Procedures.

Integrity audits covering the overall activity of 2BSs two largest Certification Bodies were carried out in June 2024, at their respective headquarters. These confirmed allocation of adequate resources, and correct implementation of relevant procedures, as well as identifying minor points for improvement.

(c) transparency, particularly concerning the accessibility of the scheme, the availability of translations in the applicable languages of the countries and regions from which raw materials originate, the accessibility of a list of certified operators and relevant certificates, and the accessibility of auditor reports

Accessibility of certified operators and relevant certificates

The lists of certificates are available at:

- Valid certificates: <https://www.2bsvs.org/certificates/valid-certificates/>
- Withdrawn certificates: <https://www.2bsvs.org/certificates/withdrawn-certificates/>
- Suspended certificates: <https://www.2bsvs.org/certificates/suspended-certificates/>
- Expired certificates: <https://www.2bsvs.org/certificates/expired-certificates/>
- Terminated certificates: <https://www.2bsvs.org/certificates/terminated-certificates/>

The following rules apply to update and change the status of a certificate published on the 2BS internet site, and are implemented in the 2BS scheme documentation, as approved by the European Commission:

- Art 2 (4 to 8) Implementing Regulation (EU) 2022/996 – Definitions
- Art 4, (1 to 3) Implementing Regulation (EU) 2022/996 - Non-conformities of economic operators under the scheme
- Art 6 (b) Implementing Regulation (EU) 2022/996 – Publication of information by voluntary schemes
- Art 7 (1 b) Implementing Regulation (EU) 2022/996 - Change of scheme by economic operators
- Art 10 (2) Implementing Regulation (EU) 2022/996 – Audit process and levels of assurances, Audit procedure (2BS-PRO-02, section 10.4.3, Certificate validity, status, and content)
- Art 10 (4) Implementing Regulation (EU) 2022/996 – Audit process and levels of assurance)
- Art 12 (5) Implementing Regulation (EU) 2022/996 – Group Auditing

Applicable languages

Standards, procedures, guidelines, online tests and auditor training are available in English, French and Spanish.

The 2BS team can handle oral and written discussions in Dutch, Italian, German, Spanish and Portuguese.

(d) stakeholder involvement, particularly regarding the consultation of indigenous and local communities before decision-making during the drafting and reviewing of the scheme as well as during audits and the response to their contributions.

No contextual need was identified in 2024 to consult indigenous and local communities, especially given the scope of the 2BS Voluntary Scheme concerning the geographic certification of feedstock (type and origin), materials (type and origin) and products (biofuels & bio-liquids).

2BS involves its key stakeholders (2BS association members and industry experts) in all major technical activities, though the 2BS Technical Committee, and 2BS's commitment to co-construction of our certification scheme documents with relevant stakeholders.

(e) the overall robustness of the scheme, particularly considering rules on the accreditation, qualification and independence of auditors and relevant scheme bodies.

Certification bodies – Auditor training, tests, and qualification of auditors

Auditor CVs and evidence of their sectorial expertise are assessed for eligibility before training a qualification and kept on record in the 2BS intranet.

The following auditor training sessions were held in 2024. In brackets are the numbers of auditors who attended, successfully completed the training and passed the obligatory examination. In addition to these training sessions delivered by 2BS, two of the certification bodies participate in 2BSs 'CB Internal Tutor' programme, in which an expert auditor is trained by 2BS to be a tutor and delivers 2BSvs auditor training directly to other auditors within the certification body. The tutors are closely followed by 2BS technical staff, and all auditors must also pass an examination delivered by 2BS to carry out audits.

Training provided by 2BS:

- RED II – Biofuels & bioliquids training for auditors already qualified RED II (7 auditors) – January 2024
- RED II - Biofuels & bioliquids Initial training (3 auditors) – April 2024
- RED II - Biogas training for auditors already qualified RED II (2 auditors) – April 2024
- RED II - Biofuels & bioliquids training for auditors already qualified RED II – (2 auditors) – December 2024
- RED II – Updates to the 2BS scheme documents: GHG calculations + wastes and residues: (4 auditors) – November 2024

Auditors trained by an internal tutor within their Certification Body:

- 32 auditors have successfully passed the obligatory examination for BIOFUELS & BIOLIQUIDS training
- 15 auditors have successfully passed the obligatory examination for Biogas training



2BS requirements on auditor independence and competence are outlined in 2BS-PRO-02

(f) Market updates of the scheme, the amount of feedstock and biofuels certified, by country of origin and type, and the number of participants.

i. 2024 valid certificates per certification body

Certification Body (CB)	2021	2022	2023	2024	Annual Variation	Share
Control Union (France)	304	388	682	811	19%	72%
Bureau Veritas (France)	115	105	124	145	17%	13%
Certis (France)	113	113	112	113	1%	10%
Ocacia (France)	28	28	29	29	0%	3%
Rina (Italy)	13	14	13	14	8%	1%
B&S Qualicert (Belgium)	6	7	7	10	43%	1%
Terrae Certification (France)	N/A	N/A	N/A	1	N/A	<1%
Total	579	655	967	1123		



ii. 2BS certified feedstock – Tonnage and annual evolution per type of feedstock

The data below summarises the tonnage of certified feedstocks sold by certified operators in 2024. In 2024 the 2BS products list was harmonised with that of the UDB, and hence the comparison between 2023 and 2024 is not always possible.

“N/A” in the tables below indicates instances where the product list has been updated.

Note also that in some case a direct comparison is possible but not entirely representative. For example, feedstocks declared in 2024 as ‘Used Cooking Oil’, ‘Grease Trap Waste’, ‘Used cooking oil (UCO) entirely of veg. Origin’, and ‘Used cooking oil (UCO) entirely or partly of animal origin’ would all have been declared in 2023 in the single category ‘Used Cooking Oil’.

During the year 2024, number of errors in the data reported for 2023 were found. These errors have been corrected in the tables below to give the most accurate possible vision.

2BS certified feedstock	Tonnes		Variation	2024 Share
	2023	2024		
Soybeans	3 469 008	4 690 501	35%	24%
Rapeseed	3 453 698	4 166 540	21%	21%
Wheat	2 595 587	2 746 719	6%	14%
Corn	2 235 786	2 479 867	11%	13%
Sugar Beet	1 710 724	1 264 169	-26%	6%
Sunflower seed	1 059 580	908 319	-14%	5%
Grape marcs and wine lees	829 855	867 610	5%	4%
Other feedstock	441 183	474 964	8%	2%
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice	N/A	343 049	N/A	2%
Wood waste	N/A	285 214	N/A	1%
Manure	N/A	173 850	N/A	1%
Other food-feed processing residues and waste	N/A	132 287	N/A	1%
Animal manure and sewage sludge	86 952	121 499	40%	1%
Bio-waste	14 373	111 141	673%	1%



Industrial wastes & residues	N/A	104 901	N/A	1%
Cover, catch crops	N/A	81 160	N/A	0,4%
Beet pulp	N/A	55 680	N/A	0,3%
Biomass fraction of wastes and residues from forestry and forest-based industries	N/A	54 052	N/A	0,3%
Starch slurry (low grade)	N/A	43 469	N/A	0,2%
Silage Maize	N/A	42 329	N/A	0,2%
Wet manure	N/A	41 920	N/A	0,2%
Wastewater from the food industry	N/A	39 124	N/A	0,2%
Animal by-products (category 3)	N/A	37 521	N/A	0,2%
Dairy waste scum	N/A	34 583	N/A	0,2%
Sugar cane	N/A	32 935	N/A	0,2%
Sunflower hulls	N/A	32 729	N/A	0,2%
Energy crops	N/A	26 899	N/A	0,1%
Biomass fraction of mixed municipal waste	N/A	25 852	N/A	0,1%
Agricultural harvesting residues	N/A	24 925	N/A	0,1%
Grass	N/A	23 938	N/A	0,1%
Used cooking oil	425 527	364 261	-14%	1,8%
Production residues (agriculture and industrial)	N/A	19 165	N/A	0,1%
Grease Trap Waste	N/A	17 678	N/A	0,1%
Feed waste	N/A	17 121	N/A	0,1%
Food waste	N/A	16 170	N/A	0,1%
Rye grass	N/A	15 173	N/A	0,1%
Biomass fraction of industrial waste	37 425	14 942	-60%	0,1%
Sugar beet residues/molasses	N/A	14 724	N/A	0,1%
Other agricultural residues and waste	N/A	14 373	N/A	0,1%
Barley seeds	N/A	13 667	N/A	0,1%

Crude glycerine	9 082	12 416	36%	0,1%
Sorghum	N/A	12 130	N/A	0,1%
Triticale	N/A	11 984	N/A	0,1%
Used cooking oil (UCO) entirely of veg. Origin	N/A	10 801	N/A	0,1%
Recycled/waste wood	N/A	10 084	N/A	0,1%
Other forestry residues and waste	N/A	7 131	N/A	0,0%
Camelina	N/A	6 066	N/A	0,0%
Residual starch	N/A	5 240	N/A	0,0%
Brown grease	N/A	5 218	N/A	
Molasses	N/A	4 497	N/A	
Other biomass	N/A	3 865	N/A	
Whey permeate	N/A	3 181	N/A	
Forestry processing residues	N/A	3 116	N/A	
Waste/residues from processing of alcohol	N/A	3 020	N/A	
Soap stock acids oils	N/A	2 861	N/A	
Residue of FAME end distillation	N/A	2 729	N/A	
Maize whole plant	N/A	2 587	N/A	
Mixed soapstock of waste and residues	N/A	2 512	N/A	
Rye grain	N/A	2 275	N/A	
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	N/A	2 198	N/A	
Straw	1 745	2 196	26%	
Industrial storage settlings	N/A	1 537	N/A	
Waste pressings (from production of vegetable oils)	N/A	1 346	N/A	
Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection	N/A	1 204	N/A	

as defined in point (11) of Article 3 of that Directive				
Edible residues from the processing of corn/maize	N/A	1 191	N/A	
Animal by-products (category 2)	N/A	1 168	N/A	
Wet corn fiber	N/A	1 148	N/A	
Sugar	N/A	1 143	N/A	
Spent bleaching earth	N/A	1 052	N/A	
Yeast residues	N/A	888	N/A	
SBG / SBM Substrate for biogas/biomethane	N/A	825	N/A	
Liquid residues with biomass content	N/A	814	N/A	
Industrial wastewater and derivatives	N/A	696	N/A	
Dried cellulose fibre	N/A	593	N/A	
Residues and waste from production of hot beverages: spent coffee grounds, spent tea leaves	N/A	589	N/A	
Wheat straw	N/A	575	N/A	
Shea meal	N/A	404	N/A	
Silphium	N/A	319	N/A	
Pulp	N/A	252	N/A	
Other biogenic waste	N/A	225	N/A	
Used cooking oil (UCO) entirely or partly of animal origin	N/A	195	N/A	
Acid gums	N/A	167	N/A	
Canola seed	N/A	122	N/A	
Municipal grass cuttings	N/A	117	N/A	
Starch slurry	N/A	86	N/A	
Druff	N/A	78	N/A	
Residues of rapeseed and soya cake	N/A	78	N/A	



Bean shells,silverskin and dust:cocoa,coffee	N/A	78	N/A	
Algues	N/A	46	N/A	
Other oil crops	2 669	0	N/A	
Other cereals	35 795	0	N/A	
Other waste vegetable or animals oils	16 538	0	N/A	
Animal fats classified as categories 1 and 2	439	0	N/A	
Other non-food cellulosic material	1 652	0	N/A	
Total	20 879 394	19 763 098	-5%	100,0%



iii. 2BS certified feedstock –Tonnage per type of feedstock and per country of origin for the year 2024

Soybeans	Country of origin	Tonnes	%
	Argentina	2 250 909	48%
	Brésil	1 979 734	42%
	Paraguay	448 475	10%
	Italy	11 383	0%
	Dominique	0	0%
	France	0	0%
	Uruguay	0	0%
Total		4 690 501	100%

Rapeseed	Country of origin	Tonnes	%
	France	3 412 902	82%
	Ukraine	410 806	10%
	Canada	99 889	2%
	Uruguay	61 358	1%
	Bulgarie	43 226	1%
	Spain	41 189	1%
	Roumanie	23 558	1%
	Argentine	20 344	0%
	Danemark	19 349	0%
	Sweden	13 549	0%
	Belgium	12 613	0%
	Italy	6 488	0%
	Greece	1 269	0%
	Paraguay	0	0%
Total		4 166 540	100%

Corn	Country of origin	Tonnes	%
	France	823 306	33%
	Paraguay	650 014	26%
	Brésil	448 975	18%
	Spain	350 884	14%
	Ukraine	121 787	5%
	Argentine	81 488	3%
	Belgium	3 413	0%
Total		2 479 867	100%



Sugar Beet	Country of origin	Tonnes	%
	France	1 264 169	100%
Total		1 264 169	100%

Sunflower seed	Country of origin	Tonnes	%
	France	890112	98%
	Bulgarie	9610	1%
	Italie	6934	1%
	Grèce	1663	0%
	Argentina	0	0%
Total		908 319	100%

Grape marcs and wine lees	Country of origin	Tonnes	%
	France	695 429	80%
	Italy	172 181	20%
Total		867 610	100%

iv. 2BS certified products – Tonnage per type of product

2023			Variation	2024		
Product	2BS certified tonnes	%		Product	2BS certified tonnes	%
Biodiesel	1 370 612	57%	21%	Biodiesel	1 655 132	55%
Bioethanol	967 591	41%	40%	Bioethanol	1 353 932	45%
HVO	31 444	1%	-84%	HVO	5 013	0%
Other	15 516	1%	8%	Bio-ETBE	16 768	1%
Total	2 385 163	100%		Total	3 030 845	100%



v. 2BS certified products – Mix of feedstocks for renewable fuel production in the year 2024

Biodiesel	Tonnes	%
Rapeseed	1 179 397	71%
Sunflower seed	268 548	16%
Used cooking oil (UCO) entirely of veg. Origin	50 522	3%
Soybeans	49 763	3%
Food waste	37 771	2%
Used cooking oil	30 802	2%
Animal by-products (category 3)	11 341	1%
Biomass fraction of industrial waste	6 498	0%
Cotton seed	5 170	0%
Soap stock acids oils	4 376	0%
Transesterification residues (TER)	3 938	0%
Other feedstock	3 798	0%
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	2 714	0%
Animal by-products (category 2)	261	0%
Brown grease	233	0%
Other biomasse	0	0%
Total	1 655 132	



Bioethanol	Tonnes	%
Corn	559 183	41%
Wheat	376 192	28%
Sugar Beet	134 328	10%
Other feedstock	125 180	9%
Grape marcs and wine lees	69 691	5%
Starch slurry (low grade)	21 228	2%
Residual starch	18 487	1%
Beet	18 074	1%
Industrial wastes & residues	16 024	1%
Molasses	11 016	1%
Biomass fraction of industrial waste	2 536	0%
Sugar beet residues/molasses	1 427	0%
Waste/residues from processing of alcohol	566	0%
Yeast residues	0	0%
Total	1 353 932	

HVO	Tonne	%
Production residues (agriculture and industrial)	5 013	100%

Bio-ETBE	Tonnes	%
Wheat	2 203	13%
Corn	14 565	87%
Totale	16 768	



vi. Biogas/Biomethane certification

2023			Variation	2024		
Product	2BS certified MWh	%		Product	2BS certified MWh	%
Biomethane/biogaz	1 333 317	100%	3	Biomethane/biogaz	5 149 075	100%
Total	1 333 317	100%		Total	5 149 075	100%

vii. Biogas/Biomethane mix of feedstocks 2024

<i>Biomethane/biogaz</i>	<i>MWh</i>	<i>%</i>
Beet pulp	712 742	14%
Cover, catch crops	564 170	11%
Animal manure & Sewage sludge	368 629	7%
Manure	340 467	7%
Other food-feed processing residues and waste	299 320	6%
Sillage Maize	254 422	5%
Wet manure	254 171	5%
Corn	238 175	5%
Rye grass	222 444	4%
Other agricultural residues and waste	217 490	4%
Biowaste	190 902	4%
Agricultural harvesting residues	177 304	3%
Industrial wastes & residues	140 614	3%
Other biomass	116 809	2%
Crude glycerine	115 138	2%
Biomass fraction of industrial waste	88 152	2%
Sugar beet residues/molasses	78 993	2%
Other feedstock	77 463	2%
Manure with organic waste and energy crops	72 404	1%
Grass	63 705	1%
Energy crops	59 237	1%
SBG / SBM Substrate for biogas/biomethane	58 780	1%
Production residues (agriculture and industrial)	58 675	1%
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice	35 536	1%
Manure with organic waste	32 922	1%
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	28 040	1%
Erba medica	24 014	0%



Waste/residues from processing of alcohol	23 524	0%
Wastewater from the food industry	22 400	0%
Food waste	22 039	0%
Straw	20 890	0%
Animal by-products (category 2)	19 387	0%
Grease Trap Waste	18 734	0%
Dairy waste scum	17 942	0%
Whey permeate	10 170	0%
Sewage Gas	9 516	0%
Animal by-products (category 3)	8 885	0%
Spent bleaching earth	8 776	0%
Sorghum	7 982	0%
Grape marcs and wine lees	6 886	0%
Draff	6 515	0%
Beet	5 396	0%
Starch slurry (low grade)	4 589	0%
Wheat straw	4 037	0%
Industrial wastewater and derivatives	3 655	0%
Feed waste	3 106	0%
Agricultural waste from straw	2 971	0%
Brown grease	2 917	0%
Sugar beet	2 704	0%
Other wastewater and derivatives	2 592	0%
Oat	2 110	0%
Residual starch	1 843	0%
Dried cellulose fibre	1 835	0%
Algae	1 627	0%
Flour / Meal	1 580	0%
Waste pressings (from production of vegetable oils)	1 505	0%
Husks	1 457	0%
Starch slurry	1 323	0%
Molasses	1 465	0%
Municipal grass cuttings	1 015	0%
Bread (and pizza)	806	0%
Contaminated sugar process waste	794	0%
Drink waste	728	0%
Pulp	600	0%
Silphium	540	0%
Sugar	478	0%
Beer residues	378	0%
Hemp (cannabis)	348	0%
Wheat	315	0%
Wet corn fiber	289	0%
Waste starch slurry	251	0%
Liquid residues with biomass content	229	0%
Sunflower whole plant	214	0%
Used cooking oil (UCO) entirely of veg. Origin	198	0%



Loiessa	185	0%
Mixed soapstock of waste and residues	166	0%
Used cooking oil	149	0%
Grass fiber residues from the production of grass protein protéines d'herbe	130	0%
Bean shells,silverskin and dust:cocoa,coffee	97	0%
Organic municipal solid waste (MSW)	57	0%
Stearin	24	0%
Linseed	6	0%
Sunflower hulls	1	0%
Trifoglio	1	0%
Other Cereal	0	0%
Other sugar crops	0	0%
Cobs cleaned of kernels of corn	0	0%
Hay	0	0%
Biomass fraction of mixed municipal waste	0	0%
Biomass fraction of industrial waste	0	0%
Acid oil	0	0%
Maize whole plant	0	0%
Yeast residues	0	0%
Residues of rapeseed and soya cake	0	0%
Total	5 149 075	

viii. Points of origin

In 2024, 2BS also certified a number of economic operators acting as a point of origin of sustainable feedstocks to produce bioenergy.

<i>Waste and residues (Point of origin)</i>	<i>Tonnes</i>
Industrial wastes & residues	3 418
Roumanie	3 418
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	5 643
Argentina	0
Spain	2 648
France	2 995
Biomass fraction of wastes and residues from forestry and forest-based industries	1 214
France	1 214
Biomass fraction of industrial waste	201
Spain	201
Acid oils	147
France	147
Soap stock acids oils	0
Argentina	0
Transesterification residues (TER)	222
Argentina	0
France	222
Total	10 845

2BS consolidated results for the year 2024 are supplied in an Excel spreadsheet format in a separate file. This file is transmitted with this report in the same message to the European Commission.



(g) The ease and effectiveness of implementing a system that tracks the proof of conformity with the sustainability criteria that the scheme gives to its member(s). Such a system is intended to serve as a means of preventing fraudulent activity through detection, treatment and follow-up of suspected fraud and other irregularities and, where appropriate, recording the number of cases of fraud or irregularities detected.

Each and every requirement must be verified during the audit - certification bodies do not sample audit requirements. This includes the details of all land sustainability and GHG calculations, data which is transmitted through the supply chain via the Proof of Sustainability (PoS) document.

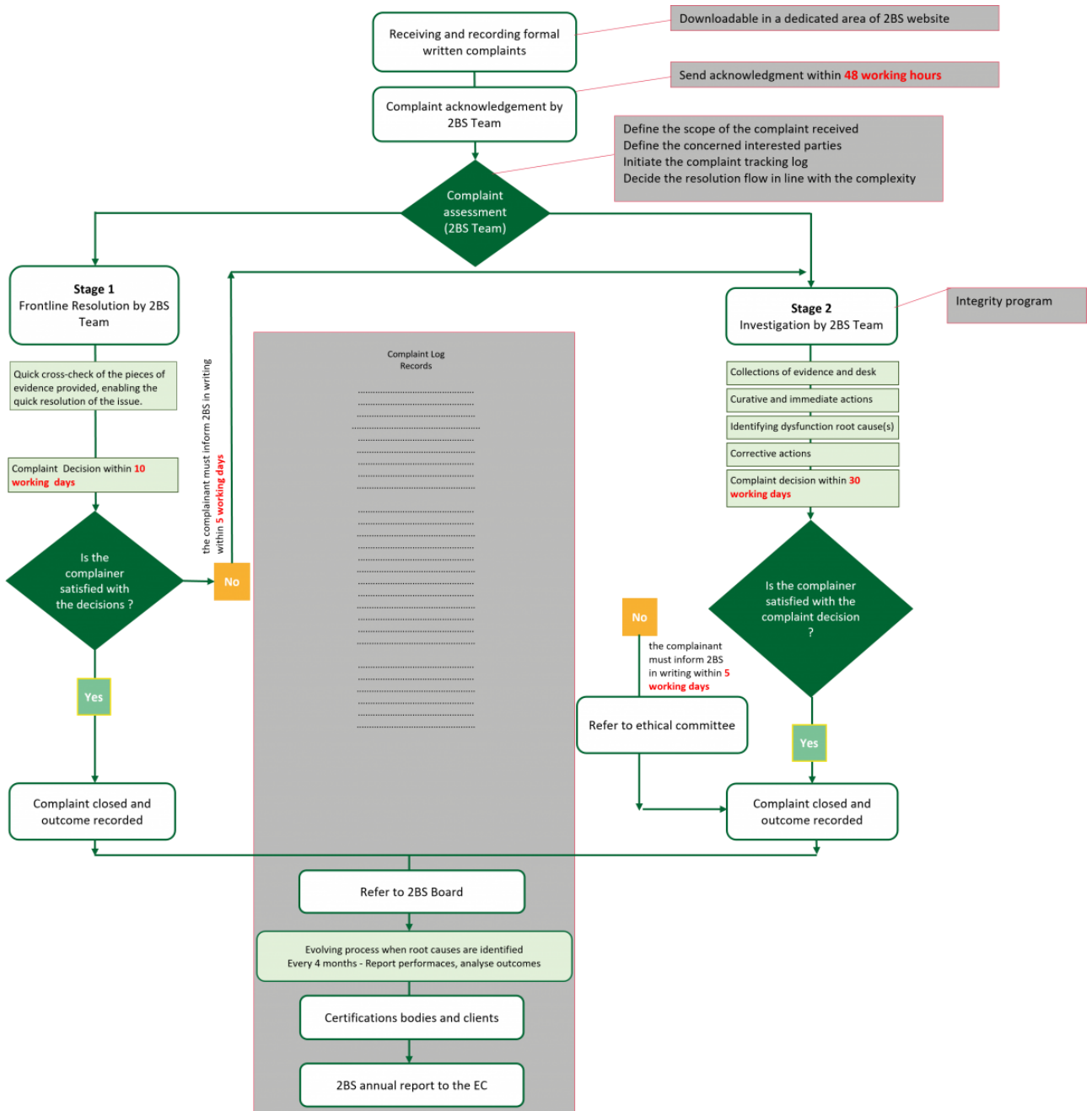
Whenever non-conformities are identified, auditors must reference the failure to the precise 2BSvs Standard requirement and supply the relevant audit evidence.

The severity of a non-conformity (critical, major, and minor) is linked to the requirements of the standards and the auditing process (suspension and withdrawal of certificates)

Whenever appropriate, specific alert data related to market or audit topics collected by 2BS is transferred to the certification body, whose auditor must be informed of the issue.

Frauds are either critical non-conformities identified during a third-party audit leading to the suspension of a certificate or demonstrated factual evidence of non-conformities (after investigation) supplied by third parties for the attention of 2BS and/or raised by 2BS integrity audits. See also section (b) of this report.

The process for dealing with complaints is shown in the following flowchart, available on the 2BS website, and integrated into the 2BS management and continuous improvement program which involves the Technical and Administrative Committees, the Certification Bodies, their clients, and Other Interested Parties.



The 2BS website has a specific, clearly indicated section for receiving complaints online. No complaints against a certified operator, a 2BS-recognised certification body or the voluntary scheme itself have been received online in 2024. One written allegation of fraud (not a formal complaint) by an economic operator was received in the post, see section (b) of this report.



(h) Options for entities to be authorized to recognize and monitor certification bodies.

The Director General is empowered by the Steering Board to manage the recognition process (acquisition and loss) as defined in the governance procedure 2BS -PRO-01, section 1.2. Recognition of certification bodies is carried out exclusively by 2BS.

Certification bodies – New applicants

Two new certification bodies [CB] applied for recognition in 2024, one was fully recognised in June 2024, and one was awaiting technical assessment at the end of 2024. CB recognition procedure is outlined in section 1 of procedure 2BS-PRO-02.

Certification bodies- Loss of recognition

No certification body has lost its recognition in 2024.

Monitoring of certification bodies – Sanction levels A-D

No certification bodies have been sanctioned in 2024. The escalating sanction process is outlined in 2BS-PRO-02, section 2.5.

(i) Criteria for the recognition or accreditation of certification bodies.

The main procedures that govern the criteria for recognition and accreditation of certification bodies have not changed in 2024. These are outlined in procedures 2BS-PRO-01 (governance pillar) and 2BS-PRO-02 (certification pillar), available on the 2BS internet site.

(j) Rules on how the monitoring of the certification bodies is to be conducted.

Certification bodies – Monitoring process

Monitoring of the two largest certification bodies, (together covering 85% of certified operators) has taken place within the 2024 Integrity Programme, mentioned in point (b) of this report. This revealed regular, satisfactory and timely publication of audit reports and certificates, and auditing and certificate management activity that conforms to 2BSvs standards.

Certification bodies – Meetings

In 2024, over 15 online meetings with technical referents of Certification Bodies were held on specific topics, and an in-person CB harmonisation meeting (February 15th 2024) covering updates to the 2BS scheme documentation, ongoing development projects, correct categorisation of sustainable lands (especially grasslands), integrity audits and the certification of points of origin of sustainable biomass.

(k) Possibilities for facilitating or improving the promotion of best practice

In 2024, the following activities have contributed to 2BS's ongoing commitment to improving best practices:

- Training and webinars aimed at both Auditors and Economic Operators: 7 webinars in English and French, on 4 different topics (the Union Database, the Esca factor in GHG calculation, the EEC factor in GHG calculation, the Greek market), attended by approximately 400 participants.
- A dedicated, in-person 2BS Sustainability Conference (November 2024, 190 participants) with speakers covering a range of relevant topics including best industry practices.
- Active involvement by the FNADE (French National Federation of Depollution and Environmental Activities) involvement in update of 2BS scheme requirements for renewable energy production in the wastes and residues sector, in line with current and best industry practices.
- Presentations at seminars and conferences in the areas of biofuels
- News publications on the 2BS website with notifications sent directly to operators
- An annual Certification Body meeting aimed at harmonizing the interpretation of 2BS requirements and promoting consistent best audit practices

Bruno BERKEN

Director General