



# 2024 Annual Report

# A WORD FROM THE DIRECTOR GENERAL



*Bruno Berken*  
General Director

BY BRUNO BERKEN

Looking back at 2024, while we all are already fully focused on the goals to achieve for 2025, is a difficult task. But this is also the perfect moment for thanking our team for the great work that has been accomplished. We also want to thank our loyal customers who have trusted 2BS for more than 15 years: there are many in this case and we value their commitment and implications. We are also thrilled to share that we have welcomed so many new customers proving that our strategy for diversification is a success. We also need to thank our founding members for their implication in our governance and our technical committees.

For many years, 2BS has been gathering positive energy to address one of the most difficult challenges in the implementation of the Directive on Renewable Energy. Indeed, our job is to translate a quite complicated regulatory framework into a list of straightforward specifications which are easily applicable in the field. The real value of the 2BS interpretation is that it is validated by the European Commission; therefore, the certificates that we issue are fully recognised on the market and you can trade and transform your biomass on the Bioenergies market in Europe, regulated by the RED II.

Our Board of Directors has expressed the desire for us to keep focusing on minimising the efforts required for the certification process while also demonstrating sustainability: we are therefore aiming at lowering the “certification fatigue”. Putting this objective into action is a daily concern that we keep

repeating to ourselves and all our partners and stakeholders:

- Let's avoid asking the same documents over and over again
- Let's stick to the sole requirements of the legislation, without excessive transposition
- Let's develop new tools, recognise existing market solutions, ...

In 2024, 2BS has been working tirelessly behind the scenes. Indeed, we have been preparing various submissions to the European Commission to update our standards to the RED III requirements and have been preparing future certifications to enhance the service provided to our customers. We will expand our activities in 2025 in the field of Co-processing, Energy from Waste and Residues, and also Wood Energy. These new certifications are added to the existing schemes for biofuels, biomethane and the certification of biomass boilers.

We have also been deploying effectively our first certification in the agro-food industry; this is the first certification developed by 2BS which is not related to the Directive for Renewable Energy. As usual, we have used the regular recipe for success: “Keep it simple”. Please check the information related to 2BSXtra and find out how simple it is for you to bring more value to your commodities.

Last but not least, 2BS is now fully operational with three working languages: French, English and Spanish. We have worked throughout 2024 to open in early 2025 our office in Buenos Aires, with the objective of getting closer to our customers, in Europe and South America.

2BS

# INTRODUCTION

2BS supports fuel and biomass producers and traders in their sustainability certification. For over 15 years, 2BS has been valuing virtuous agricultural approaches and developing technical know-how in partnership with experts from the agricultural world. We propose guidelines that are easy to implement.

Our guidelines meet the Renewable Energy Directive (RED II), and our 2BSvs sustainability certifications are recognized by the European Commission.

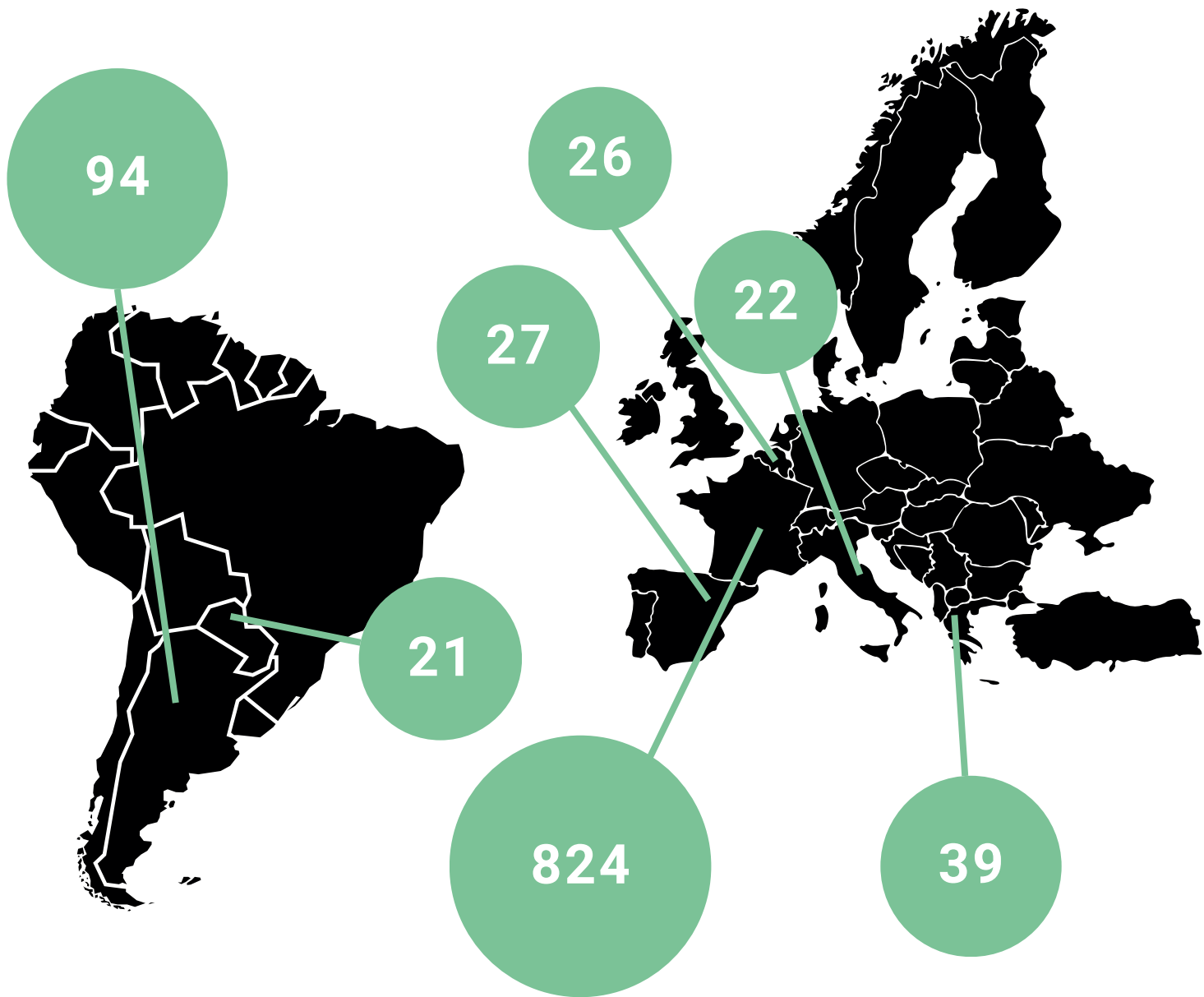
In 2024, 2BS issued its thousandth certificate.

## OUR DNA

Continuous evolution is in our DNA. This is why we work hand in hand with experts from the agricultural world to develop specifications that meet not only regulatory requirements but also the reality of the field.



*2BS Team Picture*



## A REVIEW ON VALID CERTIFICATES

In 2024, we reached our thousandth certificate!

By December 31st, 2BS had 1123 valid certificates.

2024

# NUMBERS & STATISTICS

Over the past year, 2BS has experienced significant growth and development, marked by an unwavering commitment to our customers.

## 75%

*2BSvs - biofuels*

## 25%

*2BSvs - biogas*

In 2024, we finished the year with the following outline of certified customers:

<b>FIRST GATHERING POINTS</b>	<b>534</b>
<b>PRODUCTION SITES</b>	<b>185</b>
<b>TRADERS</b>	<b>41</b>
<b>NATIONAL TRADERS</b>	<b>91</b>
<b>BIOGAS SITES</b>	<b>270</b>

## NEW CERTIFICATION BODIES (CBs) RECOGNISED

In 2024, two new certification bodies applied to be recognised by 2BS. This expansion strengthens 2BS's presence in new countries, allowing us to support even more companies in their sustainability journey. Besides, the addition of new recognised CBs is a great opportunity for our customers. With more options to choose from, they can select the certification partner that best fits their needs.

## DEVELOPMENT OF NEW CERTIFICATIONS

Throughout 2024, our Technical team focused on the development of new certifications, as 2BSXtra, dedicated to the Food & Feed markets, 2BSvs - Waste & Residues and 2BSvs - Wood Energy. Launched in 2025, these new offers are an opportunity to introduce 2BS to markets where sustainable practices are gaining traction and where our expertise can make a significant impact.

The update of the 2BSvs - Biofuels & Biogas certifications under the RED III was also a priority.

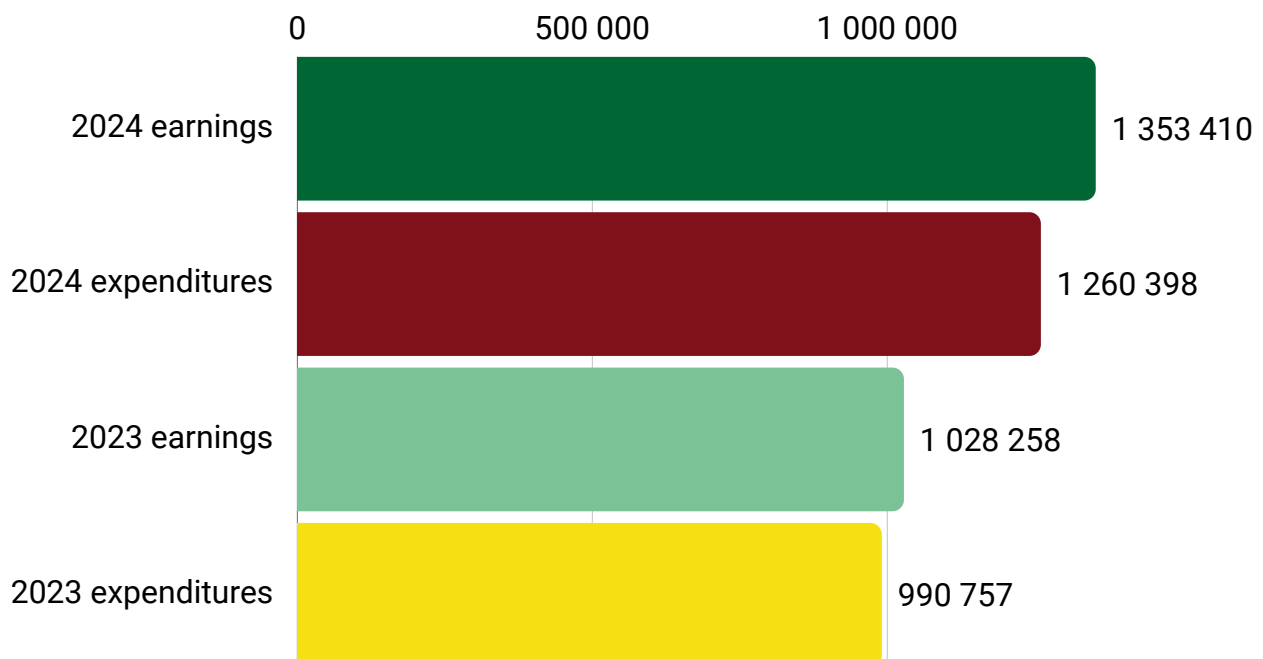
# FINANCIAL BALANCE

Operating income is generated by fees from 1123 certified operators in 23 countries and fees from 7 certification bodies.

Income statement highlights for 2023 are as follows.

## HIGHLIGHTS 2024

- An increase in sales of +325k€ thanks to a raise in the number of certified customers.
- Expenses increased 43k€, including a rent increase, different fees, participation in conferences, investment in tools improvements and new certifications development.
- Increase in the payroll following the creation of two full-time positions.



*Comparative chart of 2BS earnings and expenditures for 2023 and 2024, in euros*

# OUR MAIN ACHIEVEMENTS

## *THROUGHOUT THE YEAR*

### **EVOLUTION OF THE 2BS GOVERNANCE**

This year, the 2BS association has evolved its governance, integrating more players from the renewable energy sector and strengthening the representation of existing sectors.

In June 2024, 2BS expanded its Board of Directors to include new members from the biogas sector, notably the Association des Agriculteurs Méthaniseurs de France (AAMF) and France Gaz Renouvelables (FGR). We have also welcomed new members from the biofuels sector, such as the Fédération Française des Producteurs d'Oléagineux et de Protéagineux (FOP) and the Groupement des Transformateurs d'Oléagineux Métropolitains (GTOM).

With this new membership, 2BS strengthens its ability to support market players with solutions adapted to the challenges of today and tomorrow.

### **2BSXTRA : A REVISED AND IMPROVED CERTIFICATION FOR THE FOOD AND FEED MARKETS**

We have published updated 2BSXtra certification documents to enhance traceability and transparency across the food & feed supply chain. Key improvements include a dedicated ADD-ON module with a separate mass balance for food & feed flows, clearer GHG emissions calculations, and an audit checklist to streamline verification.

A new stand-alone certification was also launched, with a GHG module, a revised standard, and clearer compliance procedures - no longer referencing 2BSvs certification under the Renewable Energy Directive.

To support auditors and players, training sessions and webinars were organised.

These updates reaffirm our commitment to making sustainability certification simpler and more transparent.

### **SUBMISSION OF THE CO-PROCESSING PROCEDURE**

With co-processing, it is possible to combine renewable and fossil materials in the same process to produce certified sustainable biofuels.

To extend the scope of the 2BSvs certification, the 2BS team worked on the development of a specific procedure to be able to integrate the co-processing method into your production process.

With this extension, recognised by the European Commission on January 2025, customers can combine renewable materials with fossil ones in the same process, while complying with RED requirements.

## CERTIFICATION TO THE WASTE & RESIDUES SECTOR

2BS, the Fédération Nationale des Activités de Dépollution et de l'Environnement (FNADE) and France Ciment joined forces to adapt the 2BSvs specifications to the waste sector.

Prior to this partnership, the waste industry had no certification tool specifically tailored to its needs. The 2BS requirements already complied with the RED II Directive for the use of waste in biogas and biofuels. However, certain adjustments were necessary, in particular, to take into account the specificities of waste storage, treatment and recovery activities.

The team also worked on adapting and optimising existing documentation in the waste treatment sector in order to reduce the administrative burden while fully meeting the requirements of the RED II Directive.

This certification is already available for the market.

## 2BS CONFERENCE IN PARIS

Our Conference on Sustainability in Paris (France) was a resounding success!

The event, held at Maison de la Chimie, counted **200 participants**, who engaged in conversations that built awareness on the various subjects around sustainability in the bioenergy supply chain.

Organized in a convivial atmosphere, the event addressed key topics essential to the market, such as regulations, the ESCA methodology and the European Union Database.



Our speakers, attendees and the 2BS team, all together, made of this event one of the highlights of the year!

## A WEBINAR DEDICATED TO OUR CUSTOMERS IN GREECE

Organized especially for our Greek customers, this webinar provided an opportunity to discuss specific challenges while sharing solutions adapted to the reality of local economic operators.

On the agenda, the team covered everything from the regulatory landscape to the new certifications being developed by 2BS. It was also a chance to review the latest news regarding the UDB, the greenhouse gas emissions values calculation and 2BS' integrity monitoring program.

With over 50 participants, this webinar was a valuable opportunity to engage more effectively with this significant market.

## TECHNICAL WEBINARS AND PARTICIPATION IN TRADESHOWS

Throughout the year, 2BS has prioritised supporting customers and providing greater clarity on certification processes.

To this end, the team organized webinars to train customers on sustainability certification technical specifications and attended trade shows across Europe and Latin America to connect, exchange insights, and address challenges.

Our goal remains the same: to stay close to our customers and partners, ensuring they have the guidance and support they need.

## NEW CERTIFICATION BODY

To guarantee you a wide choice of certification bodies and ensure your audits are carried out on a global scale, 2BS has extended its offer by adding Terrae to its list of referenced certification bodies.

Today, Terrae is ready to support you in your certification process in France. The certification body can already certify the biogas and biofuel sectors, from the collection of raw materials, waste and residues to the processing of finished products (STD 01 and STD 02).

In 2025, other certification bodies will also be referenced by 2BS.

## 2BS GUIDELINES AVAILABLE IN SPANISH

Previously available only in English and French, the decision to offer guidelines in Spanish comes as a response to the growing demand from Spanish-speaking stakeholders in the sustainable fuel industries.

In addition to making the guidelines available in Spanish, 2BS audits can be conducted in this language, with audit reports being delivered in the local lexis. This possibility further streamlines the certification process for Spanish-speaking clients, allowing for smoother communication and understanding throughout the auditing process.





# OUR MAIN PROJECTS

*STARTED IN 2024*

## **ADAPTING OUR REQUIREMENTS TO THE RENEWABLE ENERGY DIRECTIVE**

Our mission at 2BS is to translate the regulations into simple, applicable specifications.

To this end, we worked on updating our specifications following the publication of RED III, applicable in 2025. We submitted all our updated standards and procedures to the European Commission at the end of the year, for their validation.

This future recognition will enable 2BS to update its standards and certificates to the “RED III”.

## **A NEW AND IMPROVED WEBSITE**

Our communications team has been working hard to bring you a more dynamic, easier-to-use website. This project is evolving to offer you a great site!

## **WOOD ENERGY CERTIFICATION**

Throughout 2024, 2BS teams worked on the development of the Wood Energy Sustainability Certification. This new project is a testimony to our commitment to responsible environmental management.

The technical team works with the European Commission to have the certification documentation recognised under the Renewable Energy Directive.

2025

# OUTLOOK

2024 was a challenging year, marked by the team growth and the development of new tools and certifications.

2BS is now ready to deploy all those new and exciting projects that have been developed in the previous year.

Thanks to the dedication of our teams and stakeholders, 2BS has continued to evolve while remaining true to its mission: facilitating access to the sustainable market through certifications that are both effective and easy to implement, with strengthened support for our members.



## 2+

New certifications to be launched in 2025.

## 3

Our new website will be available in three languages: English, French and Spanish.

