



2BS voluntary scheme
Annual Legal Reporting
Calendar year 2025

Submission date: 30 April 2026



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 2025, 2BS voluntary scheme had 1354 certificates in 25 countries and 8 active recognized certification bodies [CB], one of which was newly approved by 2BS in February 2025. Five certification bodies have their head offices in France, three have their head office abroad.

The number of certified entities on 31st December 2025 was 1354, an increase of 231 from end 2024.

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 eight (8) independent certification bodies. They are all accredited by EA Members and MLA signatories, namely, COFRAC (France), ACCREDIA (Italy), BELAC (Belgium) and ANSI (ANAB).

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 III and the Implementing Regulation (EU) 2022/996 were successfully submitted to the European Commission on April 4th, 2025. These submissions were validated by the European Commission during the last assessment report dated April 28th, 2025. The documents submitted include:

- 2BS-PRO-01 (Governance)
- 2BS-PRO-02 (Certification Process)
- 2BS-PRO-03 (GHG Methodology)
- 2BS-PRO-04 (Wastes and Residues)
- 2BS-PRO-05 (Biogas Biomethane)
- 2BS-PRO-06 (Co-processing)
- 2BS-STD-01 (Biomass Production)
- 2BS-STD-02 (Processing & Trading)
- Contract between 2BS and the Economic Operator
- Contract between 2BS and the Certification Body

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

The following meetings were held in 2025

- One General Assembly: June 12th
- Two Boards of Directors April 30th, November 27th
- Three Technical Committees
- Eleven meetings of Ad Hoc Working Groups on ESCA, UDB, Wastes & Residues, RED III, EEC GHG calculation methodology in actual values, and annex IX intermediate crops
- One harmonization meeting with the certification bodies: January 28th

The 2BS Ethics Committee attended the meetings of the Board of Directors and the General Meetings.

The 2BS Ethics Committee met on November 28. At this meeting, the Committee approved the Board of Directors' decision to introduce the concept of "restricted zones," in which certification by 2BSvs should not be permitted.

It then reviewed the summary of actions taken during the integrity audits conducted

(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 2025 2BS received various allegations of wrongdoing of economic operators certified by 2BS. This information was collected from a public statement from a European federation of stakeholders, from letter received from a Member State managing a national database and a letter by a Member State. No information was received in the form of an anonymous letter.

In response to this information, 2BS undertook a number of follow-up actions, including:

- organising extended audits of the economic operators concerned;
- investigating alerts received through mutual or dual certification arrangements with other voluntary schemes;
- reviewing anomalous values identified in specific steps of the GHG calculation and assessing the underlying causes in cooperation with the accredited certification body;
- carrying out on-site visits to the sites concerned where further verification was considered necessary;
- reinforcing information exchange with other voluntary schemes in cases involving operators holding more than one RED III certification, with a view to protecting traceability;
- performing witness audits across different countries, regions, scopes and production chains to assess the performance of auditors and local offices.

When the result of these actions deemed to suspend or withdraw the certificates, the suspension or withdrawn were activated according to rules laid down under REDIII. Where no evidence of fraud or miscategorised material was found, the cases were closed.

Integrity audits

During calendar year 2025, three witness audits were conducted on selected certified operators to ensure broad coverage across different scopes, risk profiles, geographical regions and material categories. These audits covered different operational environments and production chains, thereby making it possible to verify the correct application of the 2BSvs Standards and Procedures, as well as to assess the quality of GHG reviews and the consistency of the scheme's requirements in practice.

In addition, under the 2025 Integrity Programme, integrity audits were conducted on six accredited certification bodies. The assessment combined document reviews, witness audits and direct interactions, with the aim of verifying the proper implementation of the relevant procedures, the adequacy of the resources allocated, and the performance of auditors and local offices in a variety of contexts. The head office audits foreseen under the programme were completed with the audit of one additional certification body in the first quarter of 2026, while one more recently accredited body was not included in that cycle due to the date of its accreditation. Taken as a whole, these activities confirmed the regular, satisfactory and timely publication of reports and certificates, as well as auditing and certificate management practices consistent with 2BSvs standards, with only minor points for improvement being identified.

(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 - on-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 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 2025 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, through the 2BS Technical Committee, and 2BS's commitment to co-construct 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 2025. 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:

Date	Training	Number of auditors
09/01/2025	Biogas and Biomethane	2
10/01/2025	EEC and ESCA factor, Waste Sector	10
16/05/2025	RED III and Annual Course	11
17/03/2025	Co-processing	10
26/06/2025	Biofuel for new auditors RED III	7
31/10/2025	Waste and Residues Sector ADD-ON Training	12

Auditors trained by internal tutors within their Certification Body:

Training	Number of auditors
Biogas and Biomethane REDII	9
Biofuels and Bioliquids REDII	24
EEC and ESCA factor, Waste Sector	30
RED III and Annual Course	88
Biofuels and Bioliquids RED III	11
Biogas and Biomethane RED III	25
Waste and Residues Sector ADD-ON Training	3

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.



2025 valid certificates per certification body

Certification Body (CB)	2021	2022	2023	2024	2025	Annual Variation	Share
Control Union (France)	304	388	682	811	985	21%	73%
Bureau Veritas (France)	115	105	124	145	176	21%	13%
Certis (France)	113	113	112	113	122	8%	9%
Ocacia (France)	28	28	29	29	34	17%	3%
Rina (Italy)	13	14	13	14	22	57%	2%
B&S Qualicert (Belgium)	6	7	7	10	13	30%	0%
Terrae Certification (France)	N/A	N/A	N/A	1	2	100%	0%
Total	579	655	967	1123	1354	21%	

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 2025. In 2025 the 2BS products list was harmonised with that of the UDB, and hence the comparison between 2024 and 2025 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 2025 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 2024 in the single category ‘Used Cooking Oil’.

During the year 2025, number of errors in the data reported for 2024 were found. These errors have been corrected in the tables below to give the most accurate possible vision.

2BS Certified Feedstocks	Tonnes		Variation	2025 Share
	2024	2025		
Soybean	4 690 501	5 772 127	23%	26%
Rapeseed	4 166 540	3 999 797	-4%	18%
Wheat	2 746 719	3 302 554	20%	15%
Corn	2 479 867	2 988 311	21%	13%
Sugar beet	1 264 169	2 629 876	108%	12%
Sunflower seed	908 319	596 676	-34%	3%
Grape marc and wine lees	867 610	509 971	-41%	2%
Other food-feed processing residues and waste	132 287	355 424	169%	2%
Canola	N/A	303 869	N/A	1%
Recycled/waste wood	10 084	224 647	2128%	1%
Industrial wastes & residues	104 901	211 310	101%	1%



Manure	173 850	169 752	-2%	1%
Rye grass	15 173	100 951	565%	0,5%
Food waste	16 170	99 159	513%	0,44%
Animal by-products (category 3)	37 521	98 587	163%	0,44%
Cover, catch crops	81 160	85 192	5%	0,38%
Animal manure & Sewage sludge	121 499	71 236	-41%	0,32%
Wastewater from the food industry	39 124	55 953	43%	0,25%
Biowaste	111 141	54 165	-51%	0,24%
Other agricultural residues and wastes	14 373	52 703	267%	0,24%
Dairy waste scum	34 583	52 372	51%	0,23%
Wood waste	285 214	48 185	-83%	0,22%
Energy crops	26 899	41 100	53%	0,18%
Starch slurry (low grade)	43 469	37 473	-14%	0,17%
Grease Trap Waste	17 678	36 346	106%	0,16%
Beet pulp	55 680	34 125	-39%	0,15%
Wet manure	41 920	33 769	-19%	0,15%
Grass	23 938	19 568	-18%	0,09%
Other wastewater and derivatives	N/A	17 523	N/A	0,08%
Production residues (agriculture and industrial)	19 165	15 452	-19%	0,07%
Corn silage	42 329	14 844	-65%	0,07%
Animal by-products (uncategorized)	N/A	14 151	N/A	0,06%
Waste/residue from processing of vegetable or animal oil (specification of raw material or crop)	2 198	13 821	529%	0,06%
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice	343 049	12 899	-96%	0,06%
Sugar beet residues/molasses	14 724	12 371	-16%	0,06%
Biomass fraction of wastes and residues from forestry and forest-based industries	54 052	12 054	-78%	0,05%
Waste/residues from processing of alcohol	3 020	11 916	295%	0,05%
Industrial wastewater and derivatives	696	11 784	1593%	0,05%
Used cooking oil (UCO) entirely of veg. origin	10 801	11 207	4%	0,05%
Agricultural harvesting residues	24 925	11 091	-56%	0,05%



Brown grease	5 218	10 754	106%	0,05%
Wastewater from the paper- and cardboard industry	N/A	10 208	N/A	0,05%
Mixed soapstock of waste and residues	2 512	10 120	303%	0,05%
Other biogenic waste	225	10 093	4386%	0,05%
Sorghum	12 130	8 337	-31%	0,04%
Feed waste	17 121	7 475	-56%	0,03%
Animal by-products (category 2)	1 168	7 375	531%	0,03%
Other feedstock	474 964	7 107	-99%	0,03%
Used cooking oil (UCO) entirely or partly of animal origin	195	7 092	3537%	0,03%
Straw	2 196	6 894	214%	0,03%
Crude glycerine	12 416	6 821	-45%	0,03%
Other biomass	3 865	6 601	71%	0,03%
Molasses	4 497	6 059	35%	0,03%
Waste pressings (from production of vegetable oils)	1 346	5 085	278%	0,02%
Triticale	11 984	4 874	-59%	0,02%
Maize whole plant	2 587	4 010	55%	0,02%
Used cooking oil	364 261	3 709	-99%	0,02%
SBG / SBM Substrate for biogas/biomethane	825	3 449	318%	0,02%
Spent bleaching earth	1 052	3 430	226%	0,02%
Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection as defined in point (11) of Article 3 of that Directive	1 204	3 186	165%	0,01%
Barley seeds	13 667	3 182	-77%	0,01%
Sunflower whole plant	N/A	3 002	N/A	0,01%
Residues of rapeseed and soya cake	78	2 545	3163%	0,01%
Other forestry residues and waste	7 131	2 496	-65%	0,01%
Canola seed	122	2 316	1798%	0,01%
Residual starch	5 240	1 348	-74%	0,01%
Whey permeate	3 181	1 317	-59%	0,01%
Forestry processing residues	3 116	1 292	-59%	0,01%
Edible residues from the processing of corn/maize	1 191	1 134	-5%	0,01%
Residue of FAME end distillation	2 729	1 092	-60%	0,00%
Biomass fraction of industrial waste	14 942	909	-94%	0,00%



Beer residue	N/A	874	N/A	0,00%
Wet Corn fiber	1 148	802	-30%	
Residue and waste from the production of hot beverages, such as spent coffee grounds and tea leaves.	589	698	19%	
Draff	78	667	755%	
Manure with organic waste	N/A	659	N/A	
Camelina	6 066	599	-90%	
Sugar	1 143	599	-48%	
Agricultural waste from straw	N/A	469	N/A	
Municipal grass cutting	117	260	123%	
Bread (and pizza)	N/A	237	N/A	
Tung	N/A	226	N/A	
Pulp	252	221	-12%	
Acid gum	167	217	30%	
Silphium	319	144	-55%	
Hemp (cannabis)	N/A	36	N/A	
Transesterification residues (TER)	N/A	25	N/A	
Biomass fraction of mixed municipal waste	25 852	10	-100%	
Beet	N/A	0	N/A	
Forestry residue	N/A	0	N/A	
Sugar cane	32 935	0	-100%	
Total	19 763 098	22 304 366	13%	100%

i. 2BS certified feedstock –Tonnage per type of feedstock and per country of origin for the year 2025

Soybeans	Country of origin	Tonnes	%
	Brazil	3 339 960	58%
	Argentina	2 083 254	36%
	Paraguay	336 375	6%
	Italy	11 598	0%
	Greece	819	0%
	France	120	0%
	Uruguay	0	0%
Total		5 772 126	100%

Rapeseed	Country of origin	Tonnes	%
	France	3 507 646	88%



Ukraine	180 709	5%
Uruguay	85 623	2%
Bulgaria	79 821	2%
Spain	51 510	1%
Argentina	32 713	1%
Sweden	27 009	1%
Denmark	18 505	0%
Belgium	6 825	0%
Romania	3 334	0%
Greece	2 988	0%
Italy	2 054	0%
Germany	1 060	0%
Paraguay	0	0%
Total	3 999 797	100%

Wheat	Country of origin	Tonnes	%
	France	2 700 446	82%
	Sweden	442 220	13%
	Belgium	155 598	5%
	Germany	4 290	0%
	Denmark	0	0%
	Paraguay	0	0%
Total		3 302 554	100%

Corn	Country of origin	Tonnes	%
	France	1 171 242	39%
	Brazil	798 022	27%
	Paraguay	457 521	15%
	Spain	414 427	14%
	Argentina	74 005	2%
	Ukraine	63 982	2%
	Germany	9 113	0%
Total		2 988 312	100%

Sugar Beet	Country of origin	Tonnes	%
	France	2 629 876	100%
Total		2 629 876	100%



Sunflower Seed	Country of origin	Tonnes	%
	France	547 268	92%
	Greece	41 823	7%
	Bulgaria	3 818	1%
	Italy	3 767	1%
	Argentina	0	0%
Total		596 676	100%

Grape marc and wine lees	Country of origin	Tonnes	%
	France	470 390	92%
	Italy	39 581	8%
Total		509 971	100%

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

2024				Variation	2025		
Product	2BS tonnes	Certified %	%		Product	2BS Certified tonnes	%
Biodiesel	1 655 132	55%		40%	Bioethanol	2 876 136	55%
Bioethanol	1 353 932	45%		-2%	Biodiesel	1 321 721	31%
HVO	5 013	0%		301%	HVO	20 095	0%
Bio-ETBE	16 768	1%		-12%	Bio-ETBE	14 695	0%
Total	3 030 845	100%			Total	4 232 647	100%



iii. 2BS certified products – Mix of feedstocks for renewable fuel production in the year 2025

Biodiesel	Tonnes	%
Rapeseed	979 447	74%
Sunflower seed	154 738	12%
Food waste	79 848	6%
Soybean	23 779	2%
Used cooking oil (UCO) entirely or partly of animal origin	19 845	2%
Used cooking oil	15 314	1%
Animal by-products (category 3)	13 844	1%
Used cooking oil (UCO) entirely of veg. origin	11 738	1%
Other biomass	5 728	1%
Brown grease	4 857	0%
Transesterification residues (TER)	4 398	0%
Biomass fraction of industrial waste	2 517	0%
Other feedstock	2 412	0%
Soap stock acids oil	1 824	0%
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	1 091	0%
Animal by-products (category 2)	174	0%
Other biogenic waste	155	0%
Feed waste	12	0%
Total	1 321 721	100%



Bioethanol	Tonnes	%
Beet	1 937 015	67%
Corn	565 603	20%
Wheat	201 908	7%
Grape marcs and wine lees	55 475	2%
Other feedstock	30 825	1%
Industrial wastes & residues	28 684	1%
Molasses	24 940	1%
Residual starch	13 054	0%
Starch slurry (low grade)	7 935	0%
Other food-feed processing residues and waste	5 458	0%
Waste/residues from processing of alcohol	3 491	0%
Biomass fraction of industrial waste	1 547	0%
Velasse	200	0%
Total	2 876 135	100%

HVO	Tonnes	%
Other feedstock	13 429	67%
Rapeseed	3 201	16%
Sunflower seed	1 399	7%
Soybean	1 120	6%
Croton	356	2%
Used cooking oil	345	2%
Castor	173	0%
Cotton	52	0%
Animal by-products (category 2)	11	0%
Animal by-products (category 3)	9	0%
Total	20 095	100%

Bio-ETBE	Tonnes	%
Maize whole plant	14 695	100%
Total	14 695	

iv. Biogas/Biomethane certification

2024			Variation	2025		
Product	2BS certified MWH	%		Product	2BS certified MWH	%
Biomethane/biogaz	5 149 075	100%	N/A	Biomethane produced from a mixture of inputs	4 548 946	77%
				Biogas produced from a mixture of inputs	1 221 140	21%
				Biogas that can be purified to natural gas quality	158 473	3%
Total	5 149 075	100%		Total	5 928 559	100%

v. Biogas/Biomethane mix of feedstocks 2025

Biogas produced from a mixture of inputs	MWh	%
Corn silage	120 314	10%
Beet pulp	120 125	10%
Wet manure	116 837	10%
Manure	107 937	9%
Other food-feed processing residues and waste	90 787	7%
Food waste	88 620	7%
Industrial wastes & residues	87 173	7%
Cover, catch crops	71 420	6%
Biowaste	71 181	6%
Rye grass	62 465	5%
Other agricultural residues and waste	32 376	3%
Other biomass	29 418	2%
Maize whole plant	17 361	1%
Grease Trap Waste	15 313	1%
Organic municipal solid waste (MSW)	13 545	1%
Wastewater from the food industry	13 271	1%
Waste/residues from processing of alcohol	13 065	1%
Animal by-products (category 3)	12 582	1%
Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection as defined in point (11) of Article 3 of that Directive	12 394	1%
Energy crops	11 840	1%
Industrial wastewater and derivative	11 534	1%
Dairy waste scum	10 611	1%
Grass	9 021	1%
Animal manure & Sewage sludge	8 566	1%
Brown grease	8 271	1%



Sugar beet residues/molasses	7 690	1%
Other wastewater and derivative	7 375	1%
Straw	4 638	0%
Other feedstock	4 536	0%
Residual starch	4 074	0%
Liquid residues with biomass content	3 977	0%
Draff	3 896	0%
Biomass fraction of industrial waste	3 831	0%
Feed waste	3 398	0%
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice	3 059	0%
Crude glycerine	2 821	0%
Agricultural harvesting residues	2 758	0%
Mixed soapstock of waste and residues	2 701	0%
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	1 651	0%
Starch slurry	1 313	0%
Husks	952	0%
Spent bleaching earth	886	0%
Animal by-products (category 2)	659	0%
Sunflower hulls	551	0%
Molasses	474	0%
Beet	426	0%
Sorghum	391	0%
Wastewater from the paper- and cardboard industry	380	0%
Wet corn fiber	352	0%
Production residues (agriculture and industrial)	350	0%
Wheat	342	0%
Silphium	307	0%
Sugar	202	0%
Waste pressings (from production of vegetable oils)	181	0%
Whey permeate	180	0%
Acid oils	171	0%
Erba medica	131	0%
Tung	103	0%
Flour / Meal	84	0%
Biomass fraction of mixed municipal waste	72	0%
Residue and waste from production of hot beverages, spent coffee grounds, spent tea leaves	64	0%
Grape marc and wine lees	44	0%
Beer residue	40	0%
Hay	24	0%
Rapeseed	15	0%



Municipal grass cutting	14	0%
Total	1 221 140	

Biomethane produced from a mixture of inputs	MWh	%
Cover, catch crops	875 237	19%
Other food-feed processing residues and waste	432 111	9%
Beet pulp	429 474	9%
Manure	392 392	9%
Wet manure	369 916	8%
Biowaste	214 521	5%
Other agricultural residues and waste	192 138	4%
Corn silage	181 523	4%
Sugar beet residues/molasses	137 304	3%
Rye grass	131 756	3%
Industrial wastes & residues	117 638	3%
SBG / SBM Substrate for biogas/biomethane	95 711	2%
Animal manure & Sewage sludge	92 647	2%
Grass	86 358	2%
Agricultural harvesting residues	78 754	2%
Dairy waste scum	75 339	2%
Energy crops	65 581	1%
Animal by-products (category 3)	65 384	1%
Other biomass	46 263	1%
Manure with organic waste and energy crops	42 760	1%
Production residues (agriculture and industrial)	39 709	1%
Other feedstock	38 953	1%
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice	26 656	1%
Other wastewater and derivative	22 239	0%
Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection as defined in point (11) of Article 3 of that Directive	20 324	0%
Grease Trap Waste	18 759	0%
Crude glycerine	17 848	0%
Corn	16 936	0%
Agricultural waste from straw	16 685	0%
Wastewater from the food industry	14 750	0%
Straw	14 506	0%
Food waste	13 050	0%
Grape marcs and wine lees	12 409	0%
Residual starch	12 372	0%
Edible residues from the processing of corn/maize	12 263	0%



Industrial wastewater and derivative	11 827	0%
Feed waste	11 785	0%
Sorghum	9 060	0%
Brown grease	8 701	0%
Spent bleaching earth	7 055	0%
Whey permeate	6 782	0%
Draff	6 316	0%
Waste/residue from processing of alcohol	6 102	0%
Soap stock acids oil	5 801	0%
Wastewater from the paper- and cardboard industry	5 280	0%
Biomass fraction of industrial waste	4 999	0%
Waste pressings (from production of vegetable oils)	4 868	0%
Pulp	3 455	0%
Maize whole plant	3 122	0%
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	3 090	0%
Wheat straw	2 760	0%
Mixed soapstock of waste and residue	2 163	0%
Biomass fraction of mixed municipal waste	2 140	0%
Erba medica	1 995	0%
Beer residue	1 794	0%
Cobs cleaned of kernels of corn	1 632	0%
Soap from sulphate production	1 514	0%
Sugar	1 436	0%
Shea meal	1 317	0%
Lignocellulosic biomass (certified)	1 246	0%
Sunflower hulls	1 084	0%
Beet	1 036	0%
Molasses	1 023	0%
Silphium	980	0%
Bread (and pizza)	877	0%
Drink waste	813	0%
Used cooking oil	768	0%
Flour / Meal	701	0%
Bean shells,silverskin and dust:cocoa,coffee	605	0%
Oat	589	0%
Wheat	572	0%
Municipal grass cuttings	495	0%
Waste starch slurry	481	0%
Dried cellulose fibre	351	0%
Rapeseed	283	0%
Other biogenic waste	246	0%
Hemp (cannabis)	237	0%



Animal by-products (category 2)	222	0%
Husks	199	0%
Triticale	135	0%
Cereal germ	116	0%
Grass fiber residues from the production of grass protein	106	0%
Stearin	93	0%
Linseed	87	0%
Other forestry residues and waste	76	0%
Contaminated sugar process waste	65	0%
Wet corn fiber	57	0%
Velasse	53	0%
Soybean	38	0%
Biomass fraction of wastes and residues from forestry and forest-based industries	28	0%
Organic municipal solid waste (MSW)	24	0%
Total	4 548 946	

Biogas that can be purified to natural gas quality	MWh	%
Production residues (agriculture and industrial)	27 951	18%
Wet manure	23 524	15%
Cover, catch crops	21 518	14%
Manure	20 168	13%
Corn silage	18 038	11%
Beet pulp	16 937	11%
Rye grass	6 074	4%
Other agricultural residues and waste	5 366	3%
Corn	3 956	2%
Other food-feed processing residues and waste	3 801	2%
Whey permeate	3 006	2%
Other wastewater and derivative	1 767	1%
Sorghum	1 608	1%
Biowaste	1 139	1%
Dairy waste scum	919	1%
Energy crops	821	1%
Non-edible cereal residue and waste from grain milling and processing: wheat, corn, barley, rice	527	0%
Feed waste	487	0%
Grass	360	0%
Agricultural harvesting residues	261	0%
Grape marc and wine lees	149	0%
Druff	61	0%
Waste pressings (from production of vegetable oils)	33	0%

Waste/residues from processing of vegetable or animal oil (specification of raw material or crop)	1	0%
Total	158 472	

vi. Points of origin

In 2025, 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>
Wood waste	629 581
France	629 581
Beet pulp	296 243
France	296 243
Industrial waste & residue	286 652
Belgium	12 230
France	268 966
Netherlands	3 006
Romania	2 177
United Kingdom	272
Biowaste	182 176
Belgium	2 900
France	179 276
Biomass fraction of mixed municipal waste	83 816
France	83 816
Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection as defined in point (11) of Article 3 of that Directive	71 835
Belgium	60 151
France	11 684
Waste/residue from processing of vegetable or animal oil (specification of raw material or crop)	58 848
Argentina	5 333
Spain	6 802
France	46 300
Paraguay	412
Biomass fraction of wastes and residues from forestry and forest-based industries	50 430
France	50 430
Biomass fraction of industrial waste	48 968
Belgium	4 529
France	39 753
Netherlands	4 686
Grape marc and wine lees	43 130
France	20 945
Italy	22 185
Other food-feed processing residues and waste	22 135



Germany	504
Belgium	7 801
France	13 830
Wet manure	15 590
Belgium	2 818
France	12 772
Used cooking oil (UCO) entirely of veg. origin	13 954
Bulgaria	9 063
Greece	4 891
Sunflower hulls	13 687
France	13 687
Production residues (agriculture and industrial)	11 064
France	11 064
Recycled/waste wood	9 352
France	9 352
Soap stock acids oils	9 117
Argentina	475
Bulgaria	1 912
France	3 095
Italy	3 635
Non-edible cereal residue and waste from grain milling and processing: wheat, corn, barley, rice	8 418
France	8 418
Energy crops	8 409
Belgium	8 409
Dairy waste scum	8 081
France	8 081
Manure	7 349
Belgium	7 349
Industrial storage settlings	4 954
France	4 954
Sugar	2 816
France	2 816
Agricultural harvesting residues	2 500
Belgium	842
France	1 658
Crude glycerine	2 357
France	2 357
Industrial wastewater and derivatives	2 194
France	2 042
Italy	152
Shea meal	1 773
Belgium	1 773
Animal by-products (category 3)	1 241
France	1 241
Food waste	1 006
France	1 006
Wastewater from the food industry	994



France	994
Erba medica	950
France	950
Grease Trap Waste	780
Belgium	780
Other biogenic waste	672
France	672
Transesterification residues (TER)	603
Argentina	0
France	603
Acid oil	491
France	491
Other agricultural residues and waste	324
France	324
Animal by-products (category 2)	257
France	257
Used cooking oil	242
France	50
Greece	192
Barley seeds	216
Sweden	216
Sugar beet residues/molasses	84
France	84
Other feedstock	65
Greece	65
Total	1 903 353

ix) Aggregated list of major and critical non-conformities

In accordance with the Implementing Regulation 2022/996 article 6(b), 2BSvs provides an aggregated list of major and critical non-conformities and additional findings. Specific information on the certificates or summary audit reports has been redacted to comply with personal data protection legislation.

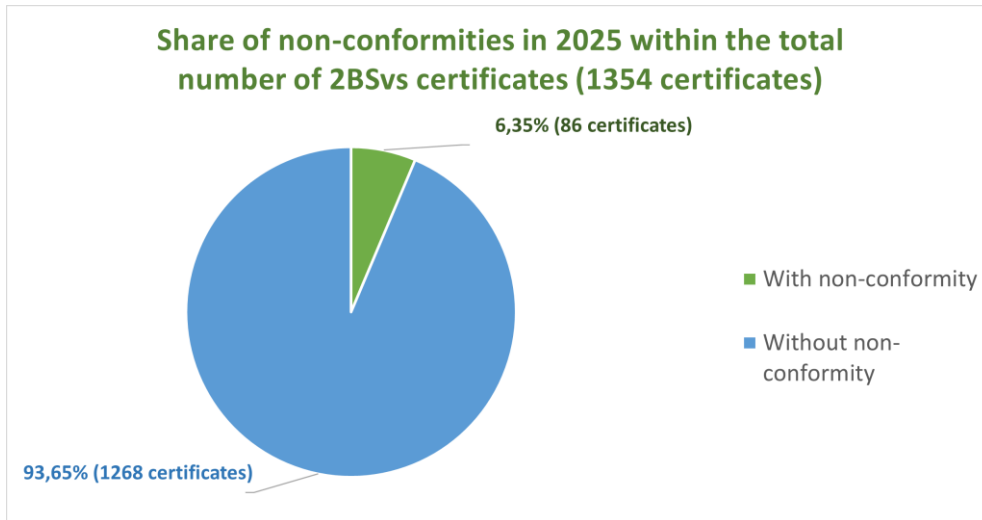


Figure 1: Share of non-conformities in 2025 within the total number of 2BSvs certificates (1354 certificates)

Figure 1 shows the number of certificates concerned by the non-conformities in 2025. Major non-conformities were assessed for 86 certificates, which represents 6,4% of total 2BSvs certificates in 2025.

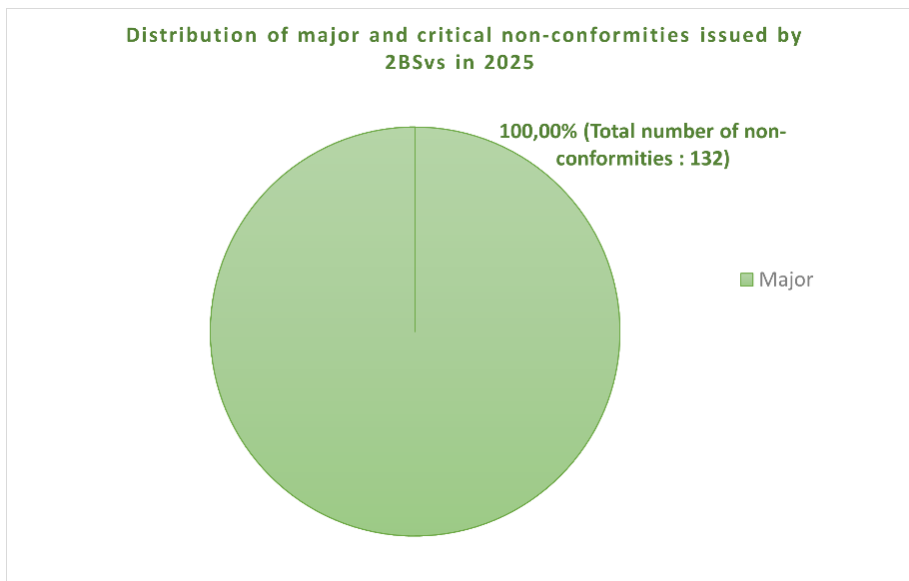


Figure 2: Distribution of major and critical non-conformities issued by 2BSvs in 2025

According to the data in Figure 2, in 2025, the total number of non-conformities raised by 2BSvs certification bodies is 132, in which 100% were major non-conformities, and none was identified as critical non-conformities.

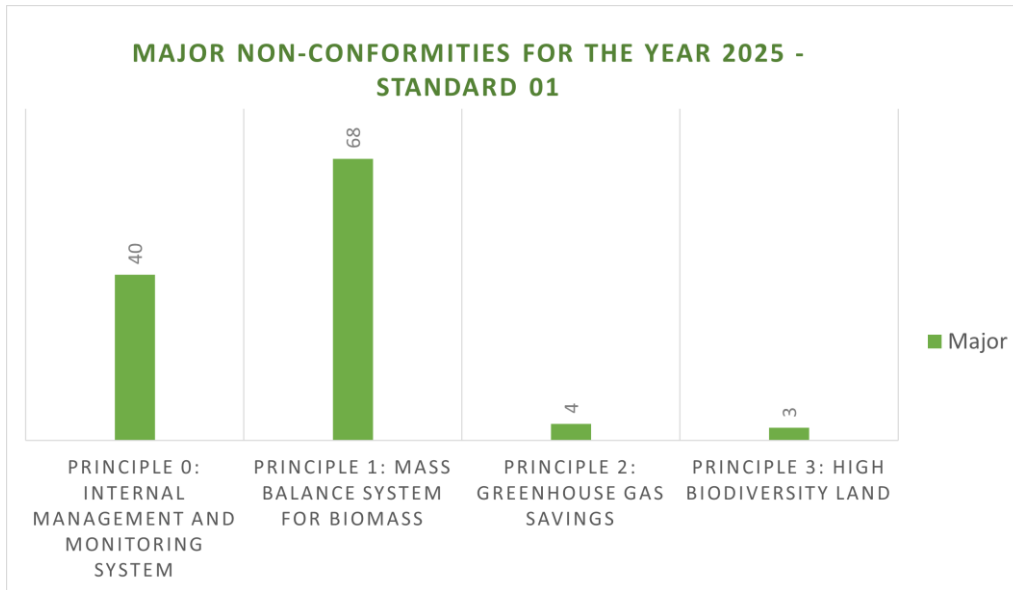


Figure 3: Distribution of major non-conformities in 2025 for 2BSvs Standard 01 (STD-01) certification standard

Figure 3 above shows the total number of 115 major non-conformities assessed by 2BSvs certification bodies in 2025 regarding the STD-01 specification.

Of these :

- 68 of these were related to the Mass Balance System for biomass
- 40 were related to the internal management and monitoring system
- 4 were related to greenhouse gas savings
- 3 were related to high biodiversity land

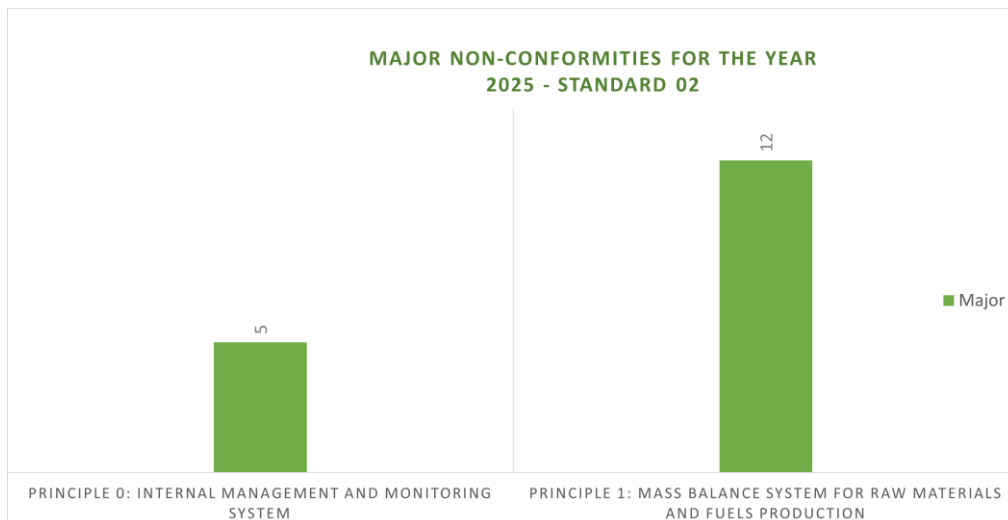


Figure 4: Distribution of major non-conformities in 2025 for 2BSvs Standard 02 (STD-02) certification standard

Figure 4 above demonstrates a total number of 17 major non-conformities that were assessed by 2BSvs certification bodies in 2025 regarding STD-02 Specification.

In which:

- 12 were related to Mass Balance System for Biomass
- 5 were related to Internal Management and Monitoring system

The major standard concerned by major non-conformities are first from Mass Balance System for Biomass which represents 60,7% of the total non-conformities assessed (80 major non-conformities), and secondly, Internal Management and Monitoring system which represents 34,1% of the total non-conformities assessed (45 major non-conformities).

According to the findings regarding the timing of correction, the average days of correction plan of non-conformities is approximately 17-18 days of correction. This average is based on 96 non-conformities.

x) Qualitative value from Esca user operator.

In accordance with the Implementing Regulation 2022/996 Annex V, 2BSvs provides statistical information and qualitative feedback on the implementation of the esca methodology: based on several topics.

From a statistical perspective, in 2025, 845 first gathering points have 40 farmers involved in the esca methodology, representing 5% of the total number of first gathering points. More specifically, 4 258 are involved in the esca methodology, representing 4% of the total number of 110 036 farmers in 2025.

9 economic operators involved in the esca methodology shared their experiences with 2BSvs to gather qualitative feedback for the 2025 annual Legal Reporting.

A. Methodology and esca calculation results

This part concerns the calculation methodology validated by 2BSvs for the modelling of emission reductions due to carbon accumulation in soils.

The majority emphasize the good understanding and practicality of the application of the modelling method recognized by 2BSvs.

However, the layout of the calculation remains for some not fully intuitive and easily applicable.

In addition, one speaker underlined the difficulty of progress when a farmer had already implemented good agricultural practices several years ago.

B. Primary data collection for actual values

This part mainly concerns the collection of actual value data for the modelling of emission reductions.



Some stakeholders say that the collection of data and associated evidence is complex due to a lack of precision, including time constraint.

Some do not point to any difficulties in this regard.

C. Measurement of the soil carbon stocks

For most of the feedback, the methodology to be applied remains complex both in terms of understanding the methodology to be followed and in its applicability in the field.

Some also point out the costs due to the analysis.

D. Collection of Documents

This concerns the evidence to be presented for audit purposes when an economic operator is applying esca methodology.

Some of the economic operators point out that it is quite complex, particularly on the availability of elements. However, others do not identify any difficulties.

F. ESCA methodology in general

Finally, some underline the difficulty of understanding the esca methodology, where there is a need for clarity and simplicity.

The 2BS consolidated results for 2025 are provided in Excel spreadsheet format in a separate file. This file has been sent to the European Commission alongside this report.

(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 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.

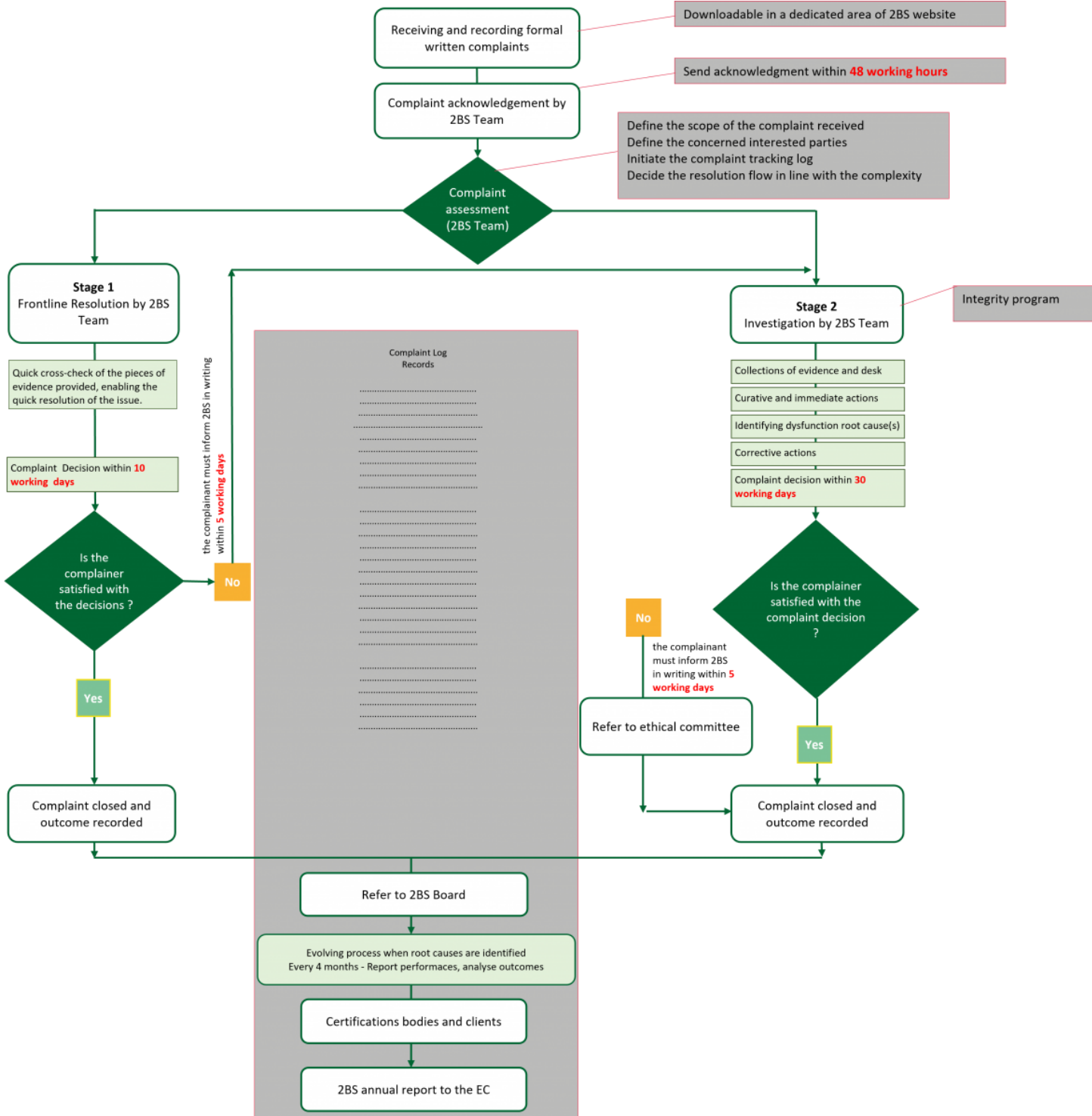
The process for dealing with complaints is shown in the following flowchart, available on the 2BS website, and integrated into the 2BS management and continuous improvement program which involves the Technical and Administrative Committees, the Certification Bodies, their clients, and Other Interested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

The 2BS website has a specific, clearly indicated section for receiving complaints online. No complaints were received by 2BS through the online complaint system against a certified operator, a 2BSvs-recognised certification body nor the voluntary scheme itself.

In 2025, various 2BS collected various allegations of fraud by economic operator, as described at 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 2025, one was fully recognised in June 2024, and one was awaiting technical assessment at the end of 2025. 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 2025.

Monitoring of certification bodies – Sanction levels A-D

No certification bodies have been sanctioned in 2025. 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 2025. 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 6 out of the 7 certification bodies was carried out under the 2024 Integrity Programme referred to in point (b) of this report. One additional certification body was accredited during 2025 and has not yet been included in this monitoring cycle. The remaining certification body among the 7 was audited in the first quarter of 2026, thereby bringing the programme to 100% completion in terms of the required head office audits.

As part of this process, integrity audits were performed and witness audits were carried out so as to ensure coverage across different scopes, geographical regions, risk levels and categories of materials concerned. The outcome of this monitoring confirmed the regular, satisfactory and timely publication of audit reports and certificates, as well as auditing and certificate management practices consistent with 2BSvs standards.

Certification bodies – Meetings

In 2025, 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 2025, the following activities have contributed to 2BS's ongoing commitment to improving best practices:

- Webinars aimed at both Auditors and Economic Operators:
 - o 3 webinars in English and French, on different topics (Waste and residues sector, 2BS Méthatool on sustainability criteria for biomass fuels, co-processing).
- A dedicated, in-person 2BS Sustainability Atelier (August 2025, 50 participants) with speakers covering a range of relevant topics including best industry practices.
- Publications of White Papers on the Biofuels, Biogas, Waste & Residues certifications
- 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

