



# 2023 Annual Report



# A WORD FROM THE DIRECTOR GENERAL



*Bruno Berken*  
General Director

BY BRUNO BERKEN

The annual report is an opportunity to highlight the successes achieved by 2BS.

In particular, we would like to highlight the significant efforts made by the Board of Directors, the Steering Committee and the 2BS team, which have ensured a growth of close to 50% in the number of certificates issued in 2023. This growth is reflected in the number of new certificates issued in all the geographical areas covered by 2BS (Europe and Latin America), as well as to all categories of players (first collection points, traders, processors). This strong growth is also the first tangible result of the diversification policy pursued by the founding members of 2BS: in response to our new areas of certification, we have been able to welcome numerous methanization units, as well as the first players active in the wood-energy boiler sector.

The European Commission has rewarded our collective work by confirming the validity of the 2BS specifications in the final days of 2023. In so doing, the European Commission has recognized the significant work carried out throughout 2023 by all stakeholders on the issue of calculating real values, and in particular on the methods for calculating the Esca factor, which materializes efforts to store carbon in soils.

The 2BS team was also on hand to provide all our certified customers with all the information they needed to set up the Union Database (UDB). Full registration was ensured on time, despite the technical and political approximations incumbent on European principals.

In 2023, the 2BS team is structured around three departments: technical, communication and sales. We are therefore stepping up our strategic policy of publicizing, informing and promoting 2BS as a technically relevant voluntary scheme! We have also expanded our range of training courses in order to share our knowledge of certification and sustainability with as many people as possible. We strengthened our sales presence at numerous trade fairs in France and Europe, to ensure direct contact with our customers. We also organized, for the first time in 2BS's history, a conference on the sustainability of the biofuel industry, attended by over 200 participants in Rosario, Argentina.

All the successes achieved in 2023 were made possible by the confidence shown by customers in 2BS certifications, by the involvement of stakeholders and our founding members, and by the constant efforts of all team members. Many thanks to all of you for an excellent year!

2BS

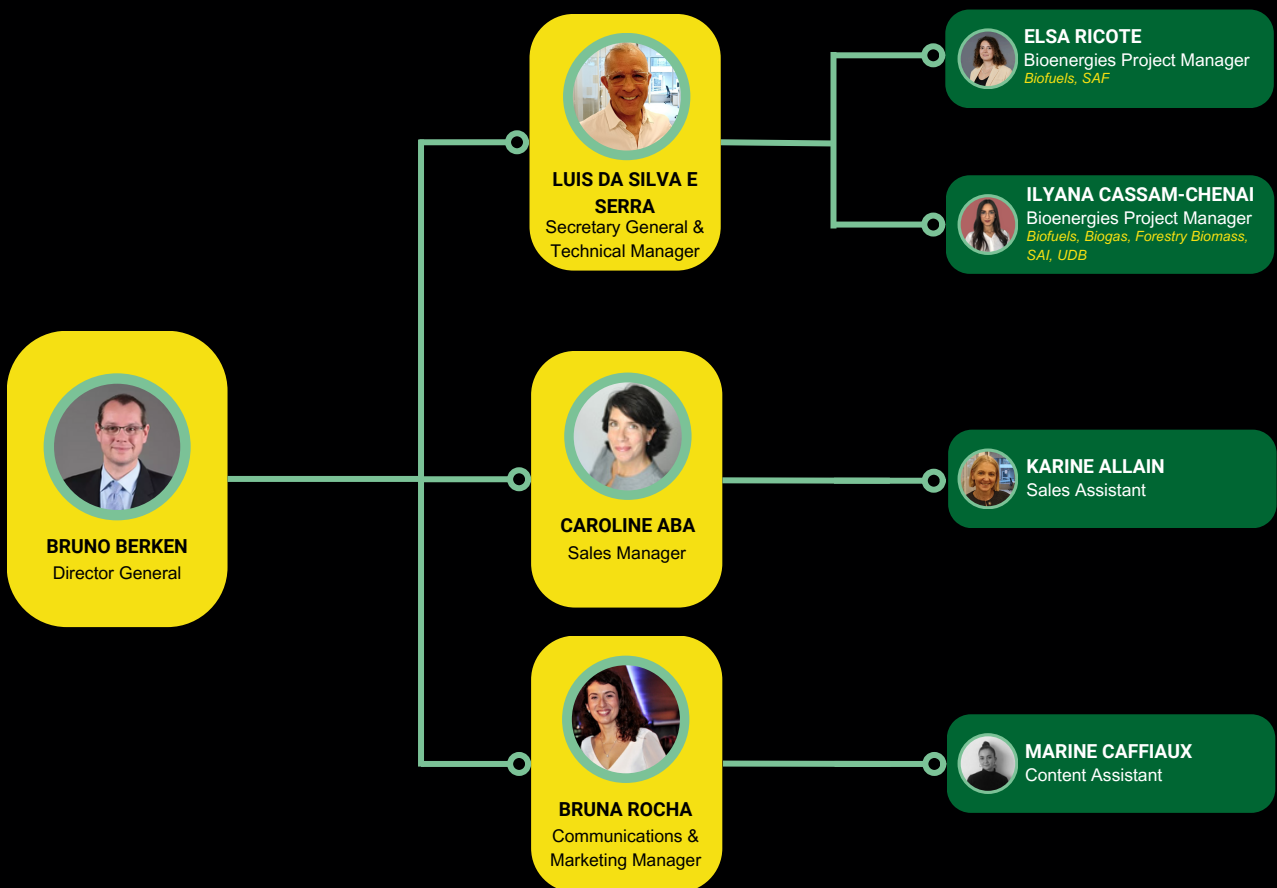
# INTRODUCTION

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.

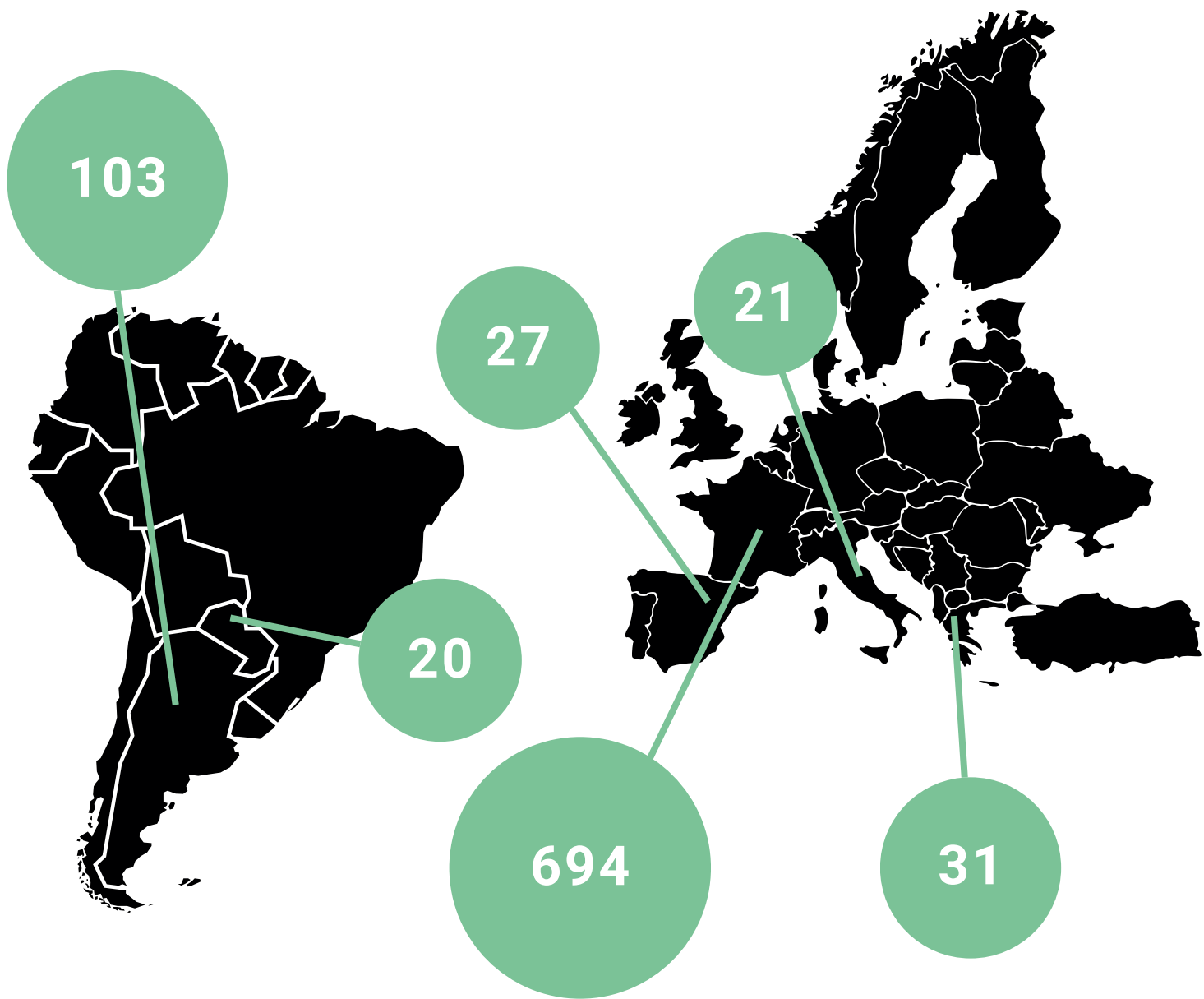
Our guidelines meet the Renewable Energy Directive (RED II), and our sustainability certifications are recognized by the European Commission.

## 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 2023 Organizational Chart



## A REVIEW ON VALID CERTIFICATES

In 2023, the number of valid certificates was increased by 47%, especially thanks to the new certification 2BSvs - biogas.

2023

# NUMBERS & STATISTICS

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

## 78%

*2BSvs - biofuels*

## 22%

*2BSvs - biogas*

In 2023, we finished the year with the following outline of certified customers:

<b>FIRST GATHERING POINTS</b>	<b>517</b>
<b>PRODUCTION SITES</b>	<b>40</b>
<b>TRADERS</b>	<b>66</b>
<b>BIOGAS SITES</b>	<b>209</b>

## EXPANSION OF CERTIFICATIONS FOR THE BIOGAS MARKET

One of the key areas of our growth has been in the expansion and enhancement of our certification offerings, particularly tailored for the biogas market. Recognised by the European Commission under the RED II, our biogas and biomethane sustainability certification opened the market to over 200 players in France, Belgium and Luxembourg.

## EXPANSION OF 2BS IN NEW COUNTRIES

In addition to our focus on certification development, we have actively pursued the expansion into new territories. Building upon its success in existing markets, we have identified strategic opportunities to introduce 2BS to regions where sustainable practices are gaining traction and where our expertise can make a significant impact.

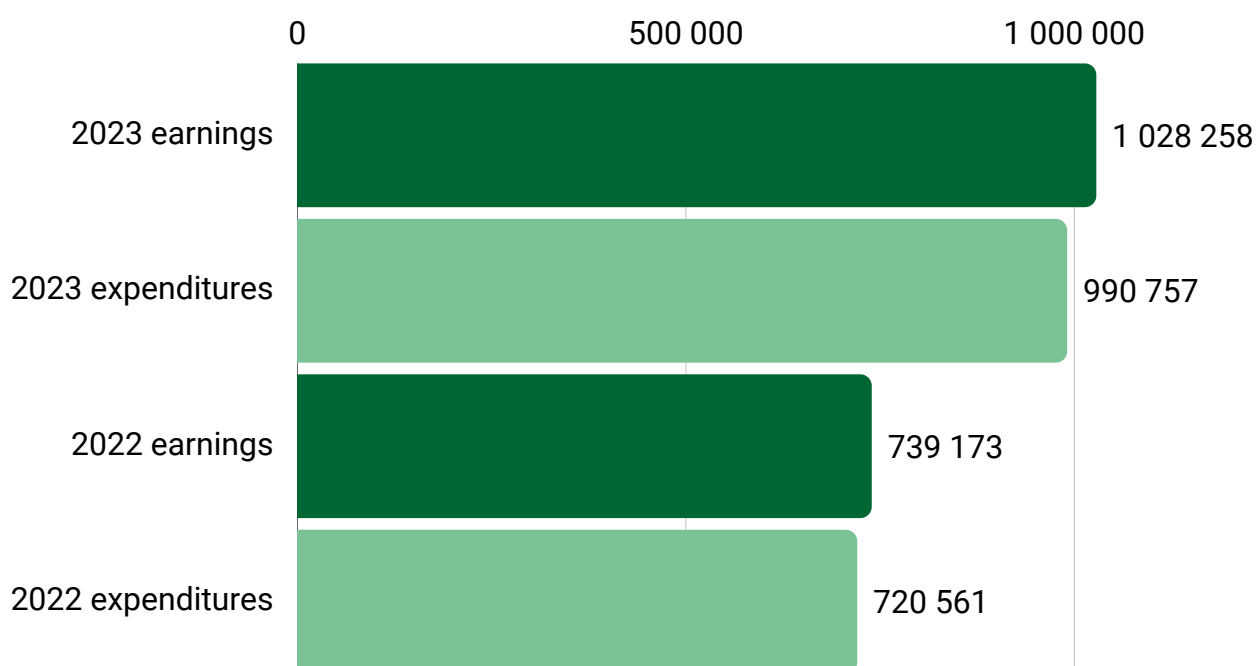
# FINANCIAL BALANCE

Operating income is generated by fees from 967 certified operators in 21 countries and fees from 6 certification bodies.

Income statement highlights for 2023 are as follows.

## HIGHLIGHTS 2023

- An increase in sales of +290k€ due to an increase in fees and the number of certified customers (967 certified customers in 2023, an increase of 47% compared to 2022).
- Expenses increased 270k€, including a rent increase, different fees, participation in conferences, investment in tools improvement and new certifications.
- Increase in the payroll of +122k€ following the creation of two full-time positions.



*Comparative chart of 2BS earnings and expenditures for 2022 and 2023, in euros*

# OUR MAIN ACHIEVEMENTS

## *THROUGHOUT THE YEAR*

### **VALIDATION OF 2BS GUIDELINES BY THE EUROPEAN COMMISSION**

In June 2022, the European Commission introduced new technical references to the RED II, which have a direct impact on the certification process for the demonstration of sustainability within the fuel market. To ensure compliance, 2BS has submitted updated documentation to the European Commission. After 18 months of work, the European Commission validated 2BS guidelines by the end of December 2023!

This work and update affect all 2BS certification documents: procedures, standards and checklists. And, to support our customers in understanding the different changes to our documents, 2BS organised four webinars of one hour each: for the biofuels supply chain, hosted both in English and in French, and for the biogas supply chain, also organised in both languages.

### **VALIDATION OF THE UPDATED ESCA GUIDELINES**

After 18 months of work with more than 40 experts from major players in the market, we have submitted our updated methodology for the calculation of Esca to the European Commission!

Esca, one of the factors used in the formula for greenhouse gas emissions calculation, means “Emission savings from Soil Carbon Accumulation” via improved agricultural management. It is fundamental for the players to value in the market their products with low greenhouse gas emissions.

Thanks to the recognition of the European Commission, 2BS will be able to release the new Esca guidelines, in line with the Implementing Regulation (UE) 2022/996. Today, our Esca method is the most advanced system on the market.

### **LAUNCH OF THE BIOGAZ CERTIFICATION**

Under the Renewable Energy Directive II, sustainability certification for biogas sites was mandatory from July 1st 2023 for plants with an output of more than 19.5 GWh HCV/year or 200 Nm<sup>3</sup>/h or 2 MW.

**200+**  
**CERTIFIED  
BIOGAZ  
SITES**

The 2BSvs - biogas sustainability certification was recognized by the European Commission. Launched in April 2023, our certification covers the entire chain: from biomass production and input collection to transformation and production of the end product (biogas & biomethane), according to its end use (heat, electricity or transport).

In 2023, over 200 new biogas units were certified sustainable according to our guidelines!



## SIGNATURE OF RSB-2BS MEMORANDUM OF UNDERSTANDING FOR THE SAF CERTIFICATION

The Roundtable on Sustainable Biomaterials (RSB) and the 2BS Association (2BS) have signed a Memorandum of Understanding (MoU) to scale trusted sustainability certification across aviation and materials supply chains.

The association of both organisations aims to support farmers, brands and industrial end-users to develop consistent and streamlined certification approaches for entire supply chains, covering different feedstocks and markets. Together, RSB and 2BS envision a simplified certification process for operators to scale sustainability performance and the transition to net zero.

## 2BS CONFERENCE IN ARGENTINA **200+** PARTICIPANTS

Our Conference on Sustainability in South America was a resounding success!

The event, held at Bolsa de Comercio de Rosario (Argentina), counted **over 200 participants**, who engaged in conversations that built awareness on the most different subjects around sustainability in the bioenergy supply chain.

All our speakers and participants who contributed to the very first Conference on Sustainability organized by 2BS, in partnership with Control Union Americas & Iberia and ucrop.it.



Our speakers showcased the importance of Rosario's port for the agroindustry, guided participants through the legislative context, explained the Nuts02 values in Argentinian regions, and exposed the methodology of greenhouse gas emissions calculations. Finally, an appreciated round table discussed "The value of the market: Valuing South American products on the bioenergy market".

## RECOGNITION OF 2BS STANDARDS AS SAI/FSA SILVER EQUIVALENT

Per the new SAI recognition protocol, the 2BSvs standards have been benchmarked and recognized as SAI Silver and SAI Bronze in France.

The SAI platform was created in 2002 by the food industry to support the development of sustainable agriculture worldwide. Today, the SAI platform has over 90 members from the food and feed sectors, covering all major commodities.

This recognition enables our certified customers to gain recognition and added value for their sustainable efforts in the food market.



## PARTICIPATION IN TRADESHOWS

Our customers' and stakeholders' feedback and needs are a priority for 2BS. In 2023, we reached out to meet you through numerous events such as trade shows and conferences.

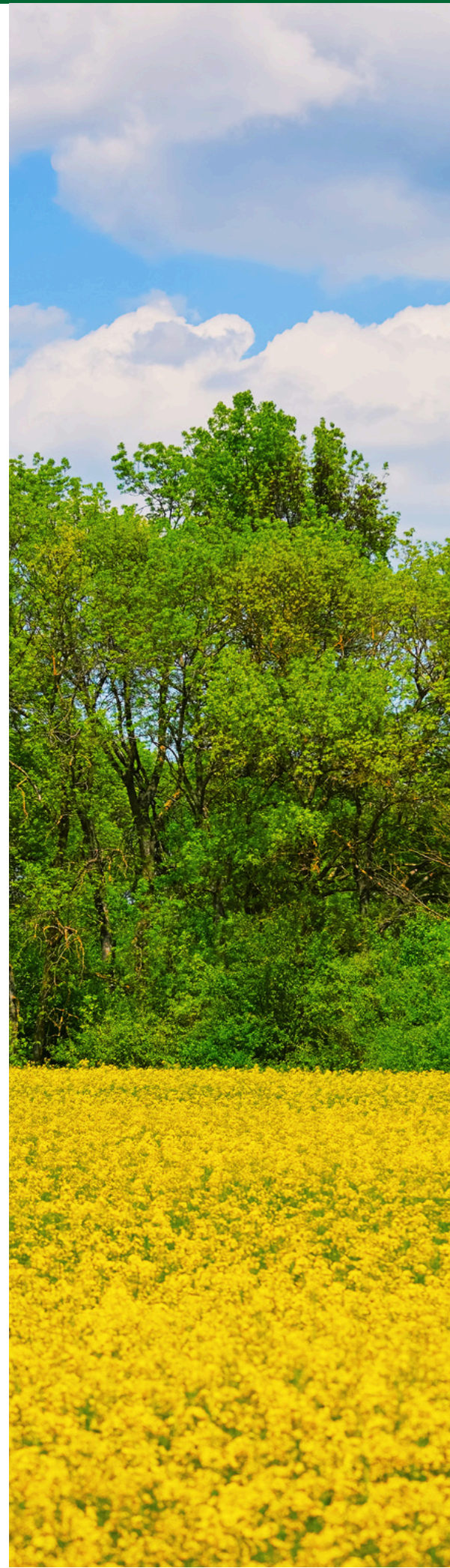
- Fuels of the Future, Berlin, Germany, in January
- Trade show Bio360 Nantes, France, in February
- Biofuels Conference & Expo, Brussels, Belgium, in May
- In June, Sustainable Aviation Futures, in Amsterdam, The Netherlands, and Expo Biogas Strasbourg, in France
- Foire Agricole de Libramont, Belgium - July
- In September, the Power-On Biomethane Conference, in Hambourg, Germany, and the Biogas Valladolid Trade show in Spain
- In October, Trade show ECE Warsaw, Poland, and Argus Biofuels Europe Conference & Exhibition, Londres, UK
- RSB Annual Conference, in Geneva, Switzerland, in December

## 2BS MAPPING TOOL

2BS Mapping Tool is a test platform available for French users. It enables evaluating the sustainability of parcels with greater precision and in less time.

In a mindset of continuous evolution, in 2023, 2BS brought new features to the tool, based on customers' feedback. Among the new functionalities, users can find: a scale and a tool for measuring distances and areas on the map, the ability to create sub-groups of farms in bulk, and the precision of cross-compliance (conditionally sustainable).

To train customers on these updates, 2BS offered webinars, in partnership with FarmLEAP, the platform's developer - available on 2BS website. In 2024, the platform is to be launched for other European countries.







## UDB SUPPORT

The Union Database (UDB) is a platform developed and managed by the European Commission. As the RED II targets bigger traceability within the supply chain of biofuel and bioliquids in the transport sector, the Union Database has been developed to answer these needs.

As a new platform, its implementation has been long and, sometimes, challenging. 2BS has been committed to supporting our customers the best way possible, organising webinars and being available to any questions that may arise in the process.

Moreover, all demands from the European Commission have been completed by 2BS in time.

# OUR MAIN PROJECTS

*STARTED IN 2023*

## FORESTRY BIOMASS PROJECT

Throughout 2023, 2BS teams worked on the development of our Forestry Biomass Sustainability Certification. This new project demonstrates our commitment to responsible environmental management.

To develop this new certification, we have diligently worked towards developing standards and procedures to ensure the sustainable management of our forestry biomass resources. This certification, also under the RED II Directive, spotlights dedication to preserving biodiversity, protecting ecosystems, and promoting long-term bioenergy resources.

This certification is to be launched to the market in 2024, and it is a significant milestone for 2BS.

2024

# OUTLOOK

2023 was another year of remarkable performance. 2BS's new projects tackle sustainable and regulatory challenges, while our growth reflects our capacity to answer players' needs and expectations. Thanks to our teams and stakeholders' commitment, 2BS successfully continued its evolution while remaining true to its mission: supporting sustainable players in getting access to the European bioenergies market thanks to a certification simple to put in place by reinforcing members' support. As we reflect on the past year, it is evident that our commitment to growth, innovation, and sustainability has positioned us for continued success in the years to come. 2BS is ready for 2024 and prepared to seize opportunities as we strive to make a positive impact on the world around us.

  
**2+**

New certifications to be launched in 2024.

  
**1000+**

In 2024, 2BS will reach the 1,000-certificate milestone!

