



CHOOSING WHAT TO BE **CHOOSING HOW TO ACT**



IMPACT REPORT 2023
& SUSTAINABILITY STRATEGY



The report and the story that you will find in these pages is the consequence of many choices and one in particular: the one that led us, four years ago, to establish Manifattura Big. We chose to create a business able to interpret in a contemporary way the ancient knowledge of the Group's companies, that have been operating in the textile sector for over seventy years.



We chose to develop a type of product and accessory that could make a difference for our customers, through excellent raw materials, a production process geared towards flexibility, innovation and quality, through a real commitment to recycling materials and reducing our environmental footprint.

In 2019 we chose to start a business with sustainability as its core, by setting the strategic and organisational conditions to act responsibly towards the environment, society and our stakeholders.

When the idea of producing a sustainability report arose, we chose to do it with conviction in order to explain and tell the story of our daily commitment, measuring the impact we have been able to generate so far and to set new targets for improvement.

In the following pages you will find a snapshot of a company that is young but not immature, family-run but not reticent to innovate, open to testing new solutions and at the same time with a tangible horizon ahead.

We look to 2030 with the will to get there together, with our employees, partners, suppliers and customers, aware that Manifattura Big can be what, together, we all want it to be.

—*Giuditta, Giovanni e Guido Gramigni*

Manifattura Big is currently not subject to mandatory reporting, but it has nevertheless chosen to share its sustainability strategy and performance with its stakeholders by publishing its second Impact Report prepared with reference to the GRI (Global Reporting Initiatives) standard. The following pages illustrate the 2030 sustainability strategy, as well as the performance measured during the reporting period 1/1/2023-31/12/2023.*

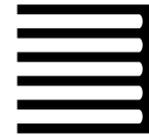


January 2023 saw the entry into force of the Corporate Sustainability Reporting Directive (CSRD), a new **sustainability reporting directive for European companies** which modernises and strengthens the rules on the social and environmental information that companies are required to report. Reporting is the tool that ensures that all stakeholders have access to the information they need to assess the impact of companies on people and the environment and that investors can evaluate the financial risks and opportunities arising from climate change and other sustainability issues.

* Following the entry into force of the CSRD, the European Union also adopted in July 2023 the new European Sustainability Reporting Standards (ESRS), developed by EFRAG with constant work on alignment with the main international standards, such as GRI and ISSB.

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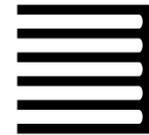
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≡ *CHOOOSING WHAT TO BE*

MANIFATTURA BIG IN BRIEF



Manifattura Big is a family-run company specialising in the design, development and production of textile accessories for fashion.

With its products it is present on the international market, serving brands operating mainly in the United States, France, Sweden, Italy, Netherlands, UK, Canada and Japan.*

Surrounded by the green Tuscan countryside and the vineyards of Comeana (PO), Manifattura Big is part of a larger industrial group that includes two other local companies:

Lanificio Bisentino**

Specialised in woven fabrics

Filatura di Spicciano

Which carries out the carded spinning process for Group companies and external clients

*These are the largest markets, i.e. with a turnover of more than EUR 100,000 in 2023.

**Lanificio Bisentino Spa is the 100% owner of Manifattura Big Srl and is legally responsible for its management and control.

HISTORY

Manifattura Big was founded in 2019 with a background of over 40 years of experience in the manufacture of scarves and textile accessories in natural fibres, as its establishment came through the merger of two historical companies in the Prato district: one more oriented to the search for precious raw materials and the other one strongly inclined to creativity and research. These two complementary souls have allowed Manifattura Big to immediately become a unique partner for Italian and international brands.

LANIFICIO BISENTINO

1944

In the immediate post-war period, Lanificio Bisentino was established in Prato, a manufacturing company producing fabrics and blankets

1983

Lanificio Bisentino founds Ellebi Italia, the first company in the history of the Prato district to produce textile accessories, particularly scarves

1999

Lanificio Bisentino acquires Filatura di Spicciano, specialised in carded spinning of natural fibres

2009

Ellebi Italia ceases to be an autonomous company, but becomes the internal department of Lanificio Bisentino for the production of scarves and accessories

2019

From the merger between the scarf department of Lanificio Bisentino (formerly Ellebi Italia) and Gibiwear, Manifattura Big was born. Today the company is wholly owned by Lanificio Bisentino and managed by the third generation of the family

GIBIWEAR

1985

Establishment of Gibiwear (a well known company in the Prato district that produces scarves)



For Manifattura Big, tradition and innovation come together in the pursuit of excellence: an approach that synergistically involves the entire supply chain, from the search for raw materials to the production of the finished product ready to be sold in the shop.

Since its foundation by the **third generation of the Gramigni family**, Manifattura Big has put **sustainability** at the heart of every business decision.

The company immediately invested in sustainability certifications, such as GRS and RWS, even when very few brands required them.

It has always supported its customers by sharing its expertise in this area and positioning itself as a reliable partner for sustainable innovation.

**“In our creative process,
we always start from
the fibre to imagine
our finished product”
—Guido Gramigni**

(Member of the Board and Sales Manager)

THE RAW MATERIALS

The company, since its establishment, has identified 2 strategic priorities in the choice of its raw materials:

1.

Sourcing from origins

in order to be able to have **complete traceability** of the raw material and, being in form of fibre, **100% control over the transformation processes**. The Big team creates its own product, starting with the purchase and processing of the fibre (e.g. spinning, staple dyeing, etc.) and ending with the final step of customising the accessory (e.g. fringing, embroidering the scarf, etc.).

2.

Using natural fibres

predominantly animal ones (such as wool, cashmere, alpaca, mohair, etc...) and with a lower impact, combining the strong competences coming from its history and experience with the founding values of sustainability. This is reflected in the greater **recyclability of the manufactured products** as well as in the choice of sustainability **certifications as a guarantee** (such as the already mentioned RWS - Responsible Wool standard and GRS - Global Recycled Standard).

**“Our products are made in and by the territory, because our subcontractors are almost exclusively located in the district of Prato and Pistoia”
—Giovanni Gramigni**

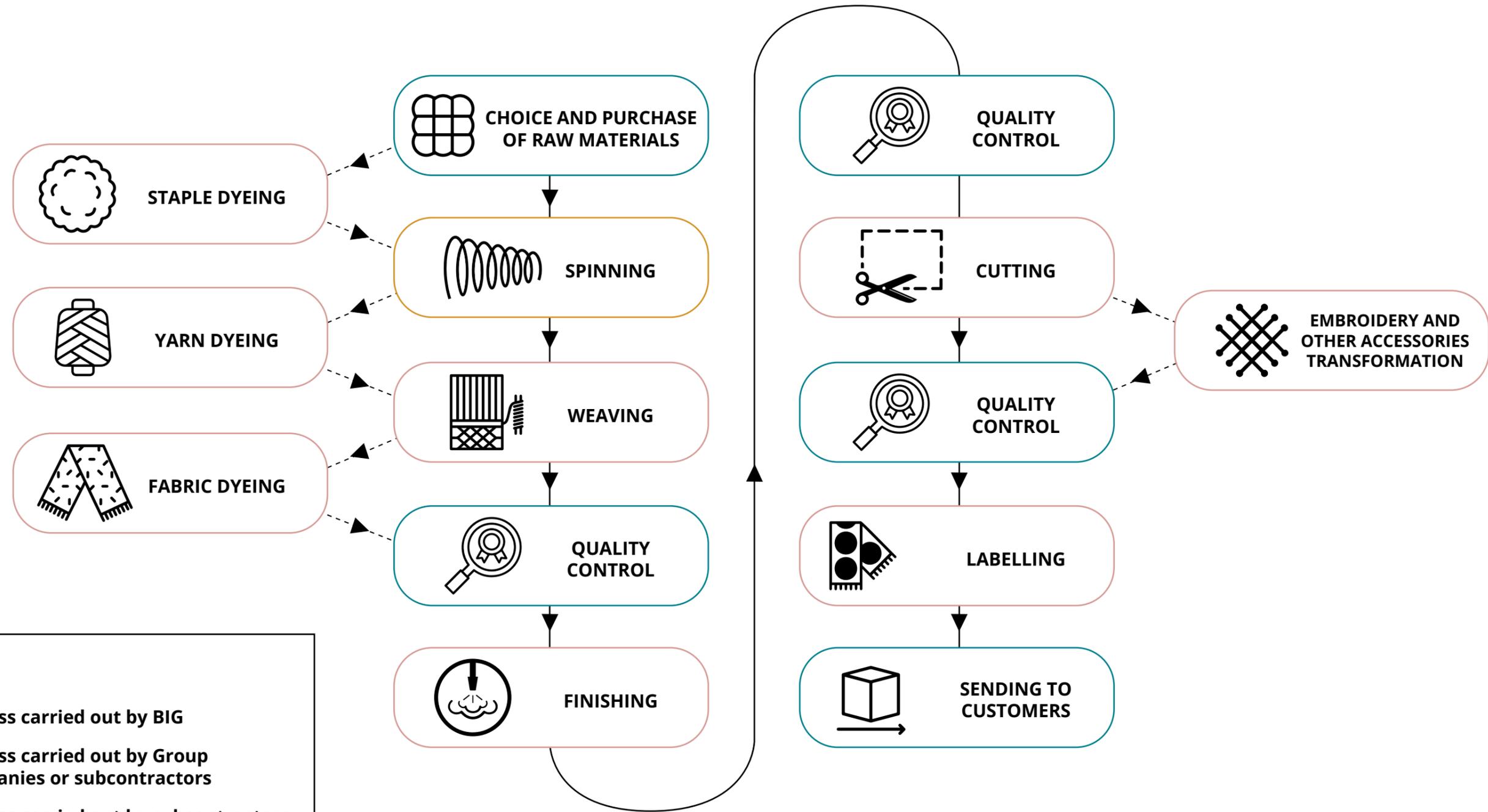
(Member of the board)

THE PRODUCTION MODEL

Manifattura Big applies the ‘horizontal’ production model: the company carries out in-house research and creative product development while outsourcing manufacturing processes to partners specialised in the various stages (as shown on the next page). Big oversees these processes directly with its own personnel present at the subcontractors in order to monitor each production step.

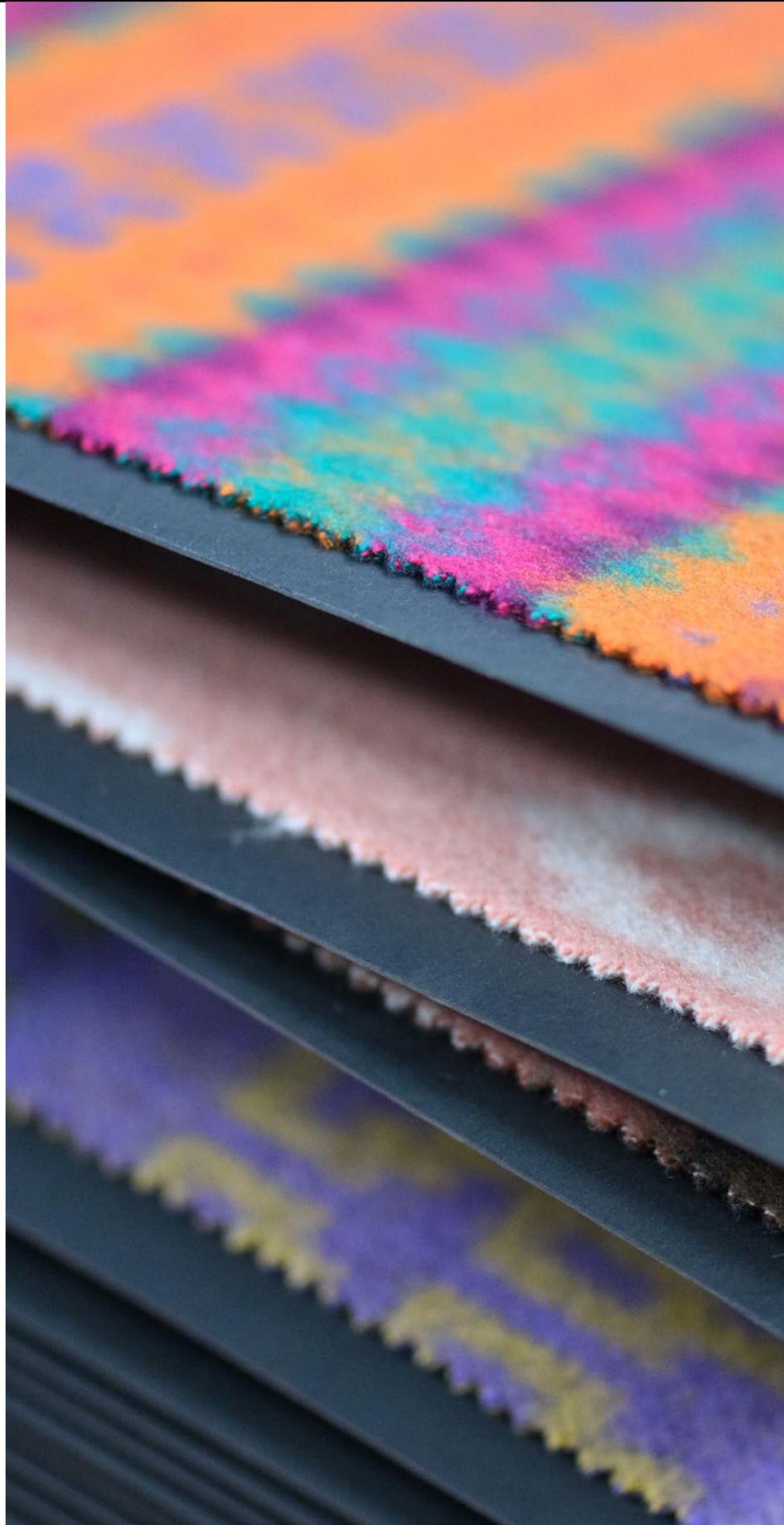
The ‘horizontal’ production model: this is typical of the **Prato** area and has allowed the widespread growth of very high and distinctive skills for each individual production phase, from spinning to finishing. Big’s strategic partnership with these **excellences** allows to guarantee the **high quality** of its products as well as to **experiment with new treatments and processes**, making use of solid and reliable *know-how*.

The **spinning process** is particularly important for the quality of the end product. For this reason, in the case of Manifattura Big it proves **extremely strategic to be able to count** on the presence of *Filatura di Spicciano* within the industrial group to which it belongs.



KEY

- Process carried out by BIG
- Process carried out by Group companies or subcontractors
- Process carried out by subcontractors
- Optional processes
- Mandatory processes

BETWEEN PAST AND FUTURE

Manifattura Big has always invested in the research of innovative materials, products and processes with a lower environmental and social impact, as well as in the search for unique solutions to offer its customers.

For creative experimentation it can count on a strategic and fundamental asset: the extensive archive that preserves over 80 years of productions (from the 2 companies merged to create Big) and made available to customers visiting the factory.

“The adoption of digital tools allows us not only to instantly realise the desired prototypes together with our customers but also to reduce the production of physical samples, thus saving natural resources and reducing environmental impact”
—Giuditta Gramigni

(Chairman of the Board of Directors and Sales Director)

Manifattura Big’s managers take the customer by hand to best satisfy their desire for a tailor-made product and service.

They do this by providing dedicated teams that support the customer both in the creative phase, through innovative CAD and 3D rendering tools that allow them to create in a few moments the desired prototype, as well as in the phases of production and customisation of the textile accessory, ready to be sold in the shop.



*Since 2019, Manifattura Big has developed and adopted its own **Code of Ethics**, an integral part of its management and control model.*

Its purpose is to elevate the business management and professional activity beyond mere compliance with legislation, seeking and promoting a higher standard of behaviour, which positively influences the working environment with a view to honesty and transparency.

Manifattura Big adopts a corporate governance system where the management body is the **Board of Directors (BoD)**, of which Giovanni, Guido and Giuditta Gramigni are members, the latter acting as Chairman of the Board. The Board of Directors is **responsible** for: defining the corporate strategy and monitor its results over time; carrying out an appropriate assessment of the risks associated with the business to ensure its continuity and reliability; allocating annual budgets; managing human resources; deciding

on investment policies and extraordinary operations.

It is always up to the Board of Directors to approve the list of material topics and the company's Sustainability Strategy, as well as to review the information reported in this report.

As required by current legislation, the company has also appointed an **external auditor**, who is responsible for supervising compliance with the law and the articles of association, as well as auditing the financial statements. All processes, from production to the financial one, are then regulated and controlled on a daily basis through established practices and clear internal governance.

2023 BUSINESS

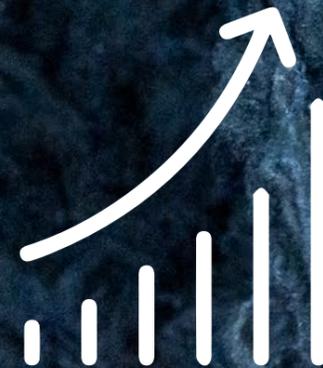
21 Employees
of which **13** & **8**
men women

1 WOMAN
chairman of the BOD

813.000
Pieces produced

16.276.082 €
Turnover

+7,3%
from 2022



2023 PRODUCTION

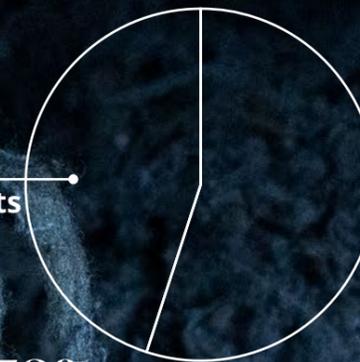
**GRS, RWS,
RMS, RAS**

4 certifications for
sustainable products



44%
of purchased raw
material is certified

45%
of sold products
is certified



78%
of major manufacturing
processes carried
out by subcontractors
audited for
EHS compliance



76
external subcontractors
engaged

2023 CIRCULARITY

92%
of textile scraps
sent for
recycling

100%
of spinning by-products
recovered internally

6.197 KG
of scarves transformed
into new raw material



☰ CHOOSING HOW TO ACT

CORPORATE SUSTAINABLE STRATEGY 2030

FOR SUSTAINABLE DEVELOPMENT



The Sustainable Development Goals (SDGs) were adopted by all member countries of the United Nations in 2015 and represent a universal call to action to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity.

The SDGs are considered to be the framework for the definition and implementation of sustainability strategies in every sector.

PRIORITIES FOR THE TEXTILE SECTOR

IMPACT IN NUMBERS

The fashion sector...

CAUSES FROM 2 TO 8%

of global greenhouse gas emission ⁽³⁾

CONSUMPTS 215

TRILLION LITRES

OF WATER

for the global annual production ⁽³⁾

CAUSES THE 20%

of global water pollution ⁽⁴⁾

EMPLOYS 300 MILLION

people throughout the global value chain ⁽⁵⁾ where there are still problems with respect for human rights and inadequate wages

USE LESS THAN 1%

recycled raw materials, produced from textile waste or scrap ⁽⁶⁾

The significant environmental and social impact associated with the textile sector (as shown on the left) has meant that, for several years now, major global and multi-stakeholder initiatives have been working to outline the main priorities for companies operating in this field.

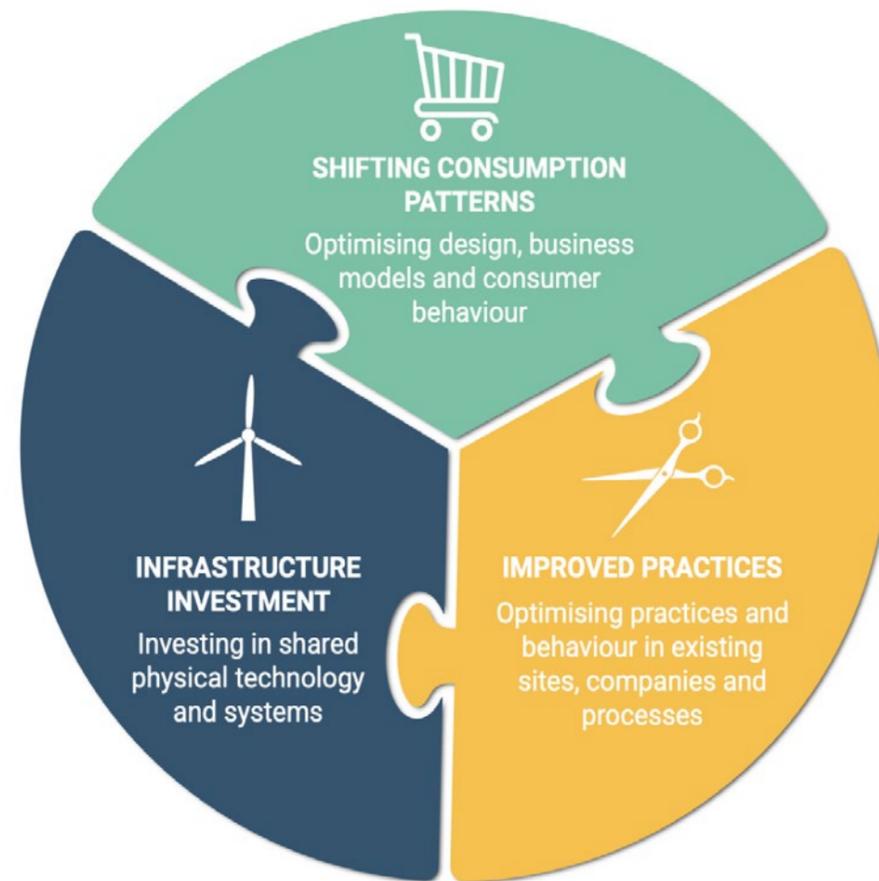
GFA* identified **5 key priorities for the sector** ⁽¹⁾, which in 2023 were declined into a **2030 vision** ⁽²⁾. These priorities concern a **safe and respectful working environment** that guarantees an **adequate wage system**, as well as a more

respectful use of resources (water, energy, chemicals, soil) and of **materials with a lower impact**, up to the transition to a **circular business model**.

(1-6)
For more on these points, see the references in the Appendix.

* Global Fashion Agenda (GFA) is a non-profit organisation that promotes industry collaboration on sustainability in fashion to accelerate impact (www.globalfashionagenda.org).

A COMMON GOAL



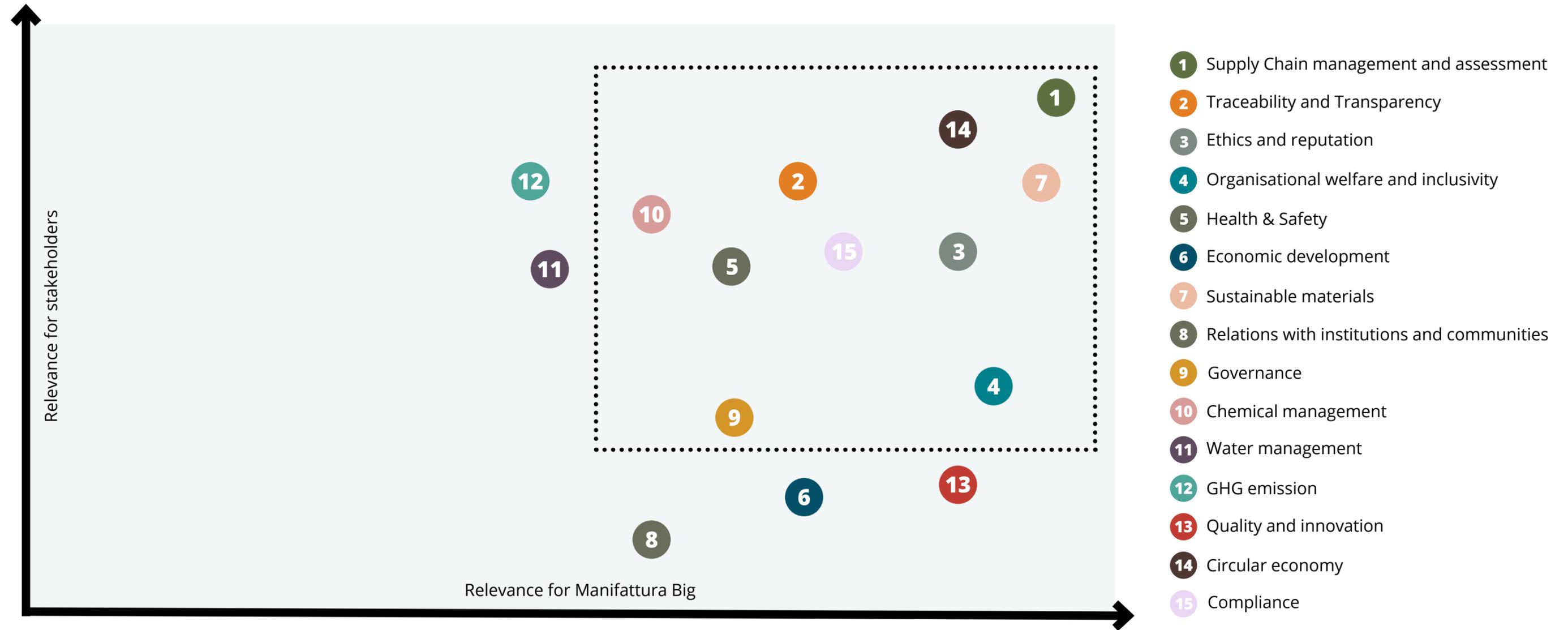
Incoming regulations in the world of fashion, following the European Green Deal as well as the launch of the European Strategy for Sustainable and Circular Textiles ⁽⁷⁾, are pushing the sector towards dialogue and cooperation to tackle complex challenges.

In line with these directions, UNEP (United Nations Environment Programme) published in 2023 a shared roadmap towards sustainability and circularity of the textile value chain ⁽³⁾, which puts at the centre **the collaboration and joint action of all the different stakeholders** required to achieve the goals. The roadmap identifies 3 properties to achieve change of the system (on the left the original infographic ⁽³⁾):

- **Shifting consumption patterns**
- **Improved Practices** with regard to production processes, design and care of products and a just transition
- **Infrastructure investment**

(3-7)
For more on these points, see the references in the Appendix.

THE MATERIALITY MATRIX



The “material” topics are identified as those aspects that reflect significant economic, environmental and social impacts for an organisation.

The Manifattura Big materiality matrix was developed with the direct engagement of the company management and through a benchmark analysis of reports and studies developed by sector experts and multi-stakeholder initiatives.

The company aims for the future to directly involve an initial stakeholder group, for the purpose of updating the matrix.

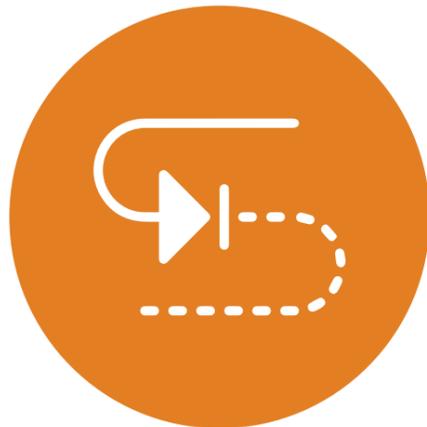
The strategy identifies 5 priorities.

With reference to each of these is indicated a 2030 target and a set of actions oriented to its achievement, always with a clear reference to the SDGs.

Based on its own founding values, the materiality matrix developed as well as the strategic priorities of its target market,

Manifattura Big has developed its own **Sustainability Strategy**, which it shares on these pages.

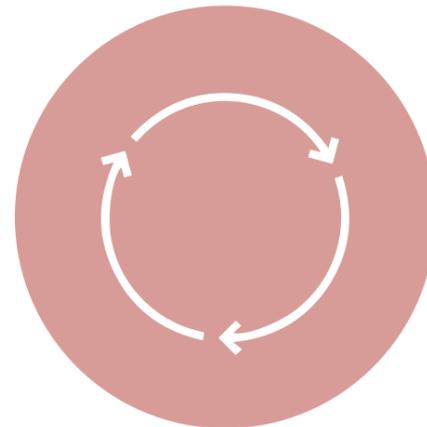
STRATEGIC PRIORITIES



TRACKED AND RESPONSIBLE
SUPPLY CHAIN



CHOOSING
SUSTAINABLE MATERIALS



TOWARDS CIRCULARITY
TO REDUCE
ENVIRONMENTAL IMPACT



PEOPLE
AT THE HEART OF CHANGE



COMMUNITY ENGAGEMENT
FOR SHARED GROWTH



TRACKED AND RESPONSIBLE SUPPLY CHAIN

PRIORITY I

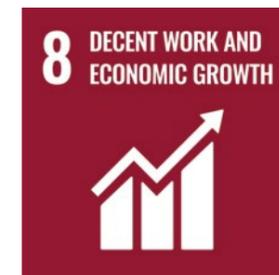
2030 TARGET

ENSURE DIGITALLY TRACEABLE PRODUCTION IN EACH STEP AND MANUFACTURED BY ASSESSED AND QUALIFIED PARTNERS

ACTIONS

- Investing in IT tools to digitising and optimising every steps up to the finished product;
- Adopt qualification and data collection tools for the supply chain, aimed at the elaboration of an ESG rating of each supplier;
- Require wet-processing subcontractors to obtain and maintain ZDHC certification with Progressive or Aspirational level;
- Collaborate with many different stakeholders in order to ensure the continuous improvement of the EHS performance of the district supply chain, including through third-party assurance audits;
- Implementation of a product informative system, for the communication of technical and sustainability characteristics.

SDGs

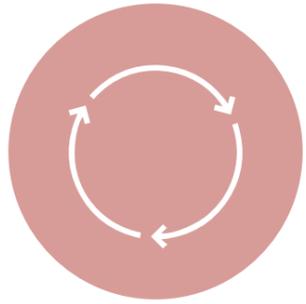




CHOOSING SUSTAINABLE MATERIALS

PRIORITY 2

2030 TARGET	ACTIONS	SDGs
<p>OFFERING ONLY PRODUCTS MADE ACCORDING TO ECO- DESIGN PRINCIPLES, WITH A LOWER ENVIRONMENTAL AND SOCIAL IMPACT</p>	<ul style="list-style-type: none"> • Increasing the volume of purchased sustainable and/or certified raw materials and packaging; • Invest in research and development in order to monitor and test market innovations in materials and treatments for sustainable design; • Increase the number of sustainable and/or certified finished products offered in the collection. 	 



TOWARDS CIRCULARITY TO REDUCE ENVIRONMENTAL IMPACT

PRIORITY 3

2030 TARGET

**BE STRATEGIC PARTNERS
FOR OUR CLIENTS WHO
WISH TO ADOPT CIRCULAR
BUSINESS MODELS**

ACTIONS

- Investing in research and development for the optimisation of waste management and the implementation of 'zero waste' working models;
- Increase research & development activities as well as collaborations with clients aimed at the development of services for the recycling of unsold/unusable products and textile waste;
- Invest in product LCA in order to measure properly the difference impact, over the entire product life cycle, associated with the use of recycled material;
- Adopt offsetting practices for direct and indirect emissions into the atmosphere, where not further optimisation is possible.

SDGs





PEOPLE AT THE HEART OF CHANGE

PRIORITY 4

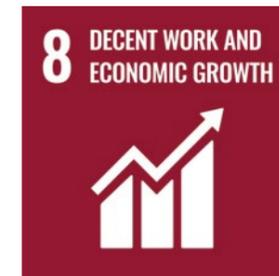
2030 TARGET

ENSURING HIGH STANDARDS OF EMPLOYEE WELFARE AND ATTRACTIVENESS FOR YOUNG TALENT

ACTIONS

- Protect the health and safety in the workplace;
- Promoting welfare policies and skills development;
- Improve internal communication;
- Valuing diversity and promoting inclusion.

SDGs





COMMUNITY ENGAGEMENT FOR SHARED GROWTH

PRIORITY 5

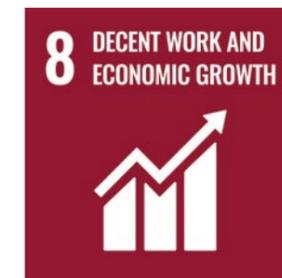
2030 TARGET

STRENGTHEN PARTNERSHIPS WITH LOCAL INSTITUTIONS AIMED AT THE GROWTH OF THE DISTRICT AND THE WELL-BEING OF THE LOCAL COMMUNITY

ACTIONS

- Collaborating with schools and universities for the enhancement of the new generations;
- Increase collaborations with territorial organisations dedicated to the growth and training of fragile and disadvantaged people;
- Increase donations to initiatives and organisations dedicated to supporting the territory and local communities.

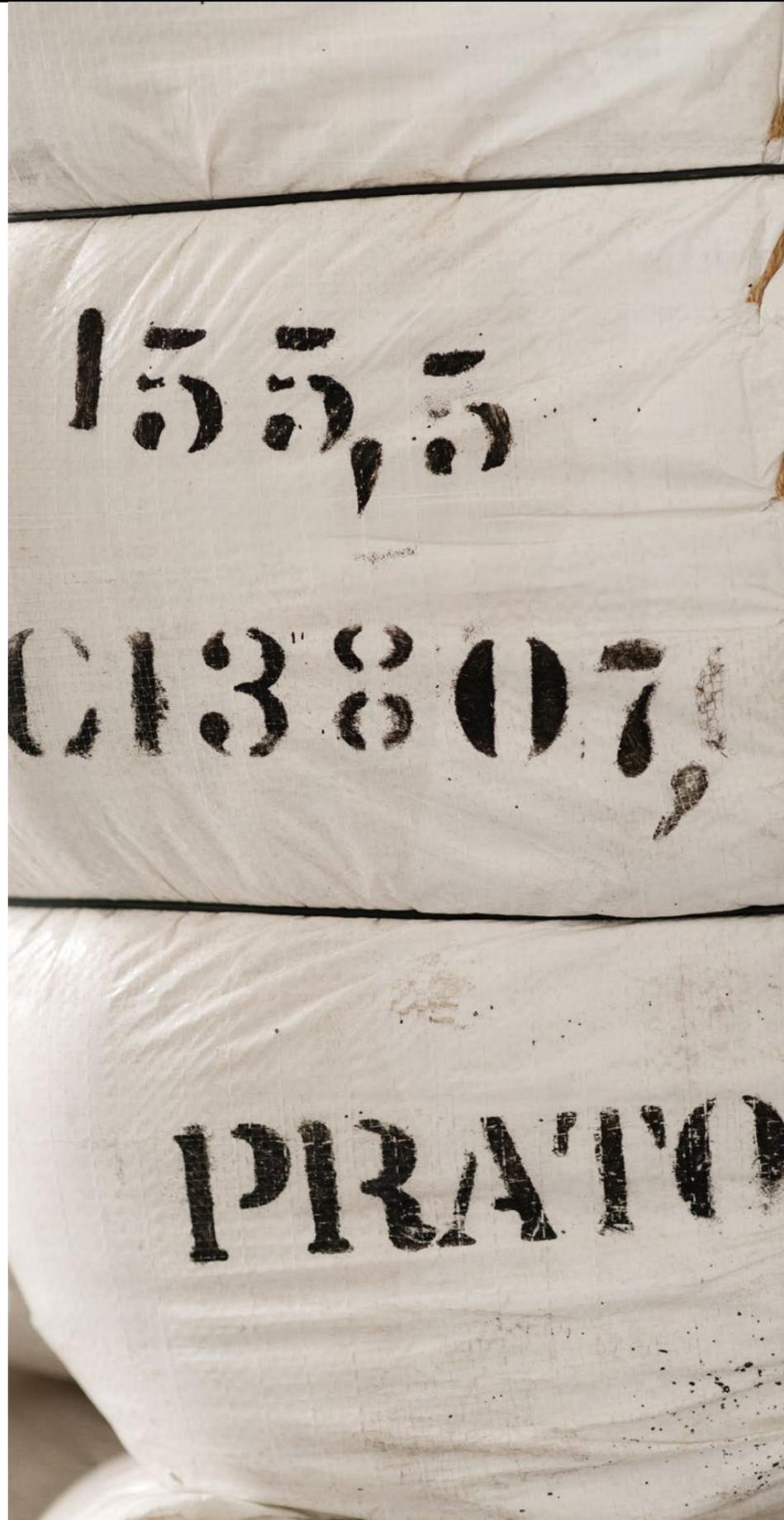
SDGs





☰ CHOOSING HOW TO ACT

SUSTAINABILITY PERFORMANCE YEAR 2023



In 2023 Manifattura Big collaborated with 76 subcontractors, including 1 company of the Bisentino Group (Filatura di Spicciano) for the production of its articles.*

The main manufacturing processes carried out externally were: spinning, twisting, winding, warping, weaving, dyeing, finishing, cutting, embroidery, fringing and labelling

MADE IN TUSCANY

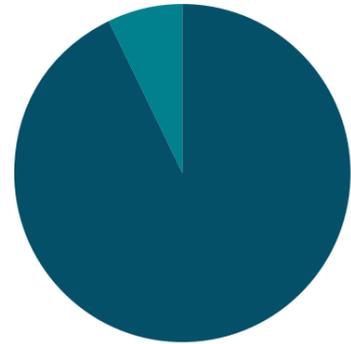
96% of the subcontractors involved, where more than 99% of annual production took place, is located in Tuscany, between the districts of Prato , Pistoia and Arezzo.

* Only subcontractors where at least 500 kg were processed in 2023 are included

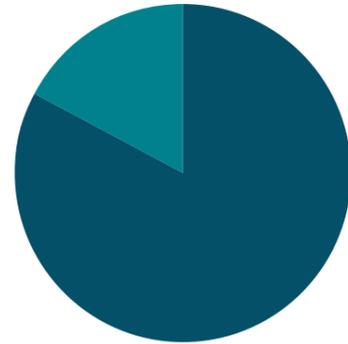


PRIORITY I

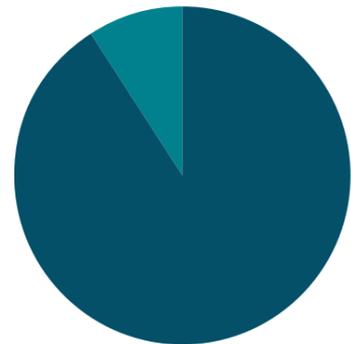
% of manufacturing processes carried out in 2023 at subcontractors that have passed EHS audits.



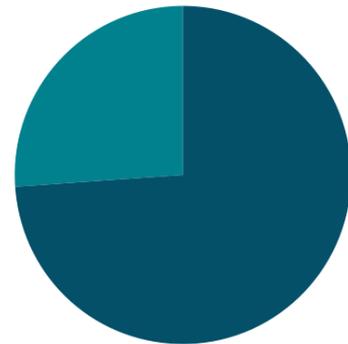
93%
Dyeing/
Finishing /
Printing



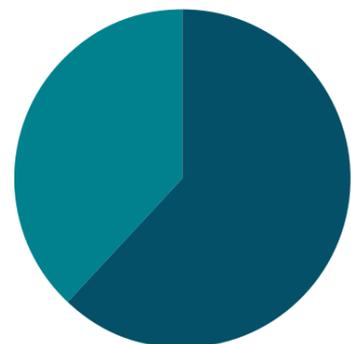
83%
Spinning



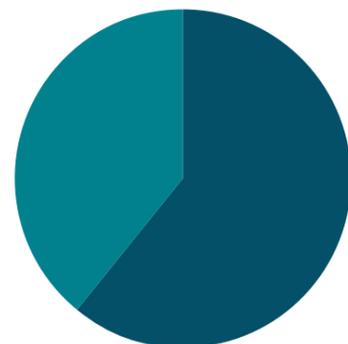
91%
Twisting /
winding



74%
Warping /
Weaving



62%
Cutting/
Labelling



61%
Fringing /
Embroidery

HEALTH & SAFETY IN THE SUPPLY CHIAN

Manifattura Big's supply chain is stable and periodically monitored by third parties for the verification of compliance with Environment, Health and Safety (EHS) regulations.

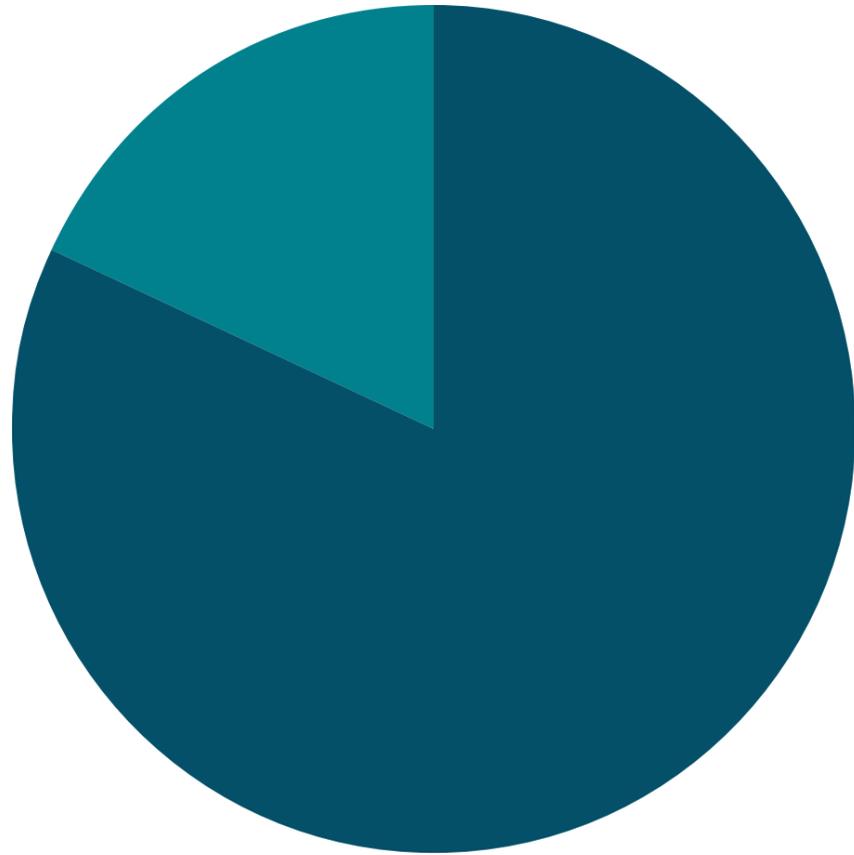
In 2023, **78% of production was carried out at subcontractors that have passed EHS audits***: these audits are carried out by certification bodies such as ICEA and Control Union, to verify compliance with legal requirements in order to maintain or obtain GRS certification. This % refers to the main manufacturing processes, details of which are presented on the left.

The two subcontractors involved in the cutting process, as well as the main weaving supplier, received also other audits in 2023 to verify compliance with social and environmental regulations, which they successfully passed. A part of these audits were carried out on the basis of methodologies and checklists developed ad hoc by some Brands, while another part according to common standards, such as ICS audits (<https://ics-asso.org/>) for the verification of social compliance.



* For the calculation, the total kg processed in 2023 by each subcontractor was taken into account (excluding suppliers at which less than 500 kg were processed in the whole year)

PRIORITY I



82%

Of wet processes carried out by ZDHC® Supplier to Zero or 4sustainability® CHEM certified suppliers.

RESPONSIBLE CHEMICAL MANAGEMENT

Manifattura Big’s business model involves the predominant purchase of greige and regenerated fibre as raw materials: this means that the most water- and chemical-intensive processes (such as dyeing and finishing) are under the direct control of the company, that has adopted the ZDHC MRSL.

In 2023, **82% of wet processes were carried out at ZDHC® Supplier to Zero certified suppliers with level 1 or 4sustainability® CHEM certified suppliers with level Advanced and Excellence** (it is an ambitious Chemical Management standard recognised by ZDHC). In 2023 Manifattura Big obtained both the Supplier to Zero ZDHC certificate level 1 and the **HIGG FEM verification** through in-house audit.

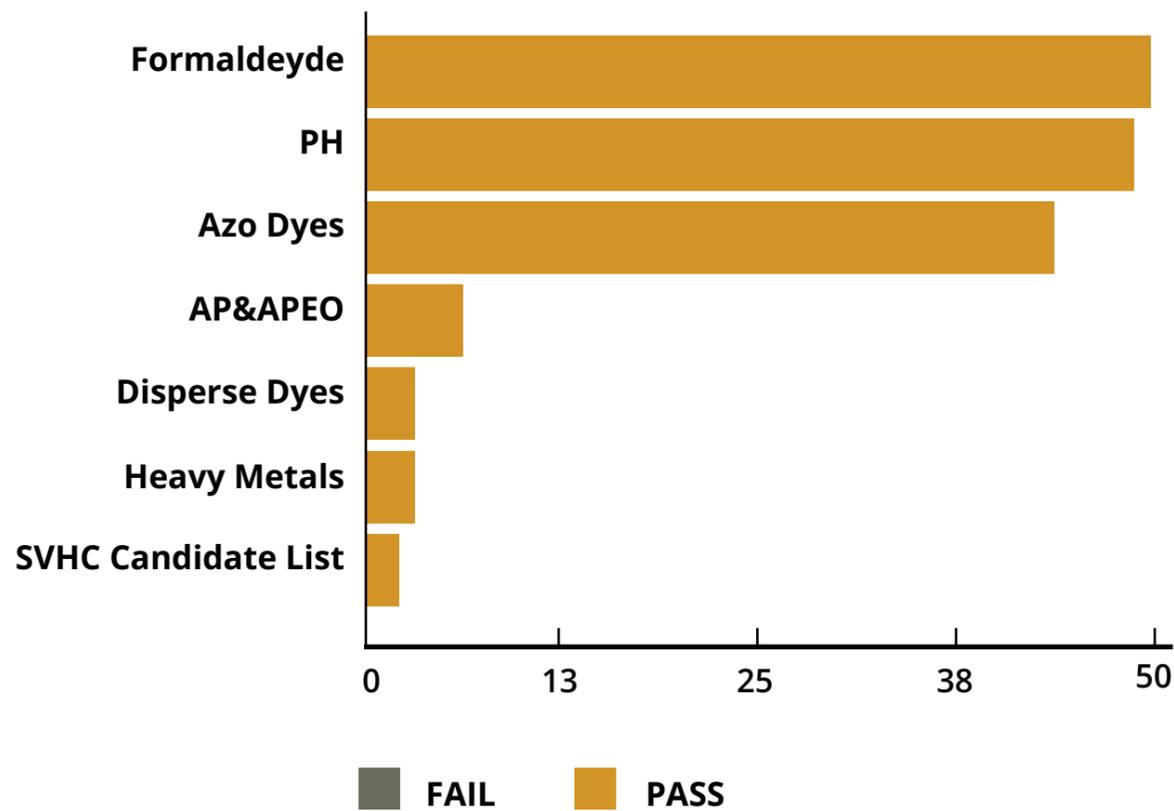




THE RESULTS OF WASTEWATER TESTS CARRIED OUT BY SUBCONTRACTORS ARE ON AVERAGE 100% COMPLIANT FOR HEAVY METALS AND 98% COMPLIANT FOR ZDHC MRSL.

PRIORITY I

Test results on finished products



RESPONSIBLE CHEMICAL MANAGEMENT

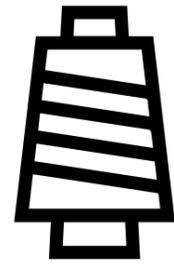
In order to control the correct use of chemicals by subcontractors, the monitoring of production outputs, as wastewater and textiles, is crucial.

In 2023, **88% of the wet processes were carried out by subcontractors that annually perform their own wastewater tests according to the ZDHC standards**, thus sharing the Clearstream report, in addition to carrying out the tests required by Italian regulations. In this regard, it should be specified that due to the intense flooding that hit the area of Prato on November 2nd 2023, Manifattura Big's main partner for the finishing phase, was unable to carry out the water sampling that was scheduled for the end of the year.

For 2023, the results of the tests received show an excellent level of compliance of the wastewater, with an average of **100% conformity with regard to the presence of heavy metals, and 98% conformity with regard to MRSL parameters.** Furthermore, the tests carried out on the articles that the company delivers to its clients show **complete compliance of the finished products on 7 different parameters**, and on 3 in particular, as the graph on the left shows.



PRIORITY 2



44%

raw material purchased in 2023 is sustainable and RWS or GRS certified*



45,5%

products sold in 2023 is sustainable and RWS or GRS certified

RAW MATERIALS AND PACKAGING

In 2023 Manifattura Big purchased over 90% virgin fibre and yarn and recycled fibre of natural and animal origin (wool, cashmere, mohair, alpaca).*

The company has always purchased sustainable raw materials and is now certified according to 4 internationally recognised standards:

- **RWS** (Responsible Wool Standard), **RMS** (Responsible Mohair Standard) and **RAS** (Responsible Alpaca Standard) to guarantee animal welfare and proper land management;
- **GRS** (Global Recycled Standard), to guarantee the use of recycled fibres

In addition, Manifattura Big, uses significant volumes of packaging for wrapping and transporting the garments, in particular cardboard boxes and polyethylene bags. Some of this packaging is directly supplied by customers, while independently in 2023 the company purchased exclusively **100% recycled PE bags and 70% recycled cardboard boxes** (for a total amount of 1,001,518 bags and 52,235 boxes).



MANIFATTURA BIG is RWS-RMS-RAS certified
Certified by ICEA
ICEA-TX-1052

"Only the products which are covered by a valid Transaction certificate are RWS-RMS-RAS certified"



MANIFATTURA BIG is GRS certified
Certified by ICEA
ICEA-TX-1052

"Only the products which are covered by a valid Transaction certificate are GRS certified"

* To perform the calculation, the total kg of raw materials (fibre, yarn and fabric) purchased in 2023 by the company were taken into account, excluding suppliers from whom less than 1000 kg were purchased in the entire year.





RESEARCH AND DEVELOPMENT FOR SUSTAINABILITY

Ever since the presentation of its first collection, Manifattura Big has shown a strong interest in the search for innovative and environmentally friendly fibres.

Some examples of the special projects carried out and present since then are:

YAK Fiber

Through the collaboration with the company mYak, which is very attentive to local Tibetan communities and small farms, articles were made with this particular fibre presented in its natural colour, which therefore did not involve the dyeing process, which is notoriously impactful for both the chemistry and for the water and energy used.

Natural Dyes

in partnership with Tintoria di Quaregna, scarves in organic wool yarn have been made, dyed with natural products (of vegetable,

animal and mineral origin) and finished according to the stringent GOTS (Global Organic Textile Standard) protocol.

Moretta wool

In 2021, with the introduction in the collection of baby alpaca in natural shades, research continued into these particular fibres up to the use in the latest collections of the so-called Moretta wools: pure wool in darker shades that is presented always natural and without the need for the dyeing process.





BESIDE PROGRAMME

In 2023, the Bisentino Group, and therefor Manifattura Big, developed the ‘Beside Programme’, a new service designed to support fashion brands in applying circular business models and to offer practical solutions for reducing environmental impact in the textile industry.

WHY NOW:

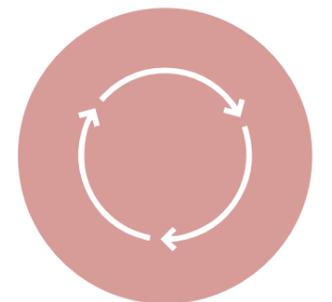
The new Ecodesign Regulation (Espr), approved by the European Parliament on 23 April 2024, will impose from 2030 the eco-design of textile products on the European market, a digital product passport and a ban on the destruction of unsold garments, including transparency on their volumes.

THE ENVIRONMENTAL IMPACT OF FASHION:

Approximately **15 % of the fabrics** intended for clothing end up on the cutting room floor as waste.⁽⁸⁾

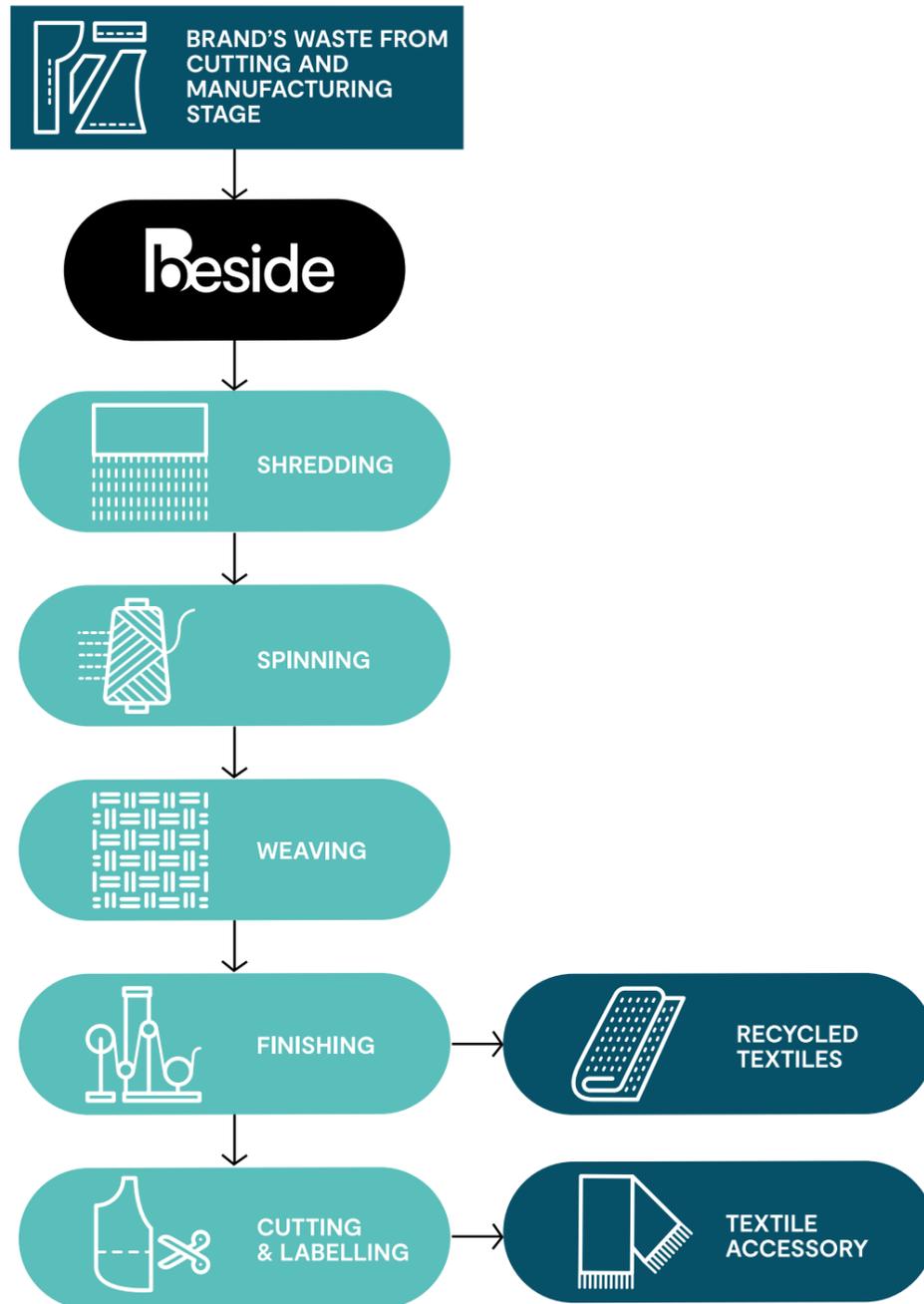
According to available studies, it is estimated that **4-9% of all textile** products placed on the European market are destroyed before use. This means up to 594,000 tonnes of textiles destroyed each year.⁽⁹⁾

(8-9)
For more on these points, see the references in the Appendix.

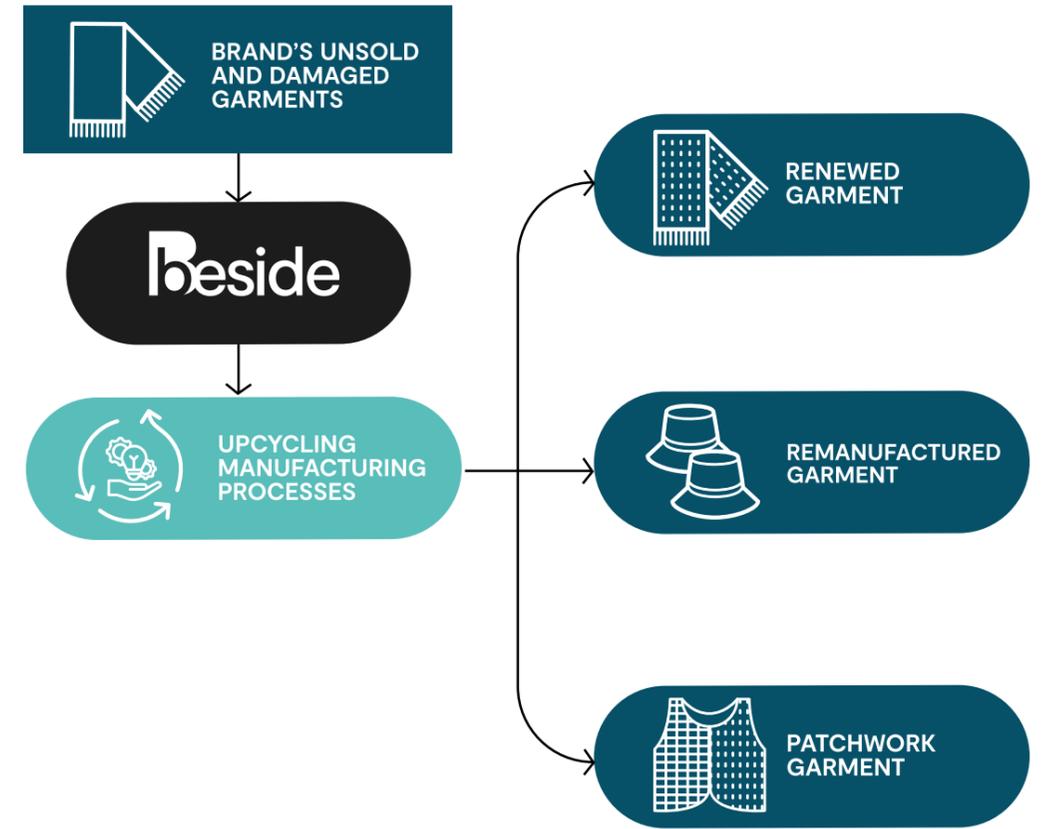


THE BESIDE PROGRAMMA HELP BRANDS TO:

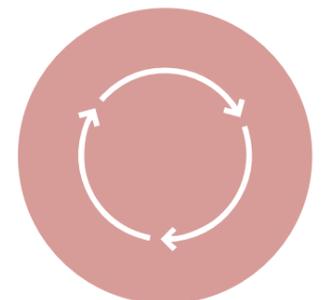
1.
Recycle
waste generated by the cutting and garment making stage: the material is transformed into fibers and finally into new fabrics or textile accessories.



2.
Upcycle
the unsold and damaged garments: through renewal, remanufacturing or patchwork the accessories get a new life.



For more info, visit the website:
besideprogramme.com



100%

of spinning by-products recovered within the company, in 2023

**By recovering spinning by-products**, within its own manufacturing cycle.**92%**

textile scrap generated in 2023, sent for recycling through sale to third parties

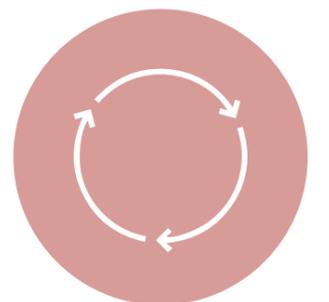
**by sending for recycling its textile scrap**, resulting from weaving and cutting processes. The company collects from subcontractors its scraps that cannot recycle directly (e.g. selvages) and sells almost all of it to external suppliers who redirect them for recycling.**6.197 kg**

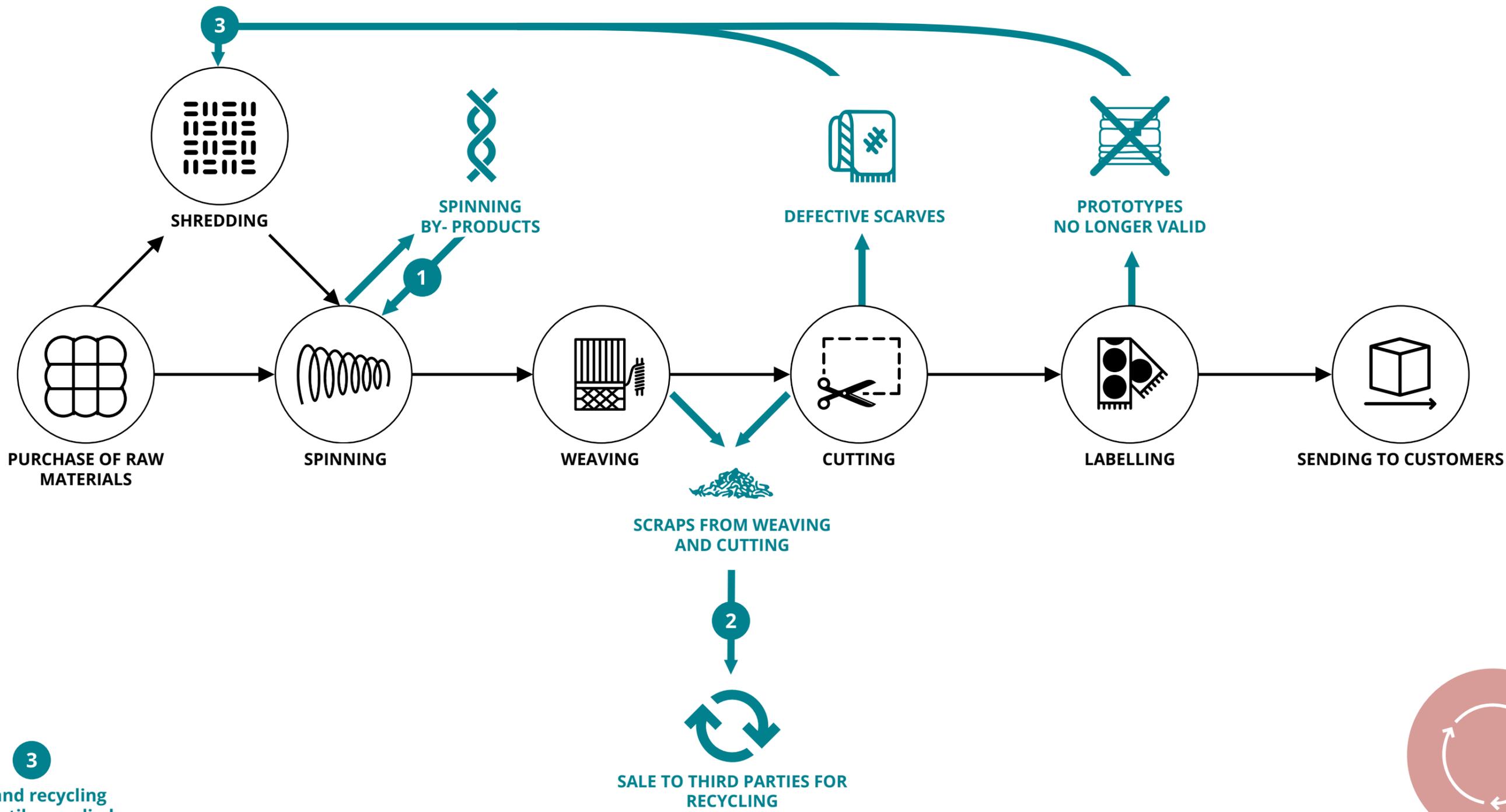
of transformed finished articles into new recycled and GRS-certified fibre in 2023

**by transforming their finished articles into new recycled and GRS-certified fibre.** Manifattura Big transforms its own products in stock that cannot be sold (ex. prototypes that are no longer valid, defective garments, etc.) into new GRS-certified raw material.

THE RECYCLING PRACTICES

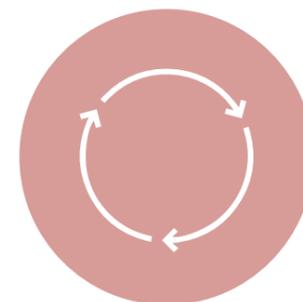
In addition to purchasing recycled GRS certified raw material, Manifattura Big applies 3 different recovery and recycling practices throughout the value chain, as represented on the next page:





- 1
- 2
- 3

Recovery and recycling flows of textiles applied in the company



Consumptions Year 2023

	Unit of measure	Annual consumption
Electricity	Kwh	116.827,10
of which from renewable sources	Kwh	22.395,76
Natural gas	Smc	9.649,90
Water	Mc	503,10
Diesel fuel (company vehicles)	Litri	10.346,000

Emission Year 2023

	Calculation item	CO2 eq	Total CO2 eq	Significance on Total
Scope 1*	Natural Gas consumption*	19.685,80	45.654,26	49,26%
	Fuel consumption*	25.968,46		
Scope 2**	Electricity from the grid**	35.883,91	37.451,61	40,4%
	Electricity from renewable sources***	1.567,70		
Scope 3* (partial)	Purchase of natural gas*	3.248,16	9.569,67	10,33%
	Purchase of fuel*	6.321,51		

*2023 - UK Government GHG Conversion Factors for Company Reporting
 ** Simapro - Electricity, low voltage {IT} | market for | Cut-off, U
 ***Simapro - Electricity, low voltage {IT} | electricity production, photovoltaic, 570kWp open ground installation, multi-Si | Cut-off, U

CONSUMPTIONS, EMISSIONS AND OFFSETTING

*The company adopts its own **Environmental Policy** and has applied measures over the years to reduce energy consumption from fossil sources, although not particularly relevant given the nature of the activities carried out directly.*

In particular, it has introduced LED lighting in all the offices and purchases electricity generated partly from renewable sources. The information on the 2023 corporate consumptions has made it possible to calculate, based on the GHG Protocol, the company emissions, which turn out to be **92,7 T CO2 eq**. The data of detail, shown in the tables on the left, are broken down as follows:

Scope 1

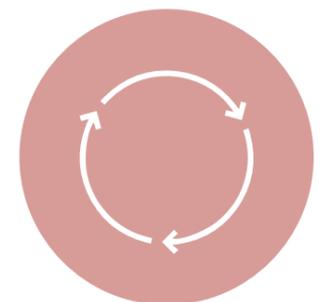
Direct emissions, calculated on the basis of the natural gas consumed by the company for heating offices and from the combustion of the fuel used by the company's 4 transportation vehicles.

Scope 2

Indirect emissions from consumption of purchased electricity.

Scope 3 (partial):

The other indirect emissions, of which in this case a partial calculation has been elaborated, including only those linked to the extraction and production of natural gas and purchased diesel fuel.



PRIORITY 3



CONSUMPTIONS, EMISSIONS AND OFFSETTING.

Manifattura Big has decided to offset all of its 2023 emissions resulting from directly used energy (electricity, methane and fuel) through the Italian initiative Forever Bamboo (www.foreverbambu.com).

Forever Bambù is a leading Italian company, at European level, in the planting and subsequent management of giant bamboo for industrial use and today owns 197 hectares of cultivated area in Italy.

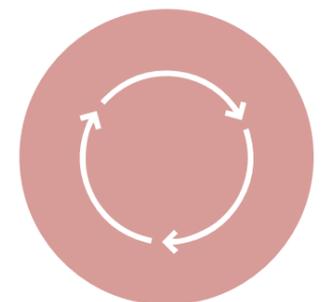
Giant Bamboo (also called, Phyllostachis Edulis or Moso Bamboo) is a versatile, resistant and sustainable material used in the food and industrial sectors. **It absorbs 57 times more CO2 than any traditional forest** and can replace many polluting resources such as plastic.

The method of cultivation, management and processing of Forever Bamboo is based on a programmed cycle of pre-established and constant cuts,

which allows it to absorb a very high quantity of CO2.

It complies with the “UNI 156/2024” standard drawn up by the Politecnico di Milano in collaboration with RINA and concerning environmental projects involving Giant Bamboo and the related carbon footprint offsetting projects and subsequent “tokenization” of said quantities of carbon in Stock Tokens, “notarised” on blockchain through N.F.T.

The latter were transferred to Manifattura Big srl in a quantity consistent with **offsetting the total emissions measured by the company with reference to the year 2023.**



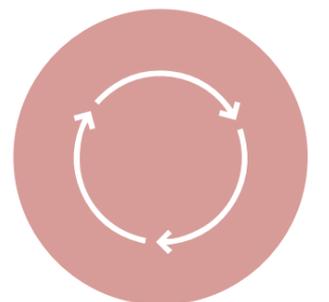


MEASURING IMPACT THROUGH LCA (LIFE CYCLE ASSESSMENT)

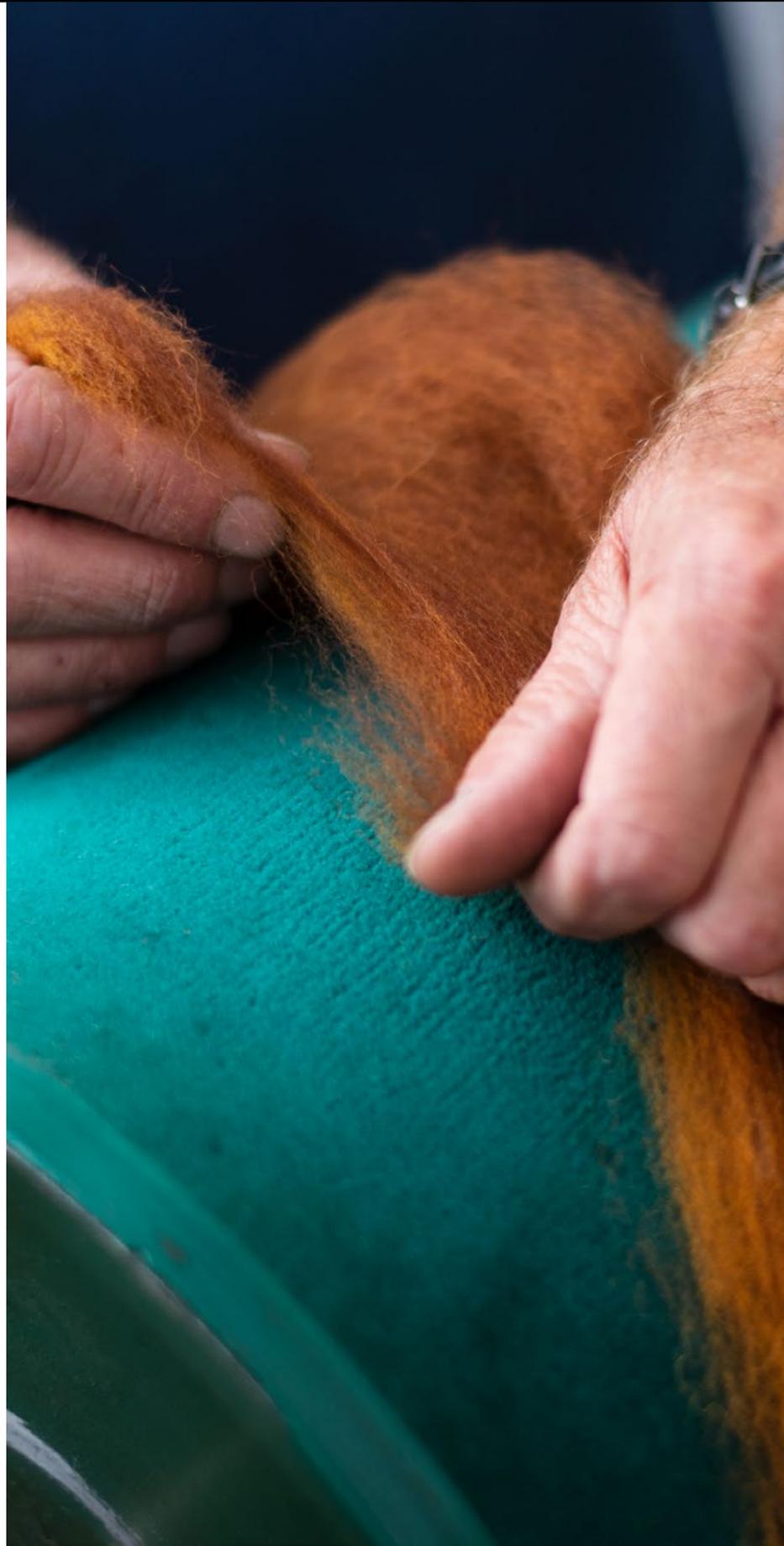
In 2023, Manifattura Big decided to carry out an **LCA study** on 2 particularly representative articles of its collection, the *Granada* article (composed of 100% virgin wool) and the *Pusan* article (composed mainly of regenerated wool fibre), in order to be able to identify possible **areas of improvement for the reduction of environmental impact**.

The analysis for the calculation of the environmental footprint of the products under study is carried out by the company Ergo srl (first Spin Off company of the Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Anna in Pisa) according to the **ISO 14040/44 standards** concerning the life cycle analysis (LCA) of products, taking as reference period 1.1.2023 - 31.12.2023.

The calculation of the environmental footprint is conducted from **cradle to gate** as the selected products are intermediate products whose destination and downstream processes for transformation into finished products are unknown. Therefore, impacts related to the production and procurement of **raw materials, B2B packaging materials and fabric production are included in the calculation**. On the other hand, the distribution of the fabric to customers, the transformation of the fabric into a finished product, the use of the finished product and the end of life of the product and packaging materials are excluded.



PRIORITY 4



PEOPLE YOU CAN COUNT ON

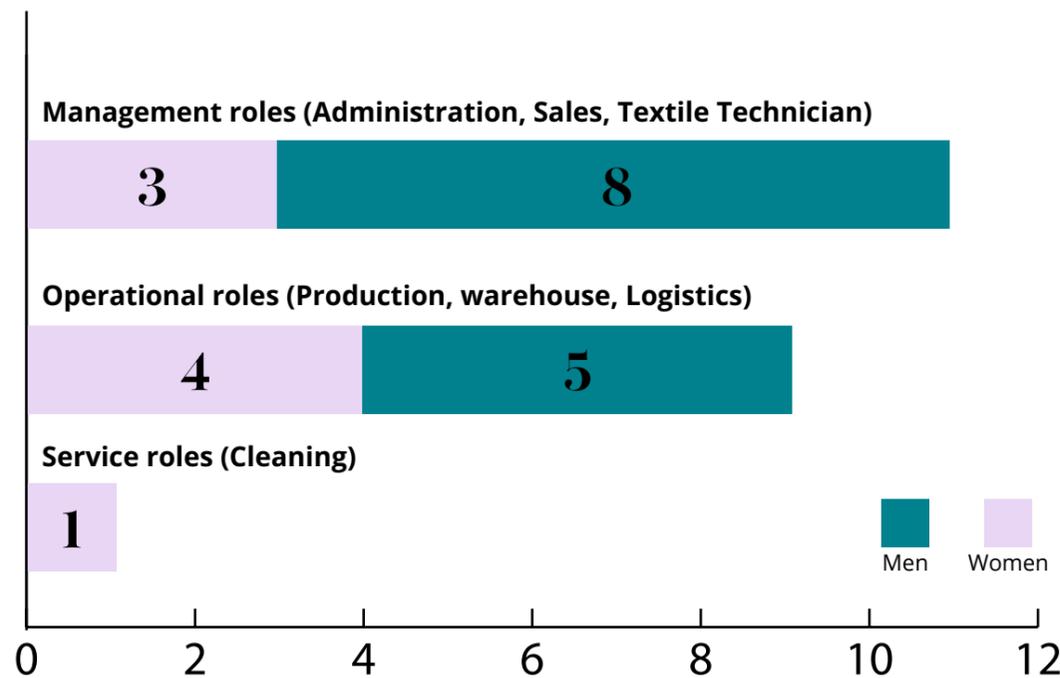
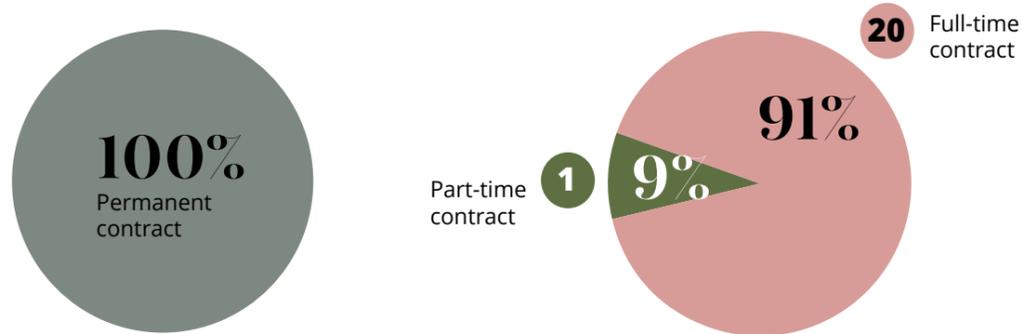
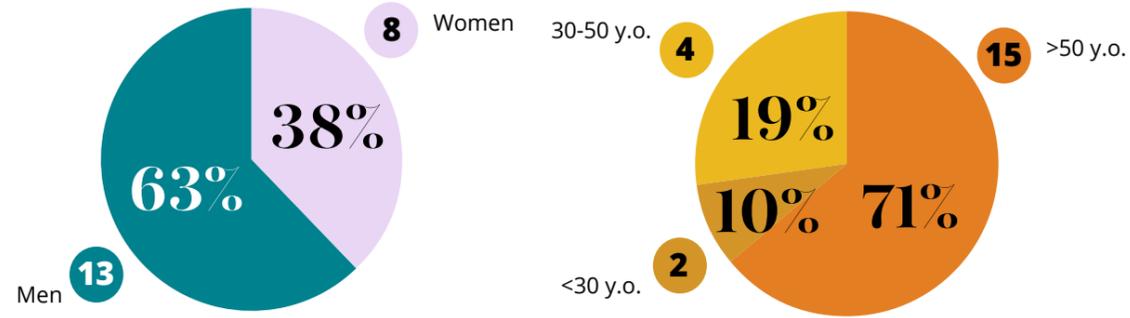
Manifattura Big, in compliance with national and international regulations, has invested in ensuring that its employees have a safe place in which to work and where everyone can feel welcomed and involved in the company's vision.

The company receives annual third-party audits from entities commissioned by Brand in order to verify proper people management. In 2022, the company was certified SMETA 4 Pillars, and **in 2023, it received the Responsible Sourcing Assessment (ESRA) from Elevate**: with this audit, the company was assessed

on 5 macro-themes (Labour, Health&Safety, Environment,, Business Ethics a Management System) and obtained the excellent final score of 98/100.

The company has also adopted its own **Social Responsibility Policy** that also includes a Policy against Discrimination.





PEOPLE YOU CAN COUNT ON

At 31.12.2023 Manifattura Big had 21 employees (and no non-employee workers) divided as represented by the graphs on the left.

In 2023, the company counted 3 new hires and 4 exits (including one among the new hires and one retirement).

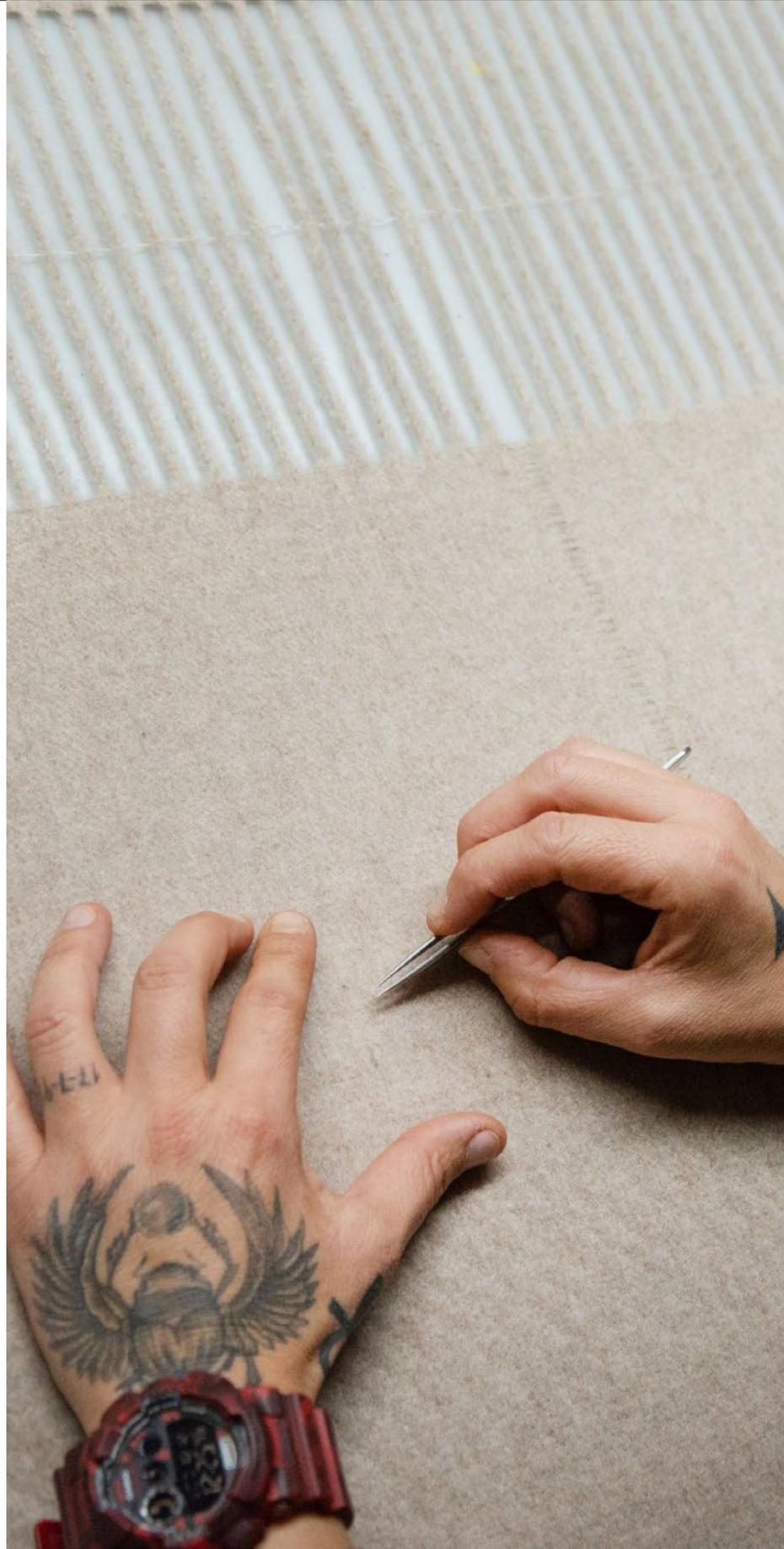
All employees are covered by the **national collective bargaining agreement** (CCNL) Textile Clothing Fashion and have undergone the annual obligatory training in the field of occupational health and safety.

During the year Manifattura Big organised also **3 training sessions** with its employees from the financial, technical and sales departments (9 people in total) to learn more about the new European and international regulations in the field of sustainability and to share a company related strategy.

In December 2023, Manifattura Big introduced a **Company Welfare Plan** with the aim of promoting the psycho-physical wellbeing of its employees and their families through the provision of services and forms of economic support

of a welfare, educational, cultural, recreational and sports nature. In 2023, this Plan envisaged the allocation of **welfare benefits** for an individual value of €1,000 for all full-time workers, while for the years 2024 and 2025, an Individual Welfare Account linked to the company's annual Gross Operating Revenue (GOR), calculated following the closure of the company's financial statements and with reference to the period 1/01-31/12, will be activated: in the event of a GOR equal to or greater than €250,000, the resources allocated to welfare will be equal to a maximum amount equal to 10% of the GOR itself, for a maximum individual amount of €4,000 for each full-time worker.





GROWING WITH OUR COMMUNITY

In the company's beliefs and values there is a strong desire to give back to the area part of the value generated, both through economic support and donations and through collaboration with schools and universities.

Manifattura Big supports the **Specialized Higher Education Courses** of PIN (City of Prato - University Hub) both by hosting students and through sponsorships. In 2023, Giovanni Gramigni personally trained the students of the "Sustainable Textile Supply Chain Manager" course and then hosted a student for a 240-hour training internship.

The company also hosted in 2023 two students from the TSI Tullio Buzzi for **school-to-work alternation initiative**.

Manifattura Big took part in '**Nei nostri panni**' (i.e. *In our shoes*) **project**: it aims to train people coming from the migrant reception centres, to become "cenciaioli" (traditional practices for the recycling process) and spinners, through paid internships in companies in the district. In June 2023, traineeships were activated for 12 people, one of whom spent about 3 months in Filatura di Spicciano.

At the end of the year, the company also made **donations** of € 4,000 to 4 charitable institutions (Unicef, Noi per Voi, Lilt, Telethon).



(1) Global Fashion Agenda (2023). Fashion CEO Agenda 2023.

<https://globalfashionagenda.org/resource/fashion-ceo-agenda-2023/>

(2) Global Fashion Agenda (2023). 2030 Fashion Sector Vision.

<https://globalfashionagenda.org/resource/2030-fashion-sector-vision/>

(3) United Nation Environment Programme (2023). Sustainability and circularity in the textile value chain.

<https://www.oneplanetnetwork.org/knowledge-centre/resources/sustainability-and-circularity-textile-value-chain-global-roadmap>

(4) European Environment Agency (2019/2023). Textiles in Europe's circular economy.

<https://www.eea.europa.eu/publications/textiles-in-europes-circular-economy>

(5) Global Fashion Agenda (2023). The GFA Monitor 2023.

<https://globalfashionagenda.org/resource/the-gfa-monitor-2023/>

(6) Textile Exchange (2023). Materials Market Report.

<https://textileexchange.org/app/uploads/2023/11/Materials-Market-Report-2023.pdf>

(7) European Commission (2022); EU strategy for sustainable and circular textiles.

https://environment.ec.europa.eu/publications/textiles-strategy_en

(8) Timo Rissanen (2005). From 15% to 0: Investigating the creation of fashion without the creation of fabric waste.

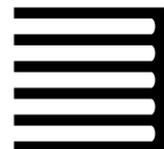
https://www.academia.edu/3762020/From_15_to_0_Investigating_the_creation_of_fashion_without_the_creation_of_fabric_waste

(9) European Environmental Agency (2024). The destruction of returned and unsold textiles in Europe's circular economy.

<https://www.eea.europa.eu/publications/the-destruction-of-returned-and>

Manifattura Big Srl has reported the information mentioned in this GRI Content Index for the period 1/1/2023-31/12/2023 with reference to the GRI Standards.

The GRI content index (GRI Content Index) can be found [here](#)

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*“Life is a sum
of all your choices,,*

—Albert Camus