IMPACT REPORT 2025

A new shape, *enhanced value*

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Letter to Stakeholders

2025 marked a fundamental milestone and a new beginning in our history: the birth of Gruppo Bisentino. This important corporate evolution, which brings together the experience and the souls of Lanificio Bisentino and Manifattura Big, represents the natural continuation of the journey started over eighty years ago by our grandparents. While the structure changes and synergies grow, our promise remains intact: to combine entrepreneurial goals with a positive impact on the world around us, nurturing our nature as a Benefit Corporation.

In creating this new structure, we wanted our company bylaws to safeguard the exact same values of common benefit that have always guided us and that make up the Sustainability Strategy illustrated in this Report (responsible supply chain, low-impact materials, circular economy, care for people, and community support).

We are deeply convinced that sustainability is not just a value but also a concrete practice, requiring rigor and continuous measurement. For this reason, in 2025 as well, we chose to report our performance according to international GRI standards and to measure ourselves through the B Impact Assessment tool. The steady increase in our score compared to previous years is tangible proof that the direction taken is the correct one and that the commitment to continuous improvement is not merely a declaration of intent, but a fact.

This commitment is also possible thanks to the collaboration and willingness of our supply chain. Through the formal sharing of our Code of Conduct and the introduction of new digital dialogue tools, we have involved our partners and subcontractors in this common challenge. The response has been extraordinary, confirming that transparency and traceability are shared and deeply felt values well beyond our company boundaries.

The shift toward a more responsible economic model is also fueled by the small, daily actions of individuals. In 2025, we committed to reducing the environmental impact of our offices and warehouses by rethinking waste management. We also promoted training and team-building programs to accompany our employees toward the new dimension of the company. Taking care of those who work with us also means this: creating a space for dialogue where everyone can feel like a protagonist in the company's future.

The birth of Gruppo Bisentino makes us more structured but also more flexible, as we stand ready to embrace the challenges of a global market that is increasingly demanding in terms of environmental and social responsibility. Strong in our roots and united by a common vision, we will continue to weave the future with the same consistency and passion as always.

Our sincere thanks go to all employees, partners, customers, and stakeholders for the trust and support they renew in our project every day.

Enjoy the reading!

Giovanni Gramigni,
Giuditta Gramigni
and Guido Gramigni

2025 at a glance

Main markets*

Italy, France, United States, Sweden, Germany, Netherlands, China, Spain, Finland.

**markets with a 2025 turnover exceeding €500,000*

2025 Turnover

18.520.000 €

2025 Production

545.392 textile accessories

319.324 meters of fabric

86%

of production processes carried out by subcontractors who have passed annual EHS (Environment, Health, and Safety) audits

39 Employees

38% women

62% man

95% permanent contracts

91%

of wet processes carried out by subcontractors who monitor their wastewater according to the stringent ZDHC Wastewater Guidelines

42%

of certified raw materials purchased in 2025

6 active certifications for sustainable raw materials

- GRS
- RWS
- RMS
- RAS
- OCS
- European Flax

100%

of production carried out by suppliers located in Tuscany

36%

of certified product sold in 2025

100%

of corporate electricity produced from renewable sources

A new structure, enhanced value

The corporate transformation that gave rise to Gruppo Bisentino (merging Lanificio Bisentino and Manifattura Big into a single legal entity) responds to a strategic vision: to enter the market with a synergistic and significantly expanded commercial offering, where the quality of raw materials and manufacturing creativity dialogue under a single direction.

At an operational level, the Group scale allows for the systematization and enhancement of excellent industrial and technological assets. This improves efficiency in supply chain dialogue, optimizes the use of new tools like the proprietary digital ESG platform for supplier qualification, and supports the development of new circular economy projects tied to the Beside Programme.

This convergence not only facilitates governance and internal processes but also translates into greater flexibility and a broader range of offerings for external customers, positioning Gruppo Bisentino as a solid, agile partner strongly oriented toward responsible innovation.

The value of this recent corporate transformation lies in this very balance: on one hand, the strength and stability of the Group; on the other, the agility and flexibility guaranteed by a shared ecosystem of resources, skills, and cutting-edge tools.

Our commitment as a benefit corporation

With the birth of the Gruppo Bisentino, the company has chosen to maintain its steadfast commitment to combining profit goals with sustainability objectives, preserving its corporate form as a Benefit Corporation (Società Benefit).

The company bylaws therefore embody the exact same common benefit objectives that Manifattura Big and Lanificio Bisentino had previously committed to, namely:

1. Encouraging a traceable and responsible supply chain, both through the adoption of management practices for supplier qualification and dedicated IT tools;

2. Prioritizing materials with a lower environmental and social impact, which guarantee animal welfare and follow eco-design principles;

3. Adopting circular economypractices and decreasing environmental impact, with an approach aimed at collaboration and measurement for continuous improvement;

4. Valuing and caring for the people who work with the company, both in terms of health and safety, and welfare and skills development;

5. Supporting the community for shared growth, both through collaboration with local educational institutions and organizations working to enhance community well-being.

Furthermore, as required for every Benefit Corporation, Gruppo Bisentino has committed to defining specific annual operational objectives in alignment with these “common benefits” and thus with its sustainability strategy. It also commits to reporting the results achieved within this Impact Report, published annually and prepared with reference to the GRI (Global Reporting Initiative) standards.

Below are the results achieved in 2025 compared to the objectives declared by the company (formerly Lanificio Bisentino S.p.A.) for the year.

Common Benefit	Declared 2025 Goal	Activities and Results Achieved in 2025
Encouraging a traceable and responsible supply chain, both through the adoption of management practices for supplier qualification and dedicated IT tools	Obtaining a formal commitment to sharing the same sustainability values by the majority of its subcontractors, by the signature of the supply chain code of conduct	In 2025, the Code of Conduct was sent to all major suppliers of Gruppo Bisentino. An internal audit of 2025 production data verified that **over 50% of production in 2025 was carried out by subcontractors who had signed the Code of Conduct.**
Encouraging a traceable and responsible supply chain, both through the adoption of management practices for supplier qualification and dedicated IT tools	Organising one meeting dedicated to subcontractors to share the company’s sustainability strategy and its supply chain qualification system	**On December 4, 2025, a meeting dedicated to Gruppo Bisentino subcontractors was organized at Confindustria Prato.** The corporate strategy and the Supplier Portal (the IT platform launched at the beginning of 2026 to collect supply chain sustainability data) were presented. Representatives from 33 of the company's subcontractors attended the meeting.
Adopting circular economy practices and decreasing environmental impact, with an approach aimed at collaboration and measurement for continuous improvement	Implement new recycling practices throughout the company, in order to achieve separate collection of plastic, packaging, paper, cardboard, glass and compost.	**Sorting bins for paper, plastic, organic waste, and non-recyclable waste were set up throughout the company,** in both the office area and warehouses. Operational practices were also shared to ensure the correct organization and collection of sorted waste in dedicated skips outside the company.
Valuing and caring for the people who work with the company, both in terms of health and safety, and welfare and skills development;	Activate new free drinking and filtered water dispensers throughout the company.	In 2025, following the necessary technical checks, **two drinking water dispensers** (providing still and sparkling water) were installed. One dispenser is located in the production area and one in the office area.
Valuing and caring for the people who work with the company, both in terms of health and safety, and welfare and skills development;	Organise a structured team-building activity with their employees	**On December 18, 2025, a Team Building meeting was organized for all Gruppo Bisentino employees at the Museo del Tessuto (Textile Museum) in Prato.** The meeting was guided and managed by a facilitator with the aim of accompanying people through the transition phase to the new corporate structure and gathering useful insights to best set up the transition. The intervention combined two complementary moments: a training session on change management and a structured collection of feedback from the group, first through an anonymous questionnaire and then through a guided discussion.

With reference to 2025, the company completed the B Impact Assessment (BIA), a public evaluation tool provided by B Lab and typical of B Corp certification, which measures a company's social and environmental impact.
Below is the score obtained by the company with reference to the 2025 fiscal year: in 2024, the score obtained by the company (formerly Lanificio Bisentino) was 64.3, while this year a score of 68.5 was achieved. Each year, Gruppo Bisentino commits to renewing this assessment, with an objective of continuous improvement.

OVERALL B IMPACT ASSESSMENT

68.5

Gruppo Bisentino s.p.a. Società Benefit

In the following chapters, corresponding to each individual pillar of the sustainability strategy, the goals outlined by the company for the year 2026 are also indicated.

Governance and organizational model

The transition to the new corporate structure of Gruppo Bisentino took place in the spirit of continuity. The governance structure and the ownership structure have undergone no substantial changes, confirming the leadership of directors Giuditta, Guido, and Giovanni Gramigni. However, this evolution represented an opportunity to formalize internal organization and operational delegations with greater precision, distributed as follows:

- **Guido Gramigni:** Head of Product Development and Sales.
- **Giuditta Gramigni:** Head of Controlling and Finance.
- **Giovanni Gramigni:** Head of Production.

The governance system adopted by Gruppo Bisentino S.p.A. sees the **Board of Directors (BoD)** as its central body, composed of the three aforementioned directors, with Giovanni Gramigni in the role of Chairman.

The BoD is responsible for the primary duties regarding strategic direction and the solid foundation of the company, including:

- Defining corporate strategy and monitoring long-term results.
- Assessing business risks to ensure operational continuity and reliability.
- Allocating annual budgets and supervising human resources management.
- Decisions relating to investment policies and extraordinary corporate transactions.

In line with its identity as a Benefit Corporation, the BoD plays a crucial role in overseeing ESG issues. Indeed, the administrative body is responsible for approving the **Sustainability Strategy,** identifying material topics, and defining the annual impact objectives set out in the Articles of Association. The Board is also tasked with reviewing the information reported within this Impact Report, ensuring its transparency and consistency with the results achieved.

To guarantee compliant and transparent management, the company has appointed—in line with current legislation—a **Board of Statutory Auditors**. This body is entrusted with supervising compliance with the law and the Articles of Association, as well as statutory auditing and verifying business continuity.

To safeguard corporate culture, Gruppo Bisentino has adopted its own **Code of Ethics**, which forms an integral part of the management and control model. The objective is to elevate professional conduct beyond mere legislative compliance, promoting behavioral standards based on honesty and transparency to positively influence the work environment. This commitment is further reinforced by the publication of specific **Company Policies on environmental protection and social responsibility**.

The Sustainability Strategy: *a shared heritage*

Gruppo Bisentino found its formal structure at the end of 2025, following the acquisition of *Manifattura Big* by *Lanificio Bisentino* and the consequent change of company name. However, the vision guiding the current asset does not stem from a simple corporate act, but is deeply rooted in a path of integration that began years earlier.

As early as 2023, while operating as distinct entities, the two companies shared a common ownership and the same industrial philosophy. This convergence made it possible to anticipate the times, harmonizing sustainability policies into a single strategic vision well before the official merger.

What is presented today as the company **Sustainability Strategy** is, therefore, the natural evolution of a shared DNA. Gruppo Bisentino has been able to transform operational synergy into a coherent ethical and environmental commitment, placing social responsibility at the center of its business model to serve major international fashion Brands.

In 2024, the two companies had in fact already worked jointly to involve their suppliers in reviewing and confirming the material topics on which the corporate strategy was based.

The operations of Gruppo Bisentino are indeed part of a complex ecosystem, where numerous people and organizations exert an influence on corporate choices or are, in turn, influenced by them. Understanding these dynamics is fundamental for responsible governance oriented toward shared value.

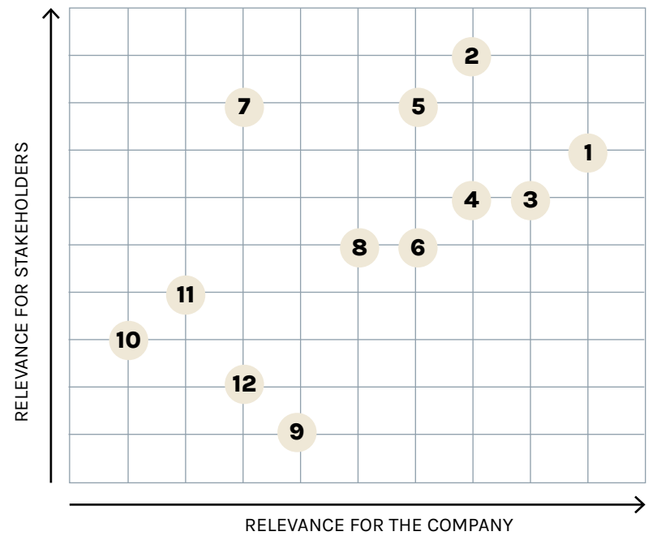
The following "*Stakeholder Relations*" table illustrates the priority stakeholders for the company outlining the channels and methods through which interaction and constant dialogue with each of them take place.

The materiality matrix of Gruppo Bisentino is shown on page 21.

STAKEHOLDER RELATIONS TABLE

Stakeholder	Engagement methods
Clients	Analysis of sustainability strategies and requirements, Codes of conduct, policies. Audit activities and meetings with sustainability and product teams.
Suppliers and subcontractors	Group meetings, in-company meetings, and periodic checks/audits.
Employees	Team building meetings, group and one-to-one meetings.
Local Community	Working groups with Confindustria and other local organizations linked to the textile district.
Universities	Research projects, collaboration with institutes and students.
Shareholders	Annual shareholders' meeting, informal quarterly meetings.

1. Supply chain qualification
2. Employee welfare and talent attraction
3. Sustainable materials
4. Supporting district development
5. Quality and innovation
6. Circular economy
7. Sustainable chemistry
8. Traceability and transparency
9. Governance
10. GHG emissions
11. Water management
12. Relations with institutions and communities



The Sustainability Strategy of Gruppo Bisentino, divided into **5 strategic pillars**, is described in the following pages along with the short- and long-term objectives, the planned actions, and the performance achieved by the company in 2025.

All KPIs for the reference period 1/1/2025 - 31/12/2025, even though Lanificio Bisentino and Manifattura Big were still separate companies at that time, have been reported on an aggregated basis in order to provide a clearer overview and facilitate a simpler assessment of Gruppo Bisentino's performance.

1. TRACKED AND RESPONSIBLE SUPPLY CHAIN

2. CHOOSING SUSTAINABLE MATERIALS

3. TOWARDS CIRCULARITY AND ENVIRONMENTAL IMPACT REDUCTION

4. PEOPLE AT THE HEART OF CHANGE

5. COMMUNITY ENGAGEMENT FOR SHARED GROWTH

Tracked and responsible supply chain

GOALS AND STRATEGIC VISION

Gruppo Bisentino operates with a **“horizontal” production model** where collaboration with supply chain partners is a fundamental element to guarantee high standards of quality and service over time.

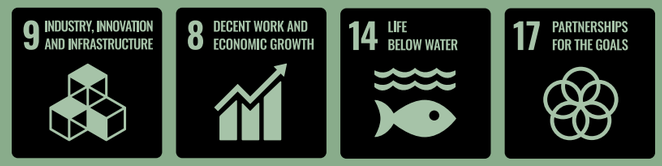
The company carries out internally the research and creative development of fabrics and textile accessories, the selection and purchase of raw materials, and shipping operations. Manufacturing processes, on the other hand, are carried out by **partners specialized** in the various phases, overseen by company personnel at the subcontractors’ facilities.

The constant dialogue and discussion with subcontractors—who are responsible for the transformation steps from fiber to yarn, then to fabric and finally, for the Manifattura Big line, to textile accessories—has evolved over time into an increasingly close collaboration on sustainability, traceability, and innovation issues as well.

At a strategic level, it is therefore a priority for Gruppo Bisentino to introduce tools and practices to **guarantee the compliance of the supply chain with the highest market standards**, as well as to promote growing **technological innovation**.

The following page lists the United Nations **Sustainable Development Goals (SDGs)** relevant to this specific topic, along with the corporate goals set for 2030, the annual targets, and the strategic directions toward which the investment of company resources is aimed.

SDGs



2030 GOAL

Ensure a digitally traceable production at every step, carried out by qualified partners

2026 GOAL

Adopt a digital tool aimed at the structured collection of sustainability data from the company’s subcontractors.

STRATEGIC ACTIONS

- Investing in IT tools designed to digitalize and optimize every working step up to the finished product
- Adopting supply chain qualification and data collection tools, aimed at developing an ESG rating for suppliers
- Collaborating with various stakeholders to ensure greater digitalization and constant regulatory compliance within the district’s supply chain
- Implementing a product information system to communicate technical and sustainability characteristics

A LOCAL AND QUALIFIED SUPPLY CHAIN

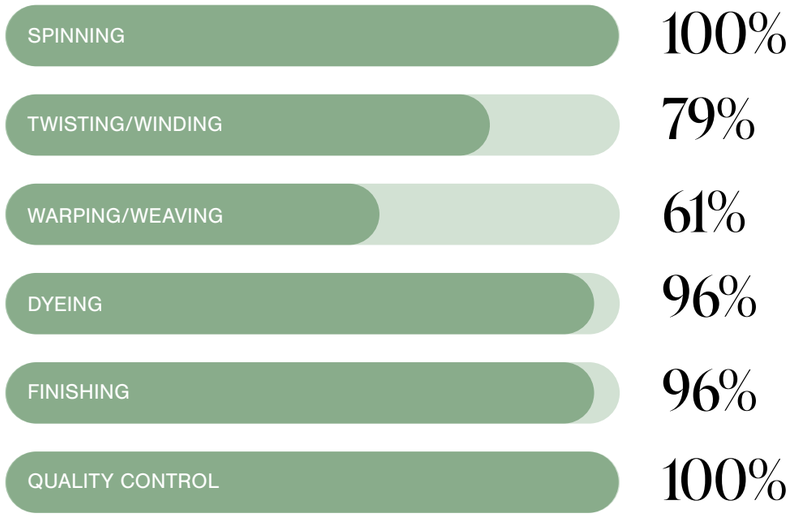
During 2025, Gruppo Bisentino relied on the collaboration of **103 suppliers** for the crucial phases of fabric and accessory manufacturing. The production network involved 72 partners for the *Manifattura Big* supply chain and 55 for *Lanificio Bisentino*, highlighting areas of strategic overlap between the two entities. The outsourced activities covered the entire production cycle: from spinning and twisting to warping and weaving, up to dyeing, finishing, quality control, cutting, and customization of textile accessories. Reflecting the strong bond with the local area, **100% of these processes were carried out by companies located in Tuscany**, with a prevalence in the Prato textile district.

To guarantee maximum compliance with environmental, health and safety requirements and social responsibility criteria (EHS for short), the company's suppliers underwent numerous **annual audits** conducted by accredited third-party bodies. In 2025, audits were carried out according to rigorous international standards, including:

- ICS (Initiative for Compliance and Sustainability)
- ERSA (Responsible Sourcing Assessment)
- WCA (Workplace Conditions Assessment)

At the same time, audits were performed on specific Clients' standards, as well as checks for maintaining product certifications such as **GRS** (Global Recycled Standard) and **GOTS** (Global Organic Textile Standard), which require verification of the aforementioned requirements, relying on recognized bodies such as ICEA and Control Union. The commitment to monitoring the supply chain produced significant results: in 2025, **86% of manufacturing processes** were entrusted to subcontractors who successfully passed annual EHS audits. This value remains in line with the data recorded in 2024, when *Lanificio Bisentino* and *Manifattura Big* had individually registered a percentage of 87%.
Below is the detailed data broken down by individual outsourced manufacturing process.

% of manufacturing processes entrusted in 2025 to EHS-verified subcontractors



86%

of production processes carried out by subcontractors who have passed annual EHS (Environment, Health, and Safety) audits

100%

of production carried out by suppliers located in Tuscany

SUPPLIER ENGAGEMENT: THE CODE OF CONDUCT AND THE SUPPLIER PORTAL

Supply chain engagement represents one of the five strategic priorities of Gruppo Bisentino, fundamental to ensuring that production partners share the same vision of sustainability and operate in full compliance with the principles of legality. With this in mind, 2025 marked a milestone in the journey towards increasing supplier responsibility through the introduction of new governance and monitoring tools.

In the course of 2025, the company distributed its **Supplier Code of Conduct** for the first time. The document summarizes the principles of ethical, social, and environmental compliance that every partner is required to adhere to, with particular reference to:

- **Ethical Principles**: compliance with ILO conventions, prohibition of unauthorized subcontracting, and the fight against corruption.
- **Social Compliance**: guarantee of health and safety in the workplace, freedom of association, and the abolition of all forms of forced or child labor.
- **Environmental Compliance**: compliance with the REACH Regulation, implementation of the ZDHC MRSL, and promotion of circular economy practices.

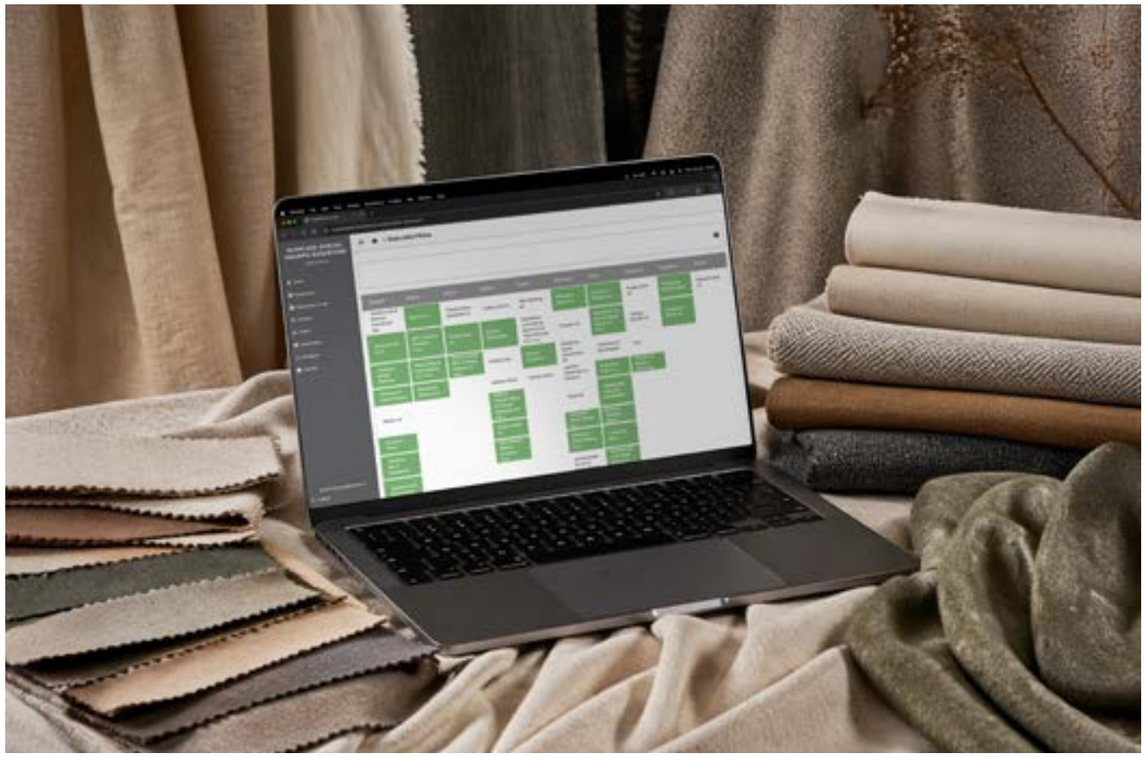
The collection of signatures, carried out via email, yielded positive results: **51% of outsourced manufacturing processes** in 2025 was carried out by suppliers who had formally signed the Code, committing themselves to the continuous improvement of their performance.

In parallel with the distribution of the Code, in 2025 Gruppo Bisentino finalized the development of the **Supplier Portal**, a digital platform dedicated to suppliers. The tool was designed to centralize and simplify, starting from 2026, two key activities:

- The digital signing of the Code of Conduct.
- The collection of data necessary for measuring the social and environmental impact of the supply chain (energy and water consumption, waste management, and employee-related data).

To officially present the company's strategy and this new portal, an event was organized on December 4, 2025, at Confindustria Prato. The event was attended by representatives of 33 subcontractor companies, who had the opportunity to discuss the corporate vision and the new digital collaboration methods that would be activated at the beginning of 2026.

Through these initiatives, Gruppo Bisentino intends to consolidate its role as a benchmark partner for sustainable innovation, promoting shared growth along the entire value chain.



TRACEABILITY AND DIGITALIZATION IN THE TEXTILE DISTRICT

During 2025, Gruppo Bisentino confirmed its role as a leader in supply chain innovation, actively participating in the completion of a strategic five-year journey for the development of the **Digital District Platform (DIDIP)**. The project, finalized precisely in 2025, represents the culmination of intense research and development activity conducted in close collaboration with the University of Florence.

Gruppo Bisentino was among the main drivers of the initiative. The Director and Head of Production, Giovanni Gramigni, actively collaborated on the technical and functional development of the platform, acting as an institutional promoter of the project over the years at the working groups of Confindustria, Confartigianato, and CNA.

In December 2025, the platform was officially presented to the district, garnering the immediate join-in of **31 companies**. This milestone constituted the fundamental step for the creation, planned for 2026, of the consortium company that will manage the digital infrastructure.

This microservices infrastructure is designed to guarantee data consistency throughout the entire production chain, which for Gruppo Bisentino counts over 100 partner suppliers located 100% in Tuscany. By investing in DIDIP, the company not only optimizes internal processes but also guides the entire district towards European traceability standards, including preparation for the **Digital Product Passport (DPP)** and ESG reporting.

Choosing sustainable materials

GOALS AND STRATEGIC VISION

For the creation of its fabrics and accessories, **Gruppo Bisentino** uses almost exclusively natural fibers, with a clear prevalence of noble fibers of animal origin such as wool, cashmere, mohair, and alpaca.

With 80 years of history behind it, the company has built strategic partnerships with international suppliers, favoring the purchase of raw material in the form of fiber directly at the origin of the supply chain. This approach not only guarantees extremely high qualitative continuity, but also allows for **complete traceability** and total control over 100% of the transformation processes.

The company directly oversees every phase of the production cycle: from fiber selection and initial processing (such as stock dyeing), to spinning (carried out predominantly at the internal company "**Filatura di Spicciano**") up to finishing and final customization of the product, including details such as fringing and embroidery.

The profound knowledge of raw materials has allowed the new generation of the family, currently leading the company, to ferry this heritage of quality towards greater contemporaneity. Through the research of unique finishings and constant innovations, production has been oriented towards the highest standards of sustainability.

At a strategic level, Gruppo Bisentino considers it a priority to implement tools and practices aimed at ensuring the creation of items in line with the principles of **ecodesign**.
The corporate commitment focuses on reducing environmental and social impact, while simultaneously ensuring the maximum protection of animal welfare.

Below are the United Nations **Sustainable Development Goals (SDGs)** relevant to this specific topic, along with the corporate goals set for 2030, the annual targets, and the strategic directions toward which the investment of company resources is aimed.

SDGs

2030 GOAL

Predominantly offer products made according to eco-design principles, with lower environmental and social impact.

2026 GOAL

Launch at least one Research & Development project aimed at testing and integrating innovative materials with reduced environmental impact.

STRATEGIC ACTIONS

- Increasing the volume of sustainable and/or certified raw materials and packaging;
- Investing in research and development in order to monitor and test market innovations in the field of materials and treatments for sustainable design;
- Increasing the number of sustainable and/or certified finished products offered in the collection.

CERTIFICATION FOR LOWER IMPACT

Gruppo Bisentino has been investing for years in raw material sustainability certifications with the aim of reducing the environmental and social impact associated with its fabrics and textile accessories. This journey of excellence is demonstrated by obtaining prestigious international standards that guarantee control over the entire supply chain.

GRUPPO BISENTINO s.p.a. is RWS-RMS-RAS certified
Certified by ICEA: ICEA-TX-703
"Only the products which are covered by a valid Transaction certificate are RWS-RMS-RAS certified"

Since 2021, the company has been certified according to the **RWS (Responsible Wool Standard), RMS (Responsible Mohair Standard), and RAS (Responsible Alpaca Standard)**. These certifications guarantee the presence of fibers coming from farms that ensure strict animal welfare criteria, proper land management for the protection of biodiversity (land management), and social compliance. Compliance with these requirements is verified by third-party bodies at all material processing sites, thus ensuring flawless traceability management up to the finished garment.

GRUPPO BISENTINO s.p.a. is GRS certified
Certified by ICEA: ICEA-TX-703
"Only the products which are covered by a valid Transaction certificate are GRS certified"

Since 2019, Gruppo Bisentino has adhered to the **GRS (Global Recycled Standard)**, a certification attesting to the use of recycled material in its items. In addition to traceability, the GRS standard imposes stringent requirements on the use of less hazardous chemicals and on compliance with national regulations regarding workers' rights (freedom of association, health, safety, and contractual regularity) and environmental protection.

In 2024, the company further expanded its scope of action by introducing two new certifications dedicated to natural fibers of plant origin:

GRUPPO BISENTINO s.p.a. is OCS certified
Certified by ICEA: ICEA-TX-703
"Only the products which are covered by a valid Transaction certificate are OCS certified"

Organic Content Standard (OCS): guarantees that fabrics and scarves contain organically grown material, independently verified at every stage of the supply chain.

European Flax™: ensures the traceability and sustainability of flax produced in Western Europe (France, Belgium, Netherlands). This fiber is obtained through environmentally friendly agricultural practices — without artificial irrigation (except in exceptional cases) and without the use of GMOs — while simultaneously guaranteeing compliance with the social principles established by the International Labour Office (ILO).

Through this portfolio of certifications, the company also guarantees that each phase of the production process is subject to external audits, confirming a concrete commitment toward an ethical, transparent supply chain with a reduced environmental impact.

SUSTAINABLE SOURCING AND SALES

Among the strategic directions of Gruppo Bisentino, the commitment to progressively increase the procurement of raw materials with reduced environmental and social impact clearly emerges. During 2025, the company purchased a total volume of 401,734 kg of raw material (in the form of fiber, yarn, and fabric), of which **42% was certified** according to the adopted sustainability standards. Analyzing certified purchases in detail, the most relevant standard is represented by the RAF protocol (which includes RWS, RMS, and RAS), covering 28% of the total. This is followed by GRS at 10% and OCS at 4%. This commitment is consistently reflected on the commercial front as well: in 2025 **36% of total turnover** was generated by the sale of certified items, testifying to a market demand increasingly oriented toward responsible products.
In parallel, the company dedicates particular attention to packaging management for the textile accessories line, where the volumes of cardboard boxes and polyethylene bags are significant. Although a part of the packaging is supplied directly by the clients, the company made independent and sustainable choices for its 2025 procurement, purchasing exclusively **100% recycled PE bags** (for a total of 482,600 units) and **70% recycled cardboard boxes** (equal to 19,908 units).

RAW MATERIAL PURCHASED

42%

certified according to the adopted standards
(based on annual volume)

PRODUCTS SOLD

36%

certified according to the adopted standards
(based on annual turnover)

ECODESIGN AND INNOVATION

Gruppo Bisentino believes that bringing contemporaneity into its products means enhancing natural fibers through the research of lower-impact materials and innovative finishings. Below is a summary of some research and development projects carried out in 2025.

Creation of the first 100% regenerative wool yarn.

Regenerative wool represents a strategic resource for brands characterized by a high consumption of natural animal fibers.
Thanks to its ability to promote the active sequestration of carbon dioxide in the soil, this material allows to drastically reduce the product's climate footprint and to decarbonize Scope 3 emissions throughout the entire supply chain.

Development of sustainable finishings through the use of bamboo powder

Gruppo Bisentino launched a collaboration with the Italian company Forever Bambù to enhance the by-products of giant bamboo cultivation on abandoned land. Specifically, tests conducted on bamboo powder and ground bamboo made it possible to create cutting-edge flock and coatings on wool and cotton bases, offering an ecological and high-performing alternative to conventional viscose powder.

Manufacturing RWS and GRS dual-certified products

In 2025, Gruppo Bisentino finalized the development of a pure wool yarn that combines 70% RWS-certified fiber with 30% of its own industrial waste.
This recycled fraction, coming from a fully controlled internal supply chain, is regenerated and GRS-certified directly by the company.

Enhancing undyed dark ("morette") wools and alpacas

The company increased the use of this rare raw material, coming from animals characterized by a natural dark pigmentation of the fleece. The craftsmanship in processing these fibers allows fabrics to be developed in a wide range of natural shades, from beige to dark brown, completely eliminating dyeing processes and thus guaranteeing drastic savings in water, energy, and chemicals.

Towards circularity and environmental impact reduction

GOALS AND STRATEGIC VISION

Gruppo Bisentino roots its origins in a textile district where the unique *know-how* related to natural fiber recycling and end-of-life garment recovery acquires a fundamental strategic relevance today. This competence proves crucial in light of new international regulations, with particular reference to European Union regulations on waste management and ecodesign (such as the ESPR and EPR), which have imposed, for instance, a ban on destroying unsold garments and rigorous transparency regarding production volumes.

For these reasons, the organization has chosen to invest targeted resources not only in optimizing its own waste management and reducing its overall environmental impact, but also in developing **concrete circularity solutions** to offer to its clients.

Considering that Gruppo Bisentino operates through an external and distributed supply chain, the selection of partners who are fully aligned with the corporate sustainability objectives also assumes fundamental importance. From this perspective, the company actively commits to collaborating with them for the **monitoring and improvement of environmental performances**, in order to also guarantee Clients maximum transparency and responsibility along the entire value chain.

Below are the United Nations **Sustainable Development Goals (SDGs**) relevant to this specific topic, along with the corporate goals set for 2030, the annual targets, and the strategic directions toward which the investment of company resources is aimed.

SDGs

2030 GOAL

Be a strategic partner for our clients who wish to reduce their environmental impact and adopt circular business models.

2026 GOAL

Optimize the corporate circular economy by enhancing the internal recycling of production waste through new close-the-loop models.

STRATEGIC ACTIONS

- Investing in the optimization of corporate waste management and the implementation of “zero waste” working models;
- Increasing research and development activities and collaboration with clients aimed at developing services for the recycling of products and unusable textile waste;
- Progressively eliminating the use of toxic and harmful substances from the production chain through the adoption of the ZDHC standard and its related tools;
- Adopting practices aimed at reducing both direct and indirect corporate GHG emissions, through the implementation of good practices internally and within the upstream supply chain.

DRIVING CIRCULARITY: FROM OPTIMIZATION TO INNOVATION

Gruppo Bisentino actively pursues the transition towards a circular economic model through the systematic implementation of recovery and recycling practices along the entire production chain, structured into three main methods:

1. BY-PRODUCT RECOVERY:

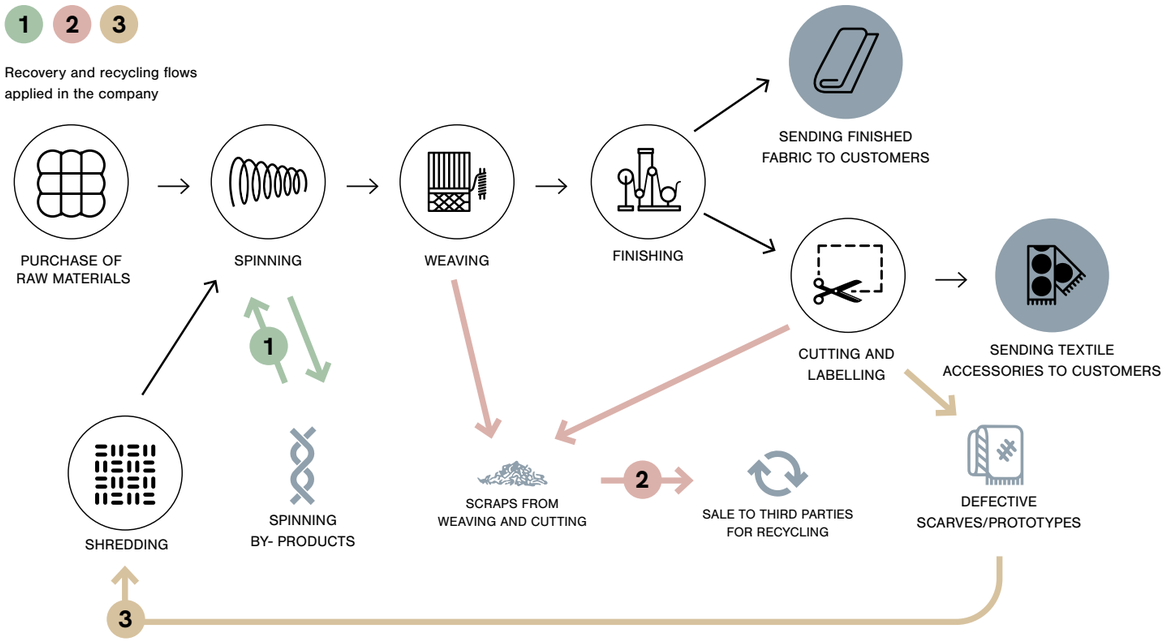
The company systematically reintroduces spinning by-products back into its production cycle, optimizing the use of raw materials.

2. TEXTILE WASTE VALORIZATION:

Gruppo Bisentino actively manages weaving and cutting scraps that, when not recyclable for internal use, is sent to external partners who guarantee its recycling into new fibers. In 2025, the total amount of these materials sold to third parties was **8,050 kg.**

3. FINISHED PRODUCT REGENERATION:

Unsalable items, such as prototypes or defective garments, are transformed into new GRS-certified recycled fiber, with production reaching **3.470 kg** of yarns in 2025



This orientation towards circularity extends beyond company boundaries through the **Beside programme**, a platform of practical solutions created to support Clients in applying circular practices.
A significant example in 2025 is represented by the **upcycling** project developed with an international Brand, in which unsold scarves left as *deadstock* were reinterpreted and transformed into new finished garments, such as distinctively designed capes, thereby extending the materials' life cycle.

Furthermore, in July 2025, during the sector's most important trade fair (Milano Unica), the company involved one of the prominent international figures in sustainable fashion and upcycling, the designer and activist **Orsola De Castro**. Together with her, the "Elementary" event, an **Upcycling Experience**, was organized at the booth. Visitors, alongside Orsola, could transform deadstock scarves into new garments specifically designed and conceived by the designer for Gruppo Bisentino.

The efficiency of the corporate waste management system was put to the test in March 2025 by an extraordinary flood event that hit the company, causing damage to a large quantity of yarn in the warehouse.
This resulted in the generation of an exceptionally high volume of textile waste, equal to 108,570 kg, which could not be recovered for internal use.
Despite the emergency, the company guaranteed responsible management, ensuring that all materials entrusted to the authorized waste disposer were correctly directed to external recovery and recycling operations.

The summary table of waste produced and disposed of by the company in 2025 is shown below.

2025 WASTE PRODUCTION SUMMERY TABLE

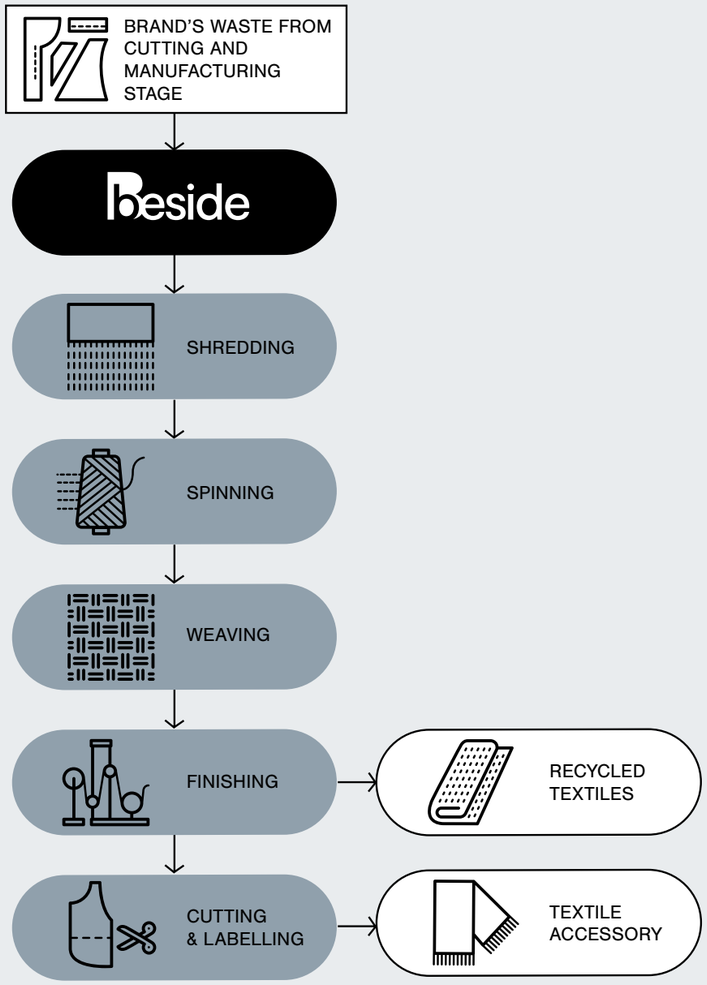
CER Code	Waste category	Kg
040222	Waste from processed textile fibers	108.570
150101	Paper and cardboard packaging	12.045
150103	Wooden packaging	4.170

THE BESIDE PROGRAMME FOR A ZERO-WASTE FASHION

The Beside Programme was designed by Gruppo Bisentino to provide Brands with practical solutions for implementing circular business models. Through the Beside Programme, the company currently offers its clients the opportunity to:

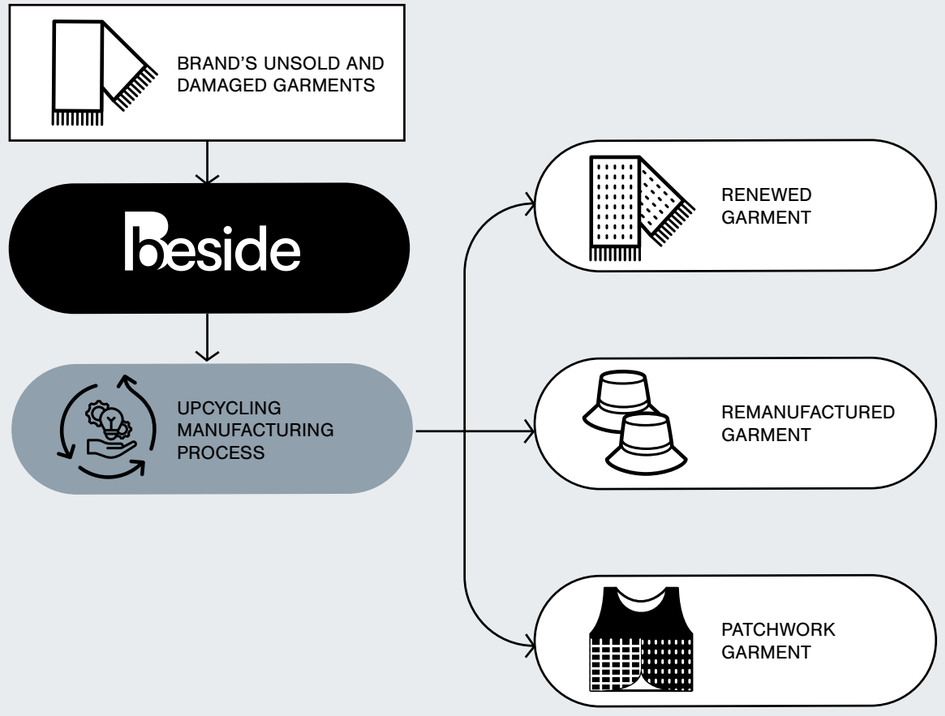
1. RECYCLE

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 demaged garments: through renewal, remanufacturing or patchwork the accessories get a new life.



RESPONSIBLE CHEMICAL MANAGEMENT IN THE SUPPLY CHAIN

Gruppo Bisentino pays particular attention to monitoring outsourced dyeing, printing, and finishing processes, phases characterized by a high level of chemical risk that requires rigorous and constant controls throughout the supply chain.

The central pillar of this strategy is the adoption of the international **ZDHC (Zero Discharge of Hazardous Chemicals)** standard and its related Roadmap for the progressive elimination of toxic and harmful chemical substances from production processes. The main tool used is the **MRSL (Manufacturing Restricted Substances List)**, a list of chemical substances whose intentional use is prohibited within processing facilities, in order to protect workers, consumers, and the ecosystem.

Despite the fact that the company does not internally carry out manufacturing processes involving the direct use of chemicals, in 2025 it renewed its Supplier to Zero (Level 1) certification. The real corporate commitment translates into rigorous supervision to ensure that supply chain partners implement ZDHC guidelines at every stage: from the selection of chemicals to their handling and storage, up to wastewater testing, in full compliance with the provisions of the Supplier Code of Conduct.

Data relating to the 2025 financial year confirm the effectiveness of this control strategy:

77% **of wet processes** (dyeing, finishing, and washing) were carried out at **ZDHC Supplier to Zero** certified suppliers.

91% **of wet processes** were carried out at subcontractors that test wastewater according to the **ZDHC Wastewater Guidelines**.

99% The collected **ZDHC ClearStream** reports highlighted an excellent level of compliance of wastewater, with an average of **99% compliance with MRSL parameters.**

These results bear witness to Gruppo Bisentino constant commitment to ensuring that the quality of its products is accompanied by the highest standards of chemical safety and environmental protection, responding to the growing demands for transparency in the global market.

RESOURCES CONSUMPTION AND GHG EMISSIONS

Gruppo Bisentino undergoes an annual environmental audit conducted by third-party bodies for the **HIGG FEM (Facility Environmental Module)** assessment, a fundamental tool to objectively validate the adopted management good practices and guarantee maximum transparency in the reporting of consumption and emissions.

In line with its decarbonization pathway, in 2025 the company confirmed its strategic choice to **source electricity exclusively produced from renewable sources**, a commitment guaranteed by the purchase of certified Guarantees of Origin (GO) through the system managed by the GSE. Based on the company's annual energy consumption, corporate emissions were calculated following the GHG Protocol guidelines, which highlighted an overall carbon footprint of **93.4 t CO2 eq.** for the 2025 financial year, broken down as follows:

SCOPE 1

Includes direct emissions generated by the consumption of natural gas for heating and from fuel combustion of the corporate fleet.

SCOPE 2

Concerns indirect emissions from purchased electricity, the impact of which is zeroed out thanks to the use of certified renewable sources.

SCOPE 3 (PARTIAL)

Includes other indirect emissions from the value chain, focusing in this phase on the extraction and production processes of methane and purchased fuels.

2025 GHG EMISSION SUMMARY TABLE

SCOPE 1					
Category	**Value**	**Emission Factor**	**Emissions**	**Relevance**	**E.F. NOTE**
NATURAL GAS CONSUMPTION	13.374 Smc	2,06672 kg CO2 eq/Smc	27640,31 kg CO2 eq	29.58%	2025 - UK Government GHG Conversion Factors for Company Reporting - Natural Gas
FUEL CONSUMPTION (DIESEL)	19.263 Litri	2,57082 kg CO2 eq/litro	49521,70 kg CO2 eq	53.00%	2025 - UK Government GHG Conversion Factors for Company Reporting - Diesel (average biofuel blend)
TOT Scope 1			**77162,02 kg CO2 eq**	**82.58%**	

SCOPE 2					
Category	**Value**	**Emission Factor**	**Emissions**	**Incidence**	**Note emission factors**
ELECTRICITY FROM RENEWABLE SOURCES	161.004 kwh	0,00 kg CO2 eq/Kwh	0.00	0.00%	ISPRA (https://emissioni.sina.isprambiente.it/)
TOT Scope 2			**0.00**	**0.00%**	

SCOPE 3 (PARTIAL)					
Category	**Value**	**Emission Factor**	**Emissions**	**Incidence**	**Note emission factors**
NATURAL GAS PURCHASE	13.374 Smc	0,3366 kg CO2 eq/Smc	4501,69 kg CO2 eq	4.82%	2025 - UK Government GHG Conversion Factors for Company Reporting - Natural Gas
DIESEL PURCHASE	19.263 litri	0,61101 kg CO2 eq/litro	11769,89 kg CO2 eq	12,60%	2025 - UK Government GHG Conversion Factors for Company Reporting - Diesel (average biofuel blend)
TOT Scope 3 (partial)			**16271,57 kg CO2 eq**	**17,42%**	
		TOTALE	**93,43 T Co2 eq**		

In 2025, the Board of Directors of Gruppo Bisentino approved a significant investment plan destined for the **Filatura di Spicciano** spinning plant, aimed at replacing the roof and **installing a latest-generation photovoltaic system**.

The work, completed in November 2025, represents a fundamental pillar in the company's sustainability strategy: with an estimated annual production capacity of over 300,000 kWh, the plant is now fully operational. This intervention not only increases the share of self-production from renewable sources, but also reduces corporate exposure to the volatility of energy markets.

The historical data collected over the course of 2026 will allow for the precise quantification of the actual savings in CO_2 equivalent emissions and the economic benefits deriving from self-consumption.

2025 ENERGY AND WATER CONSUMPTION SUMMARY TABLE

Consumption Category	2025 Quantity
Electricity (100% from renewable sources)	161,004 kWh
Natural gas (Methane)	13,374 Smc
Water	320 Liters
Diesel fuel (corporate vehicles)	19,263 Liters

People at the heart of change

GOALS AND STRATEGIC VISION

For the Bisentino Group, corporate success is closely linked to **organizational well-being** and employee satisfaction. Management is constantly committed to promoting an open dialogue and ensuring a **positive working environment**, mitigating the pressures typical of the fashion industry's pace.

In a macroeconomic context where the textile supply chain suffers from a progressive loss of attractiveness for new generations, it becomes a strategic priority for the company to position itself as an **inclusive and inspiring** employer, capable of valorizing and attracting current and future talents.

Below are the United Nations **Sustainable Development Goals (SDGs)** relevant to this specific topic, along with the corporate goals set for 2030, the annual targets, and the strategic directions toward which the investment of company resources is aimed.

SDGs

2030 GOAL

Ensure high standards of worker well-being and attractiveness for young talents.

2026 GOAL

Organize at least one training session in the field of sustainability and innovation for company personnel during the year.

STRATEGIC ACTIONS

- Protecting health and safety in the workplace;
- Promoting welfare policies and skills development;
- Improving internal communication;
- Valorizing diversity and promoting inclusion.

SOCIAL RESPONSIBILITY AND ETHICAL COMPLIANCE

Gruppo Bisentino promotes and guarantees a fair, safe, and inclusive working environment. This commitment translates into full adherence to the principles of social responsibility, the conventions of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights (UNGPs), as well as current legislation and national collective bargaining agreements.

The fundamental pillars of the corporate strategy in the field of social responsibility include:

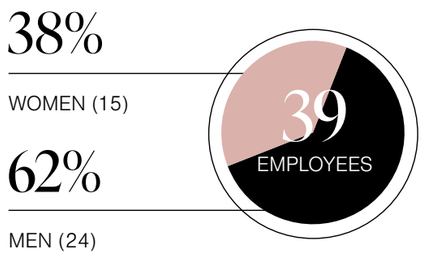
- **Freedom of association:** protection of the freedom of association and the right to collective bargaining.
- **Protection of minors:** absolute opposition to child and underage labor.
- **Health and Safety:** constant monitoring and improvement of working conditions.
- **Inclusion:** prevention of and opposition to any form of discrimination and abuse.
- **Contractual transparency:** compliance in employment contracts, traceability of working hours, and the guarantee of fair compensation.

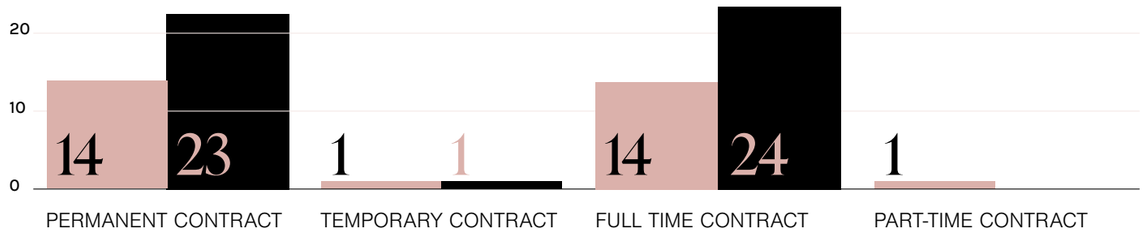
The transparency of this conduct is validated annually through third-party audits, both based on Brands' proprietary standards and international public schemes such as **ICS, ERSA, and WCA.** During 2025, the company achieved excellent results in these audits.

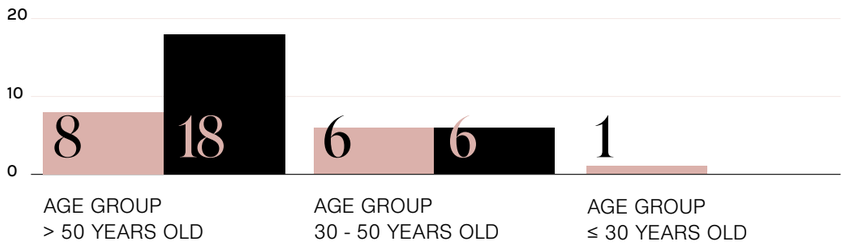
Finally, the company's holistic approach to sustainability is also evidenced by Textile Exchange's **GRS (Global Recycled Standard)** certification. In addition to guaranteeing the traceability and correct management of recycled materials, the annual certification process rigorously verifies the company's regulatory compliance regarding both environmental protection and workers' rights.

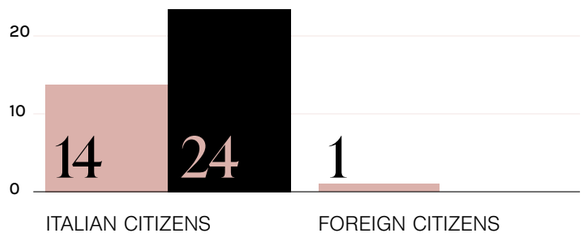
THE VALUE OF PEOPLE

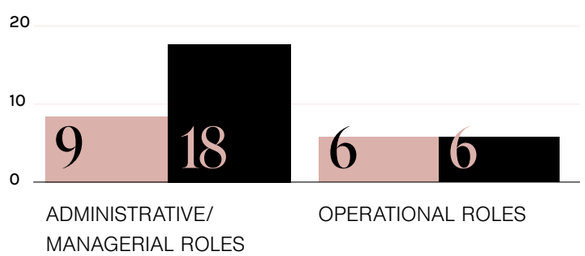
For Gruppo Bisentino, human capital represents the true engine of corporate innovation and competitiveness. The company firmly believes that offering a solid and protected working context is the first step toward cultivating talent and guaranteeing the continuity of its know-how (*saper fare*).
As of January 1, 2026, the company's workforce consists of **39 employees** (24 men and 15 women), following 3 departures (2 from L*anificio Bisentino* and 1 from *Manifattura Big*) and 2 new hires (1 at *Lanificio Bisentino* and 1 at *Manifattura Big*) during the year. The centrality that the company attributes to security and job continuity is demonstrated by the fact that **95% of the workforce is employed under a permanent contract**.
Furthermore, confirming an organizational model that aims at full engagement and the valorization of time spent at the company, **97% of employees are employed on a full-time basis** (with a single exception represented by the part-time regime dedicated to facility cleaning responsibilities).
The organizational structure reflects a strong balance between management, development, and strictly executive functions: **69% of the team holds administrative/managerial roles, while 31% is employed in the operations area.**
Detailed data are presented in the next page.

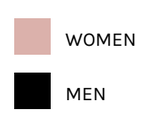


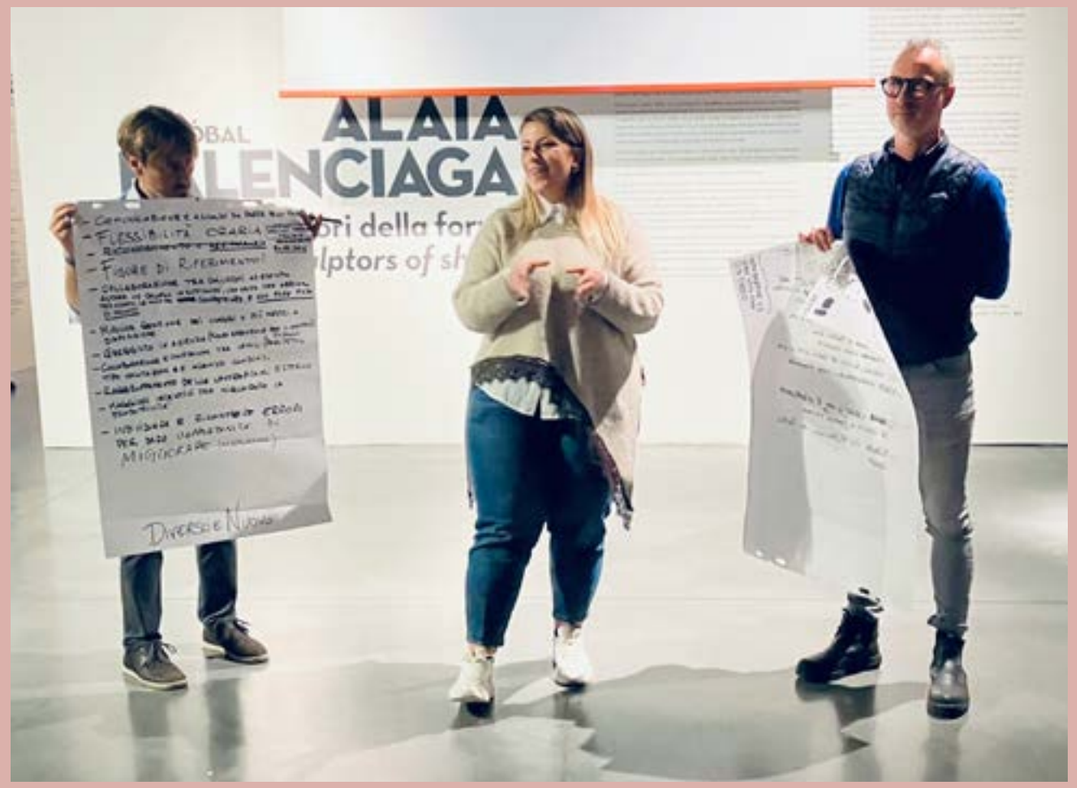












TRAINING AND CHANGE MANAGEMENT

The year 2025 marked a historic milestone for the organization with the creation of Gruppo Bisentino S.p.A., the result of the merger between *Manifattura Big* and *Lanificio Bisentino*. To accompany all the employees through this delicate phase of corporate transition, in December 2025 the company promoted an unprecedented initiative of fundamental strategic importance: a **structured team building and change management projec**t.

The event took place in the prestigious setting of the Museo del Tessuto di Prato (Textile Museum of Prato), a symbolic place of the bond with the local area and manufacturing tradition. Guided by a professional facilitator, the employees addressed the theme of organizational change through two complementary moments: a training session focused on managing novelty and an active listening phase. The latter made it possible to collect precious contributions and feedback from the group, first through an anonymous questionnaire and subsequently through a guided discussion, laying the foundations to best establish the new common corporate culture.

This journey of cohesion is part of a continuous human capital development plan. On the training front, **3 training sessions** were carried out during the year, involving a total of 29 employees, focused on corporate strategy, regulatory updates, the code of ethics, internal policies, product certifications, and chemical risk management.

Finally, the company guarantees maximum contractual protection and occupational safety: 100% of the workforce is employed according to the **National Collective Labor Agreement (CCNL) for Textiles, Clothing, and Fashion** and has regularly completed the mandatory Health and Safety (HSE) training.

Community engagement for shared growth

GOALS AND STRATEGIC VISION

Gruppo Bisentino recognizes its historical and cultural bond with its local territory as a strategic and identity pillar. For this reason, the company has always promoted **an active collaboration with local institutions and organizations**, with the aim of generating virtuous synergies and sharing economic and social value.

The textile district of Prato represents a **unique ecosystem**, where the lives of the company's employees, their families, and a dense network of workers and entrepreneurs from supply chain partner companies converge. Aware of this deep interconnection, the company assumes full responsibility for the impacts – both direct and indirect – that its strategic and operational choices can generate on the local supply chain. From this perspective, **constant dialogue** with the local area and its institutional actors becomes a fundamental tool for co-designing resilient solutions and innovative ideas, both during phases of market expansion and in moments of complex economic conditions.

Below are the United Nations **Sustainable Development Goals (SDGs)** relevant to this specific topic, along with the corporate goals set for 2030, the annual targets, and the strategic directions toward which the investment of company resources is aimed.

SDGs

2030 GOAL

Strengthen collaborations with local institutions to enhance the competitiveness of the district and the well-being of the community.

2026 GOAL

Develop corporate projects in synergy with local organizations operating in the social sector.

STRATEGIC ACTIONS

- Collaborating with schools and universities to support and empower new generations;
- Increasing partnerships with local organizations dedicated to the growth, inclusion, and training of vulnerable and disadvantaged people;
- Financially supporting local organizations that work to support research, culture, and the community at large.

ACADEMIC PARTNERSHIPS AND TALENT DEVELOPMENT

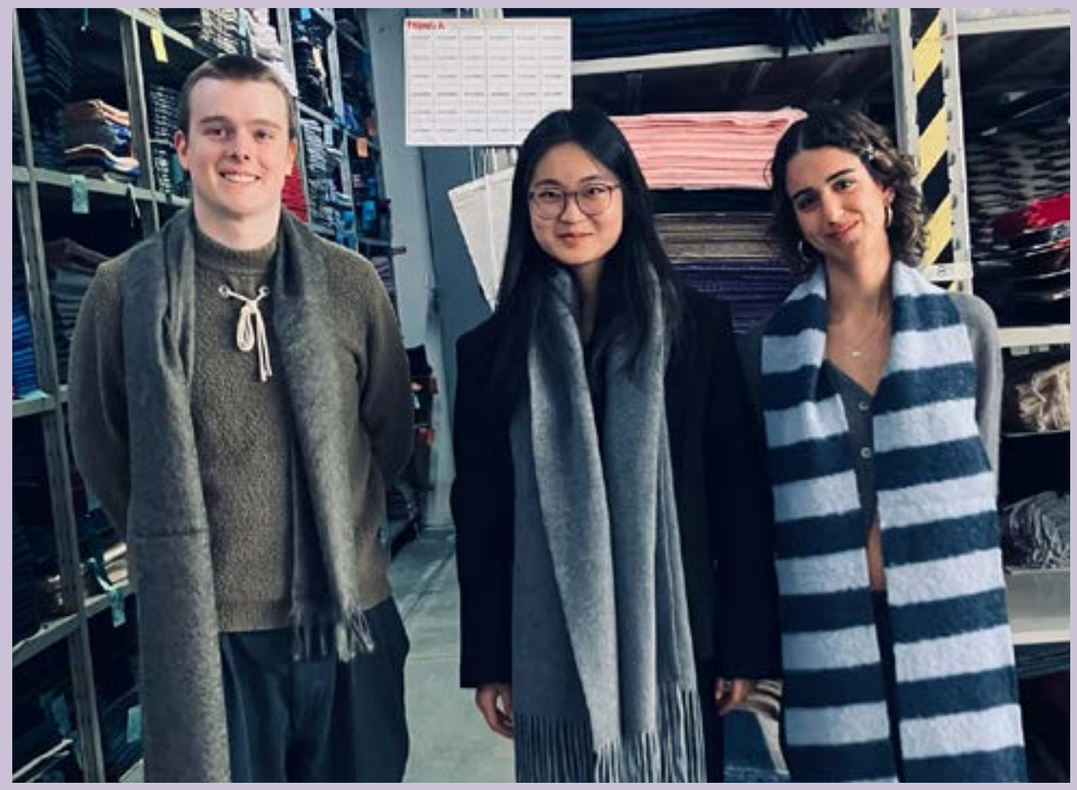
During 2025, Gruppo Bisentino consolidated its bond with the academic world through strategic partnerships with two of the most authoritative national and international institutes in the fashion and design sector: **Polimoda and IED (Istituto Europeo di Design)**. The initiatives aimed to involve the new generations of designers and others on circular economy themes, challenging them to apply upcycling practices starting from unused materials and products.

In February 2025, the company launched a special project dedicated to second-year students of the Fashion Design Course at Polimoda. The more than sixty participants were asked to conceive and create items destined for the B2B market, starting from the various types of Manifattura Big scarves. The three student finalists had the opportunity to visit the company's production facilities and present their upcycling projects directly to the internal team:

- *Three Scarf monte, by Carter Hamilton Mills*: a work inspired by the Kepenek of Turkish shepherds and the architectural geometries of Turkey.
- *In the wind, by Zhuoying Guo:* a proposal centered on the movements and reactions of the human body when facing the cold.
- *Muslin Prototype, by Hipolito Clara:* a concept based on the softness and enveloping nature of muslin fabrics.

Also in 2025, with the official launch on March 21, Gruppo Bisentino promoted a similar initiative **in collaboration with IED**. In this case, the challenge for the students extended the boundaries of pure design to embrace the strategic dimension of B2B communication and the setup of the exhibition space for trade fair booths dedicated to *upcycling projects*.

> ***"These works are very interesting as they show that it is possible to create original and versatile garments by transforming scarves without altering their nature or destroying them"***
>
> **Guido Gramigni**
> Head of Product Development
> and Sales of Gruppo Bisentino.



SUPPORT FOR LOCAL INSTITUTIONS

Gruppo Bisentino actively supports the institutional, economic, and cultural ecosystem of its local territory. This commitment takes shape both through direct participation in local discussion tables and through the assumption of guidance and representation roles by the corporate governance.

Specifically, the members of the Board of Directors hold prominent positions in leading organizations within the district:

- **Giovanni Gramigni** (Chairman of the Board of Directors of Gruppo Bisentino): since 2025, he has held the role of board member of the **PIN foundation (Polo Universitario Città di Prato),** board member and member of the presidency of Confindustria Toscana Nord (with a mandate for internationalization), Chairman of the **Pratotrade** consortium, and member of the **Fondazione Cassa di Risparmio di Prato**. As described in the previous chapters, Giovanni Gramigni has also actively collaborated in the technical and functional development of the digitalization platform designed for the textile district of Prato (**Digital District Platform - DIDIP**), acting as an institutional promoter of the project over the years at the discussion tables of Confindustria, Confartigianato, and CNA.
- **Guido Gramigni** (member of the Board of Directors of Gruppo Bisentino): sits on the steering committee of the **Museo del Tessuto di Prato** (Textile Museum of Prato), one of the city's most prominent cultural institutions.

Confirming its social role, the company promotes solidarity and cultural enhancement initiatives through direct financial contributions. During 2025, the company made charitable donations totaling €4,000, destined for charitable and research bodies active in the local territory, such as Telethon, Unicef, Noi per Voi, and Lilt Prato Onlus.

YOUTH ENGAGEMENT AND CIRCULAR EDUCATION

Gruppo Bisentino actively supports local educational pathways, collaborating with major training institutions to facilitate the entry of young people into the workforce. During 2025, this commitment took shape through several initiatives:

- **ITS (Istituto Tecnico Superiore) MITA**: during 2025, the company hosted 3 students for a 6-month training internship;
- **ITS (Istituto Tecnico Statale) Tullio Buzzi**: the company facilities welcomed 4 students from the institute for a school-work alternation pathway (PCTO).
- **Fondazione PIN (Polo Universitario di Prato)**: the company is a Sponsor of WeM_Park, the university laboratory dedicated to marketing and IC technologies of the University of Florence.

The commitment toward new generations and the promotion of sustainability also extend to playful-educational projects for the community.

Following the great success achieved by the upcycling workshop organized by Gruppo Bisentino in December 2024 to celebrate its 80th anniversary, in 2025 the Museo del Tessuto di Prato (Textile Museum of Prato) wished to replicate the experience in two additional stages across the national territory:

- **Genoa (March 16, 2025):** as part of the Sustainable Textile Expo, the workshop "Designing and living the circular city" was promoted.
- **Lucca (May 21, 2025):** a workshop dedicated to children hosted at the Real Collegio.

On both occasions, participants were able to create backpacks starting from lots of deadstock and unusable scarves provided by Gruppo Bisentino, thus transforming eft-over inventory materials into a vehicle for raising awareness about the circular economy.

GRI CONTENT INDEX

STATEMENT OF USE	Gruppo Bisentino Spa reported the information mentioned in this GRI content index for the period 1.1.2025-31.12.2025 with reference to GRI Standards	
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GRI 3: Material topics 2021	3-1 Process to determine material topics	p. 20, 21, 22
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	303-2 Management of water discharge-related impacts	p. 44
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GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions	p. 47, 48
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GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 36, 40, 41
	306-2 Management of significant waste-related impacts	p. 40, 41, 42, 43
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GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	p. 26, 27, 28, 44
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 52
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 52, 53
	403-5 Worker training on occupational health and safety	p. 55
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p. 16, 53
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. 29, 58, 60, 61
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	p. 26, 27, 28

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Analisi dati
ed elaborazione report
Giuditta Passini, Sustainability Strategy & Reporting consultant

Progetto editoriale
Mira! Comunicazione a impatto positivo