



# SUSTAINABILITY REPORT

## 2021/2022

**DUELEGS BBF GROUP**

Società a responsabilità limitata  
Guidizzolo 46040 (MN) Italia

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# A LETTER TO THE STAKEHOLDER

## DEAR READERS,

our company was set up and developed in the heart of one of the oldest and most prestigious sectors of Made in Italy. Between Mantua and Brescia there is a production concentration that has no equal in the sock sector. From a simple clothing accessory, with to a purely functional role, the sock progressively evolved into a true complement to the men's and women's wardrobe. The fashion world used the sock, and the company grew with a firm hold on the world of Made in Italy.

Consistent with our history, today, Duelegs BBF Group is optimistic, especially because it is committed to increasing its interest in the direction of productive technological innovation. Reduced by the negativity of the sector, aggravated by the pandemic crisis of 2020 and 2021 and by the Ukrainian events of 2022, today a perspective vision is needed where Duelegs BBF Group wants to be a protagonist.

If it is true that for years the female pantyhose encountered the hostility of the dominant use of trousers and sneakers, the production commitment already in the present shifted towards lines on the one hand more attentive to materials, lighter and more comfortable, on the other towards medical and non-medical products: the latter, thanks to a progressively compressive manufacture, although not certified for real disease, are preferred by working women who stand all day. In response to the need for health protection that transversally affects every sector of modern life. In terms of materials, the Group and specifically Duelegs S.R.L., has - and for a long time - certifications and standards including ISO 9001: Quality management system (QMS), Oeko-tex® Standard 100 and the latest GRS - Global Recycled Standard certification, obtained in 2023.

It is currently engaged in the certification process of ISO 14001: Environmental Management System (EMS).

As the most recent authorizations testify, the attention of our team of researchers and designers has been focused on the development of technical materials, at the same time in line with fashion trends, whose production constantly implies respect for those who work and for those who wear the garment. Recently, the team underlined its interest by dealing not only with the productive aspect, but mainly with the end of the cycle, preferring eco-sustainable materials and yarns: our commitment is and will be to justify the materials that make up the tights in terms of the environment, with a progressive shift in the direction of yarns that are as recyclable as

possible. Without forgetting that the production lines were already partly converted to the production of short socks for sneakers, intended for customers who are not necessarily young, but also for those looking for comfort and sporty performance. Not forgetting, moreover, that the district of Mantua-Brescia can compete positively with the most important production hub in the world, the Chinese market, always and only underlining its identity: Made in Italy is a brand in itself of product quality, vocation for beauty and fashion-oriented, innovative technology. Simply think of the seamless pantyhose, invented at Castel Goffredo, a patent appreciated by consumers all over the world: do not forget that if one market is no longer available, as the laws of finance teach, another one appears. That is, no imports to Russia were offset in 2022 by the increase in imports to China. It will then be the same towing capacity of Italian fashion, its catwalks, and its influencers, who will participate in the revitalization of the Italian hosiery. Finally, Duelegs BBF Group will commercially support single-brand sales chains, reducing the share traditionally reserved for large-scale distribution, so as to preserve and increase the perception of quality linked to our brand.

The real challenge, however, cannot ignore the growing interest and general participation in the preservation of the environment. Our co-founding of Retex.Green is a fundamental part of this, and the vice-presidency of the three-year period proves it.

So far, the company green sensibility focused on production, mainly on the use of 100% renewable electricity, certified by the Guarantee of Origin System, on the treatment and purification of wastewater, on the separate collection of waste, up to the use of environmentally friendly and recyclable yarns.

From now on, the end of life of our product and its packaging will be even more important in terms of reuse of materials and circularity. In November 2022, BBF Gambetti entered into a contract to participate to the EKO-PUNKT recovery system for the distribution of products within the German market: the system provides for a CO2 Climate Certificate that allows, in relation to the expected quantities of paper and plastic packaging, to register to the Lucid, a mandatory system for the recovery and collection of packaging from private individuals in Germany. It aims at optimizing its reuse in a completely automatic way.

The company was set up when in every Italian city there were neighbourhoods with small shops, and you could frequently come across haberdasheries. It successfully went through

that historic moment and with the same determination, consistently aimed at creating quality products, we offer our commitment today. Our family, just like the ownership of a haberdashery back then, accepted the biggest challenge, namely, to create quality products that last over time and where the materials used can be said to be sustainable because they are recyclable and regenerable.

In conclusion, the downsizing of the sock system, due to the relocation before and the reduction in consumption due to the pandemic afterwards, affected now by the missing of raw materials, is the difficulty to be tackled: but Duelegs BFF Group is an integral part of the system, where quality standards and limited production times still represent, between Mantua and Brescia, an essential must for anyone who wants to produce socks. Right in the few square kilometres of our territory lies our strength.



### Good reading

William and Lorenzo Gambetti  
Partners - Duelegs BFF Group

# HIGHLIGHTS ESG

## 2021/22

Environmental

MADE IN ITALY PRODUCTS

100%

ITALIAN SUPPLIERS AND  
RATED SUPPLIERS

100%

N° OF CERTIFICATIONS OF  
THE GROUP

5

PROCESSING AT

KM  
ZERO

IN THE AREA

FLOW RATE OF THE  
SCRUBBER INSTALLED IN  
THE MAIN SITE

56.8k

# HIGHLIGHTS ESG

## 2021/22

### Social

TOTAL EMPLOYEES

72

WOMEN

55

ITEMS PRODUCED  
INTERNALLY BY THE  
GROUP

95%

EMPLOYEES WITH  
PERMANENT CONTRACT

89%

TOTAL INVESTMENTS IN TRAINING

56.800€

# HIGHLIGHTS ESG

## 2021/22

Governance

GROUP BRANDS

5

GROUP PRE-PANDEMIC TURNOVER

23.830.000€

TURNOVER 2021

11.041.720€

TURNOVER 2022

17.889.870€

ACTUAL GROUP PRODUCTION CAPACITY - PCS/YEAR

27.000.000

# 1

# ORIGINS AND BUSINESS MODEL



# THE ORIGINS

Currently, Duelegs BBF Group is an important player in the sock industrial district of the province of Mantua, the second world production hub of the sector after Eastern competitors with over 350 companies operating in the hosiery, underwear, and technical clothing supply chain.

The company was founded at the end of the 1960s as BBF Gambetti S.R.L. with its sole headquarters in Guidizzolo, dealing with the production and trade of tights, stockings, related products, and the processing of said products on its own behalf or on behalf of third parties. In the seventies and eighties, the company managed to get an important space on the Italian and international market, until it was recognized as a firm.

Its CEO, William Gambetti, at the helm of the family company, in 2010 acquired the company Duelegs S.R.L. with headquarters in Guidizzolo and a plant in Medole for the operational headquarters. The new company is dedicated to the production, intermediate processing also on behalf of third parties and to the wholesale and retail trade of socks, tights, products, and fashion accessories. It represents the industrial arm of the Group, since the size of its plants and the production power of the machinery inside can perfectly be able to comply with large numbers and volumes of products.



# SUSTAINABILITY HISTORY AND DIRECTION

Duelegs BBF Group has more than fifty years of history and it has always been committed to protecting the environment and workers, developing projects, and accrediting itself through the following certifications and the main industry standards.

In the second half of 2023, a great achievement was the granting of the GRS certification for Duelegs S.R.L. The voluntary international standard promoted by Textile Exchange, Global Recycled Standard (GRS) is recognized as the most important standard for the sustainable production of garments and textile products made from recycled materials. Duelegs is also working to get the UNI EN ISO 13485 certification, internationally recognized for Quality Management Systems in the field of Medical Devices and which is based on UNI EN ISO 9001 (SGQ), already held by the company Duelegs S.R.L. since 2018.

**1969**

**Foundation** of BBF Gambetti S.R.L.

**1970-80**

BBF Gambetti S.R.L. begins to take its **first steps in the stocking sector**

**1988**

Completion of work and testing of the Guidizzolo company **scrubber**

**1990**

Acquisition of the plant in **Medole** for the future operational headquarters

**2010**

Acquisition of the **headquarters** of Duelegs S.R.L. in Guidizzolo and the **operational headquarters** in Medole

**2015**

Accreditation of the Guidizzolo headquarters and the operational headquarters of Medole of Duelegs S.R.L. to the **WHP network (World Health Promotion)** for the **promotion of health in the workplace** of the Lombardy and European Regional Network ENWHP

**2016**

**Oeko-tex® Standard 100** certification for Duelegs S.R.L. (Certificate 19CX00035)

**2018**

**UNI EN ISO 9001 certification: Quality management system (QMS)** for the headquarters and the plant of Duelegs S.R.L. (Certificate No: IT18/0009)

**2020**

**UNI EN ISO 45001 certification: Quality management system (QMS)** for the headquarters and the plant of Duelegs S.R.L. (Certificate No: IT20/1070)

Signing of the contract between Duelegs S.R.L. and Enel Energia (Eni) for the supply of electricity certified by the **100% renewable Guarantee of Origin System**

**2022**

Duelegs S.R.L. got from the Province the Authorization for Emissions into the Atmosphere to start the **UNI EN ISO 14001 certification process: Environmental management system (EMS)**.

Duelegs S.R.L. signs the purchase of packaging machinery for cardboard packaging to completely eliminate plastic packaging and to contribute to the **EKO-PUNKT recovery system** and optimize the reuse of packaging.

**2023**

**Climate protection Partner certification for Duelegs S.R.L.** as for the compensation of greenhouse gas emissions of 2022 shipments, through additional climate protection projects (ClimatePartner ID 19353-2306-117319).

**GRS certification - Global Recycled Standard for Duelegs S.R.L.** (Scope Certificate Number ICA-GRS-23-2079/00A)

**Certificazione GRS - Global Recycled Standard per Duelegs S.R.L.** (Scope Certificate Number ICA-GRS-23-2079/00A)

Issuance of the **First two-year Sustainability Report** of Duelegs BBF Group (2021-2022)

# PROFILE OF THE GROUP

Duelegs BBF Group consists of BBF Gambetti S.R.L. and Duelegs S.R.L.

BBF Gambetti S.R.L. is 50% owned by the parent company Number 26 S.r.l. and the remaining half by the Shareholders; while Duelegs S.R.L. is 100% owned by the parent company Number 26 S.r.l.

BBF Gambetti S.R.L. owns the sole headquarters in Guidizzolo (MN) in Via Dunant 26 and Duelegs S.R.L. OWNS the main headquarters in Guidizzolo (MN) in Via Tomasina 29 and the operational headquarters in Medole (MN) in Via Don Dino Bondavalli, 1.

The following diagram shows the company verticality present in the Group, as a whole in the Organisation Chart 1: Duelegs BBF Group with the main offices of the Group's factories.



## DUELEGS SRL

**Registered Office**  
Via Tomasina 29,  
46040 Guidizzolo  
MN - Italia

**Operational Site**  
Via Don Dino  
Bondavalli 1,  
46046 Medole  
MN - Italia

## BBF GAMBETTI SRL

**Registered and Operational**  
Via Henri Dunant 26,  
46040 Guidizzolo  
MN - Italia

In particular, the functional organisational scheme of **BBF Gambetti S.R.L.** is shown in **Organisational Chart 1.1**. With regard to **Duelegs S.R.L.**, the Organisational Charts are shown in the following diagrams, respectively for the offices of **Guidizzolo** (headquarters – **Organisational Chart 1.2**) and **Medole** (operational headquarters – **Organisational Chart 1.3**), which identify the main company functions and their hierarchical links and which also exist in nominative, approved and constantly updated form.

# ORGANISATION CHART 1.1 BBF GAMBETTI S.R.L., SINGLE HEADQUARTERS OF GUIDIZZOLO

**William Gambetti**  
Management - Employer

**Lorenzo Gambetti**  
Workplace Health and Safety Manager

**Andrea Mattioli**  
Head of the Prevention and Nearly

**Tedoldi Oliviero**  
Worker Safety Representative

**Giovanni Benato**  
Physician Competent

Head of weaving room / yarn warehouse

Circularists

Weaving room technicians

Head of dyed packaging / warehouse department

Sewing and control workers

Head of dyed packaging / warehouse department

Ironing personnel

Orders / retail

Orders / wholesale warehouse

Reception / shipping / finished products warehouse

Order and Purchasing Management Office

Accounting / administration /personnel department

Sales and marketing department

Production and processing office

## ORGANISATION CHART 1.2

### DUELEGS S.R.L., HEADQUARTERS OF GUIDIZZOLO

**William Gambetti**  
Management - Employer

**Lorenzo Gambetti**  
Workplace Health and Safety Manager

**Andrea Mattioli**  
Head of the Prevention and  
Nearly

**Ornella Berlato**  
Worker Safety Representative

**Giovanni Benato**  
Physician Competent

**Rachele Negri**  
Head of Sustainability and Certification

Head of Quality and safety management  
system

Head of Quality management system on  
medical devices

Head of dyed packaging / warehouse  
department

Quality control officer

Packaging / fixing employees

Bath preparation / drying operators  
with dryer

Warehouse employees

Head of Dyeing Department

Dyers

Foreign shipping / warehouse accounting / personnel department

Reception / Office Safety, Environment & Quality

Accounts payable / invoicing Calzedonia office

Accounting / administration department

IT system / warehouse accounting department

## ORGANISATION CHART 1.3

### DUELEGS S.R.L., HEADQUARTERS OF GUIDIZZOLO

**William Gambetti**  
Management - Employer

**Lorenzo Gambetti**  
Workplace Health and Safety Manager

**Andrea Mattioli**  
Head of the Prevention and  
Nearly

**Redini Sara**  
Worker Safety Representative

**Giovanni Benato**  
Physician Competent

Head of Quality and safety management  
system

Head of Quality management system on  
medical devices

Head of the sewing and ironing department

Sewing and control worker

Programming Office

Weaving production manager

Head of Weaving quality

Circular operators

Weaving room technicians

Weaving room quality control officer

Weaving room size control officer

Warehouse employees

# MISSION, VISION & VALUE

Duelegs BBF Group is still inspired today by an entrepreneurial philosophy characterized by reliability and dynamism, production efficiency and respect for the customer, as well as the traditional and family inspirational values that guided its foundation. The company, now a Group and a fashion brand, still pursues the work in harmony typical of a family business.

Its business purpose is to set up a range of products, mainly dedicated to women and girls, featuring competitive models in lycra, cotton, microfibres and ranging from sports to the medical sector, haute couture, and relaxation products. The production ambition is to combine a large number of products, destined to grow by following the latest trends, preserving the quality of the product, also because it includes product lines in response to specialist customer needs.

The **operating framework** where the Group operates and the future scenario awaiting, is strategically addressed by the Duelegs BBF Group in compliance with the **following values:**

## TECHNOLOGY

The investment in technology is based on the use of the latest generation machines, at the base of the production of new and quickly set-up items. At the same time, it is precisely thanks to cutting-edge machinery that research and development can grow.

## KNOW-HOW

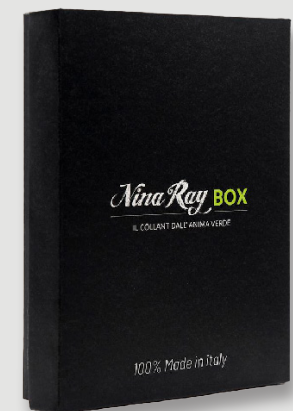
The know-how at the heart of fabric production consists in overcoming the difficulty of a yarn that at the same time must be taut, able to stretch and recover its starting shape when the applied energy disappears. This technological process is called texturing and involves two methods in hosiery: false twisting, or blasting, and full tensioning. The technical problem applies to the raw material, which is nylon, and with the largest production share in Europe managed by Nylstar (Meryl®) and Invist (Tactel®). But the only correct use of a complex technology, by itself, is not enough and is associated in the company with precision in product deliveries and delivery times, with high productivity in line with the speed of the fashion sector and cost control. All this combined with impeccable confidentiality during business negotiations.

## 100% MADE IN ITALY

For over fifty years, Duelegs BBF Group stood put by creating articles thanks to the activity of Italian operators, using Italian material. Made in Italy is in itself a guarantee of high product quality and competence during the production and control phases along the production chain. For the Group, Made in Italy is an essential value, and the competence of the staff proves and strengthens it every day.

## PRIVATE LABEL

The company sells many products under the brand name of other distributors, thanks to the various machines present in its three plants, supporting a high production of socks. The brand allows other smaller manufacturers to create items of the same quality as the parent company. The Group also works for large and well-known brands looking for quick lines for their collections immediately. Duelegs BBF Group undertakes to treat each customer with care, also offering original ideas and proposals for their collections, respecting the utmost confidentiality.



## PRESENCE ON THE MARKET

The economic production specialisation of the area known as the sock textile industrial district, where the Group operates, is the manufacturing of socks of all kinds for men's and especially women's socks (socks and tights for women in particular). The district includes 15 municipalities in the provinces of Mantua, Brescia and Cremonese. Currently, the district produces about 75% of the entire Italian production of women's socks, 60% of the European production and about 30% of the world production.

**Duelegs BBF Group targets a global and heterogeneous market, within the medium-high market range.**

Therefore, the Group sells 82% of its products abroad, in particular in northern Europe, and 18% in Italy and it is constantly committed to opening new markets. Currently, the most represented countries are Croatia and Sweden, which account for 57% of the company turnover.

Importers and foreign distributors specialized in the hosiery sector operate directly with the Group, through the company store and the showroom, and indirectly within the online market.

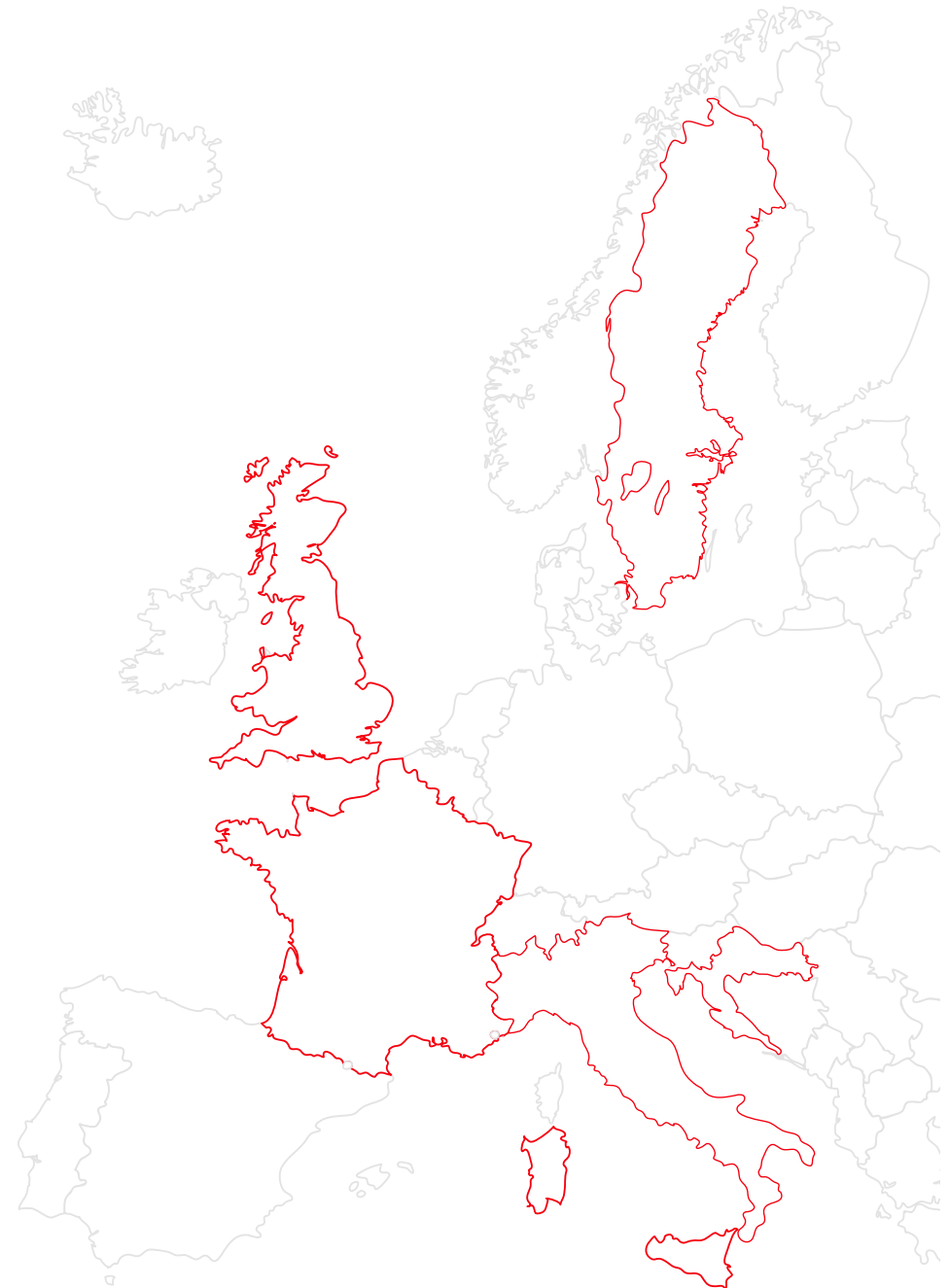
## PRODUCTS SOLD ABROAD

# 82%

## PRODUCTS SOLD IN ITALY

# 18%

The online e-commerce market is developed on the Store of the official website of Duelegs BBF Group and on sites dedicated to BeOnTop, Tightings, MyGambetti, Nina Ray and SlimCell articles. In addition, it is also possible to buy BeOnTop items on the Amazon marketplace platform and Nina Ray fashion socks and tights on Zalando, created with recycled yarns (see Chapter 6.6 Marketing strategy and product information communication of this Report).



# 2

# GOVERNANCE MODEL

# GOVERNANCE MODEL

The corporate and decision-making structure is articulated to best take care of the operational and management activities within the Duelegs BBF Group.

BODY	COMPOSITION	FUNCTION
<b>Board of Directors</b>	<b>W. Gambetti</b> Chairman, managing director and majority shareholder	Maximum governing body of executive type within the Company, appointed by the Shareholders. In the Board of Directors, the Chief Executive Officer has full powers and together with the directors periodically implements performance evaluations and he decides on improvement actions when necessary. In addition, it evaluates monthly and all together the critical issues related to the riskiness of any investments, strategic business decisions, production efficiency and sales and marketing strategies.
<b>Management Committee</b>	<b>W. Gambetti, L. Gambetti</b> Management, extraordinary and ordinary administration, and financial management	It conducts economic and financial planning and control tasks, providing guidance to the decision-making bodies of the Board; it conducts analysis, reporting, evaluation of medium and long-term projects; in particular, the Management Control manages, reviews, and approves the Sustainability Report.
<b>Commercial Committee</b>	<b>L. Salvietti</b> Departements: sales, purchasing, marketing and communication	It deals with the collection and monitoring of commercial data, the evaluation of short- and long-term commercial projects and the area of communication and marketing.
<b>Technical Operational Committee</b>	<b>B. Saviatesta, L. Ferrari</b> Directions: production, administration, and management control	It takes short-term operational decisions.



# TOOLS TO SUPPORT THE GOVERNANCE

Planning and monitoring are guaranteed in Duelegs BBF Group by the following support tools:

## 1 ANNUAL TURNOVER BUDGETS

## 2 QUARTERLY FINANCIAL STATEMENTS

The statements highlight the deviation of the results with respect to the budget and the previous year.



## 3 FINANCIAL POSITION

The statement of financial income/expenditure is viewed monthly with a six-month perspective following the current one.

## 4 COMPANY CHECKPANEL

Updated every six months, thus highlighting the general trend of the first and second quarter of each year in terms of turnover, raw material costs, number of pairs produced, complaints received, processing costs to subcontractors, customer satisfaction.

# PERFORMANCE AND ECONOMIC RESULTS

The Group's activity, drastically affected by the effects of the pandemic, so far recorded good trends in terms of turnover and profits, proving the proper economic management and commercial dynamism, as can be seen from the three-year comparison in the table. Overall, in 2022 Duelegs BBF Group posted a remarkable turnover result accounting for €17,889,870, a 61.72% increase if compared to the previous year.

Among the significant economic data relating to the three-year period 2020-2022, divided by single companies, the overview is the following:

ITEMS	2020	2021	2022
Turnover	6.601.554 €	5.008.976 €	7.936.683 €
Salaries and employee benefits	836.938 €	714.288 €	787.976 €
Community investment	1.000 €	1.000 €	1.000 €
Investments in environmental projects	15.000 €	16.000 €	16.500 €

ITEMS	2020	2021	2022
Turnover	17.228.540 €	6.032.742 €	9.953.186 €
Salaries and employee benefits	1.399.748 €	987.068 €	1.255.508 €
Community investment	15.952 €	4.100 €	3.400 €
Investments in environmental projects	21.400 €	23.000 €	25.000 €

**Table 1**  
Three-year economic Performance BBF Gambetti S.R.L.

**Table 2**  
Three-year economic performance of Duelegs S.R.L

# POLICIES AND COMMITMENTS AS FOR SUSTAINABILITY

Investments in projects on sustainability and environmental management are confirmed in the corporate policies of Duelegs BBF Group. During the two-year reporting period, the Group supported investments, projects, and strategies in this area, of which the main ones are:

## COMPLIANCE WITH STANDARDS AND RESPECT FOR THE ENVIRONMENT

The company policy is oriented towards the progressive containment of environmental impacts. A main attention is paid to the progress made by the Group in reducing the environmental impact through different tools: the efficiency of machinery and production lines; the wastewater treatment plant; the use of electricity from 100% renewable sources; the continuous R&D at the level of raw materials, recyclability, and product life cycle.

## SUSTAINABILITY STRATEGY

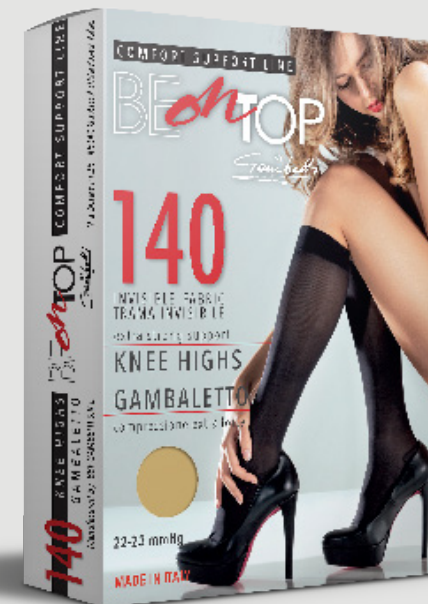
The Group's attention to this issue is confirmed both by the analysis of the investments that the Company Management implemented during 2021 and 2022, and in the publication of the first edition of the Sustainability Report as proved in the present report. In addition, environmental investments also include the costs of certifications, sustainability and environmental consultancy and the costs incurred periodically for water analysis and the investigation of oily mists.

## SUPPLIER ASSESSMENT

A sustainable final product is guaranteed by the sustainability of the individual components of the supply chain. Compliance with the principles and requirements underlying the Supplier Assessment document (QMS, ISO 9001), through annual audits, defines the assumption of responsibility towards Duelegs BBF Group, the environment and the health and safety of the people involved in the production of the product and/or service. Finally, within Duelegs BBF Group, safe chemical products are used for the dyeing process, which guarantee compliance with the European REACH regulation, as well as the safety data sheets of the products are always updated and revised by the suppliers of the Group's chemical substances.

## THE INTEGRATED POLICY (PQ03)

Including the **Social Responsibility Policy and the Environmental Policy** of Duelegs BBF Group, it promotes the culture of quality, health and safety and environmental sustainability through the commitment of all those who work in and for the Group. Thus each employee is involved and aware of their role and responsibilities in achieving the objectives and continuous improvement, which is the basis of the competitiveness required by the textile market. To achieve what is suggested, the Company Management promotes the aforementioned Policies through the bulletin boards present in each plant, the website and ensures that, at all levels of the organization, they are well understood, shared and spread out through the alignment of the strategies, processes and resources put in place to achieve the expected results.



# 3

# MATERIALITY ANALYSIS

# STAKEHOLDER ENGAGEMENT

In conducting its activities, each company interacts with the context in which it operates: organisational, economic, environmental, socio-economic framework. Interactions with internal and external stakeholders are therefore continuous.

The materiality analysis consists in determining the material topics that the organization decides to report within its Sustainability Report. The purpose of the analysis is to examine the company's impact qualitatively and quantitatively on the environmental and social dimensions, involving and creating engagement with stakeholders. The stakeholder engagement process involved both internal stakeholders at Duelegs BBF Group, as well as external stakeholders relevant to the Group's activity and sustainability issues. The main internal and external stakeholders involved in the process were: employees, internal management figures and customers.

The method of involvement implemented implied: interviews with the Company Management, paper and digital questionnaires, surveys, and technical and training meetings. Interviews were conducted with the Company Management in order to investigate the main elements of its activity, establish the interest in sustainability issues and identify relevant projects and initiatives that can be subject to specific reporting. In addition, anonymous multiple-choice questionnaires were drafted for internal and external stakeholders to get the perception of the company's activities and understand the interest in sustainability issues. Finally, the results of the questionnaires were shared with the Company Management.

The set of data acquired together with the pre-existing ones for all other categories of internal and external stakeholders involved underwent a first survey in 2021 and subsequent updates during 2022, completing the data aggregation process in the first half of 2023.



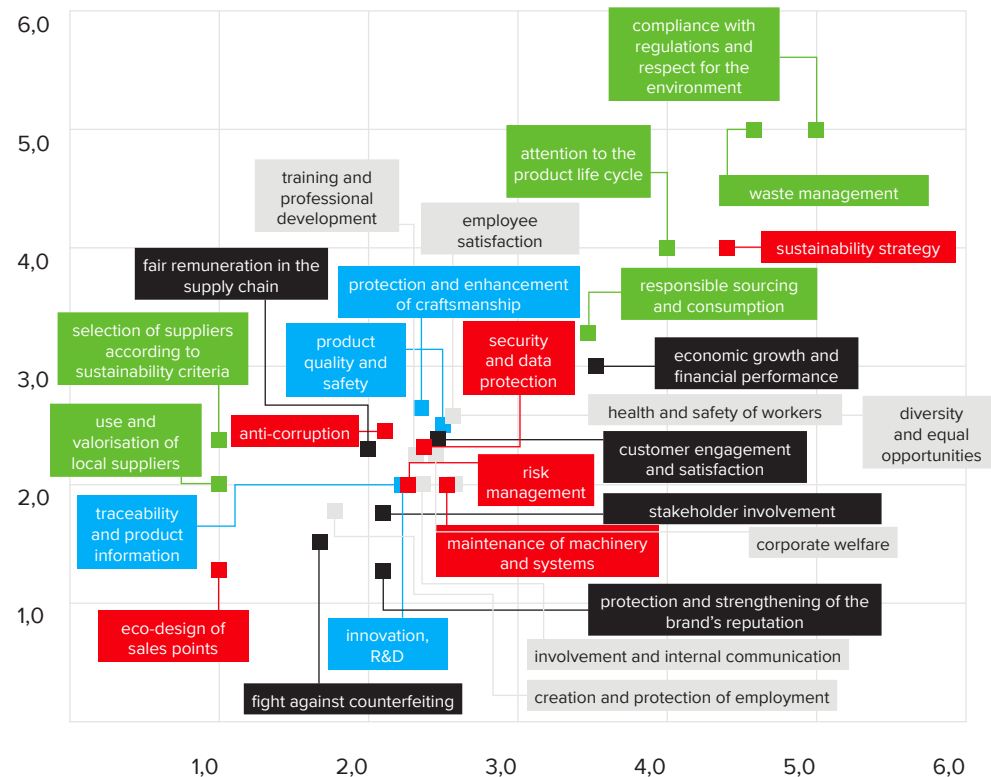
# THE MATERIALITY MATRIX

After a first phase of identifying the business context, including type of activity, business relationships and stakeholders, which offers a high-level overview of the actual and potential impacts generated by the same organization, a fundamental evaluation phase of significance follows. The determination of a list of the impacts generated, analysed, and evaluated according to a threshold principle set by the same organization, allows the company management to define the priorities of action, resolving, first of all, the negative and actual impacts and subsequently, mitigating or preventing the potential ones. The significance assessment phase helps the company to assess how it contributes, or could contribute, to the sustainable development through its activities or future

objectives. The significance of an actual negative impact depends on its severity, or rather, on the severity / probability combination that is commonly defined as “risky” and, for this reason, a priority. The significance of an impact is the only criterion to determine whether an argument is material for its reporting. The matrix of materiality represents the material issues determined by Duelegs BBF Group and its stakeholders following a global analysis of identification of their impacts, actual and potential, with respect to the sector to which they belong. In the first evaluation phase, the organization takes into account the relevance of its activity, its business relationships, stakeholders and the sustainability context of all entities it

controls or has a shareholding in, using information from its own- or third-party assessments on ESG issues. Its graphic representation is the result of a process of consultation, analysis and evaluation of the relevance of sustainability aspects or themes defined on the basis of a list drawn up by Progesa S.p.A. in 2021 and updated in 2022 within the ESG Strategic Plan, as a list of themes appropriate to the company’s activities and ensuring the coverage of all aspects of sustainability. The topics found to be relevant through the consideration of the interest for the organization and for the stakeholders are the topics designated as worthy of reporting.

## Overall Materiality Matrix (0-5)



# TOPICS RELEVANT TO DUELEGS BBF GROUP AND ITS STAKEHOLDERS

The following graphic representation, with a focus of 2.5-5, is the result of a significant analysis of the material topics that had the greatest impact on both the company and its stakeholders.

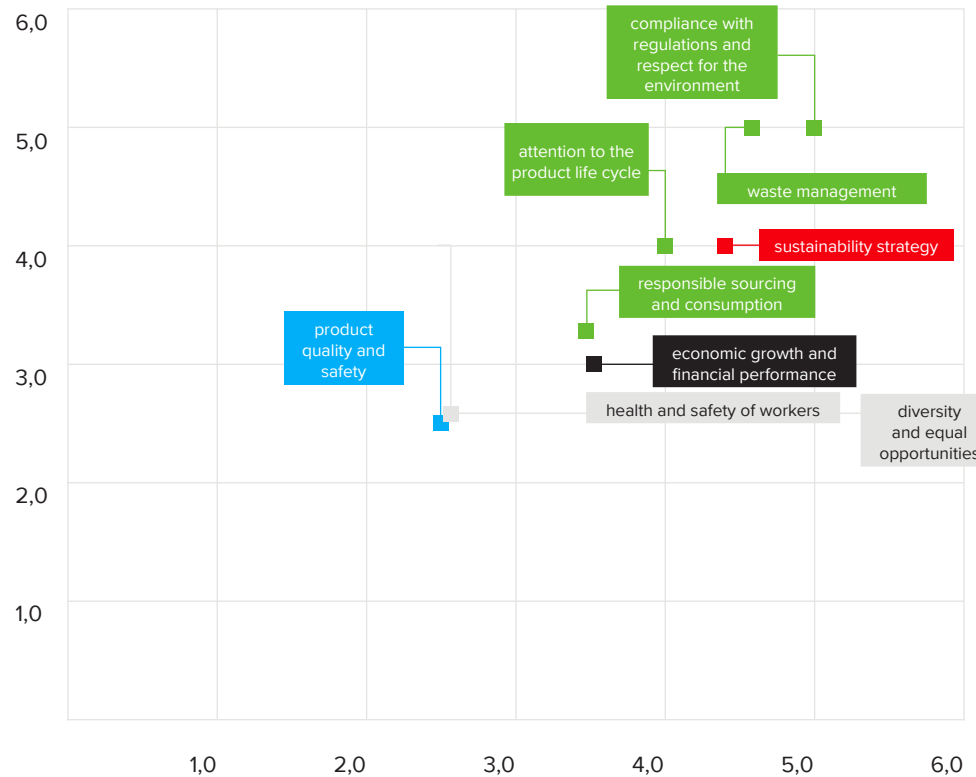
The materiality analysis follows the “**GRI Standard Inspired**” approach that takes as a reference the requirements of the Global Reporting Initiative standards for sustainability reporting. In some cases, more data was also included than the detail required by the GRI standards for certain peculiarities of the Duelegs BBF Group.

The Global Reporting Initiative (GRI) is an international body created with the aim of defining reporting standards relating to the sustainable performance of organizations

and the GRI Standards represent the reporting framework for organizations. The GRI standards consist of the universal standards and three specific standards for the economic, environmental, and social fields.



## The Materiality Matrix Focus (2.5-5)



Below is the list of topics that emerged as relevant from the questionnaires filled by the stakeholders and after the confrontation with the Company Management in relation to the material aspects of the GRI Standards.

They are also examined for each material topic: the management of the relating impact and the results achieved and expected by the Group in the two-year reporting period.

MATERIAL TOPIC	IMPACT ASSESSMENT AND MANAGEMENT	ACHIEVED (RR) AND EXPECTED (RA) RESULTS	
<p><b>Attention to product lifecycle and circular economy</b></p> <p><b>Compliance with regulations and respect for the environment</b></p> <p><b>Waste management</b></p> <p><b>Responsible supply and consumption</b></p>	<p>From an environmental point of view, the Group: it sources 100% renewable electricity; it profits from a purification plant for the disposal of wastewater; it correctly differentiates all waste; it pays attention to continuous research not only on starting materials (yarns), but also on their end-of-life (end-of-waste). In fact, since 2022 the company has been part of the Retex.Green Consortium, which aims at quantitatively maximizing and qualitatively improving the separate collection and management of waste from textiles.</p>	<p><b>RR:</b> UNI EN ISO 9001 and Oeko-tex Standard 100 certifications.</p> <p><b>RA:</b> award in 2023 of the GRS and in 2023/24 of the ISO 14001 Environmental Management System; continue the activities related to the CO<sub>2</sub> Climate Certificates of the EKO-PUNKT packaging recovery system; constant monitoring, study of the end-of-waste of the Group; continuous improvement of the sustainable supply chain, through the evaluation of suppliers.</p>	<p>✓</p> <p>⌚</p>
<p><b>Sustainability Strategy</b></p>	<p>Duelegs BBF Group's attention to sustainability is confirmed by the analysis of the investments that the Company Management made and will make in the medium to long term and by the publication of the first edition of the 2021-2022 Sustainability Report, which takes into account all the investments made precisely in this field.</p>	<p><b>RR:</b> issuance of the first Sustainability Report for 2021 and 2022;</p> <p><b>RA:</b> award of the GRS Certification in 2023 for Duelegs S.R.L. Certifications received: ISO 14001, ISO 13485, and ClimatePartner Climate Protection Partner.</p>	<p>✓</p> <p>⌚</p>
<p><b>Health and safety of workers</b></p>	<p>The company has been promoting health and safety in the workplace for years, as confirmed by the ISO 45001 certification achieved since 2020 and always renewed and - even earlier - since 2015, with the accreditation of the headquarters in Guidizzolo and the operational plant in Medole di Duelegs S.R.L. to the WHP network (World Health Promotion) involving all the employees participate.</p>	<p><b>RR:</b> ISO 45001 and all projects implemented as for its Social Responsibility on the health, welfare, and safety of Group employees.</p> <p><b>RA:</b> In June 2023, the Group will undergo the world recognized SMETA SEDEX social audit.</p>	<p>✓</p> <p>⌚</p>





MATERIAL TOPIC	IMPACT ASSESSMENT AND MANAGEMENT	ACHIEVED (RR) AND EXPECTED (RA) RESULTS	
<p><b>Diversity and equal opportunities</b></p>	<p>The Group economically sponsors numerous sports and cultural activities, involving citizens of all ages. Their involvement is essentially appreciated for the support given to Pro Loco, the Band of the town of Guidizzolo and the sports center.</p>	<p><b>RR:</b> the Municipality and Pro Loco of Guidizzolo, the ADS Tennis Club and the Philharmonic Institution were sponsored by the Group. In addition, the Group sponsorships were also directed to the basketball ADS Mantovano.</p> <p><b>RA:</b> the sponsorship of other local authorities throughout the Mantua territory is envisaged.</p>	<p>✓</p> <p>⌚</p>
<p><b>Economic growth and financial performance</b></p>	<p>Following all the activities undertaken in investments in the supply chain and plants, it can be said that the company aims at significantly growth both economically and from an environmental and sustainability perspective, monitoring its impacts. The Group also set up a systematic governance planning and monitoring structure.</p>	<p><b>RR:</b> the economic-financial objectives for 2022 was achieved, with a turnover and a profit that present remarkable results.</p> <p><b>RA:</b> increases in turnover and profit are expected, so overall an increase in margins.</p>	<p>✓</p> <p>⌚</p>
<p><b>Product quality and safety</b></p>	<p>The Group simultaneously declines quality and safety of its products, both prerogatives becoming requirements for the creation of quality articles: the creative talent of the designers, followed by the skills of the Duelegs BBF Group workforce, thanks to the use of environmentally friendly materials and the innovative research of performance in the footwear and durability of the product, represent the true merit of the company.</p>	<p><b>RR:</b> UNI EN ISO 9001 and Oeko-tex Standard 100 certifications. The Group assumes a leading role in the Retex.Green Consortium</p> <p><b>RA:</b> GRS obtained in 2023. Certification process for ISO 13485 in progress and ISO 14001 in 2023/24.</p>	<p>✓</p> <p>⌚</p>

# 4

# SUSTAINABLE DEVELOPMENT GOALS 2030 AND APPLICABILITY

# SUSTAINABLE DEVELOPMENT GOALS

In 2015, the United Nations approved the Global Sustainable Development Agenda and the related 17 Sustainable Development Goals (SDGs), divided into 169 Targets to be achieved by 2030.

Duelegs BBF Group is currently mainly engaged on 15 of the 17 SDGs. Below, in detail, are the Group's actions aimed at creating shared value:

I

It is committed to a continuous improvement of the work environment aimed at increasing the health and physical, social, and economic well-being of employees, as required by objectives 1, 2 and 3; but also for an individual improvement, thanks to training courses offered to employees, as contemplated by objective 4;

II

It promotes gender equality, developing the capacities of individual employees and ensuring equal access to leadership roles, so as to contribute to the achievement of objectives 5 and 10;

III

It seeks to constantly reduce and monitor water consumption, through annual reports and monthly environmental analyses on the treatment plant and short and long-term strategic choices, objectives that may affect objectives 6 and 14;

IV

Thanks to the environmental and sustainability investments implemented, Duelegs BBF Group proves its commitment to using only energy produced from renewable sources.

The Group is certified in the use of green energy by the Guarantee of Origin system of the energy services operator Enel Energia (Eni), with which it entered a contract for the use of energy from 100% renewable sources. This important innovation, combined with the constant commitment to energy efficiency in production, contributes to Goal 7;

V

It promotes the improvement of workplaces, ensuring greater involvement of employees and a better working environment, increasing their welfare and consequently the work done and economic growth in the community required by objectives 8 and 11;

VI

Through supply chain certifications and its leading role in the Retex.Green Consortium, the Group guarantees the sustainability and quality of the raw material produced and the transparency of the value chain as provided for in objectives 9 and 12;

VII

It promotes, studies, and acts in the protection of the planet and the climate, thus acting on Goals 13 and 15.

# SDGs



Product quality and safety

Sustainability Strategy

Attention to product lifecycle and circular economy

Compliance with standards and respect for the environment

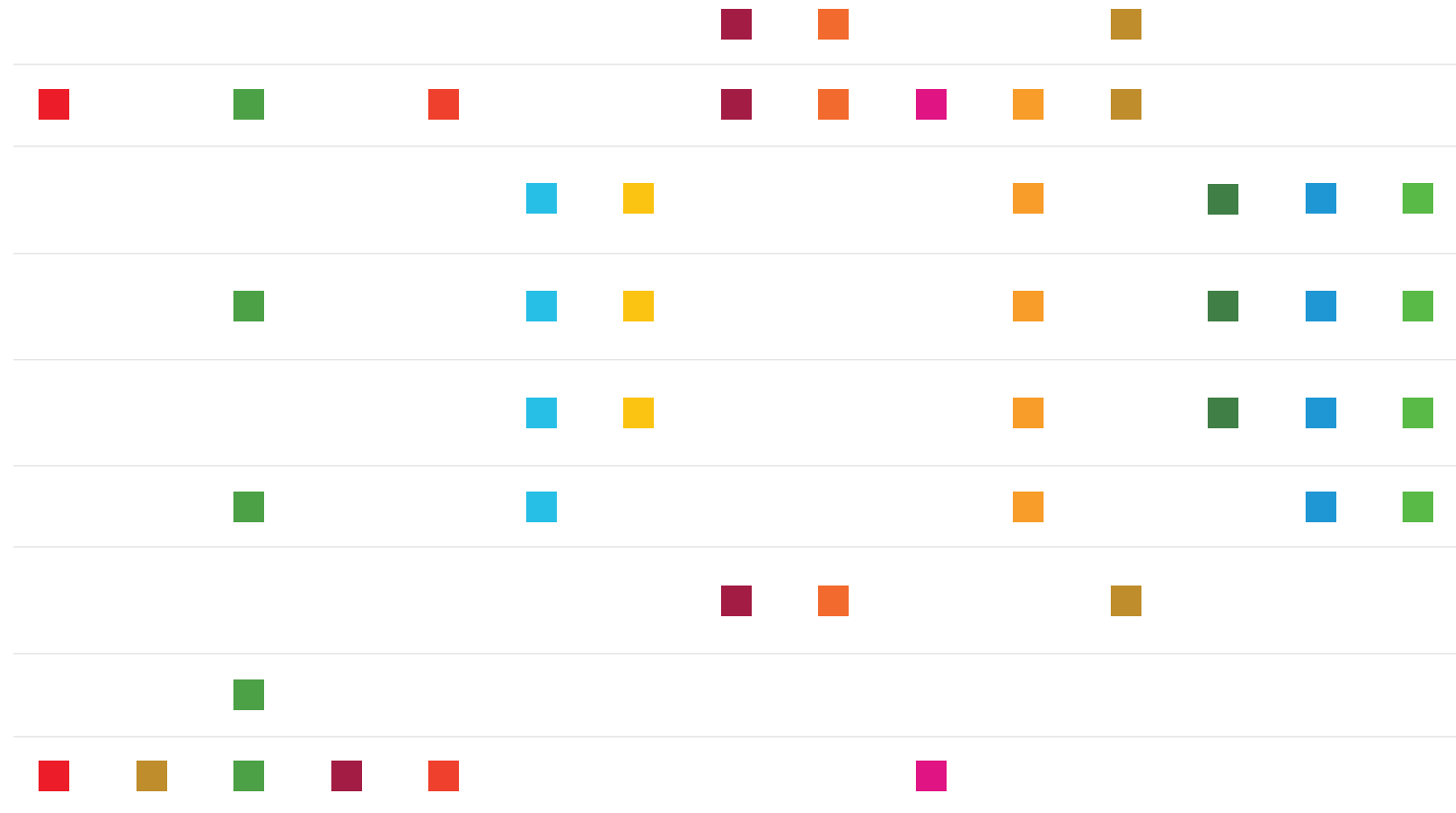
Responsible supply and consumption

Waste management

Economic growth and financial performance

Health and safety of workers

Diversity and equal opportunities



# 5

## DUELEGS BBF GROUP AND THE MANAGEMENT OF TEXTILE WASTE: THE RETEX.GREEN CONSORTIUM



# DUELEGS BBF GROUP AND THE MANAGEMENT OF TEXTILE WASTE: THE RETEX.GREEN CONSORTIUM

The textile and clothing industry is at the heart of the European Union's (EU) action for the transition to a sustainable growth model. With this in mind, the European Commission announced the adoption of a specific EU strategy for textile products, launching a public consultation in May 2021. Thus, as of March 2022, the obligation to comply with the separate collection of textile waste began in the Member States and also in Italy.

Italy complies with the rules imposed by the EU regulation, including measures that Member States must take to guarantee the correct management of all the stages that accompany a textile product from production to disposal. With this in mind, in 2022 the Italian textile producers, including clothing, footwear and leather goods, came together in a Consortium, constituting Retex.Green.

Retex.Green intends to oversee all activities relating to the entire Italian fashion supply chain, as to guarantee a sustainable future for the operators themselves and thus guarantee the protection of the common interest.

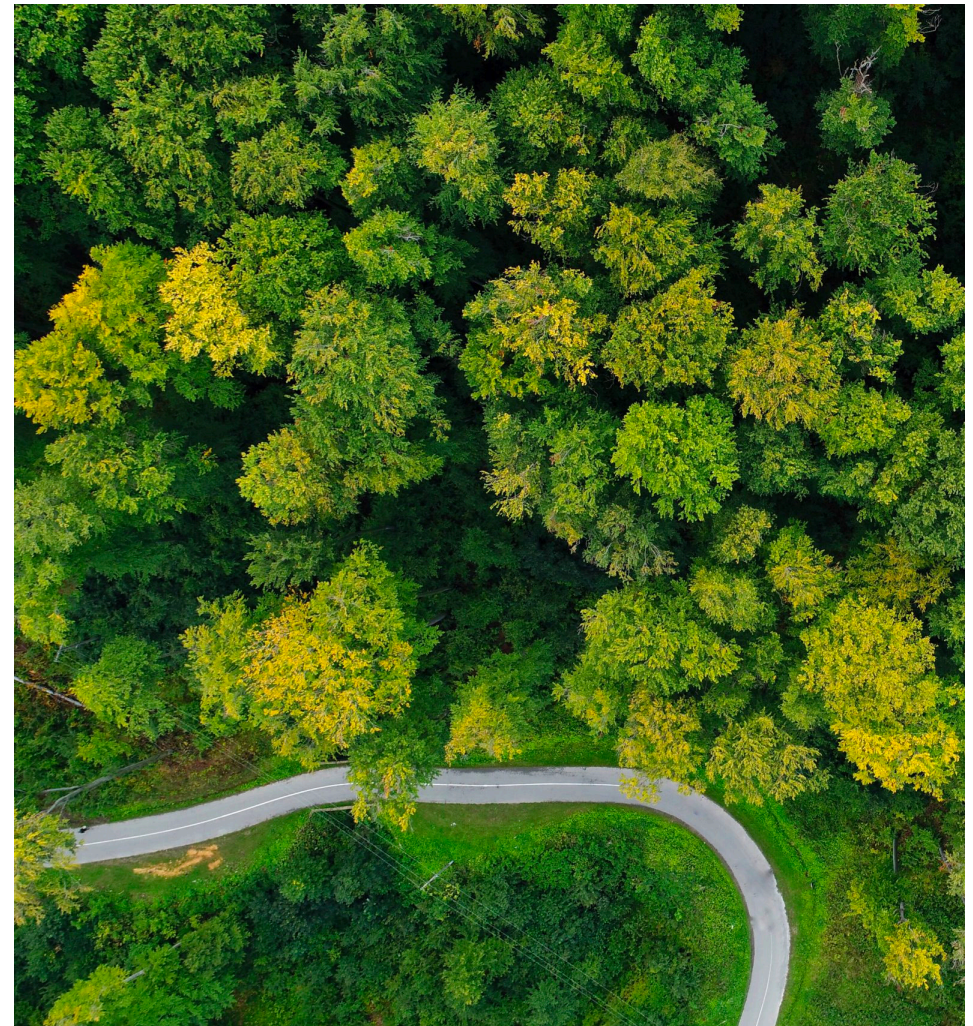
Producers are delegated by law the financial and operational responsibility to manage the entire life of the textile product, including operations related to separate collection, selection and sorting, reuse, recycling, and recovery of waste. A true Extended Producer Responsibility (EPR) regime was therefore created.

Regarding the Underwear, Socks & Beachwear section of Sistema Moda Italia (SMI), as founding partner and among the main entities involved in the system innovation, in the same year, William Gambetti, CEO of BBF Duelegs Group, was elected Vice President, with a three-year mandate. The Group therefore became the protagonist for SMI and the Italian Textile Foundation of the main concretely active tool of the entrepreneurial activity of the fashion chain, in relation to the recycling of the product-fashion.

It is a completely voluntary and non-profit system: the Consortium raises and requalifies the suppliers of the products and the operators involved in the collection, selection, and choice of waste from textiles. The goods covered include yarns and fabrics, only if sold directly to the final consumer or for professional use (shops, tailors, e-commerce), home textiles (kitchen, bedroom, bathroom), clothing, footwear, and leather goods.

**A fashion chain destined to increasingly transform the sector in a circular direction, working critically on the recycling of waste.**

The consortium's inspirational model aims at providing and enforce in each part of the entire textile chain the real Best Practices, for the first time innovatively linked to transparency, legality, ethics: with the novelty, in the novelty, that the textile producers themselves – Sistema Moda Italia and Fondazione del Tessile Italiano – take on the role of protagonists of change, also dealing with post-consumer activities for the first time.



# VALUES OF RETEX.GREEN

The activity of the Consortium, as provided for by its Statute, will focus on:

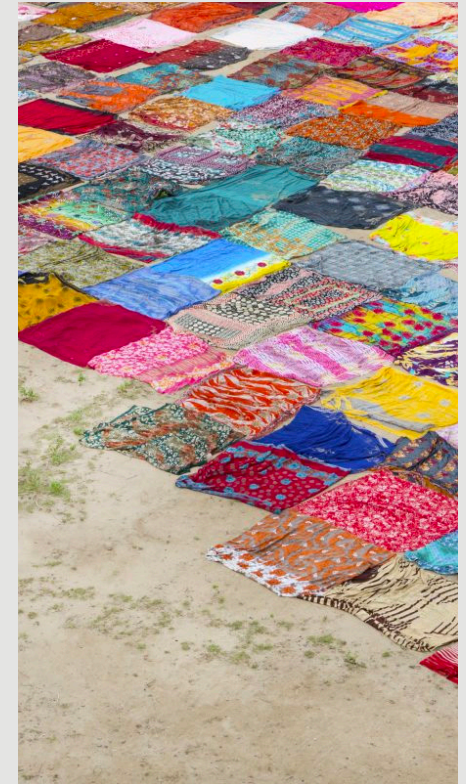
I  
conduct, quantitatively maximize and qualitatively improve the separate collection and management of clothing, footwear and leather goods waste and, more generally, increase the environmental and social sustainability of the supply chain, starting from the production, distribution and consumption cycles of the fashion products from which the waste derives;

II  
promote among its consortium members the practices of prevention of waste production, industrial symbiosis, production, and use of recycled materials, as well as circular economy projects in the broad sense, in order to maximize the recovery of valuable resources contained in waste and limit the use of disposal;

III  
support the consortium members in all administrative practices and in the fulfillment of information, communication, declaration, registration, and authorization established by the Environmental Regulations against them;

IV  
conduct all other pre-ordained activities functional to those indicated, including: communication, environmental education, information, design, research and development, eco-design, as well as consultancy, administrative, commercial and logistics activities;

V  
thanks to the authority of the association system that promoted it and inspires and supports its development, start and maintain institutional relations, also in the name and on behalf of the consortium members, with the different stakeholders of the supply chain, interacting with the Ministries and other competent Public Administrations, with the trade associations of the operators that participate, in various capacities, in the supply chain, with other organizations with similar purposes, with public and private managers and with the other subjects involved, also through program contracts and/or memoranda of understanding.



Source: website <https://Retex.Green/>

# 6

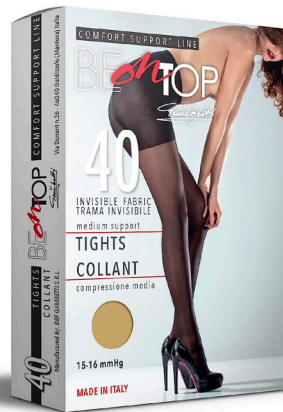
# OUR PRODUCTS



# PRODUCTION LINES

## GRADUATED COMPRESSION SOCKS AND TIGHTS BEONTOP® BY GAMBETTI

The SUPPORT Line by BeOnTop by Gambetti was designed and built on many years of experience in the field of support socks. Thanks to their design and absolute comfort, they meet the needs of and want to put an end to the inconvenience caused by poor circulation. Wearing the products of the BeOnTop line, the legs find considerable relief thanks to the continuous massaging action determined by the progressive compression on the legs. The new invisible seam of the patented thin-ribbed BeOnTop MEDICAL line guarantees greater compression and is suitable for post-embolism surgery conditions.



## SOCKS AND TIGHTS WITH GRADUATED COMPRESSION BBFSAN "WELLNESS" BY MYGAMBETTI

The socks and tights from the BBFSAN "WELLNESS" Maximum Quality Hosiery line were designed for the woman who wants to be elegant without sacrificing her own well-being. Thanks to a gradual compression, a continuous massaging action is obtained on the leg that prevents venous stasis and promotes the flow of blood to the heart.

## VEILED SOCKS AND TIGHTS MYGAMBETTI, MISS, SOFT AND SEAMLESS LINES

The socks of the Miss, Soft and Seamless Gambetti line were designed with the use of the highest quality materials and "expert hands" that guarantee this garment high characteristics of durability, comfort, and resistance. The Miss line is a veiled sock, the Soft line is opaque while the Seamless line is exclusively veiled and opaque, eliminating imperfections at the waist thanks to the innovative all-naked seamless bodice. The lines are available in 3 different deniers.

## LEGGINGS E LEGWEAR TIGHTINGS® FREEDOM FOR HEALTHY PEOPLE

Innovative sportswear without leg seams made with innovative yarns for an excellent fit during sports performances. Tightings®, a combination of the words tights (tights) and leggings, is produced in Italy in six different models, using Fulgar yarns and LYCRA elastic fibre, with the added bonus of being seamless. The latest generation nanofibre with TERJET technology for the Bianca model provides for a natural barrier against cold, ensuring a pleasant sensation of warmth, softness, and silkiness. Tightings® for the Celeste model uses Fulgar's EVO® yarn, derived from 100% bio-based sustainably grown castor seeds and its real weight when worn is 25% lower than a garment made of polyester, enjoys natural thermal and bacteriostatic properties. The Ambra model is composed of Fulgar's Q-NOVA® fibre, which successfully combines aesthetics, comfort, and attention to the environment. The Rossana model is made with Emana fibre by Fulgar whose specificity is the presence of bio-active minerals that, in contact with the body, absorb heat to return them to the skin, stimulating microcirculation. The garment is also a promoter of the kinesio taping effect, given by the contrasting-coloured bands.



## SLIMCELL BY GAMBETTI: SCULPTING & AND MASSAGE

SLIMCELL by Gambetti was designed and manufactured after years of research to find unique and indispensable garments for the woman who wants to feel comfortable showing a toned and sculpted body. The unique texture of the quilted fabric was designed to ensure a constant massage of the skin thanks to the movement of the body. The result is surprising, the skin renews itself day after day, becoming radiant and toned. The leggings and tank top are part of the line.

## NINA RAY®

The tights collection made with recycled and 100% recyclable yarns. Seamless, Basic, and Designed, all 100% Made in Italy eco-friendly products. The packaging is sustainable and recyclable: this reduces CO2 emissions, pollution, water, and energy consumption.

The seamless tights by Nina Ray are designed to gently dress the legs and the bodice: they are ideal for tight-fitting clothing and Nina Ray offers them in various denominations to meet any covering need. Soft, resistant, and invisible even under the tightest clothes, they are made with recycled yarns for a conscious and respectful choice of resources and the environment.

The soft waistband also guarantees an excellent grip without excessively tightening, thus allowing to move freely and feel comfortable throughout the day. The

seamless tights are available in different colours and deniers, from the lightest to the most opaque, suitable for every need and occasion.

The Basic tights by Nina Ray are offered in different deniers, from the super veiled 15 deniers to the opaque and warm 80 deniers: wearable every day and in every season, they are soft, comfortable, and timeless, and can be easily combined with any outfit, from casual to elegant clothing. The softness of these tights guarantees total comfort throughout the day. They are available in a wide range of colours and deniers, from nude to dark tones.

The tights designed by Nina Ray are original tights with patterns that can renew a classic outfit by adding a touch of verve and elegance. Black tights with discreet patterns made with recycled yarns to increase environmental sustainability. They are available in a wide range of fashion patterns such as diamonds, lozenges, vertical stripes, polka dots, petals.

The fashion patterned tights by Nina Ray are soft and comfortable, making them easy to wear all day long. The tights designed are available in different deniers and colours, such as vertical stripes, polka dots, hearts, stripes, and many others, ideal for every occasion and taste.



## BEONTOP MEDICAL™ FACE MASKS

Multifiber breathable double layer anti-drip fabric washable 20 times with easy wearability, excellent breathability, and CE certified. The MaskTheWorld face mask is a mechanical barrier against materials and substances. In fact, it is used to prevent contamination and protect the respiratory tract from dust, splashes, and other materials. The medical device was evaluated in accordance with the tests and requirements UNI EN 14683:2019 and UNI EN ISO 109931:2010.



# PRODUCTION CYCLE

The Group specialises in the production and marketing of socks and tights, intended for the domestic or international market, according to customer specifications or its own design.

All the activities related to the production cycle can be conducted internally, as well as, in certain periods of saturation of the machine park, they can be outsourced to a network of qualified subcontractors, ensuring at the same time that the result of the processes complies with what is required by the contract. The processes entrusted to third parties follow the same lines of control and verification already in place for internal business processes, including the parameters to be respected and the specifications to be met.

## 1

Upon receipt of the product or raw material, which can be delivered either by the supplier or by own means, the warehouseman verifies the compliance of the order and moves the product in the specific warehouse depending on the type of supply. The yarn in bobbins is unloaded and then moved in the weaving room. In the weaving department, tubulars removed by circular machines are produced.

## 2

Tubulars produced are taken to the sewing department, where the toe of the socks and tights is sewn with special machines, and then packaged. On some items, the bodice is also fitted, and the other parts are applied by a subcontractor. The dyeing phase is conducted in Duelegs S.R.L. and the ironing phase, which can take place within the Group or through subcontractors, depending on the volumes of the item to be treated.

## 3

Finally, the socks are manually packaged in special boxes and cellophane packs. They are assembled in larger boxes and transferred to the warehouse using trans-pallets for storage awaiting shipment. Third party carriers are generally used for the shipping phase. However, there is a company truck used for trips within a maximum radius of 200-300 km with an employed driver who always returns to the company during the day. The Group also manages at the headquarters of BBF Gambetti S.R.L. the direct sales activity both to professional wholesale customers and to retail customers in its corporate sales store, where there is also a showroom.



# QUALITY AND PRODUCT SAFETY

To protect the consumer and in accordance with the most important quality standards in the sector, Duelegs BBF Group adheres to the following certifications:



## Since 2016

Oeko-tex® Standard 100 certification for Duelegs S.R.L. (Certificate 19CX00035);



## Since 2018

UNI EN ISO 9001 certification: Quality management system (QMS) for the headquarters and the plant of Duelegs S.R.L. (Certificate No: IT18/0009), whose field of application falls within the design and production of socks, tights, graduated compression socks and class I medical masks - non-sterile (SGQ);



## Since 2020

UNI EN ISO 45001 certification: Quality management system (QMS) for the headquarters and the plant of Duelegs S.R.L. (Certificate No: IT20/1070).

The general objectives that Duelegs S.R.L. sets itself, above all for the maintenance of the important and well-known ISO certifications for Quality (ISO 9001) and for Health and Safety at Work (ISO 45001), are: to optimize company processes; reduce inefficiencies and company costs; have costs in line with the needs of the market, guaranteeing more and more confidence to the final consumer, also thanks to the Quality certification; reduce the number of accidents and keep it to 0, but increasing the number of near misses analysed, so as to be able to avoid future accidents; thanks to the Health and Safety at Work certification, always keep all legislative requirements under control and thus through a continuous maintenance of the system guarantee health and well-being to all employees.

To guarantee the quality and safety of the products, the company provides for effective complaint handling mechanisms in accordance with ISO 9001 for Quality. The specific **“Non-compliance Form and Process”** contained within such

certification, allow to correctly manage complaints and to reach the main goals: the maintenance of a relationship of trust with customers; the identification of any critical issues in the products and/or services offered; the quarterly count of open and closed non-compliance. The people liable for collecting complaints are present at each Group site, with the task of analysing the cause of the report and activating improvement processes. In fact, if the product must be returned to the supplier, the non-compliance is recorded in the **“Mod 08 – NC Register, AC, AP”** form by the Quality Managers and the product deemed non-compliant is placed in a special area for its immediate recognition (this activity is also carried out for semi-finished articles delivered by external laboratories). The following information is recorded on the form: year and claim sequence number, report manager, date of opening of the claim, type/ description and probable cause, treatment decided and conducted, date of closure of the claim, hypothetical cost of non-compliance (reimbursement and/or replacement).

The members of the Company Management, in close collaboration with each other, periodically review the product and process indicators to assess the effectiveness and efficiency of the Quality Management System (ISO 9001), as well as the impact that the strategic decisions adopted have on the satisfaction of the Customer, on the requirements of the stakeholders belonging to the context, in the context of the management of risks and opportunities for the Group.



# RESPONSIBLE SUPPLY CHAIN AND SECTOR

A sustainable final product is guaranteed by the sustainability of the individual components of the supply chain. With regard to purchases, in Duelegs BBF Group the supply of raw material, the yarn in bobbins, is managed, both by the supplier and by own means. In addition, the Group, if necessary, may decide to entrust qualified suppliers with the processing, from sewing to dyeing, from ironing to packaging. Each of these processes is defined and managed through the specifications the suppliers receive through the **“Article data sheet”** form, where the various individual process parameters are defined extensions in order to ensure correct production. In addition, all outsourced suppliers are identified and evaluated within the **“Form 06 – Supplier List and Evaluation”** form. The number of suppliers evaluated by environmental and social criteria in 2022 was 90 for BBF Gambetti S.R.L. and 87 for Duelegs S.R.L.

As for procurement practices, the percentage of the procurement budget used for spending for local suppliers stands at 99%.

In this regard, the Company Management sources several times a year from different suppliers after an evaluation process and approval of suppliers through quantitative and qualitative evaluations, developed in the Supplier Evaluation document, as indicated by the Quality management system (QMS) of ISO 9001 of Duelegs S.R.L.

The supplier evaluation of the Duelegs BBF Group examines sustainability practices, quality management and environmental aspects, internal company policies regarding safety at work and ethical aspects, the common standard certifications in the sector of reference held by each supplier and verified by third parties, their performance to reduce costs, mitigate risks and drive improvement.

**The company also constantly undertakes to collect and update the product, process, and environmental certifications of its suppliers in a dedicated form called “Updating data and qualifications of suppliers”.**



In compliance with ISO/IEC Guide 59:1994, a procedure for the management of identification and traceability is applied within Calzificio Duelegs S.r.l. to allow the identification of everything that comes in (yarns) and out (tights, leggings, pantyhose, biker-shorts, socks) from the Calzificio itself, separated by customer orders divided into weekly batches and not provided with a single package. This document, drafted in 2021, is the **“Procedure for the management of the identification and traceability of raw materials, semi-finished products and finished products – PGIRO1”**.

Yarns are tracked, whose purchase is scheduled according to production requirements, certified chemicals ZDHC, GOTS and Bluesign (M.02056 List of chemicals – GRS – Evaluation of chemical substances and preparations) used in the dyeing phase, contractors’ external laboratories and suppliers.

Finally, in accordance with the approval by the ICEA, Duelegs S.R.L. has been active since 2021 to set up the “Procedure for the labeling of outgoing finished products – PPEDPO0”, foreseen in the last phase of packaging and sale. The packaging phase is conducted both by the company Duelegs S.R.L. itself and by BBF Gambetti S.R.L., depending on the category of article produced, identified by codes.

# RESEARCH, DEVELOPMENT AND ATTENTION TO MATERIALS

## Eco-sustainability from yarn to packaging is called Nina Ray

Compliance with eco-sustainable corporate culture cannot fail to take into account the production of packaging, which must also respect the environment 100%. Even in packaging, Duelegs BBF Group firmly believes in the less is more philosophy.

For this reason, the Group has set itself the goal in the two-year reporting period, to make packaging, boxes, and wrappers with as few raw materials as possible and above all preferring renewable materials. Thus, the Nina Ray Box was designed and manufactured, a package that does not cause negative impacts on the environment, thanks to the use of recycled and recyclable materials.

Another very significant general information to be provided is the pairs of socks produced with recycled yarns by the Group for these demanding customers, accounting for 184,460 in 2021 and for 194,560 in 2022, a sharp increase.

After a long phase of research and development on the product and its packaging, the Group progressively managed to eliminate single-use bags and

plastic packaging: Nina Ray socks and tights are packaged in elegant tissue paper made with recycled paper and placed inside the Box.

## PAIR OF SOCKS PRODUCED WITH RECYCLED YARNS

184.460 | 2021

194.560 | 2022



Nina Ray's production chain, from the choice of yarn to its own packaging, confirms the great research and attention paid to materials for the creation of these products, clearly starting from the actual production, divided into:



# 1

## THE PRODUCTION PROCESS

Primarily aiming at safeguarding the environment and strongly minimising the use of pollutants, the Group enforces control methods and recycling operations. Therefore, it not only complies with the laws for the protection of the environment and to keep pace with technological innovation, but since 2019 it has also actively worked with Enel Energia, which provides the company with renewable energy with a "Guarantee of Origin", in accordance with Directive 2009/28/EC.

# 2

## CHOICE OF RECYCLED YARNS

The Group is always oriented towards finding cutting-edge recycling solutions and techniques, which guarantee greater quality and durability of socks and tights. The use of materials and/or chemicals is avoided since the recycling process is a mechanical regeneration system. Thus, the sustainability of the finished product is not affected.

The yarns used to produce the tights come from materials that must subsequently be disposed of as waste, and cannot, to date, be reused in any way. The wastes that the Group produces, through a circular mechanism, are melted, regenerated, and reconverted once more into polymers. Then, they are ready a second time to move on to the next processes, becoming a second raw material.

# 3

## CREATION OF THE ENVIRONMENTAL-FRIENDLY BOX

The production cycle ends with the creation of the Nina Ray Box for its products, completely sustainable and consisting of recycled and recyclable materials and with great care not to produce waste. Therefore, in the packaging, the products are no longer packed in plastic bags and other unnecessary wrappers, but they are only wrapped in a delicate recycled paper tissue.

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All these final and eco-sustainable choices give Nina Ray socks and tights a unique elegance in harmony with the environment. Sustainability and durability of Nina Ray products is definitely the hallmark and one of the main reasons why consumers continue to consciously choose Duelegs BBF Group products.

# MARKETING STRATEGY AND PRODUCT INFORMATION COMMUNICATION

Since 2016, Duelegs BBF Group has decided to invest heavily in communication, as to allow visibility of its brands to be increasingly recognisable and synonymous with quality and innovation for the end consumer. Do not forget that in 1994, BBF Gambetti was the first online website in the sock sector in Italy.

To date, the trademarks belonging to the Group and officially registered are Nina Ray, registered in 2014 by BBF Gambetti S.R.L. and the trademarks registered by Duelegs S.R.L. are Gambetti and BeOnTop registered in 2015, Tightings in 2018 and the most recent SlimCell in 2023.

Communicating the Group's commitment to product quality and sustainability, encouraging incoming to the company store, the showroom and visits to the plants, increasing publications and events: these are all actions that must be continuously sustained and renewed, since it is necessary to be able to create interest in the market not only for its products, but also and above all for how they are made, i.e. the underlying corporate philosophy. As confirmation of the great commitment placed by the Group in the marketing and product information communication strategy, there have never been any incidents of non-compliance in terms of product information and labelling.

Sales channels include the following sites:

#### The Group Store:

OUR SHOPS | Duelegs BBF Group, where the following items are available: MTW MaskTheWorld, BeOnTop, SlimCell, MyGAMBETTI, Nina Ray and Tightings.

#### The official websites of:

[www.beontop.it](http://www.beontop.it)  
[www.tightings.com](http://www.tightings.com)  
[www.mygambetti.com](http://www.mygambetti.com)  
[www.ninaray.com](http://www.ninaray.com)  
[www.slimcell.it](http://www.slimcell.it)

The dedicated social media pages:



#### BEONTOP

on Facebook [beontop-legwear](#) and on Instagram [@beontop.official](#)



#### TIGHTINGS

on Facebook [Tightings](#) and Instagram [@Tightings.official](#)



#### MY GAMBETTI

on Facebook [beontop-legwear](#) and on Instagram [@mygambetti.official](#)



IL COLLANT DALL'ANIMA VERDE

#### NINA RAY

on Facebook [Tightings](#) and Instagram [@ninaray\\_official](#)

The online e-commerce marketplaces:



#### Amazon

for BBF Gambetti S.R.L. BeOnTop articles



#### Zalando

for the Nina Ray items of Duelegs S.R.L.



# 7

# SOCIAL LIABILITY

# DUELEGS BBF AND ITS ASSOCIATES

The company staff is made up of 72 employees in all three companies, for the majority workers over 30 years of age, this is mainly due to the fact that the company requires qualified personnel who therefore need suitable preparation and training prior to entering the company.

Women in the company represents about 55% of the total workforce; therefore, they provide half of the total contribution to company activities and the trend is basically stable. The male-female base salary ratio (gender GAP) stands at 22%.

Contracts with employees are 11% temporary and 89% permanent employment. Three employees have a part-time employment contract (in the 6% percentile). In 2022, there were five transitions to permanent contracts in the company, confirming that the stability guaranteed by the Group and the goodness of the working environment are underlined by the fact that the majority of employees have a permanent contract and are they covered by collective bargaining agreements.

The company is committed to responsible business conduct, and it guarantees in a policy shared with workers working hours and hours, holidays, paid leave according to the enclosed information to the employment contract, complying with the provisions of Legislative Decree no. 152/97 as amended by Legislative Decree 104/2022.

Finally, 100% of employees are covered by a collective bargaining agreement, the CCNL Tessile Abbigliamento Moda – National collective bargaining agreement for workers in the hosiery industry.

The association to which BBF Gambetti S.R.L. belongs has been FILCTEM CGIL of Mantua since 2023, a category that brings together workers in the textile and footwear sectors, and that of Duelegs is FEMCA CISL of Mantua, for more than forty years, in the TEXTILE category (textile, fashion, footwear, tanning, leather).

## EMPLOYEES

# 72

### WORKFORCE



### CONTRACTS



### PAY DIFFERENCE



# PROTECTION OF THE HEALTH AND SAFETY OF WORKERS

Duelegs BBF Group considers the responsibility for the health and safety of its employees to be a priority.

The protection of the health and safety of workers is the direct responsibility of the company, not only to cancel accidents at work and occupational diseases, but also to minimize the risk conditions that may be present in the workplace.

The Group's principles can be summarised as follows:

I

Guarantee that workers are committed to taking care of their own health and safety, in accordance with the training, instructions and means provided by the employer;

II

Contribution, together with the Employer, Managers and Supervisors, to the fulfillment of the obligations provided for the protection of health and safety in the workplace;

III

Correct use of work equipment, dangerous substances, and mixtures, means of transportation, as well as the safety devices made available;

IV

Immediate reporting of any dangerous condition of which they become aware, as well as ensuring maximum availability in the event of inspections and controls by the competent bodies.

In the last decade, by virtue of the procedures, the DVRs, health, and safety training courses provided to employees and the presence of rigorous and competent RSPP managers, the Group has never encountered any accidents at work, nor occupational diseases. This proves the great attention to the protection of the health and safety of workers in Duelegs BBF Group.

Duelegs S.R.L. is also recognized for the two-year period 2021-2022 **"Workplace that promotes health"** according to WHP (World Health Promotion) for the promotion of health in the workplace of the ENWHP Lombardy and European Regional Network. The good practices already in place in previous years were maintained: posters indicating correct food, information on the bulletin board on the abuse of alcohol and smoke, maps of bicycle paths suitable for reaching the workplace in safety, storage in dedicated parking of bicycles, semi-annual checklists for control and maintenance of company vehicles and finally electric vehicles in the company car park for 20% electric cars. The company's interest in sustainability also increased, including among the social and environmental principles, a form available to workers for communications, reports, complaints, suggestions, to the Employer.

Since the end of 2021, the Group did its best to obtain the Global Recycled Standard - GRS certification achieved in the second half of 2023, which also includes compliance with social and environmental aspects, such as the prohibition of forced labour, child labour, discrimination, observing regular recruitment and remuneration and activating procedures for the health and safety of workers in the workplace.

The modules called **"ModS 01 Event Analysis Module"** and **"ModS 02 Injury Statistical Analysis Module"**, present in the ISO 45001 standards, are essential when a near miss or injury occurs, when the event is analyzed by the Company Management together with its prevention and mitigation of impacts, finally the possible corrective actions to lead to a potential improvement. In the three-year period 2020-2022, the following were recorded: 3 near-misses and 0 injuries. Consequently, the death rate from occupational injuries for employees and other associates is not zero, as well as the recordable occupational injury rate. There are no deaths due to occupational diseases for employees and associates. There is also a form for emergency management in the company, signed by all employees called **"ModS 26 Emergency reporting form"**.

In addition, a **"Risk rating"** analysis, a document present in ISO 9001, is conducted annually to assess risks and define the hierarchy of controls. In each location there are safety signs, which provide information on safety or health in the workplace - but also in the vicinity of machinery or chemicals - and the identification and location of risks, equipment, and escape routes. Workers actively participate in the annual training activities on Health and Safety conducted by the Group, including training on SS procedures, training for supervisors on SS issues present in ISO 9001 and 45001, and finally there is the possibility of voluntary training financed by Fondimpresa. Every four months there is a meeting for health and safety, extra periodic annual meeting, in the presence of the employer, the RLS and the supervisors. On this occasion, the Quality Manager informs those present about any gaps recorded in the Group's offices and about the improvement actions taken to fill them.

# COMPANY INCENTIVE AND WELFARE SYSTEMS

In Duelegs BBF Group, the well-being of workers is concretely promoted, investing to improve professional satisfaction.

Employees are encouraged to increase their professional culture and sense of belonging, as proved by the training and English language programs implemented for all Group employees.

To confirm the company's well-being, for years the company has not recorded any incidents of discrimination, nor letters of recall, nor incidents subject to disciplinary measures by the Company Management. In addition, 100% of security personnel are also trained on the Group's human rights procedures and their application.

As further evidence of the commitment that the Duelegs BBF Group implements for the welfare of its employees, in 2022 a vending machine for 40% of healthy foods based on kamut, spelt, puffed rice, water and drinks with zero sugars was installed at the offices in Guidizzolo and Medole. The drinks are contained in hybrid glasses with low environmental impact and 100% recyclable. In addition, mineral water is available to employees in all locations, offices, and production departments, both chilled and at room temperature in dispensers (bottles of 18 litres each).

Towards the end of 2022, Duelegs S.R.L. organized two events at its offices in collaboration with the ASL of Mantua and held by Dr. Maria Chiara Bassi on good nutrition habits. Drafted by the Occupational Doctor Giovanni Benato, an information sheet was then distributed to employees on support foods for the immune system and on the advantages of physical activity.



# STAFF TRAINING AND DEVELOPMENT

The enhancement of all employees in Duelegs BBF Group is an unavoidable value. It is necessary to bring out the attitudes and talents of each one, stimulating the sharing of ideas and company strategies.

The professional development of internal resources is encouraged through training courses for employees: for years, Fondimpresa has been financing the Group to conduct all the training courses related to various topics and from 2022, with the support of Progesa S.p.A., Duelegs S.R.L. is preparing for the Industry 4.0 financing call. On average, about 400 hours of training were calculated by the Company Management in the two-year reporting period, mainly on: safety at work, fire prevention, forklifts, first aid, supervisors, RLS, boilers, confined spaces managers. In addition, in 2023 an English course has been organized, available and free of charge for all Group employees.

# SUPPORT FOR LOCAL COMMUNITY DEVELOPMENT

Duelegs BBF Group has been operating for years in collaboration with the community, institutions, and local associations. The common goal in each form of collaboration is to support the territory, strengthening a way of life that is also in harmony with the environment.

The message is fundamental for the Group, which stands out for producing not only high-quality products, but above all innovative, safe, and sustainable ones. Duelegs BBF Group is proud to be part of the Retex.Green Consortium, Confindustria Mantova, CSC – Centro Servizi e Impresa di Castel Goffredo, SMI – Sistema Moda Italia and Mantova Export. CEO William Gambetti was recently elected President of Mantova Export.

The Group economically sponsors numerous sports and cultural activities, involving citizens of all ages. Their involvement is particularly appreciated for the support given to Pro Loco, the Ente Filarmonico, the Band of the town of Guidizzolo and the sports centers Società ADS Tennis Club and ADS Mantovano of basketball.





# SCENARIOS OF SUSTAINABILITY

The opinion of Maurizio Migliarotti, General Manager of Confindustria Mantova.



## What are the sustainability scenarios in the near future and the challenges for the sector in Lombardy?

Energy transition, sustainable finance and social development are the cornerstones on which to build a future in the name of environmental sustainability. How to accelerate towards the sustainability goal? Balancing, with rapid and ambitious plans, economic growth, deforestation, biodiversity protection, water and land use for food production and energy activities.

## What will be the drivers of the future for the social development and sustainability of the territory?

The issue of inequalities and the social sustainability of our economic systems, in which the distances between rich and poor significantly increased, both as a result of the transformations that characterized the production system and the overpower of large multinational companies, which reduced the income share destined to workers.

Increasingly, companies should understand the importance of opening up to the territory where they are based. Too often companies incorporated the territory only in stakeholder engagement strategies. A territory useful to function as a sounding board for their projects and little else. On the other hand, it must be understood that the territory is a main element of the life and structure of a company.

This is the only way for a territory and the territorial regeneration to become a driving force for companies and businesses for

the territory. This is the only way to drive a synergistic development making both subjects winners and resilient in the face of difficulties.

## What role do you imagine in the field of sustainability for the Duelegs BBF Group company?

I imagine that sustainability becomes a strategic lever for growth and development of a company that proved to have sensitive antennas and great ability to plan its future, just like in Duelegs BBF Group.

# 8

# ENVIRONMENTAL LIABILITY



# RENEWABLE ENERGY

In addition to complying with the laws and regulations in force, over the years Duelegs BBF Group has been able to develop techniques, control and recycling methods that allow to minimize the level of pollution and ensure the protection of the environment.

Since 2019, the Company has entered a green contract with Enel Energia (Eni) on the 100% use of energy from renewable sources to safeguard the planet. It safeguards the environment by using only energy produced from renewable sources, certified by the Guarantee of Origin system of the energy service operator, according to Directive 2009/28/EC.

# ENERGY CONSUMPTIONS AND EMISSIONS

Depending on the type of work conducted, Duelegs BBF Group has no plants or activities discharging relevant emissions into the atmosphere, which is emissions for which the competent authorities imposed a severe monitoring. There is also no equipment containing substances harmful to the ozone layer.

**Table 1**

Energy resources consumed by the sole headquarters of BBF Gambetti S.R.L., divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	Methane consumption	mc	21.552	23.547	14.519
	Electricity consumption	kWh	831.930	697.669	687.393
	Turnover	M€	6,601	5,008	7,936
	Methane consumption/turnover	mc/M€	3.265	4.701,9	1.829,5
	Electricity consumption/turnover	kWh/M€	126.030,9	139.310,9	86.617,1

**Table 2**

Energy resources consumed by Duelegs S.R.L. including both offices, divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	Methane consumption	mc	342.358	237.139	302.769
	Electricity consumption	kWh	2.040.893	1.450.647	1.936.122
	Turnover	M€	17,228	6,032	9,953
	Methane consumption/turnover	mc/M€	19872,2	39.313,5	30.419,9
	Electricity consumption/turnover	kWh/M€	118.463,72	240.491,87	194.526,5

Duelegs BBF Group's emissions are mainly caused by company vehicles used by workers for travel and by the use of methane for space heating.

## SCOPE 1

Emissions belonging to category Scope 1 consist of greenhouse gas emissions due to the combustion of natural gas for space heating and diesel for the use of company cars, used for transport to and from active construction sites (direct emissions). For the calculation of the tons of CO<sub>2</sub>eq discharged into the atmosphere, the consumption of natural gas and diesel, based on the invoices, relating to the last two years were used.

## SCOPE 2

They are greenhouse gas emissions due to the consumption of electricity in plants (indirect emissions). Again, the data on the energy consumption of the plants, obtained from the invoices of the last three years, were used.

**Table 1**

Emissions discharged by the sole headquarters of BBF Gambetti S.R.L., divided for the three-year period of activity 2020-2022

	SCOPE 1 EMISSIONS	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	vehicle diesel consumption	l/anno	685	1.250	1900
	conversion factor for diesel		2,61	2,61	2,61
	methane consumption for heating rooms + production	mc/anno	21552	23547	21348
	conversion factor for diesel		1,8	1,8	1,8
	tonnes Co2eq / year - vehicles	ton CO2eq/anno	1,78785	3,2625	4,959
	tonnes Co2eq / year - methane heating + production	ton CO2eq/anno	38,7936	42,3846	38,4264
	tot turnover	M€	6,601	5,008	7,936
	<b>Total annual SCOPE 1 emissions</b>	ton CO2eq/anno	<b>40,58145</b>	<b>45,6471</b>	<b>43,3854</b>
	<b>SCOPE 1 emission - turnover</b>	ton CO2eq/fatt	<b>6,147773065</b>	<b>9,114836262</b>	<b>5,466910282</b>
	SCOPE 2 EMISSIONS	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	Electricity consumption	kwh/anno	697669	687393	870112,00
	tonnes Co2eq / year - electricity	ton CO2eq/anno	302,23	297,78	376,93
	<b>Total annual SCOPE 2 emissions - year</b>	ton CO2eq/anno	<b>302,23</b>	<b>297,78</b>	<b>376,93</b>
	<b>SCOPE 2 emission - turnover</b>	ton CO2eq/fatt	<b>45,78551898</b>	<b>59,4605925</b>	<b>47,4965371</b>



**Table 2**

Emissions by Duelegs S.R.L. including both offices, divided for the three-year period of activity 2020-2022

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 1 EMISSIONS	MEASURE UNIT	2020	2021	2022
	vehicle diesel consumption	l/anno	1.300	1.200	2200
	conversion factor for diesel		2,61	2,61	2,61
	methane consumption for heating rooms + production	mc/anno	342.358	237.139	302769
	conversion factor for methane		1,8	1,8	1,8
	tonnes Co2eq / year - vehicles	ton CO2eq/anno	3,393	3,132	5,742
	tonnes Co2eq / year - methane heating + production	ton CO2eq/anno	616,2444	426,8502	544,9842
	tot turnover	M€	17,22854	6,032042	9,953186
	<b>Total annual SCOPE 1 emissions</b>	ton CO2eq/anno	<b>619,6374</b>	<b>429,9822</b>	<b>550,7262</b>
	<b>SCOPE 1 emission - turnover</b>	ton CO2eq/fatt	<b>35,96575218</b>	<b>71,28302489</b>	<b>55,33164958</b>

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 2 EMISSIONS	MEASURE UNIT	2020	2021	2022
	Electricity consumption	kwh/anno	2.040.893	1.450.647	1933744,00
	tonnes Co2eq / year - electricity	ton CO2eq/anno	884,11	628,42	837,70
	<b>Total annual SCOPE 2 emissions - year</b>	ton CO2eq/anno	<b>884,11</b>	<b>628,42</b>	<b>837,70</b>
	<b>SCOPE 2 emission - turnover</b>	ton CO2eq/fatt	<b>51,31687581</b>	<b>104,1803556</b>	<b>84,16379447</b>

# WATER

In Duelegs BBF Group, water is used in the washing and cleaning of spaces as well as for the washing of systems, pipes, tanks, barrels, in the context of production, especially in dyeing, fixing, and ironing (using only water steam) and finally for the air conditioning system in the weaving department.

The water used in these activities is pumped from the well. During 2022, a total of 95,173 m<sup>3</sup> of water were consumed within the Group's three production facilities (single headquarters of BBF Gambetti S.R.L. and two offices of Duelegs S.R.L.).

It should be remembered that all the water used in the plant of Duelegs S.R.L. is subsequently introduced into the purifiers and subjected to the treatment that makes it possible to circulate it into the ecosystem (see Chapter 7.5 Technologies at the service of the environment).

## WATER CONSUMED IN 2022 BY BBF GAMBETTI S.R.L.

# 5.000m<sup>3</sup>

## WATER CONSUMED IN 2022 BY DUELEGS S.R.L.

# 90.172m<sup>3</sup>

**Table 1**

Water resources used by BBF Gambetti S.R.L. divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2022
DATA AND PERFORMANCE INDICATOR FOR WATER RESOURCES	Total water pumped from well	mc	5.000
	Turnover	M€	7,936
	Methane consumption/turnover	mc/M€	630,04

**Table 2**

Water resources used by Duelegs S.R.L. including both offices (headquarters of the Guidizzolo and operational headquarters of Medole), divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR WATER RESOURCES	Total water pumped from well	mc	114.472	54.738	90.172
	Turnover	M€	17,228	6,032	9,953
	Methane consumption/turnover	mc/M€	6.644,53	9.074,60	9.059,78

# WASTE MANAGEMENT

The intrinsic value of any material considers the energy used to extract, process, and dispose of it at the end of the cycle. The company was always aware of the importance of disposing its produced wastes.

The quantities of waste, in kg, produced during the two-year period 2021 and 2022, identified by type of waste using the EWC (European Waste Catalogue) code, were as follows for the two Group companies:

**Table 1:** Kg of wastes produced in the two-year reporting period from the sole headquarters of BBF Gambetti S.R.L.

EWC CODE	TYPE OF WASTE	2020	2021	2022
150101	Packaging in paper and cardboard	19.460	8.700	12.360
040222	Waste from processed textile fibres	1.940	1.070	3.050
130112	Oils for hydraulic circuits	0	400	0
<b>Total non-hazardous wastes</b>		21.400	10.170	15.410
<b>Total hazardous wastes</b>		0	0	0
<b>Total wastes</b>			10.170	15.410

**Table 2:** Kg of waste produced in the two-year reporting period by Duelegs S.R.L., including the two offices (headquarters of Guidizzolo and operational headquarters of Medole)

EWC CODE	TYPE OF WASTE	2020	2021	2022
150101	Packaging in paper and cardboard	12.131	4.708	15.908
150102	Plastic packaging	695	0	1.050
150106	Mixed material packaging	3.810	2.510	4.420
040220	Sludges produced by the on-site treatment of effluents, other than those mentioned in 040219	18.660	0	0
040222	Waste from processed textile fibres	6.342	3.242	21.134
160216	Wastes from non-hazardous electrical and electronic equipment.	0	405	0
<b>Total non-hazardous wastes</b>		41.638	10.865	42.512
<b>Total hazardous wastes</b>		0	0	0
<b>Total wastes</b>			10.865	42.512

In 2022, non-hazardous waste represented 100% of the total waste produced: in particular, it accounted for 42,512 kg. The waste produced in the Group's plants consists mainly of paper and cardboard, plastics, mixed materials, and textile waste, which are handled, transported and delivered to authorised disposers. At each company site, there is an area used for the deposit and storage of waste divided by EWC code and, once the volumes required by law are reached, the Management contacts the authorised disposers with a contract with the Group. The waste generated is all sent for recovery, except for the sludge produced by the on-site treatment of the effluents. The effluent treatment sludge generated in 2020 by Duelegs S.R.L. has been properly disposed of by giving it to the local company Pizzati Mario S.A.S. specialized in the management of special non-hazardous waste in compliance with the

current regulations. The companies involved by the Group in waste recovery are G. F. Cascami S.r.l. for packaging in paper and cardboard, Fustameria Mantovana S.r.l. for plastic packaging, A2A Recycling S.r.l. for packaging in mixed materials, Mantova Ambiente S.r.l. for toners and Pistoni S.R.L. specialised in the recovery and recycling of textile materials.

Duelegs BBF Group pays a careful attention to the reduction of waste in order to reduce the production of waste and it promotes their reuse with a view to circularity. Among the activities implemented by the company for waste recovery, there is certainly the **sustainable packaging** of the Nina Ray line.

# TECHNOLOGIES AT THE SERVICE OF THE ENVIRONMENT

In terms of environmental impact in the processing cycle and emissions into the environment, the Group integrates its long experience by comparing itself with the **Best Available Techniques – BAT**, or the best available technologies to guarantee that every type of effluent, emissions into the atmosphere or water discharge, is treated in a sustainable way, protecting the environment that surrounds its plants, its employees and local communities. Over the years, the technological implementation that makes it possible to comply with BAT in the Group's company plants has concerned the following plants and machinery of significant importance on the environmental impacts saved:

The **chemical-physical treatment plant for wastewater treatment** installed at the headquarters of Guidizzolo di Duelegs S.R.L. has been active since 1988, consisting of a treatment and biological treatment system with active sludge that allows the discharge of water in public sewerage in compliance with the limits of the law. All wastewater from the dyeing department is delivered to the treatment plant, while the sludge is delivered to authorized companies, with the annual sending of the disposal report as required by law.

The purification process begins in an underground water accumulation tank for the homogenization of the discharges, the pH control is conducted in the oxidation tank and then the oxygen regulation for the biological phase takes place through the supply of air. Subsequently, the sludge is separated in the sedimentation tank, deposited on the bottom and the water on the surface discharged to the drain. In case some substances should surface, they are mechanically removed and resent to the purification process. The sludge is finally filtered and collected in special tanks for disposal.

Every year, using external laboratories, Duelegs BBF Group drafts environmental reports and conducts analyses for water quality control at the entrance of the production plant with wastewater as the matrix. The Company dealing with the test report of the water entering and leaving the treatment plant in 2021 was Indam Laboratori S.r.l., certified by Accredia and signatory of the ILAC MRA Agreement for the organizers of interlaboratory evaluation tests (International Laboratory Accreditation Cooperation – Mutual Recognition Arrangement), thanks to which the calibration certificates with the LAT brand is recognised and applicable worldwide. In 2022, the test report was in compliance with the analyses conducted by Savi

Laboratori & Servixe S.r.l. on incoming and outgoing water.

As far as the monthly checks are concerned, they are conducted by Setam Srl, through a control report of the wastewater treatment plant conducted by a surveyor technician. This report includes process parameters, observations, functional checks, microscopic examination of biomass, considerations, and corrective actions. The analytical results show that the functional parameters are on average within the norm and no critical issues are reported: the water appearance is within limits, the effluent is clear, there is no foam or odour, and there are only traces of sediments.

## II

In 2023, the Board of Directors decided to give even more importance to the sustainable development of the Group, integrating its strategy to contribute to sustainable development through technologies and plants. The Group is in fact committed to obtaining financing for the **installation of the photovoltaic system** in the single headquarters of BBF Gambetti and in the two offices of Duelegs. The new plant will serve to power the treatment plant and the dyeing, fixing, weaving, and packaging machinery.

Also during the year, it is also planned to replace one of the boilers of Duelegs S.R.L., installed at the headquarters of Guidizzolo, with an **LPG boiler**. This energy source does not pollute the soil and waterways and it releases a smaller amount of carbon dioxide into the air during combustion, reducing the presence of dust, compared to other fossil fuels.

## III

In July 2023, Duelegs S.R.L. received the Partner **certification for climate protection relating to the compensation of greenhouse gas emissions through additional climate protection projects** (ClimatePartner ID 19353-2306-117319) and more precisely, the emissions refer to those related to GLS shipments in the period between April and December 2022. Climate Protect is GLS environmental strategy, based on the ambition to achieve environmental neutrality, through offsetting and reducing emissions. It is developed with an integrated and transversal vision, focused on creating value for the customer. The strategy involves the use of 100% renewable energy in their facilities, zero CO2 emission vehicles and the calculation and compensation of the CO2 impact of the individual shipments made. The compensation project supported by Duelegs S.R.L. is for the protection of the Pacajá forest in Brazil.

# APPENDIX



# METHOD NOTE

The first edition of the Duelegs BBF Group Sustainability Report is drafted on a voluntary basis, and it provides for information on economic, environmental, and social issues, considered useful to ensure an understanding of the activities conducted by Duelegs BBF Group, its performance, its results, and the impact produced by them. As of this document, the reporting framework refers to the performance of the entire group, including: the BBF Gambetti S.R.L. company with sole headquarters in Guidizzolo (MN) in Via Dunant 26 and the Duelegs S.R.L. company with main headquarters in Guidizzolo (MN) in Via Tomasina 29 and operational headquarters in Medole (MN) in Via Don Dino Bondavalli, 1. Duelegs BBF Group reports the results achieved in the two-year period 2021 and 2022 (from 1 January to 31 December) and the comparison of the data for the last three years (2020, 2021 and 2022) was possible, when available. The document aims at introducing the company's sustainability strategies aimed at demonstrating sensitivity to issues of sustainability that are not purely economic.

The 2021 and 2022 Sustainability Report was drafted in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" defined in 2021 by the GRI-Global Reporting Initiative according to the option "with reference to the GRI Standards" and the table of reported GRI contents (GRI CONTENT INDEX) is appended to the document.

The contents and indicators covered by the reporting of these financial statements

was defined starting from the results of the materiality analysis conducted in 2021 and updated during 2022 and completed at the beginning of 2023.

The materiality matrix is the result of a process structured in several phases that, starting from a study of the external scenario aimed at understanding the point of view and the main pressures of the stakeholders, also involved the management of the Duelegs BBF Group in the definition of the priority issues for the company. The process was divided into two phases: the first aiming at identifying potentially material issues for the company and stakeholders through the analysis of internal and external documentary sources (questionnaires, surveys, interviews, technical and training meetings); the second, aiming at defining the internal and external prioritization of potentially material issues for the company identified in the first phase through the materiality methodology. The definition of relevance for the company considered 5 levels of significance of the topics, subsequently analysing the focus of the score from 2.5 to 5.

This document was approved by the Board of Directors and the Management Control of Duelegs BBF Group and was not subject to audit ("assurance").

This Sustainability Report in this first edition is published on the Group's institutional website at [www.duelegsbbfgroup.com](http://www.duelegsbbfgroup.com).



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## GRI Content Index

The following table reports the list of indicators reported in the 2021 and 2022 Sustainability Report of Duelegs BBF Group. In correspondence with each GRI indicator, the reference to the chapter of the financial statements is shown.

## External certification by the certification body

The first edition of the 2021 and 2022 Sustainability Report of Duelegs BBF Group was not subject to verification by third parties but, being strongly demanded by the Company Management. The company's next objective is to get to the certification of the contents of the document.

The Report is formally approved and signed by the Company Management and through the initial letter of communication to the stakeholders.

With a view to continuous improvement and of the next editions, the Group is committed to providing increasingly accurate data regarding the chosen reporting period.

# GRI 2: GENERAL INFORMATION 2021

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION	
GRI 2: General information 2021	2.1	Organisational details	<ul style="list-style-type: none"> <li>• Legal name;</li> <li>• Nature and legal form;</li> <li>• Location of headquarters;</li> <li>• Countries of activity.</li> </ul>	On the first page Methodological note Chapter 1.2, 1.4
	2.2	Entities included in the reporting of Sustainability of the organization	<ul style="list-style-type: none"> <li>• List of the entities included in the sustainability report;</li> <li>• Filed financial information (if consolidated financial statements) - difference between entities included in the non-financial reporting and the entities included in the sustainability report;</li> <li>• If multiple entities, explain the approach used to consolidate the information.</li> </ul>	Methodological note Chapter 2.2
	2.3	Reporting period, frequency and contact	<ul style="list-style-type: none"> <li>• Sustainability reporting period and frequency.</li> </ul>	Methodological note
	2.4	Reformulation of information	<ul style="list-style-type: none"> <li>• Report the restatements of the information obtained from previous reporting periods.</li> </ul>	Methodological note
	2.6	Assets, value chain and other relationships commerciali	<ul style="list-style-type: none"> <li>• Industry;</li> <li>• Value chain description;</li> <li>• Relevant business relationships (customers and beneficiaries).</li> </ul>	Chapter 1, 1.4 Chapter 6.2, 6.4
	2.7	Employees	<ul style="list-style-type: none"> <li>• Total number of employees by gender / region;</li> <li>• Total number employees by contract (ind./det.), by gender / geographical area;</li> <li>• Total number employees by type of employment (full-time / part-time), by gender;</li> <li>• Contextual information needed;</li> <li>• Description of significant fluctuations in the number of employees.</li> </ul>	Chapter 7.1 GRI content index
	2.9	Structure and composition of the Governance	<ul style="list-style-type: none"> <li>• Structure of the governance of the organisation and description of the highest body and committees;</li> <li>• Committees responsible for decisions and oversight of impacts related to economic, environmental, and social issues.</li> </ul>	Chapter 2

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION	
GRI 2: General information 2021	2.19	Remuneration policies	<ul style="list-style-type: none"> <li>The remuneration policies for the highest governance body and senior managers for the following types of remuneration*: (see side)</li> <li>How performance criteria in remuneration policies are linked to the objectives of the highest governance body and senior managers for economic, environmental, and social issues.</li> </ul>	Confidentiality restrictions for privacy reasons
	2.20	Process for determining remuneration	<ul style="list-style-type: none"> <li>The process for determining remuneration;</li> <li>Whether payroll consultants engage in determining pay and whether they are independent of management;</li> <li>Any other relationship that the payroll consultants have with the organization;</li> <li>Results of voting by stakeholders (including shareholders) on remuneration policies and proposals.</li> </ul>	Confidentiality restrictions for privacy reasons
	2.21	Total annual compensation ratio	<ul style="list-style-type: none"> <li>Ratio of the annual remuneration for the highest paid individual in the organisation to the average total annual remuneration for all employees;</li> <li>Ratio of the percentage increase in total annual remuneration to the highest paid individual; of the organization and the median percentage increase in total annual compensation for all employees*.</li> </ul>	Confidentiality restrictions for privacy reasons
	2.22	Declaration on Sustainable Development Strategy	<ul style="list-style-type: none"> <li>Declaration of the most important board on the importance of sustainable development for the organization and its strategy to contribute to sustainable development;</li> </ul>	Letter to Stakeholders Chapter 4, 5, 7.5
	2.23	Political commitments	<ul style="list-style-type: none"> <li>Commitments to responsible business conduct;</li> <li>presence of policies respecting human rights;</li> <li>links to published or unpublished policies (if not, explain why);</li> <li>level for which each policy was approved within the organization;</li> <li>description of how policies are communicated to workers.</li> </ul>	Chapter 2.3
	2.24	Incorporation of political commitments	<ul style="list-style-type: none"> <li>Describe the methods of commitment in terms of policies for responsible business conduct.</li> </ul>	Chapter 2.3
	2.25	Process for remedying negative impacts	<ul style="list-style-type: none"> <li>Describe the company's commitments aimed at correcting the negative impacts caused;</li> <li>Describe the approach used to identify and address complaints;</li> <li>Describe other processes by which the company works to correct the negative impacts generated;</li> <li>Describe how the parties involved (users covered by the complaint mechanisms) are involved in impact restoration processes;</li> <li>Describe how the company tracks the effectiveness of these adopted mechanisms.</li> </ul>	Chapter 6.3

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION	
GRI 2: General information 2021	2.27	Compliance with laws and regulations	<p>The organization must:</p> <ul style="list-style-type: none"> <li>• Report the total number of significant cases of non-compliance with laws or regulations during the reporting period (monetary and non-monetary sanctions);</li> <li>• Report the number and monetary value of penalties for non-compliance with laws and regulations;</li> <li>• Describe significant cases of non-compliance;</li> <li>• Describe how their meaningfulness was determined for cases of non-compliance.</li> </ul>	Confidentiality restrictions for privacy reasons
	2.28	Associations	<p>The organization must:</p> <ul style="list-style-type: none"> <li>• Report professional associations, other associations of membership and national or international advocacy organizations in which it participates in a significant role.</li> </ul>	Chapter 7.1
	2.29	Stakeholder engagement approach	<p>The organization must describe its approach to stakeholder engagement by indicating:</p> <ul style="list-style-type: none"> <li>• the categories of stakeholders with whom it interacts and how they are identified;</li> <li>• the purpose of the stakeholder engagement;</li> <li>• how the organisation engages stakeholders.</li> </ul>	Chapter 3.1, 3.2 Methodological note
	2.30	Collective bargaining agreements	<ul style="list-style-type: none"> <li>• The organization must report the percentage of total employees covered by collective bargaining agreements.</li> </ul>	Chapter 7.1

# GRI 3: MATERIAL TOPICS 2021

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION	
GRI 3: material topics 2021	3.1	Process for determining the material topics	<ul style="list-style-type: none"> <li>Describe the process conducted to determine the material issues*;</li> <li>Specify the interested parties and experts whose opinions informed the determination process of material issues.</li> </ul>	Chapter 3.1, 3.2 Methodological note
	3.2	Entities included in the reporting of sustainability of the organization	<ul style="list-style-type: none"> <li>The organization must:               <ul style="list-style-type: none"> <li>List the material issues;</li> <li>Report the changes to the list of material topics with respect to the previous reporting.</li> </ul> </li> </ul>	Chapter 3.3
	3.3	Management of material topics	<p>For each material topic, the organization must:</p> <ul style="list-style-type: none"> <li>Describe the actual and potential negative and positive impacts on the economy, environment and people including human rights;</li> <li>Report whether the organization is co-vulnerable in the negative impacts through its activities or as a result of its business relationships and describe them;</li> <li>Describe its policies and commitments with respect to material topics;</li> <li>Describe the actions taken to manage the topic and the related impacts;</li> <li>Report the following information on the monitoring of the actions taken;</li> <li>Describe how the actions taken were communicated to the stakeholders and their efficacy</li> </ul>	Chapter 3.3

# MATERIAL ECONOMIC ASPECTS (SERIE 200)

GRI STANDARDS			REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 201: Economic performance	201-1	Economic value directly generated and distributed	Revenues	Chapter 2.2
			Distributed economic value;	Chapter 2.2
			Kept economic value.	Chapter 2.2
	202-2	Financial implications and other risks and opportunities due to climate change	Description of risks / opportunities	Chapter 4
			Description of the impact of the risk / opportunity	Chapter 4
			Financial fixed assets the impact of the risk / opportunity	Chapter 4
			Methods used for the risk / opportunity management	Chapter 4
GRI 202: Presence on the market	202-1	Ratios between the standard salary of a new hire by gender and salary local minimum	<ul style="list-style-type: none"> <li>• Salary of new hires by gender in the most significant operating locations and minimum salary;</li> <li>• The actions taken to determine whether workers are remunerated with amounts above the minimum salary;</li> <li>• Report which minimum wage was used.</li> </ul>	Confidentiality restrictions for privacy reasons
	202-2	Proportion of senior managers hired by local community	<ul style="list-style-type: none"> <li>• Percentage of senior managers at locations.</li> </ul>	Confidentiality restrictions for privacy reasons
GRI 204: Procurement practices	204-1	Proportion of expenditure towards local suppliers	% of the procurement budget used for spending for local suppliers	Chapter 6.4

# MATERIAL ECONOMIC ASPECTS (300 SERIES)

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 301: Materials	301-2	Materiali utilizzati che provengono da riciclo	% recycled materials used to produce primary products/services Chapter 6.5
	301-3	Prodotti recuperati o rigenerati e relativi materiali di imballaggio	% recovered/regenerated products and related packaging material for each product category Chapter 6.5
GRI 302: Energy	302-1	Energia consumata all'interno dell'organizzazione	Total fuel consumption from renewable and non-renewable energy sources (+types of fuel) Chapter 8.1, 8.2
			Electricity consumption Chapter 8.1, 8.2
			Energy for heating, consumed / sold Chapter 8.1, 8.2
			Energy for cooling, consumed / sold Chapter 8.1, 8.2
			Steam consumption Chapter 8.1, 8.2
			Total Org. Energy Consumption Chapter 8.1, 8.2
	302-3	Intensità energetica	Energy Intensity Calculation information not available as it is not included in the calculation
			Denominator used to calculate the energy intensity information not available as it is not included in the calculation
			Type of energy: fuel, electricity, heating, steam cooling etc. information not available as it is not included in the calculation
			Report whether the energy intensity calculation includes the consumption of internal / external energy of the org. information not available as it is not included in the calculation



GRI STANDARDS			REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 303: Water and water discharges	303-1	Interaction with water as a shared resource	Descript. How the org interacts with water resources (where the water comes from, consumed, discharged + impacts related to water resources)	Chapter 8.3
			Approach used to identify water resource impacts	information not available
			How water resource impacts are managed	information not available
			Objectives and targets for water resources	Chapter 8.3, 8.5
	303-2	Management of impacts related to water discharge	Description of the minimum quality standards set for water discharges	Chapter 8.3, 8.5
303-5	Water Consumption	Total Water Consumption	Chapter 8.3	
GRI 305: Emissions	305-1	Direct GHG Emissions (Scope 1)	Direct GHG Emissions in tonnes of CO2 eq	Chapter 8.2
	305-2	Indirect GHG Emissions from Energy Consumption (Scope 2)	Indirect GHG Emissions from Energy Consumption (Scope 2) CO2 eq	Chapter 8.2
	305-3	Others indirect GHG Emissions (Scope 3)	Other Gross Indirect GHG Emissions in tonnes of CO2 eq	information not available as it is not included in the calculation
	305-4	GHG emissions intensity	GHG emission intensity rate	information not available as it is not included in the calculation
			Types of GHG emissions including emission intensity rate	information not available as it is not included in the calculation
305-5	GHG emissions reduction	GHG emissions reduction as a direct result of reduction initiatives in Co2 eq tons	Chapter 8.2, 8.5	
GRI 306: Water and waste discharge	306-1	Water discharge by quality and destination	Total volume of planned and unplanned water discharges by destination, quality of water	information not available as it is not included in the calculation
	306-2	Waste by type and method of disposal	Total weight of hazardous / non-hazardous waste with a division according to disposal methods: reuse, recycling, composting, etc.	Chapter 8.4
			Waste treatment methods	Chapter 8.4

GRI STANDARDS			REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 308: Supplier environmental assessment	308-1	New suppliers that were evaluated using environmental criteria	% new suppliers evaluated by environmental criteria	Chapter 6.4
	308-2	Negative environmental impacts in the supply chain and actions taken	Number of suppliers evaluated for environmental impacts	Chapter 6.4

## MATERIAL ECONOMIC ASPECTS (400 SERIES)

GRI STANDARDS			REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 401: Employment	401-1	New hires and turnover	Total number and rate of new hires in the reporting year (by age, gender, geographical area)	Chapter 7.1 GRI Content Index
	401-2	Benefits for full-time employees, but not for part-time or fixed-term employees	Benefits granted to full-time employees, divided by most significant operational locations (no benefits for part-time fixed-term employees)*	Chapter 7.3
	401-3	Parental Leave	Total number of employees who were entitled to parental leave, by gender	GRI content index
			Total number of employees who, after taking parental leave, by gender, returned to work in the same reporting period	GRI content index
			Total number of employees who, after taking parental leave, by gender, are still employees of the organisation for the 12 months following their return	GRI content index
			Return to work rate and retention rate in the company for employees who took parental leave, by gender	information not available as it is not included in the calculation

GRI STANDARDS		REPORTING	LOCATION (CAP.) REASON FOR OMISSION	
GRI 403: Health and safety of workers	403-1	Health and safety management systems on the workplace	Statement on the presence or absence of an SG in the field of SS at work	Chapter 7.2
			Description of the framework of workers, activities and places covered by the SG. If not covered, enter reason	Chapter 7.2
	403-2	Danger identification, risk assessment and accident investigation	Descript. Processes used to identify hazards on the job, assess risks, control hierarchy, hazard reporting *	Chapter 7.2
	403-4	Participation and consultation of workers and communication on health and safety at work.	Descript. Worker involvement processes in terms of participation and consultation for the development / implementation of SGs on the SS of the LAVs.	Chapter 7.2, 7.4
			Descript. Of the liability, frequency of meeting, decision-making authority of an ad hoc committee. If present, if not, motivation	Chapter 7.2, 7.4
	403-5	Prevention and mitigation of health and safety impacts on the workplace within commercial relations.	Descript. All training activities in the field of SS provided to workers (Gen/spec)	Chapter 7.4
	403-7	Prevention and mitigation of health and safety impacts on the workplace within commercial relations.	Description of the approach taken by the organisation to avoid and mitigate significant negative impacts in the field of SS, directly related to operational activities	Chapter 7.2, 7.4
	403-9	Injuries at work	No. and death rate from occupational injuries for employees and non-employees	Chapter 7.2
			No. and rate of occupational injuries with serious consequences	Chapter 7.2
			No. and rate of recordable occupational injuries	Chapter 7.2
403-10	Malattie professionali	No. of deaths due to occupational diseases for employees and others	Chapter 7.2	
		No. of cases of recordable occupational diseases	Chapter 7.2	

GRI STANDARDS			REPORTING	LOCATION (CAP.) REASON FOR OMISSION
GRI 404: Education and training	404-1	Average annual training hours per employee	Average training hours provided to employees, by gender and category	Chapter 7.4
	404-2	Employee Skills Upgrade Programs and Transition Assistance Programs	Type and scope of the programs implemented and assistance provided to increase the skills of employees, in order to facilitate work continuity	Chapter 7.4
GRI 405: Diversity and equal opportunities	405-2	Ratio between women's and men's basic salary	Ratio between women's and men's basic salary, by operating locations	Chapter 7.1
GRI 406: Non-discrimination	406-1	Episodes of discrimination and corrective measures taken	Total number of cases of discrimination, type, action plan implemented with verified results, incidents no longer subject to measures *	Chapter 7.2
GRI 410: Safety Practices	410-1	Security personnel trained on human rights policies or concerns	% of security personnel trained on the organisation human rights procedures and their application*	Chapter 7.2
GRI 413: Local communities	413-1	Activities involving local communities, impact assessments and development programmes	% of the activities involving local communities, impact assessments and development programmes*	Chapter 3.3, 7.5
GRI 414: Social assessment of suppliers	414-1	New suppliers that were evaluated through the use of social criteria	% of new suppliers that were evaluated by social criteria	Chapter 6.4
	414-2	Negative social impacts on the supply chain and actions taken	Number of suppliers evaluated for social impacts	Chapter 6.4
GRI 417: Marketing and labelling	417-1	Information and labelling requirements for products and services	Procurement of product or service components	Chapter 5.4-5.5-5.6-57
			The content, referring to the presence of substances that can generate an environmental and social impact	Chapter 5.4-5.5-5.6-57
			Safe use of products and services	Chapter 5.4-5.5-5.6-57
			Disposal of products and related environmental and social impacts	Chapter 5.4-5.5-5.6-57
	417-2	Episodi di non conformità in materia di informazione ed etichettatura di prodotti e servizi	Number of total of cases of non-compliance with regulations / self-regulatory codes in terms of information and labelling of products and services *	Chapter 5.4

# THREE-YEAR INDICATORS

**Table 1**  
BBF Gambetti S.R.L. 's three-year economic performance

ITEMS	2020	2021	2022
Turnover	6.601.554 €	5.008.976 €	7.936.683 €
Salaries and employee benefits	836.938 €	714.288 €	787.976 €
Community investment	€ 0	€ 0	1.000 €
Investments in environmental projects	15.000 €	16.000 €	16.500 €

**Table 2**  
Duelegs S.R.L. 's three-year economic performance

ITEMS	2020	2021	2022
Turnover	17.228.540 €	6.032.742 €	9.953.186 €
Salaries and employee benefits	1.399.748 €	987.068 €	1.255.508 €
Community investment	16.952 €	5.100 €	3.400 €
Investments in environmental projects	21.400 €	23.000 €	25.000 €

**Table 1**  
Energy resources consumed by the sole headquarters of BBF Gambetti S.R.L., divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	Methane consumption	mc	21.552	23.547	14.519
	Electricity consumption	kWh	831.930	697.669	687.393
	Turnover	M€	6,601	5,008	7,936
	Methane consumption/turnover	mc/M€	3.265	4.701,9	1.829,5
	Electricity consumption/turnover	kWh/M€	126.030,9	139.310,9	86.617,1

**Table 2**  
Energy resources consumed by Duelegs S.R.L. including both offices, divided for the three-year period of activity 2020-2022

	DATA	MEASURE UNIT	2020	2021	2022
DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	Methane consumption	mc	342.358	237.139	302.769
	Electricity consumption	kWh	2.040.893	1.450.647	1.936.122
	Turnover	M€	17,228	6,032	9,953
	Methane consumption/turnover	mc/M€	19872,2	39.313,5	30.419,9
	Electricity consumption/turnover	kWh/M€	118.463,72	240.491,87	194.526,5

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 1 EMISSIONS	MEASURE UNIT	2020	2021	2022
	vehicle diesel consumption	l/anno	685	1.250	1900
	conversion factor for diesel		2,61	2,61	2,61
	methane consumption for heating rooms + production	mc/anno	21552	23547	21348
	conversion factor for methane		1,8	1,8	1,8
	tonnes Co2eq / year - vehicles	ton CO2eq/anno	1,78785	3,2625	4,959
	tonnes Co2eq / year - methane heating + production	ton CO2eq/anno	38,7936	42,3846	38,4264
	tot turnover	M€	6,601	5,008	7,936
	<b>Total annual SCOPE 1 emissions</b>	ton CO2eq/anno	<b>40,58145</b>	<b>45,6471</b>	<b>43,3854</b>
<b>SCOPE 1 emission - turnover</b>	ton CO2eq/fatt	<b>6,147773065</b>	<b>9,114836262</b>	<b>5,466910282</b>	

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 2 EMISSIONS	MEASURE UNIT	2020	2021	2022
	Electricity consumption	kwh/anno	697669	687393	870112,00
	tonnes Co2eq / year - electricity	ton CO2eq/anno	302,23	297,78	376,93
	<b>Total annual SCOPE 2 emissions - year</b>	ton CO2eq/anno	<b>302,23</b>	<b>297,78</b>	<b>376,93</b>
	<b>SCOPE 2 emission - turnover</b>	ton CO2eq/fatt	<b>45,78551898</b>	<b>59,4605925</b>	<b>47,4965371</b>

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 1 EMISSIONS	MEASURE UNIT	2020	2021	2022
	vehicle diesel consumption	l/anno	1.300	1.200	2200
	conversion factor for diesel		2,61	2,61	2,61
	methane consumption for heating rooms + production	mc/anno	342.358	237.139	302769
	conversion factor for methane		1,8	1,8	1,8
	tonnes Co2eq / year - vehicles	ton CO2eq/anno	3,393	3,132	5,742
	tonnes Co2eq / year - methane heating + production	ton CO2eq/anno	616,2444	426,8502	544,9842
	tot turnover	M€	17,22854	6,032042	9,953186
	<b>Total annual SCOPE 1 emissions</b>	ton CO2eq/anno	<b>619,6374</b>	<b>429,9822</b>	<b>550,7262</b>
<b>SCOPE 1 emission - turnover</b>	ton CO2eq/fatt	<b>35,96575218</b>	<b>71,28302489</b>	<b>55,33164958</b>	

DATA AND PERFORMANCE INDICATOR FOR ENERGY RESOURCES	SCOPE 2 EMISSIONS	MEASURE UNIT	2020	2021	2022
	Electricity consumption	kwh/anno	2.040.893	1.450.647	1933744,00
	tonnes Co2eq / year - electricity	ton CO2eq/anno	884,11	628,42	837,70
	<b>Total annual SCOPE 2 emissions - year</b>	ton CO2eq/anno	<b>884,11</b>	<b>628,42</b>	<b>837,70</b>
	<b>SCOPE 2 emission - turnover</b>	ton CO2eq/fatt	<b>51,31687581</b>	<b>104,1803556</b>	<b>84,16379447</b>

**Table 1**  
Emissions discharged by the sole headquarters of BBF Gambetti S.R.L., divided for the three-year period of activity 2020-2022

**Table 2**  
Emissions by Duelegs S.R.L. including both offices, divided for the three-year period of activity 2020-2022

**Table 1**

Water resources used by BBF Gambetti S.R.L. divided for the three-year period of activity 2020-2022

DATA AND PERFORMANCE INDICATOR FOR WATER RESOURCES	DATA	MEASURE UNIT	2022
	Total water pumped from well	mc	5.000
	Turnover	M€	7,936
	Methane consumption/turnover	mc/M€	630,04

**Table 2**

Water resources consumed by Duelegs S.R.L. including both offices, divided for the three-year period of activity 2020-2022

DATA AND PERFORMANCE INDICATOR FOR WATER RESOURCES	DATA	MEASURE UNIT	2020	2021	2022
	Total water pumped from well	mc	114.472	54.738	90.172
	Turnover	M€	17,228	6,032	9,953
	Methane consumption/turnover	mc/M€	6.644,53	9.074,60	9.059,78

**Table 1**

Kg of wastes produced in the two-year reporting period from the sole headquarters of BBF Gambetti S.R.L.

EWC CODE	TYPE OF WASTE	2020	2021	2022
150101	Packaging in paper and cardboard	19.460	8.700	12.360
040222	Waste from processed textile fibres	1.940	1.070	3.050
130112	Oils for hydraulic circuits	0	400	0
<b>Total non-hazardous wastes</b>		21.400	10.170	15.410
<b>Total hazardous wastes</b>		0	0	0
<b>Total wastes</b>			10.170	15.410

**Table 2**

Kg of waste produced in the two-year reporting period by Duelegs S.R.L., including the two offices (headquarters of Guidizzolo and operational headquarters of Medole)

EWC CODE	TYPE OF WASTE	2020	2021	2022
150101	Packaging in paper and cardboard	12.131	4.708	15.908
150102	Plastic packaging	695	0	1.050
150106	Mixed material packaging	3.810	2.510	4.420
040220	Sludges produced by the on-site treatment of effluents, other than those mentioned in 040219	18.660	0	0
040222	Waste from processed textile fibres	6.342	3.242	21.134
160216	Wastes from non-hazardous electrical and electronic equipment.	0	405	0
<b>Total non-hazardous wastes</b>		41.638	10.865	42.512
<b>Total hazardous wastes</b>		0	0	0
<b>Total wastes</b>		41.638	10.865	42.512





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## Duelegs BBF Group

Società a responsabilità limitata  
Guidizzolo 46040 (MN) Italia