



CLARITY
BY BUREAU VERITAS

CLIMATE CHANGE FIELD AUDIT REPORT



Site: E.MIROGLIO EAD - Clarity

Address: Industrial Zone
Sliven 8800 - - Bulgaria

Contact Person: MILENA IVANOVA
Telephone: +359 44 500717
Email: milena.ivanova@emiroglio.com

Completed By : Rayna ZLATAROVA
Completed On : 14/02/2025



CLARITY
BY BUREAU VERITAS

Check the validity
of your report



Disclaimer : BUREAU VERITAS DOES NOT MAKE ANY REPRESENTATION OR WARRANTY, WHATSOEVER, IN RESPECT OF THE ACCURACY, COMPLETENESS OR RELIABILITY OF THE REPORT WHICH IS BASED ON THE SITE INFORMATION AS PROVIDED BY THE SITE.



Report No :

171-2025-000066-EN

SECTION RELEVANCY FOR YOUR ENTITY AND OPERATION

Choices of Assignees on what sections should be evaluated depending on their justifications (Comments and Documents shared).

Section Name	Response	Comment
Product Carbon Footprint	Irrelevant	exists for the entire production; it is not applicable to be per product

Practice in Place

	Score (Percentage)	Number of Required Practice Nonconformity*	Total Number of Nonconformity Practices
1. Governance	94.44 %	0	0
2. Energy Management	88.24 %	0	0
3. GHG Emissions	92.62 %	0	1
Total	91.77 %	0	1

Audit Summary

Audit Summary (to be written after completing the below checklist) E. Miroglio, a prominent player in the textile industry, is deeply committed to ethical business practices and sustainability. The company operates under a comprehensive Code of Ethics that emphasizes principles such as legality, equality, impartiality, transparency, professionalism, and environmental responsibility. This code serves as a guiding framework for all employees and stakeholders, ensuring that operations are conducted with integrity and respect for both people and the environment.

In line with its dedication to environmental stewardship, E. Miroglio has implemented measures to reduce its ecological footprint. The company has committed to eliminating harmful substances from its production processes, including the 11 priority groups identified by Greenpeace. This initiative reflects E. Miroglio's proactive approach to sustainability and its responsibility towards the environment.

Furthermore, E. Miroglio places a strong emphasis on social responsibility. The company ensures that its employees work in safe and healthy environments, fostering a culture of mutual respect and ethics. By maintaining full control over its production cycle and sourcing 95% of its fabrics from factories located in Europe, E. Miroglio upholds high standards of quality and ethical labor practices.

Through these comprehensive efforts, E. Miroglio demonstrates a steadfast commitment to ethical conduct, environmental sustainability, and social responsibility, solidifying its reputation as a responsible leader in the textile industry.

Nonconformity Action Plan Contact (Please put NA if no NCs are raised)

Contact Name NA

Contact Email NA

Contact Phone Number

CLARITY CLIMATE CHANGE AUDIT CHECKLIST

1. Governance

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.1.1	Does the organisation have policies that cover the following Climate Change topics ? ("Yes" for all, "Partially" for some, "No" for none)	Yes	Climate Change Policy is available.			It is generally accepted that a comprehensive Climate Change policy not only mitigates environmental risks but also enhances stakeholder trust and resilience in the face of changing climate dynamics. A policy should define the scope, objectives, responsibilities, monitoring & verification procedures, qualitative and quantitative targets, key performance indicators to be implemented and monitored for each topic.
C.1.1_1	Energy Management	✓	verified			
C.1.1_2	GHG Emissions	✓	verified			
C.1.1_3	Product Carbon Footprint	✓	verified			
C.1.2	Is/are your GHG emission reduction target(s) aligned with science-based targets?	Yes	verified			It is generally accepted that aligning your GHG emission reduction targets with science-based standards is crucial for addressing climate change effectively, demonstrating environmental responsibility, and enhancing long-term sustainability.
C.1.3	Is the organisation's Climate Change policy communicated to all employees through channels such as employment contract, employee manual, newsletter/poster, intranet, website, employee training?	Yes	Climate Change policy is communicated to all employees through channels such as employee trainings, newsletter/poster			It is generally accepted that an effective communication of climate policies fosters employee engagement and aligns organisational goals with sustainability, ultimately contributing to a greener future and improved corporate reputation.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.1.4	Is there a Climate Change Officer, Committee, or equivalent, enforcing and implementing the organisation's Climate Change policy and procedures?	Yes	Milena Ivanova and her team			It is generally accepted that a designated body ensures accountability and expertise, facilitating the integration of sustainable practices and compliance with climate-related goals and regulations.
C.1.5	Does the organisation provide regular training for employees on its Climate Change policy and procedures?	Yes	verified			It is generally accepted that regular training fosters awareness and engagement, empowering employees to contribute effectively to the organisation's sustainability goals while staying informed about evolving climate-related regulations and best practices.
C.1.6	Does the organisation conduct periodic assessments, audits or monitoring programs to verify whether it complies with its Climate Change policy and procedures?	Yes	verified			It is generally accepted that regular assessments and audits can help the organisation identify potential gaps, improve accountability, and demonstrate a commitment to addressing climate change issues effectively.
C.1.7	Has the organisation established channels for employees to provide their feedback on Climate Change topics such as union representative, employee committee, suggestion box, dedicated phone number?	Yes	verified			It is generally accepted that engaging employees through these channels can help gather valuable insights, foster a culture of environmental responsibility, and demonstrate the organisation's commitment to addressing Climate Change concerns.

		Practice in Place	Comments/Observations	Reviewer Comments	Document	Common Practice
C.1.8	Verify the implementation of the Climate Change policy - at minimum 1) are employees aware of the policy? 2) do they know where to find information on the policy? ("Yes" for all, "Partially" for some, "No" for none)	Partially	interview			It is generally accepted that employee awareness is crucial for policy effectiveness and should be a priority in policy implementation efforts. Accessibility to policy information significantly influences employees' ability to adhere to climate change guidelines, necessitating streamlined access points.

2. Energy Management

		Practice in Place	Comments/Observations	Reviewer Comments	Document	Common Practice
C.2.1	Does the organisation have annual quantitative target(s) on Energy Management?	Yes	verified			It is generally accepted that setting specific energy management targets allows for better resource allocation, reduction of environmental impact, and alignment with industry best practices.
C.2.2	If the organisation monitors its Energy Management Key Performance Indicator(s) (KPIs), what progress did it achieve against its annual target(s) overall?	91%-100%	verified			It is generally accepted that an effective KPI monitoring fosters better control and helps organisations surpass annual energy efficiency targets, ultimately reducing costs and environmental impact.
C.2.3	Does the organisation monitor its total energy consumption?	Yes	verified			It is generally accepted that monitoring energy consumption enables data-driven decisions, identifies potential cost-saving opportunities, and supports sustainability efforts.

		Practice in Place	Comments/Observations	Reviewer Comments	Document	Common Practice
C.2.4	Does the organisation monitor energy use from different energy sources (electricity, gas, fuels, steam, heat, etc....)?	Yes	verified			It is generally accepted that monitoring energy from diverse sources enhances sustainability efforts, identifies efficiency opportunities, and ensures compliance with environmental regulations.
C.2.5	Does the organisation use renewable energy? If so, what share of its total energy consumption does it represent?	16%-30%	verified			It is generally accepted that renewable energies are one of multiple levers of action to reduce an organisation's environmental impact and guide future sustainability goals effectively. This is especially true in the organisation's own operations, where it can more easily control its energy consumption.
C.2.6	If yes, could you specify which renewable energy is used?		Yes			It is generally accepted that identifying the specific renewable energy source used is crucial for tracking environmental impact and optimizing sustainability efforts.
C.2.6_1	Bioenergy	✓	3%			
C.2.6_2	Wind energy	✓	9%			
C.2.6_3	Hydro power	✓	13%			
C.2.6_4	Solar	✓	12%			
C.2.6_5	Others					
C.2.7	Does the organisation conduct energy audits?	Yes	Last year			It is generally accepted that energy audits can uncover hidden inefficiencies in energy usage and provide valuable data for informed decision-making to reduce energy consumption and environmental impact.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.2.8	Does the organisation implement actions to reduce its energy consumption?	Yes	Trainings, awareness			It is generally accepted that identifying and prioritizing specific actions to reduce energy consumption is crucial for effective and efficient energy management.
C.2.9	Does the organisation track its energy reduction progress?	Yes	verified			It is generally accepted that tracking energy reduction efforts not only promotes accountability but also provides valuable data for identifying areas of improvement and achieving sustainability goals.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.2.10	Verify the implementation of Energy Management - at minimum 1) are there actions implemented to reduce energy consumption? ("Yes" for actions implemented, "Partially" for not fully implemented, "No" for none)	Yes	Trainings, awareness			It is generally accepted that more energy-saving actions can uncover untapped potential for greater efficiency through continuous evaluation.

3. GHG Emissions

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.3.1	Does the organisation have annual quantitative target(s) on greenhouse gas (GHG) Emissions?	Yes	yes, verified			It is generally accepted that setting annual GHG emission targets not only demonstrates the organisation's commitment to sustainability but also provides a framework for continuous improvement in environmental performance.
C.3.2	If the organisation monitors its GHG Emissions Key Performance Indicator(s) (KPIs), what progress did it achieve against its annual target(s) overall?	91%-100%	verified			It is generally accepted that by consistently monitoring GHG emissions KPIs, organisations can proactively identify areas for improvement and drive meaningful progress toward annual emission reduction targets.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.3.3	Does the organisation monitor and report its direct (Scope 1) GHG emissions?	Yes	verified			It is generally accepted to prepare a GHG inventory management plan including the process for collecting, calculating, monitoring, and maintaining GHG data according to internationally accepted frameworks such as GHG Protocol, ISO, etc.
C.3.4	Does the organisation monitor and report its indirect (Scope 2) GHG emissions?	Yes	verified			It is generally accepted to prepare a GHG inventory management plan including the process for collecting, calculating, monitoring, and maintaining GHG data according to internationally accepted frameworks such as GHG Protocol, ISO, etc.
C.3.5	Has the organisation quantified direct (Scope 1) GHG emissions separately for CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ and NF ₃ in metric tons of CO ₂ equivalent?	Yes	verified			It is generally accepted that an accurate quantification of individual greenhouse gases within Scope 1 emissions is crucial for understanding the organisation's environmental impact and developing effective mitigation strategies.
C.3.6	Does the organisation remove any direct (Scope 1) GHG emissions from sources?	No	verified			It is generally accepted that analysing the organisation's direct emissions can help identify opportunities for emission reduction, cost savings, and sustainability improvements.
C.3.7	Does the organisation monitor and report its other indirect (Scope 3) GHG emissions?	Yes	verified			It is generally accepted that Scope 3 GHG emission covers emissions from upstream & downstream activities such as purchased goods, business travel, etc.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.3.8	Has the organisation established a historical base year for GHG emissions and removal calculation?	Yes	2019 - scope 1 2023 - scope 2 and 3			It is generally accepted that a well-defined base year is essential for accurate emissions reporting and helps stakeholders understand the organisation's carbon footprint evolution over time.
C.3.9	Does the organisation use any uncertainty assessment to minimize uncertainty in its GHG emission calculation?	Yes	emission coefficient			It is generally accepted that a well-structured uncertainty assessment not only improves data quality but also helps in making informed decisions for emissions reduction strategies, ensuring transparency and credibility in sustainability efforts.
C.3.10	Does the organisation have a third-party assurance on its GHG emissions report?	Yes	Yes. Verifikace CZ			It is generally accepted that third-party assurance can validate the accuracy of emissions data and boost stakeholder confidence in the organisation's sustainability efforts.
C.3.11	Does the organisation implement GHG emissions reduction measures?	Yes	steam from a thermal power plant instead of using boilers			It is generally accepted to establish a GHG reduction trajectory according to a Science Based Target and monitor the implementation of reduction measures by regularly calculating the carbon footprint.
		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practice
C.3.12	Verify the implementation of GHG management - at minimum 1) are there actions implemented to reduce GHG emissions? ("Yes" for actions implemented, "Partially" for not fully implemented, "No" for none)	Yes	Verified			It is generally accepted that implementing emission reduction measures highlights the potential benefits of GHG emissions reduction, such as cost savings, improved sustainability, and enhanced corporate reputation.

CARBON FOOTPRINT - KPI BY SCOPES

	Last amount of tCO ₂ e calculated (in whole number)	Reporting Year
SCOPE 1	13312	2023
SCOPE 2	41998	2023
SCOPE 3	325051	2023

CLARITY by Bureau Veritas

is a suite of solutions that helps clients to manage sustainability related data and to monitor their progress against their sustainability roadmaps. Either it is their internal sites, or their supply chain and business partners, clients can trust the data to be accurate and credible

KEY FEATURES INCLUDE:

- **Accompany you on your unique sustainability journey** no matter your level of sustainability maturity. Choose from CLARITY One, the essential starter sustainability Module; or the standard ESG Modules, or Net Zero Modules for a technical deep-dive.
- **Ready-to-use or customized checklists** developed by BV Sustainability experts, based on globally-recognized standards and recommendations. Specific topics outside the standard offering are available and can be customized.
- **A fully digital process** that gathers data from suppliers via Bureau Veritas' digital platforms, feeding into a centralized CLARITY dashboard with a synthesized result of the self-assessment or field audits. The Dashboard contains multiple filters based on SDGs, evaluation modules, and locations to better understand a company's sustainability maturity and KPIs.

80 000+
EMPLOYEES

IN **140**
COUNTRIES



SHAPING A WORLD OF TRUST

Bureau Veritas is a Business to Business to Society company, contributing to transforming the world we live in.

A world leader in testing, inspection, certification and technical services, we help clients across all industries address challenges in quality, health & safety, environmental protection and social responsibility.

For more information,
contact the **CLARITY** team at Bureau Veritas:
clarity.info@bureauveritas.com

