



CLARITY
BY BUREAU VERITAS

ENVIRONMENT FIELD AUDIT REPORT



Site: E.MIROGLIO EAD - Clarity

Address: Industrial Zone
Sliven 8800 - - Bulgaria

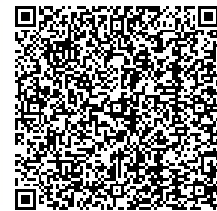
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Completed By: Rayna ZLATAROVA
Completed On: 14/02/2025



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of your report



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Report No :

171-2025-000065-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
Air Emission (Non-GHG)	Relevant	
Biodiversity	Irrelevant	NA

Practice in Place

	Score (Percentage)	Number of Required Practice Nonconformity*	Total Number of Nonconformity Practices
1. Governance	100.00 %	0	0
2. Materials & Waste Management	82.40 %	0	1
3. Water Management	97.14 %	0	0
4. Air Emissions (Non-GHG)	96.80 %	0	0
Total	94.08 %	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 ENVIRONMENT AUDIT CHECKLIST

1. Governance

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.1.1	Does the organisation have policies that cover the following Environmental topics? ("Yes" for all, "Partially" for some, "No" for none)	Yes	The organisation has Environmental Policy, dated 01.11.2017. The Policy is appropriate to the purpose and context of the organization, including the nature, scale and environmental impacts of its activities, products and services.			It is generally accepted that a comprehensive environmental 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.
E.1.1_1	Materials & Waste Management	✓	Materials & Waste Management is covered in policy.			
E.1.1_2	Water Management	✓	Water Management is covered in policy.			
E.1.1_3	Air Emissions (Non-GHG)	✓	Air Emissions is covered in policy.			
E.1.1_4	Biodiversity	✓	Biodiversity is covered in policy.			
E.1.2	Is the organisation's Environmental policy communicated to all employees through channels such as employment contract, employee manual, newsletter/poster, intranet, website, employee training?	Yes	The environmental policy is maintained as documented information, communicated within the organization and is available to interested parties. Policy is published on company website.			It is generally accepted that utilizing multiple communication channels, such as newsletters, intranet, and employee training, will help reinforce the importance of Environmental policies and ensure better compliance among employees.
E.1.3	Is there an Environmental Officer, Committee, or equivalent, enforcing and implementing the organisation's Environmental policy and procedures?	Yes	Milena Ivanova, Kremena Georgieva, Maria Toneva are key responsible persons for Environment topics.			It is generally accepted that a designated officer or committee is crucial for maintaining and ensuring compliance with Environmental regulations.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.1.4	Does the organisation provide regular training for employees on its Environmental policy and procedures?	Yes	Every new employee of the company undergoes initial training.			It is generally accepted that regular training promotes a culture of awareness and compliance within the organisation, reducing the risk of environmental non-compliances and incidents.
E.1.5	Does the organisation conduct periodic assessments, audits or monitoring programs to verify whether it complies with its Environmental policy and procedures?	Yes	Company conducts periodic internal audits, evaluation of compliance and monitoring plans.			It is generally accepted that regular assessments and audits can help the organisation identify potential gaps, improve accountability, and demonstrate a commitment to addressing environmental issues effectively.
E.1.6	Has the organisation established channels for employees to provide their feedback on Environmental topics such as union representative, employee committee, suggestion box, dedicated phone number?	Yes	The channels are: specialised boxes, communication with union representatives or direct manager or ENV. department.			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 Environment concerns.
E.1.7	Does the organisation have legal permits, licences & registrations related to environment and/or pollution limitations?	Yes	Complex permits: KP 41 4-H0-И0-A2-TГ1 - Yambol; KP 107-H1-И0 A8 - Sliven; Water permits: Yambol - № 31 130013 / 14.09.2007; № 31530009 ; № 3153022 1 ; № 31530562 and Sliven - № 31530378; № 31530019.			It is generally accepted that compliance with legal requirements for environmental permits and licenses is essential to operate responsibly and avoid potential legal issues.
E.1.8	Does the organisation have a procedure related to Environmental Emergency Response to spills, leaks, and accidents that lead to environmental pollution?	Yes	Procedure PE 06 Emergency preparedness and response Work instruction for 47 for spills, leaks and treatment of generated waste			It is generally accepted that effective emergency preparedness procedures are essential for safeguarding Environment and mitigating potential environmental crises.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.1.9	Verify the implementation of the Environmental 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)	Yes	Employees aware of the policy. It was verified by interview.			It is generally accepted that effective policy implementation requires not only awareness but also easy access to information for employees to comply with policy requirement.
E.1.10	Verify the implementation of the Environmental policy - Does the organization determine and have access to the compliance obligations related to its environmental obligations? Does the organization verify its compliance?	Yes	Apis and State Gazette.			It is generally accepted that regular compliance verification and reporting mechanisms should be implemented to demonstrate the organisation's commitment to environmental standards and regulations.
E.1.11	Verify the Environmental Policy in practice - How would you address an environmental spill? ("Yes" for relevant answer, "Partially" for some, "No" for none)	Yes	Risk is minimized.			It is generally accepted that regular practice and well-defined procedures are essential to ensure the effective implementation of the Environmental Policy in handling environmental spills.

2. Materials & Waste Management

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.2.1	Does the organisation have annual quantitative target(s) on Materials & Waste Management?	Yes	he is quantitative target to reduce wastes with 1 % vs 2023. There is no information about why and how this 1% was determined. Improvement is needed.			It is generally accepted that setting annual Materials & Waste Management targets not only demonstrates the organisation's commitment but also provides a framework for continuous improvement in Materials & Waste Management
E.2.2	If the organisation monitors its Materials & Waste 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 by consistently monitoring Materials & Waste Management KPIs, organisations can proactively identify areas for improvement and drive meaningful progress toward annual targets.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.2.3	Does the organisation track the inputs (materials) and outputs (waste) of its production or operations?	Yes	Verified.			It is generally accepted that tracking the inputs (materials) and outputs (waste) of its production or operations not only promotes accountability but also provides valuable data for identifying areas of improvement and goals.
E.2.4	Does the organisation have procedures on preventing hazardous substances from polluting the surrounding environment?	Yes	There are measures in place as part of the infrastructure. There are rules and training records.			It is generally accepted that having procedures on preventing hazardous substances from polluting the surrounding environment is essential for protecting the environment and public health.
E.2.5	Has the organisation implemented waste handling and disposal procedures, including for hazardous waste/substances?	Yes	There are rules and training records.			It is generally accepted that implementing waste handling and disposal procedures can help the organisation to reduce its environmental impact, comply with regulations, and save money.
E.2.6	Does the organisation use recycled materials in its production or operations?	Yes	textile materials and packaging, consumables in production			It is generally accepted that using recycled materials can help the organisation to reduce its greenhouse gas emissions, water consumption, and energy use.
E.2.7	If packaging is used, does the organization consider materials with the minimal environmental impact (such as compostable, recycled, corrugated packaging)?	Yes	Yes. Verified.			It is generally accepted that using materials with the minimal environmental impact for packaging can help the organisation to reduce its environmental impact and improve its sustainability.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.2.8	Does the organisation carry out Life Cycle Assessments of its products or services?	No	No LCA			It is generally accepted that carrying out LCAs can help the organisation to identify opportunities to reduce the environmental impact of its products or services, improve its environmental performance, and demonstrate its commitment to environmental stewardship.
		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.2.9	Verify implementation of the Waste policy - at minimum 1) Tracking (waste type, quantity, transport, etc.) 2) 3R principles application (reduce, reuse, recycle), 3) Employee awareness of the policy ("Yes" for all, "Partially" for some, "No" for none)	Yes	waste type 150110*, quantity 1.84t (Jan'24), 1,38t (March 24) delivered to licenced recycling company Ecomax Ltd			It is generally accepted that tracking the inputs (materials) and outputs (waste) of its production or operations not only promotes accountability but also provides valuable data for identifying areas of improvement and goals.
E.2.10	Verify waste policy in practice - at minimum 1) Are waste containers labelled & located where waste is produced, to ensure appropriate segregation and avoid mixing?	Yes	Waste policy is implemented. Verified.			It is generally accepted that by segregating waste at the source, the organisation can help to reduce its environmental impact and save money on waste disposal costs.
E.2.11	Verify end-of-life consideration in products/ services - at minimum 1) Are waste generation, materials type & quantity, disassembly or recyclability considered? 2) Are Life Cycle Assessments performed? ("Yes" for all, "Partially" for some, "No" for none)	Yes	Verified. There is Contract with company Ecopack Bulgaria.			It is generally accepted that by considering the end-of-life of its products and services, the organisation can reduce its environmental impact, improve its sustainability, and meet growing customer and regulatory expectations.

3. Water Management

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.3.1	Does the organisation have annual quantitative target(s) on Water Management?	Yes	The is quantitative target to reduce water with 1 % vs 2023. There is no information about why and how this 1% was determined. Improvement is needed. Long term targets missing.			It is generally accepted that setting annual quantitative targets for water management can help the organisation to reduce its water consumption, improve its water efficiency, and achieve its sustainability goals.
E.3.2	If the organisation monitors its Water 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 monitoring water management KPIs can help the organisation to reduce its water consumption, improve its water efficiency, and reduce its environmental impact.
E.3.3	Does the organisation monitor its water consumption?	Yes	monthly monitoring			It is generally accepted that monitoring water consumption is a key step in water management and can help the organisation to reduce its water costs, environmental impact, and risk of water shortages.
E.3.4	Does the organisation have a water reduction procedure in place?	Yes	Verified - Instruction setting goals and measures for optimization and reduction of water consumption			It is generally accepted that implementing a water reduction procedure can help the organisation to reduce its water consumption, save money, and improve its environmental performance.
E.3.5	Does the organisation have water recycling mechanism in in place?	Yes	Thera are own treatment plants in each production plant and ultrafiltration in Yambol plant.			It is generally accepted that water recycling can help the organisation to reduce its water consumption and wastewater discharge, which can lead to environmental and financial benefits.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.3.6	Does the organisation generate industrial effluent water (excluding air condition condensate)?	Yes	Yes. 100% goes to treatment plants.			It is generally accepted that Industrial effluent water can contain a variety of pollutants, which can have a negative impact on the environment and human health. By reducing and/or treating its industrial effluent water in a sustainable manner, the organisation can help to protect the environment and improve public health.
E.3.7	Does the organisation have an effluent water treatment procedure in place, either on-site or off-site?	Yes	Verified - Instruction 24 and Instruction 25.			It is generally accepted that by having an effluent water treatment procedure in place, the organisation can help to protect the environment and minimize its environmental impact.
		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.3.8	Verify effluent water issues - at minimum 1) Is water quality monitored on a regular basis? 2) Are drains and pipes inspected & maintained periodically? 3) Are drains & pipes free of any bypasses? ("Yes" for all, "Partial" for some, "No" for none, N/A)	Yes	Water quality monitored on a regular basis as per monitoring plan - Protocol 541/11.09.2024 - Yambol; Protocol 446/30.07.2024 - Sliven;			It is generally accepted that a comprehensive effluent water management program can help the organisation to reduce its environmental impact, comply with regulations, and protect public health.

4. Air Emissions (Non-GHG)

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.4.1	Does the organisation have annual quantitative target(s) on its Air Emissions (non-GHG)?	Yes	There is target for reduction of CO2 based on purchase of secondary product (steam) from thermal power plants. Target is general, there is no a certain value			It is generally accepted that setting annual quantitative targets for air emissions (non-GHG) can help the organisation to reduce its environmental impact and improve its sustainability performance.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
E.4.2	If the organisation monitors its Air Emissions (Non-GHG) Key Performance Indicator(s) (KPIs), what progress did it achieve against its annual target(s) overall?	91%-100%	Verified.			It is generally accepted that setting and monitoring annual targets for Air Emissions (Non-GHG) Key Performance Indicator(s) (KPIs) can help the organisation to reduce its air emissions and improve its environmental performance.
E.4.3	Does the organisation monitor the quantity and quality of its Air Emissions (Non-GHG)?	Yes	Verified.			It is generally accepted that monitoring quantity and quality air emissions (non-GHG) can help the organisation to improve its environmental performance, comply with regulations, and avoid costly fines.
E.4.4	Does the organisation have an emergency plan to mitigate pollution when Air Emission equipment malfunctions?	Yes	Yes. Verified.			It is generally accepted that having an emergency plan to mitigate pollution when Air Emission equipment malfunctions can help the organisation to reduce its environmental impact and improve its sustainability.
E.4.5	Does the organisation have Air Emissions (non-GHG) treatment procedures in place?	Yes	Verified.			It is generally accepted that by implementing air emissions (non-GHG) treatment procedures, the organisation can help to reduce its environmental impact and protect human health.

		Practice in Place	Comments/Observations	Reviewer Comments	Document	Common Practise
E.4.6	Does the organisation conduct periodic inspections or maintenance on all of its Air Emissions related equipment?	Yes	Yes. Protocol No BII-220M.9/10.06.2024 - Boiler 1 - Sliven; Protocol No BII-220M.8 /10.06.2024 - Drier Krantz 2 - Sliven; Protocol No BII-222M/1 1.06.2024 - Boiler 1 Riello - Yambol			It is generally accepted that periodic inspections and maintenance can help to ensure that air emissions-related equipment is operating efficiently and effectively, and that it is not releasing excessive emissions of pollutants. This can help the organisation to reduce its environmental impact and comply with applicable air quality regulations.

		Practice in Place	Comments/Observations	Reviewer Comments	Document	Common Practise
E.4.7	Verify non-GHG Air Emissions Management - at minimum 1) Are there periodic inspections or maintenance on Ozone Depleting Substances related equipment? ("Yes" for all, "Partially" for some, "No" for none, NA)	Yes	The company does not produce, import or export ozone-depleting substances. The use of ozone-depleting substances is solely for cooling purposes, and the systems are hermetically sealed and inspected by an external licensed company. Each inspection is reported to the Regional Inspectorate for Environmental Protection. In accordance with the approved monitoring plan, the company periodically measures emissions of NOx, SOx, dust and CO. The company uses organic solvent in a fully closed system, dry cleaning type, with no outlet to the environment.			It is generally accepted that periodic inspections and maintenance of ODS related equipment can help to reduce the risk of leaks and emissions, which can help to protect the environment and comply with regulations.

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

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For more information,

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