



CLARITY
BY BUREAU VERITAS

RESPONSIBLE SOURCING FIELD AUDIT REPORT



Site: E.MIROGLIO EAD - Clarity

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Completed By: Irena GINEVA
Completed On: 14/02/2025



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Report No :

171-2025-000063-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
Conflict Resources	Irrelevant	The specific of the production requires resources to be available/ delivered in short terms, thus company cannot rely on conflict resources.

Practice in Place

	Score (Percentage)	Number of Required Practice Nonconformity*	Total Number of Nonconformity Practices
1. Governance	94.44 %	0	0
2. Sustainable Procurement: Social & Ethics	94.00 %	0	0
3. Sustainable Procurement: Environment	74.74 %	0	1
Total	87.73 %	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 Milena Ivanova

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Contact Phone Number

Synthetic Overview of Nonconformities - Responsible Sourcing

Section label level 1	Checkpoint Reference	Checkpoint Label	NC Status	Target Action Completion Date

CLARITY RESPONSIBLE SOURCING AUDIT CHECKLIST

1. Governance

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.1.1	Does the organisation have policies that cover the following Responsible Sourcing topics? ("Yes" for all, "Partially" for some, "No" for none)	Partially	There is an approved Code of conducts			It is generally accepted that developing Responsible sourcing policies can help the organisation to reduce its environmental and social impact. 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.
R.1.1_1	Sustainable Procurement: Social & Ethics	✓				
R.1.1_2	Sustainable Procurement: Environment	✓				
R.1.1_3	Conflict Raw Materials		irrelevant			
R.1.2	Is the organisation's Responsible Sourcing policy communicated to all suppliers/contractors through means such as business contract, supplier manual, supplier training, or purchase agreements?	Yes	Supplier manual is available, information to suppliers is regularly provided			It is generally accepted that communicating the Responsible Sourcing policy to all suppliers/contractors is an important step in ensuring that the organisation's supply chain is aligned with its sustainability goals
R.1.3	Is there a Responsible Sourcing/Procurement Officer, Committee, or equivalent, enforcing and implementing the organisation's Responsible Sourcing policy and procedures ?	Yes	There is a designated department that is engaged in communication, selection and evaluation of suppliers.			It is generally accepted that having a Responsible Sourcing/ Procurement Officer, Committee, or equivalent in place can help the organisation to ensure that its Responsible Sourcing policy and procedures are being effectively enforced and implemented

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.1.4	Are procurement personnel trained on Responsible Sourcing topics such as green procurement, ethical procurement, life cycle assessment, government regulations on sustainable procurement?	Yes	All employees are engaged in sustainability and trainings are available for each department.			It is generally accepted that providing training to procurement personnel on responsible sourcing topics can help the organisation to reduce its environmental impact, Improve its social responsibility performance, Comply with government regulations, and Gain a competitive advantage
R.1.5	Does the organisation conduct periodic assessments, audits or monitoring programs to verify whether it complies with its Responsible Sourcing policy and procedures?	Yes	There are very detailed checklist and procedures for initial and periodical assessment of suppliers that complies with responsible sourcing. They were checked and found in compliance.			It is generally accepted that periodic assessments, audits, or monitoring programs can help the organisation to identify any gaps in its compliance with its Responsible Sourcing policy and procedures.
		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.1.6	Verify the implementation of the Responsible Sourcing 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 are aware of the policy			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.
R.1.7	Verify the Responsible Sourcing policy in practice - In case of severe breach in the company's sustainability policies, are the suppliers withdrawn from the suppliers list?	Yes	Suppliers are subject to ongoing evaluation - with each and every service or product delivered. If any deviations are found they are removed from the list of approved suppliers.			It is generally accepted that by withdrawing suppliers who are in breach of the organisation's sustainability policies, the organisation can send a strong message that it is serious about sustainability and that it will not tolerate suppliers who do not meet its standards.

2. Sustainable Procurement: Social & Ethics

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.2.1	Does the organisation have annual quantitative target(s) on Social & Ethics topics within Sustainable Procurement?	Yes	Part of integrated management system - annual targets are available			It is generally accepted that setting annual quantitative targets on Social & Ethics topics within Sustainable Procurement can help the organisation to improve its social and ethical performance and demonstrate its commitment to social responsibility.
R.2.2	If the organisation monitors its Key Performance Indicator(s) (KPIs) on Social & Ethics topics for its supply chain, what progress did it achieve against its annual target(s) overall?	50%-75%				It is generally accepted that monitoring KPIs on Social & Ethics topics can help the organisation to identify areas where it needs to improve its performance and to track its progress over time.
R.2.3	Are Social and Business Ethics criteria weighed in the costing structure during supplier selection?	Yes	They are part of the selection criteria.			It is generally accepted that weighing Social and Business Ethics criteria in the costing structure during supplier selection can help the organisation to improve its social and environmental performance, reduce its risk exposure, and build a stronger brand reputation.
R.2.4	Has the organisation implemented a control system on Social aspects and impacts (auditing program, inspections) for suppliers, subcontractors and service providers?	Yes	There is an annual plan and relevant records are kept.			It is generally accepted that implementation of control system on social aspects and impacts will help the organisation to protect workers in its supply chain and to improve its social responsibility performance.
R.2.5	Does the organisation have programs or tools to improve the social and ethics performances of its suppliers ?	Yes	Developed policies and procedures on the topic, as well as results from evaluation that may lead to suspension of suppliers who do not comply.			It is generally accepted that implementing programs or tools to improve the social and ethical performances will help the organisation to reduce supply chain risks, improve its reputation, and meet customer expectations.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.2.6	Has the organisation established a grievance mechanisms (e.g. whistleblowing procedure or hotline) for suppliers to report unethical or unlawful behaviours on Social and Business Ethics?	Yes	There is an approved whistleblowing procedure			It is generally accepted that grievance mechanism is a vital tool for ensuring that suppliers are aware of and able to report unethical or unlawful behaviors.
R.2.7	Verify the Social & Ethics aspect of Sustainable Procurement in practice - Does the organisation conduct social impact assessments on its supply chain? ("Yes" for all, "Partially" for some, "No" for none)	Yes	Process is well established in the SA8000 procedures			It is generally accepted that conducting social impact assessments can help the organisation to improve its social responsibility performance and to ensure that its products and services are ethically sourced.
R.2.8	Verify the Social & Ethics aspect of Sustainable Procurement in practice - Are contractors trained on the Health & Safety and Code of Conduct topics relevant for the organisation?	Yes	As part of the health and safety policies and procedures of the organisation related to communication and evaluation of suppliers.			It is generally accepted that training contractors on Health & Safety and Code of Conduct topics can help to reduce the risk of workplace accidents and injuries, improve the working conditions for contractors, and protect the organisation's reputation.

3. Sustainable Procurement: Environment

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.3.1	Does the organisation have annual quantitative target(s) on Environmental topics within Sustainable Procurement?	Yes	Part of annual environmental objectives and targets			It is generally accepted that setting annual quantitative targets on environmental topics within sustainable procurement can help the organisation to improve its environmental performance and sustainability.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.3.2	If the organisation monitors its Key Performance Indicator(s) (KPIs) on Environment topics for its supply chain, what progress did it achieve against its annual target(s) overall?	76%-90%				It is generally accepted that monitoring KPIs on environment topics for the supply chain can help the organisation to identify areas for improvement and track its progress over time.
R.3.3	Are Environmental criteria weighed in the costing structure during supplier selection?	Yes	Less harmful to the environment supplies are always chosen with priority to be included in company production			It is generally accepted that weighing environmental criteria in the costing structure during supplier selection can help the organisation to reduce its environmental impact and improve its sustainability performance.
R.3.4	Has the organisation implemented a control system on Environmental aspects and impacts (auditing program, inspections) for suppliers, subcontractors and service providers?	Yes	Performed on annual basis. Records are available.			It is generally accepted that by implementing a control system on environmental aspects and impacts for suppliers, subcontractors, and service providers, the organisation can help to reduce its overall environmental impact and improve its sustainability performance.
R.3.5	Does the organisation have programs or tools to improve the environmental performances of its suppliers ?	Yes	If supplier cannot conform to organisation environmental requirements they are either suspended or consulted on how to become compliant.			It is generally accepted that the organisation's suppliers play a significant role in its environmental impact. By helping its suppliers to improve their environmental performance, the organisation can reduce its own environmental impact and improve its sustainability.
R.3.6	Does the organisation collect carbon emission data from its suppliers ?	No	It is planned the information to be collected in 2024 for all suppliers - special questionnaires are prepared to be sent to all suppliers			It is generally accepted that collecting carbon emission data from suppliers can help the organisation to identify and reduce its indirect emissions.

		Practice in Place	Comments/ Observations	Reviewer Comments	Document	Common Practise
R.3.7	Verify the Environmental aspect of Sustainable Procurement in practice - Does the organisation conduct environmental impact assessments on its supply chain and procurement practices? ("Yes" for all, "Partially" for some, "No" for none)	Yes	Frequency is based on the relevance of the product/ service provided by the supplier and the impact it can have.			It is generally accepted that conducting environmental impact assessments on supply chain and procurement practices can help the organisation to reduce its environmental impact, improve its sustainability, and comply with environmental regulations.
R.3.8	Verify the Environmental aspect of Sustainable Procurement in practice - Does the organisation prioritize purchasing of products with green labels related to energy efficiency, organic products, circular economy, etc.?	Yes	Whenever it is possible, depending on the product - it is always a priority for the organisation to chose the most environment friendly product.			It is generally accepted that by purchasing products with green labels, the organisation can help to support sustainable businesses and reduce its own environmental footprint.

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



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