OEKO-TEX AG

Statute of Independence

§ 1 Preamble

(1) Directive (EU) 2024/825 of the European Parliament and of the Council of February 28, 2024, amending Directives 2005/29/EC and 2011/83/EU with regard to empowering consumers for the green transition through better protection against unfair practices and through better information ("EmpCo Directive") aims to protect consumers from misleading environmental and sustainability claims and to provide them with a reliable basis for making environmentally conscious purchasing decisions.

(2) According to the EmpCo Directive, sustainability labels may only be used if they are based on a certification system that meets strict requirements regarding objectivity, competence, credibility, independence, and transparency, including objective monitoring of compliance with the system's requirements.

(3) OEKO-TEX AG operates a certification system in which independent conformity assessment bodies are accredited in accordance with recognized standards—in particular ISO/IEC 17065 for product certification bodies and ISO/IEC 17025 for accredited testing laboratories—to ensure compliance with the requirements of the certification system's standards. Currently, these conformity assessment bodies consist of 17 independent research and testing institutes in Europe and Japan that, on the basis of accreditation agreements, conduct laboratory tests and company audits in accordance with the respective OEKO-TEX® standards.

(4) To provide binding documentation of the independence of OEKO-TEX AG, particularly vis-à-vis its shareholders, TESTEX AG, Zurich, and Hohenstein Laboratories GmbH & Co. KG, Bönnigheim, OEKO-TEX AG hereby issues the following Independence Statute. In addition, each of the two shareholders shall submit a declaration of commitment to independence and impartiality. Finally, the independence of OEKO-TEX AG vis-à-vis all conformity assessment bodies shall be ensured on the basis of the respective accreditation agreement.

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§ 2 Definitions

(1) The "**Accreditation Agreement**" governs the legal relationship between OEKO-TEX AG and the conformity assessment bodies. Each conformity assessment body enters into an essentially identical Accreditation Agreement with OEKO-TEX AG. This Independence Statute is an integral part of the Accreditation Agreement.

(2) An "**Affiliated Company**" within the meaning of this Independence Statue is any person or company that (i) directly or indirectly holds more than 50% of the voting rights in another person or company, or is held by such person or company, or is under common control with such person or company, or (ii) even without meeting the threshold under (i), is otherwise—namely through contractual ties, de facto influence, interlocking personnel or economic dependencies—is able to significantly influence the business policy of the other company, to the extent that such influence is likely to impair the independence of OEKO-TEX AG within the meaning of this Independence Statute. In case of doubt, the term shall be interpreted broadly in light of the purpose of independence.

(3) "**Conformity Assessment Bodies**" are the authorized OEKO-TEX® Institutes that conduct testing, audits, and certification in accordance with the OEKO-TEX® Standards and are accredited for this purpose in accordance with relevant standards, in particular ISO/IEC 17025. They carry out their respective certification activities for (individual) customers without influence from OEKO-TEX AG. The conformity assessment bodies also include the shareholders of OEKO-TEX AG, TESTEX AG, and Hohenstein Laboratories GmbH & Co. KG.

(4) "**OEKO-TEX AG**" refers to the company headquartered in Zurich, Switzerland, which owns the OEKO-TEX® Standards and is authorized to grant rights to use the OEKO-TEX® trademark and the OEKO-TEX® label. It develops the OEKO-TEX® Standards with technical expertise but independently and without influence from the conformity assessment bodies.

(5) "**OEKO-TEX® Standards**" are the testing, certification, and labeling standards developed and maintained by OEKO-TEX AG, in particular OEKO-TEX® STANDARD 100, OEKO-TEX® ORGANIC COTTON, OEKO-TEX® LEATHER STANDARD, OEKO-TEX® MADE IN GREEN, OEKO-TEX® STeP, OEKO-TEX® ECO PASSPORT, and OEKO-TEX® RESPONSIBLE BUSINESS.

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(6) “**Independence Committee**” means the body established under this Independence Statute to monitor and safeguard the independence and standard-setting activities of OEKO-TEX AG.

(7) “**Certification Activities**” means tests, audits, and certifications that conformity assessment bodies conduct on their own behalf and at their own risk in accordance with the OEKO-TEX Standards.

§ 3 Scope of Application

(1) This Independence Statute applies to OEKO-TEX AG, its shareholders, governing bodies, and employees, as well as to all committees, subcommittees, and working groups established within OEKO-TEX AG, to the extent that they are involved in the development, maintenance, refinement, application, monitoring, or any other activity related to the OEKO-TEX® Standards.

(2) The Independence Statute applies to all current and future certification, standard-setting, and other activities related to the use of the OEKO-TEX® standards and labels, including all programs and activities conducted under the OEKO-TEX® name.

(3) This Independence Statute is valid indefinitely. It remains unaffected by changes in the ownership structure of OEKO-TEX AG.

§ 4 System Ownership and Allocation of Roles

(1) OEKO-TEX AG is the sole owner of the OEKO-TEX® Standards and acts as the system owner. It bears sole responsibility for the substantive and operational development, maintenance, and further refinement of the OEKO-TEX® Standards. The OEKO-TEX® certification system is developed in consultation with relevant experts and with the involvement of relevant stakeholders. Any influence by the conformity assessment bodies is excluded.

(2) The OEKO-TEX® Institutes act as independent conformity assessment bodies. Under accreditation agreements with OEKO-TEX AG, they are authorized to conduct tests, audits, and certifications in accordance with the OEKO-TEX® Standards, as well as to issue corresponding certificates and use the OEKO-TEX® trademarks. They conduct the tests, audits, and certifications at their own expense and risk.

(3) OEKO-TEX AG is legally, organizationally, personnel-wise, and financially separate from the OEKO-TEX® Institutes. This clear separation serves to prevent conflicts of interest and ensures that standard-setting remains independent of certification activities.

(4) The separation of personnel includes, in particular, a prohibition on any individual simultaneously serving on a governing body of OEKO-TEX AG (Board of Directors, Executive Board) and on a governing body of an OEKO-TEX® Institute, namely TESTEX AG, Hohenstein Laboratories GmbH & Co. KG, or any company affiliated with them. This prohibition on incompatibility applies accordingly to all other OEKO-TEX® Institutes. The requirements of this paragraph comply with the provisions of ISO/IEC 17065 Cl. 4.2.8 and also serve to implement the requirements of the EmpCo Directive (EU) 2024/825.

§ 5 Principles of Independent Operation

(1) OEKO-TEX AG makes all decisions—particularly those relating to the development, maintenance, and further refinement of the OEKO-TEX® Standards—independently, objectively, and free from commercial or other influences by individual OEKO-TEX® Institutes, in particular the shareholders of OEKO-TEX AG, or other market participants.

(2) Neither the Board of Directors nor the Executive Board, nor any employees of OEKO-TEX AG, are subject to instructions from the OEKO-TEX® Institutes in their decision-making. In particular, members of the Board of Directors and the Executive Board are prohibited from simultaneously serving on the governing body of an OEKO-TEX® Institute or its shareholder; reference is made to § 4 (4) of these Articles of Association.

(3) OEKO-TEX AG requires its employees involved in standard-setting to disclose any situation of which they are aware that could give rise to an actual or potential conflict of interest.

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(4) OEKO-TEX AG establishes effective compliance structures, including regular training and a secure whistleblower system that can also be used anonymously to report violations or suspected cases concerning the independence of OEKO-TEX AG.

(5) OEKO-TEX AG shall review annually whether the OEKO-TEX® certification system complies with the applicable requirements of Directive (EU) 2024/825 and its national implementing legislation. Any necessary adjustments must be decided by the Board of Directors and communicated to the OEKO-TEX® Institutes with an implementation period of at least six months.

§ 6 Requirements for the OEKO-TEX® Certification System

The OEKO-TEX® Certification System is a system that certifies that a product, process, or business activity meets specific requirements, enables the use of OEKO-TEX® standards, and whose terms and conditions—including its requirements—are publicly available and meet the following criteria:

- The OEKO-TEX® certification system is open to all businesses that are willing and able to meet the requirements of the OEKO-TEX® certification system, under transparent, fair, and non-discriminatory conditions;
- The requirements of the OEKO-TEX® certification system are developed by OEKO-TEX AG in consultation with relevant experts and stakeholders;
- The OEKO-TEX® certification system establishes procedures for addressing violations of its requirements and provides for the revocation or suspension of a business operator's right to use the OEKO-TEX® standards in the event of such violations; and
- Monitoring of a business operator's compliance with the requirements of the OEKO-TEX® certification system is subject to an objective procedure and is carried out by a conformity assessment body whose competence and independence are recognized by both OEKO-TEX AG and the business operator in accordance with international, EU-wide, or national standards and procedures.

§ 7 Governance and Committee Structure

(1) The technical expertise of the OEKO-TEX® Institutes is incorporated into the standardization and norm-setting work through structured committees and processes. OEKO-TEX AG retains control over the design of these structures and processes, as well as over the final standard-setting decisions.

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(2) OEKO-TEX AG shall, on its own responsibility, establish all organizational structures and committees necessary to ensure compliance with requirements related to standardization and standard-setting, as well as with relevant legal provisions, in particular Directive (EU) 2024/825, as amended, and its national implementing regulations.

(3) To this end, OEKO-TEX AG is required to establish, appoint members to, and ensure the proper functioning of at least the committees necessary to meet the EmpCo requirements, namely

- an Independence Committee (see § 8(2)),

in a binding manner. These bodies must be structured in such a way that their composition, tasks, powers, and working methods ensure compliance with the relevant requirements related to standardization and standard-setting, the EmpCo requirements, and the applicable legal provisions, in particular Directive (EU) 2024/825 and its national implementation.

(4) The selection, establishment, and organization of additional bodies (e.g., expert working groups, technical committees, or similar advisory bodies) is at the discretion of OEKO-TEX AG.

(5) Participation in such bodies does not confer the authority to issue instructions to OEKO-TEX® AG regarding technical standard-setting decisions. Ultimate responsibility for the adoption, amendment, and repeal of standards remains with OEKO-TEX® AG.

§ 8 Mechanisms to Ensure Independence

1. General Risk Management

(1) OEKO-TEX AG continuously identifies and assesses risks to its independence and that of its conformity assessment bodies. These include, in particular, potential conflicts of interest that may arise from ownership structures, client relationships, consulting services, or other business relationships. The risk identification process complies with the requirements of ISO/IEC 17065, Clause 4.2.3.

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(2) If risks to independence are identified, OEKO-TEX AG shall immediately take appropriate measures to manage or eliminate them.

(3) OEKO-TEX AG shall document the identified risks, the measures taken, and their effectiveness, and shall review them regularly, at least once a year.

2. Independence Committee (IC)

(1) Purpose and Legal Basis. The Independence Committee (hereinafter "IC") is the mechanism established pursuant to this Independence Statute to ensure impartiality within the meaning of Clause 5.2 of DIN EN ISO/IEC 17065:2012 and the requirements of Directive (EU) 2024/825 (EmpCo Directive). To the extent that conformity assessment bodies have not established their own Independence Committee, the IC shall assume this function on their behalf within the meaning of Clause 5.2.1, Note 2 of DIN EN ISO/IEC 17065:2012. The details of the organization, working methods, and complaints procedure of the IC are governed by the Independence Committee Regulations, which form an integral part of the accreditation contract.

(2) Composition, Qualifications, and Election Procedure

a) The IC shall consist of no fewer than three and no more than five members. The composition of the IC must ensure balanced representation of the relevant stakeholders, so that no single interest predominates. Significantly interested parties include, in particular: independent experts from the fields of certification, textile ecology, and sustainability labeling; representatives of consumer or non-governmental organizations; representatives of government supervisory or accreditation authorities or comparable external bodies; experts in conformity assessment or governance. Internal and external staff of OEKO-TEX AG as well as board members of the shareholders are considered a single individual interest within the meaning of this provision and must not predominate in the IC; they are excluded from membership in the IC.

b) Personal requirements for members. Members of the IC must meet the following personal requirements:

(i) Neither at the time of the election nor during their term of office may they serve on a governing body—in particular, the management board, executive board, advisory board, or similar decision-making bodies—of TESTEX AG, Hohenstein

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Laboratories GmbH & Co. KG, or any of their affiliated companies, nor may they hold a senior executive position with any of these companies.

(ii) They may not be a member of any governing body of OEKO-TEX AG (Board of Directors, Executive Board) or be employed by OEKO-TEX AG either at the time of election or during their term of office.

(iii) In the three years prior to their election, they must not have had any direct commercial or economic relationship with OEKO-TEX AG, TESTEX AG, or Hohenstein Laboratories GmbH & Co. KG or their affiliated companies that could have compromised their independence.

(iv) They must have proven expertise in the areas of conformity assessment, independence of certification systems, sustainability labeling, corporate law, or a comparable relevant field.

Each person nominated for election or appointment must declare in writing, prior to their election, that they meet the requirements set forth in (i) through (iv). This declaration must be renewed annually.

c) Election Procedure

The members of the IC are elected by the Board of Directors of OEKO-TEX AG for a term of three years. Re-election is permitted.

(3) Term of Office, Removal, and Vacancies

(a) The term of office for members of the IC is three years. If a member leaves before the end of their term, the procedure for appointing a replacement member must be initiated without delay.

(b) The removal of a UA member by the Board of Directors requires good cause. Good cause includes, in particular, the subsequent occurrence of an incompatibility within the meaning of paragraph 3.

(4) Independence in the Performance of Duties and the Right to Take Independent Action

In the performance of their duties and in making their decisions, the members of the UA are not subject to any instructions from OEKO-TEX AG, its shareholders (TESTEX AG, Hohenstein Laboratories GmbH & Co. KG), or other market participants. Each member must perform their duties objectively, independently, and impartially.

If the management of OEKO-TEX AG does not comply with the recommendations or suggestions of the IC, the IC has the right to take independent action, in particular to inform the relevant accreditation body or other competent authorities authorities, including the national authorities responsible for monitoring the EmpCo Directive in the EU member states where the OEKO-TEX® certification system is used. The IC shall document the measures taken and inform the Board of Directors without delay. In doing so, the confidentiality obligations set forth in the relevant provisions of this Independence Statute must be observed.

(5) Compensation and Reimbursement of Expenses

The members of the IC serve without compensation. Members are entitled to reimbursement of reasonable expenses incurred in the interest of OEKO-TEX AG. Indirect remuneration or financial benefits from the shareholders of OEKO-TEX AG or other parties involved in the certification system are expressly prohibited for IC members.

(6) Responsibilities of the Independence Committee

The primary responsibility of the IC is to ensure that the company's independence is maintained in all respects. This includes, in particular:

(a) Continuously monitoring compliance with independence requirements

(b) Assisting in the development of fundamental policies on independence

(c) Making proposals to eliminate or manage identified independence risks

(d) Identifying and counteracting commercialization tendencies that compromise the objectivity of the standard-setting process

(e) Advising management on matters of public confidence in standard-setting

(f) At least once a year: conducting a comprehensive assessment of the independence of standard-setting and decision-making processes and reporting to the Board of Directors. The Board of Directors shall forward significant findings to the Shareholders Meeting for its information and ensure their appropriate publication.

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(7) Reporting

After each meeting, the Chair of the IC shall brief the Board of Directors on the results and findings of the meeting with regard to independence issues. Extraordinary incidents, in particular risks to independence, complaints received, and violations of the law, shall be reported to the Chair of the Board of Directors by circular letter without delay.

(8) Transparency

OEKO-TEX AG publishes an annual independence and compliance report that includes, in particular, the following minimum content:

(i) an overview of the significant independence risks identified during the reporting year;

(ii) the measures taken to manage or eliminate these risks;

(iii) a summary assessment of the company's independence by the IC;

(iv) an overview of complaints received and their processing status in anonymized, aggregated form, to the extent this is compatible with confidentiality obligations and data protection requirements.

The report must be made publicly available on the OEKO-TEX AG website and submitted to the IC for comment prior to publication.

(9) Amendments

Any amendments to these provisions require the approval of the Board of Directors of OEKO-TEX AG.

§ 9 Jurisdiction and Governing Law

(1) This Independence Statute is governed by Swiss law, excluding its conflict-of-laws rules.

(2) Any disputes arising out of or in connection with this Independence Statute shall be subject to the exclusive jurisdiction of the ordinary courts at the registered office of OEKO-TEX AG in Zurich, Switzerland.

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This Independence Statute is set forth in both German and English. In the event of any discrepancies, the German version shall prevail.

[Signature pages follow]

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OEKO-TEX AG

PLACE, DATE: ____________________________

All members of the company's Board of Directors:

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Dr. Alfred J. Beerli
Chairman of the Board of Directors

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Werner Borgers
Member of the Board of Directors

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Dr. Davide Maccabruni
Member of the Board of Directors

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