Declaration of Commitment

Regarding

Independence and Impartiality

of the OEKO-TEX AG Board of Directors

OEKO-TEX AG | Gutenbergstrasse 1 | CH-8002 Zurich
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§ 1 Preamble and Legal Basis

(1) Directive (EU) 2024/825 of the European Parliament and of the Council of February 28, 2024, on empowering consumers for the green transition through better protection against unfair practices and through better information ("EmpCo Directive") amends Directives 2005/29/EC and 2011/83/EU and establishes binding requirements for certification systems for environmental and sustainability labels. It protects consumers from misleading environmental and sustainability claims and requires, in particular:

- objectivity and transparency of the criteria;
- independent third-party verification by accredited conformity assessment bodies;
- neutrality of the certification bodies toward scheme owners and traders, on the basis of international standards, in particular ISO/IEC 17065 for product certification bodies or ISO/IEC 17025 for accredited testing laboratories.

(2) OEKO-TEX AG ("**System Owner**") operates a certification system for which independent conformity assessment bodies ("**OEKO-TEX® Institutes**") are accredited in accordance with recognized standards, in particular ISO/IEC 17065, to ensure compliance with the requirements of the certification system's standards. To the extent that individual OEKO-TEX® Institutes also operate testing laboratories, their accreditation is additionally conducted in accordance with ISO/IEC 17025. In their capacity as conformity assessment bodies, the OEKO-TEX® Institutes operate completely independently of the system owner. They are independent of OEKO-TEX AG, as well as of all economic actors with an interest in their products to be certified, and of all competitors of the companies applying for certification.

(3) To demonstrate this independence in accordance with the EmpCo Directive and the relevant EU regulatory requirements, the top management of OEKO-TEX AG issues the following binding declaration. This declaration applies to senior management as well as to all employees and all other persons who perform activities on behalf of or under the responsibility of OEKO-TEX AG. It is publicly available and forms part of the OEKO-TEX® system documentation.

§ 2 Binding Independence Obligations

OEKO-TEX AG is committed to the principles of impartiality as an essential prerequisite for the credibility of the testing, auditing, and certification activities of the accredited OEKO-TEX® Institutes. It hereby irrevocably and bindingly declares:

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(1) Ensuring Impartial Activities

OEKO-TEX AG ensures that all activities of the OEKO-TEX® Institutes – in particular the conduct of testing, auditing, and certification in accordance with the OEKO-TEX® Standards – can be carried out impartially, objectively, and free from undue influence on the part of OEKO-TEX AG, its governing bodies, employees, or persons acting on its behalf. OEKO-TEX AG documents and implements structures and procedures that ensure the principles of impartiality are promoted and upheld throughout its entire organization and in all relevant activities.

(2) Freedom of Professional Decision-Making

Neither the management nor the employees of the OEKO-TEX® Institutes are subject to instructions, influence, or coordination requirements from OEKO-TEX AG, its management, employees, or persons acting on its behalf. The OEKO-TEX® Institutes make their professional decisions – including the determination of test results, certification decisions, and audit findings – with complete autonomy in order to preserve their independence as third parties within the meaning of the EmpCo Directive.

(3) Freedom from Commercial Pressure

OEKO-TEX AG ensures that compensation structures, pricing models, sales targets, or other financial incentives do not influence the testing, auditing, or certification activities of the OEKO-TEX® Institutes and do not compromise their impartiality. The compensation of the senior management and assessment staff of the OEKO-TEX® Institutes, as well as that of subcontractors involved in assessment activities, is not based on the results of the respective conformity assessment. Declarations of interest by the senior management of the OEKO-TEX® Institutes are made publicly available. The fee structure between OEKO-TEX AG and the Institutes is documented internally and must be disclosed upon reasonable request.

(4) Conflict of Interest Management

OEKO-TEX AG systematically identifies, assesses, and documents all potential conflicts of interest. Possible sources of risk include, in particular:

- financial interests or dependencies;
- personal relationships between OEKO-TEX AG staff and OEKO-TEX® Institutes;
- ownership structures, shareholdings, or interdependencies with OEKO-TEX® Institutes;
- dual roles held by OEKO-TEX AG employees at an OEKO-TEX® Institute;

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- previous consulting activities by employees for companies seeking or holding certification from an OEKO-TEX® Institute.

If OEKO-TEX AG identifies an incompatibility within the meaning of this provision, it shall immediately take the necessary measures to remedy it. The incompatibility must be remedied no later than three months after it is identified. If a detected incompatibility affects ongoing certification, testing, or audit procedures, the person or body concerned must suspend these procedures immediately upon detection; the affected procedure must be transferred without delay to an impartial person or body. The three-month deadline for organizational measures remains unaffected by this.
Conflict-of-interest reviews, their results, and solutions shall be fully documented.

(5) Written Commitment by All Parties Involved

All employees of OEKO-TEX AG, as well as external individuals acting on behalf of OEKO-TEX AG, are required to commit in writing to the requirements of impartiality. This commitment includes:

- Knowledge of and compliance with this Declaration of Commitment;
- Disclosure of actual or potential conflicts of interest to the management of OEKO-TEX AG;
- Participation in training and awareness-raising measures regarding impartiality;
- The obligation to report any perceived pressure on test results.

Violations of these obligations will be treated as serious breaches of duty and will result in appropriate consequences: For internal employees, these may include disciplinary measures under labour law, up to and including termination for cause; for external contractors, the consequences include, in particular, the immediate termination of the contract and, where appropriate, contractual claims for damages.

(6) Cooling-off Period

Members of the governing bodies of OEKO-TEX AG who wish to serve on a governing body of an OEKO-TEX® Institute may not do so until a cooling-off period of twelve months has elapsed following their departure from the respective governing body of OEKO-TEX AG. The same applies, conversely, to members of the governing bodies of an OEKO-TEX® Institute who wish to join a governing body of OEKO-TEX AG. This provision corresponds to Section 2.7 of the

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Organizational Regulations of OEKO-TEX AG. It applies without prejudice to the aforementioned obligations to immediately resolve conflicts of interest pursuant to Section 2(4) of this Declaration.

(7) Subcontractors and Affiliated Companies

OEKO-TEX AG ensures and documents that the activities of branches or subcontractors of the OEKO-TEX® Institutes, as well as affiliated companies of OEKO-TEX AG, do not compromise the independence, impartiality, or objectivity of conformity assessment activities. Subcontracting by the OEKO-TEX® Institutes must be appropriately documented and requires written agreements that specifically address confidentiality issues and conflicts of interest. The OEKO-TEX® Institutes bear full responsibility for the services provided by their subcontractors.

§ 3 Compliance and Monitoring Mechanisms

(1) Disclosure Obligation

All employees of OEKO-TEX AG, as well as external individuals acting on behalf of OEKO-TEX AG who may come into contact with an OEKO-TEX® Institute, are required to promptly and fully disclose any actual or potential conflicts of interest to OEKO-TEX AG. This includes, in particular, the immediate reporting of any intended or actual assumption of a position on a governing body of an OEKO-TEX® Institute by a person who simultaneously serves on a governing body of OEKO-TEX AG or an affiliated company, and vice versa.

(2) Training and Whistleblower System

OEKO-TEX AG conducts regular training sessions on independence and compliance requirements. It maintains an anonymous, independent reporting channel for suspected violations of independence. This reporting channel is operated by a unit that is organizationally separate from the operational activities of OEKO-TEX AG and has sufficient authority, resources, and expertise to process incoming reports; the compliance unit does not monitor its own activities. Incoming reports are reviewed in accordance with a documented procedure; the whistleblower is provided with feedback on the outcome of the review within a reasonable timeframe, to the extent permitted by law.

(3) Annual Confirmation and Reporting

The senior management of OEKO-TEX AG shall confirm compliance with these obligations in writing on an annual basis. Compliance is reviewed by the OEKO-TEX® Independence Committee, whose composition, powers, and procedures are governed by the separate rules of procedure of the Independence Committee. The Independence Committee includes at least

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one external, independent member with no financial or personnel ties to OEKO-TEX AG or to an OEKO-TEX® Institute. Key findings of the annual review are reported publicly.

§ 4 Term of Validity and Final Provisions

(1) This declaration takes effect upon signature by the entire senior management of OEKO-TEX AG. It is binding on the entire OEKO-TEX AG as well as on all persons serving on its governing bodies.

(2) Amendments to this declaration must be made in writing and signed by the entire senior management of OEKO-TEX AG. Significant amendments must be updated immediately in the OEKO-TEX® System Documentation and publicly announced.

(3) This declaration is reviewed annually for accuracy and completeness and amended as necessary.

This declaration is recorded in 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:

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

_____
Werner Borgers
Member of the Board of Directors

_____
Dr. Davide Maccabruni
Member of the Board of Directors

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