INDEPENDENCE REGULATIONS

of the

Independence Committee

of

OEKO-TEX AG, CHE-328.080.935

in Zurich, Switzerland

("**Company**")

OEKO-TEX AG | Gutenbergstrasse 1 | CH-8002 Zurich
Phone + 41 44 501 26 00 | info@oekotex.com | www.oekotex.com

1. Basic Principles and Scope of Application

Pursuant to Section 8 of the Company's OEKO-TEX® Statute of Independence, the Company has established the Independence Committee (IC) and adopted these regulations. These regulations govern the IC's internal organization, operating procedures, responsibilities, and complaint procedure. The IC's composition, eligibility requirements, and election are governed exclusively by Section 8 of the OEKO-TEX® Statute of Independence.

2. General Duties of Conduct for IC Members

Personal Duties of Conduct

2.1 Independence and Freedom from Instructions. IC members are not subject to any instructions in the performance of their duties or in their decision-making. Each member shall perform his or her duties objectively, independently, and impartially and shall not yield to any commercial or other pressure that could impair his or her independence or that of the Company. The legal basis for this is Section 8(4) of the OEKO-TEX® Statute of Independence.

2.2 Diligence and Loyalty. Each member shall perform their duties with all due diligence and shall safeguard and promote the interests of the Company.

2.3 Confidentiality. All information about the company obtained in the course of performing their duties must be treated as strictly confidential, unless it is already public knowledge. This obligation remains in effect even after the termination of membership; business documents must be returned upon the end of the term of office.

2.4 Conflict of Interest. No member may participate in deliberations or decisions on matters that could affect his or her interests or those of an affiliated company or a related party. Any conflicts of interest that arise must be reported to the Chairman immediately. The Supervisory Board shall decide, without the participation of the affected person, on exclusion from the deliberations and/or decision-making.

3. Rules of Procedure

3.1 Convening and Frequency of Meetings. The IC meets as often as business requires, at least once a year. The Chairman shall convene the meeting at least five business days in advance by mail, including the agenda and meeting materials. In urgent cases, shorter notice periods are

OEKO-TEX AG| Gutenbergstrasse 1 | CH-8002 Zurich
Phone + 41 44 501 26 00 | info@oekotex.com | www.oekotex.com

permitted; if all members are present and in agreement, resolutions may also be passed on items not on the agenda.

3.2 Chairing the Meeting. The meeting is chaired by the IC Chairman; if the Chairman is unable to attend, another member chairs the meeting.

4. Duties

4.1 Primary Duty. The duties of the IC are set forth in § 8(6) of the Independence Statute. These Rules specify the operational duties as follows.

4.2 Review and Processing of Complaints. The Independence Committee reviews and processes all complaints and reports received regarding possible violations of independence in accordance with Section 5 of these Rules of Procedure.

4.3 Reporting. The Independence Committee informs the Board of Directors in accordance with § 8(7) of the Independence Statute. It reports extraordinary incidents to the Chair of the Board of Directors without delay; the Chair ensures that the other members of the Board of Directors are informed immediately.

5. Complaint Procedure

5.1 Any person who suspects a violation of the independence of the Company or its governing bodies, employees, or related parties is entitled to file a complaint, either verbally, in writing, or via an online reporting system on the Company's website.

5.2 Establishment and Operation of the Anonymous Reporting Channel. In addition to the general complaint procedure set forth in Section 5.1, the Company shall establish a separate, anonymous reporting channel. This channel is open to any natural or legal person who suspects a violation of the independence of the Company, its governing bodies, employees, or related parties. The channel is intended in particular for those individuals who, due to their professional position, their dependence on certification decisions, or other business relationships with the company or its shareholders, have reason to fear that they may suffer adverse consequences if they file a report using their real name.

5.3 The reporting channel is operated in accordance with the relevant legal provisions (in particular Directive [EU] 2019/1937 and applicable state implementing laws). The specific arrangements—including confidentiality, reporting procedures, deadlines, documentation, and,

OEKO-TEX AG| Gutenbergstrasse 1 | CH-8002 Zurich
Phone + 41 44 501 26 00 | info@oekotex.com | www.oekotex.com

where applicable, outsourcing—are implemented exclusively in accordance with these standards.

5.4 Link to the Company's Whistleblower System.
The anonymous complaint channel established pursuant to this section also serves as the Company's secure whistleblower system, which may be used anonymously, within the meaning of Section 5(4) of the OEKO-TEX® Statute of Independence. Reports regarding potential violations of the independence of the Company or its governing bodies, employees, or related parties, as defined in the OEKO-TEX® Statute of Independence, must be submitted to the IC via this channel.

5.5 Annual Review.
The IC reviews the functionality, awareness, and usage of the anonymous complaint channel annually and reports its key findings to the Board of Directors. The Board of Directors ensures that corrective measures are implemented.

5.6 The company's website provides clear and easily accessible information regarding access to the channel and the handling procedure.

6. Final Provisions

6.1 Entry into Force
These IC Independence Regulations shall enter into force upon their signing.

6.2 Amendments
These IC Independence Regulations may be amended or supplemented by resolution of the Company's Board of Directors. Amendments must not undermine the core requirements regarding the independence and objectivity of the IC.

6.3 Languages
These IC Independence Regulations are set forth in German and English. In the event of any discrepancies, the German version shall prevail.

[Signature pages follow]

OEKO-TEX AG| Gutenbergstrasse 1 | CH-8002 Zurich
Phone + 41 44 501 26 00 | info@oekotex.com | www.oekotex.com

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

OEKO-TEX AG| Gutenbergstrasse 1 | CH-8002 Zurich
Phone + 41 44 501 26 00 | info@oekotex.com | www.oekotex.com