

INDEPENDENT AUDITOR'S REPORT

To the partners and management of Hanesbrands Slovakia s.r.o.

Audit Report on the Financial StatementsOpinion

We have audited the financial statements of Hanesbrands Slovakia s.r.o. ("Company"), which comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance for the year then ended in accordance with the Act No. 431/2002 Coll. on Accounting as amended ("Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company within the meaning of the provisions of the Act No. 423/2015 on Statutory Audit and on amendments and supplements to the Act No. 431/2002 Coll. on Accounting as amended ("Act on Statutory Audit") regarding ethics, including the Code of Ethics of an auditor, relevant for our audit of the financial statements, and have also fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Despite the fact, that the Company does not meet the size criteria under the Act on Accounting for mandatory statutory audit, the company has prepared the annual report for the year 2020. The Company has voluntarily decided to have its financial statements audited.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Act on Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In the preparation of the financial statements, the management is responsible for evaluation of the Company's ability to continue as a going concern, for identification of matters affecting the Company's ability to continue as a going concern, if necessary, and for the use of the going concern basis of accounting, unless management either intends to liquidate the Company or to cease its operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT

To the partners and management of Hanesbrands Slovakia s.r.o.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate whether the management's use of the going concern basis of accounting is appropriate, and, based on the audit evidence obtained we conclude whether there is a material uncertainty related to the events or circumstances which could cast significant doubt on the ability of the Company to continue as a going concern. Where we identify a material uncertainty, we are obliged to draw attention in our audit report to the related information stated in the financial statements, or, where such information is insufficient, to modify our opinion. Our conclusions are based on audit evidence obtained until the date of issue of our audit report. However, future events or circumstances may cause that the company will cease to exist as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

To the partners and management of Hanesbrands Slovakia s.r.o.

Report on Other Legal and Regulatory RequirementsReport on the Information presented in the Annual Report

Management is responsible for the information presented in the annual report prepared in accordance with the requirements of the Act on Accounting. Our above opinion on the financial statements does not relate to other information stated in the annual report.

In relation to the audit of the financial statements it is our responsibility to get acquainted with the information presented in the annual report and to consider whether there are material discrepancies between this information and the audited financial statements or our knowledge gained during the audit of the financial statements or information otherwise appearing to be materially incorrect.

We evaluated whether the Company's annual report includes information whose disclosure is required by the Act on Accounting.

Based on procedures performed during the audit of the financial statements, in our opinion:

- the information presented in the annual report prepared for the year 2020 is in accordance with the financial statements for that year,
- the annual report contains the information required by the Act on Accounting.

Besides, based on our understanding of the Company and its position, obtained in the audit of the financial statements, we are required to disclose whether material misstatements were identified in the annual report, which we received prior to the date of issuance of this auditor's report. There are no findings that should be reported in this regard.

LeitnerLeitner Audit SK s.r.o.
Staromestská 3, 811 03 Bratislava
UDVA licence No. 412

Mag. Veronika Velebová
responsible auditor
SKAU licence No. 1019

Bratislava 20th April 2021