

HANESBRANDS INC. AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee (the “**Committee**”) is appointed by the Board of Directors of Hanesbrands Inc. (the “**Company**”) for the following purposes:

- to assist the Board of Directors in fulfilling the following oversight of:
 - the integrity of the Company’s financial statements, financial reporting process and systems of internal accounting and financial controls;
 - the Company’s compliance with legal and regulatory requirements;
 - the independent auditor’s qualifications and independence; and
 - the performance of the Company’s internal audit function and independent auditor; and
- to prepare a report of the Committee which is to be included in the Company’s proxy statement relating to the annual meeting of stockholders or annual report filed on Form 10-K with the Securities and Exchange Commission (“**SEC**”) and which complies with the applicable rules and regulations of the SEC.

In furtherance of this purpose, the Committee shall maintain direct communication with the Company’s independent auditor and head of the Company’s internal audit function and the Board of Directors. The independent auditor shall report directly to the Committee.

The Committee’s job is one of oversight, and it recognizes that the Company’s management is responsible for preparing the Company’s financial statements and that the independent auditor is responsible for auditing those financial statements. Additionally, the Committee recognizes that financial management, as well as the independent auditor, have more time and more detailed information about the Company than do Committee members; consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company’s financial statements or any professional certification as to the independent auditor’s work.

Composition of the Committee

The Committee shall be composed of at least three members, who shall be independent directors meeting the requirements of the New York Stock Exchange listing standards and the rules of the SEC and appointed by the Board of Directors on the

recommendation of the Governance and Nominating Committee. Each member of the Committee must be financially literate or must become financially literate within a reasonable time period after appointment to the Committee. At least one member shall have accounting or related financial management expertise. In addition, the Committee will strive to ensure that at least one member of the Committee shall be an “audit committee financial expert” within the meaning set forth by the rules of the SEC and if no such expert is on the Committee, the Committee shall ensure that the Company makes appropriate disclosures.

The Chairman of the Committee shall be designated by the Board of Directors. In the absence of the Chairman, the members of the Committee may designate a chairman by majority vote. The Board of Directors may, at any time, remove one or more directors as members of the Committee and may fill any vacancy on the Committee. The Committee may form and delegate authority to subcommittees when appropriate.

In light of the extraordinary commitment of time and attention required of members of the Committee in fulfilling their responsibilities, no member of the Committee shall be a member of the audit committee, or a committee fulfilling similar functions, of more than two other public companies. In the event that a member of the Committee is found to be serving in such capacity for more than two other public companies, service on the Committee may not continue unless the Board determines that such service will not impair the ability of the member to serve effectively on the Committee and discloses such determination in the Company’s proxy statement, annual report, or its website.

Authority and Responsibilities

The Committee shall:

- Directly appoint (subject to ratification of the Company’s stockholders), retain, compensate, evaluate, oversee and terminate the Company’s independent auditor. Oversee and confirm the regular rotation of the lead audit partner of the independent auditor.
- Pre-approve all audit and non-audit engagements and the related fees and terms with the independent auditor. In accordance with applicable law, the Committee may delegate this authority to one or more designated members of the Committee; provided that any such decision made pursuant to the foregoing delegation of authority shall be presented to the Committee at its next regularly-scheduled meeting.
- At least annually, review the qualifications, independence and performance of the independent auditor and present its conclusions to the Board of Directors in advance of the annual meeting of stockholders. As part of such annual review, the Committee shall obtain and review a report by the independent auditor describing:

- the independent auditor's internal quality-control procedures;
 - all relationships between the independent auditor and the Company, including the independent auditor's description of such relationships that is delivered to the Company pursuant to PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*;
 - any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor; and
 - any steps taken to deal with any such issues.
- Establish clear policies for the Company's hiring of current or former employees of the independent auditor.
 - Satisfy itself as to the professional competency of the head of the Company's internal audit function and the adequacy of the internal audit staff in discharging the responsibility of the office. Review with management the appointment and replacement of the head of the Company's internal audit function.
 - Separately meet periodically with corporate management, the head of the Company's internal audit function and the independent auditor.
 - Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
 - Annually review with the independent auditor and with the head of the Company's internal audit function, at a time when the annual audit plan is being developed, the plan's timing, scope, staffing, locations, foreseeable issues, priorities and procedures, and the coordination between the independent auditor and the head of the Company's internal audit function in executing the plan.
 - Annually review the Company's internal auditing program and significant reports with the head of the Company's internal audit function and corporate management's response and follow-up to those reports.

- At least annually, obtain and review a report from the independent auditor, which shall be delivered prior to the date the audit report is filed with the SEC, which sets forth:
 - all critical accounting policies and practices used by the Company;
 - all alternative accounting treatments of financial information within GAAP related to material items that have been discussed with management, including the ramifications of the use of such alternative treatments and disclosures and the treatment preferred by the accounting firm; and
 - other material written communication, including any management letters and schedules of unadjusted differences, between the independent auditor and the Company's management.
- Annually review with the independent auditor, on completion of the annual audit, its experience, any difficulties encountered, any restrictions on its work, cooperation received, significant disagreements with corporate management, its findings and recommendations. Oversee the resolution of any disagreements between management and the independent auditor. Discuss certain matters required to be communicated to audit committees in accordance with PCAOB AU 380, *Communication with Audit Committees*.
- Annually review and discuss management's evaluation of the adequacy of disclosure controls and procedures and internal control over financial reporting, including any attestation of the same by the independent auditor. Review should include any programs that the Company has instituted to correct any reportable conditions, significant deficiencies or material weaknesses noted by the head of the Company's internal audit function in his or her periodic review or the independent auditor in its annual review. Discuss with management the results of the foregoing reviews, including significant items and potential ways to improve such procedures and controls.
- As needed, in consultation with corporate management, the independent auditor and the head of the internal audit function, consider the integrity of the Company's financial reporting processes and controls, including internal control over financial reporting and disclosure controls and procedures.
- Meet to review and discuss the Company's annual audited financial statements and quarterly financial statements with management and the independent auditor, including reviewing the Company's specific

disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”

- Discuss the Company’s earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, it being understood that the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.
- Annually recommend, based on the reviews performed by the Committee, that the Board include the annual financial statements in the annual report on Form 10-K.
- As needed, review with the independent auditor and management all major accounting policy matters involved in the preparation of interim and annual financial reports with corporate management and any deviations from prior practice.
- As needed, review the application of significant regulatory, accounting and auditing initiatives, including new pronouncements, as well as off-balance sheet structures on the Company’s financial statements.
 - • As needed, report to the Board of Directors, after the close of each fiscal year but prior to the Company’s annual meeting of stockholders, as well as on any other occasion, any issues that arise with respect to the quality or integrity of the Company’s publicly reported financial statements, the Company’s compliance with legal or regulatory requirements, the performance and independence of the independent auditor, the performance of the internal audit function or whatever it deems appropriate concerning the activities of the Committee.
- Discuss policies with respect to risk assessment and risk management, including significant financial risk exposures and the steps corporate management has taken to monitor, control and report such exposures.
- Perform any other activities consistent with this Charter, the Company’s Articles of Incorporation and Bylaws and governing law as the Committee or the Board of Directors deems necessary or appropriate.
- At least annually, review and reassess the adequacy of this Charter and evaluate the performance of the Committee and report the results thereof to the Board of Directors.

To these ends, the Committee shall have and may exercise all the powers and authority of the Board of Directors to the extent permitted under Section 2-411 of the General Corporation Law of the State of Maryland. In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full

access to all books, records, facilities and personnel of the Company. In addition, the Committee has the authority to retain at the Company's expense outside legal, accounting or other advisors or consultants to advise the Committee and to receive appropriate funding, as determined by the Committee, from the Company for the payment of the compensation of any such advisors as well as any administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Committee Meetings

The Committee shall meet at least four times per year. Other meetings shall be held at the discretion of the Chairman of the Committee. Minutes of each of these meetings shall be kept, and the Company's chief financial officer will function as the management liaison officer to this Committee. The Committee shall determine the agenda for its meetings. The Committee may invite other Board members, members of management and others to attend meetings and provide pertinent information and reports, as it deems necessary. The Committee shall ensure that sufficient opportunities exist to periodically meet separately with the independent auditor and with the head of the Company's internal audit function, without management present, and to meet separately with management, without the independent auditor and/or the head of the Company's internal audit function present.

As amended through September 28, 2010