**AppendiX B: INDEPENDENCE confirmation — FOR COMPONENT AUDITORS PERFORMING WORK USING THE INTERNATIONAL STANDARDS oN AUDITING (ISA)**

In order to maintain compliance with applicable professional standards and regulatory and legal requirements, each component auditor (including those component auditors not part of the Deloitte network) is responsible for verifying they are appropriately independent. A complete list of Group entities and affiliates is provided herein:

|  |  |  |
| --- | --- | --- |
| **Entity Name** | **Location** | **Relationship to Group** |
| Epic Garments Manufacturing Co. Ltd | Bangladesh | Subsidiary |
| Cosmopolitan Industries (Pvt.) Ltd | Bangladesh | Subsidiary |
| Pearl Garments Co. Ltd | Bangladesh | Subsidiary |
| EPIC Garments DWC-LLC | Dubai | Subsidiary |
| Green Textile Limited | Bangladesh | Subsidiary |
| EPIC Apparel Private Limited Company | Ethiopia | Subsidiary |
| Epic Designers (Vietnam) Ltd | Vietnam | Subsidiary |
| Third Dimension Apparel LLC (Jordan) | Jordan | Subsidiary |
| EPIC Pearl Bangladesh Branch | Bangladesh | Subsidiary |

***<Note to preparer: If independence requirements for the group engagement team exceed those found in the below policies, this Appendix should specifically identify such additional requirements. >***

[*Option 1: For component auditors from DTTL Member Firms and component auditors not part of the Deloitte network when the Group is not a Public Interest Entity:*

You are expected to have an understanding of and will comply with the requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants and the quality control policies and procedures as defined in the referral instructions.]

[*Option 2: For component auditors from DTTL Member Firms and component auditors not part of the Deloitte network when the Group is a Public Interest Entity:*

You are expected to have an understanding of and will comply with the requirements of the *Code of Ethics for Professional Accountants,* including the requirements relatedto Public Interest Entitiesissued by the International Ethics Standards Board for Accountants and the quality control policies and procedures as defined in the referral instructions.]

**We should be advised immediately in the event that any situation occurs in which your independence has been or may appear to be threatened or impaired.** In addition, if you are currently providing any prohibited services, please contact us immediately.

If you are requested to perform any services that you are not able to perform under your local independence or regulatory requirements, communicate such matters to us, including your reasons for your inability to provide the services.

Confirmation

In connection with the work that we will perform on the financial information as of **[*insert period-end date*]**,and for the **[*year/period*]** then ended of **[*component name*]*,*** we confirm the following:

[*Option 1: For component auditors from DTTL Member Firms when the Group is not a Public Interest Entity:*

We have an understanding of and will comply with the requirements stated above. In particular, and with respect to **[*insert name of Group*]**and its affiliates, [{***there are no identified situations in which our independence has been or may appear to be threatened***} *or* {***except for any identified situation in which independence has been or may appear to be threatened noted below,***}] and we are independent within the meaning of DTTL Deloitte Policies Manual (DTTL DPM) [Section 1420](https://techlib.deloitte.com/default.aspx?view=content&id=0901ff81800ca981), *Independence,* and the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

[*Option 2: For component auditors from DTTL Member Firms when the Group is a Public Interest Entity:*

We have an understanding of and will comply with the requirements stated above. In particular, and with respect to **[*insert name of Group*]**and its affiliates, [{***there are no identified situations in which our independence has been or may appear to be threatened***} *or* {***except for any identified situation in which independence has been or may appear to be threatened noted below,***}] and we are independent within the meaning of DTTL Deloitte Policies Manual (DTTL DPM) [Section 1420](https://techlib.deloitte.com/default.aspx?view=content&id=0901ff81800ca981), *Independence,* and the *Code of Ethics for Professional Accountants,* including the requirements related to Public Interest Entities issued by the International Ethics Standards Board for Accountants.

[*Option 3: For component auditors that are not part of the Deloitte network when the Group is not a Public Interest Entity:*

We have an understanding of and will comply with the requirements stated above. In particular, and with respect to **[*insert component name*]**and its affiliates, [{***there are no identified situations in which our independence has been or may appear to be threatened***} *or* {***except for any identified situation noted below, there are no identified situations in which our independence has been or may appear to be threatened***}]***,*** and we are independent within the meaning of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

[*Option 4: For component auditors that are not part of the Deloitte network when the Group is a Public Interest Entity:*

We have an understanding of and will comply with the requirements stated above. In particular, and with respect to **[*insert component name*]** and its affiliates, [{***there are no identified situations in which our independence has been or may appear to be threatened***} *or* {***except for any identified situation noted below, there are no identified situations in which our independence has been or may appear to be threatened***}]***,*** and we are independent within the meaning of the *Code of Ethics for Professional Accountants,* including the requirements related to Public Interest Entities issued by the International Ethics Standards Board for Accountants.]

***<Note to Preparer: Include the following information for each situation in which independence has been or may appear to be threatened.>* [*If there are identified situations in which independence has been or may appear to be threatened, provide the following information for each situation:***

1. [***Insert the name of the entity to which the independence matter relates.***]
2. [***Describe the matter, including its nature and duration.***]
3. [***Describe how the matter occurred and how it was identified.***]
4. [***Describe the action taken or proposed to be taken and the firm's rationale for why the action will satisfactorily address the consequences of the matter and enable it to issue an auditor’s report or other communication of results of audit procedures performed (e.g.,* Component Auditor Clearance Memorandum*).***]
5. [***Describe the conclusion that, in the firm’s professional judgment, the audit engagement team has been able to maintain their integrity, impartiality, and objectivity with respect to planning for and conducting the audit procedures as described in the Group referral instructions.***]
6. [Additional details of the independence matter(s) are as follows: [***Insert additional details of the matter as needed***]].]]

We will inform you of any changes in the above representations during the course of our work on the financial information of **[*component name*]** as of **[*insert period end date*]**, and for the **[*year/period*]** then ended.

Your primary contact on the component engagement team for independence related matters is **[*insert contact name*]**.

***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

[***Date***]

***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

**[*Insert Firm and office location*]**

***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

**[*Insert Firm/partner signature*]**

***<Note to Preparer: Sign using the partner name or the firm name in accordance with your firm’s local requirements.>***