

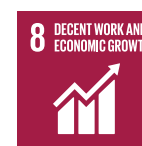


GRI INDEX



Global Reporting Initiative (GRI) Content Index

VF Corporation has reported the information cited in this GRI content index for the period April 3, 2022 to April 1, 2023 with reference to the GRI Standards. GRI 1: Foundation 2021 is used to build this content index. We do not report on any Sector Standards as the applicable GRI sector standards for textiles and apparel are not yet available at the time of this publication.





ORGANIZATIONAL PROFILE

Related UNSDGs⁵¹
and UNGPRF⁵²

2-1	Organizational details	<p>legal name: V.F. Corporation</p> <p>nature of ownership and legal form: VF FY2023 Annual Report (p. 27)</p> <p>location of headquarters: VF FY2023 Annual Report (p. 3)</p> <p>countries of operation: VF 2023 CDP Climate Change Disclosure (C0.3), VF Factory List</p>	
2-2	Entities included in the organization's sustainability reporting	<p>entities included in sustainability reporting: All entities included in the VF FY2023 Form 10-K are also included in the VF FY2023 Environmental & Social Responsibility Report.</p> <p>approach used for consolidating information: Unless otherwise noted, information disclosed in VF's environmental and social reporting covers the consolidated global business. In certain instances where data is not available for select regions or brands, refer to the relevant footnotes for details on changes to the scope.</p>	
2-3	Reporting period, frequency and contact point	<p>reporting period for, and frequency of, sustainability reporting: FY2023, annually</p> <p>reporting period of financial reporting: Data primarily covers fiscal year 2023 (FY23): April 3, 2022 through April 1, 2023, the same as VF's financial reporting.</p> <p>publication date of the report: November 14, 2023</p> <p>contact point: SustainabilityandResponsibility@vfc.com</p>	
2-4	Restatements of information	The Scope 3 GHG emissions stated on page 79 of the VF FY2022 Sustainability & Responsibility Report represent categories 1 and 4. The correct Scope 3 GHG emissions for all relevant categories in FY2021 is 4,428,000 MT CO ₂ e.	
2-5	External assurance	<p>VF receives independent third-party limited assurance for Scope 1, Scope 2 (location and market based) and select Scope 3 emissions categories annually. View our FY2022 Environmental Data Assurance for further information.</p> <p>VF is assessing potential options for expanded reporting assurance in the near term. Related formal governance mechanisms will be determined.</p>	

ACTIVITIES AND WORKERS

2-6	Activities, value chain and other business relationships	VF FY2023 Annual Report (p. 5 – 9)	
2-7	Employees	VF FY2023 Environmental & Social Responsibility Report (p. 24, 65 – 66)	8 10
2-8	Workers who are not employees	VF FY2023 Environmental & Social Responsibility Report (p. 65)	8

⁵¹ United Nations Sustainable Development Goals⁵² UN Guiding Principles Report Framework (UNGPRF) Index


GOVERNANCE
**Related UNSDGs
and UNGPRF**

2-9	Governance structure and composition	VF Governance at a Glance Details on the composition of VF's Board of Directors, including gender, tenure and independence is available in VF FY2023 Proxy Statement (p. 7 – 14, 17 – 23)	5 16
2-10	Nomination and selection of the highest governance body	VF FY2023 Proxy Statement (p. 15)	5 16
2-11	Chair of the highest governance body	VF FY2023 Proxy Statement (p. 8, 16, 21 – 22)	16
2-12	Role of the highest governance body in overseeing the management of impacts	VF Board of Directors Governance and Corporate Responsibility Committee Charter VF 2023 CDP Climate Change Disclosure (C1.1a) VF FY2023 Proxy Statement (p. 20)	16
2-13	Delegation of responsibility for managing impacts	VF FY2023 Environmental and Social Responsibility Report (p. 9)	
2-14	Role of the highest governance body in sustainability reporting	VF Environmental & Social Responsibility Report (p. 9 – 11)	
2-15	Conflicts of interest	VF FY2023 Proxy Statement (p. 18)	16
2-16	Communication of critical concerns	VF FY2023 Environmental & Social Responsibility Report (p. 9 – 11) VF Ethics & Compliance	
2-17	Collective knowledge of the highest governance body	VF FY2023 Proxy Statement (p. 14, 22) In FY23, members of VF's Board of Directors participated in a climate change educational workshop.	
2-18	Evaluation of the performance of the highest governance body	VF FY2023 Proxy Statement (p. 15, 17 – 18) VF Corporation Corporate Governance Principles	
2-19	Remuneration policies	VF FY2023 Proxy Statement (p. 24 – 25, 32 – 36, 47 – 49)	
2-20	Process to determine remuneration	VF FY2023 Proxy Statement (p. 20 – 21, 24 – 27, 34)	
2-21	Annual total compensation ratio	VF FY2023 Proxy Statement (p. 20 – 21, 24 – 27, 34)	



STRATEGIES, POLICIES AND PRACTICES

Related UNSDGs
and UNGPRF

2-22	Statement on sustainable development strategy	VF FY2023 Environmental & Social Responsibility Report (p. 3)	
2-23	Policy commitments	<p>We believe that clear policies, standards and principles are central to an effective governance approach. Our policies and standards encourage responsible business conduct within our own operations and with the external entities we engage with. Information on the application, scope and governance procedures of a specific policy or standard is detailed in the applicable document. A selection of VF policies and standards are listed below. For a complete list of public VF policies and standards, please visit www.vfc.com.</p> <ul style="list-style-type: none"> • Animal Derived Materials Policy • Child Rights Commitment* • Code of Business Conduct • Commitment to Eradicate Gender-based Violence & Harassment* • Cotton Fiber Sourcing Policy • Human Rights Commitment • Inclusion, Diversity, Equity & Action (IDEA) Commitment • Responsible Recruitment & Anti-Forced Labor Commitment* • Restricted Substance List • Terms of Engagement • VF Guiding Principles <p>Communication: VF's Terms of Engagement directs VF suppliers to adhere to the requirements of the policies and standards listed below. We deliver this information to our Tier 1 and nominated Tier 2 suppliers through annual communications that stress compliance is mandatory.</p> <p>*Indicates VF commitments to address identified salient human rights issues in alignment with the UNGPRF. View VF's Human Right's Commitment for details on the company's public commitment and approach to respecting human rights.</p>	<div>16</div> <div> <div>UNGPRF A1</div> <div>UNGPRF C1</div> </div>
2-24	Embedding policy commitments	<p>Salient VF human rights issues are embedded in the enterprise risk management (ERM) through the Factory & Facility Worker Safety & Well-Being enterprise risk. VF's Executive Vice President, Global Supply Chain, a direct report of the CEO, is responsible for the oversight of this risk. The ERM is a dynamic and holistic process used to identify and evaluate risks that have the greatest potential to significantly impact the performance of our enterprise. The ERM process helps VF to prioritize actions and sets forth accountability mechanisms to guide the ongoing management of risks. Updates to the ERM process and progress toward associated goals are presented regularly to the VF ELT Legal Compliance and Risk Council and to the Audit Committee of the VF Board of Directors quarterly.</p> <p>Oversight of human rights at VF sits with our President and Chief Executive Officer and the full Executive Leadership Team. The VF Board of Directors' Governance and Corporate Responsibility Committee receives regular updates on human rights and the work to mitigate potential risks. In addition, our Chief People Officer as well as our Executive Vice President, Global Supply Chain, receive annual briefings on human rights risk assessments and our efforts to prevent and mitigate those risks. They, in turn, approve policies related to human rights. Refer to the TCFD Index (p. 71 – 72) for details on how climate-related risks are embedded into VF's ERM process. Visit the VF Ethics & Compliance website for further details on policy implementation and training.</p>	<div>UNGPRF A2</div>


**Related UNSDGs
and UNGPRF**

2-25	Processes to remediate negative impacts	VF FY2023 Environmental & Social Responsibility Report (p. 11, 32 – 36) VF Factory Audit Procedures VF Code of Business Conduct VF Your Voice Matters Case Study	<div>UNGPRF A2</div> <div>UNGPRF B4</div> <div>UNGPRF C5</div> <div>UNGPRF C6</div>
2-26	Policy commitments	VF Global Ethics & Compliance Program Our Ethics and Compliance Program helps ensure our employees have the guidance and resources needed to operate with the highest standards of corporate conduct in all our business dealings globally. The Program is led by our Executive Vice President, General Counsel and Corporate Secretary, who also serves as our Chief Ethics and Compliance Officer. VF's Vice President of Ethics and Compliance manages the Program's day-to-day operations. VF is committed to fostering dialogue and communication through multiple channels, including our Open Door Policy and our confidential Ethics Helpline . The Helpline is available 24 hours a day/seven days a week in every country where VF has employees. Visit VF Ethics & Compliance for further information. In FY23, VF investigated a total of 972 reports globally. This is attributed to an increased awareness of what constitutes misconduct and a willingness of employees, enterprise-wide, to report concerns. Of the 972 reports received through the Ethics Helpline and via the VF Open Door Policy: <ul style="list-style-type: none"> • 160 were requests for guidance. • 811 involved alleged violations of VF's Code, policies or the law. We substantiated 351 of those cases. • 0 substantiated claims of harassment or discrimination relating to pregnancy and maternity rights or gender discrimination in FY23. • 168 other allegations of discrimination/harassment, 55 of which were substantiated. 	<div>16</div> <div>UNGPRF C6</div>
2-27	Compliance with laws and regulations	VF Terms of Engagement VF Code of Business Conduct VF Factory Audit Procedures VF FY2023 Environmental & Social Responsibility Report (p. 68)	
2-28	Membership associations	VF Stakeholder Engagement	
STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	VF FY2023 Environmental & Social Responsibility Report (p. 10 – 11) VF Stakeholder Engagement	<div>UNGPRF C2</div>
2-30	Collective bargaining agreements	In FY23, there was a collective bargaining agreement in place at a VF facility in the United States and Mexico and collective labor agreements in Belgium. VF FY2023 Environmental & Social Responsibility Report (p. 34 – 35)	<div>8</div>


DISCLOSURES OF MATERIAL TOPICS¹
**Related UNSDGs
and UNGPRF**

3-1	Process to determine material topics	VF FY2022 Sustainability & Responsibility Report (p. 13)	<div>UNGPRF B2</div> <div>UNGPRF C3</div>
3-2	List of material topics	VF FY2022 Sustainability & Responsibility Report (p. 13)	<div>UNGPRF B1</div>

ECONOMIC PERFORMANCE

3-3	Management of material topics	VF FY2023 Annual Report (p. 48)	
201-1	Direct economic value generated	VF FY2023 Annual Report (p. 47)	<div>8</div> <div>9</div>

ANTI-CORRUPTION

3-3	Management of material topics	VF FY2023 Sustainability & Responsibility Report (p. 10)	
205-2	Communication and training on anti-corruption policies and procedures	VF Ethics & Compliance To reinforce our ongoing commitment to and understanding of our values-based principles, the VF Ethics and Compliance Program provides online and facilitator-led training on our Code of Business Conduct and other important topics such as anti-corruption, conflicts of interest and fair competition. In FY23, 95% of employees completed the assigned online Code of Conduct training. The VF Code of Business Conduct and all relevant corporate policies apply to everyone who conducts business on behalf of VF, including employees and members of VF's Board of Directors, regardless of seniority or location. View the Anti-Corruption section of the VF Code of Business Conduct for further information.	<div>16</div>

MATERIALS

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 49 – 52)	<div>2</div>
301-1	Materials used by weight or volume	VF FY2023 Environmental & Social Responsibility Report (p. 70)	<div>8</div> <div>12</div>

ENERGY

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 43 – 44)	<div>7</div>
302-1	Energy consumption within the organization	VF FY2023 Environmental & Social Responsibility Report (p. 69)	<div>8</div> <div>12</div> <div>13</div>


WATER AND EFFLUENTS
**Related UNSDGs
and UNGPRF**

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 47)	
303-1	Interactions with water as a shared resource	VF FY2023 Environmental & Social Responsibility Report (p. 47 – 48)	6 12
303-2	Management of wastewater impacts	VF FY2023 Environmental & Social Responsibility Report (p. 47)	6
303-4	Total water discharge across supply chain	109,260 megaliters in 2021	
303-5	Water consumption	VF FY2023 Environmental & Social Responsibility Report (p. 47)	

EMISSIONS

3-3	Management of material topics	VF 2023 CDP Climate Change Disclosure (p. 3 - 6)	
305-1	Scope 1 GHG emissions	VF FY2023 Environmental & Social Responsibility Report (p. 69)	3 12 13 14 15
305-2	Scope 2 GHG emissions	VF FY2023 Environmental & Social Responsibility Report (p. 69)	
305-3	Scope 3 GHG emissions	VF FY2023 Environmental & Social Responsibility Report (p. 69)	
305-4	Emissions intensity	VF FY2023 Environmental & Social Responsibility Report (p. 69)	13 14 15
305-5	Reduction of GHG emissions	VF FY2023 Environmental & Social Responsibility Report (p. 41)	

WASTE

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 45 – 46, 57 – 59)	3 6 11 12
306-2	Management of waste-related impacts	VF FY2023 Environmental & Social Responsibility Report (p. 45 – 46, 57 – 59)	
306-3	Waste generated	VF FY2023 Environmental & Social Responsibility Report (p. 70)	3 6 11 12 15



SUPPLIER ENVIRONMENTAL COMPLIANCE

Related UNSDGs and UNGPRF

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 42 – 44)	
308-1	New suppliers screened on environmental criteria	VF Factory Audit Procedures	
308-2	Negative environmental impacts	VF FY2023 Environmental & Social Responsibility Report (p. 42 – 44)	

OCCUPATIONAL HEALTH AND SAFETY

403-1	Occupational health and safety management system	VF FY2023 Environmental & Social Responsibility Report (p. 19)	
403-2	Hazard identification and risk assessment	VF FY2023 Environmental & Social Responsibility Report (p. 19)	8
403-3	Occupational health services	VF FY2023 Environmental & Social Responsibility Report (p. 19)	
403-4	Worker participation and communication	VF FY2023 Environmental & Social Responsibility Report (p. 19)	8 16
403-5	Worker training on health and safety	VF FY2023 Environmental & Social Responsibility Report (p. 19)	8
403-6	Promotion of worker health	VF FY2023 Environmental & Social Responsibility Report (p. 19, 38, 39)	3
403-7	Prevention and mitigation	VF FY2023 Environmental & Social Responsibility Report (p. 19, 39)	8
403-9	Work-related injuries	VF FY2023 Environmental & Social Responsibility Report (p. 67)	3 8 16

DIVERSITY AND EQUAL OPPORTUNITY

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 22 – 29) VF Inclusion, Diversity, Equity & Action Policy Statement	
405-1	Diversity of governance bodies and employees	VF FY2023 Environmental & Social Responsibility Report (p. 65 – 66)	5 8



NON-DISCRIMINATION

Related UNSDGs and UNGPRF

3-3	Management of material topics	VF believes that a respectful workplace is free from unlawful discrimination and harassment, but it is much more than compliance with applicable laws. It is a work environment that is free of inappropriate and unprofessional behavior, and one that is consistent with VF's Purpose and guiding principles — a place where everyone can do their best work and a place where a person is free to report workplace concerns without fear of retaliation or reprisal. Read VF's Respectful Workplace Policy to view our policy against unlawful discrimination.	
406-1	Incidents of discrimination	VF FY2023 Environmental & Social Responsibility Report (p. 77)	5 8

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 32)	
407-1	Freedom of association	VF FY2023 Environmental & Social Responsibility Report (p. 34 – 35)	8

CHILD LABOR

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 32) VF Child Rights Commitment	
408-1	Child labor	VF FY2023 Environmental & Social Responsibility Report (p. 36)	5 8 16

FORCED OR COMPULSORY LABOR

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 32) VF Responsible Recruitment & Anti-Forced Labor Commitment	
409-1	Forced or compulsory labor	VF FY2023 Environmental & Social Responsibility Report (p. 35)	5 8

LOCAL COMMUNITIES

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 37)	
413-1	Operations with local community engagement, impact assessments and development programs	VF FY2023 Environmental & Social Responsibility Report (p. 37 – 38)	



SUPPLIER SOCIAL ASSESSMENT

Related UNSDGs and UNGPRF

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 32 – 33)	
414-1	New suppliers that were screened using social criteria	VF FY2023 Environmental & Social Responsibility Report (p. 67 – 68) VF Factory Audit Procedures	<div>5</div> <div>8</div> <div>16</div>

PUBLIC POLICY

3-3	Management of material topics	VF Government Affairs	
415-1	Political contributions	<p>VF's political engagement activity and lobbying is conducted in accordance with applicable laws, policies and procedures, sound corporate practice and our high standards of ethical conduct.</p> <p>Principles governing our approach to political expenditures include the following:</p> <ul style="list-style-type: none"> • VF does not endorse or make campaign contributions to federal, state, or local candidates. • VF does not make contributions in support of or in opposition to ballot initiatives. • VF does not participate in electioneering communication to our employees or anyone outside the company. • VF does not have a Political Action Committee (PAC). • VF does partner and work with various third parties — such as trade associations, coalitions, civil society initiatives, and international organizations — to communicate and advance our positions on key issues. VF periodically reviews the work performed by our trade associations and industry groups, either on VF's behalf or more broadly, to ensure continued alignment with our interests, business strategies and Purpose-led commitments. <p>Visit VF Government Affairs for more information.</p>	<div>16</div>

CUSTOMER HEALTH AND SAFETY

3-3	Management of material topics	VF FY2023 Environmental & Social Responsibility Report (p. 54)	
416-2	Incidents of non-compliance	VF FY2023 Environmental & Social Responsibility Report (p. 54)	<div>16</div>