

**V.F. CORPORATION  
AUDIT COMMITTEE  
CHARTER**

(As Amended March 12, 2024)

I. PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of V.F. Corporation (“VF”) is to assist the Board in its responsibility to oversee management’s conduct of VF’s financial reporting process including (A) overseeing (1) the integrity of VF’s financial statements, (2) VF’s compliance with legal and regulatory requirements, (3) VF’s independent auditor’s qualifications and independence, (4) the performance of VF’s internal audit function and independent auditor, and (5) the effectiveness of VF’s internal control over financial reporting process, (B) preparing the report that is required by the rules of the Securities and Exchange Commission (“SEC”) to be prepared by the audit committee and included in VF’s annual proxy statement, and (C) VF’s risk management processes. The Audit Committee also functions as the Qualified Legal Compliance Committee (“QLCC”) to review any reports by attorneys employed or retained by VF of a material violation of U.S. federal or state securities law, a material breach of fiduciary duty or material violation of any other U.S. federal or state law.

II. STRUCTURE

The Board shall annually designate the members of the Committee and its Chair. The Committee shall be composed of not less than three nor more than six members of the Board. The Board may fill any vacancies on the Committee. All members of the Committee shall, in the judgment of the Board, be independent in accordance with the

rules and regulations of the SEC and the New York Stock Exchange Listing Standards. Each member shall in the judgment of the Board be financially literate or shall at the time of appointment undertake training for that purpose and complete such training within a reasonable period of time. At least one member of the Audit Committee shall in the judgment of the Board meet the requirements of “audit committee financial expert” in accordance with the rules and regulations of the SEC and at least one member (who may also serve as the audit committee financial expert) shall in the judgment of the Board have accounting or related financial management expertise in accordance with the New York Stock Exchange Listing Standards. No action of the Committee shall be invalid or deemed beyond the authority of the Committee because of a failure of any member to meet the requirements of this paragraph. The Secretary of VF or the Secretary’s designee will serve as the Secretary of the Committee.

### III. MEETINGS

The Committee shall meet at least four times a year, or more frequently as circumstances dictate, and at such times and places as determined by the Committee. The Committee shall meet regularly in executive session without management present. The Committee shall meet at least quarterly in separate executive sessions with management and Internal Audit Department and at least annually in a separate executive session with the independent auditor to discuss any matters that any of them believe should be discussed privately. The Committee shall review with the independent auditor any problems or difficulties and management’s response, including resolution of disagreements between management and the independent auditor regarding financial reporting.

A meeting of the Committee may be called by any member of the Committee. A majority of the members of the Committee shall constitute a quorum at any meeting. In the absence of its Chair, the Committee may appoint any other member of the Committee to preside at its meetings. The members of the Committee shall not have the authority to appoint another director to act in the place of an absent or disqualified member of the Committee.

A written agenda shall be prepared, when possible, for each meeting and distributed to Committee members before the meeting, together with any relevant background materials. Minutes of each meeting shall be prepared and distributed to the Committee. The Committee shall report on each of its proceedings to the Board at the next regular meeting of the Board.

#### IV. RESPONSIBILITIES AND DUTIES

The Committee shall have the following basic duties and such other duties as shall be specifically assigned to the Committee by the Board and assumed by the Committee:

##### A. *Financial Statements and Financial Disclosure Matters*

1. The Committee shall discuss with management and the independent auditor the audited financial statements to be included in VF's Annual Report on Form 10-K (or the Annual Report to Shareholders if distributed prior to the filing of Form 10-K), including VF's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" ("MD&A") and review and consider with the independent auditor the matters required to be discussed by

*Public Company Accounting Oversight Board (“PCAOB”) Auditing Standard 1301, Communications with Audit Committees* (as it may be modified or supplemented).

2. The Committee shall recommend to the Board that the audited financial statements and the MD&A be included in VF’s Annual Report on Form 10-K and produce the audit committee report required to be included in VF’s proxy statement.

3. The Committee, or at least its Chair, shall review with management and the independent auditor interim financial results to be included in VF’s quarterly reports to be filed with the SEC, MD&A and the matters required to be discussed by *PCAOB Auditing Standard 4105, Interim Financial Information* (as it may be modified or supplemented); this review will occur prior to VF’s filing of any Form 10-Q.

4. The Committee shall discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee need not discuss these items in advance of each earnings release or in each instance in which VF may provide earnings guidance.

5. The Committee shall discuss policies with respect to risk assessment and risk management.

*B. Independent Auditor*

1. The Committee shall have the sole authority to retain (subject, if applicable, to shareholder ratification) and terminate VF’s independent auditor and set its fees. The independent auditor reports directly to the Audit Committee.

2. The Committee shall review with the independent auditor the scope of the prospective audit, the estimated fees therefor and such other matters pertaining to such audit as the Audit Committee may deem appropriate.
3. The Committee shall pre-approve all audit and permitted non-audit services to be performed by the independent auditor; or delegate the authority to pre-approve such services to one or more members of the Committee, who shall report any decision to pre-approve any services to the full Committee at the next regularly scheduled Committee meeting.
4. The Committee shall, at least annually, receive and review a report by VF's independent auditor describing: (a) the firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 firm, and any steps taken to deal with any such issues; and (c) (to assess the auditor's independence) all relationships between the independent auditor and VF.
5. The Committee shall, at least annually, evaluate the independent auditor's qualifications, performance and independence and present its conclusions to the Board.
6. The Committee shall obtain the independent auditor's assurance that the audit was conducted in a manner consistent with the Securities Exchange Act of 1934, as amended, and other provisions of applicable law.

7. The Committee shall set clear hiring policies for employees or former employees of the independent auditor.

*C. Internal Audit*

1. The Committee shall review the appointment and replacement of VF's Head of the Internal Audit Department; and review any issues that arise regarding the performance of VF's internal audit function.

2. The Committee shall receive and review a report, at least annually, from the Internal Audit Department on VF's internal control over financial reporting based on the internal auditing performed and any matters significant to VF contained in these reports.

3. The Committee shall review the Internal Audit Department's annual plan, interim activities, and organizational structure, as needed.

*D. Financial Reporting, Accounting Principles and Internal Control Matters*

1. The Committee shall (a) advise management, including the Internal Audit Department, and the independent auditor that they are expected to provide the Committee with a timely analysis of significant financial reporting, accounting, or internal control over financial reporting matters and (b) periodically review with management, including the Internal Audit Department, and the independent auditor the adequacy and effectiveness of VF's internal control over financial reporting and any special audit steps adopted in light of any control deficiencies determined to be material weaknesses.

2. The Committee shall make or cause to be made, from time to time, such other examinations or reviews as the Committee may deem advisable with respect

to the adequacy of the systems of internal control over financial reporting and accounting practices of VF and its subsidiaries and with respect to current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.

3. The Committee shall review the status of compliance with laws, regulations, and internal procedures, contingent liabilities and risks that may be material to VF, the scope and status of systems designed to assure VF compliance with laws, regulations and internal procedures, through receiving reports from management, legal counsel and other third parties as determined by the Committee on such matters, as well as major legislative and regulatory developments which could materially impact VF's contingent liabilities and risks.

4. The Committee shall establish, maintain and oversee procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding VF's accounting, internal control over financial reporting or auditing matters.

*E. Qualified Legal Compliance Committee*

1. In its capacity as VF's QLCC, the Committee shall review any report made directly, or otherwise made known, to it by attorneys employed or retained by VF or its subsidiaries of a material violation of U.S. federal or state securities law, a material breach of fiduciary duty arising under U.S. federal or state law or a similar material violation of any U.S. federal or state law (a "material violation"), all in accordance with the provisions of 17 CFR Part 205, as amended from time to time

("Part 205"). The Committee shall also review and consider reports made in accordance with VF's Professional Conduct Policy.

2. When any member of the Committee receives a report of evidence of a material violation or any report under VF's Professional Conduct Policy of a possible violation of law (a "report"), such member shall bring such matter to the Chair. The Chair shall document the receipt and substance of the report in a log and maintain a copy of any written report received. The Chair shall then promptly bring the report to the attention of the full Committee.

3. Upon receipt of a report, the Committee shall (a) inform VF's chief legal officer ("CLO") and chief executive officer ("CEO") (or the equivalents thereof) of such report unless such notification would be futile; and (b) determine whether an investigation is necessary regarding any report of evidence of a material violation by VF, its subsidiaries or any of their officers, directors, employees or agents.

4. If the Committee determines an investigation is necessary or appropriate, the Committee shall (a) notify the full board of directors; (b) initiate an investigation, which may be conducted either by the CLO or by outside attorneys; and (c) retain such expert personnel as the Committee deems necessary.

5. At the conclusion of any such investigation, the Committee shall: (a) recommend that VF implement an appropriate response to the evidence of a material violation; and (b) inform the CLO, the CEO and the Board of the results of any such investigation initiated by the Committee and the appropriate remedial measures to be adopted.

6. The Committee may take all other appropriate action, including notifying the SEC, if VF fails in any material respect to implement an appropriate response that the Committee has recommended for adoption by VF.

7. The Committee, when acting as the QLCC, may act only by majority vote.

*F. Annual Evaluation*

The Committee shall annually evaluate its performance.

**V. RESOURCES AND AUTHORITY**

The Committee may authorize or conduct investigations into any matters within the scope of its responsibilities. The Committee shall have the authority to call before it management and other employees of VF involved in financial or internal control matters. Further, the Committee shall have the power (without seeking Board approval) to engage such financial and internal control experts, including independent public accountants other than VF's independent auditor, counsel, including counsel other than VF's regular counsel, and other consultants as it deems reasonably necessary to assist it in carrying out its responsibilities. The Committee shall receive appropriate funding from VF, as determined by the Committee, for the payment of (1) compensation of such experts, (2) compensation to any independent auditor for purposes of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and (3) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

## VI. LIMIT ON AUTHORITY

In accordance with the Corporation's By-Laws and the Pennsylvania Business Corporation Law of 1988, as amended, the Committee shall not have any power or authority as to the following:

1. The submission to shareholders of any action requiring approval of shareholders under the Pennsylvania Business Corporation Law of 1988, as amended;
2. The creation or filling of vacancies in the Board;
3. The adoption, amendment or repeal of the By-Laws;
4. The amendment or repeal of any resolution of the Board that by its terms is amendable or repealable only by the Board; or
5. The action on matters committed by the By-Laws or resolution of the Board to another committee of the Board.

## VII. REVIEW OF CHARTER

The Committee shall annually review the provisions of this Charter and recommend at that time, or at any other time, any changes to the Board.