



Report on Corporate Income Tax Information

Spain Public Country-by-Country Report Financial Year 2026

REPORTING JURISDICTION	FINANCIAL YEAR	CURRENCY
Spain	March 30, 2025 - March 28, 2026	USD

Introduction and Basis of Preparation

V.F. Corporation (“VF”), founded in 1899, is a portfolio of leading outdoor and active brands, including The North Face®, Vans® and Timberland®. VF is committed to providing consumers with innovative products that are rooted in performance and elevated design, while delivering sustainable and long-term value for its employees, communities and shareholders.

On December 1, 2021, the European Union (“EU”) adopted an amendment to Directive 2013/34/EU to introduce new rules regarding the public disclosure of income tax information (Directive (EU) 2021/2101) (referred to as the EU Public Country-by-Country Reporting (“PCbCR”) Directive). The Directive entered into force on December 21, 2021, and all EU member states were given 18 months to transpose the Directive into local law. On November 29, 2024, the EU adopted Implementing Regulation 2024/2952, which introduced a common template for the report on income tax information (“CbCR template”), aimed at standardizing the presentation of information for PCbCR.

Spain implemented the EU Public CbCR Directive into national law through Law 28/2022, effective for financial periods beginning on or after June 22, 2024. While EU Member States were recommended to transpose the EU Public CbCR Directive into national legislation and require publication within twelve months of the date of the balance sheet of the financial year in question, Law 28/2022 requires publication within six months. VF has followed the CbCR template and published data below related to its constituent entities in Spain, in order to comply with Law 28/2022. VF expects to publish the global PCbCR disclosures, as applicable, covering the required jurisdictions and information prescribed under the relevant legislation by March 28, 2027.

This Spain PCbCR has been prepared with respect to VF and its relevant constituent entities for the financial year ended March 28, 2026 (“FY26”). The information presented relates solely to VF’s Spanish constituent entities and should not be considered representative of VF’s global operations.

The information below is based on reporting instructions used for tax purposes pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU and is presented in USD.



Section 1. General Information

Name of the ultimate parent entity of the group	V.F. Corporation
Country of registered office of ultimate parent	United States of America
Reporting jurisdiction	Spain
Financial year start date	March 30, 2025
Financial year end date	March 28, 2026
Reporting currency	USD
Country code of ultimate parent	US
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU?	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member state	VF Apparel Espana SLU: Calle de Joan Miró 19, 08005, Barcelona (Cataluña)
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member state	N/A
Language of report	English - EN

Section 2. Overview of Information on a Country-by-Country Basis

The table below summarizes the reportable country-by-country metrics for the relevant tax jurisdiction(s).

Tax jurisdiction	Code	Revenues	Profit (loss) before tax	Income tax paid - cash basis	Income tax accrued - current year	Accumulated earnings	Number of Employees
Spain	ES	286,535,736	5,658,732	964,910	1,549,039	(20,116,473)	769

Section 3. List of Subsidiaries and Activities

The relevant constituent entities included in this Spain PCbCR are listed below, together with their activities.

Member State / Tax Jurisdiction	Country Code	Name of each subsidiary undertaking in the Member State / Tax Jurisdiction	Tax identification number	Brief description of the nature of activities in the Member State / Tax Jurisdiction
Spain	ES	VF Apparel Espana SLU	B80520620	Sales, Marketing, or Distribution
Spain	ES	VF Sportswear Iberia S.L.	B23973449	Dormant

This report has been filed in the Mercantil Register of Barcelona by VF Apparel Espana SLU.

Section 4. Omitted Information

Only information relating to the Spanish tax jurisdiction has been included in this report. No information omitted from previous financial years is disclosed in the current year's report.



Section 5. Notes to the Report

- The financial data presented in this report is prepared in accordance with U.S. GAAP, derived from the accounting systems used to prepare VF's consolidated financial statements and 10-K, and in accordance with the country-by-country reporting framework established under Action 13 Report (OECD, 2015). As a result, the information presented may differ from the Group's published consolidated financial statements and from amounts reported under other accounting frameworks, including local statutory GAAP.
- Income tax paid is presented on a cash basis, while income tax accrued reflects the current year amount.
- Number of employees includes both full-time and part-time employees and excludes contingent workers.