



Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Accounting Metric	VF Response
Environmental Impacts in the Supply Chain	CG-AA-430a.1	Percentage of Tier 1 supplier facilities and supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements.	In FY2020, 100% of in-scope Tier 1 and nominated Tier 2 supplier factories were determined to be in compliance with the VF Global Wastewater Discharge Standards .
	CG-AA-430a.2	Percentage of Tier 1 supplier facilities and supplier facilities beyond Tier 1 that have completed the Higg FEM assessment or an equivalent assessment.	In CY2020, 224 Tier 1 and 278 Tier 2 supplier factories completed the Higg FEM assessment. Of the more than 500 FEM assessments completed, over 75% were verified by an independent third party.
Labor Conditions in the Supply Chain	CG-AA-430b.1	Percentage of Tier 1 supplier facilities and supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, percentage of total audits conducted by a third-party auditor.	In FY2020, VF conducted a total of 1,470 supplier audits, of which 19% were conducted by third-party auditors. In accordance with the VF Factory Audit Procedures, 100% of VF's Tier 1 and approximately 70% (by procurement) Tier 2 supplier factories are audited at least once per year.
	CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits.	In FY2020, 12% of VF's audited supplier factories were rated 'pending rejection' due to non-conformance with one of our requirements as detailed in the VF Terms of Engagement . Failure to remediate issues can result in a factory designation downgrade and potential contract termination.
	CG-AA-430b.3	Description of the greatest labor and environmental, health and safety risks in the supply chain.	VF 2020 Human Rights Report (p. 9 – 10)
Raw Material Sourcing	CG-AA-440a.1	Description of environmental and social risks associated with sourcing priority raw materials.	VF FY2020 Sustainability & Responsibility Report (p. 49 – 53)
	CG-AA-440a.2	Percentage of raw materials third party certified to an environmental and/or social sustainability standard, by standard.	In FY2020, VF sourced: <ul style="list-style-type: none"> • Organic Cotton: 4% • Better Cotton Initiative: 33% • Recycled Cotton: <1% • Responsible Down Standard: 100% • ZQ & Responsible Wool Standard: 84% • Recycled Nylon: 14% • Recycled Polyester: 24% • Leather from LWG-audited Tanneries: 100%
Management of Chemicals in Products	CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations.	VF FY2020 Sustainability & Responsibility Report (p. 56 – 59) VF's Product Stewardship Team closely monitors the chemical makeup of product components. We manage chemical usage in our supply chain by maintaining a robust Restricted Substances List (RSL) .
	CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products.	VF FY2020 Sustainability & Responsibility Report (p. 56 – 58)
Activity Metric	CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1.	In FY2020, VF sourced from 842 Tier 1 and subcontractors supplier factories, 126 Tier 2 supplier factories and 272 licensees ¹⁷ factories.

¹⁷ Figure includes supplier factories that are shared with direct sourcing.