

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name VF Corporation
Sector Apparel (supply chain only)
Overall score 36.4 out of 100

Theme score	Out of	For theme
5.0	10	A. Governance and Policy Commitments
14.4	25	B. Embedding Respect and Human Rights Due Diligence
4.5	20	C. Remedies and Grievance Mechanisms
8.8	25	D. Performance: Company Human Rights Practices
3.8	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Company's Human Right Commitment states: 'we are committed to respecting the fundamental human rights of anyone who engages in work or other activities connected to our business operations and supply chain'. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Company's Human Right Commitment states: 'we commit to respecting all human rights as outlined in the United Nations Guiding Principles on Business and Human Rights, the Ten Principles of the United Nations Global Compact, and the OECD Guidelines for Multinational Enterprises and other applicable OECD guidance'. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] Met: Commitment to OECD MNE Guidelines: See above. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Company's Human Right Commitment states: 'we're proud to align VF's fundamental human rights commitment with the following instruments: International Labour Organization (ILO) Core Conventions; ILO Declaration on Fundamental Principles and Rights at Work' [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net]

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	Principles and Rights at Work		<ul style="list-style-type: none"> • Met: Explicitly lists all four ILO core principles: The document also states that: 'Our commitments to the people working throughout our supply chain are outlined in our Global Compliance Principles and our Sustainability & Responsibility Program under Worker Well-being and Human Rights. These commitments include: Prohibition on child labor; Freedom from forced labor, including human trafficking; Freedom of association and collective bargaining; [...] Right to non-discrimination; Freedom from harassment; [...] The Global Compliance principles, as anticipated, contains commitments in each of these areas. In relation to freedom of association and collective bargaining, it states: VF Authorized Facilities shall recognize and respect the right of employees to freedom of association and collective bargaining. No employee shall be subject to harassment, intimidation or retaliation in their efforts to freely associate or bargain collectively'. The Global Compliance principles document clarifies that: 'These Global Compliance Principles apply to all facilities that produce goods for VF Corporation or any of its subsidiaries, divisions, or affiliates, including facilities owned and operated by VF and its contractors, agents and suppliers, referred to in this document as VF Authorized Facilities'. [Website: Global Compliance Principles, 10/2022: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: See above. [Website: Global Compliance Principles, 10/2022: vfc.com] • Met: Explicitly lists all four ILO core principles for suppliers: The Company's Human Right Commitment declares: 'our commitments to the people working throughout our supply chain are outlined in our Global Compliance Principles and our Sustainability & Responsibility Program under Worker Well-being and Human Rights. These commitments include, prohibition on child labor; freedom from forced labor, including human trafficking; freedom of association and collective bargaining; [...] right to non-discrimination [...]'. See above further details. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: VF's Global Compliance Principles state: 'VF Authorized Facilities must provide their workers with a clean, safe, and healthy work environment, designed to prevent accidents and injury to health arising out of or occurring while at work. VF Authorized Facilities are required to comply with all applicable, legally mandated standards for workplace health and safety in the countries and communities in which they operate. [Website: Global Compliance Principles, 10/2022: vfc.com] • Met: Commitment to ILO working hours standards or 48 hour regular work week: VF's Global Compliance Principles state: 'VF Authorized Facilities must comply with the legal limitations on regular and overtime hours in the jurisdiction in which they manufacture. Employees must not be required, except in extraordinary circumstances, to work more than sixty hours per week including overtime or the local legal requirement, whichever is less. A regular work week shall not exceed 48 hours. All overtime must be consensual and not requested on a regular basis. All employees will be entitled to at least 24 hours of consecutive rest in every seven-day period'. 'Employees must be fully compensated at a premium rate for overtime according to local law and each employee must be provided with a clear, written accounting for each pay period'. [Website: Global Compliance Principles, 10/2022: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: See above. The Global Compliance principles state that 'These Global Compliance Principles apply to all facilities that produce goods for VF Corporation or any of its subsidiaries, divisions, or affiliates, including facilities owned and operated by VF and its contractors, agents and suppliers, referred to in this document as VF Authorized Facilities'. [Website: Global Compliance Principles, 10/2022: vfc.com] • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: See above. [Website: Global Compliance Principles, 10/2022: vfc.com]
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to women's rights: VF Global Compliance principle 9 states: 'VF Authorized Facilities must ensure that women workers receive equal remuneration, including benefits, equal treatment, equal evaluation of the quality of their work, and equal opportunity to fill all positions open to male workers. Pregnancy tests will not be a condition of employment, nor will they be demanded of workers. Workers who take maternity leave (of a duration determined by local and national laws) must not face dismissal nor threat of dismissal, loss of seniority,

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			<p>or deduction of wages, and must be able to return to their former or comparable employment at the same rate of pay and benefits. Workers must not be forced or pressured to use contraception. Workers must not be exposed to hazards, including glues and solvents, which may endanger their safety, including their reproductive health. Facilities must provide appropriate services and accommodation to women workers in connection with pregnancy.' [Website: Global Compliance Principles, 10/2022: vfc.com]</p> <ul style="list-style-type: none"> • Met: Commitment to children's rights: VF's Child Rights Commitment states: 'we are committed to respecting the rights of children, defined as persons under the age of 18, enshrined in the UN Convention on the Rights of the Child. We seek to avoid causing or contributing to adverse child rights impacts through our own actions and strive to prevent or mitigate adverse child rights impacts potentially linked to our operations or products.' [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net] • Met: Expects suppliers to respect these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles • Met: Commitment refers to Child Rights Convention/Business Principles: VF's Child Rights Commitment states: We are committed to respecting the rights of children, defined as persons under the age of 18, enshrined in the UN Convention on the Rights of the Child. We seek to avoid causing or contributing to adverse child rights impacts through our own actions and strive to prevent or mitigate adverse child rights impacts potentially linked to our operations or products'. 'We conduct ongoing human rights due diligence, inclusive of child rights risk assessments, in alignment with [...] the Children's Rights and Business Principles. 'We are dedicated to conducting business responsibly and in a way that respects children. Guided by the Children's Rights & Business Principles. We are committed to: ensuring our products are safe for children; using marketing and advertising that respect and support children's rights; promoting the well-being of children of associates; contributing to the elimination of child labor; protecting the safety of children in all business activities and facilities; [and] providing decent work for all our workers, parents, and caregivers.' [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net] • Not Met: Expects suppliers to respect these rights: The Company indicates that 'We believe children belong in schools, not at work. We are committed to the ILO Convention 138: Minimum Age Convention and ILO Convention 182: Prohibition of the Worst Forms of Child Labour. Our Global Compliance Principles and Facility Guidelines govern the expectations for VF Authorized Facilities (Tier 1, nominated Tier 2, subcontractors and licensee factories) and all VF requirements are expected to be cascaded through the supply chains of VF Authorized Facilities'. However evidence provided refers to child labour. This subindicator looks for a requirement for suppliers to commit to Convention on the Rights of the Child or of the Children's Rights and Business Principles'. The document provided contains such commitments, as indicated above, however, the scope of these seem limited to the Company itself, rather than suppliers. Alternatively, the Company would meet this subindicator if it requires a commitment from suppliers to CEDAW or WEPs or The International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families. [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net]
A.1.4	Commitment to remedy	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Company's Human Right Commitment states: 'We are committed to providing access to an effective remedy without retaliation. In providing a remedy, we do not obstruct access to judicial mechanisms.' [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Met: Expects suppliers to make this commitment: The Company's Facility Guidelines declare: The facility must have an operational remediation policy and processes to ensure corrective actions are duly implemented and effective access to remedy is guaranteed. This should include who is responsible, indicate timeline for a response from management, and tracking and monitoring methods.' [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: See above. However, no evidence found of commitment to collaborate with non-judicial mechanisms also. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Not Met: Commitment to work with suppliers on remedy

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A.1.5	Commitment to respect the rights of human rights defenders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance of threats/attacks on HRDs: The Company's Human Right Commitment states: 'VF believes human rights defenders play a critical role in advancing the rights of people. VF commits to neither tolerate nor contribute to threats, intimidation and attacks against human rights defenders.' [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Met: Expects suppliers to make this commitment: The Company's Human Right Commitment states: 'Our commitment to human rights applies everywhere we do business, at every level, period. We expect our business partners to adhere to these commitments, as outlined in our Global Compliance Principles.' [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (5% of Total)

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A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company's human rights commitment states that 'The VF Board of Director's Governance and Corporate Responsibility Committee also receives regular updates on our salient human rights issues and approaches for mitigating human rights risks throughout VF's global footprint'. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Not Met: Describes HRs expertise of Board member: The proxy statement contains martrix chart that shows categories of skills/experience for each board director. These includes ESG. However, no specific details found in relation to human rights expertise. [2023 VF's Proxy Statement, 06/2023: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Board member/CEO signal importance of HRs in their communications: The Company's President and CEO writes a letter in the Human Rights report, where, among other issues treated, he states the following: 'Over the past two years, we worked to identify gaps in our human rights efforts throughout our business that held the potential for negative impacts – from retail store associates to distribution center packers, from supply chain partners to growers and farmers. And we continue to implement policies and processes across a range of human rights topics to address adverse impacts our business may have contributed to or caused. We've made efforts, for example, to verify that exploitive recruitment practices in our supply chain do not exist, to combat gender-based violence and harassment, and tackle issues of racism and discrimination. And in support of those efforts, we've proudly endorsed the Women's Empowerment Principles and the principles of the UN Global Compact'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to review HRs strategy at board level: The Company's Sustainability Report discloses: 'our Chairman, President & Chief Executive Officer, Executive Leadership Team (ELT) and Board of Directors are responsible for the oversight of VF Corporation's S&R [sustainability and Responsibility] strategies and targets. VF's Vice President of Global Sustainability, Responsibility and Trade updates the ELT on our progress at least four times a year and reports to the Governance and Corporate Responsibility Committee of the Board of Directors on S&R progress biannually.' In addition, the Company's Human Rights Commitment states: 'VF's executive leadership regularly receives progress updates by VF's Vice President of Global Corporate Sustainability & Responsibility, who oversees the implementation of our human rights commitments. The VF Board of Director's Governance and Corporate Responsibility Committee also receives regular updates on our salient human rights issues and approaches for mitigating human rights risks throughout VF's global footprint.' [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] & [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Not Met: Example of HRs issues/trends discussed in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions

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A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Company's Human Rights Commitment states: 'VF's Chairman, President and Chief Executive Officer, along with our full Executive Leadership Team (ELT), is responsible for approving the company's strategies and goals related to Sustainability and Responsibility matters, including human rights. VF's executive leadership regularly receives progress updates by VF's Vice President of Global Corporate Sustainability & Responsibility, who oversees the implementation of our human rights commitments'. The Sustainability report also indicates that this person (with slightly different role title) 'updates the ELT on our progress at least four times a year and reports to the Governance and Corporate Responsibility Committee of the Board of Directors on S&R progress biannually'. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] & [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] Score 2 <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: VF's Human Rights Report discloses: 'our Chief Human Resources Officer and Executive Vice President of Public Affairs is responsible for human rights issues within the company's direct operations. Our Executive Vice President, Global Supply Chain, oversees the implementation of our human rights commitments in VF's supply chain'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Day-to-day resources and expertise allocation in own operations • Met: Resources and expertise allocation in supply chain: As indicated above, the VP Global Supply chain oversees implementation of commitments in the supply chain. Also, The Company's Sustainability Report states: 'VF's Worker Rights team operationalizes our human rights commitments within our global network of third-party suppliers [...] our Sustainable Operations team works with suppliers to build factory capacity through trainings and one-on-one assistance'. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net]
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments: The Company indicates that 'In FY22, VF launched the Global Inclusion, Diversity & Equity Council (GIDEC), replacing several similar executive councils in favor of one global governing body. The Council, which includes executives from across VF and our brands, provides visibility and focus to strategic IDEA initiatives while driving organizational alignment and prioritization, including: [...] Linking performance on IDEA's overarching goals to leaders' annual incentives.' However, no evidence was found on the actual human rights-related metrics/indicators included in performance incentives. [VF FY22 IDEA Annual Profile, 2023: issuu.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies

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B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The Company's Human Rights Report discloses: 'our Enterprise Risk Management (ERM) process identifies the most significant risks to achieving our company strategy, and then governs and guides the ongoing management of those risks. Human rights issues are embedded within management of several of our current ERM risks'. See below further details. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The Company states that 'Salient 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 Risk Committee and ELT, and to the VF Board of Directors Audit Committee quarterly'. However, this subindicator looks for a description of a process by which an independent party conducts an assessment of the adequacy of the ERM in handling human rights risks, or that the Audit Committee oversees such assessment. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations: The Company's Modern Slavery Statement declares: 'VF associates are required to complete online and facilitator-led training on our Code of Business Conduct during their first 30 days and sign an agreement to abide by its principles, including those related to modern slavery'. In addition, VF's Code of Conduct states: 'we are proudly communicating this Code in more than 20 languages worldwide'. However, no details were found on actual communication to all employees. [Modern Slavery Statement, 12/2022: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The Company has provided comments to CHRB regarding this subindicator, including how Companies policies are transmitted to suppliers. However, this subindicator looks for evidence of how it communicates commitments and expectations to affected stakeholders, including also communities. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Describes steps to communicate HRs policies to supply chain: The Company's Sustainability Report declares: '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: Terms of Engagement, [...] Human Rights Commitment; [and] Responsible Recruitment & Anti-Forced Labor Commitment'. The Company's Facility Compliance Standards states: 'the facility must have a process to inform workers about legal workplace standards, and VF's Global Compliance Principles. The worker policies must be written and distributed to all workers in the local language, as well as being posted in public areas in the facility. The facility must develop alternative training processes for illiterate workers to understand the facility policies'. See below further details on sub-contractor requirement of policy acceptance. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] & [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: VF's Facility Audit Procedure states: 'No Tier 1 production may commence until a

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			<p>Factory Compliance audit has taken place and VF's Terms of Engagement have been signed.' In addition, VF's Forced Labor Public Statement affirms: 'All VF suppliers and contract factories must adhere to our Terms of Engagement, including our Human Rights Commitment and our detailed Global Compliance Principles, which prohibit forced labor.' [Factory Compliance Audit Procedure for Vendors, Factories, Buyers, Agents & Licensees, 02/2023: d1io3yog0oux5.cloudfront.net] & [VF Forced Labor Public Statement, N/A: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers: The Company's Child Rights Commitment affirms: 'our Global Compliance Principles and Facility Guidelines govern the expectations for VF Authorized Facilities (Tier 1, nominated Tier 2, subcontractors and licensee factories) and all VF requirements are expected to be cascaded through the supply chains of VF Authorized Facilities'. The Facility standards state: 'VF Authorized Facilities will not use subcontractors in the manufacturing of products or components without VF's written approval and only after the subcontractor has agreed to comply with these Global Compliance Principles'. [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net] & [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net]
B.1.5	Training on Human Rights	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Not Met: Describes how workers are trained on HRs policy commitments: VF's Human Rights Commitment discloses: 'to ensure ongoing commitment to and understanding of our values-based principles, the Ethics & Compliance Program provides online and facilitator-led training on our Code of Business Conduct and other crucial topics such as human rights, anti-corruption, conflicts of interest, fair competition and intellectual property'. However, no details found on workforce in general being trained on human rights commitments beyond new employees. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Met: Trains relevant managers including procurement on HRs: VF's Modern Slavery Statement declares: 'for our associates and management who have direct responsibility for monitoring, auditing and enforcing our Global Compliance Principles, we provide additional training conducted by our staff or a third party. Training includes topics such as identifying child labor, involuntary or forced labor and preventing human trafficking. Over 4,500 associates have received training on human trafficking'. The Human rights report discloses similar evidence. The Company has provided comments to CHRB regarding this subindicator. However, it was already awarded. [Modern Slavery Statement, 12/2022: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Met: Trains suppliers to meet HRs commitments: VF's Modern Slavery Statement declares: 'in addition, our Sustainable Operations Team assists factory management at VF-owned and contracted factories in understanding how they can make improvements to meet our modern slavery compliance requirements.' Additionally, VF's Sustainability Report discloses: 'our Sustainable Operations team works with suppliers to build factory capacity through trainings and one-on-one assistance'. The report also indicates that 'Announced VF's partnership with Better Work to run in-depth trainings on key worker rights issues impacting VF suppliers at factories in Bangladesh, Cambodia, Haiti, Indonesia, Jordan, Nicaragua and Vietnam'. [Modern Slavery Statement, 12/2022: vfc.com] & [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Not Met: Discloses % suppliers trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Not Met: Monitors implementation of HRs policy commitments across global ops and supply chain: VF's Code of Conduct states: 'VF takes violations of our Code seriously, and the outcome for offenders may include termination. Each officer and department head is responsible for monitoring and enforcing the Code within his or her area of responsibility'. However, it is not clear how the Company actually monitors compliance with human rights commitments within its own operations. In relation to suppliers, the VF Factory Audit Procedure document states that 'It is VF Corporation's policy to audit all facilities that are involved in the manufacture of a VF branded product, and brands for which VF Corporation is licensed to produce. VF's audit scope includes: Tier 1 – Final product manufacturing, and assembly facilities, and value-added operations subcontracted by the Tier 1 Primary

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Factories. [...]; Tier 2 – Facilities that supply Tier 1 factories with raw materials [...] A VF Factory Compliance Audit may be conducted at other Tier facilities as deemed necessary or upon request'. The Company provided evidence to CHRB regarding this sub-indicator, however, it referred specifically to health and safety compliance. No further details found including a broader human rights compliance monitoring within its own operations. [VF's Code of Business Conduct, 22/10/2019: d1io3yog0oux5.cloudfront.net] & [Factory Compliance Audit Procedure for Vendors, Factories, Buyers, Agents & Licensees, 02/2023: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Met: Discloses % of supply chain monitored: VF's Sustainability Report discloses: 'in FY22, VF conducted a total of 1,327 supplier audits, of which 56% 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'. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Met: Describes how workers are involved in monitoring: The report states that it's the VF's Factory compliance team the one conducting audits and that the Sustainable operations team works with suppliers to build factory capacity through trainings and one-on-one assistance. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The Company's Human Rights Report states: 'factory compliance audit data provides us with quantitative compliance information on salient human rights issues, including wages, overtime, discrimination and freedom of association. All areas of noncompliance we identify are addressed with a Corrective Action Plan (CAP). We track remediation against these plans and we audit factories in accordance to our audit cadence.' However, no description of these CAPs was found. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Discloses findings and number of correction action processes: The Human Rights report discloses the top 10 high severity issues found in FY2020 audits. However, no details found on number on actual findings and corrective action plans executed. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection suppliers: The Company's Anti Forced Labor Commitment declares: 'we have strict standardized supplier engagement procedures when selecting new business partners, including a review of the supplier's ethical standards and business practices to validate the supplier's practices are aligned with our supplier requirements. We require all contractors, suppliers and agents, to comply with legal requirements applicable to their operations and employment. We explicitly state our requirements within the following policies and principles, which prohibit the use of forced or involuntary labor: VF's Code of Business Conduct, [...] VF's Global Compliance Principles, [...] VF's Facility Guidelines, [...] VF's Terms of Engagement [...] and VF's Human Rights Commitment...' [Responsible Recruitment and Anti-Forced Labor Commitment, N/A: d1io3yog0oux5.cloudfront.net] • Met: HRs performance affects continuation supplier relationships: VF's Terms of Engagement states: 'each of the Company s contractors, suppliers and agents acknowledges that its failure to honor this agreement will compel VF to re-evaluate, and possibly terminate, its business relationship with such supplier.' [Terms of Engagement, 11/05/2019: s3.amazonaws.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Works with suppliers to meet HRs requirements: VF's Modern Slavery Statement declares: 'in addition, our Sustainable Operations Team assists factory management at VF-owned and contracted factories in understanding how they can make improvements to meet our modern slavery compliance requirements.' Additionally, VF's Sustainability Report discloses: 'our Sustainable Operations team works with suppliers to build factory capacity through trainings and one-on-one assistance'. The report also indicates that 'Announced VF's partnership with Better Work to run in-depth trainings on key worker rights issues impacting VF suppliers at factories in Bangladesh, Cambodia, Haiti, Indonesia, Jordan, Nicaragua and Vietnam'. The Human Rights report informs in relation to different trainings conducted, for instance, on health and safety (302,000 workers trained on fire safety and emergency evacuation'). [Modern Slavery Statement, 12/2022: vfc.com] & [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses stakeholders whose HRs may be affected: The Company's Human Rights Report discloses the list of Company's stakeholders, including both internal and external. it includes VF Employees and contracted workers (internal); suppliers, supply chain employees, customers/consumers, civil society organizations, unions, human rights organizations, human rights defenders and governments (external). In Human rights context it states that VF periodically convenes panels and roundtables on important human rights topics to inform our engagement and activations. For example, in 2019 and 2020, after we prioritized women's equity and empowerment as key human rights areas, leaders from various VF departments met with NGOs'. In this context, the report also adds: 'Our stakeholders are individuals or organizations that can affect, or be affected by, VF's actions and decisions. Our human rights efforts work to protect rights holders, which include factory workers, employees and customers'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Provides two examples of engagement with stakeholders: In FY22, VF participated in more than 100 engagements with NGOs, regulators and other stakeholders across a spectrum of key topics, such as regenerative agriculture, animal welfare, circularity, workers' rights and living wages in the supply chain. Additionally, through its unique needs assessment program, VF's Worker & Community Development program has directly engaged with more than 11,500 factory workers since its launch in 2017'. The Company provided different sources to CHRB regarding this subindicator. one of them, however, is considered outdated as it dates from more than three years ago. Another one is an update of the latest developments in the worker & community development program, which already received credit in this subindicator. Finally, The Company provided evidence in relation to 'your voice matters' programme. However, this programme has the aim of tackling a salient issue, rather than being an example of engagement mechanism in place to hold bi-directional dialogue with affected stakeholders. For instance, the Company conducted training with more than 5.000 facility workers and supervisors on responsible recruitment. This subindicator looks for evidence of dialogue between the Company and the affected stakeholder. The document also indicates that the VFF Worker rights program contains the following component: 'Remote Impact Assessments: Implementing virtual, anonymous worker surveys at the outset to gain valuable real-time insight into workers' employment journey and conditions at their workplace and communities, providing access to grievance mechanisms and assessing worker concerns and satisfaction with their employment. VF and the suppliers will evaluate insights to determine the need for further interventions'. However, no example found on how this is being implemented (i.e performance during last two reporting years on specific dialogue/interviews held). [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. This subindicator looks for evidence of affected stakeholders views on Company's human rights issues. It is expected to collect the different inputs. Alternatively, study cases that collect inputs can be accepted if the Company provides evidence of inputs in more than one case. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net] • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. Following previous subindicator, this one looks for evidence of how the Company, taking into consideration different stakeholders inputs in relation to Company's human rights, shows how these influenced the Company's approach or strategy. As above, if case studies are provided, it is expected more than one case. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net]

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company's Human Rights Report states: 'we first seek to identify all potential risks through due diligence with human rights experts, engagement with internal and external stakeholders, and collaboration with industry peers'. The due diligence includes identification and saliency assessment of corporate brands, retail, distribution and supply chain. See below further details on the process. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Met: Describes process for identifying risks in business relationships: VF's Modern Slavery Statement declares: 'VF conducts supplier due diligence and supply chain tracing to support and enforce our prohibition on the use of forced labor in our supply chain. Prior to onboarding any new factory, VF screens the factory against various prohibited entity lists and reputable public sources and identifies entities potentially implicated in forced labor. VF also initiated several technology pilots to enhance our ability to proactively identify and mitigate forced labor risk in our supply chain. VF maintains a heightened focus on due diligence, supplier screening and traceability for any countries or regions with a higher reported risk of forced labor. VF monitors and responds to new legal requirements related to forced labor as they are enacted.' [Modern Slavery Statement, 12/2022: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: VF's Modern Slavery Statement declares: 'In line with the expectations of the UN Guiding Principles on Business and Human Rights, we map our human rights risks. This includes periodic Human Rights Impact Assessment (HRIA) to help us identify our most salient issues. We partner with human rights experts to inform our HRIA. In addition to our enterprise-wide risk assessments, we assessed the risks within our top commodities: cotton, rubber, leather, wool, down and our synthetics material supply chain. In addition, we contracted with Verité to compile and analyze publicly available information on documented forced labor incidents and forced labor vulnerabilities in more than 40 countries. These profiles include countries that supply finished products to VF, as well as countries further upstream in our supply chain. This deeper analysis informed our prioritization of actions to mitigate forced labor risks and identify and engage with credible partners or initiatives to implement solutions.' Additionally, the Company's latest Sustainability Report states: 'through the HRIA process, we seek both the guidance of human rights experts and feedback from those impacted by our operations to make meaningful improvements'. The Human rights report provides similar evidence including additional notes in experts consulted in previous years. [Modern Slavery Statement, 12/2022: vfc.com] & [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Not Met: Describes how risk identification system is triggered by new circumstances: The Factory Compliance Audit procedures document indicates that 'For all new facilities (Tier 1 and Tier 2), a VF Audit Request Form should be sent to the VF Factory Compliance contact at least four weeks before the expected start of production. Because of political, environmental, and human rights issues, certain countries are deemed unacceptable for manufacturing VF products. Please contact your VF Factory Compliance contact if there is a question when selecting a new country for sourcing'. However, this subindicator looks for evidence of how, due to new circumstances, including political changes, new country operations, or relationships a due diligence process for identification of potential human rights risks and impacts its triggered. Current evidence found seems to focus in considering performance in selection of potential suppliers (assessed under B.1.7). The Company has provided additional comments to this subindicator. However, evidence was not material. [Factory Compliance Audit Procedure for Vendors, Factories, Buyers, Agents & Licensees, 02/2023: d1io3yog0oux5.cloudfront.net] • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The Company's Human Rights Report: 'To determine which issues are those [salient human rights issues], we first seek to identify all potential areas risks [...]. We then evaluate the saliency of our identified potential risks based on: Scale - the gravity of the impact on the rights holder; Scope - the number of individuals who could be affected; and Remediability - the difficulty of remediating the impact if it were to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>occur. Mapping our human rights risks – which includes a robust Human Rights Impact Assessment (HRIA) – enables us to address our most salient issues. We continuously report our HRIA findings to our Executive Leadership Team and use what we learn to guide our human rights strategy [...] We conduct HRIs at least every three years at the enterprise level, and on salient human rights topics throughout our supply chain. Understanding where our business may impact rights holders – including VF associates, suppliers and supply chain workers – helps to inform our human rights strategy. That strategy in turn guides our assessment of VF’s ability to mitigate salient risks, while creating a road map for preventing and remediating potential impacts’. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to supply chain: VF’s Human Rights Report discloses: ‘the Article One [A Human Rights expert organization] due diligence provided useful insights into our corporate offices, distribution centers, retail stores and contract factories. But we knew that additional risks could lie further up our supply chain – at tiers further beyond our direct engagement or where we have no contractual business relationship. To help us address these potential risks, in 2020 Article One performed a Commodity-Level HRIA on our highest-volume raw material commodities. This comprehensive assessment enabled us to understand and identify upstream human rights risks in our extended supply chain. The analysis used our traceability data, commodity volume and country-level risk assessments to identify risks for labor rights, vulnerable groups and local communities. The assessment offered us recommendations for how we could deepen our visibility into our supply chain and optimize the limited leverage we have at the commodity level, as well as guidance on how we may be able to contribute to systemic change.’ Also read above. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Met: Public disclosure of results of HRs risk assessment: In its Human Rights Report, the Company discloses through a chart the results of its Human Rights Risks Assessments. The Company identified and assessed the following ‘potential salient human rights risks, at the corporate level: ‘Working Hours and Leave, Land Rights and Diversity & Inclusion’ as low-risk issues, and ‘Human Rights Impacts related to our Sponsorship, Safeguarding Children’s Rights, Responsible Marketing, Inclusive Design and Merchandising, Employee Privacy and Working Conditions for our Contracted Workforce’, as medium-risk issues. At the ‘retail/distribution’ level: ‘Time off to Vote, Our Employees Freedom of Religion, Freedom of Association/Collective Bargaining and Occupational Health & Safety’ as low-risk issues; ‘Impacts of Automation on Work, Working Hours, Leave & Shift Predictability, Diversity & Inclusion, Safeguarding Children’s Rights, Working Conditions for Contingent Labor, and Customer Privacy, as medium-risk issues; and ‘Wages & Adequate Standard of Living’ as a high-risk issue. At the supply level, the Company identified and assessed the following as high-risk issues: ‘Freedom of Association/Collective Bargaining, Working Hours & Leave, Respecting Women’s Rights, Safeguarding Children’s Rights, Occupational Health & Safety, Freedom from Forced Labor and Wages & Adequate Standard of Living.’ In the same report, the Company shares a chart with the results of its ‘Commodity-Level HRIA’, showing the Commodity Risk Factors in its supply chain by sourcing countries. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how assessment involved affected stakeholders: While disclosing its due diligence process in its Human Rights Report, the Company states: ‘we incorporate rights holders’ feedback to further refine and improve our efforts. We speak to affected stakeholders, both through our needs assessment process and our Sustainable Operations team, to understand the needs of our workers and communities. And we incorporate the feedback of affected stakeholders into the design process for programs and policies to address identified gaps’. ‘Article One used stakeholder interviews [...] to determine which human rights were the most salient’. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The Human Rights report lists the saliency issues coded by colour (green for low risk, yellow for medium risk and red for high risk) and then devotes a section of the report to explain how it deals with the different issues, including occupational health and safety, forced labor, freedom of association, women’s rights, discrimination, child rights, adequate standard of living, including wages, hours & leave and access to water. Description of activities in each area includes own

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>operations in different topics such as health and safety, wages, discrimination, women's rights, etc. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Met: Describes how global system applies to supply chain: See above, all sections of the report for different topics includes actions taking place in the supply chain. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Met: Example of actions decided on at least 1 salient HRs issue: Regarding Freedom of Association, the Human rights report states that 'In 2018, we collaborated with Growth Squared Consulting LLC and Better Factories Cambodia (BFC) to fund an Industrial Relations Leadership Pilot that enhances collaboration and communications at VF's strategic factories while building capacity for factory workers, their representatives and their management. The program centred on strengthening the internal structures and policies for building a stronger environment for social dialogue [...]Following the pilot program's success, we expanded the program to two more factories in Cambodia and Vietnam that collectively employ over 10,000 workers. As we continue to expand this program, we're well aware of the challenges involved in closing FOA gaps. Changing management culture, overcoming unconscious bias, breaking down silos, building trust, scaling similar projects in different regions ... none of this is easy, nor can it be done quickly. Therefore, over the next few years, we will continue to incorporate feedback and lessons learned as we work to scale this project through our partnership with Better Work'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken: The Company indicates that 'to address salient human rights issues identified in the extended supply chain, [...] The Worker Rights Strategy prioritizes issues where VF has the greatest opportunity to affect change and address high-risk challenges. These priorities include Freedom of Association, Responsible Recruitment, Gender-Based Violence & Harassment (GBVH) and Child Rights. To advance the goals of the Worker Rights Strategy, VF has developed a Worker Rights Social Impact Model which aims to go beyond basic compliance for each priority issue area. By developing programs that implement worker trainings, measure worker comprehension and support the activation of knowledge gained, VF will leverage data-driven insights to drive long-term impacts for people across the globe. The Model's implementation approach, which will be applied to each VF Worker Rights program, consists of three main components: 1. Stakeholder Engagement: Partnering with subject matter experts at global organizations (e.g., IOM) to integrate issue-specific best practices into VF supplier policies and programs; including training programs for VF associate upskilling, facility management and worker education guidance and remote impact assessment methodologies'. However, the Company is expected to engage with the actual affected stakeholders to consensuate the action plans to be implemented to face a specific issue. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions: The Company's Human Rights Report states: 'Our human rights due diligence, grievance mechanisms and audit data provide insights we use to track the performance of VF's work to respect and promote human rights.' However, no details found on how it is actually articulated to determine whether action plans are being effective. Evidence found refers to audits conducted, main issues found and grievances. The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. The Company provides a case study where it explains that 'The YVM [your voice matters] pilot program consisted of three main components: supplier facility management engagement, digital educational trainings and remote impact assessments. To establish a baseline, facility management was asked to complete supplier Self-Assessment Questionnaires (SAQ) before workers and supervisors participated in remote anonymous worker surveys and completed digital trainings on the fundamental components of worker rights and responsible recruitment. Additionally, throughout the pilot program, the VF Worker Rights team, in partnership with VF's Factory Compliance and Sustainable Operations departments, engaged frequently with participating facility management on the implementation and outcomes of the pilot program to gather feedback and communicate recommendations'. However, this constitutes an example of system for evaluating effectiveness. This subindicator looks for a system

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>with a broader scope, showing how it evaluates effectiveness of the action plans in place to tackle the different salient issues. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Met: Example of lessons learned from evaluation effectiveness of actions: The Company indicates that 'The YVM pilot program (aimed at addressing recruitment issues) has helped to identify several areas for improvement that can be applied to future VF worker rights programs. Examples include 1) facility supervisor knowledge of worker rights and 2) facility management resistance to anonymous worker surveys. 1. Assessment results from several facilities showed that workers unexpectedly outperformed their supervisors on comprehension of responsible recruitment principles, identifying an area of improvement for both factories and in the development of VF training content. Moving forward, VF is placing further attention on suppliers' need to train supervisors regarding worker rights and responsibilities and will implement similar learnings from this pilot to support continuous improvement of the program. 2. Most participating facility management teams were highly engaged and supportive of the YVM pilot program. However, challenges occurred at a select number of facilities related to management engagement in the program, resulting in some facilities falling short of the required worker participation targets. Following the completion of the pilot program, the VF Worker Rights team has re-engaged these facilities and made participation in the program mandatory. The YVM anonymous worker surveys are being implemented again for those factories that did not meet the initial worker participation targets'. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material.

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: VF's Human Rights Report declares: 'our Ethics Helpline allows anonymous reporting 24/7, by phone or internet and in more than 150 languages, through a third-party provider. Associates, consumers and third parties have access to the VF Ethics Helpline and web reporting tool'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company's website discloses: 'to reinforce our ongoing commitment to and understanding of our values-based principles, the Ethics and Compliance Program provides online and facilitator-led training on our Code of Business Conduct [which contains a section dedicated to the Company's Helpline] and other important topics such as anti-corruption, conflicts of interest, fair competition and intellectual property. Our Code of Conduct training also offers associates the opportunity to raise a concern about a potential violation of our Code while completing the training online'. [Website: Ethics and Compliance, N/A: vfc.com] • Met: Describes how workers in supply chain access grievance mechanism: VF's latest Modern Slavery Statement shares: 'VF's Ethics Helpline and other grievance mechanisms are available to the entire supply chain, including workers in the second or third tier of the supply chain [...] VF also encourages suppliers to establish their own grievance mechanisms.' In addition, VF's Human Rights Report discloses: 'as outlined in our Facility guidelines, grievance mechanisms in facilities are not only required, but "must be accessible, predictable, reasonable, transparent, confidential, and based on engagement and dialogue."' [Modern Slavery Statement, 12/2022: vfc.com] & [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects suppliers to convey expectation to their suppliers: See above. Facility standards also apply to subcontractors. [Modern Slavery Statement, 12/2022: vfc.com] & [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company's Human Rights Commitment states: 'our Ethics Helpline, which is available in more than 150 languages, can be used by anyone inside or outside our company to confidentially ask questions or raise concerns regarding ethics and compliance issues.' [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company's Ethics Helpline is available in more than 150 languages, nevertheless, no further information describing how the Company ensures stakeholder awareness was found. Also read above. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Not Met: Describes how external individuals/communities access grievance mechanism: The Company's 2022 Modern Slavery affirms: 'Labor issues can be reported through the VF Ethics Helpline, which includes multiple channels for raising concerns. The Helpline is a free, confidential way for anyone to seek guidance, ask a question or raise a concern. It is available 24 hours a day/seven days a week in every country where VF has associates'. However, it is not clear if suppliers' external stakeholder have access to file complaints in relation to suppliers' behaviour. The Statement shares: 'VF's Ethics Helpline and other grievance mechanisms are available to the entire supply chain, including workers in the second or third tier of the supply chain'. It is not clear, therefore, that the mechanism is open to suppliers' external affected stakeholders (or their representatives). [Modern Slavery Statement, 12/2022: vfc.com] • Not Met: Expects supplier to convey expectation to their suppliers
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation against workers/stakeholders: The Code of Business Conduct states that 'VF will never tolerate retaliation toward any associate for coming forward with a good-faith report or participating in an investigation. "Good faith" means making a report with honest intentions and providing all relevant information'. The Non Retaliation policy published on the website affirms that 'VF does not tolerate retaliation against an associate for making a good faith report of a potential violation of our Code of Conduct, a company policy or the law or for participating in an investigation'. However, this sub-indicator seeks the Company expects its suppliers to prohibit retaliation not only against workers but also against other stakeholders'. The Company provided the following evidence (VF Factories Audit Procedure) to CHRB regarding this sub-indicator: 'The facility must have a system in place to prevent retaliation against or discrimination towards workers who are filing grievances, including grievances regarding harassment, abuse, violations of facility procedures, compensation, or unsafe working conditions'. However, the evidence does not include external stakeholders. [Ethics Point: secure.ethicspoint.com] & [Website: Ethics and Compliance, N/A: vfc.com] • Met: Describes practical measures to prevent retaliation: VF's Code of Conduct states: 'The Ethics Helpline is free, confidential and available 24 hours a day, 7 days

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>a week around the world. If you don't want to identify yourself, you can make a report anonymously where allowed by law'. In addition, the human rights report indicates that 'Our Code and our Non-Retaliation Policy strictly forbid retaliation of any kind, and we escalate any reports of retaliation to senior management'. Retaliatory acts—such as demotions, harassment or loss of employment—are prohibited by VF. If you believe you have been subjected to or have witnessed retaliation, you should report it to Human Resources or VF Ethics and Compliance immediately'. As indicated in indicator C.1, workers receive training on these matters: To reinforce our ongoing commitment to and understanding of our values-based principles, the Ethics and Compliance Program provides online and facilitator-led training on our Code of Business Conduct [...] Our Code of Conduct training also offers associates the opportunity to raise a concern about a potential violation of our Code while completing the training online'. [VF's Code of Business Conduct, 22/10/2019: d1io3yog0oux5.cloudfront.net] & [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Company's Facility Guidelines state: 'an anonymous grievance mechanism must be provided, and the facility must have in place a written grievance procedure that is confidential, unbiased, non-retaliatory and communicated and accessible to workers that gives effective access to remedy [...] Facility must have a system in place to prevent retaliation against or discrimination towards workers who are filing grievances, including grievances regarding harassment, abuse, violations of facility procedures, compensation, or unsafe working conditions.' However, this sub-indicator seeks the Company expect its suppliers to prohibit retaliation not only against workers but also against other stakeholders'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights: The Company's Human Rights Commitment affirms: 'we are committed to providing access to an effective remedy without retaliation. In providing a remedy, we do not obstruct access to judicial mechanisms'. However, no evidence was found that complainants are not asked to waive legal rights as a condition to participate in the Company's grievance mechanism. [Human Rights Commitment, 12/2019: d1io3yog0oux5.cloudfront.net] • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates that 'One of VF's strategic suppliers was facing challenges in addressing and remediating grievances in their factory in El Salvador. In alignment with VF's expectations, the supplier has undergone an in-depth assessment of gaps in management systems, policies, worker communication, grievance mechanisms and proper remediation. The assessment included support from a third-party expert and trade union representatives. Together they developed the factory's new Zero Harassment and Abuse policy and Communication policy, which support proper investigation procedures and clear protocols for disciplinary actions and training of all employees. Today, any cases that surface through the enhanced grievance mechanism are properly addressed. This supplier is now taking the lessons learned in El Salvador and applying the same procedures to their global factories'. However, no evidence found of which were the specific impacts for victims, and how the Company provided or helped provide timely remedy for them. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Describes how remedy would be provided if no adverse impact identified [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Met: Describes approach to monitoring/implementing agreed remedy: While describing its Ethic Helpline in its Human Rights Report, the Company states: 'we take complaints seriously, and thoroughly investigate each one. Our Ethics and Compliance Team oversees investigations to confirm that they are addressed and remediated in a thorough, timely and consistent manner'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: VF's Sustainability Report discloses: 'in FY22, VF investigated a total of 883 reports globally. This is attributed to an increased awareness of what constitutes misconduct and a willingness of associates enterprise-wide to report concerns. Of the 883 reports received through the Ethics Helpline and via the VF Open Door Policy: 165 were requests for guidance, up from 130 in FY20; 718 involved alleged violations of VF's Code, policies or the law. We substantiated 344 of those cases; 0 substantiated claims of harassment or discrimination relating to pregnancy and maternity rights or gender discrimination in FY22 [and;] 195 other allegations of discrimination/harassment, 67 of which were substantiated'. It is not clear, however, the total amount of grievances related to human rights and the outcomes of these. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Not Met: Example of how lessons from mechanism improved HRs management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: The Facility Compliance Standards, which include the Global Compliance Principles state that 'every worker has a right to compensation for a regular work week that is sufficient to meet the worker's basic needs and provide some discretionary income. VF Authorized Facilities must compensate their employees fairly by providing compensation packages comprised of wages and benefits that, at the very least, comply with legally mandated minimum standards or the prevailing industry wage, whichever is higher, and shall provide any benefits required by law'. However, no evidence found of a requirement to pay living wages (living wages would also include covering for dependents). The Company has a Living position statement, where it states that 'VF believes every worker has a right to compensation for a regular work week that meets the worker and their family's basic needs and provides some discretionary income'. However, regarding suppliers it indicates the following: 'VF does not employ or provide direct remuneration to factory workers employed by contracted organizations across our supply chain. However, we believe that all workers across VF's supply chain have the right to earn a fairly negotiated wage that provides an adequate standard of living for workers and their families'. As indicated, above, it is not clear if there are specific living wage requirements for suppliers. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] & [Living Wage Position Statement, N/A: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on living wage: The Facility Compliance Standards, which include the Global Compliance Principles state: 'Where compensation does not meet workers' basic needs and provide some discretionary income VF Authorized Facilities should work with VF to make improvements and take other appropriate actions that seek to progressively realize a level of compensation that does'. The Living Wage position statement adds: 'Our supply chain efforts regarding living wage center on: Pre-competitive industry and multi-stakeholder collaborations to promote living wages and adequate standards of living, Review of VF purchasing practices through internal and external assessments, and Factory engagement to identify opportunities to close income gaps and improve systems over time'. The 2022 sustainability report states that 'In FY22, we engaged with the Fair Wage Network (FWN), [...] In collaboration with the FWN, VF will conduct fair wage assessments at selected VF supplier factories in key sourcing regions. VF continues to engage with the Better Buying Institute to assess purchasing practices and enhance dialogue with strategic suppliers.' No further details were found, however, on actual work conducted with suppliers to improve their performance on this matter. Current evidence focus in the Company assessing the situation. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] & [Living Wage Position Statement, N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.2	Aligning purchasing decisions with human rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes practices to avoid price or short notice requirements that undermine HRs: <p>The Company states that 'We demonstrate our dedication to supporting an adequate standard of living for all workers involved in our business operations through our ongoing actions, including: Analyzing the basic needs of factory workers throughout our global supply chain within internationally recognized frameworks, Expanding VF's fact-based costing framework to mitigate the risk that price negotiations drive behavior that negatively impacts factory worker wages, Elevating industrial relations in our global supply chain to strengthen the voice of and empower the workers in VF contract factories'. [Living Wage Position Statement, N/A: d1io3yog0oux5.cloudfront.net]</p> <ul style="list-style-type: none"> • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices: VF's Living Wage Statement declares: 'our supply chain efforts regarding living wage center on [...] review of VF purchasing practices through internal and external assessments'. However, no further details found on how it reviews practices in planning, merchandising and/or costing. [Living Wage Position Statement, N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The Company's website shares: 'our disclosure accounts for 100% of Tier 1 facilities ['Tier 1 is defined as final product manufacturing and assembly facilities, as well as value-added operations subcontracted by Tier 1 vendors'] used by VF, approximately 70% of Tier 2 facilities ['Tier 2 is defined as facilities that supply our Tier 1 factories with textiles, leather, down, wool, polymers, trims, packaging, and hardware materials'] measured by spend, and nearly 100% of Licensee Manufacturing Factories utilized by VF Brand Licensees ['Licensee Manufacturing Factory is defined as a manufacturing and assembly factory contracted by a VF Brand Licensee to produce VF branded products'] for the period 2022's Quarter 4 (October - December). Updated quarterly, the list fluctuates over time to reflect the seasonality of VF's business and corresponding production'. [Website: Factory List, N/A: vfc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses names and locations of significant parts of supply chain and how significance was defined: The Company's Factory List discloses factories' names, addresses, vendor names, product categories, worker ranges, percentage of female workers, and the percentage of migrant workers. As stated above, 100% of tier 1 facilities and approximately 70% of tier 2. [Spreadsheet: Factory Disclosure List, 2023: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<ul style="list-style-type: none"> • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities <p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on child labour in supplier codes and contracts: VF's Factory Compliance standards state: 'facility must establish a policy and procedure that requires workers must be at least 15 years of age, or past the national legal age of compulsory schooling and minimum working age, whichever is higher. Facility must establish methods for age verification. The verification process must include all necessary parameters including birth certificates and/or national ID's to ensure compliance. Provide and document training on age verification process and child labor regulations [...] Facility must have a remediation plan if child labor is found. The plan should be developed with the child's family or caregiver and be child-centric. The plan should include the following as determined by the needs of the child and family: remove the underage worker from the workplace into a safe and comforting environment and provide medical treatment; a monetary stipend, equal to the national or local minimum wage, to be paid to the family to cover future lost wages until the child is of legal working age. Additional financial support may include tuition, uniforms, and supplies to enable the underage worker to attend and remain in school or a vocational training until the age of 15, or the minimum legal working age, whichever is higher; an agreement to rehire the underage worker when they reach the age of 15, or the legal working age, if the worker wishes; a means to monitor and track the remediation program until the child reaches the legal working age, or the child labor case is closed; if applicable, cost of transportation incurred by the child and their family to return to their original place of residence shall be covered; [and] a comprehensive review of the recruitment and management process at the facility should be conducted and a corrective action plan developed to close the gaps of hiring underage child labor'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Describes work with suppliers on eliminating child labour: The Child Rights Commitment states that 'We partnered with the Centre for Child Rights and Business [...] to strengthen our child labor procedures. If a case involving child labor is discovered in our supply chain, we engage experts from the Center for Child Rights and Business and other NGO partners. We work with our partners to remediate the situation promptly and effectively. After first making sure the child is safe and removing them from the workplace, the supplier factory and VF will develop a remediation plan that is child centric. Depending on the needs of the child, a plan may include a monetary stipend, equal to the national or local minimum wage, to be paid to the family to cover future lost wages, additional financial support related to tuition, uniforms, or supplies to enable the underage worker to return to school, an agreement to rehire the underage worker when they reach the legal working age, and a return of cost of transportation incurred by the child and family to return to original place of residence if applicable. We recognize that there is work ahead to strengthen capacity beyond our Tier 1 suppliers. As we continue to evolve our child rights strategy, we are committed to increased due diligence and visibility into VF's upstream supply chain'. However, this subindicator looks for evidence of proactive work conducted with suppliers to face this risk and improve working conditions for young workers. [VF's Child Rights Commitment, N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on debt/fees in supplier codes and contracts: VF's Responsible Recruitment Commitment states: 'in line with our Human Rights Commitment and as part of our prohibition on forced labor, we prohibit worker-paid recruitment fees and related costs at VF contracted factories [...] Workers at VF contract factories may not be charged any fee or cost related to their recruitment, directly or indirectly, in whole or in part. We support the Dhaka Principles for Migration with Dignity to enhance respect for the rights of migrant workers from the moment of recruitment, during employment and through further employment or safe return to their home country. We believe and fully support the "Employer Pays Principle" and its implementation by our global supply chain partners by 2026. In line with the ILO Definition on Recruitment Fees and Related Costs, along with Principle One of the Dhaka Principles for Migration with Dignity, the Employer Pays Principle is defined such that no worker will pay for a job – the cost of recruitment must be borne by the employer, not the worker. Recruitment fees and related costs to secure employment or placement, regardless of the manner such fees are imposed or collected, include; medical, insurance, skills and qualification testing, training and orientation, equipment, travel and lodging, return to home country, and administrative costs, when such fees are associated with recruitment'. The Facility standards also add: 'If third-party recruitment intermediaries are used to recruit workforces, clear contractual arrangements must exist stipulating that no costs associated with recruitment are charged to workers. This must be verifiable via service level agreements and other documentation'. [Responsible Recruitment and Anti-Forced Labor Commitment, N/A: d1io3yog0oux5.cloudfront.net] • Met: Describes work with suppliers on debt/fees for job seekers/workers: The Company discloses: 'In 2021, the VF Worker Rights team launched the Your Voice Matters (YVM) pilot program at 14 Tier 1 and Tier 2 supplier facilities located in Jordan, Thailand and Taiwan. Over a nine-month period, the VF YVM pilot reached more than 5,000 facility workers and supervisors through trainings on responsible recruitment, including: Employment Practices: foreign contract worker protections and recruitment agency responsibilities; Workplace Policies: worker visa permits and remediating risks in the workplace and; [...]. VF entered a partnership with the IOM to enhance responsible recruitment policies and implement leading due diligence procedures to eliminate worker vulnerabilities during the migration process. Through the partnership, VF will seek to engage with international labor recruiters to facilitate the ethical recruitment and enhance the labor migration outcomes of migrant workers. As of 2021, all relevant VF associates on the Factory Compliance and Sustainable Operations teams have completed trainings with the IOM regarding responsible recruitment best practices to better understand the vulnerabilities of migrant worker journey. The IOM also provided guidance on the development of VF's 'Supplier Guidelines for the Responsible Recruitment and Employment of Migrant Workers,' which align with the key principles of the Migrant Worker Guidelines, developed by the IOM's Corporate Responsibility in Eliminating Slavery and Trafficking (CREST) program. VF's engagement with leading experts in the field helped to lay the groundwork for the successful implementation of the YVM pilot program.' [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence referred to the number of migrant workers in its supply chain in 2021, and this sub-indicator looks for evidence of the scope of people affected by payment of recruitment fees and financial burdens. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net] • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on paying in full and on time in supplier codes and contracts: VF's Facility Compliance Standards state: 'wages must be paid in full, including overtime at the legally applicable rate. The worker must be provided with clear, legible, and accurate pay slips in a language they can understand [...] There can be no employment terms that allow facility to hold wages already earned, or use earned back wages as penalties, and in any way punishes workers for terminating employment [...] Facilities may not limit, in any manner, the freedom of workers to dispose of their wages. Wages must be paid on regular working days and, in principle, at or near the workplace'. 'Payroll payments, including payments for workers who have resigned, must be made within the legal time limit. In the absence of legal standard, payroll payments must be made timely according to worker contract, collective bargaining agreement, or similar document'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The Company provided comments to CHRB regarding this subindicator, which includes evidence already considered in this indicator. However, this subindicator looks for proactive actions conducted with suppliers to help them improve their performance in the matter covered by this indicator. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Company's compliance standards indicate that 'The facility must allow workers to move freely within their designated work areas during work hours, including being allowed access to drinking water and toilet facilities. Workers must be allowed to leave the facility during meal periods and after work hours. The facility will not impose curfews or geographical limits on worker movement. Except where necessary for worker privacy or safety, the facility must not restrict or limit access to worker's accommodations or visitors to worker's accommodations'. 'Workers must not be required to deposit their original identity papers such as travel or residency permits with their employer. Facility must provide, at worker request, secure storage for workers' documents such as passports, identity papers, travel documents, and other personal legal documents. Such storage must always be freely accessible to workers. Facility must not withhold any such documents or restrict workers' access to them for any reason whatsoever, including ensuring that workers will remain in employment in the workplace'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Met: Describes working with suppliers on free movement of workers: The Company indicates states that 'In 2021, the VF Worker Rights team launched the Your Voice Matters (YVM) pilot program at 14 Tier 1 and Tier 2 supplier facilities located in Jordan, Thailand and Taiwan. Over a nine-month period, the VF YVM pilot reached more than 5,000 facility workers and supervisors through trainings on responsible recruitment, including: Employment Practices: foreign contract worker protections and recruitment agency responsibilities, Workplace Policies: worker visa permits and remediating risks in the workplace and Workplace Dialogue: facility grievance systems and the importance of migrant worker representation in worker committees'. As noted, training includes policies including worker visa permits. The Document provided by the Company addressing this issue also considers freedom of movement. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain: The Company also states indicates that 'Based on the findings of virtual educational toolkits from VF's implementation partner, Quizrr, more than 5,000 facility employees, 59% of whom are female, were successfully trained throughout the duration of the pilot program. To expand the scope of the target group of workers reached through the program, training modules were translated into more than nine languages. Training quiz results showed that employees at nine of the 14 participating facilities scored an average of 80% or higher on comprehension of the content. Participant feedback noted that trainings were easy to use and that the audible feature elevated worker understanding when compared to text-based trainings'. However, this subindicator looks for evidence of the number of people affected by restriction of movement in its whole supply chain. [Your Voice Matters Pilot: Responsible Recruitment of Migrant Workers , N/A: d1io3yog0oux5.cloudfront.net] • Not Met: Analysis of trends demonstrating progress
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: VF's Facility Compliance Standards state: 'VF Authorized Facilities must recognize and respect the right of workers to freedom of association and collective bargaining. No worker will be subject to harassment, intimidation, or retaliation in their efforts to freely associate or bargain collectively [...] The facility must be open and cooperative towards worker representation, allow workers to form or join trade unions of their choosing, and to bargain collectively. The company must also give workers' representatives reasonable access to the facility so they can conduct their representative functions. In countries where the law restricts freedom of association and collective bargaining, the facility must enable workers to establish substitute arrangements of workers' representation and negotiation'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Met: Describes work with suppliers on FoA/CB: The Company devotes a section of the Human Rights report to explain its actions in relation to freedom of association. As an example, it states: "In 2018, we collaborated with Growth Squared Consulting LLC and Better Factories Cambodia (BFC) to fund an Industrial Relations Leadership Pilot that enhances collaboration and communications at VF's strategic factories while building capacity for factory workers, their representatives and their management. The program centred on strengthening the internal structures and policies for building a stronger environment for social dialogue [...]Following the pilot program's success, we expanded the program to two more factories in Cambodia and Vietnam that collectively employ over 10,000 workers. As we continue to expand this program, we're well aware of the challenges involved in closing FOA gaps. Changing management culture, overcoming unconscious bias, breaking down silos, building trust, scaling similar projects in different regions ... none of this is easy, nor can it be done quickly. Therefore, over the next few years, we will continue to incorporate feedback and lessons learned as we work to scale this project through our partnership with Better Work'. [Human Rights Report 2020, 04/02/2021: d1io3yog0oux5.cloudfront.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on H&S in supplier codes and contracts: VF's Facility Compliance Standards state: 'VF Authorized Facilities must provide their workers with a clean, safe, and healthy work environment, designed to prevent accidents and injury to health arising out of or occurring while at work. VF Authorized Facilities are required to comply with all applicable, legally mandated standards for workplace health and safety in the countries and communities in which they operate [...] The facility should establish, implement, and maintain an OH&S management system to improve occupational health and safety, eliminate hazards and minimize OH&S risks. The facility must review and update the OH&S management system program periodically'. Then the compliance standards include areas of focus on different health and safety topics including H&S programs, training, management systems, first aid, chemicals, evacuation, etc. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Not Met: Discloses injury rate or lost days in supply chain in last reporting period • Not Met: Discloses fatalities for workers in supply chain in last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses occupational disease rate in supply chain in last reporting period Score 2 <ul style="list-style-type: none"> • Met: Describes work with suppliers of H&S: The Company's latest Sustainability Report discloses: 'we are currently partnering with management and employees at key factories to build their knowledge and employ tools needed to implement health and safety management systems (HSMS) for their facilities. With an HSMS in place, factories create a work environment where safety becomes automatic, supported through regularly updated and communicated healthy and safety policies and procedures, factory self-assessments and the introduction of best practices throughout the facility'. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on women's rights in contracts/codes with suppliers: VF's Facility Compliance Standards state: 'VF Authorized Facilities must ensure that women workers receive equal remuneration for work of equal value, equal opportunity in recruitment, performance management, promotions and professional development free from discrimination, equal representation across job roles and seniority, and equal representation and access to decision-making and social-dialogue forums. The sexual and reproductive health and rights of female workers must be respected, including in relation to pregnancy, parental entitlements, breastfeeding, menstruation, and sexual and reproductive health services. Facilities must also support the recognition, reduction, and redistribution of unpaid care work of workers, including meeting legal requirements to provide childcare according to national law'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] • Met: Describes work with suppliers on women's rights: The Company's latest Sustainability Report discloses: 'In FY22, VF partnered with the International Finance Corporation (IFC) to launch the Better Work Gender Equality and Returns (GEAR) program, in collaboration with the UN's ILO, across VF supplier factories in Bangladesh. Through the program, female workers receive 10 days of training on important skills such as management upskilling, communications and worker relations and technical skills. Participants also engage in five mentoring sessions and undergo trials as trainee supervisors. The program's objective is to address leadership gender imbalances in factories and advance women's economic potential. The business case for promoting women is strong, with expected lowered rehiring costs, reduced turnover and increased worker efficiency. Going forward, we plan to expand participation in the GEAR program through FY24'. [Sustainability and Responsibility Report 2022, 2023: d1io3yog0oux5.cloudfront.net] Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.9.b	Working hours (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on working hours in codes/contracts with suppliers: VF's Facility Compliance Standards, that include the Global Compliance Principles, state: 'VF Authorized Facilities must comply with the legal limitations on regular and overtime hours in the jurisdiction in which they manufacture. Employees must not be required, except in extraordinary circumstances, to work more than sixty hours per week, including overtime or the local legal requirement, whichever is less. A regular work week shall not exceed 48 hours. All overtime must be consensual and not requested on a regular basis. All employees will be entitled to at least 24 hours of consecutive rest in every seven-day period'. 'Employees must be fully compensated at a premium rate for overtime according to local law'. [Facility Compliance Standards, 07/2021: d1io3yog0oux5.cloudfront.net] Score 2 <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on working hours • Not Met: Assessment of scope of excessive working hours in supply chain • Not Met: Analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Discrimination • Headline: Brands and retailers linked to gender-based violence & harassment in garment factories • Story: In April 2022, Business & Human Rights Resource Centre (BHRRRC) published a joint research report with Asia Floor Wage Alliance (AFWA) and Society for Labour Development (SLD) on gender-based violence and harassment in garment factories in India. The report is based on the testimonies of 90 women garment workers employed at 31 factories in India which supply to, or have recently supplied to, at least 12 international brands, including American Eagle, ASDA, C&A, Carrefour, H&M, JD Sports, Kohl's, Levi Strauss & Co., Marks & Spencer, Primark, Tesco, and VF Corporation. <p>Women from all 31 factories - located in three major producing hubs in India: Karnataka; Tamil Nadu; and Delhi NCR - reported experiences of gender-based violence and harassment in the workplace prior to, and during, the COVID-19 pandemic. The report brings to light the unprecedented levels and new forms of GBVH faced by women garment workers during the pandemic, including: intensified violence and harassment; intensified work rates with inhumane and mandatory overtime, leading to exhaustion and increased accidents; lack of protection from COVID-19 exposing women (and their families) to disease; discrimination and unfair dismissal, including for pregnancy; wage cuts driving workers further below the poverty line, and widespread wage theft; demand for attendance at work during lockdowns, leading to police harassment and violence during commutes; and a continuum of violence in the home, linked to their experiences of workplace exploitation.</p> <p>[Business and Human Rights Resource Centre, 21/04/2022, "India: Brand and retailer responses to BHRRRC report on gender-based violence & harassment in garment factories": business-humanrights.org]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The Company writes 'Thank you for your recent communication regarding your forthcoming report highlighting instances of gender-based violence and harassment (GBVH) of women garment workers in India. Upholding human rights, particularly worker rights, is a core priority at VF Corporation... As such, we were deeply disturbed by your report and the allegations of harassment in contract factories used by VF and other companies... To the extent you're willing to share any details of factories where these incidents occurred, we would appreciate the opportunity to thoroughly investigate these matters. We would welcome more information so we can remedy these situations...' [Business & Human Rights Resource Centre, 28/03/2022, "VF Corporation's Response": media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company provides a one-page response, but does not address each aspect of the allegation (such as wage-theft, union-busting, lack of health and safety). [Business & Human Rights Resource Centre, 28/03/2022: media.business-humanrights.org]
E(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The Company responded to Business & Human Rights Resource Centre, requesting details of the factories where the alleged impacts occurred. The report further notes that 'At the time of publication, ... [companies including] VF Corporation are in dialogue with AFWA and local unions to discuss the findings.' [Business & Human Rights Resource Centre, 28/03/2022: media.business-humanrights.org] [Business and Human Rights Resource Centre, 21/04/2022: business-humanrights.org] • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The Company notes that 'In 2020, we published our Commitment to Eradicating Gender-Based Violence and Harassment (GBVH) and finalized our five-year strategy for implementing this policy across our supply chain, including strengthening internal policies, training associates, and working with our tier 1 factories to put antiharassment and abuse polices in place by 2023. VF expects our suppliers to take all necessary steps to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>prevent, investigate, and remediate all incidences of violence and harassment, including GBVH, in their workplace. Where suppliers do not yet have the capacity to comply with every principle in this Commitment, VF intends to work with them to build capacity.' However, it is unclear how the Company further strengthened its systems since the allegation occurred.</p> <p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. [Business & Human Rights Resource Centre, 28/03/2022: media.business-humanrights.org]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The Company notes that 'To the extent you're willing to share any details of factories where these incidents occurred, we would appreciate the opportunity to thoroughly investigate these matters. We would welcome more information so we can remedy these situations.' No further details could be identified on remediation provided. [Business & Human Rights Resource Centre, 28/03/2022: media.business-humanrights.org] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

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