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ESSILORLUXOTTICA

Statutory Auditors' Certificate on the information provided under Article L.225-115 4° of the French Commercial Code (Code de commerce) relating to the total amount of remuneration paid to the highest-paid employees

Shareholders' meeting for the approval of the financial statements for the year ended December 31, 2020

ESSILORLUXOTTICA

Société Anonyme
712 049 618 R.C.S. Créteil

Statutory Auditors' Certificate on the information provided under Article L.225-115 4° of the French Commercial Code (Code de commerce)

Shareholders' meeting for the approval of the financial statements for the year ended December 31, 2020

This is a free translation into English of the Statutory Auditors' Certificate on the information provided under Article L.225-115 4° of the French Commercial Code (Code de commerce) issued in French and it is provided solely for the convenience of English speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders,

In our capacity as statutory auditors of your company and pursuant to Article L.225-115 4° of the French Commercial Code (Code de commerce), we have prepared this certificate on the information relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2020, as indicated in attached document.

This information has been prepared under the responsibility of Mr. Leonardo Del Vecchio, Chairman. It is our responsibility to attest this information.

In the context of our role as statutory auditor, we have audited the financial statements of your company for the year ended December 31, 2020. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed for the purpose of forming an opinion on the financial statements taken as a whole and not on any individual component of the accounts used to determine in the information. Accordingly, our audit tests and samples were not made with this objective and we do not express any opinion on any components of the accounts taken individually.

We performed the procedures that we considered necessary in light of the professional guidance issued by the French Institute of statutory auditors (Compagnie nationale des commissaires aux comptes) relating to this assignment. These procedures, which do not constitute an audit or a limited review, consisted in making the necessary reconciliations between the total amount of remuneration paid to the highest-paid employees and the accounting from which it is derived and to verify that it is consistent with the elements having served as a basis for preparing the financial statements for the financial year ended 31 December, 2020.

On the basis of our work, we have nothing to report on the concordance of the total amount of remuneration paid to the highest-paid employees in the attached document and amounting to

EUR 2,312,892.96 with the accounting used as the basis of the preparation of the financial statements for the year ended December 31, 2020.

This certificate serves as certification of the accuracy of the total amount of compensation paid to the highest-paid employees within the meaning of Article L.225-115 4° of the French Commercial Code (Code de commerce).

It is established to your attention in the context specified in the first paragraph and must not be used, distributed or cited for any other.

Paris-La Défense and Neuilly-sur-Seine, Avril 28, 2021

The Statutory Auditors
French original signed by

Mazars

PricewaterhouseCoopers Audit

Jean-Luc Barlet

Guillaume Devaux

Olivier Lotz

Cédric Le Gal