

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 for the year
ended December 31, 2019

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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 for the year ended December 31, 2019

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

*Shareholders' meeting of
June 25, 2020.*

This is a free translation into English of the auditors' certificate issued in the French language and is provided solely for the convenience of English speaking readers. This certificate should be read in conjunction with, and is construed in accordance with, French law and professional standards applicable in France.

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 for the year ended December 31, 2019

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, 2019, as indicated in attached document.

This information has been prepared under the responsibility of Mr. Leonardo Del Vecchio, Chairman and Chief Executive Officer, and Mr. Hubert Sagnières, Vice-Chairman and Chief Executive Officer. 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, 2019. 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.

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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, 2019.

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 2,646,180.64 with the accounting used as the basis of the preparation of the financial statements for the year ended December 31, 2019.

This certificate serve 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.

Neuilly-sur Seine and Paris La Défense, on June 3, 2020

The Statutory Auditors
French original signed by

PricewaterhouseCoopers Audit

Mazars

Olivier Lotz

Cédric Le Gal

Jean-Luc Barlet

Guillaume Devaux