

EssilorLuxottica

Statutory Auditors' report on the authorization to grant existing shares free of consideration

Combined Shareholders' Meeting of April 30, 2024 – 33rd resolution

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

EssilorLuxottica

147 rue de Paris
94220 Charenton-Le-Pont
France

To the Shareholders,

In our capacity as Statutory Auditors of EssilorLuxottica, and in accordance with Article L.225-197-1 of the French Commercial Code (*Code de commerce*), we hereby report to you on the authorization to grant free existing shares (also called performance shares) to members of the employed staff and/or executive corporate officers of the Company and of companies in which the Company holds, directly or indirectly, at least 10% of the share capital or voting rights, which is submitted to you for approval.

The total number of shares that may be granted under this authorization may not represent more than 2.5% of the Company's share capital at the date of the grant, it being specified that within this limit, the total number of shares granted to all executive corporate officers in any one year may not represent more than 10% of the total number of performance shares awarded in the same year.

The Board of Directors specifies that the performance shares will vest subject to the satisfaction of performance conditions, which it will determine and which will be assessed over a minimum of three consecutive years.

On the basis of its report, the Board of Directors proposes that the shareholders authorize it, for a 38-month period, to grant existing shares free of consideration.

It is the Board of Directors' responsibility to prepare a report on the proposed operation. It is our responsibility to report to you on the information provided to you on the proposed operation.

We performed the procedures we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted in verifying that the methods proposed and the information provided in the Board of Directors' report comply with the applicable legal provisions.

PricewaterhouseCoopers Audit

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92208 Neuilly-sur-Seine
France

Mazars

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92400 Paris-La Défense Cedex
France

We have no matters to report on the information in the Board of Directors' report concerning the proposed authorization to grant free shares.

Neuilly-sur-Seine and Paris La Défense, April 5, 2024

The Statutory Auditors

PricewaterhouseCoopers Audit

Mazars

Stéphane Basset

Pierre-Olivier Etienne

Jean-Luc Barlet

Guillaume Devaux