

EssilorLuxottica

Statutory Auditors' report on the issue of shares and various securities with and/or without preferential subscription rights for existing shareholders

Combined Shareholders' Meeting of April 28, 2026 – Resolutions 22 à 27

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

Société anonyme
RCS Créteil : 712 049 618

To the Shareholders,

In our capacity as Statutory Auditors of your entity and in compliance with Articles L.228-92 and L.225-135 et seq. of the French commercial Code (Code de commerce), we hereby report to you on the proposed delegation of authority to the Board of Directors to carry out various issues of shares and/or various securities, which are submitted to you for approval.

On the basis of its report, the Board of Directors proposed that :

- The shareholders delegate to it for a 26-month period, the authority to decide on and set the final terms and conditions on the issuance, and where applicable, proposes the cancellation of the preferential subscription rights for existing shareholders.
 - The issue with retention of preferential subscription rights, (22th resolution) (i) of Company shares and/or (ii) securities governed by Articles L.228-92 paragraph 1, L.228-93 paragraph 3 and L.228-94 paragraph 2 of the French Commercial Code (Code de commerce), (a) giving access, immediately or in the future, to shares of the Company or another company by subscription, conversion, exchange, redemption, presentation of a warrant, or in any other manner or (b) giving rights to the allotment of debt securities;
 - The issue with cancellation of existing shareholders' preferential subscription rights by means of public offerings other than those referred to in paragraph 1° of Article L.411-2 of the French Monetary and Financial Code (23th resolution), (i) ordinary shares in the Company and/or (ii) securities which are equity securities of the Company giving access to other equity securities of the Company and/or giving the right to the allotment of debt securities and/or (iii) securities giving access to equity securities to be issued and/or (iv) securities which are debt securities giving access or likely to give access by any means, immediately and/or in the future, to equity securities of the Company to be issued or existing;
 - The issue with cancellation of existing shareholders' preferential subscription rights, in the context of a public offering referred to in paragraph 1° of Article L.411-2 of the French Monetary and Financial Code within the limit of 30% of the Company's share capital per year (24th Resolution) (i) ordinary shares in the Company and/or (ii) securities which are equity securities of the Company giving access to other equity securities of the Company and/or giving the right to the allotment of debt securities, and/or (iii) securities giving access to equity securities to be issued and/or (iv) securities which are debt securities giving access or likely to give access by any means, immediately and/or in the future, to equity securities of the Company to be issued or existing;
 - To issue shares and/or equity securities giving access to other equity securities or that confer rights to the allocation of debt securities and/or securities giving access to equity securities to be issued in consideration for the securities tendered to a public exchange offer (27th Resolution)
- The shareholders delegate to it for a 26-month period, to decide to issue, in proportion and at the times that it considers appropriate, shares and/or equity securities giving access to other equity securities of the Company or that confer rights to the allocation of debt securities and/or securities giving access to equity securities to be

issued, not to exceed 5% of the share capital, in consideration for contributions in kind made to the Company and consisting of equity securities and/or securities giving access to the share capital (26th Resolution)

It is specified that The Board of Directors may not, without prior authorization from the Shareholders' Meeting, make use of this delegation of authority from the date on which a third-party files a public offer for the Company's shares until the end of the offer period.

The overall limit for capital increases to be carried out immediately or at a future date is set, according the 28th Resolution:

- 4.169.606 euros pursuant to 23th, 24th, 26th and 27th resolution, it being specified that the nominal amount of the capital increases that may be carried out may not exceed 4.169.606 euros under each of the 22th, 23th, 24th and 27th resolutions;
- 8.339.213 euros pursuant to 22th, 23th, 24th, 26th and 27th resolution.

Under the 28st resolution, the overall cumulative maximum nominal amount of debt securities that may be issued under the 22th, 23th, 24th, 26th and 27th resolutions may not exceed €2,000,000, it being specified that the nominal amount of debt securities that may be issued under each of these resolutions may not exceed €2,000,000.

These ceilings shall take into account the additional number of securities to be issued in connection with the implementation of the delegations referred to in the 22nd to 24th resolutions, under the conditions provided for in Article L. 225-135-1 of the French Commercial Code, should you adopt the 25th resolution.

It is the Board of Directors' responsibility to prepare a report in accordance with Articles R.225-113 *et seq.* of the French Commercial Code. It is our responsibility to express an opinion on the fair presentation of the figures taken from the financial statements, on the proposed cancellation of existing shareholders' preferential subscription rights, and on certain other information relating to these transactions, provided in this report.

We performed the procedures we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted in verifying the information contained in the Board of Directors' report relating to these transactions and the methods used to set the issue price of the equity securities to be issued.

Subject to a subsequent examination of the conditions of the issues once they have been decided, we have no matters to report on the information provided in the Board of Directors' report relating to the methods used to set the issue price of the equity securities to be issued under the 23th and 24th resolutions.

Moreover, since this report does not provide for the terms and conditions used to set the issue price of the equity securities to be issued pursuant to 22th, 26th and 27th resolutions, we cannot give our opinion on the method and basis used to calculate the issue price.

We do not express an opinion on the final terms and conditions of the issue, as they have not been set, or consequently on the proposed cancellation of the shareholders' preferential subscription rights under the 23th and 24th resolutions.

In accordance with Article R.225-116 of the French Commercial Code, we will prepare an additional report if and when the Board of Directors uses these delegations of authority to issue equity securities giving access to other equity securities or rights to the allocation of debt securities, securities giving access to equity securities to be issued, or shares without preferential subscription rights for shareholders.

Levallois-Perret and Paris-La Défense, March 31 2026

The Statutory Auditors

Forvis Mazars SA

Ernst & Young Audit

Julien Madile
Associé

Jean-Roch Varon
Associé