

EssilorLuxottica

Shareholders' Meeting of April 28, 2026

29th resolution

Statutory Auditors' report on the increase in capital reserved for employees who are members of a company savings scheme

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.

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Commissaire aux Comptes
Membre de la compagnie
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ERNST & YOUNG Audit

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Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du Centre

EssilorLuxottica**Shareholders' Meeting of April 28, 2026****29th resolution****Statutory Auditors' report on the increase in capital reserved for employees who are members of a company savings scheme**

To the Shareholders' Meeting,

In our capacity as statutory auditors of your Company and in compliance with articles L. 225-135 et seq. of the French Commercial Code (Code de commerce), we hereby report on the proposal to authorize your Board of Directors to decide whether to proceed with an increase in capital by an issue of ordinary shares with cancellation of preferential subscription rights, reserved for employees, eligible corporate officers and former employees, who are members of a company savings scheme of EssilorLuxottica or any companies, French or otherwise, related to it within the meaning of Article L.225-180 of the French Commercial Code and Article L.3344-1 of the French Labor Code (Code du travail), for a maximum amount representing 0,5% of the Company's share capital at the time the Board of Directors decides to carry out the capital increase, an operation upon which you are called to vote.

This increase in capital is submitted for your approval in accordance with articles L. 225-129-6 of the French Commercial Code (Code de commerce) and L. 3332-18 et seq. of the French Labor Code (Code du travail).

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twenty-six months to determine the conditions of this operation and proposes to cancel your preferential subscription rights to the ordinary shares to be issued.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 and R. 225-114 of the French Commercial Code (Code de commerce). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on other information relating to the share issue contained in this report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (Compagnie Nationale des Commissaires aux Comptes) for this type of engagement. These procedures consisted in verifying the information provided in the Board of Directors' report relating to this operation and the methods used to determine the issue price of the shares.

Subject to a subsequent examination of the conditions for the proposed increase in capital, we have no matters to report as to the methods used to determine the issue price for the ordinary shares to be issued provided in the Board of Directors' report.

As the final conditions for the increase in capital have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with article R. 225-116 of the French Commercial Code (Code de commerce), we will issue a supplementary report when your Board of Directors has exercised this authorization.

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

The Statutory Auditors

FORVIS MAZARS SA

ERNST & YOUNG Audit

Julien Madile

Jean-Roch Varon