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## **ESSILORLUXOTTICA**

### **Statutory Auditors' report on the reduction in share capital**

Combined Shareholders' Meeting of May 21, 2021 – 14<sup>th</sup> resolution

## ESSILORLUXOTTICA

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

### Statutory Auditors' report on the reduction in share capital

Combined Shareholders' Meeting of May 21, 2021 – 14th resolution

*This is a 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.*

To the Annual General Meeting of EssilorLuxottica,

In our capacity as Statutory Auditors of EssilorLuxottica and in compliance with the provisions of Article L. 22-10-62 of the French Commercial Code (*Code de commerce*), applicable in the event of a reduction in share capital by cancellation of shares, we hereby report to you on our assessment of the reasons for and conditions of the planned reduction in share capital.

The Board of Directors proposes that the shareholders grant it full powers, for a 26-month period from the date of this Meeting, to cancel Company shares that it has acquired under the share purchase authorisations granted to it by the Shareholders' Meetings, up to a maximum of 10% of the share capital per 24-month period, in accordance with the provisions of Article L. 22-10-62.

We performed the procedures that we deemed necessary in accordance with professional standards applicable in France to such engagements. These procedures consisted in verifying that the reasons for and conditions of the planned reduction in share capital, which would not affect shareholder equality, comply with the applicable legal provisions.

We have no matters to report on the reasons for and conditions of the planned share capital reduction.

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

The Statutory Auditors

Mazars

PricewaterhouseCoopers Audit

Jean-Luc Barlet

Guillaume Devaux

Olivier Lotz

Cédric Le Gal

