

# Christian Dior

*Société Européenne* (Societas Europaea)

30 avenue Montaigne

75008 PARIS (FRANCE)

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## **Statutory Auditors' special report on related-party agreements**

Shareholders' Meeting to approve the financial statements for the fiscal year ended December 31, 2024

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61 rue Henri Regnault  
92075 Paris-La Défense Cedex  
784 824 153 Nanterre Trade and Companies Register  
Auditing firm registered with the  
*Compagnie Régionale de Versailles et du Centre*

Deloitte & Associés  
6 place de la Pyramide  
92908 Paris-La Défense Cedex  
SAS with share capital of €2,188,160  
572 028 041 Nanterre Trade and Companies  
Register  
Auditing firm registered with the *Compagnie  
Régionale de Versailles et du Centre*

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To the Shareholders' Meeting of Christian Dior SE

In our capacity as Statutory Auditors of your Company, we hereby present to you our report on related-party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons justifying why they benefit the Company. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*), to assess the relevance of these agreements prior to their approval.

In accordance with Article R. 225-31 of the French Commercial Code, we are also required to inform you of the continuation of the implementation, during the fiscal year under review, of any agreements previously approved at a Shareholders' Meeting.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this type of engagement.

These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

#### **Agreements submitted for approval at the Shareholders' Meeting**

We hereby inform you that we were not informed of any agreements authorized and entered into during the fiscal year under review to be submitted for approval at the Shareholders' Meeting, pursuant to the provisions of Article L. 225-38 of the French Commercial Code.

#### **Agreements already approved at a Shareholders' Meeting**

In accordance with Article R. 225-30 of the French Commercial Code, we have been notified that the implementation of the following agreements, which were approved at a Shareholders' Meeting in a prior fiscal year, remained in effect during the fiscal year under review.

- **With LVMH Moët Hennessy Louis Vuitton SE: Service agreement**

#### ***Persons concerned***

- Bernard Arnault, Chairman of the Board of Directors of your Company, and Chairman and Chief Executive Officer of LVMH Moët Hennessy Louis Vuitton SE;
- Antoine Arnault, Chief Executive Officer and Vice-Chairman of the Board of Directors of your Company, and a Director of LVMH Moët Hennessy Louis Vuitton SE;
- Delphine Arnault, a Director of your Company and of LVMH Moët Hennessy Louis Vuitton SE;
- Nicolas Bazire, a Director of your Company and of LVMH Moët Hennessy Louis Vuitton SE.

#### ***Nature, purpose and conditions***

The service agreement of June 7, 2002, amended on May 16, 2014 and relating to legal services, particularly for corporate law issues and the management of securities services, entered into between the Company and LVMH SE, remained in effect in 2024.

Annual remuneration is 60,000 euros excluding taxes. Under this agreement, Christian Dior SE incurred an expense of 72,000 euros (including taxes) for fiscal year 2024.

Christian Dior SE has no employees directly under its employment. The assistance agreement entered into with LVMH SE provides for the sharing of skills as well as certain costs, thus reducing expenses.

- **With Agache SCA: Assistance agreement**

**Persons concerned**

- Bernard Arnault, Chairman of the Board of Directors of your Company and Managing Director and General Partner (*associé commandité*) of Agache SCA.

**Nature, purpose and conditions**

The assistance agreement of November 27, 1995, amended on June 30, 2020, related to financial, legal, tax and administrative services entered into between Agache SCA and Christian Dior SE remained in effect in 2024.

The compensation for these services amounted to 2,618,121.76 euros excluding taxes in 2024, in accordance with the agreement. Under this agreement, Christian Dior SE incurred an expense of 3,141,746.12 euros (including taxes) for fiscal year 2024.

Christian Dior SE has no employees directly under its employment. The assistance agreement entered into with Agache SCA provides for the sharing of skills as well as certain costs, thus reducing expenses.

Paris-La Défense, February 14, 2025

The Statutory Auditors

French original signed by

Forvis Mazars

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Isabelle Sapet

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