

# Christian Dior

Societas Europaea (SE)

30 avenue Montaigne

75008 Paris (France)

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## **Statutory Auditors' report on the authorization to grant existing or newly issued bonus shares**

Combined Shareholders' Meeting of April 23, 2026 – Twenty-fourth resolution

BDO Paris

43-47 Avenue de la Grande Armée  
75116 Paris (France)

SAS with share capital of €3,000,000  
B 480 307 131 00056 R.C.S Paris

Statutory Auditors registered with the  
Compagnie Régionale de Paris

DELOITTE & ASSOCIÉS

6 place de la Pyramide  
92908 Paris-La Défense Cedex

SAS with share capital of €2,201,424  
RCS 572 028 041 Nanterre

Statutory Auditors registered with the  
Compagnie Régionale de Versailles et du Centre

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Societas Europaea (SE)

30 avenue Montaigne  
75008 Paris (France)

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Combined Shareholders' Meeting of April 23, 2026 – Twenty-fourth resolution

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To the Shareholders' Meeting of Christian Dior SE,

In our capacity as Statutory Auditors of your Company (the "Company"), and pursuant to the engagement provided for in Article L. 225-197-1 of the French Commercial Code (*Code de commerce*), we hereby report to you on the proposed authorization to grant existing or newly issued bonus shares to employees and/or senior executive officers of the Company or of affiliated companies, within the meaning of Article L. 225-197-2 of the French Commercial Code, or to certain categories thereof, a transaction on which you are asked to vote.

The total number of shares that may be granted under this authorization may not exceed 1% of the Company's share capital as of the date of this Shareholders' Meeting, it being specified that (i) the amount of the capital increase, in the event of new shares being issued, will count toward the overall limit of 120 million euros set forth in the twenty-seventh resolution of this Meeting and (ii) the total number of bonus shares granted to the Company's senior executive officers under this authorization in a given fiscal year must not exceed 15% of the total number of bonus shares granted during that fiscal year by the Board of Directors.

Based on its report, your Board of Directors recommends that you authorize it, for a period of 26 months from the date of this Shareholders' Meeting, to grant existing or newly issued bonus shares.

It is the responsibility of the Board of Directors to prepare a report on this transaction, with which it wishes to be authorized to proceed. Our responsibility is to report to you any observations we have on the information provided to you concerning the proposed transaction.

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, in particular, that the proposed terms and conditions, as presented in the Board of Directors' report, are in compliance with the law.

We have no matters to report as to the information provided in the Board of Directors' report on the proposed authorization to grant bonus shares.

Paris and Paris-La Défense, March 16, 2026

The Statutory Auditors

French original signed by

BDO Paris

Deloitte & Associés

Sébastien Haas

Guillaume Troussicot

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.