

Christian Dior

Societas Europaea (SE)

30 avenue Montaigne

75008 Paris (France)

Statutory Auditors' report on the issue of ordinary shares or other securities giving access to the Company's share capital, reserved for eligible employees and company officers of foreign subsidiaries

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

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 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 to the Board of Directors of the authority to decide on the issue of ordinary shares or other securities giving access to the share capital, without preferential subscription rights, reserved for:

- (i) employees and company officers of your Company's affiliated companies, under the conditions set out in Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code (*Code du travail*), and having their registered office outside France; and/or
- (ii) collective investment undertakings or other entities governed by French or foreign law, with or without status as a legal entity, employee share ownership plans invested in shares of the Company, in which the unit holders or the shareholders will comprise the individuals mentioned in (i) or enabling the individuals mentioned in (i) to take part in, directly or indirectly, a share ownership or savings plan in shares of the Company; and/or

(iii) any banking institution or subsidiary of a banking institution acting, at the Company's request, for the purposes of implementing a share ownership or savings plan for the individuals mentioned in (i) of this paragraph, provided that the subscription of the individual authorized in accordance with this resolution would allow eligible employees and company officers of subsidiaries located abroad to take part in employee shareholding or savings plans equivalent in terms of financial benefits to those available to the Group's other employees and company officers,

a transaction on which you are asked to vote.

The nominal amount of capital increases that may be undertaken, whether immediately or over time, from this delegation of authority may not exceed 1% of the Company's share capital as of the date of this Meeting, with this being an overall cap applicable to both this resolution and the twenty-fifth resolution of this Meeting, and the amount will count toward the overall limit of 120 million euros set forth in the twenty-seventh resolution of this Meeting.

Based on its report, your Board of Directors recommends that you delegate to it, for a period of 18 months starting from this Meeting, the authority to decide on such an issue or issues, and that you waive your preferential subscription rights to the shares and securities to be issued. If applicable, the Board will be responsible for determining the final issuance terms and conditions of this transaction.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code. Our role is to express an opinion on the fair presentation of the quantitative data extracted from the financial statements, on the proposed waiver of preferential subscription rights, and on certain additional information pertaining to the issue, provided in this report.

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 content of the Board of Directors' report in respect of this transaction and the procedures for determining the issue price of equity securities to be issued.

Subject to our subsequent review of the terms and conditions of each of the proposed issues, we have no matters to report regarding the procedures for determining the issue price of the equity securities to be issued presented in the Board of Directors' report.

As the final terms and conditions under which the issue or issues will be carried out have not yet been set, we do not express an opinion on them or, consequently, on the proposed waiver of preferential subscription rights on which you are asked to vote.

In accordance with Article R. 225-116 of the French Commercial Code, we will issue an additional report, if necessary, on the use of this delegation of authority by your Board of Directors in the event of issues of shares or equity securities giving access to other equity securities, or in the event of issues of securities giving access to equity securities to be issued.

Paris and Paris-La Défense, March 16, 2026

The Statutory Auditors

French original signed by

BDO Paris

Deloitte & Associés

Sébastien Haas

Guillaume Troussicot

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