

Christian Dior

Societas Europaea (SE)

30 avenue Montaigne

75008 Paris (France)

Statutory Auditors' report on the issue of shares and other securities with and/or without preferential subscription rights

Combined Shareholders' Meeting of April 23, 2026 – Seventeenth, eighteenth,
nineteenth, twentieth, twenty-first and twenty-second resolutions

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

Christian Dior

Societas Europaea (SE)

30 avenue Montaigne
75008 Paris (France)

Statutory Auditors' report on the issue of shares and other securities with and/or without preferential subscription rights

Combined Shareholders' Meeting of April 23, 2026 – Seventeenth, eighteenth,
nineteenth, twentieth, twenty-first and twenty-second resolutions

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 proceed with a number of issues of shares and/or securities, transactions on which you are asked to vote.

Based on its report, your Board of Directors recommends that you:

- delegate to it, with the option to sub-delegate this authority, for a period of 26 months from the date of this Shareholders' Meeting, the authority to decide on the following transactions and to set the final terms and conditions of these issues, and, where applicable, waive your preferential subscription rights:
 - o the issue, with preferential subscription rights (seventeenth resolution), of ordinary shares and/or equity securities giving access, where applicable, to other equity securities to be issued and/or securities of any type giving either immediate or future access to equity securities to be issued by the Company;

- the issue, without preferential subscription rights, by means of a public offering not covered by Article L. 411-2, 1° of the French Monetary and Financial Code (eighteenth resolution), of ordinary shares and/or equity securities giving access, where applicable, to other equity securities to be issued and/or securities of any type giving either immediate or future access to equity securities to be issued by the Company, it being understood that, in accordance with the first paragraph of Article L. 22-10-52 of the French Commercial Code, the Board of Directors recommends that you delegate to it the authority to freely determine the issue price of equity securities to be issued;
 - the issue, without preferential subscription rights, by means of an offering covered by Article L. 411-2, 1° of the French Monetary and Financial Code and for up to the legal limit of 30% of the share capital per year (nineteenth resolution), of ordinary shares and/or equity securities giving access, where applicable, to other equity securities to be issued and/or securities of any type giving either immediate or future access to equity securities to be issued by the Company, it being understood that, in accordance with the first paragraph of Article L. 22-10-52 of the French Commercial Code, the Board of Directors recommends that you delegate to it the authority to freely determine the issue price of equity securities to be issued;
 - the issue, in the event of a public exchange offer initiated by the Company in France or abroad for the securities of another company admitted to trading on a regulated market as defined in Article L. 22-10-54 of the French Commercial Code (twenty-first resolution), of shares and/or equity securities and/or securities giving access to equity securities to be issued, in consideration for securities tendered;
- delegate to it, with the option to sub-delegate this authority, for a period of 26 months from the date of this Shareholders' Meeting, the powers needed to issue shares and/or equity securities and/or securities giving access, where applicable, to equity securities to be issued by the Company, in consideration for contributions in kind granted to the Company consisting of equity securities or securities giving access to the Company's share capital (twenty-second resolution), up to the legal limit of 20% of the share capital at the time of issue.

The nominal amount of capital increases that may be undertaken immediately or at a future date pursuant to each of the seventeenth, eighteenth, nineteenth and twenty-first resolutions may not exceed 120 million euros, it being understood that the nominal amount of capital increases that may be undertaken immediately or at a future date from these delegations, as well as the twenty-second resolution, will count toward the overall limit of 120 million euros set forth in the twenty-seventh resolution of this Meeting.

The nominal amount of securities representing debt securities of the Company that may be issued pursuant to each of the seventeenth, eighteenth, nineteenth, twenty-first and twenty-second resolutions may not exceed 10 billion euros, it being understood that this amount will count toward the overall limit of 10 billion euros set forth in the twenty-seventh resolution of this Meeting.

The additional securities to be created in the event of a capital increase with or without preferential subscription rights as part of the implementation of the seventeenth, eighteenth and nineteenth resolutions, as provided by Article L. 225-135-1 of the French Commercial Code and should you adopt the twentieth resolution, count toward the aforementioned limits.

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 these transactions, 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 these transactions 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 any issues that may be decided upon, since the Board of Directors' report does not specify the procedure to be used to determine the issue price of equity securities to be issued pursuant to the eighteenth and nineteenth resolutions, in accordance with the provisions of the first paragraph of Article L. 22-10-52 of the French Commercial Code, as drafted on the basis of French Law No. 2024-537 of June 13, 2024, known as the *Loi Attractivité*, allowing the Board of Directors to freely determine the issue price, we have no matters to report in relation to the conditions applicable to these delegations of authority.

Furthermore, as the report does not include information on the methods for determining the issue price of equity securities to be issued as part of the implementation of the seventeenth, twenty-first and twenty-second resolutions, we cannot express an opinion on the selection of elements used to calculate this issue price.

As the final terms and conditions under which the 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 the eighteenth and nineteenth resolutions.

In accordance with Article R. 225-116 of the French Commercial Code, we will issue an additional report, if necessary, on the use of these delegations by your Board of Directors in the event of issues of equity securities giving access to other equity securities, issues of securities giving access to equity securities to be issued, and issues of ordinary shares without preferential subscription rights.

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.