PRICEWATERHOUSECOOPERS AUDIT

63, rue de Villiers 92208 Neuilly-sur-Seine Cedex France **DELOITTE & ASSOCIES** 

6, place de la Pyramide 92908 Paris La Défense Cedex France

## KERING

Société Anonyme

40, rue de Sèvres 75007 PARIS

Statutory auditors' attestation on the information communicated in accordance with the requirements of Article L. 225-115 4° of the French Commercial Code (*Code de commerce*) relating to the total amount of compensation paid to the highest-paid employees for the year ended December 31, 2023

Shareholders' Meeting held to approve the financial statements for the year ended December 31, 2023

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This is a free translation into English of the statutory auditor's 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 standards applicable in France.

To the KERING S.A. Shareholders' Meeting,

In our capacity as statutory auditors of your Company and in accordance with the requirements of Article L.225 -115 4° of the French Commercial Code (*code de commerce*), we have prepared this attestation on the information relating to the total amount of compensation paid to the highest-paid employees for the year ended December 31, 2023 contained in the attached document.

This information was prepared under the responsibility of the Chairman and Chief Executive Officer. Our role is to attest this information.

In the context of our role as statutory auditor, we audited the financial statements of your Company for the year ended December 31, 2023. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed for the purpose of forming an opinion on the financial statements taken as a whole and not on any individual component of the accounts used to calculate the total amount of compensation paid to the highest-paid employees. Accordingly, our audit

tests and samples were not carried out with this objective and we do not express an opinion on any components of the accounts taken individually.

We conducted the procedures that we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. Those procedures, which constitute neither an audit nor a limited review, consisted in performing the necessary reconciliations between the total amount of compensation paid to the highest-paid individuals and the accounting books and records from which this amount is taken and verifying that the information agrees with the items used to prepare the financial statements for the year ended December 31, 2023.

Based on our work, we have no observations to make on the correspondence between the total amount of compensation paid to the highest-paid individuals as stated in the attached document and amounting to €12,930,906, and the accounting information used to prepare the financial statements for the year ended December 31, 2023.

This attestation constitutes the certificate of accuracy attesting to the total amount of compensation paid to the highest-paid employees within the meaning of Article L. 225-115 4° of the French Commercial Code.

Neuilly-sur-Seine et Paris La Défense, February 29, 2024

The Statutory Auditors

## French original signed by

PricewaterhouseCoopers Audit

Deloitte & Associés

Camille Phelizon

Patrice Morot

David Dupont-Noel

Bénédicte Margerin

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