

Report of the Auditors

Prepared in application of Article L.225-235 of the French Commercial Code on the report of the Chairman of the Board of Directors of Essilor International

Year ended December 31, 2010

Dear Shareholders,

In our capacity as statutory auditors of ESSILOR INTERNATIONAL SA, and as required by Article L.225-235 of the French Commercial Code, we report to you on the report for the year ended December 31, 2010 prepared by the Chairman of your Company in accordance with Article L.225-37 of the Commercial Code.

The Chairman is responsible for preparing and submitting to the Board of Directors for approval a report describing the Company's internal control and risk management procedures and setting out the information about the corporate governance system and the other disclosures required by Article L.225-37 of the Commercial Code.

Our responsibility is to:

- Report our observations on the information set out in the Chairman's report on internal control and risk management procedures relating to the preparation and processing of financial and accounting information, and
- Certify that the report contains the other disclosures required by Article L.225-37 of the Commercial Code, without being responsible for verifying their fairness.

We conducted our audit in accordance with professional standards applicable in France.

Information about internal control and risk management procedures relating to the production and processing of financial and accounting information

The standards of our profession applicable in France require us to plan and perform an audit to assess the fairness of the information set out in the Chairman's report on the internal control and risk management procedures relating to the preparation and processing of financial and accounting information. The audit notably consisted of:

- Obtaining an understanding of internal control and risk management procedures relating to the preparation and processing of financial and accounting information supporting the information provided in the Chairman's report and reviewing existing documentation;
- Obtaining an understanding of the work performed to support the information given in the Chairman's report and the existing documentation;
- Determining whether major internal control weaknesses that we would have detected as part of our audit, in relation to the preparation and processing of financial and accounting information, have been appropriately disclosed in the Chairman's report.

On the basis of our audit, we have no matters to report in connection with the information on the internal control and risk management procedures relating to the preparation and processing of financial and accounting information contained in the report of the Chairman of the Board of Directors in accordance with Article L.225-37 of the Commercial Code.

Other information

We hereby certify that the report of the Chairman of the Board of Directors includes the other disclosures required by Article L.225-37 of the Commercial Code.

Neuilly-sur-Seine and Courbevoie – March 17, 2011

The Statutory Auditors

PricewaterhouseCoopers Audit

Christine Bouvry

Mazars

Pierre Sardet