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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

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**THE ESTÉE LAUDER COMPANIES INC.**

*(Exact Name of Registrant as Specified in its Charter)*

**Delaware**  
*(State or Other Jurisdiction of  
Incorporation or Organization)*

**11-2408943**  
*(I.R.S. Employer Identification No.)*

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767 Fifth Avenue  
New York, New York 10153  
*(Address of Registrant's Principal Executive Offices, including Zip Code)*

**THE ESTÉE LAUDER COMPANIES INC.**  
**AMENDED AND RESTATED FISCAL 2002 SHARE INCENTIVE PLAN**  
*(Full Title of the Plan)*

Rashida La Lande  
Executive Vice President and General Counsel  
The Estée Lauder Companies Inc.  
767 Fifth Avenue  
New York, New York 10153  
(212) 572-4200  
*(Name, Address, Telephone Number, including Area Code, of Agent For Service)*

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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## EXPLANATORY NOTE

In accordance with General Instruction E to Form S-8, this Registration Statement registers an additional 12,000,000 shares of Class A Common Stock, par value \$0.01 per share (the “Class A Common Stock”), of The Estée Lauder Companies Inc. (the “Company”), for issuance pursuant to benefits awarded under the Company’s Amended and Restated Fiscal 2002 Share Incentive Plan, as amended and restated (the “2002 Incentive Plan”). The contents of earlier Registration Statements on Form S-8 filed with respect to the 2002 Incentive Plan (or its predecessor, the Fiscal 2002 Share Incentive Plan), as filed with the Securities and Exchange Commission on [November 20, 2019 \(Registration No. 333-234794\)](#), [November 20, 2015 \(Registration Statement No. 333-208133\)](#), [November 10, 2010 \(Registration Statement No. 333-170534\)](#), [August 19, 2009 \(Registration Statement No. 333-161452\)](#), [February 3, 2006 \(Registration Statement No. 333-131527\)](#), [July 22, 2005 \(Registration Statement No. 333-126820\)](#), and [November 1, 2001 \(Registration Statement No. 333-72684\)](#), are, to the extent not modified herein, hereby incorporated by reference.

### Part II

#### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits. See Exhibit Index below, incorporated herein by reference.

##### Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
<a href="#">4.1</a>	- <a href="#">Restated Certificate of Incorporation dated November 16, 1995 (incorporated by reference to Exhibit 3.1 to the Company’s Annual Report on Form 10-K for the fiscal year ended June 30, 2003 filed on September 15, 2003) (File No. 001-14064).</a>
<a href="#">4.2</a>	- <a href="#">Certificate of Amendment to Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Company’s Current Report on Form 8-K filed on November 13, 2012) (File No. 001-14064).</a>
<a href="#">4.3</a>	- <a href="#">Certificate of Amendment to Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Company’s Quarterly Report on Form 10-Q for the quarter ended December 31, 1999) (File No. 001-14064).</a>
<a href="#">4.4</a>	- <a href="#">Amended and Restated Bylaws (incorporated by reference to Exhibit 3.1 to the Company’s Current Report on Form 8-K filed on May 23, 2012) (File No. 001-14064).</a>
<a href="#">5</a>	- <a href="#">Opinion of Weil, Gotshal &amp; Manges LLP (filed herewith).</a>
<a href="#">23.1</a>	- <a href="#">Consent of PricewaterhouseCoopers LLP (filed herewith).</a>
<a href="#">23.2</a>	- <a href="#">Consent of Weil, Gotshal &amp; Manges LLP (included in Exhibit 5).</a>
<a href="#">24</a>	- <a href="#">Power of Attorney (included as part of the signature page to this Registration Statement and incorporated herein by reference).</a>
<a href="#">99.1</a>	- <a href="#">The Estée Lauder Companies Inc. Amended and Restated Fiscal 2002 Share Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company’s Current Report on Form 8-K filed on November 13, 2024) (File No. 001-14064).</a>
<a href="#">107</a>	- <a href="#">Filing Fee Table (filed herewith).</a>

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of New York, State of New York, on November 18, 2024.

THE ESTÉE LAUDER COMPANIES INC.

By: /s/ Akhil Shrivastava

Name: Akhil Shrivastava

Title: Executive Vice President and Chief Financial Officer

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints each of Rashida La Lande, Akhil Shrivastava, and Spencer G. Smul, or any of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to sign any related Registration Statement filed pursuant to Rule 462(b) under the Securities Act of 1933, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, full power and authority to do and perform each and every act and thing required and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming that any such attorneys-in-fact and agents, or his or her substitute or substitutes, could lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Fabrizio Freda</u> Fabrizio Freda	President, Chief Executive Officer and Director (Principal Executive Officer)	November 18, 2024
<u>/s/ William P. Lauder</u> William P. Lauder	Chair and Director	November 18, 2024
<u>/s/ Charlene Barshefsky</u> Charlene Barshefsky	Director	November 18, 2024
<u>/s/ Angela Wei Dong</u> Angela Wei Dong	Director	November 18, 2024
<u>/s/ Paul J. Fribourg</u> Paul J. Fribourg	Director	November 18, 2024
<u>/s/ Jennifer Hyman</u> Jennifer Hyman	Director	November 18, 2024
<u>/s/ Gary M. Lauder</u> Gary M. Lauder	Director	November 18, 2024
<u>/s/ Jane Lauder</u> Jane Lauder	Director	November 18, 2024
<u>/s/ Ronald S. Lauder</u> Ronald S. Lauder	Director	November 18, 2024
<u>/s/ Arturo Nuñez</u> Arturo Nuñez	Director	November 18, 2024
<u>/s/ Richard D. Parsons</u> Richard D. Parsons	Director	November 18, 2024
<u>/s/ Lynn Forester de Rothschild</u> Lynn Forester de Rothschild	Director	November 18, 2024
<u>/s/ Barry S. Sternlicht</u> Barry S. Sternlicht	Director	November 18, 2024
<u>/s/ Jennifer Tejada</u> Jennifer Tejada	Director	November 18, 2024
<u>/s/ Richard F. Zannino</u> Richard F. Zannino	Director	November 18, 2024
<u>/s/ Akhil Shrivastava</u> Akhil Shrivastava	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	November 18, 2024



# Weil, Gotshal & Manges LLP

767 Fifth Avenue  
New York, NY 10153-0119  
+1 212 310 8000 tel  
+1 212 310 8007 fax

November 18, 2024

The Estée Lauder Companies Inc.  
767 Fifth Avenue  
New York, NY 10153

Ladies and Gentlemen:

We have acted as counsel to The Estée Lauder Companies Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission of the Company’s Registration Statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to the issuance of an additional 12,000,000 shares of the Company’s Class A Common Stock, par value \$0.01 per share (the “Class A Common Stock”), pursuant to the benefits granted and to be granted under the Company’s Amended and Restated Fiscal 2002 Share Incentive Plan, as amended and restated (the “Plan”).

In so acting, we have examined originals or copies (certified or otherwise identified to our satisfaction) of (i) the Restated Certificate of Incorporation of the Company, (ii) the Amended and Restated Bylaws of the Company, (iii) the Plan, pursuant to which the shares of the Class A Common Stock will be issued, (iv) the Registration Statement, and (v) such corporate records, agreements, documents and other instruments, and such certificates or comparable documents of public officials and of officers and representatives of the Company, and have made such inquiries of such officers and representatives, as we have deemed relevant and necessary as a basis for the opinion hereinafter set forth.

In such examination, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, conformed or photostatic copies and the authenticity of the originals of such latter documents. As to all questions of fact material to this opinion that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Company.

Based on the foregoing, and subject to the qualifications stated herein, we are of the opinion that the 12,000,000 shares of Class A Common Stock being registered for sale under the Plan pursuant to the Registration Statement, have been duly authorized and, when issued and delivered in accordance with the terms of the Plan, will be validly issued, fully paid and nonassessable.

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The Estée Lauder Companies Inc.  
November 18, 2024  
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The opinion expressed herein is limited to the corporate laws of the State of Delaware and the federal laws of the United States, and we express no opinion as to the effect on the matters covered by this letter of the laws of any other jurisdiction.

We hereby consent to the use of this letter as an exhibit to the Registration Statement and to any and all references to our firm in the Registration Statement. In giving such consent we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission.

Very truly yours,

/s/ Weil, Gotshal & Manges LLP

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of The Estée Lauder Companies Inc. of our report dated August 19, 2024 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in The Estée Lauder Companies Inc.'s Annual Report on Form 10-K for the year ended June 30, 2024.

/s/PricewaterhouseCoopers LLP

New York, New York  
November 18, 2024

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# Calculation of Filing Fee Tables

## S-8

### ESTEE LAUDER COMPANIES INC

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1 Equity	Class A Common Stock, par value \$0.01 per share	Other	12,000,000	\$ 63.17	\$ 758,040,000.00	0.0001531	\$ 116,055.92
Total Offering Amounts:					\$ 758,040,000.00		\$ 116,055.92
Total Fee Offsets:							\$ 0.00
Net Fee Due:							\$ 116,055.92

#### Offering Note

1

Shares of Class A Common Stock of the Registrant authorized for issuance under The Estee Lauder Companies Inc. Amended and Restated Fiscal 2002 Share Incentive Plan, as amended and restated.

Pursuant to Rule 416(a) under the Securities Act of 1933, this Registration Statement also covers such indeterminate number of additional securities as may be issued to prevent dilution resulting from stock dividends, stock splits or similar transactions.

The maximum aggregate offering price per unit and maximum aggregate offering price were estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act of 1933. The fee is calculated on the basis of the average of the high and low prices for the Registrant's Class A Common Stock reported in the consolidated reporting system as of November 13, 2024, which is a date within five business days prior to the date of filing this Registration Statement.