

CHAPTER 2 – SOCIAL, SOCIETAL AND ENVIRONMENTAL RESPONSIBILITY

Dassault Systèmes was ranked fifth in the Global 100 Index of the world's most sustainable corporations. Now in its tenth year, the Global 100 index is recognized as the gold standard in corporate sustainability analysis. Companies ranked in the Global 100 index are the top overall sustainability performers in their respective industrial sectors.

2.1 Social and Societal Responsibility

2.2 Environmental Responsibility

Dassault Systèmes' environmental responsibility is characterized by the indirect positive and negative impacts of the use of its software by its customers, and by its direct negative impact of its activities on the environment (see paragraph 1.4.1.1 "Summary").

- Dassault Systèmes' software solutions allow its customers to reduce the environmental impact of their products from the design stage. They can help reduce the consumption of raw materials through digital modeling, optimize energy consumption and working processes and manage the compliance of products with environmental standards. This is the potentially positive impact of Dassault Systèmes' products on the environment.
 - The use of the Group's software by its customers generates indirect energy consumption for Dassault Systèmes. This consumption is the potentially indirect negative impact of Dassault Systèmes' products on the environment.
 - All of Dassault Systèmes' operations are located in offices (see paragraph 1.2.3 "Facilities Strategy") and in data centers. For its activities, the Group uses computer hardware and employees are required to travel regularly to the Group's sites, and to visit customers and partners. The Group's environmental impact is therefore mainly generated by the energy consumption of its buildings and data centers; the greenhouse gas emissions produced by employee travel; and the electrical and electronic waste generated by computer-based activities. These three indicators are "primary" for Dassault Systèmes. Other indicators are monitored by the Group but with less criticality in relation to the activity carried out (see paragraph 2.2.2.2 "Dassault Systèmes and environmental management – Environmental Management").

In the light of these various contributions, Dassault Systèmes is working on the development of a model to define its overall net positive impact on the environment.

2.2.1 Industrial and Environmental Risk

The Group is not aware of any industrial or environmental risks which may have a significant impact on its financial condition or operating results, and it believes that its business has a very limited environmental impact:

- a significant portion of its assets are intangible, which reduces industrial and environmental risk;
 - none of the Company's sites produces dangerous waste or waste with an environmental impact on the ground, air or water, and none of them possesses criteria set forth under the European SEVESO directive regarding sites at risk due to dangerous substances, or is classified under ICPE (Classified Installation for the Protection of the Environment or *Installations Classées – et présentant des risques – pour la Protection de l'Environnement*);
 - the Company does not believe that it is directly exposed to climate change issues in the short – or medium-term;
 - Dassault Systèmes' business does not have known negative impact on biodiversity, nor does it create noise or odors which may create a nuisance locally. In addition, the Company is not involved with soil usage matters.

The only aspect for which the Group believes there exists a minor environmental risk, which would not have a significant impact on its financial condition or results of operations, is the fuel storage at the 3DS Paris Campus and the 3DS Boston Campus, which would be used to produce electricity in case of an electrical shortage.

Based on the Company's limited industrial and environmental risks, costs resulting from evaluating, preventing and treating industrial and environmental risks are not significant and are included under different line items representing investments and expenses in the consolidated financial statements.

In 2013, no provisions or guaranties for environmental risks were recorded in the Company's consolidated financial statements. In addition, no expense was recognized in the financial statements related to a court judgment regarding environmental issues or actions taken to remediate any environmental damage.

To anticipate any regulatory risks related to environmental matters, Dassault Systèmes closely follows environmental regulations which may have an effect on its business.

2.2.2 Environmental Report

Despite the negligible direct environmental impact of its business, Dassault Systèmes is aware of its responsibility for protecting the environment. It has made sustainable development central to its objectives, with a strategy based on sustainable innovation, and implemented a strategy for optimizing and transforming its activities to reduce its environmental impact.

2.2.2.1 3DEXPERIENCE for Sustainability: Dassault Systèmes' applications for sustainable development

Companies today face a series of market and product challenges that are both technological and ecological, such as managing fast evolving demands, mass volume production, and higher product complexity. Dassault Systèmes 3DEXPERIENCE platform helps its customers achieve their combined sustainability and business goals through a portfolio of sustainability applications enriching several of its Industry Solutions Experiences. In 2012, the Company launched its sustainable innovation lab to develop this portfolio and grow its value proposition on sustainability, as defined below:

- **Eco-design for predicting product life cycle environmental impacts**, such as carbon footprint, energy consumption, and health impacts of high-concern materials and processes;
 - **Sustainable systems engineering for virtual prototyping and supply chain management**, including simulation for performance testing and light-weighting;
 - **Lean and green manufacturing for responsible operations and extended producer responsibility**, including energy optimization for manufacturing and assembly processes and adherence to the Waste Electrical and Electronic Equipment (WEEE) statute;
 - **Environmental compliance and materials intelligence**, such as adherence to the Restriction of Hazardous Substances (RoHS) directive and management of conflict minerals;
 - **Social listening for dashboarding of sustainability trends**, such as evolving environmental regulations and consumer preferences.

Successful companies integrate sustainable innovation best practices into all aspects of their product development process: 3D modeling for eco-design, simulation and production for lean and green manufacture, information intelligence for environmental data management, and social collaboration to tackle sustainability challenges.

3D Modeling Processes for Eco-design

Reducing environmental impacts begins with designing out impacts from product conception. SOLIDWORKS, CATIA, and GEOVIA enable designers to consciously make design decisions to improve sustainability. *SOLIDWORKS Sustainability* features an integrated Life Cycle Assessment (LCA) dashboard that estimates for designers and engineers the environmental implications of each design decision across the product life cycle, using standard environmental indicators such as carbon footprint and energy. Similar environmental dashboarding is being built into CATIA.

As an example, a commercial furniture manufacturer uses SOLIDWORKS Sustainability as a sales configuration tool to predict the environmental impact of custom furniture, so that customers can select the most environmentally-friendly options.

Simulation and Production Processes for Lean & Green Manufacture

Customers bring their ideas to life using Dassault Systèmes software to virtually prototype and digitally manufacture their design concepts. With SIMULIA, customers can virtually prototype products to verify functionality and integrity while optimizing material usage. DELMIA applications enable customers to plan, execute, and optimize manufacturing and assembly lines to eliminate material and energy waste.

As an example, a packaging designer used SIMULIA to simulate design alterations to reduce usage of plastic resins by 27% while maintaining product integrity and proportionately decreasing the product carbon footprint.

Information Intelligence Processes for Environmental Data Management

One of the most significant challenges that companies face in tracking progress for environmental sustainability is the availability of relevant data. EXALEAD process applications enable customers to manage structured and unstructured environmental data, providing decision support to execute corporate sustainability and impact-reduction strategies. Central to the success of these sustainability strategies is social listening. NETVIBES enables customers to gauge public sentiment about green marketing campaigns and greener products, and to track those of the competition.

Social Collaboration Processes for Stakeholder Compliance and Engagement

Engaging multiple internal and external stakeholders is critical for the success of sustainability strategies. 3DSWYM enables customers to collaborate cross-functionally to tackle interdisciplinary sustainability challenges. With ENOVIA, customers can leverage the supply chain for traceability and measurement of impacts in the extended enterprise; for example ENOVIA Material Compliance Central (MCC) is an automated, enterprise-wide materials compliance data tracking system.

As an example, a leader in test and measurement systems in electronics and bio-analytic instruments uses ENOVIA MCC to demonstrate compliance with stringent environmental regulations for more than 1,800 products and 160,000 parts from more than 7,000 suppliers.

Dassault Systèmes is the world leader in creating **3DEXPERIENCE** for Sustainable Innovation to help customers achieve a positive environmental impact on the planet and grow their businesses sustainably. Our **3DEXPERIENCE** Platform lets innovators truly understand the impact of their ideas and processes on people and the environment, to realize the vision of a more sustainable world.

2.2.2.2 Dassault Systèmes and environmental management

Environmental Management

In 2013, the Company's Social and Environmental Responsibility Department ("*Responsabilité Sociale de l'Entreprise*") changed its name to "Public Affairs and Sustainable Development" in order to represent the responsibilities of the department as a whole. This department is responsible for environmental reporting, determining how to reduce the Company's environmental impact, and creating awareness among employees regarding the importance of sustainable development.

Since 2012, Dassault Systèmes has formed an international team to strengthen the environmental reporting process and steps taken to reduce the Company's environmental impact. A "Sustainability Leader" in each geographical region is responsible for ensuring the collection of environmental data, the review of environmental matters in his/her region, the follow up on environmental indicators, and, for the Group's principal sites, the creation of a local environmental management system. Each Sustainability Leader is supported by a "Green Team" made up of volunteers at each site. The Green Team supports actions for reducing the site's environmental impact.

In 2013, the Group carried out a project to analyze the material nature of its indicators, focusing in particular on the key "primary" indicators related to its activity. Dassault Systèmes' primary indicators are: electricity consumption, greenhouse gas emissions and electrical and electronic waste. The remaining indicators are deemed "secondary" and relate to paper consumption, water consumption and general waste.

The environmental reporting protocol has been updated accordingly (see paragraph 2.2.2.4 "Methodology for Environmental Reporting").

Employees invested in the Group's environmental strategy

Dassault Systèmes pursues an ongoing policy of employee awareness by involving them in steps taken to save water and energy through presentations on environmentally-friendly gestures and technologies that can reduce the environmental impact of the Company's activities.

In 2013, the process was enhanced across all geographical regions with the implementation of local initiatives to raise employee awareness of environmentally-friendly gestures. For example, a recycling week was organized on the Company's sites in India. During this campaign, employees learned about the global issue of waste treatment and the importance of recycling, and attended workshops. On the 3DS Boston Campus, the North American Green Team organized Spring Green Week. During this event, employees were taught about the environmental impact of food and the recycling of electrical and electronic waste.

A week of communication dedicated to sustainable development was organized again in 2013 on the 3DS Paris Campus, with a presentation of the carbon footprint analysis for the Campus by the Public Affairs and Sustainable Development Department. During this conference, a 3D presentation of the total greenhouse gas emissions produced by Dassault Systèmes' sites in France was given via the 3DEXPERIENCity Lab application integrating Archividéo's 3D technology.

In 2011, Dassault Systèmes created an internal on-line community "3DS Global Green Team" to allow employees to exchange information on environmental topics at Dassault Systèmes. In 2013, this initiative was continued and involved 220 employees.

2.2.2.3 Company Environmental Indicators

The Group publishes indicators in two categories: "primary" indicators, which are directly related to the Group's business, and "secondary" indicators (see paragraph 2.2.2.4 "Methodology for Environmental Reporting").

Between 2012 and 2013, the Group further decreased greenhouse gas emissions per employee. Although significant increases in revenue and the number of employees were recorded, the environmental impact was controlled as evidenced by the relative stability of environmental indicators.

In terms of carbon intensity by employee, greenhouse gas emissions decreased to 5.30 tCO₂e per employee in 2013 compared to 5.41 tCO₂e per employee in 2012, on a like-for-like basis. This reduction can be explained in part by initiatives implemented by the Sustainability Leaders and Green Teams in each region.

Energy consumption

Consideration of environmental matters in the Company's operational locations

Dassault Systèmes' desire to limit its environmental impact is reflected through its decisions regarding its operational locations.

Since 2008, the Group has implemented a policy of setting up its activities in offices certified by the local environmental standard. In 2013, 52% of employees worked in offices certified by standards such as *Haute Qualité Environnementale* (High Environmental Quality) in France and LEED in the United States, or which applied an environmental management system such as ISO 14001. These certifications allow the company to use environmentally-friendly buildings.

Environmental performance is one of the criteria used to select and fit new buildings.

Dassault Systèmes' world headquarters located at the 3DS Paris Campus in Vélizy-Villacoublay (France) are certified as NF Service Sector Buildings – HQE under the HQE (High Environmental Quality) system. To the extent possible, Dassault Systèmes seeks to work with companies that are, or are in the process of becoming, ISO 9001 and 14001 certified. The Company has put in place real-time monitoring of the results of operational incidents and building maintenance with the assistance of ISO 9001 certified companies.

The exterior of the 3DS Boston Campus is certified LEED Gold, and in 2014 the campus received LEED Platinum certification for its interior. LEED is an American certification awarded to buildings designed with the goal of optimizing environmental performance. To optimize its energy consumption, the 3DS Boston Campus is equipped with condensation heaters, high-yield air conditioning, and daylight sensors.

In 2013, employees on the Tokyo site moved to a building that incorporates an energy consumption management system, is equipped with energy and water saving technology and is located near public transport.

In the rest of the world, the buildings in Singapore, Shanghai (China), Pune (India), Montreal (Canada) and Stuttgart (Germany) are certified according to local environmental standards.

Energy

Information set forth below concerns electricity and natural gas consumption at Dassault Systèmes sites and data centers. Natural gas consumption represents 16% of total energy consumption. The Company does not use renewable energy on its sites but has included in certain of its energy contracts, for example at the 3DS Boston Campus, the purchase of electricity produced by renewable resources.

<i>Electricity consumption (in mWh)</i>	2013	2012
Europe	32,600	30,700
<i>of which 3DS Paris Campus</i>	22,000	21,400
Americas	22,130	20,900
Asia	2,980	2,800
Total	57,710*	54,400

* *Indicator verified by the independent verifier*

In Europe and Asia, electricity consumption remained stable between 2012 and 2013 on a like-for-like basis, despite the increase in the Company’s activities in these regions. The increase in electricity consumption in the Americas (+4%) and in Europe and Asia (+6%) were mainly caused by the integration of the GEOVIA sites and by the extension of the environmental reporting scope. Good environmental management and enhanced employee awareness prevented any significant increase in electricity consumption.

Dassault Systèmes has located part of its servers at several data centers throughout the world. Energy consumption at these centers is included in the total electricity consumption above. In 2010, the Group launched a process to virtualize its servers. The “virtualization” of servers leads to better use of material, savings in space at the data center and a reduction in power consumed by the infrastructure, and thus a reduction in greenhouse gas emissions. The percentage of virtual servers in the world was estimated at 48% for 2012 according to a study by Gartner. Dassault Systèmes is far ahead in this area with more than 80% of the servers at its principal data center already virtualized.

Greenhouse Gas Emissions

Group transportation optimization policy

Since the Company’s business is publishing software, transportation is the principal source of its greenhouse gas emissions.

Dassault Systèmes’ travel policy limits the impact of travel on the environment. Under this policy, employees are encouraged to schedule meetings by conference call and video conference rather than by physical travel, use train travel rather than air travel for trips under three hours in length, and use economy class for air travel (the carbon footprint of business class being substantially greater than for economy class).

Greenhouse gas emissions

To analyze its carbon footprint on a global basis, Dassault Systèmes uses the “GHG Protocol” (“Greenhouse Gas Protocol”). This method of evaluation of greenhouse gas effects was launched in 2001 by the World Business Council for Sustainable Development (“WBCSD”) and the World Resources Institute (“WRI”).

The GHG Protocol divides the operational perimeter of greenhouse gas emissions as follows:

- Scope 1: direct emissions resulting from the combustion of fossil fuels from resources owned or controlled by the enterprise;
- Scope 2: indirect emissions resulting from the purchase or production of electricity;
- Scope 3: all other indirect emissions, from the extended supply chain to transport of goods and persons.

	2013 Metric Tons CO ₂ emissions	2012 Metric Tons CO ₂ emissions
Scope 1		

Emissions due to on-site natural gas and fuel consumption	670	640
Total emissions due to the use of company vehicles	2,100	1,640
Emissions due to the use of company vehicles in Europe	1,900	1,510
Emissions due to the use of company vehicles in the Americas	–	–
Emissions due to the use of company vehicles in Asia	200	130
Emissions due to the use of refrigerants	535	410
Total scope 1	3,305	2,690
Scope 2		
Total emissions due to purchases of electricity	11,190	10,290
Emissions due to purchases of electricity in Europe	3,550	2,990
Emissions due to purchases of electricity in the Americas	6,000	5,850
Emissions due to purchases of electricity in Asia	1,640	1,450
Total scope 2	11,190	10,290
Scope 3		
Total emissions due to employee business air travel	18,965	17,840
Emissions due to employee business air travel in Europe	7,920	6,050
Emissions due to employee business air travel in the Americas	7,595	8,860
Emissions due to employee business air travel in Asia	3,450	2,930
Total emissions due to employee business travel by train	1,570	1,490
Emissions due to employee travel by train in Europe	217	210
Emissions due to employee travel by train in the Americas	3	10
Emissions due to employee travel by train in Asia	1,350	1,270
Total emissions due to employee travel by personal car in connection with work	1,905	2,630
Emissions due to employee travel using their personal vehicles in Europe	525	880
Emissions due to employee travel using their personal vehicles in the Americas	945	1,310
Emissions due to employee travel using their personal vehicles in Asia	435	440
Total scope 3	22,440	21,960
Total greenhouse gas emissions (scopes 1 + 2 + 3)	36,935*	34,940

* Indicator verified by the independent verifier

Greenhouse gas emissions remained stable between 2012 and 2013, rising 1% on a like-for-like basis, despite the increase in the Company's activities. Efficient environmental management of buildings, employee awareness and compliance with the travel policy helped limit greenhouse gas emissions across all of the Group's geographical regions.

Specific waste treatment

Environmental considerations of the Company's computer equipment management policy

Dassault Systèmes places significant importance on managing its computer equipment both in terms of usage and recycling. The Company's computer equipment includes desktop computers, laptop computers and the servers of its data center and has received the "Energy Star" certificate. When buying new material, the Company gives preference to internationally recognized environmental certificates such as "Energy Star" and "TCO".

In 2013, the Group strengthened its computer recycling process. Computers were considered to be recycled when a form attesting to this was provided by the supplier. The offices in India and Singapore were uncertain that their computer equipment was being recycled and therefore changed service provider in order to guarantee recycling. Other sites, such as Montreal, requested a commitment from the lessor guaranteeing the recycling of computer equipment.

Specific waste

	2013	2012
% of specific waste recycled according to environmental standards	100	99.9
<i>Computers of WEEE⁽¹⁾ recycled according to environmental standards (in kg)</i>		
Europe	13,700	11,400
<i>of which 3DS Paris Campus</i>	<i>13,140</i>	<i>10,400</i>
Americas	4,350	7,000
Asia	2,100	1,200
Total	20,150*	19,600
<i>Quantity of WEEE⁽¹⁾ destroyed (in kg)</i>		
Europe	–	40
<i>of which 3DS Paris Campus</i>	–	–

Americas	–	–
Asia	–	–
Total	– *	40

* Indicator verified by the independent verifier

(1) WEEE: Waste Electronic and Electrical Equipment

Water consumption

<i>Water consumption (in cubic meters)</i>	2013	2012
Europe	26,000	24,100
<i>of which 3DS Paris Campus</i>	<i>20,000</i>	<i>19,000</i>
Americas	30,000	22,900
Asia	4,970	3,600
Total	60,970	50,600

Data related to water consumption presented above are mainly based on estimates and as such may differ from actual water consumption (see paragraph 2.2.2.4 “Methodology for Environmental Reporting – Limitations on environmental reporting”).

Paper and packaging

<i>Paper consumption (in metric tons)</i>	2013	2012
Europe	34	31
<i>of which 3DS Paris Campus</i>	<i>22</i>	<i>22</i>
Americas	15	16
Asia	8	10
Total	57	57

On the 3DS Paris Campus, total paper consumption amounted to 22 metric tons in 2013 and 2012. On a per-employee basis, this consumption fell from 10.1 kg to 9.8 kg per employee. This decrease was mainly due to the ongoing digitalization of data at the 3DS Paris Campus and the efficient management of paper consumption by employees.

On the 3DS Paris Campus, the paper used is “FSC certified”, an eco-label which ensures sustainable forest management. At a global level, 93% of employees use paper that is recycled or “FSC” or “PEFC” certified, compared to 76% in 2012.

Packaging at Dassault Systèmes consists principally of packaging for the Company’s software products. The supplier responsible for packaging the Company’s products complies with “REACH” (“Registration, Evaluation, Authorization and Restriction of Chemicals”), and received the “Imprim’Vert” label for its printing facility, which certifies, among other things, that no toxic products are used and that waste is sorted for recycling. The supplier’s packaging is 100% recyclable and biodegradable.

General waste treatment

In light of the nature of its business, Dassault Systèmes generates primarily ordinary waste such as paper, cardboard and plastic.

The table below indicates the percentage of employees with access to recycling facilities at their work location by geographic region:

<i>Percentage of employees with access to recycling facilities at their work location</i>	2013	2012
Europe	94%	94%
<i>of which 3DS Paris Campus</i>	<i>100%</i>	<i>100%</i>
Americas	98%	98%
Asia	87%	91%
% of employees with access to recycling facilities at their work location in the world	95%	94%

The Perth site in Asia, integrated into the environmental reporting scope in 2013, does not carry out recycling.

<i>Waste treatment at 3DS Paris Campus</i>	Year 2013	Year 2012
Ordinary non-recycled waste (metric tons)	83	73

Recycled paper/cardboard waste (metric tons)	51	75
% of ordinary waste recycled	38%	51%

The decrease in the percentage of ordinary waste recycled at the 3DS Paris Campus between 2013 and 2012 is due to the fact that the waste treatment service provider did not recycle waste, in violation of its contractual commitments. Various options are currently under discussion to solve the problem.

2.2.2.4 Methodology for Environmental Reporting

Methodology and scope of environmental reporting

Dassault Systèmes defined its “Environmental Reporting Protocol” in 2010. This protocol underwent a major change in 2013 in order to present the Group’s primary and secondary indicators as well as changes to the reporting process brought about by the progressive deployment of environmental data collection software within the Group.

The protocol defines:

- the distinction between primary environmental indicators and secondary indicators;
 - methodology for collecting and consolidating environmental information;
 - the scope for collecting environmental data.

As required by Article 225 of the so-called “Grenelle II” law, the targeted scope of environmental reporting includes Dassault Systèmes SA and all companies in which Dassault Systèmes SA owns more than 50%, while excluding in 2013:

- companies acquired during the year, which will be included starting in 2014 (after one full year of operation);
- companies which were divested during the year (Inceptra).

As part of the process of improving the quality and relevance of information communicated for environmental reporting, the Company decided in 2012, after analyzing consumption at all its sites, not to collect environmental data from sites with less than 40 employees. Such sites have a minimal environmental impact when compared to the Group. As part of the process for extending the environmental scope, sites with more than 35 employees were integrated in 2013. On this basis, environmental reporting covered 85% of the Company’s employees in 2013 compared to 81% in 2012.

Environmental indicators determined using this methodology for 2013 are presented in paragraph 2.2.2.3 “Company Environmental Indicators”.

The Company’s environmental reporting may evolve as part of the ongoing process of improvement undertaken by the Company, or to take changes in applicable regulations into account.

Collecting and consolidating environmental data

Environmental data was collected by the Sustainability Leaders and consolidated by the Public Affairs and Sustainable Development department, based on the reporting protocol. For selected questions, such as business travel and data concerning electronic waste, external service providers were also consulted.

To simplify the consolidation of environmental data, a dedicated software application is currently being implemented. This new solution will facilitate the structuring and standardization of environmental data, like-for-like comparisons and an increase in the frequency of information collection from annual to quarterly. The deployment of this application will continue in 2014 and will strengthen the management of environmental performance on a global scale.

Primary indicators are collected on a quarterly basis by the Sustainability Leaders and are reviewed and published in a quarterly report issued by the Public Affairs and Sustainable Development Department. These indicators are presented in detail in this report. They are also checked by the independent verifier and are subject to limited assurance.

Secondary indicators are collected on a half-yearly basis by the Sustainability Leaders and variances are reviewed by the Public Affairs and Sustainable Development Department.

Limitations on environmental reporting

In certain instances, information cannot be produced on the basis of actual consumption, such as for sites where charges for water and electricity use are included in the rent, and for certain foreign entities (representing a minor portion of total environmental data) for which information about travel is not available in the same format as for the rest of the scope. In these cases, the environmental reporting protocol specifies the procedure to be followed to carry out the necessary estimates (for example, an estimate of water and energy consumption is carried out based on averages observed on other sites in the region, on a pro rata basis in proportion to the number of employees or square meters occupied). As a result, actual consumption may be different from estimates.

Regarding waste treatment, collection is handled for most subsidiaries by the local government, which does not furnish any information on collected waste. It is therefore not possible to provide any information on the amount of waste generated. Dassault Systèmes has nevertheless inquired of all subsidiaries included in the 2013 reporting scope as to whether recycling was put in place. The Company produces on this basis information on the percentage of sites adopting waste recycling rather than on the quantity of waste treated (see paragraph 2.2.2.3 “Company Environmental Indicators – Specific waste treatment”).

2.2.2.5 NRE correspondence table

Article R. 225-105-1 of the French Commercial Code (<i>Code de commerce</i>)	Environmental report	Page
General policy on environmental issues		
Organization of the company to take environmental issues into account and, where necessary, environmental evaluation or certification approaches	2.2.2.2	47
Employee training and information actions regarding environmental protection	2.2.2.2	47
Resources devoted to the prevention of environmental risks and pollution	2.2.1	46
Amount of provisions and guarantees for environmental risks	2.2.1	46
Pollution and waste management		
Measures for preventing, recycling or eliminating waste	2.2.2.3	48
Sustainable use of resources		
Water consumption	2.2.2.3	48
Consumption of raw materials	2.2.2.3	48
Measures taken to improve the efficiency of the use of raw materials	2.2.2.3	48
Energy consumption	2.2.2.3	48
Measures taken to improve energy efficiency and the use of renewable energy	2.2.2.3	48
Climate change		
Greenhouse gas emissions	2.2.2.3	48

Summary of information not published

Information not published due to lack of relevancy	Explanation
Consideration of noise pollution Land use Water supply in accordance with local constraints Adaptation to the consequences of climate change Biodiversity protection	Given Dassault Systèmes activity, these topics are not covered. The Group is not aware of any noise pollution that could negatively impact the environment, nor is it aware of any impact on biodiversity. With regards to land use, the Group is only a commercial user, and the Group is not aware of any local constraints with regards to water supply. The Group does not believe that it is at risk with regards to climate change in the near- or mid-term.

2.3 Independent Verifier's Attestation and Assurance Report on Social, Societal and Environmental Information

This is a free translation into English of the original report issued in the French language and it 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 shareholders,

In our quality as an independent verifier of which the admissibility of the application for accreditation has been accepted by the COFRAC, under the number n° 3-1050, and as a member of the network of one of the statutory auditors of the company Dassault Systèmes, we present our report on the consolidated social, environmental and societal information established for the year ended on the 31st December 2013, presented in chapter 2 of the management report, hereafter referred to as the "CSR Information", pursuant to the provisions of the Article L. 225-102-1 of the French Commercial Code (*Code de commerce*).

Responsibility of the company

It is the responsibility of the Board of Directors to establish a management report including CSR Information referred to in the Article R. 225-105-1 of the French Commercial Code, in accordance with the protocols used by the company, consisting in HR reporting instructions and an environmental reporting protocol in their versions dated January 2014 and 26 July 2013, respectively (hereafter referred to as the "Criteria"), and of which a summary is included in section 2.1.6 (social reporting) and in section 2.2.2.4 (environmental reporting) of the management report, as well as available at the company's headquarters.

Independence and quality control

Our independence is defined by regulatory requirements, the Code of Ethics of our profession as well as the provisions in the Article L. 822-11 of the French Commercial Code. In addition, we have implemented a quality control system, including documented policies and procedures to ensure compliance with ethical standards, professional standards and applicable laws and regulations.

Responsibility of the independent verifier

It is our role, based on our work:

- to attest whether the required CSR Information is present in the management report or, in the case of its omission, that an appropriate explanation has been provided, in accordance with the third paragraph of Article R. 225-105 of the French Commercial Code (Attestation of presence of CSR Information);
 - to express a limited assurance conclusion, that the CSR Information, overall, is fairly presented, in all material aspects, in accordance with the Criteria (Limited assurance on CSR Information).

Our verification work was undertaken by a team of four people between November 2013 and February 2014 for an estimated duration of ten weeks.

We conducted the work described below in accordance with the professional standards applicable in France and the Order of 13 May 2013 determining the conditions under which an independent third-party verifier conducts its mission, and in relation to the opinion of fairness and the reasonable assurance report, in accordance with the international standard ISAE 3000⁽¹⁾.

1. Attestation of presence of CSR Information

We obtained an understanding of the company's CSR issues, based on interviews with the management of relevant departments, a presentation of the company's strategy on sustainable development based on the social and environmental consequences linked to the activities of the company and its societal commitments, as well as, where appropriate, resulting actions or programmes.

We have compared the information presented in the management report with the list as provided for in the Article R. 225-105-1 of the French Commercial Code.

In the absence of certain consolidated information, we have verified that the explanations were provided in accordance with the provisions in the third paragraph of Article R. 225-105 of the French Commercial Code.

We verified that the information covers the consolidated perimeter, namely the entity and its subsidiaries, as aligned with the meaning of the Article L. 233-1 and the entities which it controls, as aligned with the meaning of the Article L. 233-3 of the French Commercial Code with the limitations specified in the Methodological Note in sections 2.1.6 and 2.2.2.4 of the management report, notably the fact that entities with less than 35 employees are not included in the environmental reporting, which leads to a coverage rate of 85% of the workforce.

Based on this work, and given the limitations mentioned above, we confirm the presence in the management report of the required CSR Information.

2. Limited assurance on CSR Information

Nature and scope of the work

We undertook a dozen interviews with the people responsible for the preparation of the CSR Information in the different departments, including people in the Human Resources, Finance, Environment and Compliance functions, who are in charge of the data collection process and, if applicable, the people responsible for internal control processes and risk management, in order to:

- Assess the suitability of the Criteria for reporting, in relation to their relevance, completeness, reliability, neutrality, and understandability, taking into consideration, if relevant, industry standards.
 - Verify the implementation of the process for the collection, compilation, processing and control for completeness and consistency of the CSR Information and identify the procedures for internal control and risk management related to the preparation of the CSR Information.

We determined the nature and extent of our tests and inspections based on the nature and importance of the CSR Information, in relation to the characteristics of the Company, its social and environmental issues, its strategy in relation to sustainable development and industry best practices.

For the CSR Information which we considered the most important⁽²⁾:

- At the level of the consolidated, we consulted documentary sources and conducted interviews to corroborate the qualitative information (organization, policies, actions, etc.), we implemented analytical procedures on the quantitative information and verified, on a test basis, the calculations and the compilation of the information, and also verified their coherence and consistency with the other information presented in the management report;
 - At the level of the representative sample of entities that we selected⁽³⁾ based on their activity, their contribution to the consolidated indicators, their location and a risk analysis, we undertook interviews to verify the correct application of the procedures and undertook detailed tests on the basis of samples, consisting in verifying the calculations made and linking them with supporting documentation. The sample reviewed therefore represented on average 42% of the workforce and between 32% and 62% for quantitative environmental information⁽⁴⁾.

For the other consolidated CSR Information, we assessed their consistency in relation to our knowledge of the company.

Finally, we assessed the relevance of the explanations provided, if appropriate, in the partial or total absence of certain information.

We consider that the sample methods and sizes of the samples that we considered by exercising our professional judgment allow us to express a limited assurance conclusion; an assurance of a higher level would have required more extensive verification work. Due to the necessary use of sampling techniques and other limitations inherent in the functioning of any information and internal control system, the risk of non-detection of a significant anomaly in the CSR Information cannot be entirely eliminated.

Conclusion

Based on our work, we have not identified any significant misstatement that causes us to believe that the CSR Information, taken together, has not been fairly presented, in compliance with the Criteria.

Independent Verifier
ERNST & YOUNG et Associés
Eric Mugnier
Partner Sustainable Development

Bruno Perrin
Partner

⁽¹⁾ ISAE 3000 – Assurance engagements other than audits or reviews of historical information

⁽²⁾ **Environmental information:** quantity of desktop and laptop computers and servers recycled, energy consumption, and greenhouse gas emissions.

Societal information: importance of subcontracting and the consideration of environmental and social issues in purchasing policies and relations with suppliers and subcontractors, business ethics (actions undertaken to prevent bribery and corruption), actions undertaken to promote and guarantee Human Rights.

Social information: employment (total headcount and breakdown, hiring and terminations, remunerations and their evolution), absenteeism, training policies, number of days of training, diversity and equality of treatment and opportunities (measures undertaken for gender equality, employment, inclusion of disabled people, anti-discrimination policies and actions), collective agreements signed.

⁽³⁾ The primary French entities (Dassault Systèmes S.A., Dassault Data Services SAS) and Dassault Corp. US, the 3DS Paris Campus at Vélizy and the 3DS Boston Campus.

⁽⁴⁾ The coverage rate of our work is 42% of the workforce for the social data, 61.7% for the quantities of computers and servers recycled, 62.4% for electricity consumption, and 32% for greenhouse gas emissions.