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## **Dassault Systèmes**

**Ordinary and Extraordinary General Meeting of Shareholders of  
7 June 2012  
8th resolution**

**Statutory Auditors' report on the reduction in capital**

**PricewaterhouseCoopers Audit**  
63, rue de Villiers  
92208 Neuilly-sur-Seine Cedex  
S.A. au capital de € 2.510.460

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

**ERNST & YOUNG et Autres**  
1/2, place des Saisons  
92400 Courbevoie - Paris-La Défense 1  
S.A.S. à capital variable

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

## **Dassault Systèmes**

Ordinary and Extraordinary General Meeting of Shareholders of 7 June 2012  
(8th resolution)

### **Statutory Auditors' report on the reduction in capital**

To the Shareholders,

In our capacity as Statutory Auditors of your company and in compliance with Article L. 225-209 of the French Commercial Code (*Code de Commerce*) in respect of the reduction in capital by the cancellation of repurchased shares, we hereby report on our assessment of the terms and conditions for the proposed reduction in capital.

Your Board of Directors proposes that all powers should be delegated to said Board, for a period that will expire after the Ordinary and Extraordinary General Meeting of Shareholders held to approve the financial statements for the year ended 31 December 2012, to perform the cancellation of the shares your Company was authorized to repurchase, representing an amount not exceeding 10% of its total share capital, by periods of 24 months, in accordance with the provisions of the above-mentioned article.

We have performed those procedures which we considered necessary in accordance with professional guidance issued by the national auditing body (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying that the terms and conditions for the proposed reduction in capital, which is not liable to undermine the equality of the shareholders, are fair.

We have no matters to report on the terms and conditions of the proposed reduction in capital.

Neuilly-sur-Seine and Paris-La Défense, 30 March 2012

The Statutory Auditors

*(French original signed by)*

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies