

This is a free translation into English of a report issued in French 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.

Dassault Systèmes

Extraordinary general meeting of shareholders of 30 May 2013
Fifteenth resolution

**Statutory auditors' report on the free allocation of existing shares
or shares to be issued**

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

Extraordinary general meeting of shareholders of 30 May 2013
Fifteenth resolution

Statutory auditors' report on the free allocation of existing shares or shares to be issued

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with article L. 225-197-1 of the French Commercial Code (*Code de commerce*), we hereby report on the proposed free allocation of existing shares or shares to be issued, reserved for the personnel or certain categories thereof that the Board of Directors will determine from among the eligible employees and directors of the Company and companies affiliated to it within the meaning of article L.225-197 of the French Commercial Code (*Code de commerce*), an operation upon which you are called to vote.

The Board of Directors will determine the identity of the beneficiaries of the allocations, as well as the conditions and criteria for the allocation of shares. The total number of free shares allocated pursuant to this authorization shall not exceed 2% of the Company's capital as of the date of this meeting.

Your Board of Directors proposes that on the basis of its report it be authorized, for a period of thirty-eight months, to allocate, for free, existing shares or shares to be issued.

It is the responsibility of the Board of Directors to prepare a report on the proposed operation. Our role is to report on any matters relating to the information regarding the proposed operation.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted mainly in verifying that the proposed methods described in the Board of Directors' report comply with the legal provisions governing such operations.

We have no matters to report as to the information provided in the Board of Directors' report relating to the proposed free allocation of shares.

Neuilly-sur-Seine and Paris-La Défense, 2 May 2013

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies