

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 28 May 2015
Sixteenth, seventeenth, eighteenth and twentieth resolutions

Statutory auditors' report on the issue of shares and various securities with or without cancellation of preferential subscription rights

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 28 May 2015
Sixteenth, seventeenth, eighteenth and twentieth resolutions

Statutory auditors' report on the issue of shares and various securities with or without cancellation of preferential subscription rights

To the Shareholders,

In our capacity as Statutory Auditors of your Company and in compliance with articles L. 228-92 and L. 225-135 et seq. of the French Commercial Code (*Code de Commerce*), we hereby report on the proposed delegation to authorize your Board to perform various issues of shares and/or securities, operations upon which you are called to vote.

Your Board of Directors proposes, on the basis of its report:

- to delegate to the Board of Directors, for a period of twenty-six months, the authority to decide on the following transactions and set the final conditions for these issues, and proposes, where necessary, to cancel your preferential subscription rights:
 - the issue of ordinary shares or securities that give access to the Company's capital and the issue of securities that give entitlement to the allotment of debt instruments, without cancellation of preferential subscription rights (sixteenth resolution),
 - the issue with cancellation of preferential subscription rights, by way of public offering (seventeenth resolution) :
 - of capital shares and/or equity securities convertible into other equity securities or granting to the allocation of Company debt securities and/or every other securities convertible into Company equity securities to issue,
 - of capital shares and/or equity securities convertible into other equity securities or granting to the allocation of Company debt securities and/or every other securities convertible into Company equity securities to issue, resulting from the issuance from companies whose more than half of the equity shares or every transferable securities convertible into equity securities to issue, is held by the Company,
 - of capital shares and/or equity securities and/or securities from the Company convertible into capital security to issue of a company whose more than half of the equity is held by the Company,
 - of securities convertible into existing capital securities, or granting to the allocation debt securities of a company whose less than half of the equity shares is held by the Company,

- being stipulated that the Board of Directors may use this delegation, in whole or in part, for the purpose of remunerating securities tendered in a public exchange initiated by the Company, within the limits and under the conditions provided for in Code de commerce article L.225-148;
- the issue of ordinary shares or securities that give access to the Company's capital and the issue of securities that give entitlement to the allotment of debt instruments, with cancellation of preferential subscription rights, within the scope of an offering by private placement set out in II of article L. 411-2 of the French Financial and Monetary Code (*Code monétaire et financier*), under the conditions determined by the seventeenth resolution (eighteenth resolution).

The total nominal amount of the increases in capital to be performed immediately or eventually may not exceed €12,000,000 under the sixteenth, seventeenth and eighteenth resolutions. The total nominal amount of the debt instruments to be issued may not exceed €750,000,000 under the sixteenth, seventeenth and eighteenth resolutions.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 et seq. of the French Commercial Code (*Code de Commerce*). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on other information relating to these operations and provided in the report.

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 in verifying the information provided in the Board of Directors' report relating to these operations and the methods used to determine the issue price of the capital securities to be issued.

Subject to a subsequent examination of the conditions for the proposed issues, we have no matters to report as to the methods used to determine the issue price of the capital securities to be issued provided in the Board of Directors' report with respect to the seventeenth and eighteenth resolutions.

Furthermore, as this report does not specify the capital securities to issue in the scope of implementing the sixteenth or twentieth resolution, issue price determination modalities, we cannot give our opinion concerning the choice of issue price calculation elements.

As the final conditions for the issues have not yet been determined, we cannot report on these conditions, or, consequently, on the proposed cancellation of preferential subscription rights proposed to you in the seventeenth and eighteenth resolutions.

In accordance with article R. 225-116 of the French Commercial Code (*Code de Commerce*), we will issue a supplementary report, where appropriate, when your Board of Directors has exercised this authorization in the event of issues of securities giving access to the capital and/or giving entitlement to the allotment of instruments, in case of transferable securities given access to capital securities to issue and in the event of issues with cancellation of preferential subscription rights.

Neuilly-sur-Seine and Paris-La Défense, 27 April 2015

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies