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## **Dassault Systèmes**

Extraordinary general meeting of shareholders of 28 May 2015

Twenty-first 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 28 May 2015  
Twenty-first 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, 27 April 2015

The Statutory Auditors

*French original signed by:*

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies