

FINEXSI
Olivier PERONNET
14 rue de Bassano
75116 PARIS

ERNST&YOUNG ET AUTRES
1/2 place des Saisons
92400 COURBEVOIE

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DASSAULT SYSTÈMES

Public Limited Company (*Société Anonyme*) with €128,182,038.50 in capital
10 rue Marcel Dassault
78140 Velizy Villacoublay

Conversion from a Public Limited Company into a European Company

Report of the conversion auditors

*By Order of the President of the Tribunal de Commerce (Commercial Court) of
Versailles on 12 February 2015*

Report of the conversion auditors on
THE CONVERSION OF DASSAULT SYSTÈMES SA INTO A EUROPEAN COMPANY

To the Shareholders,

In compliance with the conversion audit assignment entrusted to us by Order of the President of the Tribunal de Commerce (Commercial Court) of Versailles on 12 February 2015 regarding the conversion of DASSAULT SYSTEMES SA into a European Company, or Societas Europaea, we have prepared this report provided for in article 37 of Council Regulation (EC) no. 2157/2001 dated 8 October 2001 regarding the status of European company, and article L.225-245-1 of the French Commercial Code (Code du Commerce).

This operation was approved by your Board of Directors in its meeting on 20 March 2015, subject to approval by your Annual General Meeting of Shareholders.

We prepared this report in order to provide an opinion on the amount of the Company's net assets in relation to the aggregate of its share capital and those reserves which cannot be distributed according to the law or the Company's articles of association.

We have performed all the procedures we considered to be necessary for this assignment in accordance with the professional guidance of the French National Statutory Auditors Board (CNCC - Compagnie Nationale des Commissaires aux Comptes). We have verified that the amount of the Company's net assets is at least equal to the amount of the aggregate of the share capital and those reserves which may not be distributed according to the law and the Company's articles of association. This verification also consisted in assessing the potential impact on the Company's net book value of events which occurred between the date of the last financial statements and the date of our report.

On the basis of our work, at the date of hereof, we hereby certify that the Company had net assets the amount of which was at least equal to the aggregate of its share capital and those reserves the distribution of which is prohibited by the law and the Company's articles of association.

Paris, 10 April 2015

The conversion auditors

FINEXSI

ERNST&YOUNG ET AUTRES

Olivier PERONNET

Jean-François GINIES

Statutory auditors

Member of the *Compagnie
régionale* (Regional Company) of Paris

Member of the the *Compagnie
régionale* (Regional Company) of Versailles