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Dassault Systèmes

Extraordinary general meeting of shareholders of 4 September 2015

Second resolution

Statutory auditors' report on the issue of shares or other securities reserved for employees who are members of a company savings plan

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
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To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with articles L. 228-92 and L. 225-135 and seq. of the French Commercial Code (*Code de Commerce*), we hereby report on the proposed delegation to the Board of Directors of the authority to decide the issuance of new shares or other securities giving access to capital with cancellation of preferential subscription rights, reserved for employees who are members of your Company's savings plan and/or the savings plan of the company/companies that are related to it within the meaning of articles 225-180 of the French Commercial Code (*Code de Commerce*), for a maximum amount of €5,000,000, an operation upon which you are called to vote.

This operation is submitted for your approval in accordance with articles L. 225-129-6 of the French Commercial Code (*Code de commerce*) and L. 3332-18 and seq. of the French Labour Code (*Code du travail*).

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twenty-six months to decide on whether to proceed with an issuance and proposes to cancel your preferential subscription rights. If applicable, it shall determine the final conditions of this operation.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 and 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 the share issue 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 this operation and the methods used to determine the issue price of the shares.

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

As the final conditions for the issuance have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a supplementary report, if necessary, when your Board of Directors has exercised this authorization in case of issuance of shares or other securities, that give access to other securities and in case of issuance of securities that give access to capital securities to issue.

Neuilly-sur-Seine and Paris-La Défense, 24 July 2015

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Pierre-Antoine Duffaud