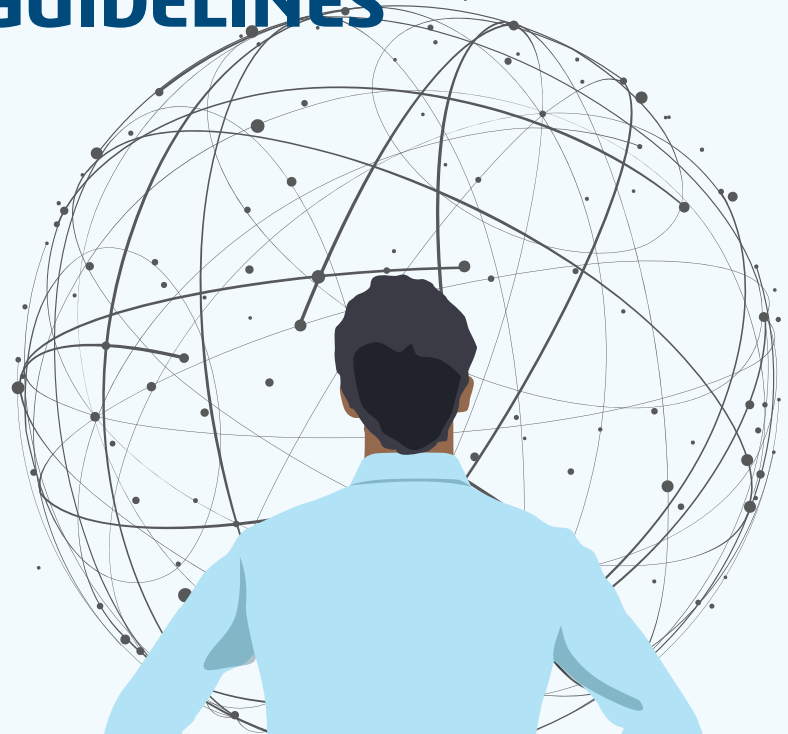


GLOBAL EXPORT AND SANCTIONS COMPLIANCE GUIDELINES



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1. MESSAGE FROM THE CHIEF OPERATING OFFICER & CHIEF FINANCIAL OFFICER OF DASSAULT SYSTÈMES

It is Dassault Systèmes' policy to comply fully with all applicable export control and sanctions laws worldwide. Our guidelines, contained in this document, apply to Dassault Systèmes and all its subsidiaries, as well as all their respective directors, officers and employees. We also expect our partners: distributors, sub-distributors, agents, partners, suppliers, or third parties who perform work on Dassault Systèmes' behalf, wherever they are located, to comply with export control and sanctions laws.

Each Geo within Dassault Systèmes carries the responsibility for ensuring export compliance with respect to its operations, including in transactions and other dealings with affiliates, consultants, and agents outside its country's borders (and in certain instances, even within a country's borders), as well as in exporting products and Technology. No action contrary that would expose Dassault Systèmes to sanctions pursuant applicable export control and sanctions laws shall be undertaken under any circumstances.

To assist them in this duty, we have established a global Export Compliance Team in charge of maintaining compliance processes through the development of internal monitoring tools and the use of third party sanctions screening tools. However, it is the responsibility of each individual to be aware of and comply with export control and sanctions laws in performing his or her role, and to seek additional guidance if uncertainty arises. If you have any questions about how these laws apply to you or to any company activity or function, please contact the Export Compliance Team of Dassault Systèmes.

Pascal Daloz
Chief Operating Officer & Chief Financial Officer
Dassault Systèmes

In this document, 3DS shall refer to Dassault Systèmes S.E. and all persons and entities directly or indirectly controlled by Dassault Systèmes S.E., where control may be by management authority, equity interest, or otherwise.

2. OVERVIEW

2.1. DEFINITIONS

- **“3DS Personnel”** means all the directors, officers, employees and contractors of 3DS.
- **“3DS Counterparties”** means 3DS’ (i) distributors and sub-distributors, (ii) agents, (iii) third party performing work on 3DS’ behalf, (iv) suppliers, and in each case their respective affiliates and their respective employees, directors, officers and contractors.
- **“Controlled Data”** means Technology or Technical Data that requires prior governmental authorization to be lawfully made available outside a country and, in the case of US-controlled technology, disclosed to non-US persons. For example, if a Technology’s ultimate end-use is related to weapons of mass destruction, its associated Data is considered to be Controlled Data. Controlled Data can also include Technical Data received from customers in the aerospace industry, for example.
- **“Deemed (re)export”** in US law means that an Export of items subject to the US export control and sanctions law is deemed to have occurred where Controlled Data or source code is released to a non-US person through visual inspection, oral or written exchanges, regardless of where the Export takes place. This may occur in the context of meetings, site visits, telephone calls, or handling of customer data during services or support activities.
- **“Dual-use items”** are goods, Software and Technology normally used for civilian purposes but which may have military applications, or may contribute to the proliferation of weapons of mass destruction.
- **“Export”** of Software or Technology occurs when it is physically shipped or otherwise transmitted outside the borders of a country. An item is “otherwise transmitted” if it is released by 3DS through electronic transmission (e.g. from a FTP site or through e-mail) or made available through sharing technologies such as a Skype presentation.
- **“Export authorization”** also called “Export license” grants permission to conduct a certain type of Export transaction. It is issued by the appropriate agency after a careful review of the facts surrounding the given Export transaction. It is up to the exporter to determine whether the item requires an authorization and to research the end use of the item – in other words, to perform “due diligence” regarding the transaction.
- **“Re-export”** is the shipment, transmission or making available of an item subject to the US export control and sanctions laws between two non-US countries.
- **“Red flag”** is something suspicious about a transaction that indicates that an illegal activity might occur.
- **“Software”** means a collection of one or more programs or microprograms fixed in any tangible medium of expression. It includes both source code and object code.
- **“Technology Control Plan”** sets forth the procedures that must be followed in connection with receipt by 3DS of Controlled Data that cannot be widely shared across the company for export control reasons. It covers all steps from personnel screening, setting up of IT and physical protective measures, handling and disposal of data.
- **“Technology” or “Technical Data”** means information necessary for the design, development, use, operation, installation, repair, overhaul, refurbishing, production, testing, maintenance, or modification of an item.

2.2. INTRODUCTION

As 3DS is a global company with a geographically diverse employee, customer, and partner base developing products with global reach, it is important for employees and all other stakeholders to understand export control rules, including those pertaining to Deemed exports.

Adherence to export control and sanctions laws is essential to maintaining the privilege of Export. Failure to comply may subject 3DS and 3DS Personnel and 3DS Counterparties to penalties, including fines, imprisonment, and loss of Export privileges. The adverse publicity resulting from such penalties, or mere allegations of export control violation, can seriously damage 3DS' business and reputation. Conduct resulting in any violation of the law may result in disciplinary action, including termination of employment. The purpose of these guidelines is to alert all 3DS Personnel and 3DS Counterparties, in all jurisdictions, to the basic requirements of export control and sanctions laws and to set out guidelines to ensure compliance with those laws.

It is 3DS' policy to comply with all applicable export control and sanctions laws relevant to its operations. 3DS will conduct all of its export-related activities, including sales and shipments of products, transfers of Controlled Data, and performance of services, in an export-compliant manner and will as well refrain from carrying out any transaction with any counterparty subject to sanctions that would lead to prohibited transactions.

3DS aims to ensure that all 3DS Personnel implicated in export-related activities are equipped with the awareness and knowledge necessary to comply with rapidly evolving regulations. 3DS' export compliance strategy focuses on risk assessment and mitigation from development to licensing of a Software, providing services to our customers, during mergers and acquisitions and by limiting its exposure to customer Controlled Data. This is led by 3DS' Export Compliance Team located in North America, Europe, and Asia.

As such, 3DS' Export Compliance Team conducts training sessions for 3DS Personnel on a regular basis through e-learning or live sessions. Internal and external auditors also conduct audits of specific business departments or geographical regions as the need arises. In addition, 3DS consults external counsels in jurisdictions worldwide for specialized advice on on-going developments in export compliance.

To provide clear and consistent guidance across 3DS' subsidiaries worldwide, 3DS maintains virtual manuals of export compliance processes and procedures available to all 3DS Personnel on its internal platform (Export Compliance @ 3DS public community).

3DS Software and services may be subject to the export control and sanctions laws of many countries, including, but not limited to:

- US (the International Traffic in Arms Regulations (“ITAR”)); the Export Administration Regulations (“EAR”), administered by the Bureau of Industry and Security (“BIS”)); and the Office of Foreign Assets Control (OFAC) of the US Department of the Treasury ;
- EU (Regulation EC 428/2009, applicable to all EU Member States ; EU sanctions programs);
- France (the Code de la Défense) ;
- Japan (the Foreign Exchange and Foreign Trade Act);
- Singapore (the Strategic Goods (Control) Act));
- India (the Foreign Trade (Development and Regulation) Act);
- South Africa (the National Conventional Arms Control Act, and the International Trade Administration Act);
- Canada (Controlled Goods Program).

2.3. APPLICABILITY

The provisions of this Global Export and Sanctions Compliance guidelines document are applicable to all 3DS Personnel and 3DS operations worldwide. Due to the potentially severe consequences that may result from a failure to comply with export control and sanctions laws, all 3DS Personnel and 3DS Counterparties are expected to be aware of their obligations to ensure full compliance. In particular, all 3DS Personnel and 3DS Counterparties are responsible for recognizing, avoiding, and reporting any situation involving

3DS Software and services are subject to the export control and sanctions laws of many countries, including, but not limited to the United States, the European Union, France, Japan, Singapore, India, and South Africa.



practices that may be contrary to applicable export control and sanctions laws. All 3DS managers are responsible for ensuring that 3DS Personnel under their supervision are aware of this Global Export and Sanctions Compliance guidelines.

2.4. CONTACT INFORMATION FOR ADDITIONAL QUESTIONS

3DS Personnel should contact the 3DS Export Compliance Team with any questions regarding this Global Export and Sanctions Compliance guidelines. 3DS strongly encourages all 3DS Personnel to seek guidance on export-related issues and situations that may implicate export control and sanctions laws.

Contact details of the 3DS Export Compliance Team are available on the Export Compliance @ 3DS public community.



3DS does not permit sales or Export to anyone located in jurisdictions under trade embargo, i.e. Crimea, Cuba, Iran, North Korea, and Syria, and 3DS Personnel may not bring 3DS Software into these jurisdictions.

2.5. EXPORT AND TRANSACTIONS RESTRICTIONS

Export may be conditioned on pre-authorization by one or more countries involved in the export, depending on the laws governing the Exporter's destination, end-use and end-user.

2.5.1. End-users identity and activities

3DS does not permit sales and Exports of its Software and services to unauthorized users, or for unauthorized use. This means that 3DS does not permit sales or Export to anyone located in jurisdictions under a total trade embargo, i.e. Crimea and Sebastopol region, Cuba, Iran, North Korea, and Syria.¹ With respect to jurisdictions under an arms embargo and depending on the relevant applicable restrictions imposed by the country(ies) of Export, 3DS may deny any order for military end-use, and will permit Exports only for civilian end-use.

Customers involved in both civilian and military activities are required to provide assurance to 3DS that their Software are used only for civilian purposes.

In addition, 3DS does not permit (i) sales or Export to, or (ii) transactions (including purchases) with, individuals or entities that appear on any sanctions list prohibiting transactions with such persons (or if permitted under certain conditions, 3DS strictly complies with such restrictions). 3DS also does not permit sales or Export of its Software and services to any person or entity in any country, for the purposes of developing weapons of mass destruction and their delivery systems, including missiles.

Updates and developments are communicated as needed by the 3DS Export Compliance Team to relevant 3DS Personnel, in particular through the dedicated 3DS community Export Compliance @3DS.

2.5.2. Export classification of our Software products

3DS Software are regulated under export control and sanctions laws concerning Dual-use items. Importantly, a large part of the 3DS portfolio is defined as "not-controlled" and is therefore classified as "EAR99" (US); "not listed in Annex 1 or 4 of EU Regulation 428/2009" (EU); "No License Required" (U.K.), or equivalent, in other jurisdictions. This means that Export of those 3DS Software products will not require any Export authorization. However, some 3DS Software are classified differently and may require 3DS to obtain an Export authorization from the competent authorities prior to Exporting them.

¹ This list of countries/regions may change according to developments in export control and sanctions laws.

3. GENERAL EXPORT GUIDELINES

This section sets out general procedural guidelines on key areas pertinent to 3DS transactions. As the scope of this guidance is not exhaustive, export compliance matters that require broader or more detailed assessments should be verified with the 3DS Export Compliance Team.

3.1. COMPLIANCE STRUCTURE AND PROCEDURES

Responsibility for complying with all relevant export control and sanctions laws and implementing the 3DS Global Export and Sanctions Compliance guidelines lies with:

- **Worldwide Export Compliance Director** who has oversight of the 3DS Global Export and Sanctions Compliance guidelines on a worldwide basis.
- **Export Compliance Team** who is responsible for: review of export matters on a day-to-day basis; classification of 3DS products; maintaining the 3DS Global Export and Sanctions Compliance guidelines;
- **3DS Personnel** who are responsible for ensuring that all export control processes relevant to their respective roles are implemented in accordance with 3DS Global Export and Sanctions Compliance Policies. Any individual with knowledge of a potential violation of export control and sanctions laws or Red flags shall promptly bring it to the attention of the Export Compliance Team.
- **3DS Counterparties** who are also expected to strictly comply at all times with export control and sanctions laws.

3DS compliance procedures for areas and activities where export control vigilance is most crucial are highlighted in the following subsections. For additional information, please review the relevant internal resources or contact the Export Compliance Team directly.

3.1.1. Visiting Foreign Countries with 3DS Products

3DS Personnel travelling outside their country of residence are reminded that:

- 3DS Software may not be brought into: Crimea, Cuba, Iran, North Korea, and Syria²
- In all other jurisdictions, 3DS Software may only be installed on a 3DS Personnel's laptop or other media, and may only be used for demonstration purposes or in connection with the 3DS Personnel's work, unless he or she has been instructed not to do so.

3.1.2. Research & Development

To comply with export control and sanctions laws, 3DS must ensure that its Software is correctly classified. Each Software must be examined to determine whether the item requires an authorization for Export. As such, applicable government and agency jurisdiction, and classification of new Software must be assessed on an on-going basis.

R&D managers are responsible for assisting the 3DS Export Compliance Team with Software classification. 3DS has developed an internal classification tool to enhance accuracy and timeliness of classification. The information required by this tool must be provided by the relevant R&D manager for every new release of a Software in accordance with a pre-set development schedule. This information must be retained by the Export Compliance Team for each solution, each version and for a minimum period of six years.

² This list of countries may change according to developments in export control and sanctions laws.



3.1.3. Conducting Sales Transactions

3DS Sales and Sales and Business Administration (“SBA”) Teams are often the first representatives from 3DS to engage with a third party and may maintain on-going contact with customers throughout a sales transaction and beyond. As such, 3DS Personnel from Sales and SBA must be familiar with requirements relating to embargoed countries, restricted parties, and Red flags, and be trained to raise potential export concerns to the Export Compliance Team. The Export Compliance Team’s role is to help, support and validate SBA’s decisions.

As part of their roles, 3DS Personnel from Sales and SBA are required to:

- **Verify if a transaction is prohibited or if it requires an Export authorization.** SBA personnel are required to screen potential transactions and customers to determine if the transaction can proceed (with an Export authorization, if necessary), or must be halted if the transaction triggers concerns in one or more screens. The screening requirement applies to all orders (distributed physically or electronically, sale of Software or services), including those eligible for Export without an Export authorization. Screening may focus on, as necessary:
 - Software jurisdiction / applicable country
 - Software classification
 - Embargoed countries / “countries of concern”
 - Restricted parties (entities or persons)
 - Red flags
 - End-use and end-user (screening for nuclear / chemical / biological weapons / missiles use / military use in arms embargoed country)
- **Verify the customer’s activities.** Sales personnel must examine this closely to determine if the likely end-use is export-controlled, or if there is a risk of potential diversion to a restricted party or country.
- **Whenever a transaction is not an automated web transaction, obtain assurances from customers that 3DS solutions will not be Re-exported or used contrary to export control and sanctions laws.** Customers must provide signed assurances that they will not use, Export or Re-export products for prohibited activities such as developing weapons of mass destruction.

3.1.4. Exchanging Data

Transfer of Controlled Data by Customers. All 3DS Personnel involved in activities that may involve the transfer or receipt of customer's Controlled Data and related information should be aware of specific laws governing these transactions. In the US, the release of Controlled Data or source code (through any means including oral discussion or visual inspection) to a non-US person, whether in the US or other country, may be considered a Deemed Export. As such, an Export authorization may be required before such Controlled Data can be transferred. Data transfer may potentially occur in the context of training activities, workshops with customers, customization of Software, participating in bids, or providing support services.

Transfer of Controlled Data within 3DS. 3DS Personnel must take precautions to ensure that 3DS and customer's Controlled Data is not released to other parties without appropriate Export authorizations, in any context, including through e-mail, internet transfer, visual presentations, meetings, and telephone calls.

As the definition of Controlled Data may be very broad, activities related to transfer of Controlled Data can potentially give rise to significant risks to 3DS. As such, 3DS' policy is to require its customers not to provide 3DS and 3DS Personnel with any Controlled Data. However, in instances where the project with the customer requires the exchange of Controlled Data, such project must be reviewed as soon as possible by the Export Compliance Team and it is 3DS' policy to require its customer to specifically identify Controlled Data prior to sharing it with 3DS Personnel.

3DS Personnel must therefore ensure that they do not receive Controlled Data without appropriate authorizations. In the event Controlled Data is received, this must be conducted in accordance with an approved Technology Control Plan which sets out specific procedures for receiving, managing, and destroying Controlled Data.

Cloud. 3DS operates datacenters in numerous countries globally. Transfer of Technical Data to a server may be considered an Export or Re-export to the country in which the server is located, and may be subject to export control and sanctions laws. Customers who upload Controlled Data to the 3DS cloud are responsible for compliance with any applicable export control and sanctions laws.



3.1.5. Conducting Financial Transactions

Export control and sanctions laws may contain restrictions to financial transactions, such as through prohibitions on money transfers to sanctioned countries, entities, or individuals, and restrictions on the duration of credit to sanctioned entities and individuals. To comply with these laws, relevant 3DS Personnel including from Sales, Sales and Business Administration and Finance collaborate with the Export Compliance Team within the realm of their area of expertise to assist in carefully reviewing and monitoring all orders, payment terms, payment transactions, and outstanding credit, among others. In that respect, 3DS Personnel may also liaise with 3DS banks to ensure compliance with applicable laws.

3.1.6. Contracts

As part of 3DS diligence and to minimize the risk of export control violations, 3DS requires contracting parties to comply with applicable export control and sanctions laws. As a general rule and as part of contractual arrangements, 3DS requires 3DS Counterparties and customers to use or distribute products in an export-compliant manner, to obtain all necessary Export authorizations for the Export of 3DS Software, to refrain from Exporting 3DS Software in the absence of such Export authorizations, and to refrain from transferring Controlled Data to 3DS or other parties without Export authorization.

Any deviation from 3DS templates of contractual arrangements (including CLOSA, statement of work, end-user form, etc.) must be submitted, reviewed and validated by the Export Compliance Team prior to being accepted and/or implemented.

Suppliers to 3DS of all type of products, including those for internal use or commercialization, are required to provide the export control classification number and country of origin of products sold to 3DS when applicable.

3.1.7. Record Keeping

Export control and sanctions laws require maintenance of complete and accurate records related to all transactions involving an Export. As such, destruction or failure to retain essential documents may constitute a violation of those laws. The SBA Team is responsible for maintaining records of 3DS Exports for the requisite retention periods. Export records shall be retained for a minimum of six years (or longer, depending on the applicable laws) from the date of Export, Re-export, or date of termination due to export-related matters.

3DS Personnel, and in particular, the shipping manager at any 3DS entity which does not use the SBA Platform for Exporting, is responsible for ensuring that records are properly maintained. Records related to on-going transactions should be located on-site in an appropriately secure location. Records stored off-site should be readily retrievable.

3.1.8. New Company Acquisitions

3DS conducts a thorough analysis of export compliance behavior, risks, and policies of all potential acquisitions. Throughout the due diligence process, 3DS will verify if the company has an effective compliance program, whether it is in compliance with export authorizations requirements, and if it is subject to any enforcement actions or penalties.

Once acquired, there may be a transitional period of time following the acquisition when the acquired entity keeps on operating separately from 3DS' IT systems and operations. However, this Global Export and Sanctions Compliance guidelines document applies to all acquired entities from the date of acquisition. Following an assessment of the processes and checks in place by the Export Compliance Team, the acquired entity may be exempted from part of detailed practices identified in this document until it is fully integrated into 3DS operations.

4. GOVERNMENT INQUIRIES AND VISITS

Government authorities responsible for enforcing export control and sanctions laws can and do conduct visits on company premises, often without prior notice. All 3DS Personnel as well as contractors in charge of welcoming people in 3DS buildings are expected to handle such visits appropriately. In general:

- If a government official visits 3DS premises without prior notification, 3DS Personnel should contact 3DS Legal in order to be provided with the right guidance.
- If a meeting with a government official regarding export compliance matters is planned, the Worldwide Export Compliance Director should be made aware and included in the meeting as soon as possible.
- If any 3DS Personnel receives an enquiry or request for information from government authorities regarding export control and sanctions matters, he/she should immediately contact the Worldwide Export Compliance Director, and 3DS Legal, who will coordinate the response. Even if initial contact is with members of upper management, there should always be at least one individual from 3DS Legal present during any meeting with government officials.

5. TRAINING AND EDUCATION

3DS emphasizes the on-going need to train 3DS Personnel on compliance with export control and sanctions laws and the 3DS Global Export and Sanctions Compliance guidelines. For that purpose, 3DS offers training programs and conducts regular training sessions to educate new and existing 3DS Personnel on a regular and as-needed basis. These training sessions may be mandatory for certain 3DS Personnel and integrated into their role's certification plan.

The 3DS Export Compliance Team, with the help of the Learning Experience Team, is responsible for determining the method and frequency of training most appropriate for 3DS Personnel who may be involved in transactions involving Export. This is assessed and updated in accordance with the evolution of export control and sanctions laws and related procedures. 3DS managers are also required to proactively encourage their teams to participate in export control trainings.

6. AUDITS

Internal audit can be initiated either upon request from the 3DS Export Compliance Team or unilaterally by the 3DS Internal Audit Team. The 3DS Export Compliance Team, shall determine together with the 3DS Internal Audit Team, the need for, and frequency of, any internal or external audits for the purpose of verifying 3DS' compliance with the Global Export and Sanctions Compliance guidelines, and other relevant export control and sanctions laws.

Our 3DEXPERIENCE® platform powers our brand applications, serving 11 industries, and provides a rich portfolio of industry solution experiences.

Dassault Systèmes, the 3DEXPERIENCE Company, is a catalyst for human progress. We provide business and people with collaborative virtual environments to imagine sustainable innovations. By creating 'virtual experience twins' of the real world with our 3DEXPERIENCE platform and applications, our customers push the boundaries of innovation, learning and production.

Dassault Systèmes' 20,000 employees are bringing value to more than 270,000 customers of all sizes, in all industries, in more than 140 countries. For more information, visit www.3ds.com.

