



Third Quarter IFRS Financial Information

Paris, France, October 30, 2008 — Dassault Systèmes (DS) (Euronext Paris: #13065, DSY.PA) reported IFRS unaudited results for the third quarter and nine months ended September 30, 2008 in accordance with Article L. 451-1-2 IV of the Monetary and Financial Code (*Code Monétaire et Financier*). These results have been reviewed by the Company’s Board of Directors.

Third Quarter 2008 Financial Summary (unaudited)

In millions of Euros	IFRS			Adjusted		
		Growth	Growth in cc*		Growth	Growth in cc*
Q3 Total Revenue	318.3	6%	10%	319.7	6%	10%
Q3 Software Revenue	276.5	8%	12%	277.9	8%	12%
Q3 Operating Income	54.5	7%		75.9	12%	
Q3 Net Income	44.2	29%		58.7	26%	

* In constant currencies.

Bernard Charlès, Dassault Systèmes President and Chief Executive Officer, commented, *“Dassault Systèmes software revenue growth of 12% in constant currencies during the quarter reflected the increasing momentum of our strategy of diversification into new industries. Further, we saw particular strength coming from our collaboration and simulation software offerings in both the PLM and Mainstream 3D markets. Thanks to our brands and applications strategy, the strengthening of our sales channels, particularly in the mid-market, and growth in our customer base, we were able to deliver third quarter revenue at the high end of our objectives notwithstanding the economic crisis which started to impact our operations early September.*

“Based upon our year-to-date performance and fourth quarter outlook, Dassault Systèmes is positioned for solid growth in software revenue and earnings for 2008 reflecting the valuable and measurable benefits our software applications bring to an increasingly diverse group of customers throughout the world. Our goal remains the same – to be a strategic partner to all our customers, in order to help them enhance their products and product innovation processes.”

In the analysis of its results, DS uses supplemental adjusted IFRS financial information which is described further at the end of this press release.

- IFRS and adjusted total revenue increased 10% in constant currencies.
- By geographic region and in constant currencies, total IFRS revenue in Europe was up 12% (adjusted up 11%), the Americas increased 15% (adjusted up 16%), and Asia increased 1% (adjusted flat) on lower results in Japan. Revenue grew above 25% in constant currencies in the faster growing markets comprised primarily of China, India, Brazil, Eastern Europe and Russia.
- IFRS and adjusted software revenue increased 12% in constant currencies. Adjusted software revenue growth of 12% reflected adjusted recurring software revenue growth of 18% and new licenses revenue growth of 1% (all figures in constant currencies). Recurring software revenue accounted for 67% of total software revenue in the quarter.
- IFRS and adjusted PLM software revenue increased 11% in constant currencies. On an adjusted basis, ENOVIA software revenue increased 19% in constant currencies, SIMULIA software revenue was up double-digits in constant currencies and CATIA software revenue increased 9% in constant currencies.
- Mid-market PLM growth was healthy reflecting the Company's continued progress in the transformation and expansion of its PLM mid-market sales channel.
- IFRS Mainstream 3D software revenue increased 14% in constant currencies. Adjusted Mainstream 3D software revenue increased 13% in constant currencies on growth in SolidWorks installed base recurring revenue and sales of SolidWorks design, product data management and analysis software.
- DS consulting services revenue delivered double-digit revenue growth in constant currencies. In total, Services and other revenue, representing 13% of total revenue, was flat in constant currencies during the third quarter, principally reflecting the effect of winding down certain historical channel management activities.
- New business activity by industry included, among others:
 - Consumer Packaged Goods: Procter & Gamble in the Americas;
 - High Tech: Panasonic and Toshiba in Asia; L-3 Communications in the Americas;
 - Business Services: TUV Rheinland in Europe and American Bureau of Shipping in the Americas;
 - Industrial Machinery: Sanyo Machine Works in Asia and Stara S.A. in the Americas;
 - Automotive and Aerospace: EDAG and Piaggio Aero in Europe.
- Cash and short-term investments totaled €829.6 million and long-term debt totaled €200.8 million at September 30, 2008.

Nine Months 2008 Financial Summary (unaudited)

In millions of Euros	IFRS			Adjusted		
		Growth	Growth in cc*		Growth	Growth in cc*
YTD Total Revenue	951.9	6%	12%	953.8	5%	11%
YTD Software Revenue	823.6	9%	15%	825.5	8%	14%
YTD Operating Income	192.3	22%		227.9	11%	
YTD Net Income	144.4	33%		162.4	14%	

* In constant currencies.

Key Business and Corporate Highlights

On October 29th, DS announced that Procter & Gamble Company (P&G), the world's largest consumer goods company, has chosen to implement DS's ENOVIA solution as its enterprise-wide PLM backbone. P&G will leverage Dassault Systèmes' portfolio to create a global platform to support product development. P&G also uses 3DVIA, SIMULIA, DELMIA and SolidWorks solutions from Dassault Systèmes.

In September, DS held its ENOVIA Customer Conference for the Asia Pacific region in Tokyo, Japan with more than 500 of the region's leading executives attending. Featured customers included Toshiba in E&E; Nikon in semiconductor; Larsen & Toubro in Power, Process & Petroleum/Shipbuilding and Pacific Brands in apparel.

DS SolidWorks introduced SolidWorks® 2009 which delivers dramatic speed increase plus more than 260 customer-driven enhancements. This new software release offers significant performance improvements, continues to focus on ease of use and is designed to extend the gap between SolidWorks software and other software products in the 3D Mainstream market. Among other enhancements, SolidWorks 2009 includes: SpeedPak, a new approach to large assembly handling that dramatically reduces the amount of computer memory needed, while maintaining full graphic detail and associativity; and, Simulation Advisor, which helps users analyze their designs for hidden flaws, guiding them through every stage of the simulation.

DS SolidWorks also announced SolidWorks Enterprise PDM 2009. The new version of the product data management solution introduces deeper integration with SolidWorks® 3D CAD software, expanded bill of material (BOM) functionality, and Item-Centric product data management.

DS announced the availability of its PLM portfolio, Version 5 Release 19, for its CATIA, DELMIA, SIMULIA, ENOVIA and 3DVIA brands. V5R19 enhancements are focused on expanding PLM deeper into production cycles, accelerating PLM adoption for mid-size companies, broadening IP lifecycle management and further integrating PLM within the enterprise ecosystem.

DS introduced Isight for Abaqus, a new product from SIMULIA that leverages technology from recently acquired Engineous Software. Isight for Abaqus is an add-on product for Abaqus FEA software that provides design exploration and optimization technology, enabling designers and engineers using Abaqus to perform rapid trade-off studies of real-world behavior and accelerate product development.

In mid-September, DS announced 3DVIA Shape 2.0, the latest release of its free 3D modeling software featuring an all new and expanded 3D remix capability, which enables users to complete 3D scenes using models contributed by other users on the 3DVIA.com content library.

DS recently announced the completion of its new “green” global headquarters, “Dassault Systèmes Campus,” with employees moving to the campus starting early November. Dassault Systèmes Campus has earned the French HQE (High Quality Environment) label.

Other Corporate Information

On October 16, 2008, Dassault Systèmes’ voluntary delisting from Nasdaq was completed. Dassault Systèmes has filed a Form 15F with the SEC to deregister and terminate its reporting obligations under the Exchange Act. The deregistration will become effective 90 days after the filing of the Form 15F. The Company does not plan to publish a Form 20-F for the fiscal year ended December 31, 2008.

Dassault Systèmes continues to maintain its American Depository Receipt (ADR) program, which will enable investors to retain their ADRs and facilitate trading on the U.S. Over-The-Counter (OTC) market.

Dassault Systèmes will continue to publish its financial reports, statements and press releases in English as well as information for investors on its website (www.3ds.com) pursuant to section 12g3-2(b) of the U.S. Securities Exchange Act.

The Company intends to continue reporting and publishing quarterly unaudited financial information in U.S.GAAP for the fourth quarter 2008 reporting period in addition to reporting and filing IFRS quarterly financial information as required by the French securities regulation. Starting with fiscal year 2009, DS will solely report and publish its financial information in accordance with IFRS.

Business Outlook

The Company’s objectives are prepared and communicated only on an adjusted basis and are subject to the cautionary statement set forth below. The Company’s objectives are the following:

- Fourth quarter 2008 adjusted total revenue objective of about €385 to €395 million;
- 2008 adjusted software revenue growth objective of about 12% growth in constant currencies from 12-13%; 2008 adjusted total revenue growth objective of about 9% in constant currencies from 9-10%;
- 2008 adjusted reported revenue range of about €1.340 to €1.350 billion from €1.320 to €1.330 billion;
- Objectives based upon exchange rate assumptions for the 2008 fourth quarter of US\$1.45 per €1.00 and JPY 145 per €1.00 and 2008 full year exchange rate assumptions of US\$1.50 per €1.00 and JPY 157 per €1.00;

The adjusted objectives set forth above do not take into account deferred revenue write-downs estimated at approximately €4 million for 2008. These estimates do not include any new acquisitions completed after October 29, 2008.

Forward-looking information

Statements herein that are not historical facts but express expectations or objectives for the future, including but not limited to statements regarding our adjusted financial performance objectives, are forward-looking statements (within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended).

Such forward-looking statements are based on our management's current views and assumptions and involve known and unknown risks and uncertainties. Actual results or performances may differ materially from those in such statements due to a range of factors. In preparing such forward-looking statements, we have in particular assumed an average U.S. dollar to euro exchange rate of US\$1.45 per €1.00 and an average Japanese yen to euro exchange rate of JPY145 to €1.00 for the 2008 fourth quarter and an average U.S. dollar to euro exchange rate of US\$1.50 per €1.00 and an average Japanese yen to euro exchange rate of JPY157 to €1.00 for the full year 2008; however, currency values fluctuate, and our results of operations may be significantly affected by changes in exchange rates. We have also assumed that there will be no substantial decline in general levels of corporate spending on information technology although we have tried to factor in the potential impact of the current global financial crisis on our fourth quarter objectives, and that our increased responsibility for both indirect and direct PLM sales channels, and the resulting commercial and management challenges, will not prevent us from maintaining growth in revenues or cause us to incur substantial unanticipated costs and inefficiencies. Our actual results or performance may also be materially negatively affected by the current global financial crisis, difficulties or adverse changes affecting our partners or our relationships with our partners, including our longstanding, strategic partner, IBM; new product developments and technological changes; errors or defects in our products; growth in market share by our competitors; and the realization of any risks related to the integration of any newly acquired company and internal reorganizations. Unfavorable changes in any of the above or other factors described in the Company's AMF reports, including the Company's 2007 *Document de référence* filed with the French AMF on April 4, 2008, could materially affect the Company's financial position or results of operations.

Supplemental adjusted financial information

Readers are cautioned that the supplemental adjusted financial information presented in this press release is subject to inherent limitations. It is not based on any comprehensive set of accounting rules or principles and should not be considered as a substitute for IFRS measurements. Also, our supplemental adjusted financial information may not be comparable to similarly titled adjusted measures used by other companies. Further specific limitations for individual adjusted measures, and the reasons for presenting adjusted financial information, are set forth in the Company's *Document de référence* for the year ended December 31, 2007 filed with the AMF on April 4, 2008 and in the paragraph below.

In addition to the individual adjusted measures described in our most recent *Document de référence*, our unaudited IFRS 2008 quarterly financial information may reflect other operating income and expense, net comprised of income and expenses related to the relocation of the Company's corporate headquarters and restructuring expenses. In our supplemental adjusted financial information, we exclude other operating income and expense effects because of their infrequent or non-recurring nature. As a result, we believe that our supplemental adjusted financial information helps investors better understand the current trends in our operating performance. However, other operating income and expense, net are components of our income and expenses for 2008 and by excluding them the supplemental adjusted financial information understates the net impact to our net income in 2008. Other operating income and expense, net are generally not recurring, and we do not expect to incur other operating income and expense, net as part of our normal business on a regular basis.

To compensate for these limitations, the supplemental adjusted financial information should be read not in isolation, but only in conjunction with our consolidated financial statements prepared in accordance with IFRS.

The tables on pages 8 and 9 of this document set forth our supplemental adjusted revenue, operating income and net income, which exclude the effect of adjusting the carrying value of acquired companies' deferred revenue, the expenses for the amortization of acquired intangible assets and stock-based compensation expense (in each case, as explained in our *Document de référence*), as well as other operating income and expense, net (as explained above). The tables also set forth the most comparable IFRS financial measure and a reconciliation of the IFRS and the supplemental adjusted financial information.

Information in constant currencies

When the Company believes it would be helpful for understanding trends in its business, the Company provides percentage increases or decreases in its revenue (in both IFRS and on an adjusted basis) to eliminate the effect of changes in currency values, particularly the U.S. dollar and the Japanese yen, relative to the euro. When trend information is expressed herein "in constant currencies", the results of the "current" period have first been recalculated using the average exchange rates of the comparable period in the preceding year, and then compared with the results of the comparable period in the preceding year.

About Dassault Systèmes:

As a world leader in 3D and Product Lifecycle Management (PLM) solutions, Dassault Systèmes brings value to more than 100,000 customers in 80 countries. A pioneer in the 3D software market since 1981, Dassault Systèmes develops and markets PLM application software and services that support industrial processes and provide a 3D vision of the entire lifecycle of products from conception to maintenance to recycling. The Dassault Systèmes portfolio consists of CATIA for designing the virtual product - SolidWorks for 3D mechanical design - DELMIA for virtual production - SIMULIA for virtual testing - ENOVIA for global collaborative lifecycle management, and 3DVIA for online 3D lifelike experiences. Dassault Systèmes' shares are listed on Euronext Paris (#13065, DSY.PA) and Dassault Systèmes' ADRs may be traded on the U.S. Over-The-Counter (OTC) market (DASTY). For more information, visit <http://www.3ds.com>

CATIA, DELMIA, ENOVIA, SIMULIA, SolidWorks and 3DVIA are registered trademarks of Dassault Systèmes or its subsidiaries in the US and/or other countries.

(Tables to follow)

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DASSAULT SYSTEMES

Summary Financial Information (IFRS)

(in millions of Euro, unaudited)

In millions of Euros	Three months ended		Nine months ended	
	Sept. 30, 2008	Sept. 30, 2007	Sept. 30, 2008	Sept. 30, 2007
New licenses revenue	90.5	92.8	292.4	284.8
Periodic licenses, maintenance and product development revenue	186.0	163.1	531.2	470.2
Software revenue	276.5	255.9	823.6	755.0
Services and other revenue	41.8	43.2	128.3	140.7
Total Revenue	€ 318.3	€ 299.1	€ 951.9	€ 895.7
Operating Income	€ 54.5	€ 50.8	€ 192.3	€ 157.5
Net Income	€ 44.2	€ 34.2	€ 144.4	€ 108.7

IFRS revenue variation as reported and in constant currencies

	Three months ended Sept. 30, 2008		Nine months ended Sept. 30, 2008	
	Variation*	Variation in cc**	Variation*	Variation in cc**
IFRS Revenue	6%	10%	6%	12%
IFRS Revenue by activity				
Software Revenue	8%	12%	9%	15%
Services and other Revenue	(3%)	0%	(9%)	(4%)
IFRS Software Revenue by product line				
PLM software revenue	8%	11%	9%	14%
<i>of which CATIA software revenue</i>	6%	9%	11%	17%
<i>of which ENOVIA software revenue</i>	16%	22%	7%	13%
Mainstream 3D software revenue	9%	14%	9%	13%
IFRS Revenue by geography				
Americas	6%	15%	2%	15%
Europe	12%	12%	12%	12%
Asia	(2%)	1%	2%	7%

* Variation compared to the same period in the prior year. ** In constant currencies.

DASSAULT SYSTEMES
SUPPLEMENTAL ADJUSTED FINANCIAL INFORMATION
IFRS – SUPPLEMENTAL ADJUSTED FINANCIAL INFORMATION RECONCILIATION
(in millions of Euro, unaudited)

Readers are cautioned that the supplemental adjusted information presented in this press release is subject to inherent limitations. It is not based on any comprehensive set of accounting rules or principles and should not be considered as a substitute for IFRS measurements. Also, our supplemental adjusted financial information may not be comparable to similarly titled measures used by other companies. Further specific limitations for individual adjusted measures, and the reasons for presenting supplemental adjusted financial information, are set forth in today's press release with respect to other operating income and expense, net and in the Company's 2007 *Document de référence* filed with the AMF on April 4, 2008 for the other supplemental adjusted financial measures. To compensate for these limitations, the supplemental adjusted financial information should be read not in isolation, but only in conjunction with our consolidated financial statements prepared in accordance with IFRS.

In millions of Euros	Three months ended Sept. 30,						Variation	
	2008 IFRS	Adjustment (1)	2008 Adjusted	2007 IFRS	Adjustment (1)	2007 Adjusted	IFRS	Adjusted (2)
Total Revenue	€ 318.3	1.4	€ 319.7	€ 299.1	2.2	€ 301.3	6%	6%
Total Revenue breakdown by activity								
Software revenue	276.5	1.4	277.9	255.9	2.2	258.1	8%	8%
Services and other revenue	41.8			43.2			(3%)	
Total Revenue breakdown by geography								
Americas	101.4	1.3	102.7	96.1	0.9	97.0	6%	6%
Europe	146.1	0.1	146.2	130.9	1.0	131.9	12%	11%
Asia	70.8			72.1	0.3	72.4	(2%)	(2%)
Total Revenue breakdown by product line								
PLM revenue	250.7	1.4	252.1	237.1	1.9	239.0	6%	5%
Mainstream 3D revenue	67.6			62.0	0.3	62.3	9%	9%
Operating Income	€ 54.5	21.4	€ 75.9	€ 50.8	17.0	€ 67.8	7%	12%
Net Income	€ 44.2	14.5	€ 58.7	€ 34.2	12.5	€ 46.7	29%	26%

(1) In the reconciliation schedule above, (i) all adjustments to IFRS revenue data reflect the exclusion of the deferred revenue adjustment; (ii) all adjustments to IFRS operating income data reflect the exclusion of the amortization of acquired intangibles, other operating income and expense, net and stock-based compensation expense; and (iii) all adjustments to IFRS net income data reflect the combined effect of these adjustments.

(2) The adjusted percentage increase (decrease) compares adjusted measures for the two different periods. In the event there is an adjustment to the relevant measure for only one of the periods under comparison, the adjusted increase (decrease) compares the adjusted measure to the relevant IFRS measure.

DASSAULT SYSTEMES
SUPPLEMENTAL ADJUSTED FINANCIAL INFORMATION
IFRS – SUPPLEMENTAL ADJUSTED FINANCIAL INFORMATION RECONCILIATION
(in millions of Euro, unaudited)

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In millions of Euros	Nine months ended Sept. 30,						Variation	
	2008 IFRS	Adjustment (1)	2008 Adjusted	2007 IFRS	Adjustment (1)	2007 Adjusted	IFRS	Adjusted (2)
Total Revenue	€ 951.9	1.9	€ 953.8	€ 895.7	9.1	€ 904.8	6%	5%
Total Revenue breakdown by activity								
Software revenue	823.6	1.9	825.5	755.0	9.1	764.1	9%	8%
Services and other revenue	128.3			140.7			(9%)	
Total Revenue breakdown by geography								
Americas	291.2	1.5	292.7	285.8	4.3	290.1	2%	1%
Europe	441.9	0.3	442.2	394.5	3.6	398.1	12%	11%
Asia	218.8	0.1	218.9	215.4	1.2	216.6	2%	1%
Total Revenue breakdown by product line								
PLM revenue	750.4	1.9	752.3	710.3	6.4	716.7	6%	5%
Mainstream 3D revenue	201.5			185.4	2.7	188.1	9%	7%
Operating Income	€ 192.3	35.6	€ 227.9	€ 157.5	47.6	€ 205.1	22%	11%
Net Income	€ 144.4	18.0	€ 162.4	€ 108.7	34.3	€ 143.0	33%	14%

(1) In the reconciliation schedule above, (i) all adjustments to IFRS revenue data reflect the exclusion of the deferred revenue adjustment; (ii) all adjustments to IFRS operating income data reflect the exclusion of the amortization of acquired intangibles, other operating income and expense, net, and stock-based compensation expense; and (iii) all adjustments to IFRS net income data reflect the combined effect of these adjustments.

(2) The adjusted percentage increase (decrease) compares adjusted measures for the two different periods. In the event there is an adjustment to the relevant measure for only one of the periods under comparison, the adjusted increase (decrease) compares the adjusted measure to the relevant IFRS measure.