



**KPMG SA**  
Tour EQHO - 2 Avenue Gambetta  
CS 60055  
92066 Paris La Défense Cedex



**terhouseCoopers Audit**  
le Villiers  
euilly-sur-Seine Cedex

# Dassault Systèmes SE

## Statutory auditors' report on the reduction in capital

General Meeting of May 20, 2026 – 14<sup>th</sup> resolution

Dassault Systèmes SE  
10, rue Marcel Dassault  
78140 Velizy-Villacoublay

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 143008010101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre. Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais ( private company limited by guarantee ).

Société anonyme à conseil d'administration  
Siège social :  
Tour EQHO  
2 avenue Gambetta  
CS 60055  
92066 Paris La Défense Cedex  
Capital social : 5 497 100 €  
775 726 417 RCS Nanterre

PricewaterhouseCoopers Audit  
Société de commissariat aux comptes  
Société par action simplifiée  
Siège social :  
63, rue de Villiers  
92208 Neuilly-sur-Seine Cedex  
Capital social : 2 510 460 €  
672 006 483 RCS Nanterre



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*This is a translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the Shareholders of Dassault Systèmes SE,

In our capacity as statutory auditors of your company and in compliance with Articles L. 22-10-62 of the French Commercial Code (*Code de commerce*) in respect of a reduction in capital by cancellation of repurchased shares, we hereby report on our assessment of the terms and conditions for the proposed reduction in capital.

Your Board of Directors proposes that it be delegated, for a 18-months period from this General Meeting, all powers to proceed in one or several stages with the cancellation of shares the Company was authorized to repurchase, representing an amount not exceeding 5% of its total share capital, by periods of twenty-four months in compliance with the article mentioned above.

We performed those procedures which we considered necessary in accordance with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying that the terms and conditions for the proposed reduction in capital, which should not compromise equality among the shareholders, are fair.



We have no matters to report as to the terms and conditions of the proposed reduction in capital.

Paris La Défense, April 14, 2026

Neuilly-sur-Seine, April 14, 2026

The statutory auditors

*French original signed by*

KPMG S.A.

PricewaterhouseCoopers Audit

Jacques Pierre

Xavier Niffle

Richard Béjot

Partner

Partner

Partner