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Dassault Systèmes

**Ordinary and Extraordinary General Meeting of Shareholders of 26 May 2011
20th resolution**

Statutory auditors' report on the increase in capital with cancellation of preferential subscription rights reserved for employees who are members of a company savings scheme

PricewaterhouseCoopers Audit

63, rue 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

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S.A.S. à capital variable

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

Dassault Systèmes

Ordinary and Extraordinary General Meeting of Shareholders of 26 May 2011
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To the Shareholders,

In our capacity as statutory auditors of your company and in compliance with articles L. 225-135, L. 225-138 and L. 228-92 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 on an increase in capital with cancellation of preferential subscription rights reserved for employees who are members of your company's savings plan or the savings plan of the company/companies that are related to it within the meaning of articles 225-180 92 of the French Commercial Code (*Code de Commerce*) and L. 3344-1 of the French Labor Code (*Code du Travail*), of various issues of new shares or other capital securities, for a maximum nominal amount of € 10 000 000, an operation upon which you are called to vote.

The maximum nominal amount likely to be issued pursuant to this delegation will be deducted from the global capital increase cap of € 15 000 000 set in the 14th resolution of this General Meeting of Shareholders.

This increase in capital 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 *et seq.* of the French Labor 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 one or more issues and to cancel your preferential subscription rights. Where applicable, it will be the Board's responsibility to 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, R. 225-114 and 225-117 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 contained in this 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 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.

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

As the issue price has not yet been determined, we cannot report on the final conditions for the increase(s) in capital 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, where applicable, when the increase in capital has been performed by your Board of Directors.

Neuilly-sur-Seine, 11 April 2011

The Statutory Auditors

(French original signed by)

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Xavier Cauchois

Jean-François Ginies