

**Answers to written questions 2026 of the
Forum pour l'Investissement Responsable**

In this document, the terms “Dassault Systèmes,” the “Company,” and the “Group” refer to Dassault Systèmes S.E. and all companies included in the scope of consolidation.

Question 1. Fair Transition

According to the ILO, a fair transition involves making the economy greener in a way that is as fair and inclusive as possible for all those affected, by creating opportunities for decent work and leaving no one behind. The Institute for Sustainable Finance defines it as “a transition toward a more environmentally friendly economy comprising measures (i) aimed at securing the future prospects of workers, their families, and affected communities, and (ii) based primarily on social dialogue among the various stakeholders (workers, vulnerable communities, companies, governments).”

This involves short- and medium-term trade-offs regarding certain activities in favor of new ones. This reality may have consequences for the Company’s employees, workers in the value chain, local communities (affected by the activities of the Company, its suppliers, subcontractors, and service providers), and the recipients (direct and indirect) of the Company’s products and services.

Policy and Strategy

a) Do you mention fair transition within your organization and/or in your external communications? If so, what definition have you adopted?

Dassault Systèmes does not explicitly mention the term “fair transition” in its external communications. Indeed, as mentioned in its 2025 Universal Registration Document, following a review of its Double Materiality Assessment (DMA) and taking into account its environmental strategy as well as the nature of its activities, Dassault Systèmes has not identified any Material Impacts, Risks or Opportunities for its employees arising from the implementation of its environmental transition plan. The Company has also not identified any negative impacts of its environmental strategy and transition plan on workers in its value chain, affected communities, or users of its software.

The Company maintains regular dialogue with its stakeholders to understand their expectations and incorporate them into its environmental strategy, including with regard to its environmental transition plan.

b) Have you identified (in detail) the sectors, activities, and stakeholders (workers, customers, suppliers, local communities) most likely to be affected by your company’s transition to a more

environmentally friendly model (this includes a low-carbon model as well as issues related to nature and biodiversity)?

Dassault Systèmes' transition plan is based on two strategic pillars that address distinct, well-identified stakeholders:

- Handprint: This pillar of the Company's transition plan focuses on its customers. Dassault Systèmes develops software solutions that enable customers to minimize their own environmental impact, notably by supporting the transition of their product and service portfolios as well as their industrial operations toward more environmentally friendly practices.
- Footprint: This pillar of the transition plan concerns the Company's suppliers, employees, and customers alike. Indeed, Dassault Systèmes strives to reduce the carbon footprint of its own operations and its entire value chain (Scope 1, 2, and 3).

c) Have you implemented a specific strategy to plan and execute a fair transition plan? For example, are your governance bodies formally involved in your policy and strategy for a fair transition, and have you established performance and monitoring indicators (KPIs) as well as deadlines? Do you have a dedicated budget for implementing this plan (training, social support, regional dialogue, support for suppliers, franchisees, etc.)? If so, how is it allocated and monitored?

Dassault Systèmes' transition plan is monitored at the highest level of the Company, by general management, through specific performance indicators and objectives linked to precise deadlines. It is implemented through policies and strategies deployed across the entire Company.

It does not have a dedicated budget allocation: Dassault Systèmes' decarbonization strategy is integrated into its operational model. Rather than confining the financing of the transition plan to a separate budget line, the Company has chosen to integrate decarbonization costs (energy efficiency, responsible procurement, etc.) into the core budgets of each department (Research and Development, Information Systems, Real Estate, Human Resources). This approach ensures that they simultaneously contribute to both economic performance and the decarbonization trajectory.

d) Can you detail how this plan was prepared and the methods used to consult stakeholders (types of discussions and stakeholders met, number of meetings, objectives)? Do you work with local stakeholders (local governments, NGOs, training organizations, employment agencies) to co-develop solutions?

The Company maintains regular dialogue with its stakeholders (customers, suppliers, employees, public authorities, academic institutions, associations, unions, etc.). This dialogue is essential for aligning the

Company's strategy with the expectations of its ecosystem. It is taken into account in the Company's policies and action plans, as well as in its transition plan.

Given the specific nature of its activities, the Company does not work extensively with local stakeholders on its transition plan. Nevertheless, Dassault Systèmes is in contact with such stakeholders on projects related to its Societal Impacts, Risks, and Opportunities (ESRS themes S2, S3, and S4).

Internal and external Impacts

e) What are the effects of your transition plan on the adaptation of jobs and skills, training needs, and potential disparities between business lines and regions or countries? What specific measures are you taking to address these (reskilling and upskilling)? Please specify the targeted activities and categories of personnel.

As part of its management of the Material Impacts, Risks, and Opportunities identified by the Company during its double materiality assessment regarding social and societal issues, it has implemented training and certification initiatives and policies aimed at developing the skills of its employees as well as its network of commercial and academic partners, and at supporting innovation and research ecosystems. However, these measures are not directly linked to its environmental transition plan, given the nature of the Company's activities.

f) How do you integrate fair transition issues into your human rights policy (adapting working conditions to climate change, decent wages, trade union rights, new supply chains, local development, land rights, etc.)?

The policies and strategies implemented by the Company as part of its transition plan are all based on respect for human rights, as illustrated, for example, by its Sustainable Charter with Supplier or its Corporate Social Responsibility Principles. Furthermore, Dassault Systèmes' Whistleblowing Procedure allows all of its stakeholders to report any violations of human rights and fundamental freedoms.

g) How are your customers, users, audiences, target audiences, etc., of your products and services—and/or those of your customers—affected by your strategy aimed at promoting an economy that incorporates the principles of a fair transition? How do you ensure that this strategy benefits or involves the most vulnerable populations, in terms of purchasing power or level of awareness (for B2C)? How do you support your most vulnerable business clients (for B2B)?

Dassault Systèmes' environmental strategy, and in particular its transition plan, is based on a "Handprint" component that concerns its customers and users: through its software solutions, the Company offers its customers tools that enable the evolution of their product and service portfolios as well as their industrial operations, contributing to climate change mitigation and the transition to circular economy practices.

In addition to its environmental transition plan, the Company is developing software solutions and a strategy in the Life Sciences & Healthcare sector aimed at improving the experience of patients and practitioners, enabling better access to care for everyone worldwide, and accelerating medical research through technology.

The Company is also developing a policy to support innovative startups through its **3DEXPERIENCE** Lab acceleration program, which provides guidance and technological expertise, as well as marketing and communications support.

In addition, the Dassault Systèmes Foundation oversees the “Philanthropy” policy, which focuses on education, research, and the Company’s social commitment through mentoring and financial support for non-tprofit projects in the fields of health and the environment.

Finally, Dassault Systèmes’ “Education” strategy aims to prepare future generations to build a sustainable future by equipping them with the skills essential to the transformation of industry. Through the **3DEXPERIENCE** Edu organization, Dassault Systèmes has established numerous partnerships with the academic community, enabling the training of over 10 million students in cutting-edge technologies across more than 40,000 schools and academic institutions.

What is your forward-looking vision on the topic of a fair transition, and what are your short-, medium-, and long-term goals, if any?

Rooted in science and driven by the commitment of its employees, Dassault Systèmes’ ambition is clear: to provide its customers with technological solutions to anticipate, simulate, and guide their choices regarding transformation. By enabling the future to be imagined before it is undertaken, the Company ensures that technological innovation remains inseparable from human and ecological progress.

The objectives of its transition plan are:

- For the “Handprint” component: achieve a 70% eligibility rate of its revenue under the EU taxonomy and a 45% alignment rate by 2027
- For the “Footprint” component: formally committed since 2021 to a plan to reduce GHG emissions, Dassault Systèmes is following a 1.5°C trajectory validated by the Science-Based Targets initiative, with short-term objectives extending through 2027:
 - o reduce its Scope 1 & 2 GHG emissions by 35% compared to 2019 by 2027,
 - o reduce Scope 3 GHG emissions related to business travel and commuting by 20% compared to 2019 by 2027,



- maintain a rate of 50% of goods, services, and equipment suppliers (Scope 3) committed to a science-based reduction approach (for GHG emissions) by 2027 (SBTi 2025 target achieved and extended internally through 2027).

In the long term, the Company is committed to achieving carbon neutrality by 2040, following a priority reduction in gross emissions, by offsetting its residual emissions (excluding emissions related to the use of its solutions by its customers) through certified carbon sequestration mechanisms.

Question 2. Decent standard of living in the value chain

A decent standard of living is partly ensured by the payment of a decent wage, but not only: social protection, financial benefits...

As a reminder, a decent wage is defined by the Global Living Wage as “the remuneration received for a standard workweek by a worker in a given location, sufficient to ensure a decent standard of living for the worker and their family.” The components of a decent standard of living include food, water, housing, education, healthcare, transportation, clothing, and other essential needs, including provisions for unforeseen events.” This compensation must also enable the employee and their family to participate in society (leisure, access to communication, etc.). A living wage, the amount of which varies from place to place depending on the cost of living, should therefore not be confused with the minimum wage that may be adopted at the national level.

The broader issue concerns:

- *Employees in your value chain (excluding your own workforce), upstream (employees of suppliers, service providers, subcontractors, etc.) and downstream (franchises, etc.)*
- *Non-salaried personnel such as self-employed workers, temporary staff, or contract workers.*

The issue therefore does not concern the salaried employees of your company and its subsidiaries.

How do you ensure, assess, and enforce a decent standard of living for workers throughout your entire value chain (wages, bonuses, social protection, benefits), from the identification of risks and affected populations through to the selection, monitoring, results achieved, and management of non-compliance among your suppliers and partners?

In its previous response to the FIR (for the 2025 Annual General Meeting), Dassault Systèmes stated that:

- Suppliers are contractually obligated to comply with the Sustainable Charter with Suppliers, which serves as a framework for respecting human rights and ensuring decent working conditions; in particular, the Charter requires compensation that meets or exceeds local legal requirements, respect for fundamental social rights as defined by the ILO, and the provision of all legally mandated benefits (FIR Response Q2 2025).
- The Procurement Department assigns a 20% weighting to ESG criteria in its calls for bids and supplier selection, thereby prioritizing the “most socially responsible” suppliers, including those committed to a decent standard of living, even though the concept of a decent standard of living is not explicitly included in the Charter (FIR Response Q2 2025).
- Two mechanisms are highlighted to detect non-compliance with the Charter’s commitments: the whistleblowing procedure open to suppliers’ employees, and the monitoring of unfavorable media coverage; in 2024, 1,650 suppliers were subject to this monitoring (FIR Response Q2 2025).

Dassault Systèmes conducted a double materiality assessment (DMA) covering its upstream and downstream value chains and states that it identified no material impacts, risks, or opportunities related to workers in the upstream value chain; for the downstream chain, the population deemed material consists of technical sales engineers at resellers and integrators (DEU 2024 p.184).

The downstream value chain relies on networks of reseller and integrator partners, representing more than 18,000 employees, identified as critical stakeholders for the distribution and deployment of the Company's solutions (2024 URD, p. 184).

The "Responsible Procurement" policy and the supplier risk management system provide for reasonable due diligence to identify risks related to human rights and fundamental freedoms within the supplier ecosystem, notably through the use of a compliance platform and due diligence databases (sanctions lists, adverse media coverage) (2024 URD, pp. 212, 241).

A supplier risk mapping exercise was conducted in 2018 (with an external firm), reviewed in 2022 and again in 2024 as part of the double materiality assessment. Currently being updated, it will be enhanced by combining external data provided by the partner EcoVadis (risks by industry and by country) with criteria specific to Dassault Systèmes (e.g., criticality and expenditure amounts). This update will enable the Company to identify priority issues more precisely and adapt its actions accordingly. Aligned with the commitments specified in the RFAR label, Dassault Systèmes' ambition is to balance high standards with support, for a more sustainable and resilient supply chain (2024 URD, pp. 212, 241).

Dassault Systèmes has the contractual right to immediately terminate a contract with a supplier or partner in the event of a violation of the Sustainable Charter with Suppliers or the Company's Corporate Social Responsibility Principles (URD 2024, pp. 186, 241).

The third-party monitoring system includes a search for unfavorable or negative media coverage regarding human rights and fundamental freedoms, and monitoring via specialized databases to detect high-risk situations (2024 URD, pp. 186, 239).

The whistleblowing procedure is accessible to all stakeholders (including supplier employees) through multiple channels (email, online form, phone message, interview), in multiple languages; Dassault Systèmes guarantees confidentiality, ensures there will be no retaliation, and protects the anonymity of whistleblowers (2024 URD, pp. 186, 217, 219).

In 2025, as in 2024, the Company states that no serious human rights incidents and no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights of Labour, or the OECD Guidelines were reported to the Company (2025 URD, p. 148)

Regarding temporary staff, the information included in the 2025 Universal Registration Document (page 129 of the print version, page 131 of the PDF version) under the section “Workforce overview” is summarized below:

The DMA process was conducted for the entire workforce. Prioritizing long-term employment, Dassault Systèmes, on an exceptional basis, utilizes non-salaried workforce treated as Company staff, particularly to replace absent employees and in the event of a temporary increase in business activity. Thus, the non-salaried workforce represents less than 2% of the total salaried and non-salaried workforce, calculated on a full-time equivalent basis. No issue was identified as material with respect to the non-salaried workforce.

2) What is your forward-looking perspective on the issue of a decent standard of living within the value chain, and what are your short-, medium-, and long-term objectives, if any?

A decent standard of living within the value chain is a complex issue, and the challenges it presents are unlikely to diminish in the coming years. As a French company subject to a duty of care, Dassault Systèmes is committed to continuously improving its supplier risk management system, whether the risks are social or environmental in nature.

Question 3. Social Impacts of Artificial Intelligence (AI)

- 1) *How does generative AI influence the management of your human capital/human resources (job creation, job cuts, training, retraining, etc.)?*

To supplement your answer, please provide the following figures:

- *Percentage of employees trained in AI;*
- *Percentage of employees using AI on a daily basis;*
- *Potential reinvestment of productivity gains into human capital development;*
- *Percentage of the workforce likely to be negatively affected;*
- *Level of employee acceptance of AI (measured, for example, by adding additional questions to the annual satisfaction/engagement survey), if applicable, broken down by geographic region, job function, years of service, educational level, age, or gender;*
- *Any other relevant indicators.*

If you do not have quantitative data or have not conducted formal surveys, please provide your qualitative assessment of employees' perceptions of AI, distinguishing between the main categories of the workforce concerned.

Artificial intelligence is integrated into Dassault Systèmes' business model and offerings. We have launched three categories of AI-native solutions: Virtual Companions, Generative Experiences, and Virtual Twins as a Service. Virtual Companions enhance workforce capabilities by assisting teams and executing tasks. Generative Experiences orchestrate collaboration between teams and Virtual Companions across business processes. Virtual Twins as a Service allow leaders to simulate, optimize, and secure decisions before real-world implementation. This portfolio of solutions, designed for our customers, is also aimed at our employees to help them fully leverage AI by enhancing their knowledge and expertise.

Given the Company's business model, talent profiles, and business lines focused on science and technological innovation—in a context where the average age is around 40—there is significant demand among employees for the use of AI in their professional roles. Our human capital development policy is evolving to accelerate the adoption of AI by employees in their work practices and to enrich the portfolio of solutions.

In 2025, Dassault Systèmes established a strategic AI governance framework, involving a collaborative and cross-functional approach aimed at identifying and managing the opportunities and challenges associated with AI systems. A dedicated program (AI Within 3DS) allows any employee to submit one or more AI use cases corresponding to a need they have identified. Selected use cases undergo an incubation phase, to test their impact, followed by a deployment and adoption phase.

This approach enables us to:

- accelerate the adoption of AI across all our functions and activities,
- foster collaboration by bringing together the expertise of different teams,
- to identify high-value-added, high-impact use cases,
- support the evolution of our functions in the era of generative AI,
- deploy and evolve solutions that have a tangible impact and meet the needs and expectations of employees.

It fully involves employees in elevating their roles and refocusing their responsibilities on high-value-added activities.

All employees have access to the Virtual Companion integrated into the 3DEXPERIENCE platform, which facilitates access to information and allows users to summarize, edit, or translate content. A Virtual Companion for coding assistance is available to Software Engineers, and the current roadmap aims to deploy Virtual Companions for a dozen roles by mid-2027, representing approximately 50% of the workforce.

We organize events for all employees, such as Generative Days, during which employees share their experiences using AI solutions. AI Champions are identified within each function, particularly to support the sharing of knowledge and skills, as well as the submission of use cases as part of the AI Within 3DS program.

We are expanding our competency framework, particularly those related to AI, to guide employees in their development priorities and initiatives.

Our portfolio of learning and knowledge-acquisition experiences includes training initiatives related to generative AI for all employees. In 2025, more than 5,500 hours of training focused on AI, representing over 2,500 sessions and more than 11,600 participants. The two editions of Passion to Learn Days provided content focusing in particular on the ethical and responsible use of AI and the transformation of collaboration methods.

Employees also benefit from training programs tailored to the specific needs of their roles. For example, a training program for Research and Development employees covers three areas:

- the development of a foundation of technical knowledge and skills covering ten topics, such as cybersecurity, the development and testing of solutions incorporating artificial intelligence,
- individual and group training programs tailored to specific roles, designed to help participants acquire advanced skills, including, in particular, the ability to develop adaptive and generative strategies in the context of rapid technological change,
- training programs dedicated to acquiring new skills in quality assurance, particularly solutions incorporating artificial intelligence.

2) What is your forward-looking perspective on the social impacts of artificial intelligence, and what are your short-, medium-, and long-term goals, if any?

Our goal is to maintain the dynamics we've built by continuing to invest in talent to meet the Company's future needs, particularly in the areas of cloud computing, data, and AI, while driving productivity gains:

- pursue and support the adoption of AI within the Company,
- support the transformation of business functions and the transition to growing or emerging roles,
- support the acquisition of new, growing, and emerging skills.

In 2026, new training content related to generative AI is rolled out in the fields of science and technology, research and development, and sales, as well as to address the specific needs of organizations such as finance, human resources, marketing, and the legal department.

Question 4. Custom theme

a) In addition to country risk assessment mechanisms, what due diligence mechanisms does Dassault Systèmes implement to assess risks related to the end use of its equipment or technologies, particularly when they are intended for conflict-affected and/or high-risk areas (CAHRA)? In the current geopolitical context, have these mechanisms been strengthened or adapted, and according to what criteria?

As a preliminary point, it is important to note that Dassault Systèmes' solutions are not specifically designed for the needs of the defense industry. However, depending on applicable regulations, Dassault Systèmes' solutions may be considered or treated as dual-use goods and technologies. In this context, it is Dassault Systèmes' policy to comply with applicable export control and sanctions laws, particularly arms embargoes.

More generally, Dassault Systèmes conducts its business in compliance with national laws and international standards. In accordance with French law, the Company has implemented a due diligence plan aimed at identifying risks and, in particular, preventing serious violations of human rights and fundamental freedoms (for more details, refer to the due diligence plan detailed in Dassault Systèmes' 2025 Universal Registration Document – Chapter 2.4).

Dassault Systèmes' due diligence plan is implemented by various stakeholders, including several departments: business ethics and Compliance, Human Resources, Procurement & Travel, Sustainability, and Internal Audit. These functions are also represented on the Risk Management Steering Committee ("the Steering Committee"). This Steering Committee ensures regular evaluation and monitoring of the system. Composed of representatives from these various key departments as well as the General Counsel, who chairs it, it is responsible for reviewing and validating the processes for developing and updating the risk map, and for supervising action plans.

In this risk map, Dassault Systèmes has clearly identified the risk that Dassault Systèmes' solutions may be misappropriated, repurposed, or exploited by third parties in a manner that contributes to actual or potential human rights violations, in contravention of applicable laws or international standards. It also includes risks related to the potentially dual-use nature of certain products, which are amplified in the event of software piracy or unauthorized use of licenses, potentially leading to non-compliant or illicit uses under international export control or sanctions regulations.

To address these risks, the Company has implemented a control and compliance system structured around four complementary pillars, aimed to regulate the lawful, ethical, and responsible use of the Company's solutions:

1) export control and sanctions programs: Dassault Systèmes ensures that its export activities—sales, product deliveries, transfers of controlled data, and provision of services—are strictly regulated to ensure compliance with applicable international regulations on export control and sanctions. The Company prohibits the sale or distribution of its solutions to unauthorized users or users who are likely to make prohibited use of them.

A dedicated global team oversees these requirements using internal control tools, sanctions lists, and specialized third-party systems. Automated controls have been implemented within the order-taking information system for the sale of Dassault Systèmes' solutions and are supplemented by manual controls and verifications based on the risk profile of the counterparties.

Global guidelines for compliance with export regulations and sanctions programs are also available on the Dassault Systèmes website:

<https://www.3ds.com/sites/default/files/2022-03/global-export-sanctions-compliance-2022-fr.pdf>

2) the Acceptable Use Policy (3DS Acceptable Use Policy): as part of its commitment to sustainable and responsible innovation, Dassault Systèmes has implemented a policy stating that the Company will not engage with new customers meeting certain criteria in four market segments and/or will not develop dedicated products or services for them. Among these four segments are, in particular, “universally prohibited” weapons. This policy is an essential lever for preventing any use that could contradict the Company’s values and its sustainability commitments;

3) enhanced due diligence and risk monitoring: Dassault Systèmes conducts enhanced risk assessments of its partners;

4) combating piracy: Dassault Systèmes protects its technologies through a combination of intellectual property rights and user agreements that grant rights of use without transfer of ownership. However, it is not possible to completely eliminate the risk of unauthorized use, particularly in countries where intellectual property rights protection is limited. The Company implements an active anti-piracy and compliance program aimed at systematically detecting and preventing the illegal use of its software, rectifying identified situations, and, when necessary, taking legal action.

b) With specific regard to solutions incorporating artificial intelligence, such as autonomous drones, has Dassault Systèmes strengthened its due diligence procedures to address the ethical risks specific to AI (additional criteria, risk thresholds, review committees, escalation to the Board or Executive Committee) in the current geopolitical context?

Dassault Systèmes' solutions are designed to provide its customers with a virtual representation of their operations and products that integrates modeling, simulation, real-world data management, and artificial



intelligence. They enable the virtualization of a product's entire lifecycle (design, engineering, manufacturing, and use).

Dassault Systèmes' solutions, even when combined with artificial intelligence, are not integrated into—and do not constitute an embedded system within—its customers' products, particularly in aircraft, vehicles, or other such systems. They therefore cannot be used directly or indirectly for the piloting or control of drones, weapons, or missiles.

Despite the fact that Dassault Systèmes' solutions play no role in the piloting or control of its customers' products, and in line with its commitment to responsible innovation, Dassault Systèmes adopted an AI Ethics Charter in 2025. This charter defines and promotes the implementation of principles applied to the design and deployment of AI—transparency, explainability, sustainability, security, human oversight, protection of intellectual property, and respect for privacy—to foster reliable, responsible, and value-creating uses for end users.

As part of this transparency regarding how AI is integrated into Dassault Systèmes' solutions, each AI feature is documented along with its purpose to ensure responsible use and compliance with ethical and regulatory standards. The purposes of AI-based features across the entire Dassault Systèmes portfolio are available on its website in the Trust Center¹.

A strategic AI governance framework was also established in 2025, involving a collaborative and cross-functional approach aimed at identifying and managing the opportunities and challenges associated with AI systems. Each of the Company's operational divisions is responsible for implementing and adhering to the AI Ethics Charter within its scope. A dedicated AI governance committee is tasked with centralizing, investigating, and reviewing issues or situations that may raise ethical concerns, and following up on them as necessary.

As part of the Charter's implementation, the following actions are being carried out:

- launching a reference process enabling the mapping of high-risk AI,
- deployment of a Company software tool for training AI systems while ensuring data origin and intellectual property rights traceability, and
- implementation of AI training for employees to supervise and promote its use.

c) More specifically, what is the role of the Ethics Committee in managing risks specific to AI (bias, explainability, levels of autonomy, human control) in the design and marketing of defense systems,

1 https://www.3ds.com/trust-center/trusted-ai/ai-based-functionality-intended-purpose?_gl=1*mc66s*_up*MQ..*_ga*MTMyODc5NTk4My4xNzc4MDU1MDUw*_ga_DYJDKXYEZ4*czE3NzgwNTUwNDkkbzEkZzEkdDE3NzgwNTUwNTQkajU1JGwwJGgw*_ga_TPGKGE8GTG*czE3NzgwNTUwNDkkbzEkZzEkdDE3NzgwNTUwNTQkajU1JGwwJGgw

particularly autonomous drones? Can you confirm that the Ethics Committee has been able to address this issue and develop a policy on the limits that Dassault Systèmes imposes on itself and on its clients regarding the risks of losing control of fleets of autonomous drones?

Non-exhaustive list of clients acquired through contracts mentioning the design or manufacture of drones: Airbus (France), Raphe mPhibr (India), Dhaksha Unmanned Systems (India), Sky Eye Systems (Italy), General Aeronautics (India).

As noted above, Dassault Systèmes' solutions, including those incorporating AI, are not integrated into or embedded in its customers' products. They cannot be used directly or indirectly for the piloting or control of drones, weapons, or missiles. They therefore cannot be associated with a risk of loss of control over fleets of autonomous drones.

The Dassault Systèmes Ethics Committee is not involved in managing risks specific to AI. A governance committee dedicated to AI has been in place since 2025. It is composed of representatives from the Company's main business units (R&D, IT, Brands, Industries, HR, Legal, Finance, etc.) and two representatives from the Operations Executive Committee.

In addition, as mentioned above, Dassault Systèmes' due diligence plan—which addresses the risk of misuse of Dassault Systèmes' solutions—is implemented by various stakeholders, including several departments: Business Ethics and Compliance, Human Resources, Procurement & Travel, Sustainability, and Internal Audit. These functions are represented on the Risk Management Steering Committee ("the Steering Committee"). This Steering Committee ensures regular evaluation and monitoring of the system. Composed of representatives from these various key departments as well as the General Counsel, who chairs it, it is responsible for reviewing and validating the processes for developing and updating the risk map, and for supervising action plans.