



**KPMG S.A.**  
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2, avenue Gambetta  
CS 60055  
92066 Paris La Défense Cedex  
France



**PricewaterhouseCoopers Audit**

63, rue de Villiers  
92200 Neuilly-sur-Seine  
France

## **Dassault Systèmes SE**

### **Statutory auditors' report on the reduction in capital**

General Meeting of May 24, 2023 – 13<sup>th</sup> resolution

Dassault Systèmes SE  
10 rue Marcel Dassault  
78140 Vélizy-Villacoublay



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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 (the “Company”) and in compliance with Article 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 period expiring at the end of the General Meeting called to approve the financial statements for the year ending December 31, 2023, 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 have 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 24, 2023

Neuilly-sur-Seine, April 24, 2023

The statutory auditors

*French original signed by*

KPMG S.A.

Jacques Pierre

*Partner*

Xavier Niffle

*Partner*

PricewaterhouseCoopers Audit

Thierry Leroux

*Partner*