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Dassault Systèmes

Annual General Meeting of May 19th, 2022
Eighteenth resolution

Statutory auditors' report on the issue of marketable securities or shares and marketable securities with cancellation of preferential subscription rights for the benefit of a category of beneficiaries

PricewaterhouseCoopers Audit
63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
S.A.S. au capital de € 2.510.460
672 006 483 R.C.S. Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

ERNST & YOUNG et Autres
Tour First
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Commissaire aux Comptes
Membre de la compagnie
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To the Shareholders,

In our capacity as statutory auditors of your company and in compliance with articles L. 228-92 and L. 225-135 et seq. of the French Commercial Code (Code de commerce), we hereby report on the proposed authorizations allowing your Board of Directors to decide on whether to proceed, with cancellation of preferential subscription rights, with an issue of new shares or other securities giving access to the Company's share capital for (i) any entity held by a bank or any bank, which participates, at the request of the Company in the implementation of a structured offering for employees and corporate officers (mandataires sociaux) of companies related to the Company under the conditions set out in Articles L. 225-180 and L. 233-16 of the French Commercial Code, and having their registered office outside France, (ii) and/or employees and corporate officers (mandataires sociaux) of companies related to the Company under the conditions set out in Articles L. 225-180 and L. 233-16 of the French Commercial Code, and having their registered office outside France, (iii) and/or collective investment vehicles (OPCVM) or any other employee shareholding vehicle invested in the Company's securities, irrespective of whether it is a legal entity, the unitholders of which will be the persons referred to in (ii) above, operation upon which you are called to vote.

The maximum nominal amount that may be issued under this delegation, and that is common to the seventeenth and eighteenth resolution, amounts to € 1 million and will count towards the overall nominal amount for capital increases of € 12 million set in the fourteenth resolution of the General Meeting of May 26, 2021.

Your Board of Directors proposes that, on the basis of its report, it be authorised for a period of eighty months to decide on whether to proceed with an issue and proposes to cancel your preferential subscription rights to the marketable securities to be issued. If applicable, it shall 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 et seq. 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 issue provided in the 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 type of 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 of the capital securities to be issued.

Subject to a subsequent examination of the conditions for the issue that would be decided, we have no matters to report as to the methods used to determine the issue price of the capital securities to be issued provided in the Board of Directors' report.

As the final conditions for the issue have not yet been determined, we cannot report on these conditions 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, if necessary, when your Board of Directors has exercised this authorization.

Neuilly-sur-Seine and Paris-La Défense, April 22nd, 2022

The Statutory Auditors
French original signed by

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Thierry Leroux

Nour-Eddine Zanouda