

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.

Dassault Systèmes

Annual General Meeting of May 26, 2021
Twentieth resolution

Statutory auditors' report on the free allocation of existing shares or shares to be issued

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 et du Centre

ERNST & YOUNG et Autres
Tour First
TSA 14444
92037 Paris-La Défense Cedex
S.A.S. à capital variable
438 476 913 R.C.S. Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du Centre

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To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with article L. 225-197-1 of the French Commercial Code (Code de commerce), we hereby report on the proposed free allocation of existing shares or shares to be issued, reserved for employees or certain categories of employees that the Board of Directors will determine from among eligible employees and corporate officers (mandataires sociaux) of the Company or its affiliated companies, within the meaning of Article L. 225-197-2 of the French Commercial Code, an operation upon which you are called to vote. The total number of free shares allocated may not exceed 1.5% of the Company's share capital on the date the allocation is decided by the Board of Directors.

The maximum number of shares that may be granted to corporate officers (dirigeants mandataires sociaux) pursuant to the AFEP-MEDEF's Corporate Governance Code for listed companies may not represent more than 35% of the overall amount authorized by the present Meeting

Your Board of Directors proposes that on the basis of its report it be authorised for a period ending at the end of the General Meeting called to approve the financial statements for the year ending December 31, 2022, to allocate, for free, existing shares or shares to be issued.

It is the responsibility of the Board of Directors to prepare a report on the proposed operation. Our role is to report on any matters relating to the information regarding the proposed operation.

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 mainly in verifying that the proposed methods described in the Board of Directors' report comply with the legal provisions governing such operations.

We have no matters to report as to the information provided in the Board of Directors' report relating to the proposed free allocation of shares.

Neuilly-sur-Seine and Paris-La Défense, April 30, 2021

The Statutory Auditors
French original signed by

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Thierry Leroux

Nour-Eddine Zanouda