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Dassault Systèmes

Annual General Meeting of May 26, 2021

Twenty-first resolution

Statutory auditors' report on the issue of share capital or other securities reserved for employees who are members of the Company's savings plans

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

Dassault Systèmes

Annual General Meeting of May 26, 2021
Twenty-first resolution

Statutory auditors' report on the issue of ordinary shares or other securities reserved for employees who are members of the Company's savings plans

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 228-92 and L. 225-135 and seq. of the French Commercial Code (Code de commerce), we hereby report on the proposal to authorize the Board of Directors to decide whether to proceed with the issuance of ordinary shares or other securities giving access to the Company's share capital with cancellation of preferential subscription rights, reserved for members of corporate savings plans of the Company and/or its affiliated entities within the meaning of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code, an operation upon which you are called to vote.

The maximum nominal amount that may be issued under this delegation amounts to M 1.5 and will count towards the overall nominal amount for capital increases of 12 million set in the fourteenth resolution of this General Meeting.

This operation 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 26 months to decide on whether to proceed with an issuance and cancel your preferential subscription rights. 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 share issue provided in the report.

We have performed those procedures which we considered necessary to comply with the 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 the information provided in the Board of Directors' report relating to this operation and the methods used to determine the issue price of the shares.

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

As the final conditions for the issuance 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 in case of issuance of shares or other securities, that give access to other securities and in case of issuance of securities that give access to capital securities to be issued.

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