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Dassault Systèmes SE

Statutory auditors' report on the increase in the share capital without preferential subscription rights

General Meeting of May 24, 2023 – 23rd resolution

Dassault Systèmes SE
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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 and in compliance with articles 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, reserved to the category of beneficiaries as defined below, by a maximum nominal amount of € 1 million, transaction on which you are asked to vote.

This share capital increase will be reserved for the benefit of the following categories of beneficiaries:

- (i) any credit institution or any entity held by a credit institution, which participates, at the request of the Company in the implementation of a structured offering reserved 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.

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.



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without preferential subscription rights

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.

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