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## Dassault Systèmes

General Meeting of Shareholders of May 23, 2017  
Sixteenth resolution

Statutory auditors' report on the reduction in capital

PricewaterhouseCoopers Audit  
63, rue de Villiers  
92208 Neuilly-sur-Seine Cedex  
S.A.S. au capital de € 2.510.460

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

ERNST & YOUNG et Autres  
1/2, place des Saisons  
92400 Courbevoie - Paris-La Défense 1  
S.A.S. à capital variable

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

## Dassault Systèmes

General Meeting of Shareholders of May 23, 2017  
Sixteenth resolution

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

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Article L. 225-209 of the French commercial code (*Code de commerce*) in respect of the reduction in capital by the 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 requests that it be authorized, for a period that will expire after the Ordinary General Meeting of Shareholders held to approve the financial statements for the year ended December 31, 2017, to proceed with the cancellation of shares your Company was authorized to repurchase, representing an amount not exceeding 10% of its total share capital, by periods of 24 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 National Auditing Body (*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 on the terms and conditions of the proposed reduction in capital.

Neuilly-sur-Seine and Paris-La Défense, April 27, 2017

The Statutory Auditors  
ERNST & YOUNG et Autres  
*French original signed by*

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Pierre-Antoine Duffaud