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Dassault Systèmes

Extraordinary general meeting of shareholders of 30 May 2013
Twelfth resolution

Statutory auditors' report on the issue of redeemable share subscription and/or purchase warrants reserved for employees and directors of the Company and its subsidiaries with cancellation of preferential subscription rights

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92208 Neuilly-sur-Seine Cedex
S.A. au capital de € 2.510.460

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

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Commissaire aux Comptes
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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 proposal to authorize your Board of Directors to decide whether to proceed with an issue of redeemable share subscription and/or purchase warrants, with cancellation of preferential subscription rights, reserved for the employees and directors of the Company and its subsidiaries, an operation upon which you are called to vote. The increase in capital that could result from this issue is a maximum amount of €6,000,000).

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of eighteen 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, 2 May 2013

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies