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Dassault Systèmes SE

Statutory auditors' report on the the issue of shares and marketable securities with retention and/or waiver of preferential subscription rights

General Meeting of May 24, 2023 – Resolution 14, 15, 16, 17 and 19

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 (the “Company”) and in accordance with the procedures provided for in Articles L. 228-92 and L. 225-135 et seq. as well as Article L. 22-10-52 of the French Commercial Code (Code de commerce), we hereby report to you on the proposed delegations to the Board of Directors for the various issues of shares and/or marketable securities, transactions on which you are asked to vote.

Based on its report, the Board of Directors proposes that you:

- delegate to it, for a period of 26 months, the authority to decide the following transactions and set the final terms and conditions of these issues and proposes, where appropriate, to cancel your preferential subscription rights:
 - the issue, with retention of preferential subscription rights (14th resolution) of ordinary shares, and/or securities that are equity securities giving access to other equity securities or giving entitlement to the allocation of the Company’s debt securities, and/or) securities giving access to equity securities to be issued of the Company;
 - the issue, with waiver of preferential subscription rights, via a public offering other those referred to in Article L. 411-2 of the French Monetary and Financial Code (Code monétaire et financier) (15st resolution) of (ordinary shares, and/or securities that are equity securities giving access to other equity securities or giving entitlement to the allocation of the Company’s debt securities, and/or securities giving access to equity securities to be issued of the Company;
 - the issue, with waiver of preferential subscription rights, via a public offering referred to in Article L. 4112 1° of the French Monetary and Financial Code (Code monétaire et financier) and up to a maximum of 20% of the share capital per year (16th resolution) of ordinary shares and/or securities that are equity securities giving access to other equity securities or giving entitlement to the allocation of the Company’s debt securities, and/or securities giving access to equity securities to be issued of the Company;

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- delegate it, for a period of 26 months, the necessary authority to issue ordinary shares and/or securities in the form of equity securities giving access to existing Company shares or to the allocation of debt securities of the Company and/or securities giving access to Company shares to be issued in consideration for contributions-in-kind transferred to the Company and comprised of equity securities or marketable securities granting access to share capital (19th resolution), within the limit of 10% of share capital.

The maximum nominal amount of the share capital increases that may be performed, immediately or in the future, pursuant to the 14th, 15th, 16th and 22nd resolutions, may not, according to the 14th resolution, exceed €12 million. The nominal amount of the marketable securities representing the Company's debt securities which may be issued, immediately or in the future, pursuant to the 14th, 15th, 16th and 22nd resolutions, may not, according to the 14th resolution, exceed €1 billion.

These limits take into account the additional number of new securities to be issued in the context of the implementation of the delegations stipulated in the 14th, 15th and 16th resolutions, under the terms and conditions of Article L. 225-135-1 of the French Commercial Code, should you adopt the 17th resolution.

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. Our role is to express an opinion on the fair presentation of the quantified information extracted from the financial statements, on the proposed cancellation of preferential subscription rights and on certain other information concerning these transactions, contained in this report.

We conducted the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes) relating to this engagement. These procedures consisted in verifying the content of the Board of Directors' report in respect of these transactions and the methods used to determine the issue price of the equity securities to be issued.

Subject to the subsequent review of the terms and conditions of the issues that may be decided, we have no comments on the methods used to determine the issue price of the equity securities to be issued, as presented in the Board of Directors' report, pursuant to the 15th and 16th resolutions.

In addition, as this report does not specify the methods used to determine the issue price for the equity securities to be issued in connection with the implementation of the 14th and 19th resolutions, we cannot express an opinion on the components used to calculate the issue price.

As the final terms and conditions under which the issues would be performed have not been set, we do not express an opinion thereon and, as such, on the proposed cancellation of preferential subscription rights on which you are asked to vote in the 15th, 16th and 19th resolutions.

In accordance with Article R. 225-116 of the French Commercial Code, we will prepare an additional report, where applicable, when these delegations are used by your Board of Directors in the event of issues of marketable securities which are equity securities granting access to other equity securities or to the allocation of debt securities of the Company, in the event of issues of marketable securities granting access to equity securities to be issued, and in the event of issues of shares with cancellation of preferential subscription rights.



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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