



**KPMG S.A.**  
Tour EQHO  
2, avenue Gambetta  
CS 60055  
92066 Paris La Défense Cedex  
France



**PricewaterhouseCoopers Audit**

63, rue de Villiers  
92200 Neuilly-sur-Seine  
France

## **Dassault Systèmes SE**

### **Statutory Auditors' Report on the authorization of free allocation of existing shares or shares to be issued**

General Meeting of May 22, 2025 – 22<sup>nd</sup> resolution

Dassault Systèmes SE  
10 rue Marcel Dassault  
78140 Vélizy-Villacoublay



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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 Article L. 225-197-1 of the French Commercial Code (Code de commerce), we hereby report on the proposed free allocation of the Company's existing shares or shares to be issued, subject to fulfillment of performance conditions, reserved for Executive Corporate Officers (within the meaning of Article L. 225-197-1 Part II of the French Commercial Code) and certain employees of the Company or companies or groups affiliated with the Company within the meaning of Article L. 225-197-2 of the French Commercial Code, an operation upon which you are called to vote.

The total number of shares awarded as free shares pursuant to this resolution shall not represent more than 1.5% of the capital of the Company.

Also, the total number of shares awarded as free shares to Executive Corporate Officers of the Company pursuant to the AFEP-MEDEF's Corporate Governance Code may not represent more than 35% of the overall amount authorized by the Shareholders' meeting.

Your Board of Directors proposes that, on the basis of its report, it be authorized, for a period ending at the end of the General Meeting called to approve the financial statements for the year ending December 31, 2026.

It is the responsibility of the Board of Directors to prepare a report on the proposed operation. Our role is to report on any matters relating to the information regarding the proposed operation.

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 mainly in verifying that the proposed methods described in the Board of Directors' report comply with the legal provisions governing such operations.



Statutory Auditors' Report on the authorization of free allocation  
of existing shares or shares to be issued

We have no matters to report as to the information provided in the Board of Directors' report relating to the proposed free allocation of shares

Paris La Défense, April 14, 2025

Neuilly-sur-Seine, April 14, 2025

The statutory auditors

*French original signed by*

KPMG S.A.

PricewaterhouseCoopers Audit

Jacques Pierre

Xavier Niffle

Richard Béjot

*Partner*

*Partner*

*Partner*