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Dassault Systèmes

Extraordinary general meeting of shareholders of 30 May 2013
Sixteenth resolution

**Statutory auditors' report on the authorization for allocation of
stock options or share purchase plans**

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

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Extraordinary general meeting of shareholders of 30 May 2013
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Statutory auditors' report on the authorization for allocation of stock options or share purchase plans

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with articles L. 225-177 and R. 225-144 of the French Commercial Code (*Code de commerce*), we hereby report on the authorization for allocation of stock options or share purchase plans reserved for the employees and directors of the Company and companies affiliated to it within the meaning of article L. 225-180 of the French Commercial Code (*Code de commerce*), or employees or directors who individually hold less than 10% of the Company's capital, an operation upon which you are called to vote.

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of thirty-eight months to allocate stock options or share purchase plans.

It is the responsibility of the Board of Directors to prepare a report on the reasons for the stock options or share purchase plans and on the proposed methods used to determine the subscription or purchase price. Our role is to report on the proposed methods to determine the subscription or purchase price of the shares.

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 that the methods proposed to determine the subscription or purchase price are included in the Board of Directors' report, and are in accordance with French laws and regulations.

We have no matters to report as to the proposed methods for the determination of the subscription or purchase price.

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