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Dassault Systèmes SE

Statutory auditors' report on the issue of share capital or other securities reserved for employees who are members of the Company's savings plans

General Meeting of May 22, 2024 – 15th resolution

Dassault Systèmes SE
10 rue Marcel Dassault
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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 Articles L. 228-92, L. 225-135 and seq. of the French Commercial Code (Code de commerce), we hereby report on the proposal to authorize the Board of Directors to decide whether to proceed with the issuance of ordinary shares or other securities giving access to the Company's share capital with cancellation of preferential subscription rights, reserved for members of corporate savings plans of the Company and/or its affiliated entities within the meaning of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code, an operation upon which you are called to vote.

The maximum nominal amount that may be issued under this delegation amounts to € 1 million ; it will be deducted from the overall nominal amount of capital increases of € 12 million decided under the 14th resolution of the general meeting held on 24 May 2023.

This operation is submitted for your approval in accordance with Articles L. 225-129-6 of the French Commercial Code (Code de commerce) and L. 3332-18 et seq. of the French Labor Code (Code du travail).

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twenty-six months to decide on whether to proceed with an issuance and cancel your preferential subscription rights. 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 and 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 share issue provided in the report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French Institute of Statutory auditors (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 shares.

Subject to a subsequent examination of the conditions for the proposed issuance, we have no matters to report as to the methods used to determine the issue price for the capital securities to be issued provided in the Board of Directors' report.



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As the final conditions for the issuance 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 in case of issuance of shares or other securities, that give access to other securities and in case of issuance of securities that give access to capital securities to be issued.

Paris La Défense, April 4, 2024

Neuilly-sur-Seine, April 4, 2024

The statutory auditors

French original signed by

KPMG S.A.

Jacques Pierre

Partner

Xavier Niffle

Partner

PricewaterhouseCoopers Audit

Richard Béjot

Partner