**Answers to the written questions 2025 of the Forum pour l'Investissement Responsable**

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## *Environment*

### *Question 1: Sobriety*

***According to the IPCC[1] definition, "Sufffficiency policies are a set of measures and daily practices that avoid demand for energy, materials, land and water, while delivering human well-being for all within planetary boundaries.'***

***Sufficiency refers to multiple approaches that can be applied to limiting or moderating demand (repairability, timelessness of supply, marketing of moderation, etc.) or supply (reduction in the number of ranges and/or products, production on demand, etc.) but also in terms of resources and materials (on means and inputs such as material intensity or on finished products (reduction of packaging, removal of any element that is not essential to the use of the good and does not compromise the essential final satisfaction), etc.).***

***a) Is the concept of sobriety integrated into the construction of your environmental strategy? If so, how do you define it? If not, do you use another concept that you believe has the same objective? If so, which one(s)? Could you define it/them?***

Since its creation, Dassault Systèmes has fully integrated the concept of sobriety, acting both on its own operations and on the solutions it offers to meet contemporary environmental and societal challenges.

With regard to its offering ("*Handprint* strategy"), rather than using the term "sufficiency", the company favors equivalent concepts, in particular that of "generative economy", which consists of drawing inspiration from living mechanisms to meet consumer needs while making frugal use of the planet's resources. The "generative economy" is the result of a convergence between the circular economy and the experience economy. In this perspective, Dassault Systèmes has launched "3D UNIV+RSES", combining virtual twins based on a single software platform (**3D**EXPERIENCE). This approach enables its customers, both businesses and individuals, to design sustainable and innovative products, services and experiences. It directly addresses major contemporary challenges, such as the development of liveable cities, the sustainable preservation of the planet and its inhabitants, the optimization of product design and of complete product life management, and the promotion of responsible and sustainable purchasing choices. All these elements are detailed more precisely in the 2024 Universal Registration Document (hereinafter '**URD 2024**') (chapters 1 and 2).

[1] IPCC report April 2022, p. 101

From an operational perspective (*Footprint* strategy), Dassault Systèmes is actively committed to directly reducing its environmental footprint. The company has joined the *Science-Based Targets* initiative (SBTi), aligning its objectives with a trajectory aimed at limiting global temperature rise to 1.5°C by the end of the century. In this context, it is also implementing specific measures to promote energy efficiency at its sites, encourage reuse and the circular economy, promote digital efficiency and optimize professional mobility (e.g. more efficient use of the company car fleet).

***b) How do you apply the concept of sufficiency in terms of resource use and in your offerings throughout your value chain? Have you calculated the proportion of your activities (expressed in revenue or equivalent) covered by this concept?***

Dassault Systèmes has made sufficiency not only a strategy for conducting its own operations, but also an essential driver of sustainable innovation for its customers, contributing to an economy that is more respectful of planetary boundaries.

In particular, the company leverages its **3D**EXPERIENCE platform, its modelling and simulation solutions, and its virtual twins, designed to enable its customers to:

- reduce their consumption of material resources;
- extend the life of their products;
- promote energy efficiency at every stage of production;
- integrate real-time environmental analysis;
- support a production mode geared towards the circular economy, reuse and reconditioning.

To analyze the proportion of its revenue linked to the concept of efficiency, Dassault Systèmes has implemented a rigorous and certified methodology to calculate the eligibility and alignment of its activities with the criteria defined by the European Taxonomy. By 2027, Dassault Systèmes aims to have respectively 40% of its revenue aligned and 70% of its revenue eligible to the European Taxonomy.

In this context, Dassault Systèmes is carefully analyzing its offerings, focusing particularly on those that explicitly contribute to climate change mitigation and the circular economy. This approach is based first on identifying all solutions that have a positive impact on reducing greenhouse gas emissions, with the systematic exclusion of revenue from fossil fuel activities (oil, gas, mining).

Dassault Systèmes then applies a methodology based on representative use cases to demonstrate the concrete environmental impact of its solutions.

With regard to the circular economy, the company carries out an in-depth mapping of each brand's specific contributions, followed by a detailed assessment in accordance with ISO 59020:2024. All of these assessments are then validated by independent experts to verify the credibility and transparency of the data obtained.

***c) Could you provide concrete examples of recent successes in implementing measures to integrate sufficiency into your business model? What indicator(s) do you use to ensure the effectiveness of these measures? What difficulties have you encountered with your customers or main suppliers in implementing sufficiency measures?***

On the supply side, eligibility and alignment indicators are not limited to regulatory compliance; they directly guide Dassault Systèmes' sustainable innovation strategy.

In 2024, the proportion of the group's revenue eligible to the European Taxonomy is 69.8% and is aligned at 35%.

These indicators thus serve as real decision-making levers, guiding technological investments and innovation efforts towards areas with the highest environmental potential. Dassault Systèmes uses these results to clearly identify priority sustainability levers to integrate into its digital solutions and customer offerings, such as eco-design, increased use of recycled materials, longer product lifespans and better waste and resource management.

To demonstrate the contribution of its solutions to climate change mitigation and the transition to a circular economy, Dassault Systèmes has developed a rigorous methodology to accurately quantify the positive impact generated for its customers. In the area of climate change mitigation, the Company has identified and certified the positive environmental impact of more than twenty use cases from various industries. At the same time, with regard to the transition to a circular economy, Dassault Systèmes has also certified more than ten concrete use cases covering various industrial sectors, demonstrating the effectiveness and relevance of its solutions in accelerating its customers' circular initiatives.

For example, Dassault Systèmes' solutions have enabled three major retailers to optimize their packaging design to reduce the amount of plastic used and increase the proportion of recycled materials. This design was made possible by the use of SIMULIA during the design phase. The three companies have succeeded in reducing the thickness of their packaging, incorporating more recycled materials and increasing the recyclability of their products at the end of their life, while ensuring the necessary robustness and compliance with health standards.

All use cases are detailed in section “2.2.2.1 European taxonomy”’ of the DEU.

Dassault Systèmes also monitors its carbon footprint and waste management, particularly electronic waste:

- its greenhouse gas (hereinafter “GHG”) emissions in scopes 1 and 2 will be reduced by 78% in 2024 compared to 2019, the reference year;
- its GHG emissions in scope 3 - business travel and commuting - will be reduced by 45% in 2024 compared to 2019, the reference year;
- 48% of its suppliers of goods, services and capital equipment (in terms of GHG emissions) are committed to a science-based reduction approach.

All of these indicators show how Dassault Systèmes actively uses the Science Based Targets initiative (SBTi) and the European Taxonomy as not only regulatory frameworks, but also as structural levers for sustainable innovation that is fully integrated into its business model.

***d) How do you balance the sustainability and profitability of your activities?***

The positive impacts of Dassault Systèmes' software solutions on reducing its customers' GHG emissions and circularity create significant financial opportunities in the Group's downstream value chain, as illustrated by the percentages of eligible revenue aligned to the European Taxonomy cited above.

The resources committed by Dassault Systèmes to develop its portfolio of innovative solutions designed to accelerate its customers' transition and support the reduction of its carbon footprint are financed within the framework of its annual budgets and medium-term strategic plan. Dassault Systèmes considers its sufficiency approach to be a lever for the growth of its activities and, therefore, their profitability.

***Social***

***Question 2: Decent standard of living***

***A decent standard of living is ensured in part by the payment of a decent wage, but not only that: social protection, financial benefits, etc.***

***As a reminder, a decent wage is defined by the Global Living Wage as "the remuneration received for a normal week's work by a worker in a given place, sufficient to ensure a decent standard of living for the worker and his or her family. The elements of a decent standard of living include food, water, housing, education, healthcare, transport, clothing and other essential needs, including provision for unforeseen events." This remuneration must also enable the employee and their family to participate in society (leisure, access to communication, etc.).***

***A decent wage, the amount of which varies from place to place, should therefore not be confused with the minimum wage that may be adopted at national level.***

***The whole issue concerns:***

***- Employees in your value chain (excluding your own workforce), upstream (employees of suppliers, service providers, subcontractors, etc.) and downstream (franchises, etc.)***

***- Non-employee workers such as self-employed workers, temporary workers or contract workers.***

***The question therefore does not concern the employees of your company and its subsidiaries.***

***a) How do you ensure a decent standard of living (decent wages, social protection, precautionary savings and other benefits, such as housing assistance) for these workers? Which workers are affected (tier 1, 2 and 3 suppliers, all your strategic suppliers, non-salaried personnel, etc.)?***

- **Regarding non-employee workers**

As part of the preparation of its sustainability report, Dassault Systèmes conducted a double materiality analysis covering all personnel. Dassault Systèmes favours long-term employment and therefore only uses non-employee workers on an exceptional basis in particular to replace absent employees and during temporary peaks in activity. As a result, non-employee workers represent less than 2% of the salaried and non-salaried workforce, calculated on a full-time equivalent basis. No topics, including decent living standards, were identified as material with respect to non-salaried personnel.

- **Regarding suppliers**

Dassault Systèmes' suppliers are contractually committed to complying with Dassault Systèmes' CSR expectations. These commitments are set out in the *"Sustainable Charter with Suppliers",* available on the 3dS.com website. This charter provides a framework for promoting respect for human rights and good working conditions among our suppliers. The introduction to the charter specifies that Dassault Systèmes may expect its suppliers to meet "standards higher than those required by law".

With specific regard to ensuring a decent standard of living, several elements of this charter contribute to supporting this objective.

Firstly, the charter requires suppliers to pay their employees remuneration that is in line with or higher than local legal requirements. It also requires compliance with fundamental social rights as defined by the ILO, including notably freedom of association and equal treatment. These prerequisites form the basis for a working environment conducive to improving wage conditions.

Secondly, the charter refers to the obligation for suppliers to provide safe and healthy working conditions, respect working hours and provide all legal benefits, including social benefits and fair treatment. This framework helps prevent situations of exploitation that would prevent a worker from providing for their family's basic needs. The document also encourages balanced, sustainable and responsible relationships with suppliers, including particular attention to their economic dependence, which promotes their financial stability and therefore their ability to offer fairer wages to their employees.

Suppliers commit through the charter to encourage their own suppliers and subcontractors to comply with the expectations expressed in the Dassault Systèmes' Sustainable Charter with Suppliers.

***b) Have you identified and mapped the risks and obstacles to the payment of decent remuneration and social benefits in your value chain (e.g. high-risk occupations, high-risk countries, local regulatory context, inflation, competitiveness, opaque supplier practices, etc.)? What specific measures do you take to reduce the risks associated with these occupations (annual review and correction of discrepancies, implementation of incentives for suppliers, etc.)?***

To date, no risks or obstacles to the payment of decent remuneration and social benefits have been identified in the Dassault Systèmes value chain.

***c) Is respect for a decent standard of living a selection criterion when choosing your suppliers or subcontractors? To what extent is this criterion decisive in this choice?***

The Purchasing Department applies a 20% weighting to ESG criteria in its calls for tenders and supplier selection. As a result, the most socially responsible suppliers can be rewarded, including those who are committed to a decent standard of living.

***d) If you have adopted a policy to guarantee a decent standard of living for all or some of the workers in your value chain/freelancers, what results have you achieved? What is your roadmap for the future (measures and quantification, examples of indicators, monitoring of indicators and progress, expansion of the scope, etc.)?***

As stated above, the concept of a decent standard of living is not explicitly included in our charter, but numerous provisions lay the foundations for this and promote or encourage this objective.

***How do you ensure that the commitments made by your suppliers, subcontractors and franchisees are implemented? In the event of a dispute with a supplier, how do you resolve the situation (termination of the contract, dialogue and commitment, etc.)?***

Firstly, two mechanisms are in place to detect non-compliance with these commitments:

<u>1/ The whistleblowing procedure</u>

Dassault Systèmes has set up a whistleblowing mechanism accessible to all stakeholders, including its suppliers' employees, on its website. Any alleged breach of the commitments in the supplier charter – human rights, working conditions, ethics, health and safety, etc. – can be reported by email, online form or telephone message. This mechanism is also specified in the Supplier Charter.

<u>2/ Monitoring adverse or negative media coverage</u>

Dassault Systèmes carries out reasonable due diligence on third parties, including monitoring adverse or negative media coverage relating to human rights. 1,650 suppliers were monitored in 2024.

Furthermore, Dassault Systèmes has the right to terminate a contract with a supplier in the event of a breach of the commitments made under Sustainable Charter with Suppliers or a violation of its Social Responsibility Principles.

## *Governance*

### *Question 3: Sustainability governance*

***a) Do you publish a skills matrix for Directors?***

***Is it nominative (by director)? Does it present sustainability-related skills in a granular manner (listing in detail each Director's skills beyond CSR/ESG/sustainability: climate, biodiversity, human rights, diversity and inclusion, energy transition, social and value chain, financial impact of climate, etc.)?***

Dassault Systèmes does not publish a skill matrix for Directors.

However, the Company's URD 2024 includes a detailed biography for each director specifying their skills and experience (see pages 345 et seq.).

***b) On what basis do you consider that a director has CSR or sustainability skills? Have you defined prerequisites/criteria for each of these skills? If so, what are they?***

As CSR is at the heart of Dassault Systèmes' strategy and achievements, the governance system in place ensures that social and environmental issues are properly taken into account by the Board of Directors.

The three Board committees include aspects of sustainability in their missions: non-financial reporting for the Audit Committee; governance, ethics and ESG performance criteria for the Remuneration and Selection Committee; and strategy and research including ESG considerations for the Scientific Committee.

To ensure that they have a good understanding of the issues, committee members receive regular training sessions on sustainable development topics, as needed and sometimes at their request.

The members of the Audit Committee have also received training on sustainability issues (*reporting* in particular) once a year for the last three financial years.

Ms. Geneviève Berger, the lead director of sustainable development, ensures overall consistency on these topics and may request that a specific topic be covered in a special session (for details of her skills, see the answer to question 3c) below).

Any director who considers it necessary may also request additional training.

***c) For each director with a sustainability-related skill (by mentioning their surname and name), could you list their specific skills and the nature of these skills (experience, scientific/research profile, regulatory expertise, specialized training)?***

The Company's 2024 URD includes a detailed biography for each director, specifying their skills and experience (see pages 345 et seq.).

The table below specifies in particular the skills of Ms. Geneviève Berger, lead director of sustainable development.

| **Name, Surname** | **Specific skill and nature of the skill** |
|---|---|
| Berger, Geneviève | *Lead director on sustainable development issues*<br><br>- Doctor of Medicine with a PhD in physical sciences and human biology.<br><br>- Creation and management of the laboratory for parametric imaging at the French National Center for Scientific Research (CNRS) and the Broussais Hôtel-Dieu hospital from 1991 to 2000.<br><br>- Director General of the CNRS from 2000 to 2003.<br><br>- University professor and hospital doctor (PU-PH) at the Pitié-Salpêtrière Hospital from 2003 to 2008.<br><br>- Director and then executive member in charge of research and development at Unilever from 2008 to 2014.<br><br>- Director of Research at the Swiss company Firmenich from 2015 to 2021.<br><br>- Director and member of Air Liquide's Environment and Society Committee from 2015 to 2023, after serving for nine years as an independent director at AstraZeneca in charge of sustainable development issues and as a member of the Scientific Committee.<br><br>- Member of the Supervisory Board of the Institut Curie since 2022. |

### *d) In terms of transparency, do you publish the following information?*

| **Do you publish the following information?** | | **Yes** | **No** | **If so, please provide the source/reference** |
|---|---|---|---|---|
| A detailed biography for each of your directors highlighting their experience or training **related to sustainability issues?** | | X | | Detailed biographies of each director on pages 345 to 357 of the 2024 Universal Registration Document, highlighting their experience or training and including, where applicable, experience related to sustainability issues. |
| How the skill was acquired? | Format of each training course (internal or external) | X | | In accordance with the AFEP-MEDEF Code, if a director considers it necessary, he or she may request additional training in specific aspects of Dassault Systèmes, its business lines, business and ESG challenges, and in particular, climate-related issues.<br><br>Each year, the three committees of the Board of Directors (composed exclusively of independent directors) hold dedicated sessions. In September 2024, two sessions were held:<br>- a first session dedicated to sustainability issues;<br>- a second session dedicated to the prevention and management risks within the Company and to the conclusions of the analysis carried out in the context of the CSRD.<br><br>In addition, each year, Dassault Systèmes directors are invited to attend a dedicated information day. In 2024, the theme of the annual information day for directors was: the cycle of life with virtual twins experience (see Universal Registration Document 2024, p. 361). |
| | Content of each training course | X | | See Universal Registration Document 2024, p. 360 |
| | Whether each training course is mandatory | X | | See Universal Registration Document 2024, p. 360 |
| | Frequency of each training course | X | | See Universal Registration Document 2024, p. 360 |
| | Training recipients | X | | See Universal Registration Document 2024, p. 360 |
| Type of ongoing skills assessment? | Self-assessment | | X | |
| | External assessment by third parties | | X | |
| | Other: | | X | |

For each box you answered 'No' in the table above, could you provide us with this information?

Regarding ongoing skills assessment: Dassault Systèmes has not implemented a formal assessment of directors' skills but ensures the quality of communication and that everyone has a good understanding of CSR issues.

***Question 4: Governance of artificial intelligence***

***a) Vision/management:***

***- Which of your company's activities and business lines are already impacted by the use of AI?***

***- Which ones will be impacted by the use of AI within a year, in the medium term (one to three years) and in the long term (more than three years)? Which ones do you think will not be impacted or will be minimally impacted in the near future?***

The 3DEXPERIENCE platform has been integrating artificial intelligence technologies for many years, and these technologies are at the heart of the "3D UNIV+RSES" strategy and offering, launched in early 2025.

This new disruptive offering, based on the massive and in-depth adoption of generative AI, will enable Dassault Systèmes' customers across all industries to fully leverage the AI era at every stage of the lifecycle of the products and services they create to enhance their sustainability and, ultimately, improve the daily lives of consumers, patients and citizens.

This approach is part of the shift towards an economy based on virtual assets, where intellectual property (IP) is the key differentiator. Tomorrow's leaders will be those who know how to best leverage their knowledge and expertise. This transformation will be accelerated by AI and catalyzed by "3D UNIV+RSES", which introduces a new class of representations of the world: models that blend the virtual and the real, combining modelling, simulation, real-world data and AI-generated content. These secure environments enable the simulation of virtual twins to be combined and cross-referenced, while training multi-domain AI engines in a framework that protects customers' assets and intellectual property.

The synergy between virtual twins and generative artificial intelligence is a major competitive advantage for businesses and for the major challenges facing industry, healthcare and lifestyles. Dassault Systèmes' customers benefit from highly secure environments that meet the most demanding industrial requirements - in terms of trust, sovereignty, reliability, regulation, security, scalability, quality and rapid implementation.

3D UNIV+RSES and generative artificial intelligence are also helping to redefine roles and professions within organizations and industries: these embedded artificial intelligence technologies will enable the development of *Virtual Companions*, which aim to enable everyone to elevate their knowledge and know-how and to develop the driving forces of tomorrow.

**Artificial intelligence will therefore elevate the mission of human beings, not replace them.**

**It will also give rise to new professions** (virtual environment managers and data managers, for example).

This is true for Dassault Systèmes employees, who use the **3D**EXPERIENCE platform on a daily basis and can combine one or more *roles* from the reference framework defined by Dassault Systèmes. Virtual companions will enrich these *roles* to increase autonomy and capabilities and assist employees in their decision-making.

This is also true for Dassault Systèmes customers.

Artificial intelligence will thus enable:

- enhance user skills: at Dassault Systèmes' customers, mechanical engineers are set to become system architects, and technicians will become design engineers;

- make cutting-edge expertise more accessible. Eco-design, for example, is no longer the preserve of environmental experts but is becoming a skill for everyone involved in product design.

***b) Impacts:***

***- Have you measured the current direct and indirect impacts generated by your company's use of AI on energy consumption (electricity and water in particular)? Have you made projections of how energy consumption will evolve as a result of AI use? In what time frames? Please provide quantitative information.***

Dassault Systèmes is committed to frugal AI, integrating lighter models that consume less energy.

At the AI Action Summit in Paris in February, Dassault Systèmes joined the Coalition for Environmentally Sustainable Artificial Intelligence, which aims to accelerate the momentum towards placing AI on a more environmentally sustainable path.

A roadmap, established by more than 30 private and public partners, has defined guidelines for the environmental assessment of AI and identified areas of cooperation between the main international standardization organizations: International Organization for Standardization (ISO), International Telecommunication Union (ITU) of the United Nations, Institute of Electrical and Electronics Engineers (IEEE).

For more details, see https://www.ecologie.gouv.fr/presse/nouvelle-coalition-vise-placer-lintelligence-artificielle-trajectoire-plus-ecoresponsable.

***- Have you identified the social consequences of your group's use of AI?***

While many companies in the technology sector made redundancies in 2024 following the rapid development of AI, this was not the case at Dassault Systèmes.

The company's employees (mostly engineers and non-coders) are indeed profiles with high capacity for learning. Artificial intelligence will enhance their skills, not replace them.

A training plan is being rolled out to enhance the knowledge and know-how of all employees.

***- What ethical issues does your company's use of AI raise?***

Dassault Systèmes recognizes several ethical issues associated with the use of artificial intelligence:

- **Human supervision and control**: AI must remain a tool at the service of individuals, subject to effective human supervision. This requires clear governance of the systems deployed and proactive risk management mechanisms.
- **Security, robustness and protection of personal data**: cybersecurity and data confidentiality are priorities for protecting user rights and maintaining system integrity.
- **Intellectual property**: intellectual property must be managed with particular care, through the implementation of measures to ensure appropriate licence management, rigorous access control and the protection of stakeholders' rights.
- **Transparency and explainability**: processes related to data and algorithms must be understandable, traceable and documented so that users are aware of the capabilities and limitations of the systems.
- **Inclusivity and fairness**: Dassault Systèmes is committed to reducing algorithmic bias, promoting diversity and ensuring equitable access to AI systems.
- **Sustainability**: AI is designed not only to meet economic objectives but also to contribute to global environmental challenges, in line with sustainable development goals.

***- For each of these three areas (energy, social and ethical), do you integrate the potential impacts identified in your investment decisions? What organization have you put in place and what measures have you taken to reduce or eliminate these impacts (please be specific and illustrate your comments with relevant examples)?***

The potential negative impacts of using AI have been identified as part of the update of the risk map established by Dassault Systèmes. Indicators have been defined to monitor their evolution and, as for each risk, remedial measures have been put in place where necessary.

For example, Dassault Systèmes' “Responsible Datacenters” policy aims to optimize the environmental footprint of the datacenters used, based on ongoing dialogue with suppliers

regarding their capacity for technological innovation, renewable energy supply, and cooling and heat recovery. Furthermore, given the risks of misuse or use that does not comply with fundamental rights, Dassault Systèmes has taken the following measures:

- Implementation of a global AI governance framework;
- Signature of the AI Act proposed by the European Commission;
- Proactive mapping of potential high-risk systems to anticipate compliance issues.

Dassault Systèmes nevertheless believes that artificial intelligence represents above all an opportunity. The new "3D UNIV+RSES" offering, based on the widespread and in-depth adoption of generative AI, will enable Dassault Systèmes' customers across all industries to take full advantage of the AI era at every stage of the lifecycle of the products and services they create to enhance their sustainability and, ultimately, improve the daily lives of consumers, patients and citizens.

***c) Dependency:***

***- How many AI systems do you use?***

***- Have you anticipated any potential dependency on your AI system providers?***

***- If so, how have you responded or do you plan to respond to this risk?***

Dassault Systèmes' platforms are multi-AI: around 50 generative AI systems will be used as needed.

In particular, Dassault Systèmes – which is very sensitive to sovereignty issues – announced in July 2024 its partnership with Mistral AI, to bring the power of cutting-edge artificial intelligence to various industries in a trusted environment.

***Personalized question***

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***Question 5***

***The compensation of Mr Bernard Charlès was strongly contested at the 2023 and 2024 general meetings, with 11.4% and 17.1% of votes cast against it, respectively. In 2024, the new compensation policy was even more controversial, with 19.5% of votes cast against it, suggesting that there will once again be strong opposition to the compensation of your new Chief Executive Officer, Mr Pascal Daloz.***

**a) How can you explain that the new compensation policy:**

**- On the one hand, grants a fixed annual remuneration of €2 million to Mr Bernard Charlès, now Chairman of the Board of Directors (almost double that of his predecessor, Mr Charles**

**Edelstenne) and, on the other hand, allows him to continue to receive performance shares under the 2020, 2021, 2022 and 2023 long-term incentive plans?**

The annual compensation of the Chairman of the Board of Directors is fixed compensation only, in accordance with the recommendation of the AFEP-MEDEF Code. He does not receive any variable compensation (short or long term) and does not benefit from any additional retirement plan or any indemnity under a non-competition or severance payment clause.

The amount thus granted to Mr. Bernard Charlès in his capacity as Chairman of the Board of Directors reflects the will of the Chief Executive Officer that Mr. Bernard Charlès, an entrepreneur with more than 35 years of experience at Dassault Systèmes, continues to contribute to the Company's strategy, fundamental research strategy, and the development of the Company's business and reputation with global institutions and longstanding customers with whom he has built relationships of trust, and this in a context where Dassault Systèmes' size and visibility have increased considerably. This amount also takes into account the compensation practices observed for Chairmen of Boards of Directors who have previously performed executive functions, notably in CAC 40 companies.

The performance shares granted to Mr. Bernard Charlès in 2021, 2022 and 2023 will vest, subject to the satisfaction of the applicable performance and continued employment conditions, as voted at previous general meetings. These conditions will therefore apply in 2025 and 2026. The reasons for these past allocations were legitimately justified. Finally, it should be noted that, in his new role, Mr. Bernard Charlès has proposed to the Board that he no longer receive performance shares from 2024 onwards.

For the record, these shares were allocated as part of the gradual process of associating Mr. Bernard Charlès with the Company's capital, with the aim of recognizing his entrepreneurial role for over thirty-five years with Dassault Systèmes, and providing him with an equity stake comparable to that of the founders of companies in the same sector or, more generally, of his peers in technology companies around the world. It should be noted that prior to Dassault Systèmes' initial public offering in 1996, Mr. Bernard Charlès has not benefited from an equity stake in the Company.

**- Would allow Mr Pascal Daloz (aged 56) to receive, in the event of early retirement, without pro rata adjustment, all performance shares under long-term incentive plans that have not yet vested at that time?**

The allocation of performance shares to Mr Pascal Daloz is subject to a continued employment condition and a performance condition, as detailed in the 2024 DEU (p. 369).

The performance condition defined by the Board is based on demanding financial and non-financial criteria, and no minimum allocation is therefore guaranteed.

Although Mr Pascal Daloz retains the right to receive his performance shares at the end of the vesting period in the event of retirement, the performance condition will remain applicable (as is the case for employees benefiting from long-term remuneration plans).

**- Would it allow Mr Pascal Daloz to receive severance indemnity even in the event of counter-performance (NB: the calculation basis is based on performance over the last three years)?**

The Chief Executive Officer may receive compensation for the termination of his functions whose principle and amount of which are subject to certain conditions, including performance, in accordance with the French Commercial Code and the AFEP-MEDEF Code.

Thus, the compensation would be due in the case of a change of control or strategy, duly acknowledged by the Board of Directors, which results in an imposed departure in the subsequent twelve months.

In the event of a forced departure due to poor results at Dassault Systèmes or to mismanagement, Mr Pascal Daloz's severance pay may not be paid.

The indemnity would also not be due in the event that the Chief Executive Officer were to leave Dassault Systèmes on his own initiative to take a new position elsewhere, or were to be assigned a new position within the Company, or if he were to receive retirement benefits shortly after leaving.

Furthermore, in the event that the indemnity is payable to the Chief Executive Officer, the Board may, by way of exception, reduce the amount or decide that it is not payable in the event of (i) misconduct unrelated to his duties and incompatible with the normal performance of his term of office or (ii) events seriously damaging the image of Dassault Systèmes and significantly reducing the share price.

Finally, the amount of the indemnity due to the Chief Executive Officer upon termination of his functions, if it was due, would be equal to a maximum of two years' compensation and would depend on the satisfaction of the performance conditions established for the calculation of his variable remuneration.

**b) How do you explain the persistent gap between your decisions and the perception of shareholders? Do you envisage any adjustments in transparency or dialogue with them on this subject?**

Dassault Systèmes is committed to meeting the expectations and concerns of its shareholders. In 2024, meetings were organized between management team representatives and investors and proxy agents so that they could discuss their points of concern, such as the compensation policy for corporate officers.

Dassault Systèmes takes into account the feedback it receives by making changes to its corporate governance practices. Dassault Systèmes has thus changed the resolutions relating to the allocation of performance shares proposed to the Shareholders' Meeting, providing further guidance for the Board of Directors' decisions (setting performance criteria in the resolution, minimum vesting period of three years, introduction of ESG criteria, etc.). The level of transparency regarding the achievement of criteria governing variable compensation and the acquisition of shares awarded to the Chief Executive Officer has been strengthened. In line with international practices, Dassault Systèmes has also introduced a clawback mechanism applicable to the compensation of the Chief Executive Officer.

These discussions with investors and proxy advisory firms also provide an opportunity to explain certain practices put in place to take into account the specific characteristics of Dassault Systèmes, such as (i) the gradual process of associating Mr. Bernard Charlès with the Company's capital until 2023 with the aim of recognizing his entrepreneurial role for over 35 years with Dassault Systèmes and providing him with an equity stake comparable to that of founders of companies in the same sector, and more generally, of his peers in technology companies around the world, or (ii) the alignment of Mr. Pascal Daloz's level of compensation, as Chief Executive Officer since January 1, 2024, with the practices observed in the international technology companies to which the Company compares itself.