

**Answers to the written questions 2024 of the
Forum pour l'Investissement Responsable**

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Environment

Question 1

a) Could you outline your decarbonization objectives for the short, medium and long term for your three scopes (in absolute terms and in terms of intensity)? For each of your objectives, explain the main actions planned to achieve these objectives (please specify the percentage contribution of each action to the objective).

How much of your strategy is dedicated to negative emissions (absorption and storage, etc.), avoided emissions or carbon credits (to be distinguished from your decarbonization objectives)? To help you answer, you can fill in the table in Appendix 1.

Appendix 1 sets out Dassault Systems' short-, medium- and long-term decarbonization objectives. These are structured around SBTi targets for 2025 and 2027 and the Company's neutrality trajectory for 2040:

- -35% reduction in scopes 1 and 2 by 2027;
- -20% reduction in scope 3 (commuting and business travel) by 2027;
- 50% of suppliers (in emissions) with a reduction trajectory validated with SBTi.

To date, Dassault Systèmes has focused its efforts on reducing greenhouse gas emissions. These reduction targets, which run until 2027, foreshadow the goal of carbon neutrality, set for 2040. In this context, the acquisition of carbon credits is envisaged. Some events have already been offset. In 2023, Dassault Systèmes offset the equivalent of 671 tons of CO₂ through the purchase of carbon credits acquired as part of voluntary carbon offsetting.

In 2023, the carbon footprint of Scopes 1, 2 and 3 totaled 186,894 teqCO₂, down 19% on 2019 and up 6% on 2022. This trend is in line with growth in average headcount and the result of actions undertaken over several years to reduce GHG emissions. More specifically, Dassault Systèmes' Scopes 1 and 2 are 71% lower than in 2019, the reference year for SBTi targets, and 6% lower than in 2022. This improvement is mainly the result of energy-saving efforts at major sites and more optimized use of the Company's fleet of business vehicles, in line with the Company's "Responsible Mobility" policy. In 2023, the proportion of renewable energy supply will be 84%, stable compared to 2022.

Scope 3 emissions for "business travel" and "home-workplace travel" were down 52% on 2019 and stable on 2022, fully offsetting the increase in the Company's headcount (+5.7%), and demonstrating control over business travel. The percentage, in terms of emissions, of suppliers with science-based objectives reached 37% by the end of 2023, compared with 26% in 2022, thanks in particular to awareness-raising actions carried out by Dassault Systèmes' Purchasing teams, and contributing to an acceleration in the implementation of decarbonization strategies within the Enterprise's value chain.

Despite growth in headcount and activity, Dassault Systèmes remains well positioned to meet its SBTi targets for Scopes 1, 2 and 3 emissions by 2025 and 2027.

Carbon intensity, in millions of euros of IFRS sales, is virtually stable at 31.4 versus 31.2 in 2022, but, at constant exchange rates, shows an improvement of 2.4%. Carbon intensity per employee shows, for Scopes 1, 2 and 3, a net decrease of 40% compared to 2019, and of 1% compared to 2022, from 8.2 to 8.1 teqCO₂ per employee.

b) Could you please indicate the amount of investment required for each of the main actions deployed across the three scopes? Please specify the timeframe covered by these investments. In most cases, the information required here is different from the amount of CAPEX/OPEX aligned with the European taxonomy, which concerns only investments in your sustainable activities and not those for your overall decarbonization plan.

75% of Dassault Systèmes' carbon footprint is generated by scope 3 linked to the supplier chain and travel. Most of the actions undertaken to limit Dassault Systèmes' greenhouse gas emissions do not require significant direct investment in scopes 1, 2 and 3, but for example the implementation of new policies relating to travel and commuting or teleworking, or temperature management on sites.

The most significant investments will have to be made by our main suppliers in the most important categories, i.e., property rentals, IT equipment and data hosting services. It is very difficult to obtain figures for investments by our suppliers to decarbonize their production chain, but Dassault Systèmes takes carbon efficiency criteria into account in its choice of solutions or equipment, and can accept an impact on its operating expenses (OPEX).

Dassault Systèmes' real estate policy takes into account high environmental efficiency criteria when relocating and setting up new facilities. The Company has demonstrated its willingness to pay higher rents to meet these objectives.

Recent calls for tenders for IT equipment have also taken into account the carbon content of equipment, equipment reparability indexes and energy efficiency in the final decision.

Finally, as the Company owns very few of its own data centers, a regular dialogue is maintained with our data hosting infrastructure suppliers to study their investment plans for improving the energy efficiency of these infrastructures.

c) On which reference scenario(s) is your decarbonization strategy based (on the three scopes)? Is it aligned with a 1.5°C scenario? Has it been validated by an independent third party (SBTi, ACT-ADEME...)? Please indicate the name of the scenario(s) and the reference organization(s) (e.g., IEA, IPCC, etc.).

Dassault Systèmes' strategy is aligned with the 1.5°C scenario and has been validated by the SBTi for the Company's medium-term objectives in 2025 and 2027.

Question 2

Biodiversity-related risks, impacts, dependencies and opportunities are still insufficiently taken into account in business activities (internal, supply chain, products, customer services, etc.). But as the context and tools (TNFD, SBTN, GRI...) progress, so do practices. While this subject may appear to be of little relevance to certain sectors, we nonetheless believe that it merits analysis by all.

a) Have you assessed, monitored and reduced your dependencies and risks, on the one hand, and your footprint, on the other, but also your opportunities (investment in projects with a net positive impact on nature, services in favor of biodiversity, etc.) in relation to biodiversity and nature?

Is this assessment up to date and does it cover your entire value chain (direct operations, upstream and downstream)? If it covers only part of your value chain, do you plan to extend the scope of this assessment? If not, why not?

In 2023, Dassault Systèmes produced an initial dual materiality matrix analyzing its risks, positive and negative impacts and opportunities, covering all of the Company's themes, including biodiversity.

Biodiversity is particularly present in the Company's upstream value chain, in the extraction of metals, rare materials and water for the manufacture of IT equipment and the use of data centers.

Dassault Systèmes is therefore aware of its impact on biodiversity and tries to limit it through:

- Its buildings: The Company has numerous sites and ensures that when it opens a new site, biodiversity is not or has not been significantly impacted by the construction of the buildings it rents or, in very rare cases, builds. Compensation measures are implemented where necessary, as was the case in India with the planting of numerous trees during the construction of the new Dassault Systèmes campus in the city of Pune. The impact of soil artificialization is now taken into account when choosing new office locations.
- IT equipment: because of the energy, metals and water required to manufacture and use IT equipment, Dassault Systèmes examines the commitment to biodiversity of its main suppliers and carefully assesses the carbon footprint of its equipment. Non-renewable energy consumption has a direct impact on global warming and ocean acidification, and consequently on terrestrial and marine biodiversity. However, the lack of product traceability, particularly in the digital sector, makes it difficult to reliably assess the impact on biodiversity of metal extraction and related pollution.
- And the selected recycling channels: electronic equipment reaching the end of its life cycle can have an additional impact on the air or soil, and therefore on biodiversity around landfill sites. Every year in France, over 90% of laptops decommissioned by Dassault Systèmes find a second life in the circular economy.

b) Do you publish the results of this work? If not, do you plan to publish it? Please justify your answer. Do you plan to rely on voluntary frameworks such as TNFD, SBTN, GRI101... to report on nature related risks and opportunities?

Dassault Systèmes will publish its double materiality matrix in 2025 when it will publish its Universal Registration Document 2024. This will have been reviewed by an independent third party as part of the CSRD. The matrix will include risks and opportunities related to the climate, but also to nature (impact on biodiversity in the value chain, use of water, impact on the climate, pressure on natural resources, positive impact on nature linked to Dassault Systèmes solutions, etc.).

c) Do you publish or plan to publish quantitative indicators to report on the risks and opportunities that biodiversity poses or offers your company (value of assets, liabilities, revenues and expenses considered vulnerable to nature-related risks, CAPEX, financing or investments devoted to nature-related opportunities, etc.)? If so, which ones, and do you set targets? Justify your choice of indicators. If not, why not?

Concerning biodiversity, this subject is essentially linked to Dassault Systèmes' upstream value chain. The Company has defined its materiality within the framework of the CSRD. Dassault Systèmes has no plans to publish indicators in 2024, but is continuing to study the subject.

Question 3

a) What role does the circular economy play in the company's strategy?

Criteria to be assessed:

- **Objectives (quantitative, ambitious, scope)**
- **Ambition and quality of strategy**
- **Links with other sustainable development issues (in particular decarbonization and biodiversity)**

The circular economy is at the heart of Dassault Systèmes' corporate strategy. Indeed, it is the first key concept mentioned in the letter from the Chairman of the Board of Directors and the Chief Executive Officer in the 2023 Universal Registration Document. It states that *"It is important to remember that virtual worlds were created to drive sustainable development. The purpose of the first 3D representations was to replace physical prototyping, saving raw materials, energy and resources. The Product Lifecycle Management (PLM) solutions pioneered by Dassault Systèmes in the early 1990s have helped foster a circular, more balanced approach within industry. Dassault Systèmes wants to be the catalyst and enabler of the real Industry Renaissance of the 21st century and the Generative Economy."*

b) How do you encourage the development of circular business models (via investment or financing strategies, customer services, engagement with suppliers, etc.)?

Criterion to be assessed: Precision in the answer (e.g., thematic funds on the circular economy, launch of financial/insurance products, support offer, assessment tools used, training, etc.).

Today, the evidence is clear: based on the **3DEXPERIENCE** platform, virtual twins are the preferred instrument of a circular economy, which gives back as much as it takes away. In 2021, for example, Dassault Systèmes quantified their potential impact on the climate, in a study carried out in collaboration with the Accenture group: extrapolating from five industrial use cases, it was shown that it would be possible to save 7.5 gigatons of CO₂, equivalent to one year's emissions from the transport sector worldwide. In 2023, Dassault Systèmes supported manufacturing industry customers in their transition to a more circular economy and, for some of them, made a quantified estimate of their contribution to the circular economy.

The Company is committed to the circular economy in its own operations, notably with the following priority fields of action:

- supporting the functionality economy
- optimizing the life cycle of digital products
- ensuring its local impact;
- optimizing mobility;
- promoting reparability and reconditioned products;
- training in eco-design.

The Company has thus joined or continued its work with several non-profit organizations (see paragraph 2.5.2.4 "Resource Use and Climate Action Plans" of the 2023 Universal Registration Document), renewing for example its collaboration with the Ellen MacArthur Foundation. This partnership enables the Company to obtain first-rate advice on the development of its circularity strategy.

In France, the collaboration initiated over 10 years ago with a partner committed to social inclusion and reducing the digital divide has enabled Dassault Systèmes to reinject over 650 laptops into the circular economy.

- c) *How much of your investment/financing or offering is linked to the circular economy?
Criterion to be assessed: Share of investments or sales in % (or any other relevant circular economy indicator).*

A very large part of Dassault Systèmes’ offering is focused on the circular economy. For the first time in 2023, Dassault Systèmes has published the rate of eligibility for the European taxonomy of its revenue linked to circularity. The rate was 58.7%.

Dassault Systèmes has also identified the main levers of action put in place to contribute to the circular economy in the production cycle of its solutions:

| Sustainability levers – Manufacturing Industries sector | Climate change mitigation | Transition to a circular economy |
|---|----------------------------------|---|
| Improve operations during the product design and engineering phases | ✓ | ✓ |
| Select less carbon-intensive alternative materials in smaller quantities | ✓ | ✓ |
| Purchasing less carbon-intensive materials or compounds from alternative suppliers | ✓ | ✓ |
| Reduce the energy required during the production phase | ✓ | |
| Reduce material waste during the production phase | ✓ | ✓ |
| Improve transport and distribution of semi-finished and finished products | ✓ | |
| Reduce a product’s energy consumption during its use phase | ✓ | |
| Extending a product’s lifespan | ✓ | ✓ |
| Change the nature of the energy used by the product during its use phase (e.g. electrification) | ✓ | |
| Apply the Reduce, Reuse, Recycle, Renovate. (RRRR) at the end of the product life cycle | ✓ | ✓ |

| Sustainability levers – Infrastructure & Cities sector | Climate change mitigation | Transition to a circular economy |
|--|----------------------------------|---|
| Improve the efficiency of infrastructure design, engineering and construction activities | ✓ | |
| Enabling the development of low-carbon materials and processes | ✓ | ✓ |
| Identify alternative suppliers for low-carbon materials | ✓ | |
| Reduce the amount of materials and natural resources consumed | ✓ | ✓ |
| Optimizing the energy consumption of operating infrastructures | ✓ | |
| Facilitate changes in the type of energy used by infrastructures during the operations phase (e.g. electrification, H ² , ENR, etc.). | ✓ | |
| Optimizing transport and logistics | ✓ | |
| Extending the lifespan of infrastructures | ✓ | ✓ |
| Optimizing dismantling | ✓ | ✓ |
| Preserving the local environment | ✓ | |

| Sustainability levers – Life Sciences & Healthcare sector | Climate change mitigation | Transition to a circular economy |
|--|----------------------------------|---|
| Reducing the carbon footprint of clinical trials | ✓ | |

Social

Question 4

- a) *In France, the “Climate and Resilience” law of August 22, 2021 and the national interprofessional agreement (ANI) on ecological transition and social dialogue of April 11, 2023 have extended the environmental prerogatives of the CSE and strengthened the role of local representatives. Over the past twelve months, what initiatives are likely to significantly illustrate a change in the way these bodies operate within your Group as a result of these provisions?*

For the Dassault Systèmes SE Social and Economic Committee, environmental aspects are an integral part of the consultation process on Company strategy. As in 2022, a specific presentation to the CSE

on this subject was made in November 2023 by one of the Company's sustainable development managers. The expert appointed by the CSE on strategy also met with the Chief Sustainability Officer. These subjects were extensively commented on in the expert's report, and then in the opinion issued by the CSE on the strategy, which was communicated to the Board of Directors. In this opinion, the CSE notably "*welcomed the efforts made in 2022 and 2023*" with regard to Dassault Systèmes' environmental performance.

In view of the importance of the issues at stake, on the more specific question of sustainable mobility, a working group was set up in 2023 to prepare for negotiations with the representative trade unions. In addition to business representatives (purchasing, general resources, HR, etc.), this working group includes one representative per representative trade union organization. To ensure that this working group has a good understanding of the issues at stake, its members - including the employee representatives who sit on it - took part in a collaborative workshop on the mobility fresco. This working group was unable to finalize its work this year due to the organization of professional elections. Discussions will continue in 2024.

b) Within the framework of these new prerogatives, the training and expertise of the social partners are fundamental. Have you recently developed, or do you plan to develop in the near future, programs specifically dedicated to social partners to strengthen their expertise in environmental matters that go beyond legal obligations?

Social partners have the opportunity to learn about environmental issues as part of trade union training programs organized during their working hours.

c) International framework agreements reinforce the quality of labor relations within a group. Does your group have a framework agreement that extends beyond the European Union? If so, how have you integrated the issue of ecological transition and, more broadly, environmental issues? If not, are there any plans for such a project? In any case, in your five main geographic markets outside France, can you list any major initiatives that show a recent strengthening of social partners' involvement in the company's environmental policy?

At this stage, Dassault Systèmes does not have an international framework agreement that goes beyond the European Union.

However, in September 2023, the European Company Committee - whose members represent all the countries of the European Union, the United Kingdom and Norway - was able to exchange views with one of the Company's sustainable development managers on the follow-up of initiatives put in place on sustainable development issues.

The European Company Committee has also set up a working group on environmental issues to work with management representatives on specific questions. This working group has, for example, worked with the IT department on the challenges of recycling IT equipment. The findings of this working group were shared with management on November 29, 2023.

Question 5

a) For each of the last five years, can you indicate the number of shares bought back (also specify the number of shares under liquidity contracts) and the number of shares created, as well as the number of treasury shares held at the beginning and end of each year? For each of these years, can you break down: the number of shares cancelled; the number of shares allocated as performance shares (as well as the number of beneficiaries and their proportion in relation to all Group employees); the number of shares distributed as part of employee shareholding

operations (as well as the number of eligible employees, the number of actual beneficiaries and their proportion in relation to all Group employees); other uses (giving details)? To help you answer these questions, please complete the table in Appendix 2.

This information is summarized in [Appendix 2](#).

For information purposes, share buybacks are mainly allocated to cover obligations arising from (i) the allocation of performance shares to Dassault Systèmes employees and (ii) employee shareholding plans.

Information concerning the annual allocation of share buybacks is available in the Universal Registration Documents filed with the AMF (section 6.2.4 “Share buyback programs”).

b) In the case of performance share plans, and where relevant, how do you “neutralize” the effects of treasury shares held or cancelled when calculating target attainment?

Performance conditions for performance shares and stock options are based on two elements: 80% on growth in diluted non-IFRS earnings per share (EPS) excluding the effects of exchange rate fluctuations, and 20% on the satisfaction of the Company’s environmental, social and governance criteria.

As indicated, treasury shares bought back are intended for delivery to beneficiaries of performance share plans. As one of the two criteria is diluted EPS, it takes into account these two elements in its calculation: the dilution of EPS caused by the allocation of performance shares, and its accretion by treasury shares bought back to cover these plans.

In addition, the capital reductions by cancellation of shares carried out in 2022 and 2023 had no other purpose than to offset the capital dilution linked to the TOGETHER and TOGETHER 2023 employee shareholding plans.

c) What capital expenditure (R&D and capex) have you made over the past 5 years (year by year)? What amounts of capital have you repurchased and cancelled over the same period? To help you answer these questions, you can fill in the table in Appendix 3. As part of the overall approach to value sharing, do you scale the amount allocated to share buy-backs in relation to the amount of investments - in particular those dedicated to the ecological transition - made by the company (an essential element in the creation of value and the company’s sustainability)? If so, do you have any rules in this area? If not, can you explain why you do not take investments into account when setting share buyback amounts?

These elements are summarized in the table below corresponding to [Appendix 3](#):

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|-----------------|-----------------|---------------|---------------|---------------|
| R&D Investment | 1,228,300,000 € | 1,087,200,000 € | 949,300,000 € | 935,400,000 € | 737,900,000 € |
| Capex Investment | 305,000,000 € | 215,100,000 € | 144,800,000 € | 178,300,000 € | 269,100,000 € |
| Amount of capital repurchased (amount spent to buy the shares) | 375,400,000 € | 639,600,000 € | 283,200,000 € | 166,200,000 € | 133,800,000 € |
| Amount of capital cancelled (including share premium) | 171,800,000 € | 233,700,000 € | 0 | 0 | 0 |

As indicated, share buybacks are mainly used to cover obligations arising from (i) the allocation of performance shares to Dassault Systèmes employees and (ii) employee share ownership plans.

Share buyback amounts are therefore not determined on the basis of the amount invested, but on the basis of growth in the number of employees benefiting from long-term incentive plans or shareholding in the Company's capital.

Question 6

A living wage can be defined as: "The remuneration received for a normal working week by a worker in a given location, sufficient to ensure a decent standard of living for the worker and his family. The elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing and other basic needs, including provision for unforeseen events", as defined by the Global Living Wage coalition. The living wage is also quite distinct from the local legal minimum wage.

a) Have you adopted a definition of living wage such as the one above or equivalent? If so, which one? Have you developed a policy/commitment on the issue of living wages (public commitments, accreditation as a Living Wage Employer, etc.)? Please note that for the remaining questions, we are specifically looking for elements related to the living wage that we distinguish from the local legal minimum wage. If you have not yet made a commitment, please go on to question 7.

The Company has not adopted a definition of a living wage. As most of Dassault Systèmes' employees are managers, the vast majority of whom are engineers, the challenge for Dassault Systèmes is to develop an attractive global compensation policy, particularly in a context of heightened competition on the global labor market.

Our remuneration policy consists of an annual salary, comprising a fixed and a variable component, depending on the position. In compliance with local regulations and practices, the salary is supplemented by social security benefits. In addition to the compulsory schemes, the Company offers, depending on the country, supplementary healthcare and provident cover, notably covering death, incapacity and disability, as well as additional compensation during maternity and paternity leave. Employees can also take advantage of a range of benefits, including transport and childcare allowances, shopping vouchers and discounts. In addition, a second employee share ownership plan, offering a capital guarantee in euros, was offered in 2023 in 23 countries, covering almost 99% of the workforce at the plan's opening date.

Each year, the salary scales applicable to employees are analyzed to ensure alignment with high-tech market practices. This analysis is carried out on the basis of information supplied by market research consultants. Where appropriate, the new grids are implemented for the coming year.

b) Based on your definition of a living wage, have you begun to calculate it, and what methodologies do you rely on? If so, in which region(s) and for which scope (salaried employees, but also self-employed workers, small farmers, etc. - or/and employees of your suppliers)? What information do you publish on this subject? Have you identified any discrepancies between the minimum wage and the living wage?

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c) Can you describe the actions you have taken to implement a decent wage? (e.g.: develop internal management on the subject of decent wages, backed up by training, engage with social partners

and/or your suppliers, improve purchasing practices, promote freedom of association and collective bargaining...).

The Dassault Systèmes Responsible Purchasing Charter, to which all our suppliers must adhere, takes into account human rights issues in the broadest sense of the term.

d) How do you measure the implementation of decent wages for your employees and suppliers? Please give details of the contribution of any external audits in the follow-up.

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e) Have you identified any obstacles that might stand in the way of paying a decent wage to your employees and your suppliers' employees (e.g., in a country where labor rights and regulations are less strict)? If so, what are you doing to alleviate them?

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Bonus question: do you communicate the results of any studies you carry out, and have you set up a whistle-blowing tool for your employees and suppliers?

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Question 7

a) France: How many funds are offered to your employees in your employee savings plans? How many and which of the funds offered to your employees have a responsible label (please mention their name and the name of the associated label)? What is the amount of labelled assets per fund?

Can you also mention the total assets and the amount of assets excluding non-labelled shareholders?

To help you answer these questions, please complete the table in Appendix 4.

On average, are the matching contributions offered to your employees for your label funds higher than those offered for your other non-shareholder label funds?

Excluding employee share ownership, Dassault Systèmes' employee savings plans offer:

- Free management: 5 funds
- Managed management: Three profiles made up of 3 funds

Four out of five funds apply a socially responsible investment policy. However, as the funds are dedicated to Dassault Systèmes employees, the Supervisory Boards have decided at this stage not to label the funds for practical reasons, but reserve the right to revise this position.

The labelled fund is the only multi-company fund in the free management range: Amundi Label Monétaire ISR.

However, three other funds are labelled SRI. In fact, management and trade unions are very keen to give priority to responsible funds within the financial offering.

Free management funds:

| Name of the funds | Nature of the funds | SFDR | Label | Particularities |
|-------------------------------|----------------------------|-------------|--------------|------------------------|
| AMUNDI <u>LABEL</u> MONETAIRE | Multi-corporate | Article 8 | Label CIES | |

| | | | | |
|--|-----------|-----------|--|--|
| DASSAULT SYSTEMES <u>ISR</u> MODERE SOLIDAIRE | Dedicated | Article 8 | <u>Poche solidaire</u> Finansol Label, Relance Label | |
| DASSAULT SYSTEMES <u>ISR</u> EQUILIBRE | Dedicated | Article 8 | Label not requested | Underlying assets exclusively SRI (article 8 or article 9) |
| DASSAULT SYSTEMES <u>ISR</u> DYNAMIQUE | Dedicated | Article 8 | Label not requested | Underlying assets exclusively SRI (article 8 or article 9) |
| DASSAULT SYSTEMES ACTIONS MONDE | Dedicated | Article 6 | | |

At June 30, 2023, assets under management in label and SRI funds were as follows:

| Name of the funds | ISR investment policy | ISR Label | Outstanding amounts |
|--|-----------------------|-----------|---------------------|
| AMUNDI LABEL MONETAIRE ESR - F | Yes | Yes | 120,749,985.54 € |
| DASSAULT SYSTEMES ISR MODERE SOLIDAIRE | Yes | No | 67,835,531.93 € |
| DASSAULT SYSTEMES ISR EQUILIBRE | Yes | No | 39,670,434.45 € |
| DASSAULT SYSTEMES ISR DYNAMIQUE | Yes | No | 99,975,854.42 € |
| DASSAULT SYSTEMES ACTIONS MONDE | No | No | 69,587,448.04 € |

Outstanding amounts:

- SRI Policy: 328,231,806 €
- SRI Label: 120,749,985 €

At June 30, 2023, total assets and assets excluding non-labelled shareholders were as follows:

- Total assets: 467,922,335 €
- Total outstanding amounts excluding employee shareholding and CCB: 438,627,286 €
- Total outstanding amounts excluding employee shareholding, CCB and non-labelled: 317,877,300 €
- Total assets excluding employee shareholding, CCB and SRI: 110,395,479 €

The matching contribution policy does not depend on the allocation of savings to certain investment vehicles. On the other hand, there is a matching contribution if employees pay into their PERCOL plan to encourage them to build up assets for retirement. It should be remembered that four out of five funds in the PEE and PERCOL schemes are managed on a voluntary basis, in line with a socially responsible investment policy.

All the information is summarized in [Appendix 4](#).

b) If certain funds are not labelled but include ESG criteria, explain how these criteria attest to a robust and selective ESG approach (please indicate the selectivity rate and/or theme of these funds)?

Do you plan to work with social partners to increase the number of certified funds over the next three years?

If the money market fund managed by Amundi has an SRI label, the dedicated funds managed by HSBC and Natixis apply an investment policy attesting to an ESG approach deemed robust and selective.

In particular:

- **Dassault Systèmes ISR Modéré Solidaire, managed by HSBC (extract of the DIC):**

“The management objective of the FCPE is to seek to maximize performance, over its recommended investment period, through management exposed to international fixed-income and equity markets by selecting stocks that meet Environmental, Social and Governance (ESG) and financial quality criteria, while participating in the solidarity economy by investing between 5% and 10% in solidarity securities.”

“The FCPE does not benefit from the SRI label. However, it complies with the regulatory requirements for SRI management”.

“The portfolio is determined using a stock selection process based on extra-financial and financial criteria. - extra-financial criteria: the first step in the process is to determine the SRI universe, which consists of following E.S.G. 1 criteria for corporate securities (equities and bonds): using a best-in-class approach, selecting companies with the best E.S.G. practices. 2 for government issues (bonds): using an E.S.G. selection approach, we select countries with a minimum E.S.G. rating according to the Oekom extra-financial rating agency, from among euro-denominated issuing countries. The E.S.G. criteria taken into account in investment decisions are, by way of example: carbon emissions - toxic emissions and waste (E) / social dialogue - health and safety (S) / corporate governance - ethics and fraud (G)”.

“The FCPE is a socially responsible FCPE. As such, between 5% and 10% of its assets are invested in units or securities issued by socially responsible companies approved under article L.3332-17-1 of the French Labor Code, or by similar organizations. Within this limit, the FCPE may hold units of the FPS FINANCE ET SOLIDARITE, which has been approved as an “Entreprise Solidaire”. The primary purpose of these investments is not to generate an additional return.”

- **DASSAULT SYSTEMES ISR EQUILIBRE and DASSAULT SYSTEMES ISR MODERE SOLIDAIRE, managed by Natixis (extract from the DIC):**

“The FCPE offers committed management, aiming to take into account extra-financial criteria in addition to financial criteria in investment choices, in order to link value creation and sustainable development. Incorporating a Socially Responsible Investment (SRI) approach that takes into account companies’ environmental, social and governance practices, the fund’s management objective is to...”

“The FCPE follows an SRI management approach that consists of selecting, via underlying funds that respect an SRI process, securities issued by issuers that satisfactorily address environmental, social/societal and governance (ESG) issues. It does not carry the “SRI” label. To identify the management targets of the FCPE structured as ESG underlying funds, the management company checks two essential dimensions: 1/ A minimum level of investment of

90% in UCIs with the public SRI label, or with a European label recognized as equivalent, which themselves meet the quantitative criteria of this label, i.e. a 20% reduction in their investment universe after elimination of the worst extra-financial ratings, or an extra-financial rating higher than the rating of their investment universe after elimination of at least 20% of the worst-rated securities, as well as an extra-financial analysis or rating rate higher than 90% in terms of number of issuers or capitalization of the collective investment's net assets. The remaining 10% may be invested in non-labelled UCIs whose investment strategy is based on an SRI philosophy. 2/ The funds are selected according to a rigorous and systematic process that includes environmental, social and governance aspects, in addition to the purely financial aspects of seeking the best returns. This investment process is based on the following six main stages: a Strategic Asset Allocation, an investment universe composed exclusively of Natixis IM funds with an ESG rating from Morningstar or an ESG process established and defined in their prospectus, a quantitative ESG rating, a qualitative ESG rating, a selection of funds based on a financial rating (quantitative and qualitative criteria) in addition to ESG ratings, and a Tactical Asset Allocation."

With a new, more ambitious SRI label, the question of labeling dedicated funds could come up again in the next three years.

c) How do you involve your social partners in the choice of responsible funds (e.g.: training courses, expert who provides educational support for employees, time given to social partners to question the choice of responsible funds)?

How do you involve your social partners in monitoring the responsible commitment of funds (training of supervisory board members beyond the regulatory 3 days, setting up a company savings commission, etc.)?

Dassault Systèmes' social partners have been involved in the 2021 overhaul. Prior to this, they received training in financial management, and were provided with an exhaustive audit of the systems carried out by an independent consultancy firm.

Since then, a governance structure has been in place to ensure the following:

- training provided by accredited training centers,
- PEE and PERCOL monitoring committee with a focus on extra-financial indicators,
- supervisory board with focus on extra-financial indicators,
- support from an independent investment consultancy,
- monthly "Café de l'Épargne", given by a Dassault Systèmes consulting firm,
- exceptional remote committee meetings as required by market conditions.

Question 8

To ensure that corporate fiscal responsibility is in line with corporate social responsibility, the Board of Directors must be fully involved in the choices built around fiscal citizenship (aligned with principles such as those of the B Team initiative). With this in mind, FIR expects a public fiscal responsibility report, reviewed and signed by the Board of Directors, detailed country by country, to exist, and to be aligned with GRI 207.

a) Do you publish a detailed charter describing your commitments in terms of fiscal responsibility (unacceptable tax practices, tax havens)? How often is it reviewed and approved by the Board? How does the Board ensure that the charter is applied?

Dassault Systèmes publishes its tax policy in its Universal Registration Document 2023 (§2.6.5 “Committing to a Responsible and Transparent Tax Policy”) and on its website ([Governance | Sustainability Commitment - Dassault Systèmes \(3ds.com\)](#)), thus committing to a transparent and responsible tax policy in all countries where the Company operates. This policy is built around three fundamental pillars: tax compliance, tax transparency, and tax and social responsibility.

Dassault Systèmes’ tax policy is reviewed by the Sustainable Development Steering Committee. In addition, tax issues and changes in legislation likely to have an impact on the Company are regularly presented to the Audit Committee. The correct application of tax policy is reviewed by the Audit Committee, which is made up of independent members of the Board of Directors, who report back to the Board.

As part of its commitment to tax transparency, in 2019 Dassault Systèmes joined the ICAP (International Compliance Assurance Program), an OECD pilot program in which taxpayers and tax authorities cooperate multilaterally to assess the international tax practices of participating groups in order to determine the associated level of tax risk. Dassault Systèmes was the first French company to join this program. The collaboration was a success, and helped to increase cooperation and transparency with the various tax authorities involved in the program. The majority of participating tax authorities have validated Dassault Systèmes’ transfer pricing policy. In addition, Dassault Systèmes has also committed to the *Relation de Confiance* (Tax Partnership) with the DGFIP in 2023, based on a principle of transparency vis-à-vis the French tax authorities and thus fully in line with our tax policy.

b) Do you make public your country-by-country tax reporting for all countries of operation, i.e., going beyond the requirements of the EU directive, which is limited to reporting for EU member countries and countries on the list of non-cooperative jurisdictions? If not, please justify your choice? Is the breakdown of taxes by country discussed by the Board?

Dassault Systèmes does not yet publish full country-by-country tax reporting. Note 10 to the financial statements published in the Universal Registration Document 2023 separately specifies the tax expense for the United States and France, with this expense representing a total of 88% of the Group's tax expense. By disclosing the tax mainly paid in the United States and France, Dassault Systèmes discloses the bulk of its Group tax charge.

Furthermore, Dassault Systèmes has no subsidiaries in tax havens.

The 12% tax charge corresponding to the rest of the world is paid in countries where Dassault Systèmes has distribution subsidiaries with limited risks and remuneration in line with their functional profile.

Dassault Systèmes complies with the European Directive requiring country-by-country disclosure by members of the European Union for fiscal years beginning on or after June 22, 2024. The first fiscal year for which Dassault Systèmes will be concerned is 2025 (figures to be published in 2026).

The Audit Committee reviews the US and French tax charges, which represent the bulk of the tax paid by the Group, and reports to the Board of Directors.

c) Can you explain your effective tax rate for 2023? In what way is it consistent with your commitment to fiscal responsibility? Particular attention will be paid to companies with a particularly low tax rate (equal to or below 20%) or a particularly high tax rate (around 30%).

The Group's effective tax rate for 2023 under IFRS is 19.3%, taking into account the positive impact of favorable measures for research investments and reversals of provisions.

Dassault Systèmes invests heavily in R&D both in France and in the United States, where the vast majority of the Company's intellectual property is located. In particular, the Research Tax Credit helps to keep research costs competitive.

In 2023, Dassault Systèmes also reversed tax provisions for risks no longer applicable. This reversal of provisions reduced the effective tax rate to below 20%.

Question 9

As registration with the European Union's Transparency Register and with the French High Authority for Interest Representatives is compulsory in France, the FIR has access to your declarations (human and financial resources, center of interest).

Through this question, we would like to focus your answers more on the influencing activities you have carried out (head office, subsidiaries, professional associations, or consultancy firm) in ESG areas. We would like to understand how advocacy activities are aligned with sustainability objectives / how your advocacy practices fit into your group's CSR strategy.

a) What are the main interest activities (e.g., top 3) that you prioritize in relation to your material ESG issues? Can you specify all the jurisdictions in which you carry out these lobbying activities?

Dassault Systèmes is a scientific company focused on software research and development, whose ambition is to imagine sustainable innovations capable of harmonizing products, nature and life. It has a limited number of interest representation activities, focusing mainly on industrial and digital sovereignty (at national and European level), disruptive innovations in support of the ecological transition, and innovation in the context of public health policies.

In this context, Dassault Systèmes carries out activities to represent its interests, which are declared to the European Union's Transparency Register and to the *Haute Autorité pour la Transparence de la Vie Publique* (HATVP) in France.

Dassault Systèmes' commitment to responsible interest representation activities includes both a desire for transparency, in line with applicable regulations and best practices, and an explicit commitment to respect the principles of corporate responsibility enshrined in the United Nations Global Compact, to which Dassault Systèmes is a signatory.

To ensure alignment with these principles, Dassault Systèmes has adopted a [Charter for Responsible Public Affairs](#), which all Dassault Systèmes employees must respect. This charter is based on two principles, which can be broken down into several requirements:

- Alignment between Dassault Systèmes' raison d'être and Public Affairs:
 - Respect for standards of trust and transparency;
 - Commitment to political neutrality;
 - Contribution to organizations aligned with Dassault Systèmes' commitments (see answer to question 9 (b)).

- Commitment to responsible Public Affairs principles:
 - Compliance with transparency and integrity requirements in all countries where Dassault Systèmes operates;
 - Application of the charter when using external Public Affairs agencies;
 - Strict regulation of gifts and hospitality offered to public officials;
 - Compliance with specific Public Affairs governance within the Company.

With regard to ESG and ecological transition interest representation activities, these focus on environmental innovation and the promotion of digital technology to serve the transition. More specifically

- Promoting the air quality simulation product portfolio in support of industrial and environmental performance;
- The presentation of the potential of virtual worlds for the transition to a circular economy and a reduction in the environmental footprint of products throughout their lifecycles.

b) How do you ensure alignment between your ESG objectives and the positions of industry associations? How do you manage potential divergences? (Examples: attempts to realign the positioning of associations with your own ESG objectives, or reflections on the possibility of leaving a trade association that is definitely not aligned with your ESG strategy). What do you publish on the subject of alignment and/or divergence?

Participation in professional associations is governed by the Dassault Systèmes Responsible Public Affairs Charter.

Dassault Systèmes ensures that dues and contributions are paid to professional associations, industry organizations and think tanks that reflect the Company's values and interests. Dassault Systèmes' employees must act within these organizations in full compliance with applicable laws and regulations, in particular competition rules.

Accordingly, Dassault Systèmes is not a member of any professional association whose positions are controversial with regard to the public interest, the climate objectives of the Paris Agreement or the ESG standards of the countries in which the Company operates.

Dassault Systèmes is also committed to working with other stakeholders to combat climate change, and in particular with organizations whose positions on ESG commitments are consistent with those of the Company.

To ensure alignment between ESG objectives, the Company's raison d'être and associative positions, Dassault Systèmes promotes its ESG strategy within various associative working groups and steering committees.

In addition to its commitment to reducing CO2 emissions, Dassault Systèmes has joined global initiatives to promote sustainable development, including the European Green Digital Coalition and the Ellen MacArthur Foundation.

c) What is the role of the Board of Directors in implementing your interest representation policy (e.g., activities, budget, meetings)?

Dassault Systèmes' interest representation activities are the responsibility of the General Secretariat and are discussed by the Company's Executive Committee. The Board of Directors is kept informed of interest representation activities by corporate management.

d) Do you train people internally or externally (e.g., firms) in responsible lobbying? If so, what criteria do you apply in selecting the firms that work with you?

All Dassault Systèmes employees undergo regular internal training. Among these, some concern ethics and compliance, and introduction to the Company's [code of business conduct](#) is mandatory, constituting a *sine qua non* condition for employees to take up their new positions.

The Company's code of business conduct governs interactions with representatives of public authorities, with a view to promoting transparency and integrity, and preventing non-compliant acts.

Dassault Systèmes performs due diligence on all its intermediaries (distributors, agents) and other third parties (major suppliers, customers, etc.). This process also applies to Public Affairs firms.

External players carrying out representation activities for Dassault Systèmes are also required to comply with the Company's [Charter for Responsible Public Affairs](#)

Question 10

a) How many Board members have CSR skills? Who are they and how did they acquire these skills (education, training, professional experience)? Are these skills specific to your sector (biodiversity, energy transition, social and value chain issues, financial impact of climate, etc.)? Do you publish a matrix of the specific skills of each board member?

As CSR is at the heart of Dassault Systèmes' strategy and achievements, the governance set up aims to ensure that social and environmental issues are taken into account by the Board of Directors.

Ms. Toshiko Mori - an architect and independent director until May 24, 2023 - has been the Board's reference on sustainable development issues since early 2020. As her term of office is due to expire, and Ms. Toshiko Mori can no longer, after three four-year terms, be considered as independent within the meaning of the AFEP-MEDEF Code, it has been proposed to the Annual General Meeting of May 24, 2023 that she be replaced by Ms. Geneviève Berger.

Geneviève Berger, a physicist, medical doctor and Doctor of State in human biology, headed the CNRS from 2000 to 2003, then research at Unilever and Firmenich for several years. From 2015 to 2023, she was a director and member of Air Liquide's Environment and Society Committee, after having spent nine years as an independent director of AstraZeneca, in charge of sustainable development issues and a member of the Scientific Committee. Geneviève Berger is also a member of the Supervisory Board of the *Institut Curie*. She thus benefits from strong expertise in ESG and, more generally, in life sciences, one of Dassault Systèmes' sector activities.

Ms. Geneviève Berger has been designated as the lead director for sustainable development issues since May 24, 2023.

At this stage, Dassault Systèmes does not publish a matrix of the specific skills of its Board members.

b) How do you ensure that Board members' knowledge of CSR issues is kept up to date (internal or external training processes, expert input, updates on regulatory developments or key issues, etc.)? And how often?

Board members' knowledge of CSR issues is updated internally.

Each year, the Board's three committees (made up exclusively of independent directors) meet in dedicated sessions.

In September 2023, two sessions were organized:

- a first session dedicated, as in 2021 and 2022, to risk prevention and management within the Company;
- a second session dedicated to sustainable development issues, in line with the wishes of the independent directors.

The session dedicated to sustainable development themes enabled the independent directors to review in detail, with the Sustainable Development Steering Committee, Dassault Systèmes' strategy in this area and the progress made in each of its pillars: reduction of the Company's environmental footprint, development of solutions enabling customers to reduce their own environmental footprint, and development of human capital with respect for diversity and ethics. The strategy implemented by Dassault Systèmes with regard to the various non-financial rating agencies and current regulatory developments (European Taxonomy and preparation of non-financial information in the context of the implementation of the new European directive) was also reviewed and discussed.

In addition, every year, Dassault Systèmes' directors are invited to take part in a special information day. In 2022, the annual directors' information day was devoted to sustainable development. The various sessions presented:

- Dassault Systèmes' ambition to be an exemplary company in terms of sustainable development for its own operations worldwide;
- the Company's portfolio of solutions enabling customers to assess in advance the impact of their choices throughout the life cycle of their products (from eco-design to responsible production and logistics optimization);
- the concrete initiatives undertaken by Dassault Systèmes to train its employees and make them more aware of the challenges of sustainable development, and to raise the awareness of its partners by encouraging them to take concerted action.

The Audit Committee is continuing to build up its expertise in extra-financial reporting regulations (Taxonomy and CSRD).

In 2022 and 2023, two special sessions of the Audit Committee were held to train its members in the new European CSRD regulations. This training is provided by the Sustainable Finance department, in the presence of Dassault Systèmes' Independent Third Party. A progress report on CSRD implementation is made twice a year to the Audit Committee.

The Chairman of the Audit Committee has also continued his training on these subjects by attending meetings of the *Haut Conseil du Commissariat aux Comptes* on CSRD, and the *Etats Généraux de l'Autorité des Normes Comptables* on sustainability reporting.

Lastly, in accordance with the AFEP-MEDEF Code, if a director deems it necessary, he or she may request additional training on the specifics of Dassault Systèmes, its businesses, its sector of activity and its ESG challenges, in particular climate issues.

c) How do you assess the CSR skills of directors? On what criteria? How often? Is this assessment individual or collective?

The Board's Sustainable Development Advisor is specifically selected for his or her CSR skills. This is particularly true of Geneviève Berger, who joins the Board in 2023.

Dassault Systèmes has not set up a formal evaluation system, but ensures the quality of exchanges and that each member has a sufficient understanding of CSR issues at Board meetings and in the various committees dedicated to this subject (see answers 10-a) and 10-b)).

d) Do you include a CSR component in the process of appointing new directors?

In the composition of the Board of Directors, Dassault Systèmes seeks a balance between experienced and new directors, between independent and non-independent directors, between women and men, as well as a diversity of skills, profiles and nationalities.

As indicated, since CSR is at the heart of Dassault Systèmes' strategy and achievements, Dassault Systèmes takes into account the level of CSR skills before proposing the appointment of a director to shareholders.

The Remuneration and Selection Committee's mission is to define the selection criteria for the next independent directors, replacing those who can no longer be considered as such in the short or medium term. The choice of Geneviève Berger to replace Toshiko Mori in 2023 was guided - in addition to her skills and considerations of parity and international profile - by the desire to bring new ESG expertise to the Board.

Appendix – Materiality level

| CHALLENGES: | | Low | Medium | HIGH |
|--|-----------------------|------------|---------------|---------------------|
| Climate (Q1) | Financial materiality | | | X (opportunity) |
| | Materiality of impact | | | X |
| Biodiversity (Q2) | Financial materiality | X | | |
| | Materiality of impact | X | | |
| Circular economy (Q3) | Financial materiality | | | X (opportunity) |
| | Materiality of impact | | | X (positive impact) |
| Integration of employee representatives and choice of your environmental strategy (Q4) | Financial materiality | N/A | | |
| | Materiality of impact | | X | |
| Share buyback (Q5) | Financial materiality | X | | |
| | Materiality of impact | X | | |
| Living wage (Q6) | Financial materiality | X | | |
| | Materiality of impact | X | | |
| Employee savings (Q7) | Financial materiality | X | | |
| | Materiality of impact | | X (positive) | |
| Fiscal responsibility (Q8) | Financial materiality | | X | |
| | Materiality of impact | | | X (positive) |
| Representation of interest (Q9) | Financial materiality | X | | |
| | Materiality of impact | X | | |
| Directors' skills/training in ESG issues (Q10) | Financial materiality | N/A | | |
| | Materiality of impact | | X | |

Appendix 1 – Decarbonization

| | | Short-term decarbonization targets | Medium-term decarbonization targets | Long-term decarbonization targets |
|-------------------------------------|------------------------|--|--|---|
| Scope 1 & 2 | Absolute value | Reduction target of -20% vs 2019 (- 5,500 tons of CO2) Reduction target of -35% vs 2019 (- 8,800 tons of CO2) | Reduction target of -35% vs 2019 (- 8,800 tons of CO2) | Commitment to neutrality: total emissions |
| | Intensity value Target | Target -45% reduction vs. baseline intensity of 1.3t CO2 / person in 2019 | Target -65% reduction vs. baseline intensity of 1.3t CO2 / person in 2019 | |
| Scope 3 Business travel & commuting | Absolute value | Target -13% reduction compared with 2019 (-10,000 tons of CO2) | Target -20% reduction compared with 2019 (15,500 tons of CO2) | Commitment to neutrality: total emissions |
| | Intensity value Target | Target -35% reduction from baseline intensity of 4.2t CO2 / person in 2019 | Target -50% reduction from baseline intensity of 4.2t CO2 / person in 2019 | |
| Scope 3 Purchases | Absolute value | Target 42% (in emissions) of suppliers with SBTI-approved targets | Target 50% (in emissions) of suppliers with SBTI-approved targets | Commitment to neutrality: total emissions |

| | | Key actions for each target | % contribution to target from each action |
|---------------------------------------|---|--|--|
| Short-term decarbonization objectives | Scope 1 | Implementation of ISO 50001 standard Energy management | Contribution to scope 1 & 2 reduction objective: 5% reduction in energy consumption |
| | | Electrification of our vehicle fleet | Contribution to scope 1 & 2 reduction target: 20% linked to the electrification of the vehicle fleet |
| | Scope 2 | Implementation of ISO 50001 Energy Management standard (e.g.: lowering building temperatures by 2°C (19°C) at all sites, installation of sensors to track consumption at 47 sites, etc.) | Contribution to scope 1 & 2 reduction target: 15% contribution from electricity consumption |
| | | Policy of purchasing "green" electricity, mainly in Europe, and coverage by certificates of origin for the US and India (EACs) | Contribution to scope 1 & 2 reduction target: 170% purchases of renewable certificates or green electricity contracts |
| Scope 3 | Travel policy implemented "Travel smarter, travel greener", including several measures such as reducing the volume of international travel, encouraging | On our business travel and commuting target (20% reduction vs 2019), | |

| | | | |
|--|---------|---|--|
| | | people to take the train rather than the plane, and leasing electric rather than combustion-powered vehicles | 190% linked to business travel |
| | | Work office policy: flexibility given to employees up to 2 days of teleworking (on average respected, corresponding to a 40% reduction on this scope) | On our business travel and commuting target (20% reduction vs 2019), 65% linked to commuting |
| | | SBTI suppliers involved in a decarbonization process (42% of suppliers in emissions): supplier awareness-raising actions, inclusion of a clause in RFPs requiring SBTI membership, direct discussions with the largest suppliers contributing to the process, and extension of equipment lifecycles | In purchasing, 100% of SBTI supplier action relates to the published objective |
| Medium-term decarbonization objectives | Scope 1 | Deployment of ISO 50001 standard Energy management | Contribution to scope 1 & 2 reduction target: 10% reduction in energy consumption |
| | | Electrification of our vehicle fleet | Contribution to scope 1 & 2 reduction target: 15% linked to the electrification of the vehicle fleet |
| | Scope 2 | Deployment of ISO 50001 Energy Management standard (e.g.: lowering building temperatures by 2°C (19°C) at all sites, installation of sensors to track consumption at 47 sites, greater selectivity of new leased buildings, etc.) | Contribution to scope 1 & 2 reduction target: 20% reduction in electricity consumption |
| | | Policy of purchasing "green" electricity, mainly in Europe, and coverage by certificates of origin for the US and India (EACs) | Contribution to scope 1 & 2 reduction target: 165% purchases of renewable certificates or green electricity contracts |
| | Scope 3 | | |
| | | Travel policy implemented "Travel smarter, travel greener", including several measures such as reducing the volume of international travel, encouraging people to take the train rather than the plane, and | On our business travel and commuting target (20% reduction vs 2019), 180% linked to business travel |

| | | | |
|---|---------|--|---|
| | | leasing electric rather than combustion-powered vehicles | |
| | | Work office policy: flexibility given to employees up to 2 days of teleworking (on average respected and corresponding to 40% reduction on this scope) | On our business travel and commuting target (20% reduction vs 2019), 65% linked to commuting |
| | | SBTI suppliers involved in a decarbonization process (50% of suppliers in emissions): supplier awareness-raising actions, inclusion of a clause in RFPs requiring SBTI membership, direct discussions with the largest suppliers contributing to the process, and extension of equipment lifecycles | On purchasing, 100% of SBTI supplier action relates to the published objective |
| Long-term decarbonization objectives | Scope 1 | Continuity of ISO 50001 standard Energy management Electrification of our vehicle fleet | The balance of actions will be covered by carbon credit purchases. |
| | Scope 2 | Continuity of the ISO 50001 Energy Management standard (e.g.: lowering building temperatures at all sites by 2°C (19°C), installation of sensors to track consumption at 47 sites, greater selectivity of new leased buildings, etc.) | The balance of the actions will be covered by the purchase of carbon credits |
| | | Green electricity purchasing policy, mainly in Europe, and coverage by certificates of origin for the United States and India (EACs) | |
| | Scope 3 | Work office policy: flexibility given to employees up to 2 days of teleworking (on average respected, corresponding to a 40% reduction in this scope). | The balance of the actions will be covered by the purchase of carbon credits. |
| SBTI suppliers involved in a decarbonization process (over 50% of suppliers with emissions): supplier awareness-raising initiatives, inclusion of a clause in RFPs requiring SBTI membership, direct discussions with the largest contributing suppliers, and extension of equipment lifecycles. | | | |

| | |
|---|---|
| The share dedicated to negative emissions (absorption and storage, etc.): | This breakdown will depend on the annual budget allocated to carbon credits and our credit storage strategy |
| The share dedicated to avoided emissions: | |
| The share dedicated to carbon credits: | |

Appendix 2 – Share buyback

Note: Following the division by five of the nominal value of the Dassault Systèmes share on July 7, 2021, the data for the years 2021 and earlier have been adjusted to make the data comparable.

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|--|--|--|--|--|
| Number of shares bought back (excluding liquidity contract) | 10,470,495 | 9,187,204 | 11,199,225 | 5,995,240 | 5,166,800 |
| Number of shares bought back under liquidity contracts (1) | 3,096,015 | 3,375,777 | 2,750,741 | 4,674,730 | 6,141,510 |
| Number of shares issued | 8,074,037 | 7,748,330 | 11,445,058 | 6,631,755 | 6,934,195 |
| Number of shares held in treasury at beginning of each year | 18,598,155 | 15,640,473 | 17,781,625 | 20,363,720 | 18,103,790 |
| Number of shares held in treasury at end of each year | 20,617,884 | 18,598,155 | 15,640,473 | 17,781,625 | 20,363,720 |
| Number of shares cancelled | 4,688,515 | 4,305,050 | 0 | 0 | 0 |
| Shares allocated in respect of performance shares | | | | | |
| Number of performance shares allocated (2) | 5,781,980 | 9 187,204 | 6,894,175 | 5,995,240 | 5,166,800 |
| Number of beneficiaries and proportion compared to total workforce | 1,958 employees received performance shares. | 1,880 employees received performance shares. | 1,723 employees received performance shares. | 858 employees received performance shares. | 777 employees received performance shares. |

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|--|--|--|---|---|
| | <p>A further 813 employees received stock options.</p> <p>In all, around 11.63% of employees are beneficiaries of performance shares or stock options.</p> | <p>A further 718 employees received stock options.</p> <p>In all, around 11.53% of employees are beneficiaries of performance shares or stock options.</p> | <p>A further 618 employees received stock options.</p> <p>In all, around 11.42% of employees are beneficiaries of performance shares or stock options.</p> | <p>A further 1,530 employees received stock options.</p> <p>In all, around 12.07 % of employees are beneficiaries of performance shares or stock options.</p> | <p>A further 1,015 employees received stock options.</p> <p>In all, around 9.26% of employees are beneficiaries of performance shares or stock options.</p> |
| Shares distributed under employee shareholding plans | | | | | |
| Number of shares distributed under employee shareholding plans | 4,688,515 | 4,305,050 | 0 | 0 | 0 |
| Number of eligible employees / compared to total workforce | <p>Dassault Systèmes launched a second employee share ownership plan, "TOGETHER 2023", in the first half of 2023. This plan was open to 22,264 employees, i.e., 99% of all employees.</p> <p>The capital increase linked to this plan was carried out in 2023.</p> | <p>In 2021, Dassault Systèmes' first employee shareholding plan, named "TOGETHER", was opened to 19,218 employees, i.e., around 98% of the Company's workforce.</p> <p>The capital increase linked to this plan was completed in 2022.</p> | | / | / |

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|--|--|------|------|------|
| Number of beneficiaries employees / compared to total workforce | 7,515 employees, i.e., 33.75% of all employees, have subscribed to the TOGETHER 2023 plan. | 10,638 employees, i.e., 55.35% of all employees, have subscribed to the TOGETHER plan. | | / | / |
| Others uses: | / | / | / | / | / |

(1) In fiscal 2023, 3,407,314 shares were sold under the liquidity contract.
In fiscal 2022, 2,876,976 shares were sold under the liquidity contract.
In fiscal 2021, 2,847,696 shares were sold under the liquidity contract.
In fiscal 2020, 4,729,185 shares were sold under the liquidity contract.
In fiscal 2019, 6,478,730 shares were sold under the liquidity contract.

(2) This line includes the number of shares bought back by Dassault Systèmes SE during the year and allocated to cover Dassault Systèmes SE's obligations resulting from share grants to Dassault Systèmes employees.

Appendix 4 – Employee savings plans

| | |
|--|--|
| Number of funds offered to your employees excluding employee share ownership in your employee savings and pension plans | 438,627,286 € |
| Number of funds offered to your employees labeled responsible | 1 labeled 4 applying an SRI investment policy |

| | Name of labelled fund | Name of associated label(s) | Amount of labelled assets | Amount of matching contribution |
|---|--|------------------------------------|----------------------------------|--|
| 1 | AMUNDI LABEL MONETAIRE ESR - F | CIES | 120,749,985.54 € | Matching contribution if transferred to PERCOL |
| 2 | DASSAULT SYSTEMES ISR EQUILIBRE | Not requested | 39,670,434.45 € | Matching contribution if transferred to PERCOL |
| 3 | DASSAULT SYSTEMES ISR MODERE SOLIDAIRE | Not requested | 67,835,531.93 € | Matching contribution if transferred to PERCOL |
| 4 | DASSAULT SYSTEMES ISR DYNAMIQUE | Not requested | 99,975,854.42 € | Matching contribution if transferred to PERCOL |

| | |
|---|---|
| Total assets (including employee shareholding): | 467,922,335 € |
| Total assets excluding non-labelled employee shareholding: | 317,877,300 € Outstanding assets excluding non-SRI shareholding: 110,395,479 € |