

This is a free translation into English of a report issued in French and it is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

Dassault Systèmes

Extraordinary general meeting of shareholders of 26 May 2016
Fourteenth resolution

Statutory's Auditors' report on the reduction in capital

PricewaterhouseCoopers Audit

63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
S.A. au capital de € 2.510.460

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

ERNST & YOUNG et Autres

1/2, place des Saisons
92400 Courbevoie - Paris-La Défense 1
S.A.S. à capital variable

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

Dassault Systèmes

Extraordinary general meeting of shareholders of 26 May 2016
Fourteenth resolution

Statutory's Auditors' report on the reduction in capital

To the Shareholders,

In our capacity as Statutory Auditors of your company and in compliance with Article L. 225-209 of the French Commercial Code (*Code de commerce*) in respect of the reduction in capital by the cancellation of repurchased shares, we hereby report on our assessment of the terms and conditions for the proposed reduction in capital.

Your Board of Directors proposes that all powers should be delegated to said Board, for a period that will expire after the Ordinary General Meeting of Shareholders held to approve the financial statements for the year ended 31 December 2016, to proceed with the cancellation of the shares your Company was authorized to repurchase, representing an amount not exceeding 10% of its total share capital, by periods of 24 months, in accordance with the provisions of the above-mentioned article.

We have performed those procedures which we considered necessary in accordance with professional guidance issued by the national auditing body (*Compagnie nationale des commissaires aux comptes*) for this type of engagement. These procedures consisted in verifying that the terms and conditions for the proposed reduction in capital, which is not liable to undermine the equality of the shareholders, are fair.

We have no matters to report on the terms and conditions of the proposed reduction in capital.

Neuilly-sur-Seine and Paris-La Défense, April 15th 2016

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Pierre-Antoine Duffaud