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Dassault Systèmes

Annual General Meeting of May 23, 2019
Nineteenth resolution

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

PricewaterhouseCoopers Audit

63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
S.A.S. au capital de € 2.510.460
672 006 483 R.C.S. Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

ERNST & YOUNG et Autres

Tour First
TSA 14444
92037 Paris-La Défense Cedex
S.A.S. à capital variable
438 476 913 R.C.S. Nanterre

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

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To the Shareholders,

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

The maximum number of option which shall be granted by the Board of Directors

The maximum number of Options that can be granted by the Board of Directors and not yet exercised cannot grant entitlement to subscribe or purchase a number of shares exceeding 3% of the share capital. This limit should be assessed at the time when the Options are granted by the Board taking into account not only the new Options offered but also those from preceding allocations which have not yet been exercised.

The maximum number of Options that can be granted to executive officers pursuant to the AFEP-MEDEF's corporate governance code for listed companies cannot represent more than 35% of the overall amount authorized by the present Meeting.

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

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

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (Compagnie Nationale des Commissaires aux Comptes) for this type of engagement. These procedures consisted in verifying that the methods proposed to determine the subscription or purchase price are included in the Board of Directors's report, and are in accordance with French laws and regulations.

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

Neuilly-sur-Seine and Paris-La Défense, April 24, 2019

The Statutory Auditors
French original signed by

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Thierry Leroux

Nour-Eddine Zanouda