2012 Environmental Report

Extraction from 2012 Annual Report

3DEXPERIENCE

CHAPTER 2 – SOCIAL, SOCIETAL AND ENVIRONMENTAL RESPONSIBILITY

2.2 Environmental Responsibility

2.2.1 Industrial and Environmental Risk

The Group is not aware of any industrial or environmental risks which may have a significant impact on its financial condition or operating results, and it believes that its business has a very limited environmental impact:

- a significant portion of its assets are intangible, which reduces industrial and environmental risk;
    - none of the Company's sites produces dangerous waste or waste with an environmental impact on the ground, air or water, and none of them possesses criteria set forth under the European SEVESO directive regarding sites at risk due to dangerous substances, or is classified under ICPE (*Installations Classées – et présentant des risques – pour la Protection de l'Environnement*);
    - the Company does not believe that it is exposed to climate change issues in the short- or medium-term;
    - Dassault Systèmes' business does not have known negative impact on biodiversity, nor does it create noise or odors which may create a nuisance locally. In addition, the Company is not involved with soil usage matters.

The only aspect which the Group believes there is a minor environmental issue, which would not have a significant impact on its financial condition or results of operations, is the fuel storage at the 3DS Paris Campus and the 3DS Boston Campus, which would be used to produce electricity in case of an electrical shortage.

Based on the Company's limited industrial and environmental risks, costs resulting from evaluating, preventing and treating industrial and environmental risks are not significant and are included under different line items under investments and expenses in the consolidated financial statements.

In 2012, no provisions or guaranties for environmental risks were recorded in the Company's consolidated financial statements. In addition, no expense was taken in the financial statements related to a court judgment regarding environmental issues or actions taken to remediate any environmental damage.

To remain alert to any regulatory risks related to environmental matters, Dassault Systèmes watches out for environmental regulations which may have an effect on its business.

2.2.2 Environmental Report

2.2.2.1 Dassault Systèmes and Environmental Issues

Despite the negligible environmental impact of its business, Dassault Systèmes is aware of its responsibility for protecting the environment. It has made sustainable development central to its objectives, with a strategy based on sustainable innovation, and implemented a strategy for optimizing and transforming its activities to reduce its environmental impact.

3DEXPERIENCE for Sustainability: Dassault Systèmes' applications for sustainable development

Dassault Systèmes offers its customers a **3D**EXPERIENCE for Sustainability, enriching several of its industry experiences with added value that helps customers achieve their sustainability goals.

The **3D**EXPERIENCE Platform lets innovators truly understand the impact of their ideas and processes on people and environment.

Eco-design for 3D modeling

Reducing environmental impacts begins with designing out the impacts from product conception. Our applications in the SOLIDWORKS, CATIA, and GEOVIA applications allow designers to make conscious design decisions. For example, SOLIDWORKS Sustainability is an integrated Life Cycle Assessment (LCA) dashboard with which designers and engineers can estimate the environmental implications of each design decision across the product's lifecycle, by measuring standard environmental indicators such as carbon footprint and energy. A commercial furniture manufacturer uses SOLIDWORKS Sustainability to predict the environmental impacts of custom furniture so that their customers can select the most environmentally-friendly options.

Green manufacturing for content and simulation

Our customers bring their ideas to life by using Dassault Systèmes software to virtually prototype and digitally manufacture their design concepts. DELMIA applications allow customers to virtually prototype their manufacturing and assembly lines to eliminate wasteful physical testing. SIMULIA applications allow customers to maintain product function while optimizing material. For example, a packaging designer used Dassault Systèmes applications to cut the use of plastic resins by 27% while maintaining product integrity. 3DVIA applications enable customers to communicate seamlessly across the organization, reducing time, material and energy spent on technical documentation.

Environmental data management for information intelligence

One of the most significant challenges that companies face in tracking progress for environmental sustainability is the availability of relevant data. EXALEAD applications enable the management of structured and unstructured environmental data, giving customers the decision support needed to execute their corporate sustainability and impact reduction strategies. Central to the success of these sustainability strategies is social listening. NETVIBES applications enable customers to gauge public sentiment about green marketing campaigns and to track competing programs for sustainable innovation.

Community for social collaboration

Finally, the engagement of multiple internal and external stakeholders is critical for the success of sustainability strategies. 3DSWYM applications allow customers to collaborate cross-functionally to tackle interdisciplinary sustainability challenges. With ENOVIA applications, customers can leverage the supply chain for traceability and measurement of impacts in the extended enterprise.

For example, ENOVIA Material Compliance Central enables customers to achieve compliance with environmental regulations, such as RoHS and WEEE in the High-Tech industry.

For example, in the High-Tech industry, companies are facing series of challenges both technological and ecological, such as managing fast evolving demands, mass volume production, and increasing product complexity. Dassault Systèmes' customers in the High-Tech industry have needs that can be addressed within the **3D**EXPERIENCE Platform for Sustainability:

- Social listening for dashboarding sustainability trends, such as evolving environmental regulations and consumer preferences in the High-Tech sector;

    - Eco-design for predicting product environmental impacts, such as carbon footprint, energy consumption, and health impacts of high-concern materials;

    - Eco-engineering for virtual prototyping and supply chain management, including performance testing for consumer electronics usage, and management of conflict minerals (tin, tantalum, tungsten, and gold) for electronic devices;

    - Green manufacturing for responsible operations and extended producer responsibility, including adherence to the Waste Electrical and Electronic Equipment (WEEE) product take-back statute; and

    - Materials intelligence for regulatory and standards compliance, such as adherence to the Restriction of Hazardous Substances (RoHS) directive and participation in the Electronic Product Environmental Assessment Tool (EPEAT).

Consideration of environmental matters in the Company's operational locations

Dassault Systèmes' desire to limit its environmental impact is also reflected through recent decisions regarding its operational locations:

3DS Paris Campus

Dassault Systèmes' world headquarters, located in Vélizy-Villacoublay (France) received the "*Haute Qualité Environnementale*" (*HQE)* certification "*NF Bâtiments tertiaires Démarche HQE*" as well as a "very effective" score in five environmental areas (water, energy, the building and its immediate surroundings, construction site and maintenance), exceeding the minimum of three areas required for *HQE* certification.

Optimization of energy consumption at the 3DS Paris Campus is based on different technologies, including:

- *Computer servers:* heat generated by the servers is used to heat a significant portion of air circulated;
- *Lighting:* Dassault Systèmes saves energy by using motion detectors and detectors of natural light together with high-yielding lighting elements. For example, the lights used are 30% more efficient than fluorescent lights and five times more efficient than incandescent lights, with a 12 to 15-times greater life expectancy; and
- *Maintenance:* a centralized computer system oversees energy consumption, making it possible to locate leaks and defects and accelerate repair work to avoid energy loss.

Dassault Systèmes generally includes requirements regarding sustainable development in the terms and conditions for bids from suppliers of the 3DS Paris Campus. In particular, the terms and conditions for maintaining the green spaces and cleaning require the service provider to use non-toxic products.

To the extent possible, Dassault Systèmes seeks to work with companies that are, or are in the process of becoming, ISO 9001 and 14001 certified. For example, the Company has put in place real-time monitoring of the results of operational incidents and building maintenance with the assistance of ISO 9001 certified companies.

3DS Boston Campus

The 3DS Boston Campus received the American certification LEED Gold, awarded for buildings designed to optimize environmental performance and built according to strict environmental standards. The building's construction used 61,000 metric tons of crushed materials (cement, masonry, steel, glass) and 2,000 metric tons of recycled steel for its embankment, and reused more than 75% existing materials.

To optimize its energy consumption, the 3DS Boston Campus is equipped with condensation heaters, high-yield air conditioning, and daylight sensors.

Environmental Management

The Company's Social and Environmental Responsibility Department ("*Responsabilité Sociale de l'Entreprise*", or "*RSE*") is responsible for environmental reporting, determining how to reduce the Company's environmental impact, and creating awareness among the employees regarding the importance of sustainable development.

In 2012, Dassault Systèmes created a new group to strengthen the environmental reporting process and steps taken to reduce the Company's environmental impact. In each geographic area, a "Sustainability Leader" was appointed. The Sustainability Leader is responsible for ensuring the collection of environmental data, the audit of environmental matters in his zone, the follow up on environmental indicators, and the creation of a local environmental management system. Each Sustainability Leader has created a "Green Team" made up of voluntary employees at each site. The Green Team supports actions for reducing the site's environmental impact, both at the level of Dassault Systèmes support services and through building awareness of employees and "eco-actions" training.

Environmental impact of the Company's transportation policy

Since the Company's business is publishing software, transportation is the principal source of its greenhouse gas emissions.

Dassault Systèmes' travel policy limits the impact of travel on the environment. Under this policy, employees are encouraged to schedule meetings by conference call and video conference rather than by physical travel, train travel

rather than air travel for trips under three hours in length, and economy class for air travel (the carbon footprint of business class being substantially greater than for economy class).

The greenhouse gas effect of travel is presented in paragraph 2.2.2.4 “Greenhouse Gas Emissions”.

Environmental considerations of the Company’s computer equipment management policy

Dassault Systèmes places significant importance on managing its computer equipment both in terms of usage and recycling. The Company’s computer equipment includes fixed terminals, laptop computers and the servers of its data center and has received the “Energy Star” certificate. When buying new material, the Company gives preference to internationally recognized environmental certificates such as “Energy Star” and “TCO”.

Recycling of computer equipment is generally handled by businesses or groups complying with applicable local environmental requirements regarding the treatment of electronic waste. Management of the retirement of computer equipment is set forth in paragraph 2.2.2.3 “Company Environmental Indicators – Waste treatment”.

Creating Company employee awareness

Dassault Systèmes pursues an ongoing policy of employee awareness by involving them in steps taken to save water and energy through presentations of actions and technologies that can reduce the environmental impact of the Company’s activities.

For example, the North America Green Team created an electronic waste collection and recycling program and strengthened on-going waste recycling at their site. The Green Team’s contribution to employee awareness of the importance of recycling caused certain services to reduce their paper consumption, by adopting a system of electronic document archiving which saves more than 65,000 sheets of paper each year.

The week of communication dedicated to sustainable development, which was initiated in 2010, was organized again in 2012 on the 3DS Paris Campus, with a presentation of the carbon footprint analysis for the Campus by the *RSE* Department. In addition, the Department organized a seminar on sustainable development to train the recently appointed Sustainability Leaders (see the paragraph above “Environmental Management”) regarding environmental issues specific to the Company.

In 2011, Dassault Systèmes created an internal on-line community “DS Global Green Team” to enable employees to exchange information on environmental topics at Dassault Systèmes. In 2012, this initiative was continued and involved 180 employees.

2.2.2.2 Methodology for Environmental Reporting

Methodology and scope of environmental reporting

Dassault Systèmes adopted its “Environmental Reporting Protocol” in 2010. This protocol defines:

- the Company’s environmental indicators and the methodology for collecting and calculating environmental information;
- the scope for collecting environmental data.

As required by Article 225 of the so-called “*Grenelle II*” law, the targeted scope of environmental reporting includes Dassault Systèmes SA and all of the more than 50% controlled companies, while excluding in 2012:

- companies acquired during the year (Gemcom, Netvibes, and SquareClock), which will be included starting in 2013 (after one full year of operation);
- companies which were sold during the year (Transcat PLM GmbH); and
- Delmia Solutions Private Ltd, which was merged in 2012 with 3DPLM Ltd (which is held at less than 50%). This change in scope affects environmental data for the Asia zone. Data for 2011 excluding Delmia Private Ltd are given to ensure the comparability of the data over the different periods.

As part of the process of improving the quality and relevance of information communicated for environmental reporting, the Company decided in 2012, after analyzing consumption at all its sites, not to collect environmental data from sites

with less than 40 employees. Such sites have a minimal environmental impact when compared to the Group. On this new basis, environmental reporting covered 81% of the Company's employees in 2012 compared to 98% in 2011.

The variations between 2011 and 2012 should be looked upon with caution as major changes in the scope have taken place.

Environmental indicators thus determined for 2012 are presented in paragraph 2.2.2.3 "Company Environmental Indicators".

The Company's environmental reporting may evolve as part of the ongoing process of improvement undertaken by the Company, or to take account of changes in applicable regulations.

Collecting and consolidating environmental data

Environmental data were collected by the Sustainability Leaders and consolidated by the *RSE* Department on the basis of the Environmental Reporting Protocol and the responses to questionnaires sent to the Green teams. For certain questions, such as business travel and data concerning electronic waste, external service providers were also consulted.

Limitations on environmental reporting

When information could not be produced on the basis of real consumption (particularly for sites for which the charges related to water and energy consumption are included in rental charges), the Environmental Reporting Protocol specifies the approach to be followed to make necessary estimates (for example, an estimate of water and energy consumption on the basis of averages observed on other sites of the geographic region *pro rata* according to the number of employees or square footage occupied). Actual consumption may as a result be different from our estimates.

In connection with waste treatment, collection is handled for most subsidiaries by the local government, which does not furnish any information on collected waste. It is thus not possible to provide any information on the amount of waste generated. Dassault Systèmes has nevertheless inquired of all the subsidiaries included in the 2012 reporting scope as to whether recycling was put in place. The Company produces on this basis information on the percentage of sites adopting waste recycling rather than on the quantity of waste treated (see paragraph 2.2.2.3 "Company Environmental Indicators – Waste treatment").

2.2.2.3 Company Environmental Indicators

The Company's environmental indicators are set forth below. Dassault Systèmes presents more detailed information for the 3DS Paris Campus, the Company's headquarters and principal site. It should be noted that in July 2011 approximately 450 employees who worked on site moved to a nearby facility. The information related to the 3DS Paris Campus no longer included these employees after the date of the move.

Company consumption levels

Energy

Information set forth below concerns electricity consumption and, starting in 2012, consumption of natural gas, at Dassault Systèmes sites and data centers. Natural gas consumption represents 6,7% of the total consumption of energy. The Company does not use renewable energy on its sites but has included in certain of its energy contracts, for example at the 3DS Boston Campus, the purchase of electricity produced by renewable resources.

Electricity consumption (in mWh)	**Year 2012**	**Year 2011 excluding Delmia Solutions Private Ltd**	**Year 2011**
Europe	30,700	27,800	27,800
of which 3DS Paris Campus	*21,400*	*15,800*	*15,800*
Americas	20,900	16,000	16,000
Asia	2,800	2,900	4,200
Total	**54,400**	**46,700**	**48,000**

When considering data regarding energy consumption at the 3DS Paris Campus, the following information should also be taken into account: the energy supplier for the 3DS Paris Campus realized at the end of 2011 that the electricity counters of two of the four buildings at the Campus had not been properly activated. Recorded and billed consumption has as a

result been understated in 2011 since Dassault Systèmes moved into these facilities. Data set forth in the table above correspond to the consumption recorded and billed for each year.

The increase in electricity consumption in the Americas region was due principally to the inclusion of natural gas in the information set forth above.

Dassault Systèmes has located part of its servers at several data centers in the world. Energy consumption at these centers is included in the total electricity consumption above. The largest center underwent major modifications in 2010 with the "virtualization" of its servers: the replacement of several physical servers by a single high density virtual server. The "virtualization" of servers leads to better use of material, savings in space at the data center and a reduction in power consumed by the infrastructure, and thus a reduction in greenhouse gas emissions. The percentage of virtual servers in the world was estimated at 28% for 2009 according to a study by Gartner. Dassault Systèmes is far ahead in this area with more than 80% of the servers at its principal data center already virtualized.

Water consumption

Water consumption (in cubic meters)	**Year 2012**	**Year 2011**
Europe	24,100	31,900
of which 3DS Paris Campus	*19,000*	*19,500*
Americas	22,900	20,300
Asia	3,600	3,200
Total	**50,600**	**55,400**

Data related to water consumption presented above are partially based on estimates and as such may differ from actual water consumption (see paragraph 2.2.2.2 "Methodology for Environmental Reporting – Limitations on environmental reporting").

Paper and packaging

Paper consumption (in metric tons)	**Year 2012**	**Year 2011**
Europe	31	58
of which the 3DS Paris Campus	*22*	*24*
Americas	16	23
Asia	10	19
Total	**57**	**100**

At the 3DS Paris Campus total paper consumption amounted to 22 metric tons in 2012, compared to 24 metric tons in 2011 and paper consumption per employee decreased by 2 kilograms, due principally to the computerization of all general procedures.

On the 3DS Paris Campus, the paper used is "FSC certified", an eco-label which ensures sustainable forest management. At a global level, 76% of employees use paper that is 100% recycled or "FSC" or "PEFC" certified, compared to 65% in 2011.

Packaging at Dassault Systèmes consists principally of packaging for the Company's software products. The supplier responsible for packaging the Company's products complies with "REACH" ("Registration, Evaluation, Authorisation and Restriction of Chemicals"), and received the "*Imprim'Vert*" label for its printing facility, which certifies, among other things, that no toxic products are used and that waste is sorted for recycling. The supplier's packaging is 100% recyclable and biodegradable.

For the other geographic regions, data for 2012 and 2011 are not comparable (see paragraph 2.2.2.2 "Methodology for Environmental Reporting – Methodology and scope of environmental reporting").

Waste treatment

Waste generally

In light of the nature of its business, Dassault Systèmes generates principally ordinary waste (food products) and paper, cardboard and plastic. The Company does not generate any hazardous waste.

The table below indicates the percentage of employees with access to recycling facilities at their work location by geographic region.

Percentage of employees with access to recycling facilities at their work location	Year 2012	Year 2011
Europe	94%	76%
of which the 3DS Paris Campus	*100%*	*100%*
Americas	98%	93%
Asia	91%	100%
% of employees with access to recycling facilities at their work location in the world	**94%**	**85%**

In 2012, the Company continued its efforts to establish recycling on its European and American sites.

On the 3DS Paris Campus, the service provider that collects waste is ISO 9001 certified for collection and ISO 14001 certified at all its waste treatment sites. The service provider carries out the sorting and collection of paper and cardboard, removes large waste items once each quarter and offers electrical battery collection. Ordinary waste at the 3DS Paris Campus is recycled for energy production by the service provider.

In the rest of the world, 2012 was notable for the establishment of recycling for a larger number of employees, particularly in Europe.

Waste treatment at 3DS Paris Campus	Year 2012	Year 2011
Normal waste (metric tons)	73	72
Recyclable paper/cardboard waste (metric tons)	75	68
% of ordinary waste recycled	**51%**	**49%**

The proportion of recycled waste increased on the 3DS Paris Campus from 49% in 2011 to 51% in 2012.

Specific waste

Quantity of DEEE(*) destroyed (in kg)	Year 2012	Year 2011
Europe	40	500
of which 3DS Paris Campus	–	–
Americas	–	900
Asia	–	1,700
Total	**40**	**3,100**

(*) DEEE: Electric and Electronic Equipment Waste

Computers of DEEE recycled according to environmental standards (in kg)	Year 2012	Year 2011
Europe	11,400	6,900
of which 3DS Paris Campus	*10,400*	*6,300*
Americas	7,000	–
Asia	1,200	100
Total	**19,600**	**7,000**

In 2012, the Company continued its policy of recycling computers, with a minimum of computers destroyed.

In 2012, on the 3DS Paris Campus, 10,400 kilograms of computer equipment were recycled by an association supporting and reinserting handicapped persons. The 3DS Paris Campus centralizes most of the computer recycling for all Dassault Systèmes' European sites, which explains its significant amount of DEEE.

The management of electronic waste represented one of the priority improvement goals for the Company's environmental footprint in 2012. Each Sustainability Leader had an objective to establish this type of recycling within his zone. The goal was achieved. In 2012, Dassault Systèmes used specialized service providers to recycle 99.9% of its material, compared to 70% in 2011.

2.2.2.4 Greenhouse Gas Emissions

To analyze its carbon footprint on a global basis, Dassault Systèmes uses the "GHG Protocol" ("GreenHouse Gas Protocol"). This method of evaluation of greenhouse gas effects was launched in 2001 by the "World Business

Council for Sustainable Development" ("WBCSD") and the "World Resource Institute" ("WRI"). It was developed through a partnership among businesses, non-governmental organizations and governments in order to create a common framework for accounting and reporting, measurement tools and actions to resist climate change.

The GHG Protocol divides the operational perimeter of greenhouse gas emissions as follows:

- *Scope 1:* direct emissions resulting from the combustion of fossil fuels from resources owned or controlled by the enterprise;

- *Scope 2:* indirect emissions resulting from the purchase or production of electricity;

- *Scope 3:* all other indirect emissions, from the extended supply chain to transport of goods and persons.

The information used to evaluate the global carbon footprint of the Company covered a scope representing 81% of its employees. The results are set forth below:

Scope 1	**2012 Metric Tons CO_2 emissions**	**2011 Metric Tons CO_2 emissions**
Emissions due to on-site natural gas and fuel consumption	**640**	**1,460**
Total emissions due to the use of company vehicles	**1,640**	**3,140**
Emissions due to the use of company vehicles in Europe	1,510	3,000
Emissions due to the use of company vehicles in the Americas	–	10
Emissions due to the use of company vehicles in Asia	130	130
Emissions due to the use of refrigerants	**410**	**220**
Total scope 1	**2,690**	**4,820**
Scope 2		
Total emissions due to purchases of electricity	**10,290**	**12,240**
Emissions due to purchases of electricity in Europe	2,990	3,180
Emissions due to purchases of electricity in the Americas	5,850	6,310
Emissions due to purchases of electricity in Asia	1,450	2,750(*)
Total scope 2	**10,290**	**12,240**
Scope 3		
Total emissions due to employee business air travel	**17,840**	**18,120**
Emissions due to employee business air travel in Europe	6,050	4,750
Emissions due to employee business air travel in the Americas	8,860	10,540
Emissions due to employee business air travel in Asia	2,930	2,830
Total emissions due to employee business travel by train	**1,490**	**2,260**
Emissions due to employee travel by train in Europe	210	270
Emissions due to employee travel by train in the Americas	10	10
Emissions due to employee travel by train in Asia	1,270	1,980
Total emissions due to employee travel by personal car in connection with work	**2,630**	**3,670**
Emissions due to employee travel using their personal vehicles in Europe	880	1,900
Emissions due to employee travel using their personal vehicles in the Americas	1,310	1,130
Emissions due to employee travel using their personal vehicles in Asia	440	640
Total scope 3	**21,960**	**24,050**
Total greenhouse gas emissions (scopes 1 + 2 + 3)	**34,940**	**41,110**

(*) Excluding Delmia Solutions Private Ltd., the total CO_2 emissions due to electricity purchase in Asia were 1,560 metric tones.

The decrease in greenhouse gas emissions was principally due to the change in the scope of environmental reporting (see paragraph 2.2.2.2 "Methodology for Environmental Reporting – Methodology and scope of environmental reporting").

2.2.2.5 NRE correspondence table

Article R. 225-105-1 of the French Commercial Code (*Code de commerce*)	Paragraph	Page
Water consumption	2.2.2.3	52
Energy consumption	2.2.2.3	52
Raw materials consumption	2.2.2.3	52
Measures taken to improve energy efficiency	2.2.2.1	49
Use of renewable energy	2.2.2.1	49
Conditions of use of the soil, discharge into the air, water and soil	2.2.1 and 2.2.2.1	49
Noise and odor	2.2.1	49
Waste treatment	2.2.2.3	52
Measures taken to limit impact on environmental equilibrium and natural environments	2.2.1 and 2.2.2.1	49
Measures taken to ensure legal compliance	2.2.1	49
Evaluation processes or business environmental certificates	2.2.2	49
Expenses undertaken to prevent environmental impact of the Company's business activities	2.2.1	49
Existence of Company environmental management services	2.2.2.1	49
Employee training and information	2.2.2.1	49
Provisions and guaranties for environmental issues	2.2.1	49
Indemnifications paid during the year pursuant to judicial decisions on environmental matters	2.2.1	49
Matters assigned to foreign subsidiaries	2.2.2.1	49

2.3 Independent Verifier's Attestation and Assurance Report on Social, Environmental and Societal Information

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

Pursuant to your request and in our capacity as independent verifier of Dassault Systèmes SA (hereafter the "Company"), we hereby report to you on the consolidated social, environmental and societal information presented in the management report issued for the year ended December 31, 2012 in accordance with the requirements of Article L. 225-102-1 of the French Commercial Code (*Code de commerce*).

Management's Responsibility

The Board of Directors is responsible for the preparation of the management report including the consolidated social, environmental and societal information (the "Information") in accordance with the requirements of Article R. 225-105-1 of the French Commercial Code (*Code de commerce*), presented as required by Dassault Systèmes' internal reporting standards (the "Guidelines") and available at the Company's headquarters.

Our Independence and Quality Control

Our independence is defined by regulatory requirements, the Code of Ethics of our profession (*Code de déontologie*) and Article L. 822-11 of the French Commercial Code (*Code de commerce*). In addition, we maintain a comprehensive system of quality control including documented policies and procedures to ensure compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent verifier's responsibility

It is our role, on the basis of our work:

- To attest whether the required Information is presented in the management report or, if not presented, whether an appropriate explanation is given in accordance with the third paragraph of Article R. 225-105 of the French Commercial Code (*Code de commerce*) and Decree no. 2012-557 dated 24 April 2012 (*Attestation de présence*);
    - To provide limited assurance on whether the Information is fairly presented, in all material respects, in accordance with the Guidelines (limited assurance).

Considering that this is the first audit exercise, our report only relates to the information communicated for fiscal year 2012.

1. Certificate of presence (*Attestation de présence*)

Our engagement was performed in accordance with professional standards applicable in France:

- We compared the Information presented in the management report with the list as provided for in Article R. 225-105-1 of the French Commercial Code (*Code de commerce*);
    - We verified that the Information covers the consolidated perimeter, namely the Company and its subsidiaries within the meaning of Article L. 233-1 and the controlled entities within the meaning of Article L. 233-3 of the French Commercial Code (*Code de commerce*) within the limits specified in paragraphs 2.1.2 (social information) and 2.2.2.2 (environmental report) of the Reference document;
    - In the event of the omission of certain consolidated Information, we verified that an appropriate explanation was given in accordance with Decree no. 2012-557 dated 24 April 2012.

On the basis of our work, we attest that the required Information is presented in the management report.

2. Assurance report

Nature and scope of the work

We conducted our engagement in accordance with ISAE 3000 (International Standard on Assurance Engagements) and French professional guidance. We performed the following procedures to obtain limited assurance that nothing has come to our attention that causes us to believe that the Information is not fairly presented, in all material respects, in accordance with the Guidelines. A superior level of assessment would have requested more extensive verification works.

Our work consisted in the following:

- We assessed the appropriateness of the Guidelines as regards their relevance, completeness, neutrality, clarity and reliability, taking into consideration, where applicable, the good practices in the sector.
    - We verified that the Company had set up a process for the collection, compilation, processing and control of the Information to ensure its completeness and consistency. We examined the internal control and risk management procedures relating to the preparation of the Information. We conducted interviews with those responsible for social and environmental reporting.
    - We selected the consolidated Information to be tested (workforce, hiring, occupational and travel accidents, total hours of training, amount of computers destroyed and recycled, energy consumption, greenhouse gases emissions) and determined the nature and scope of the tests, taking into consideration their importance with respect to the social and environmental consequences related to the Company's business and characteristics, as well as its societal commitments.
    - Concerning the quantitative consolidated information that we deemed to be the most important:
        - at the level of the consolidating entity and the controlled entities, we implemented analytical procedures and, based on sampling, verified the calculations and the consolidation of this information.
        - at the level of the entity that we selected (3DS Paris Campus, Vélizy, France – Dassault Systèmes SA) based on its contribution to the consolidated indicators and a risk analysis, we conducted interviews and performed tests of detail based on sampling to verify that the procedures were correctly applied.

      The sample thus selected represents 24% of the workforce and between 44% and 53% of the quantitative environmental information tested.
    - Concerning the qualitative consolidated information that we deemed to be the most important, we conducted interviews and reviewed the related documentary sources in order to corroborate this information and assess its fairness.

- As regards the other consolidated information published, we assessed its fairness and consistency in relation to our knowledge of the Company and, where applicable, through interviews or the consultation of documentary sources.

Comments on the Guidelines and the Information

We wish to make the following comments on the Guidelines and the Information:

- Concerning the consolidation perimeter:
  - As specified in paragraph 2.2.2.2 of the Reference document, Dassault Systèmes' reporting guidelines imply that environmental information representing 19% of the Group's workforce is not consolidated;
  - As specified in paragraph 2.1.2 of the Reference document, the consolidation perimeter varies among social issues and represents in some cases less than half of the Group's employees.
    - The variations between 2011 and 2012 environmental data should be looked upon with caution as major perimeter evolutions have taken place.

Conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the Information is not fairly presented, in all material respects, in accordance with the Guidelines.

Paris, March 28, 2013

The Independent Verifier
Ernst & Young et Associés
French original signed by:
Eric Mugnier