2.2 Sustainability Statement

Sustainability information has been drawn up as part of the initial application of the legal and regulatory requirements resulting from the transposition into French law of the European Directive on the publication of sustainability-related information of companies (Corporate Sustainability Reporting Directive, "CSRD").

This first year of implementation of the CSRD Directive is marked by many uncertainties. In addition to those inherent in the state of scientific and economic knowledge, and in the quality of the external data used, several interpretations of the new European Sustainability Reporting Standards (ESRS) remain ambiguous, and simplifications and clarifications are expected from standard-setting and regulatory bodies.

Dassault Systèmes has endeavored to comply with the requirements of the ESRS that are in effect at the date of preparation of this sustainability statement, based on available information relevant to the Company's strategy and business model.

Sustainability reporting has also been complicated by the lack of reliable comparative data and benchmarks, particularly at the sector level, as well as by difficulties in gathering market data, particularly within the Company's value chain.

In some cases, limited access to reliable data has led Dassault Systèmes to resort to estimates, which may be refined as the quality of available data improves. Explanations of these estimates are provided in the "Methodologies" paragraphs of the relevant sections, and in particular in paragraphs 2.2.1.2 "BP_2" and 2.2.2.2.3.B.2 "Methodologies and Methods for calculating GHG Emissions and other E1 Metrics".

The main limitations and uncertainties encountered by the Company in preparing the information presented, are as follows:

— Dassault Systèmes' Transition plan for climate change mitigation: this plan aims to provide an understanding of the Company's past, current and future efforts to ensure the contribution of its strategy and business model to the transition to a sustainable economy. However, there is as yet no consensus on greenhouse gas emission reduction targets or trajectories at the Company level that would guarantee the contribution of a strategy with a scenario that limits global warming to 1.5° C, in line with the Paris Agreement (see paragraph 2.2.2.2.1.A "Transition Plan for Climate Change Mitigation");

— transition risk assessment: this remains a complex task, marked by a high level of uncertainty;

— data collection and communication: it is sometimes difficult to obtain reliable and consistent information This is particularly true for the upstream and downstream value chains, as well as for companies acquired during the period and in the year following their acquisition;

— setting targets for all key metrics: detailed projection methodologies are not yet fully established;

— methodological limitations of certain environmental metrics: particularly for Scope 3 emissions, which are, in some cases, calculated on the basis of spend-based emission factors. This is especially true for Scope 3 emissions "Purchased Goods and Services" and "Capital Goods" (see paragraph 2.2.2.2.3.B.2 "Methodologies and Methods for calculating GHG Emissions and other E1 Metrics").

In order to take into account best practices and recommendations in the field, as well as a better knowledge of new regulations and standards, where appropriate, the Company may be required to develop certain reporting and communication practices, as well as an internal control system relating to the production of sustainability information. This is part of a continuous improvement process.

Disclaimer concerning Statements relating to the Company's forward-looking Sustainability Information

The statements contained in this chapter which are not historical facts but which express scenarios, trajectories or targets for the future are forward-looking statements. This includes statements concerning certain information relating to objectives and/or targets in terms of sustainability and in particular climate-related. Such forward-looking statements or scenarios, including those expressed in financial terms, are based on views and assumptions believed to be reasonable as of the date of this document. However, they remain subject to known and unknown risks and uncertainties. Actual results or performance may differ materially from those indicated in these statements as a result of a number of factors. Investors are cautioned that forward-looking statements involve numerous risks and uncertainties.

Given the significant uncertainties inherent in these forward-looking statements, they should not be taken as a representation or warranty, by Dassault Systèmes or any other person, that Dassault Systèmes will achieve its goals, objectives, aspirations, metrics, plans or targets within a particular time frame, or at all. This includes sustainability matters and their potential financial impacts. Accordingly, these forward-looking statements should be treated with caution.

The forward-looking statements contained in this section speak only as of the date of publication of this Universal registration document. Except as required by applicable law or regulation, Dassault Systèmes undertakes no obligation to update or revise any forward-looking information or statements.

Disclaimer concerning Policies relating to Social, Societal and Governance Matters

Policies on social, societal and governance matters relate to the year 2024 and are applicable only to the extent permissible under local and national regulations. They are reviewed annually and can be adjusted, when necessary, in line with developments in the legal framework around the world, for example in the United States.

2.2.1 ESRS2 – General Information

2.2.1.1 BP_1

2.2.1.1.1 General Methodology

This sustainability statement presents, for the year 2024, Dassault Systèmes' material sustainability matters identified in accordance with the following regulatory provisions:

— the obligations arising from the new European Directive 2022/2464/EU, known as the Corporate Sustainability Reporting Directive or CSRD, adopted by the European Parliament on December 14, 2022 and transposed into French law by ordinance on December 6, 2023. It replaces and extends the requirements of Directive 2014/95/EU on the publication of non-financial information. It aims to harmonize and strengthen non-financial reporting by companies;

— European regulation 2020/852 of June 18, 2020 (known as the "EU Taxonomy" regulation), which establishes a framework to facilitate sustainable investments within the European Union.

In this context, Dassault Systèmes has endeavored to apply the normative requirements set by the ESRS, as applicable on the date of preparation of the sustainability statement, based on the information available within the timeframe for preparation of the sustainability statement. On a case-by-case basis, difficulties in accessing certain data within the allotted deadlines have forced the Company to use estimates for certain information, as provided for in the ESRS standards, notably for certain environmental data (including GHG emissions, among others).

Dassault Systèmes hopes to reduce these uncertainties as additional guidance is issued by the standard-setter, as the number of registrants increases and reporting practices in the sector consolidate, and as the Company improves data collection and reporting processes for CSRD data in a continuous improvement approach within the Company and its value chain.

The Company's non-financial reporting methodologies are detailed in paragraph 2.2.1.2 "BP_2" and in the paragraphs dealing with ESRS metrics.

2.2.1.1.2 Scope of Consolidation

The scope of consolidation used for this sustainability statement is the same as that used for the financial statements, and includes all the Group's consolidated companies. No specific entity has been isolated, given the Company's highly homogeneous activities. The scope of consolidation does not include non-consolidated entities, as the Group has no operational control over its value chain.

When, for certain metrics, the scope covered is more limited due to collection difficulties, this is indicated in the relevant paragraphs, along with the estimation approach used. This may be the case, for example, for companies acquired during the period and in the year following their acquisition. The metrics concerned are limited in number and the scope covered is in all cases at least 91%. They include, in particular, the metrics for strategic matter 5 for which the reported information covers 95.5% of the Company's employees as of 31 December 2024 (see paragraph 2.2.3.1.2.B "Metrics and Targets relating to Strategic Matter 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market"). These metrics also include certain components of the carbon footprint, including Scope 1 GHG emissions, which cover 91% of the Company's employees (see paragraph 2.2.2.2.3.B.2 "Methodologies and Methods for calculating GHG Emissions and other E1 Metrics").

2.2.1.1.3 Upstream and Downstream Value Chain

Upstream and downstream value chains are taken into account by Dassault Systèmes in its double materiality assessment (DMA), and are therefore covered by its sustainability statement according to the material value chain Impacts, Risks and Opportunities (IROs), as specified in paragraph 2.2.1.4.3 "SBM_3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model".

The two main upstream value chains considered as material are the IT equipment manufacturing and the data hosting value chain.

With regard to the environmental impacts of the downstream value chain, since software represents a very small proportion of the resources used by Dassault Systèmes' customers, only the energy impact of the use of the solutions sold has been considered as material, whatever the sector of activity served, that are within the limits of the "3DS Acceptable Use" policy (see paragraphs 2.4.3.3.4 "Misuse of Dassault Systèmes Solutions" and 2.2.1.4.1 "SBM_1 – Strategy, Business Model and Value Chain".)

Information relating to upstream and downstream value chains has been taken into account where available and relevant. Among other things, Dassault Systèmes' carbon footprint includes Scope 3 elements relating to the purchase and use of the solutions sold.

2.2.1.1.4 Permitted omitted Information

The Company has exercised its option to omit certain information relating to intellectual property, know-how and innovation results. It therefore does not publish quantitative targets for the metrics relating to the opportunity and the positive impact in the Life Sciences & Healthcare sector mentioned in paragraph 2.2.3.3.3 "Management of Strategic Matter 10: Improve Patient Health providing innovative and secured Solutions for a faster and more efficient access to Treatment and Care".

2.2.1.2 BP_2

2.2.1.2.1 Time Horizons

In accordance with ESRS 1, Dassault Systèmes has assessed the time horizon for the occurrence of each material IRO, in terms of both impact materiality and financial materiality. The horizons have been set in accordance with the implementation guidelines published by EFRAG:

— short-term: one year (the period adopted by the Company as the reference period in its financial statements);

— medium-term: more than one year up to five years;

— long-term: more than five years.

Dassault Systèmes' uses the same definitions throughout the statement, unless otherwise specified, notably in the paragraphs covering physical and transition risks, as well as those dealing with the Transition plan.

2.2.1.2.2 Sources of Uncertainty regarding Estimates and Results

Sustainability information may be subject to uncertainty inherent in the state of scientific economic knowledge and in the quality of the internal and external data used (data calculated on the basis of emission factors for the value chain, for example). Details of the methodologies used to estimate value chain emissions are given in topical sections E1, E5 and S2. In addition, information such as:

— prospective data;

— missing data, in particular relating to the last few weeks of the reporting period or to a missing perimeter; and

— the quantification of certain sustainability data, in particular environmental data;

are subject to estimates and judgments based, in particular, on the historical experience of experts or contributors involved in the preparation of this reporting, and based on internationally recognized sustainability standards. These estimates are sensitive to methodological choices and to the assumptions used in their preparation. The nature and scope of the estimates used, or the limitations on the scope of data collection, applied on a case-by-case basis to certain data, are explained in the "Methodologies" paragraphs of the relevant sections.

2.2.1.2.3 Changes in Preparation or Calculation Method

The main changes in calculation methods for the 2024 financial year concern three subjects, the first two of which give rise to restatements of data published in 2023:

— headcount: the methodology for calculating the headcount has been revised to align with the requirements of ESRS2, S1 "Own Workforce". This methodological change involves taking into account each employee for one unit, regardless of working hours. The methodology used previously was based on a "full-time equivalent" calculation. As a result, certain 2023 data have been revised to apply this new calculation rule. This change has an impact not only on S1 metrics, but also on carbon intensity ratios calculated on the basis of headcount;

— use of solutions sold: in 2024, Dassault Systèmes improved its methodology for calculating Scope 3 GHG emissions from "Use of solutions sold". This change in methodology is the result of changes in assumptions about the power consumption of customers' hardware when using the Company's software solutions. Previously, the Company used standard ADEME energy consumption estimates (dating from 2021) corresponding to particularly energy-intensive video game-type use. In 2024, actual measurements of the energy consumption of typical Dassault Systèmes software solutions on equipment prescribed to its customers were carried out. The results are much lower than the estimates previously used, and more consistent with publications by similar companies. This change of method has a material impact, requiring a restatement of data for the year 2023. As a result, adjusted Scope 3 "Use of solutions sold" GHG emissions for 2023 now amount to 104,718 tons, a reduction of 390,321 tons compared to published 2023 data;

— purchased goods and services and capital goods: in 2024, Dassault Systèmes developed the use of specific emission factors for certain products purchased, based on a catalog of IT equipment. The impact recorded in 2024 is not considered material enough to justify an adjustment to the prior period. Nevertheless, the integration of these actual supplier-specific data compared with the predominantly used spend-based emission factor method represents a favorable reduction of 11,821 tCO_2-eq in 2024. This corresponds to 7.5% of the sum of Scope 3 GHG emissions for "Goods and services" and "Capital goods", and 5.8% of the total Scope 3 considered (excluding use of solutions sold).

2.2.1.2.4 Other Regulations or Standards used in the Preparation of the Publication

Dassault Systèmes complies with the following regulations and standards, which reinforce the quality of the information provided:

— in terms of carbon accounting, the Company's GHG emission metrics are calculated in accordance with the GHG Reporting Protocol;

— ISO type standards related to ESRS topics are presented in each relevant section;

— finally, the Company follows the recommendations of the *AFEP-MEDEF* corporate governance code for listed companies and is subject to the *Sapin 2* law.

2.2.1.2.5 Incorporation by Reference

The table below shows all the information incorporated by reference to other sections of the management report in the sustainability statement, in accordance with section 9.1 "Incorporation by reference" of the ESRS 1:

Sections of the Sustainability Statement	Incorporation by Reference	Paragraph in the Sustainability Statement	"Reference" Paragraph in the URD
General Information (ESRS2)	Information on the "3DS Acceptable Use" policy	2.2.1.1.3 Upstream and Downstream Value Chain	2.4.3.3.4 Misuse of Dassault Systèmes Solutions
General Information (ESRS2)	General risk management and internal control processes	2.2.1.3.1 GOV_1 – The Role of Administrative, Management and Supervisory Bodies	5.2 Enterprise Risk Management and Internal Control
General Information (ESRS2)	Information on members of the three committees of the Board of Directors	2.2.1.3.2 GOV_2 – Information provided to and Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies	5.1.1.2 Practices of the Board of Directors
General Information (ESRS2)	Information on the Audit & Risks department	2.2.1.3.2 GOV_2 – Information provided to and Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies	5.2 Enterprise Risk Management and Internal Control
General Information (ESRS2)	Information on the general internal control process	2.2.1.3.5 GOV_5 – Risk Management and Internal Controls over Sustainability Statement	5.2.2 Organizational Framework
General Information (ESRS2)	Information on the general risk management process	2.2.1.3.5 GOV_5 – Risk Management and Internal Controls over Sustainability Statement	5.2.3 Processes
General Information (ESRS2)	Information on internal control points Information on the inclusion of internal control of sustainability reporting in the internal control process	2.2.1.3.5 GOV_5 – Risk Management and Internal Controls over Sustainability Statement	5.2.3.2 Internal Control Process
General Information (ESRS2)	Information on strategy, markets and solutions portfolio Information on the business model and its value chains	2.2.1.4.1 SBM_1 – Strategy, Business Model and Value Chain	1.4 Business Activities
General Information (ESRS2)	Information on the brands and application families	2.2.1.4.1 SBM_1 – Strategy, Business Model and Value Chain	1.4.2 Dassault Systèmes' Offering
General Information (ESRS2)	Information on the characteristics of each brand	2.2.1.4.1 SBM_1 – Strategy, Business Model and Value Chain	1.4.2.3 Software Applications Portfolio

Sections of the Sustainability Statement	Incorporation by Reference	Paragraph in the Sustainability Statement	"Reference" Paragraph in the URD
General Information (ESRS2)	Downstream value chain and customer information	2.2.1.4.1 SBM_1 – Strategy, Business Model and Value Chain	1.4.2.6 How Dassault Systèmes engages with customers
General Information (ESRS2)	Information on resilience and other financial effects	2.2.1.4.3 SBM_3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model (Resilience and other financial effects)	1.4.1.4 Growth Strategy
Social and Societal Information	Information on the gender breakdown of the Executive Committee	2.2.3.1.4. B Metrics and Targets relating to Strategic Matter 7: Promoting professional Opportunities for all Employees nurturing Inclusion and Creativity	5.1.2 Executives of Dassault Systèmes
Social and Societal Information	Allocation with regards to Long-Term Incentive Plan	2.2.3.1.3. A Policies and key Actions relating to Strategic Matter 6: Fostering Employees' Engagement to improve Retention	5.1.5 Interests of Executive Management and Employees in the Share Capital of Dassault Systèmes SE
Social and Societal Information	Independent directors representing employees at Board of Directors	2.2.3.1.3. A. Policies and key Actions relating to Strategic Matter 6: Fostering Employees' Engagement to improve Retention	5.1.1 Composition and Practices of the Board of Directors
Social and Societal Information	Average number of employees over the reporting period	2.2.3.1.3. B. Metrics and Targets relating to Strategic Matter 6: Fostering Employees' Engagement to improve Retention	4.1.1 Consolidated financial statements – Note 6: Personnel Costs
Social and Societal Information	Compensation of the Chief Executive Officer	2.2.3.1.4. A. Policies and key Actions relating to Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity	5.1.3.2 Compensation Policy Applicable to the Chief Executive Officer
Information on Business Conduct	Information on responsible and transparent tax policy	2.2.4.1.3 For a Responsible and Transparent Tax Policy	3.1 Operating and Financial Review

2.2.1.3   GOV – Governance

2.2.1.3.1   GOV_1 – The Role of Administrative, Management and Supervisory Bodies

Composition of the Board of Directors

At December 31, 2024, the Board of Directors of Dassault Systèmes was made up of 12 members, whose term of office was 4 years renewable, including one executive member, Mr. Pascal Daloz, Chief Executive Officer of Dassault Systèmes.

The Board of Directors also includes two directors representing employees, appointed, in accordance with Article L. 225-27-1 of the French Commercial Code and Article 14 of the Company's Articles of Association. They were appointed by each of the two trade unions having received the highest number of votes in the first round of elections.

The proportion of independent directors on the Board of Directors is 50%, excluding directors representing employees in accordance with the AFEP-MEDEF Code, and 42% including the latter. Dassault Systèmes also bases its assessment of independence on the definition set out in the AFEP-MEDEF Code and included in the Board's internal rules, according to which a director is independent when he or she has no relationship with Dassault Systèmes SE, the Company or its management that could compromise the exercise of his or her freedom of judgment.

Diversity and Expertise on the Board of Directors

In its composition, the Board of Directors seeks a balance between experienced and new directors, between independent and non-independent directors, between women and men, and a diversity of skills, profiles and nationalities. Dassault Systèmes monitors the evolution of the Board's composition by making projections based on all these criteria, which has led to an increase in the Board's diversity in recent years.

In particular, Dassault Systèmes is committed to ensuring a balanced representation of men and women on the Board.

At December 31, 2024, the Board of Directors comprised 50% women, excluding directors representing employees, and 58% including the latter. On January 9, 2025, Ms. Marie-Hélène Habert-Dassault was replaced by Mr. Olivier Costa de Beauregard as permanent representative of Groupe Industriel Marcel Dassault, temporarily bringing the percentage of women on the Board to 40% excluding directors representing employees, and 50% including the latter.

In line with its internationalization policy, at December 31, 2024 the Board of Directors included one director of foreign nationality (Indian), who is also a British resident, and one Swiss resident director, representing 17% of the Board.

Dassault Systèmes' directors have complementary expertise and experience, in line with the Company's strategy to best meet the strategic matters it faces. Of the five independent directors, three have sector-specific expertise (manufacturing industry, life sciences and new technologies) and two have accounting and financial expertise. The non-independent directors give the Board the benefit of their extensive knowledge of the Company, its sectors of activity and its businesses.

Each member of the Board of Directors has developed expertise in business conduct and ethics through the exercise of their various mandates, particularly the members of the Audit Committee, who regularly review ethics, compliance and fraud issues. In addition, the members of the Board of Directors annually review Dassault Systèmes' compliance program, its evolution and its key metrics.

Dassault Systèmes' intention is to maintain the proportion of men, women and independent directors on the Board at 50%. In this context, the Compensation and Nomination Committee assesses each year the areas of expertise of Board members and their suitability for the Company's business and specificities, particularly when appointing a new director or renewing a term of office, before making proposals for changes to the composition of the Board.

In recent years, sustainability matters have been the focus of particular attention by all Board committees and Dassault Systèmes' Executive team, enabling the Board to gain a good understanding of these topics:

— every year, Dassault Systèmes directors are invited to take part in a special information day at the 3DS Paris Campus. In 2022, this day was entirely devoted to sustainability. In 2023 and 2024, several sessions addressed these topics (transformation of economic sectors and circular economy in particular);

— every year in September, all independent directors (e.g. all members of the Board's three committees) meet for a session dedicated to sustainable development matters;

— the Executive team has systematically responded to requests from members of the Audit Committee and proposed the organization of sessions dedicated to non-financial reporting (EU Taxonomy, CSRD);

— sustainability, in terms of product development strategies to help customers become more sustainable (Handprint), has been and remains at the heart of the Scientific Committee's work.

The skills of the committees have been put to good use in working and review sessions (see paragraph 2.2.1.3.2 "GOV_2 – Information provided to the Company's administrative, management and supervisory bodies, and sustainability matters addressed by these bodies"), where the impacts of operations on the environment and on stakeholders, as well as risks and opportunities, have been discussed and approved.

	2024 [7]	2023 [7]
ESRS DATAPOINTS		
Number of executive directors	1	2
Number of non-executive directors [1]	11	10
Percentage of women within the Board of Directors [2] [3]	58.0%	41.7%
Board's gender diversity ratio [2] [3]	1.4	0.7
Percentage of independent directors [4]	50.0%	50.0%
ENTITY-SPECIFIC DATAPOINTS		
Percentage of women within the Board of Directors excluding directors representing employees [5] [6]	50.0%	50.0%
Board's gender diversity ratio excluding directors representing employees [5] [6]	1.0	1.0

(1) 11 out of 12 directors in 2024 and 10 out of 12 directors in 2023.
(2) Includes the two directors representing employees appointed by the trade unions (in accordance with Dassault Systèmes SE's by-laws) and, in 2024, the permanent representative of the legal entity that is a director.
(3) 7 women for 5 men in 2024 and 5 women for 7 men in 2023.
(4) Excluding two directors representing employees, not taken into account for the calculation of this percentage in application of the AFEP-MEDEF code.
(5) Includes, in 2024, the permanent representative of the legal entity that is a director.
(6) 5 women for 5 men in 2024 and 2023.
(7) Data at December 31 of each year.

Missions of the Board of Directors and its Lead director of Sustainable Development

The Board of Directors takes sustainability matters into account in defining and reviewing strategy, in accordance with its internal regulations and French law. In accordance with the AFEP-MEDEF Code, it sets out multi-year strategic plans in this area. In addition, the Board of Directors has appointed Ms. Geneviève Berger, an independent director, as its Lead director of Sustainable Development. Ms. Geneviève Berger, a physicist, medical doctor and Doctor of State in human biology, headed the CNRS from 2000 to 2003. She, then, headed 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, responsible for sustainability matters and a member of the Scientific Committee. She thus benefits from a strong expertise in ESG and more generally in the field of science.

In her role as Lead director of Sustainable Development, Ms. Geneviève Berger carries out an initial review of the impacts, risks and opportunities (IROs) identified in the Company's double materiality assessment (DMA). She ensures that these IROs are consistent with Dassault Systèmes' policies, action plans and targets. She prepares the working session of all independent directors (i.e., all members of the Board's three committees) on this topic, before reporting to the Board.

In line with their respective missions and the Audit Committee Charter reviewed in 2024, the three Board committees (composed exclusively of independent directors) include aspects of sustainability in their missions:

— the Scientific Committee examines the development of Dassault Systèmes' portfolio of solutions, particularly with regard to customers' environmental and social challenges, and analyzes potential technological breakthroughs impacting its market. This committee comprises two independent members (one man and one woman), including the Lead director of Sustainable Development;

— the Audit Committee includes in its annual program a review of new sustainability reporting requirements, particularly in relation to Climate matters as set out in the CSRD and ESRS. The Audit Committee reviews the quality of the process for reporting quantitative information and internal controls. The committee reviews any difficulties encountered by the Company in applying the ESRS as well as during the verification work carried out by the Auditors of non-financial information, whose work it monitors. In this respect, and in accordance with its mission under the CSRD, the Audit Committee reports to the Board of Directors on the results of the assurance provided by the Auditors authorized to certify non-financial information, the contribution of this assurance to the integrity of sustainability information, and the Committee's role in this process;

The committee is made up of three independent members (two women, one man), each with financial expertise;

Committee members have received training on sustainability matters, including reporting, once a year over the past three years;

— the Compensation and Nomination Committee reviews certain governance matters, including succession plans for executive officers and Executive Committee members, their compensation packages, and long-term compensation plans for the Company's managers and employees. In particular, the committee reviews the performance criteria, notably those based on a multi-criteria ESG indicator, for the variable annual compensation and vesting of performance shares of the Chief Executive Officer, Executive Committee members and senior executives eligible for these plans (see paragraph 2.2.1.3.3 "GOV_3 – Integration of Sustainability-related Performance in Incentive Schemes" below for a description of sustainability criteria in these incentive mechanisms). It also reviews the

consistency of Climate targets, employee engagement and inclusion.

This committee is made up of two independent members (one woman, one man).

When the CSRD was transposed into French law, a governance structure was established to ensure that members of the Audit Committee and the Lead director of Sustainable Development jointly review the information published in this sustainability statement in accordance with the new European Sustainability Reporting Standards (ESRS). A dedicated session was devoted to this review prior to formal validation by the Audit Committee.

Executive Committee

The Executive Committee, under the direction and leadership of the Chief Executive Officer, comprises 13 members, 5 of whom are women (i.e. 38.5% women), including the Executive Vice-President, Industry, Marketing & Sustainability. Ms. Florence Verzelen is in charge of Dassault Systèmes' sustainable development roadmap, in its aspects of product and solution development strategy facilitating the decarbonization of customer activities (Handprint), and the trajectory of the Company's environmental footprint (Footprint).

Sustainability Steering Committee

The Sustainability Steering Committee is co-chaired by the Executive Vice-President, Industry, Marketing & Sustainability, and the General Secretary. The Chief Sustainability Officer acts as secretary.

The Sustainability Steering Committee meets quarterly to monitor the Company's policies, actions and non-financial performance in terms of both Handprint and Footprint. It reports regularly to the Executive Committee, to which it submits analyses of the impacts, risks and opportunities associated with non-financial performance. The Sustainability Steering Committee also leads discussions with the various departments responsible for implementing this strategy, notably Human Resources, IT and Real Estate, Research & Development and Cloud Infrastructure, Sustainable Finance & Procurement, and Legal.

This committee plays a central role in communicating information between the various administrative and departmental bodies. The Sustainability Steering Committee keeps general management informed of progress made in implementing the Company's strategy. Board committees, notably via their chairmen, may interact with the Sustainable Development department in the course of their work.

At least once a year, the Chief Executive Officer and the Executive Vice-President, Chief Financial Officer attend a meeting of the Sustainability Steering Committee to validate the year's priorities, targets and any financial implications.

The targets associated with the IROs are proposed by the functions in charge of managing them. They are discussed by the Sustainability Steering Committee before being reviewed by the Executive Committee and all the independent directors (i.e. all the members of the three Board committees).
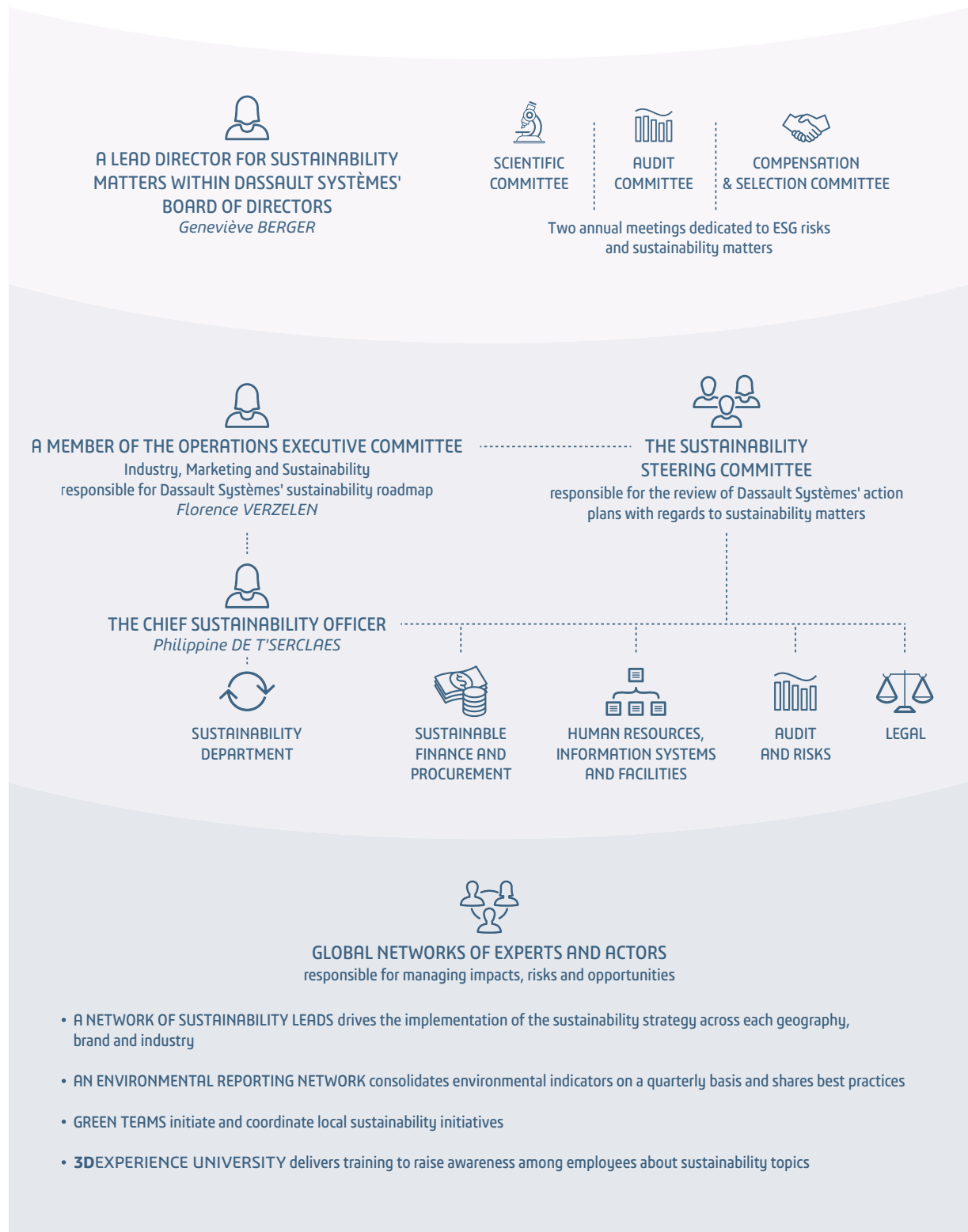
The most strategic targets integrated into the salary incentive schemes are reviewed by the Compensation and Selection Committee before being submitted to the Board of Directors.

Over the past two years, the Committee has reviewed the following matters:

— improving the methodology used to determine the rate of alignment of revenue to the EU Taxonomy, and the process of verification by an independent third party;

— the results of the double materiality assessment and the definition and relevance of the associated IROs;

— financial analysis of risks and opportunities relating to the climate transition, in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD);

— follow-up of the CSRD implementation readiness project, including review of the initial findings of the double materiality assessment and identification of additional metrics to be published;

— validation of the extended submission of science-based targets (SBTi);

— continued work on a carbon-neutral strategy for 2040;

— marketing, external communication and employee awareness of environmental and eco-design matters;

— the strategy for responding to non-financial questionnaires and monitoring the ratings obtained for the year in question.

The general risk management and internal control process described in paragraph 5.2 "Enterprise Risk Management and Internal Control" covers all enterprise risks, including, with regard to sustainability, negative risks to and impacts of the Company. This process is based in particular on the monitoring of action and mitigation plans using metrics close to or identical to those prescribed by the ESRS. The Sustainable Development department and the Audit & Risks department are working to extend this system to include positive impacts and opportunities, as well as risks relating to the value chain. Opportunities, for their part, are monitored by Brand or Sector Boards, which include the relevant members of general management.

SUSTAINABILITY AT THE CORE
OF DASSAULT SYSTÈMES' GOVERNANCE

A LEAD DIRECTOR FOR SUSTAINABILITY MATTERS WITHIN DASSAULT SYSTÈMES' BOARD OF DIRECTORS
Geneviève BERGER

SCIENTIFIC COMMITTEE

AUDIT COMMITTEE

COMPENSATION & SELECTION COMMITTEE

Two annual meetings dedicated to ESG risks and sustainability matters

A MEMBER OF THE OPERATIONS EXECUTIVE COMMITTEE
Industry, Marketing and Sustainability
responsible for Dassault Systèmes' sustainability roadmap
Florence VERZELEN

THE SUSTAINABILITY STEERING COMMITTEE
responsible for the review of Dassault Systèmes' action plans with regards to sustainability matters

THE CHIEF SUSTAINABILITY OFFICER
Philippine DE T'SERCLAES

SUSTAINABILITY DEPARTMENT

SUSTAINABLE FINANCE AND PROCUREMENT

HUMAN RESOURCES, INFORMATION SYSTEMS AND FACILITIES

AUDIT AND RISKS

LEGAL

GLOBAL NETWORKS OF EXPERTS AND ACTORS
responsible for managing impacts, risks and opportunities

- A NETWORK OF SUSTAINABILITY LEADS drives the implementation of the sustainability strategy across each geography, brand and industry

- AN ENVIRONMENTAL REPORTING NETWORK consolidates environmental indicators on a quarterly basis and shares best practices

- GREEN TEAMS initiate and coordinate local sustainability initiatives

- **3D**EXPERIENCE UNIVERSITY delivers training to raise awareness among employees about sustainability topics

2.2.1.3.2   GOV_2 – Information provided to and Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies

As mentioned above,

— the Executive Committee is informed via the Sustainability Steering Committee of progress made in implementing the strategy. At least once a year, the Chief Executive Officer and the Executive Vice-President, Chief Financial Officer attend the Sustainability Steering Committee to validate the year's priorities, targets and any financial challenges;

— all independent directors (i.e. all members of the three Board Committees) meet in two annual sessions: one dedicated to sustainability matters, and the other to risk prevention and management within the Company, including ESG risks (see "Sessions of independent directors (annual executive sessions)" in paragraph 5.1.1.2 "Practices of the Board of Directors"). As part of these meetings, the Sustainable Development, Sustainable Finance and Audit & Risks functions communicate progress and key actions relating to policies, action plans and targets, as well as on the implementation of due diligence (see paragraph 2.2.1.3.5 "GOV_5 – Risk Management and Internal Controls over Sustainability Statement");

— the chairmen of the three committees of the Board of Directors (Scientific Committee, Audit Committee and Compensation and Nomination Committee) and the Lead director of Sustainable Development have full latitude to interact with the heads of the Sustainable Development or Sustainable Finance departments in preparation for the dedicated meetings;

— to this end, the functions in charge of the topics provide summaries of progress on the roadmap, as well as training materials to help committee members understand the new regulations on sustainability reporting;

— in 2024, the Audit Committee received three presentations on the progress of the CSRD adoption program, including the results of the double materiality assessment process, its audit, the identification of metrics linked to IROs, their production process and the challenges of digitizing the reporting process. They also benefited from a special training session, led by the Sustainable Finance department, on ESRS and the challenges of auditing sustainability statements. In addition, the Audit & Risks function regularly informs the Audit Committee of the results of audits carried out on ESG topics and on changes to the internal control framework for sustainability reporting (see paragraph 2.2.1.3.5 "GOV-5 – Risk Management and Internal Controls over sustainability statement");

— the session devoted to risk management enabled the Company's Risk Management Steering Committee to share the details and conclusions of its work since September 2023, in particular the update of the risk map integrating existing sub-maps for specific risks, notably in the area of Corporate Social Responsibility (CSR);

— the session dedicated to sustainable development themes enabled the independent directors to review in detail Dassault Systèmes' strategy in this area, and the progress made in each of its pillars: reducing the Company's environmental Footprint, maximization of Dassault Systèmes' Handprint, and developing an inclusive and ethics culture. The strategy implemented by Dassault Systèmes in response to current regulatory changes (EU Taxonomy) was also reviewed and discussed on this occasion.

The Committees draw on the work and analyses provided by the Sustainable Development department, the Sustainable Procurement department, the Sustainable Finance department and the Audit & Risks department.

All four departments report to a member of the Executive Committee, who is represented on the Sustainable Development Committee, and aim is to ensure consistency with the Company's strategy, as well as the proper integration of sustainability matters into the business models and performance management systems.

The main aim of this operational governance is to assess and manage IROs related to the environment, particularly climate change, as well as social and societal matters within the upstream value chain, in line with Dassault Systèmes' sustainable development strategy over short, medium and long-term time horizons. It uses the various areas of expertise mobilized to provide the best possible information for defining and steering the sustainability strategy.

The main missions of these departments are detailed below:

The Sustainable Development department
It orchestrates the Company's environmental and societal actions by carrying out the following main missions:

— support for the development of solutions promoting the sustainability of customers and sectors served, with a particular focus on the reduction of greenhouse gas emissions (mainly the assessment, monitoring and reduction of emissions), and on the circular economy (this includes eco-design and optimization of the use of natural resources right from the design phases, improving the recyclability of products, traceability of recycling processes and support for the reuse of secondary materials, etc.);

— analysis and documentation of the criteria used to prepare EU Taxonomy metrics, and qualification of the portfolio of solutions to define eligibility and alignment rates;

— support in assessing and managing the physical and transitional impacts, risks and opportunities associated with climate change;

— management of environmental reporting and greenhouse gas emissions performance;

— defining the path for reducing greenhouse gas emissions as part of the Company's environmental strategy;

— preparing for carbon neutrality and orchestrating the voluntary carbon offsetting strategy;

— review of the environmental policies of the Company's main functions;

— monitoring and coordinating environmental and climate adaptation plans implemented by the main functions, in particular for optimizing water consumption, energy consumption, and waste management;

— management of responses to non-financial questionnaires, including the Carbon Disclosure Project's (CDP) climate change questionnaire;

— creation of training and awareness-raising programs on sustainable development, according to role. In addition to the training programs developed for its employees, the Company runs several internal networks on a daily basis, some of which, like the Green Teams, are dedicated to sustainability education and the transfer of know-how relating to the circular economy. These Green Teams have mobilized more than 250 members worldwide, notably through the organization of two theme months dedicated to sustainable development (April and September);

— support for internal communication initiatives, in particular those carried out as part of the Sustainable Development Month and sustainable innovation;

— interaction with all institutional partners, academic partners, analysts and integrators on sustainable development matters and the management of non-financial ratings;

— participation in external professional networks on sustainable development and the circular economy;

— participation in discussions organized by COP29 and European industry federations;

— managing a network of over 40 internal Sustainability Leads who implement the Company's sustainability strategy in the GEOs, brands and industries in which it operates;

— global regulatory watch in the area of sustainability, aimed at analyzing the impacts for the Company's customers and designing appropriate solutions that enable them to respond effectively to the various regulatory challenges;

— reporting to the Executive Committee and the Board of Directors on progress towards targets and key action plans.

The Sustainable Procurement department

It supports the Company's efforts to decarbonize its activities by encouraging its main suppliers to take an active approach, in particular by setting science-based targets, e.g. "SBTi" targets. The Sustainable Procurement department is constantly involved in the discussions and actions led by the Sustainable Development department, in order to support the operational functions in analyzing the feasibility of their environmental policies, and in planning the actions to be implemented in the supply chain and as part of the Company's Travel policy.

The Sustainable Finance department

It contributes its expertise in managing reporting and financial evaluation processes, and supports functions in their management of climate and social matters by carrying out the following actions and missions:

— regulatory watch in particular concerning the Corporate Sustainability Reporting Directive (CSRD);

— the gradual implementation of CSRD and ESRS to ensure the Company's compliance with these new sustainability reporting standards from fiscal year 2024, including the documentation of the Company's double materiality assessment;

— review and consistency of the valuations used in the double materiality assessment with regard to financial materiality, and consistency of the latter with the valuations carried out as part of the risk management work;

— plan to digitize the ESG metrics derived from the double materiality assessment, and introduction of a sustainability performance management tool enabling the Sustainable Development department, the Procurement department and the functions contributing to decarbonization to track the impacts of the activities and action plans implemented;

— quarterly consolidation of ESG metrics, improving and monitoring the reliability of the reporting process, in particular by developing carbon accounting principles and improving the level of internal control over the data and estimates used;

— support for operational functions in analyzing the feasibility of their environmental policies, and in planning actions to be implemented in the supply chain and within the framework of the Company's Travel policy;

— support for the selection of climate scenarios and review of the financial evaluation of climate hazards, whether physical or transitional, proposed by the Corporate Strategy and Sustainable Development departments; and recording any consequences on the Company's financial statements;

— training for Audit Committee members on CSRD expectations.

The Audit & Risks department

It is described in Chapter 5, in paragraph 5.2 "Business Risk Management and Internal Control", and the internal control and risk management system for sustainable development is set out in paragraph 2.2.1.3.5 "GOV_5 – Risk Management and Internal Controls over Sustainability Statement".

2.2.1.3.3   GOV_3 – Integration of Sustainability-related Performance in Incentive Schemes

In order to involve managers and employees in the Company's development and performance, Dassault Systèmes sets up short- and medium-long term incentive mechanisms:

— annual compensation may be structured as a fixed and a variable component, the latter being indexed to the performance of the employee concerned or of the Company; and

— performance shares or Dassault Systèmes stock options may be granted annually, with acquisition subject to a condition of presence and performance assessed over a 3-year period.

These incentive mechanisms systematically include financial performance criteria, such as growth in earnings per share or operating margin.

In line with the Company's sustainable development roadmap, ESG criteria were included for the first time in 2020 in the performance criteria conditioning the Chief Executive Officer's variable annual compensation. In 2021, these criteria were extended to the other members of the Executive Committee.

For *People managers* (i.e. 14.1% of the total population), a criterion linked to inclusion and engagement of their teams has been included, since 2022, in the objectives to measure their annual performance.

Lastly, since 2023, the Company's Long-Term Incentive plans[1], which cover 12% of the Company's employees including the Chief Executive Officer and members of the Executive Committee, have also included ESG criteria.

In 2024, the weighting of ESG criteria (in relation to all applicable criteria) represented:

— for the Chief Executive Officer's variable annual compensation: 15%;

— for the annual variable compensation of Executive Committee members: 5% for the common base of ESG criteria, then each member in charge more specifically of the pillars of the Company's sustainable development policy is assigned targets specific to his or her area, bringing the weighting of ESG criteria for two Executive Committee members to 25%;

— for Long-Term Incentive plans: 20%;

— for measuring the annual performance of *People managers*: 15%.

With regard to the nature of the criteria, for the variable annual compensation of the Chief Executive Officer and Executive Committee members, it was decided to adopt a common set of criteria known as the "ESG Indicator".

In 2024, the ESG Indicator broke down as follows:

— a social criterion (representing a quarter of the ESG Indicator): employee pride and satisfaction measured by an annual internal survey;

— a governance criterion (representing a quarter of the ESG Indicator): proportion of women on the Board of Directors, the Executive team and among *People managers*;

— two climate-related criteria (representing two quarters of the ESG Indicator):

	Handprint	Footprint
Type of criterion	Share of total IFRS revenue (software and services) considered eligible to EU Taxonomy (see also paragraph 2.2.2.2.2.B "Metrics and Targets relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio").	Reduction of greenhouse gas emissions in line with targets submitted to the Science-Based Targets initiative (SBTi) (see also paragraph 2.2.2.2.3.B.1 "Metrics and Targets relating to Dassault Systèmes' Carbon Footprint"): — emissions from Dassault Systèmes' own operations (Scope 1 and 2) and business travel and employees' commute (Scope 3); and — percentage of suppliers (by weight of emissions) with science-based reduction targets.
Weighting within climate-related criteria	50%	50%

(1)   Dassault Systèmes performance share and stock option plans.

For Long-Term Incentive plans, three ESG criteria have been selected:

— the same governance criterion as the one included in the ESG Indicator (weighting of one-third); and

— the same two climate-related criteria as those included in the ESG Indicator (weighting of two-thirds with the same 50%/50% split between the two criteria).

Climate-related criteria thus accounted for:

— 7.5% of the criteria governing the Chief Executive Officer's variable annual compensation;

— respectively 22.5% and 12.5% of the criteria governing the variable annual compensation of the two Executive Committee members specifically in charge of the pillars of the Company's sustainable development policy;

— 13.3% of criteria included in Long-Term Incentive plans awarded in 2024.

For 2025, it has been decided, for the Handprint part, to supplement the criterion of eligibility of total IFRS revenue to EU Taxonomy with a criterion linked to alignment, with a 50%/50% weighting between the two criteria. This change applies to the variable annual compensation of the Chief Executive Officer and Executive Committee members, as well as to Long-Term Incentive plans.

The two environmental criteria selected measure Dassault Systèmes' contribution to the decarbonization of the economy, by activating two levers whose performance measurement is based on standardized and recognized metrics, namely the Science-Based Targets initiative (SBTi) and the EU Taxonomy reference framework. The two levers are:

— reducing the Company's environmental footprint: the targets set and validated by the Science-Based Targets initiative are aligned, for Scopes 1 and 2, with the trajectory of limiting global warming to 1.5°C [1] and, for Scope 3, with current best environmental practices; and

— reducing the environmental footprint of its customers: Dassault Systèmes has undertaken, within the framework of the EU Taxonomy, a structured approach to documenting its positive impact on the reduction of greenhouse gas (GHG) emissions generated by operations, as well as products or services designed by its customers. The inclusion of the criterion linked to the growth in revenue considered as aligned within the meaning of this standard in the variable compensation mechanisms encourages the development of the portfolio and the growth in sales linked to these solutions.

The principles and criteria applicable to the variable compensation of the Chief Executive Officer and Executive Committee members are reviewed by the Compensation and Nomination Committee and, in the case of the Chief Executive Officer, approved by the Board of Directors before being submitted to the General Meeting of Shareholders for approval.

The principles and criteria applicable to Long-Term Incentive plans are set by the Board of Directors, after review and on the recommendation of the Compensation and Nomination Committee.

With regard to ESG criteria, the proposal was made by the Sustainability Steering Committee.

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(1) By the end of the century, compared with pre-industrial levels.

2.2.1.3.4 GOV_4 – Statement on Due Diligence

A reconciliation table between the topics covered by the due diligence process and the material strategic matters identified in the double materiality assessment is provided below.

Core Elements of Dassault Systèmes' Due Diligence Process	Paragraphs in the Sustainability Statement	Paragraph Number
a) Embedding due diligence in governance, strategy and business model	**GOV_2 –** Information provided to and Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies	2.2.1.3.2
b) Engaging with affected stakeholders at all key steps of the due diligence	**SBM_2 –** Interests and Views of Stakeholders	2.2.1.4.2
c) Identifying and assessing adverse impacts	**SBM_3 –** Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model **IRO_1 –** Description of the Process to identify and assess material Impacts, Risks and Opportunities	2.2.1.4.3 2.2.1.5
d) Taking actions to address those adverse impacts	**ESRS2 –** General Information **E1 –** Climate Change **S1 –** Own Workforce **S4 –** Consumers and End-Users	2.2.1 2.2.2.2 2.2.3.1 2.2.3.4
e) Tracking the effectiveness of these efforts and communicating	**GOV_1 –** The Role of Administrative, Management and Supervisory Bodies	2.2.1.3.1

2.2.1.3.5 GOV_5 – Risk Management and Internal Controls over Sustainability Statement

The general risk management and internal control process is described in paragraph 5.2.3 "Processes" and the associated governance is described in paragraph 5.2.2 "Organizational Framework". All the Company's risk typologies are covered, particularly those relating to Sustainability.

Risk management relies on a dedicated team within the Audit & Risks department and on a Risk Management Steering Committee. Both ensure that risks are identified and dealt with at the level of Dassault Systèmes entities and organizations, or at the level of the Company. Under the supervision of the General Secretary, the Steering Committee comprises the Audit & Risks department, the Legal department, the Sustainable Finance department (responsible within the Finance department for orchestrating the entire non-financial reporting process), and the Human Resources department. Since 2022, the Audit & Risks department has been under the responsibility of the General Secretary.

During its meetings in 2024, the Risk Management Steering Committee worked in particular on the methodological consistency between the risks, impacts and opportunities linked to CSRD and the Company's overall risk management and risk evaluation.

The methodology used for the ESRS1 double materiality assessment is presented in paragraph 2.2.1.5.1 "IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities". It has been drawn up

in line with Company risk management methodology, in particular with regard to:

— the scale for estimating the likelihood and the scale for estimating the materiality of impacts;

— correspondences between the risks addressed in the Company's risk management and the risks, impacts or opportunities identified within the CSRD. These correspondences did not require any significant changes to the existing risk map;

— assessment of materiality in the short and medium term: this assessment is consistent with the severity of impact assessed within the Company's risk management.

The Audit & Risks department reviewed the double materiality assessment regularly during its preparation.

In 2024, the Audit & Risks department oversaw the implementation of internal controls relating to quantitative reporting on sustainability topics, which is based on the following pillars:

— an operational reporting chain which, with the necessary segregation of duties, covers the functions of collecting basic information internally and from third parties, estimating and calculating datapoints, checking these data, periodically closing the accounts and reporting to the head office;

— a central sustainability reporting function responsible for consolidating sustainability performance metrics and published datapoints;

— the documentation of ESG information accounting and consolidation principles, covering reporting on

quantitative datapoints in Environment, Social and Societal, Governance; and

— ICSR" (Internal Control over Sustainability Reporting) internal control points, defined and integrated into the Company's internal control framework and processes, itself associated with risk mapping (see paragraph 5.2.3.2 "Internal Control Process"). ICSR internal control points will be regularly assessed as part of the Company's internal control assessment program.

The Audit & Risks department carries out targeted audits using a risk-based approach. To this end, it has reinforced sustainable development topics in its recent audits (for example, in 2023: audit of the electrical/electronic waste management policy and in 2024: audit of the anti-corruption system).

All teams involved in the sustainability reporting chain have been trained in the Company's internal control principles. The Audit & Risks department has been trained in the specific challenges of sustainability reporting.

The Audit & Risks department is committed to ensuring that controls are in place over quantitative datapoints, in line with COSO standards and in parallel with the implementation of reporting principles, processes and systems. Some of these controls have been integrated into new or existing reporting systems.

The main risks were identified by analyzing the reporting systems in place, the central functions involved and the contributions of the various entities. In view of the highly centralized nature of the information systems used or established at Dassault Systèmes, priority was given to:

— the methodological risk of collection, calculation and estimation;

— integrity risks ("greenwashing").

The Audit & Risks department has identified six potential sources of risks to the quality of quantitative sustainability information:

— ill-defined collection, calculation and estimation methodology;

— errors in calculation or estimation parameters;

— lack of quality control and integrity of master data from the Company's own or third-party management systems;

— deficient collection and consolidation processing;

— the absence of final validation by the responsible executive;

— the main risks associated with information systems: secure access, data security and change management.

To control these risks, four categories of internal control points have been defined: Methodology validation, Data validation, Reporting systems control, Management certification:

These controls have been adapted to the environmental, social and societal, and governance domains. They are carried out by roles assigned to designated actors in the organizations contributing to sustainability reporting, and defined in such a way as to ensure segregation of duties in order to guarantee the integrity of the reporting.

Existing internal controls on information systems have been extended, as necessary, to sustainability information by the Information Systems department. These controls will be adapted as the information system evolves.

The Audit & Risks department has substantially tested the existence of collection, calculation and estimation methodologies for all the quantitative datapoints communicated for 2024.

The sustainability reporting chain was set up using DPEF *("Déclaration de Performance Extra Financière"*- Annual non-financial performance report) contributors, mainly from the Sustainable Development, Legal and Human Resources departments as well as the Sustainable Finance department, with the addition of new participants. Concerning the qualitative metrics:

— the internal control points thus defined were presented to the responsible members in the reporting chain, and in particular to the new contributors of basic information or estimates;

— from 2025 onwards, these checkpoints will be carried out on a quarterly or half-yearly basis, to ensure the quality of the datapoints and make action monitoring and management more reliable.

As explained in paragraph 2.2.1.3.1 "GOV_1 – The role of Administrative, Management and Supervisory Bodies" on the Board of Directors' approach to sustainability, the conclusions of the Sustainability Steering Committee's work are presented to all independent directors (e.g. all members of the three committees of the Board of Directors), at a session devoted to risk prevention and management.

In 2024, at a special ESRS training session, the Audit & Risks department presented the Audit Committee with an assessment of the implementation of the internal control over sustainability reporting. The assessment of this internal control has been incorporated into the Company's standard internal control assessment program, and will be summarized at regular Audit Committee meetings from 2025 onwards (see paragraph 5.2.3.2 "Internal Control Process").

2.2.1.4   SBM – Strategy and Business Model

2.2.1.4.1   SBM_1 – Strategy, Business Model and Value Chain

Strategy, Markets and Solutions Portfolio

The Company's strategy and product portfolios are described in Chapter 1, particularly in paragraph 1.4 "Business Activities", some of which are summarized below.

At the start of 2024, Dassault Systèmes unveiled its horizon for 2040: that of the generative economy, the fruit of the convergence of the experience economy and the circular economy. To enable more sustainable uses and lifestyles, the Company's ambition is to help its customers move beyond the mechanistic logic that governed industry and the economy in the last century. Tomorrow's leaders will be those who know how to draw inspiration from the living to generate rather than consume. It's about innovating in a balanced approach (giving back to the planet as much as we take from it) to improve the lives of consumers, patients and citizens. The generative economy is a knowledge economy, and therefore a virtual economy. As knowledge and know-how become Dassault Systèmes' customers' primary competitive assets, virtual assets – where this intellectual property is developed – concentrate most of the value.

Dassault Systèmes' commitment stems from this long-term strategy: it must be remembered that virtual worlds were created for sustainable development.

Indeed, the first 3D representations were designed to replace physical prototyping, thereby saving materials, energy and resources. Invented by Dassault Systèmes in the early 1990s, Product Lifecycle management (PLM) is part of a balanced and circular approach to industry. The Company's solutions enable its customers to transform the way they invent, learn, manufacture and sell, by enhancing the real with the virtual. In particular, they optimize weight, material consumption and energy use, while guaranteeing both environmental and functional sustainability.

In 2020, Dassault Systèmes announced its ambition to create a virtual twin of the human body. This representation, which combines the virtual and the real, integrates modeling, simulation and data analysis. It brings together biosciences, material sciences and information sciences to harness the data of an object in a virtual model that can be configured and simulated.

Based on the **3D**EXPERIENCE platform, Dassault Systèmes' 13 brands play a key role in designing more sustainable products and experiences.

These brands are grouped into five application families (see paragraph 1.4.2 "Dassault Systèmes' Offering"):

— collaborative applications: 3DEXCITE, CENTRIC PLM, ENOVIA;

— 3D modelling applications: SOLIDWORKS, CATIA, GEOVIA, BIOVIA;

— simulation applications: SIMULIA, DELMIA, 3DVIA;

— information intelligence applications: NETVIBES, MEDIDATA;

— infrastructure for business experiences: OUTSCALE.

Dassault Systèmes is also developing virtual twin experiences as part of its Industry Solution Experience portfolio, enabling it to push back the boundaries of innovation, learning and production.

Dassault Systèmes operates in the ESRS information technology sector, and its portfolio covers twelve industries, divided into three main business sectors:

— Manufacturing Industries: Transportation & Mobility; Aerospace & Defense; Marine & Offshore; Industrial Equipment; High-Tech; Home & Lifestyle; Consumer Packaged Goods – Retail;

— Infrastructure & Cities: Infrastructure, Energy & Materials; Architecture, Engineering & Construction; Business Services; Cities & Public Services;

— Life Sciences & Healthcare.

Dassault Systèmes' software solutions are not subject to any prohibitions, with the exception of any restrictions resulting from applicable export regulations and sanction programs which the Company complies with. Nevertheless, as part of its commitment to sustainable innovation, the Company has defined a "3DS Acceptable Use" Policy. In accordance with this policy, Dassault Systèmes does not engage with new customers meeting certain criteria in four market segments, and/or does not develop products or services in these segments. These market segments are: coal (for energy purposes), tobacco (including the production of electronic cigarettes), "universally prohibited" weapons, and oil and gas (where no public commitment to reduce carbon emissions has been made).

The brand portfolio and industries served by the Company did not change significantly during 2024, particularly in the absence of any major acquisitions, and continue to be analyzed as a single, homogeneous sector in the double materiality assessment.

Some solutions make a greater contribution than others to environmental matters such as energy, climate, resource use and circularity. The specific characteristics of each brand are described in Chapter 1, paragraph 1.4.2.3 "Software Applications Portfolio", then detailed in paragraph 2.2.2.1 "EU Taxonomy".

Similarly, among the twelve industries served, Transportation & Mobility, Aerospace & Defense, and Infrastructure & Cities face particularly urgent sustainability challenges. However, decarbonization remains an imperative for all industries, including the brown sectors defined by the EU Taxonomy.

However, the following points are worth noting:

— that the Transportation & Mobility industry is moving towards a more sustainable business model, with cars designed to last, be repairable and recyclable. Virtual twins help customers to simulate and optimize vehicles, in particular by reducing their weight to limit the consumption of raw materials and energy. Dassault Systèmes has made supporting the electrification of transport a strategic priority;

— secondly, that the Company is strengthening its Circularity strategy by integrating eco-design and optimization of material flows. The solutions provided by the GEOVIA, BIOVIA and SIMULIA brands, in particular, enable the emergence of new materials and the simulation of their reliability and behavior, while DELMIA models and simulates the new disassembly, recycling and logistics processes that will have to accompany the implementation of circular practices.

To define its circular economy priorities, Dassault Systèmes works closely with experts such as the Ellen MacArthur Foundation and Circul'R. The targets are to create solutions that enable all sectors served by Dassault Systèmes to develop innovative and efficient circular economy practices.

In addition, the Company's portfolio of solutions for the Life Sciences & Healthcare sectors, based on its 3D modeling and information intelligence capabilities, is making a growing contribution to societal healthcare matters and to the Company's growth. By 2024, this product line will account for 20% of the Company's IFRS software revenue.

Company's Business Model and Value Chains

They are structured around the following key elements, as described in chapter 1, paragraph 1.4 "Business Activities".

The development of all Dassault Systèmes software solutions, whether available on premise or in the cloud, relies on in-house Research & Development, carried out by the Company's 25,000 employees, 41% of whom work in Research & Development. The Company marginally uses third-party components under license, the origin of which is scrupulously verified.

The production of software solutions relies on a powerful IT infrastructure requiring servers and network equipment, as well as hosting and data storage supplied by web services or data center colocation providers who provide the space and technical resources (mainly water, energy and complete cooling systems) needed to run the Company's servers.

To support its activities, the Company rents offices in the countries where it operates, to accommodate its employees and foster a climate of collaboration and innovation. Only in exceptional cases does the Company own its offices. Its "Responsible real estate" policy (see paragraph 2.2.2.2.3.A "Policies and Key Actions relating to Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context") aims to reduce the energy footprint of its buildings and improve their energy efficiency.

The Company also ensures that its development and production activities have the necessary resources in terms of quantity, quality and lead times. Equipment supply chain management is overseen by the central departments, in collaboration with the Procurement department, which is responsible for selecting suppliers. Procurement is organized by category, in line with Dassault Systèmes' critical needs. The "Responsible procurement" policy guarantees the diversification of sources of supply and integrates criteria of sustainability and medium- and long-term resilience into the selection of suppliers. The Company's main suppliers essentially relate to purchase of IT equipment, data and software hosting networks, real estate leases and numerous professional services.

The professional services subcontracting chain is non-material in the eyes of the other actors.

With regard to its downstream value chain, Dassault Systèmes serves more than 370,000 customers through a multi-channel sales and support model (see paragraph 1.4.2.6 "How Dassault Systèmes engages with Customers"):

— in-house teams dedicated to sales and support for major customers;

— a sales force of more than 14,000 people within a network of value-added resellers promoting the Customers Process Experiences and Customers Role Experiences engagement modes, and a network of integrators. These business partners, trained and certified, guarantee customers optimal adoption of the Company's technologies;

— fully online distribution, with online delivery and deployment of solutions, including on premise solutions.

The use of Dassault Systèmes software requires a suitable IT infrastructure and sufficient resources to guarantee optimal performance, particularly for large companies. To reduce the carbon and energy footprint of these infrastructures, the Company offers cloud solutions, enabling its customers to reduce their hardware requirements.

Dassault Systèmes has also developed an ecosystem of partners covering several fields:

— research, with over 200 partners from universities and research institutes;

— education, supporting more than ten million students as they prepare for the careers of tomorrow through a dedicated EDU offering;

— accessibility to solutions and services, via a network of partners structured around its Marketplace.

Dassault Systèmes considers the pressure on planetary boundaries to be a crucial issue of sustainability. This requires economic actors to think in depth about their consumption of resources on the one hand, and the development of solutions on the other, to reduce resource consumption right from the innovation process 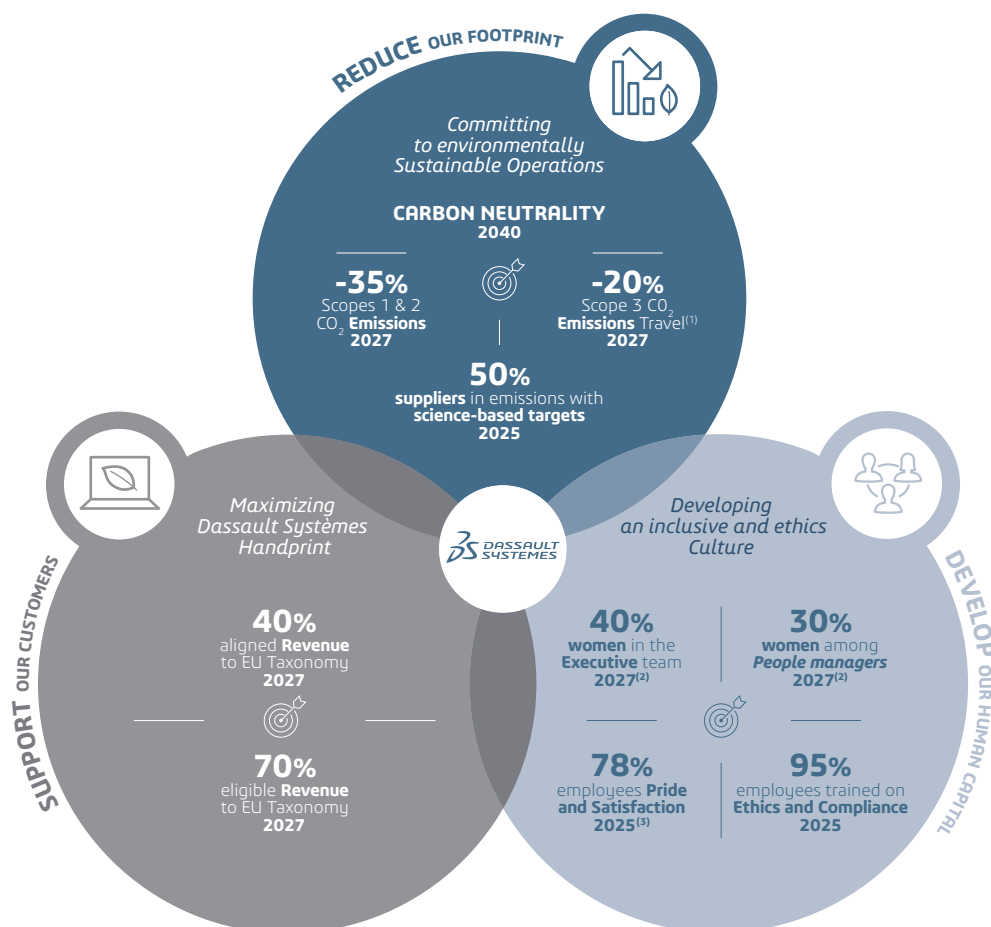and reduce the Climate impact of industries. Dassault Systèmes' virtual twins make it possible to optimize material, energy and water consumption right from the design stage. In addition, the Company maintains lasting relationships of trust with its customers, partners and suppliers.

	2024	2023		Variation 2024-2023
ESRS DATAPOINTS				
Headcounts[*]	25,000	24,633	367	1.5%
Revenue IFRS *(in millions of euros)*	6,214	5,951	262	4.4%

(*) Headcounts on December 31, 2024. Includes employees with permanent employment contracts, and employees with fixed-term employment contracts, including apprenticeship contracts.

> ❯ **Sustainability Targets**

The Company's sustainability strategy is based on a set of medium- and long-term targets summarized in the Sustainability Compass and widely shared with stakeholders.

(1) Business travel and Employees' commute.
(2) Only applicable to the extent permissible under local and national laws.
(3) Initially set at 85%, this target is revised in 2024 to 78% by 2025.

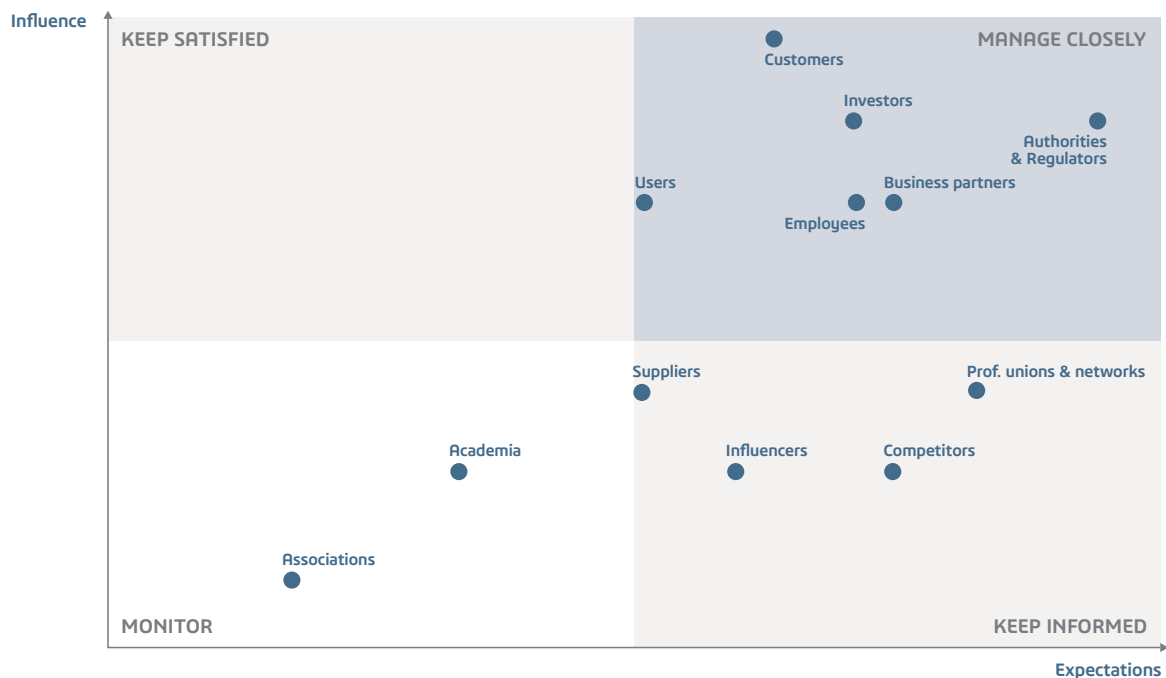### 2.2.1.4.2 SBM_2 – Interests and Views of Stakeholders

Dassault Systèmes has identified twelve key stakeholder categories, including public authorities and regulators, investors, customers, suppliers, business partners, employees, users (some of them influencers), professional unions and networks, competitors, Academia and associations.

In 2023, Dassault Systèmes carried out an in-depth review of its stakeholder mapping in order to more accurately assess their expectations and influence on the Company. To this end, the Sustainable Development department conducted two internal surveys. The first assessed the level of influence

of the twelve stakeholder typologies on Dassault Systèmes' business, with regard to its sustainability challenges. The second survey involved employees who interact with these stakeholders on a regular basis, in order to assess both their level of expertise on the criteria defined by the ESRS and SASB, and their level of expectation and interest vis-à-vis the Company on these same criteria.

Cross-analysis of the results of these surveys enabled Dassault Systèmes to draw up a stakeholder mapping classified according to their level of influence and expectations vis-à-vis the Company. This map was then divided into priority quadrants:

STAKEHOLDERS MAPPING

A) Dialogue and Interaction with Stakeholders

In 2024, Dassault Systèmes maintained its dialogue with stakeholders. This dialogue was structured around exchanges with investors, customers, influencers, suppliers, Academia, associations, professional networks and unions.

The Company has maintained its quarterly meetings with investors and adapted its annual employee consultation. It has also initiated a direct dialogue with its customers and suppliers on CSR issues, in addition to its annual forums. This consultation, conducted with an independent consultant, drew on the conclusions of the double materiality assessment to ensure that it met the expectations of these stakeholders.

Discussions confirmed strong alignment between customers, suppliers and Dassault Systèmes on the twelve strategic sustainability matters, notably on the relevance of its software offering and the ambition of its decarbonization commitments. However, there is still room for improvement, particularly in terms of exploring new opportunities for cooperation.

A.1) Customers

Dassault Systèmes continues to expand its portfolio of solutions to support its customers in all aspects of sustainability. It interacts regularly with them to adjust its products and innovations to their specific needs and challenges.

A.2) Suppliers

Increased dialogue on sustainability matters, particularly in the IT equipment and cloud services value chain, should accelerate the decarbonization of the digital industry as a whole. Other supplier dialogue processes are described in paragraph 2.2.4.1.1 "Management of Strategic Matter 11: Promoting Sustainable Procurement". It should be noted that through the EcoVadis Platinum rating obtained in 2024 and the responses to the CDP (Carbon Disclosure Project) questionnaire, the Company meets a large proportion of the ESG requirements as expressed by its business relations, both customers and suppliers.

A.3) Employees

Employees are at the heart of the Company's mission and long-term development. It is therefore essential to understand their interests and points of view, within a framework of open communication. Employees have a number of direct and indirect channels of communication at their disposal:

— an annual satisfaction survey enables them to express their views on five dimensions: (i) the meaning of work, including understanding of the Company's strategy and its commitment to sustainable development, (ii) the quality of management, (iii) the competitiveness of the working environment, (iv) the quality of collective life and (v) pride in working for Dassault Systèmes;

— the exchange communities available on the **3D**EXPERIENCE platform enable employees to comment on information shared by the Company, ask questions and share ideas, which are analyzed, qualified and potentially give rise to initiatives;

— occasional surveys to target specific topics or particular moments in employees' experience;

— dialogue with employees' representatives in the countries concerned, in the form of information or consultation, providing an opportunity to express employees' concerns, expectations and rights.

The main orientations derived from this, and which have inspired the 2024 action plans as well as those for the next three years, are: skills development and professional evolution, contribution, recognition and employees' engagement, in particular the meaning of work, professional equity and inclusion.

A.4) Business partners

Each year, Dassault Systèmes brings together representatives of its two major indirect distribution networks at global or regional events in order to involve them in the Company's strategy and hear their needs. This ensures mutually beneficial business development over the long term. Details of the events held in 2024 can be found in topical section S2 in paragraph 2.2.3.2.2 "Management of Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems".

A.5) Consumers and end-users (for some influencers)

End-users (for some influencers) can express their needs and difficulties at numerous professional forums and conferences, hosted by Dassault Systèmes or other actors. The Company pays particular attention to patients and non-professional users of MEDIDATA solutions in clinical trials. To improve the user experience and ensure that expectations are optimally taken into account, including in terms of data protection, Dassault Systèmes has set up Patient Advisory Boards, notably the MEDIDATA Patient Insight Board. These boards, made up of patient partners, encourage direct dialogue with the Company to improve Dassault Systèmes' solutions proposed.

A.6) Investors

As a company listed on Euronext Paris and a member of the CAC 40 index, Dassault Systèmes maintains a regular dialogue with the financial community to present its financial situation, strategy and outlook. These exchanges take place through its periodic communications, including the publication of financial results, investor conferences, the Annual General Meeting and Capital Markets Day, as well as during specific meetings on ESG matters. In 2024, the Company met with over 1,200 investors.

A.7) Public Authorities and Regulators

Interactions with public authorities as regulators focus mainly on industrial and digital sovereignty (national and European), disruptive innovations serving the ecological transition and innovation in the context of public health policies. In terms of ESG and ecological transition, these interactions focus on regulations, environmental innovation and the promotion of digital technology to support the transition.

In addition, the Company seeks to build relationships of trust with the authorities, both national and European, based on transparency and cooperation in mutual respect. For example, in November 2023, Dassault Systèmes SE entered into a Tax Partnership with the French tax authorities, based on a principle of transparency, and aimed at establishing a long-term working relationship.

Finally, Dassault Systèmes' commitment to public authorities is based on transparency, in line with applicable regulations and best practices, and explicitly respects the Corporate Social Responsibility Principles enshrined in the United Nations Global Compact, of which Dassault Systèmes is a signatory.

A.8) Academia, Associations, Unions and Networks

Dialogue with these stakeholders takes place either within the framework of business relations, notably with the academic world, or through the results of rating agency questionnaires, which enable this broad ecosystem to evaluate and question Dassault Systèmes' sustainability themes.

The Company pays particular attention to academic institutions, as developing the skills needed for a more sustainable industry is critical for future generations. This translates into the dissemination of innovative approaches such as product Life Cycle Assessment (LCA), with the ambition of spreading more sustainable design practices within the academic world. These activities are strengthened through various engagements with government bodies, such as the strategic partnership established in October 2024 with the French Ministry of Education to accelerate vocational education in the professions of the industry of the future. Dassault Systèmes coordinates several student competitions aimed at rewarding sustainable projects; thus, the Aakruti competition saw over 8,000 students from 339 schools in 11 countries in Europe and Asia compete in 2024.

For other stakeholders, the dialogue is conducted primarily through the results of questionnaires issued by rating agencies or associations, enabling this broad ecosystem to assess and question Dassault Systèmes' sustainability themes. In 2024, the Company voluntarily responded to several benchmark ESG questionnaires, such as MSCI, EcoVadis, S&P Global CSA, CDP, Sustainalytics and ISS ESG, as well as to that of FIR *(Forum des investisseurs*

responsables). The results, up on the previous year, confirm the Company's good position within its sector in all three ESG dimensions, and testify to the high level of transparency in its practices.

A.9) Competitors

There is no direct dialogue with competitors, apart from discussions held within the framework of digital industry trade associations.

B) Other Stakeholder Information

Feedback from the various forums for dialogue with stakeholders confirms their overall understanding of the Company's strategy, with no major challenges to markets served, products or social responsibility practices. This dialogue also makes it possible to better understand certain expectations and to implement actions to meet the information or operational needs of stakeholders in the value chain, in particular own employees of Dassault Systèmes or its suppliers, who are the subject of action plans and new orientations (see paragraph 2.2.1.4.2.A "Dialogue and Interaction with Stakeholders").

In-depth dialogue with customers also enables the "Handprint" strategy to evolve in line with their expectations and the challenges of industry transition. Although no new expectations on the part of the Company's stakeholders are anticipated, the Company will continue to pursue a more in-depth dialogue with some stakeholders in the years to come.

In 2024, the governance bodies (the Sustainability Steering Committee, the general management and the independent directors) were informed of the ESG ratings, which represent the expectations of a broad spectrum of stakeholders, notably from the associative world but also from business relations. The governance bodies were also informed of changes in employee and investor perceptions through various committees, but did not receive formal feedback on certain in-depth dialogues held late in the year, the conclusions of which could not be communicated.
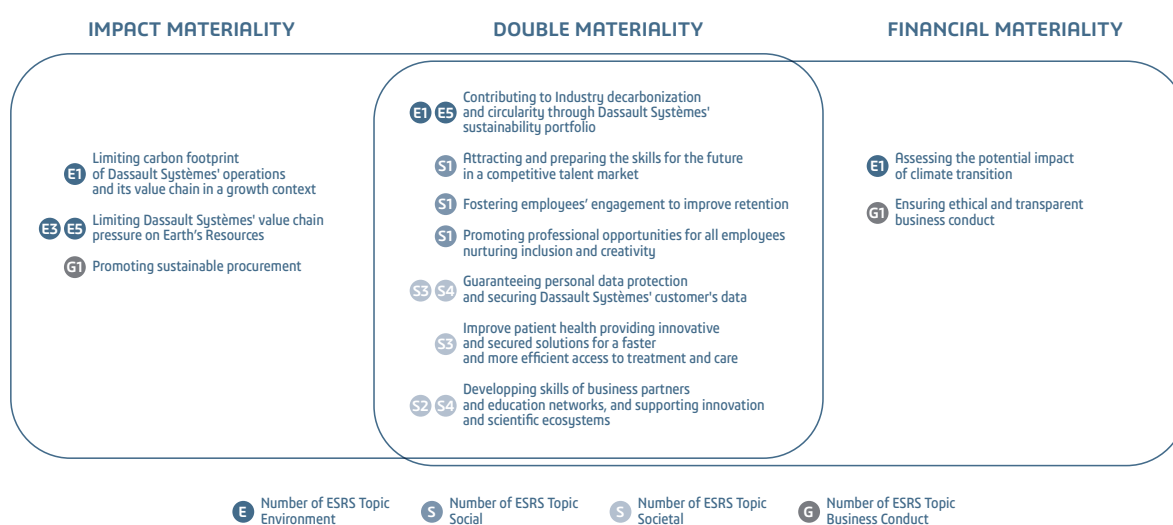
Last but not least, the Company's adherence to the main principles of corporate social and environmental responsibility, its business ethics and compliance policy, as well as its Sustainable Charter with Suppliers demonstrate the interest and importance it attaches to its stakeholders, particularly in terms of Human rights vis-à-vis its employees and those in its value chain, as well as vis-à-vis affected communities and end-users. The policies implemented for each of these categories are described in the corresponding topical sections (S1, S2, S3, S4), and particular attention is paid to ensuring that the strategy and evolution of the business model do not exacerbate the potential negative impacts identified, particularly in terms of data protection, discrimination or harassment.

2.2.1.4.3   SBM_3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

As part of its double materiality assessment (DMA), the Company identified 30 material impacts, risks and opportunities (IROs) according to a process described in paragraph 2.2.1.5.1 "IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities"). These 30 IROs have been grouped into 12 strategic matters to better articulate the Company's sustainability strategy and supporting policies. The graph below gives a simplified representation of the results of this DMA.

TWELVE MATERIAL STRATEGIC MATTERS

The description of material IROs grouped by strategic matter is detailed below by topic: environment, social and societal, and business conduct.

› **Environment Topic – Material IROs, Strategic Matters and related Policies**

Material IROs associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
STRATEGIC MATTER 1: CONTRIBUTING TO INDUSTRY DECARBONIZATION AND CIRCULARITY THROUGH DASSAULT SYSTÈMES' SUSTAINABILITY PORTFOLIO		
C5 – Positive impact of reduced GHG emissions by industrial customers using Dassault Systèmes' solutions (Topic E1, paragraph 2.2.2.2)	Dassault Systèmes offers its customers a wide range of software solutions to help them limit the impact of their products, services and experiences on the climate. The brand portfolio integrates Climate sustainability levers as defined by current certification standards, enabling customers in the three sectors of Manufacturing Industries, Infrastructure & Cities and Life Sciences & Healthcare to accelerate their mitigation actions. Within strategic matter 1, this IRO addresses the design of Dassault Systèmes' solutions portfolio for Industry decarbonization.	— Positive Impact — Downstream value chain — Short, medium to long term
C6 –Market opportunity related to Dassault Systèmes' solutions enabling customers to achieve their climate objectives (Topic E1, paragraph 2.2.2.2)	The positive impact of the Company's software solutions on reducing its customers' GHG emissions creates a material financial opportunity in its downstream value chain, stemming from related prospective sales opportunities. In 2024, 68.0% of Dassault Systèmes' revenue is eligible to the EU Taxonomy Climate objective, and 34.6% meets the alignment criteria, illustrating the materiality of this current and potential opportunity for Dassault Systèmes in a context of accelerated industry transformation. Within strategic matter 1, this IRO addresses the design of Dassault Systèmes' solutions portfolio for Industry decarbonization.	— Opportunity — Operations — Short to Medium Term
C7 – Positive impact due to decreasing Dassault Systèmes' customers' carbon footprint thanks to the optimized OUTSCALE cloud Infrastructure (Topic E1, paragraph 2.2.2.2)	Through its OUTSCALE brand, the Company offers its customers an optimized cloud infrastructure, enabling them to significantly reduce their IT infrastructure requirements and also their energy consumption. This positive impact results from the pooling of customers' needs, as well as OUTSCALE's implementation of an optimized operating system for its cloud infrastructures. Industry studies show that moving software solutions to the cloud saves customers at least 30% in infrastructure energy consumption. In 2024, Dassault Systèmes' cloud-based revenue represented 24% of non-IFRS software revenue and grew by +7% at constant currencies, demonstrating the materiality of the impact. Within strategic matter 1, this IRO addresses the design of Dassault Systèmes' solutions portfolio for Industry decarbonization.	— Positive Impact — Downstream Value Chain — Short to Medium Term
R3 – Positive impact on resource pressure thanks to Dassault Systèmes' solutions enabling eco-designed product development (Topic E5, paragraph 2.2.2.4)	Dassault Systèmes offers its customers a range of software solutions to enable them to engage in an eco-design approach for their products. The brand portfolio integrates Circularity levers enabling customers in the Manufacturing Industries and Infrastructure & Cities sectors in particular to accelerate their mitigation actions. This IRO addresses, within strategic matter 1, the design of a solutions portfolio for circularity.	— Positive Impact — Downstream Value Chain — Short, Medium to Long Term

Material IROs associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
R4 – Financial opportunity linked to Dassault Systèmes' solutions enabling its customers to achieve their circular economy objectives (Topic E5, paragraph 2.2.2.4)	The positive impact on the preservation of natural resources linked to the use of the Company's eco-design software solutions by its customers described in the IRO R3 creates a material financial opportunity by revealing more prospective customers and sales opportunities. In 2024, 65.2% of Dassault Systèmes' revenue is eligible to the EU Taxonomy's Circularity objective, and 20.6% of its revenue meets both the Climate and Circularity alignment criteria, illustrating the materiality of this current and potential opportunity for Dassault Systèmes in a context of accelerated industry transformation. This IRO addresses, within strategic matter 1, the design of a solutions portfolio for circularity.	— Opportunity — Operations — Short to Medium Term

STRATEGIC MATTER 2: LIMITING CARBON FOOTPRINT OF DASSAULT SYSTÈMES' OPERATIONS AND ITS VALUE CHAIN IN A GROWTH CONTEXT

C1 – Negative impact on carbon footprint related to growing intensive digital activity (Topic E1, paragraph 2.2.2.2)	According to several sector studies, the digital sector accounts for a non-marginal and growing share of global GHG emissions: 3.5% of global GHG emissions in 2019, with an increase rate of around +8% per year according to independent studies. This increase is driven by the growing energy requirements in the production processes of IT equipment, software, networks, data centers and their use, as well as the storage and operation of a growing volume of data notably driven by the development of Artificial Intelligence (AI). Given its sector of activity and its growth, Dassault Systèmes contributes to this negative impact on Climate, and is committed to strong action to reduce its carbon footprint. This impact results from the Company's own operations, its upstream value chain and the use of its solutions by its customers.	— Negative Impact — Operations and Up- and Downstream Value Chain — All time horizons
C2 – Negative impact of increasing carbon footprint related to growing needs of offices, Business Travel & Employees' Commute (Topic E1, paragraph 2.2.2.2)	Dassault Systèmes' carbon footprint includes GHG sources linked to office use, business travel, employees' commute, and the use of various professional services. These GHGs are closely linked to the Company's growing headcount, and weigh heavily on its carbon footprint. This impact is considered essentially on the Company's own operations, and is likely to persist.	— Negative Impact — Operations — All time horizons

STRATEGIC MATTER 3: LIMITING DASSAULT SYSTÈMES' VALUE CHAIN PRESSURE ON EARTH'S RESOURCES

W1 – Negative impact due to degradation and overuse of fresh water resources resulting from potentially non-sustainable water use by Dassault Systèmes' IT equipments and Hosting services supply chain (Topic E3, paragraph 2.2.2.3)	The digital industry consumes water throughout the entire IT equipment production process, in particular for the manufacture of microprocessors and the plastic chain. According to industry studies, the production of a laptop could consume several thousand liters per unit. The Company operates several data centers, which consume water in their cooling systems. Given its growth strategy, and in particular its cloud offering, it is increasing its indirect impact on freshwater consumption, even though its own operations have no material impact on water. This IRO addresses, within strategic matter 3, the limitation of the pressure exerted by the Dassault Systèmes value chain on water and marine resources.	— Negative Impact — Upstream Value Chain — Short to Medium Term

Material IROs associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
R1 – Negative impact from pressure on resources due to digital industry products lifecycle management across the value chain, from resources to waste management *(Topic E5, paragraph 2.2.2.4)*	The manufacture of IT equipment necessary for the Company's business and the use of the software solutions it develops involves the use of natural resources. Moreover, the limited lifespan of IT equipment creates a problem for the management of electronic waste, the recycling of which is still limited. In this context, the Company considers that its potential negative impact on natural resources is a material matter, largely localized in its value chain, with a long-term effect due to the low recycling rate of this waste. This IRO addresses, within strategic matter 3, the limitation of the pressure exerted by the Dassault Systèmes value chain on Earth's resources, in connection with the circular economy.	— Negative Impact — Operations and Up- and Downstream Value Chain — All time horizons
STRATEGIC MATTER 4: ASSESSING THE POTENTIAL IMPACT OF CLIMATE TRANSITION		
C3 – Financial risk related to climate change scenarios, including carbon tax *(Topic E1, paragraph 2.2.2.2)*	In view of the latest publications by the Intergovernmental Panel on Climate Change (IPCC) concerning the most likely climate change scenarios and their potential physical, political, legal, technological and socio-economic impacts, the climate transition represents a financial risk for the Company. This risk is from the GHGs emitted by its own activities as well as its upstream value chain, and the potential impact of this transition on its customers and their markets. In the medium to long term, some of Dassault Systèmes' customers could find it difficult to meet the demands of the energy and sustainable transition, which could have an indirect negative impact on the Company's revenue and operating income. The implementation of poorly anticipated regulatory restrictions impacting customers, such as the introduction of a carbon tax at Europe's borders as early as 2026, or the banning of new cars with internal combustion engines from 2035 within the European Union, could have a significant impact on the markets concerned.	— Risk — Operations — All time horizons
C4 – Potential financial and reputation risks related to not achieving Dassault Systèmes' environmental targets (including potential excessive use of carbon credits) *(Topic E1, paragraph 2.2.2.2)*	The transition risk described above in IRO C3, such as climate inaction or failure to meet Climate objectives, could damage Dassault Systèmes' reputation and fail to meet the expectations of its stakeholders (see paragraph 2.2.1.4.2 "SBM_2 – Interests and Views of Stakeholders") especially considering the Company's promise to develop solutions promoting a rapid transition to a decarbonized and circular economy. Failure to meet sustainability targets, in particular objectives relating to the Company's solutions for reducing its customers' environmental footprint (in line with the EU Taxonomy), as well as targets relating to the decarbonization of its own activities, could result in a loss of confidence in the Company, adversely affecting its revenue, operating income, its employer brand and the interest of SRI investors.	— Risk — Operations — Short to Medium Term

> ## Social and Societal Topic – Material IROs, Strategic Matters and related Policies

Material IROS associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
STRATEGIC MATTER 5: ATTRACTING AND PREPARING THE SKILLS FOR THE FUTURE IN A COMPETITIVE TALENT MARKET		
OW3 – Negative impact of skills & knowledge obsolescence on workforce employability *(Topic S1, paragraph 2.2.3.1)*	Technological innovations lead to the continuous evolution and emergence of new skills, which are increasingly in demand on the job market. In this context, the Company must facilitate employees' ability to evolve and adapt, by implementing skills management, learning, knowledge sharing and acquisition programs. Otherwise, on the employees' career evolution and employability could be negatively impacted.	— Negative Impact for the employees — Operations — Short, medium and long term
OW5 – Financial risk related to inability to attract workforce with high level of expertise *(Topic S1, paragraph 2.2.3.1)*	Dassault Systèmes' growth relies, in particular, on its ability to attract talents with high levels of expertise and skills that are increasingly in demand on the job market. If, therefore, Dassault Systèmes was unable to recruit such talents, this would represent a risk on the knowledge and know-how acquisition and consolidation, on the performance of the teams needed for innovation, and on the marketing of its solutions. This could impact its revenue and its operating profit.	— Risk — Operations — Short, medium and long term
OW6 – Financial & reputation risk related to skills & knowledge obsolescence *(Topic S1, paragraph 2.2.3.1)*	Skills, knowledge and know-how are one of the Company's assets for its long-term development. Dassault Systèmes must secure their adaptation to the evolution of the Company and the environment in which it operates. Inadequacy or obsolescence of these skills could lead to a risk for its competitiveness and reputation, resulting in financial loss.	— Risk — Operations — Short, medium and long term
STRATEGIC MATTER 6: FOSTERING EMPLOYEES' ENGAGEMENT TO IMPROVE RETENTION		
OW1 – Negative impact due to lack of employees' reward and recognition *(Topic S1, paragraph 2.2.3.1)*	Recognition of employees' performance and achievements has a direct impact on their motivation and engagement at work. The absence of rewarding programs affects their pride and satisfaction in working for the Company, leading to a loss of meaning at work, as well as an increase in employees' turnover.	— Negative Impact — Operations — Short, medium and long term
OW4 – Financial risk due to high employees' turnover rate *(Topic S1, paragraph 2.2.3.1)*	Dassault Systèmes' operational performance depends in particular on its ability to secure the required human resources. An increase in employees' attrition, especially among key talents, would affect the Company's business operations and lead to a risk on its revenue and operating income.	— Risk — Operations — Short, medium and long term
OW8 – Positive impact of responsible employment practices on employment security *(Topic S1, paragraph 2.2.3.1)*	Dassault Systèmes strives to be recognized as a responsible employer that favors the long-term employment of locally recruited employees, thus contributing to sustainable employability within each country in which it operates. This approach aims to provide employees long-term employment prospects and financial resources.	— Positive Impact — Operations — Medium and Long Term

Material IROS associated to Strategic Matters *(ESRS Topic, Paragraph of the Statement)*	**Description of the IROs**	**Nature of IRO, Scope, Horizon**
STRATEGIC MATTER 7: PROMOTING PROFESSIONAL OPPORTUNITIES FOR ALL EMPLOYEES NURTURING INCLUSION AND CREATIVITY		
OW2 – Negative impact of inequalities leading to pay and career development gaps *(Topic S1, paragraph 2.2.3.1)*	Multiple factors, including stereotypes, prejudices and cognitive biases, influence the reasoning process and distort decision-making. Within the Company, these factors could contribute to potential professional inequalities, resulting in gaps in career development and compensation.	— Negative Impact — Operations — Short, medium and long term
OW7 – Market or brand image risk due to a limited workforce diversity, leading to lack of consideration of needs and perspectives in innovation process *(Topic S1, paragraph 2.2.3.1)*	Various studies tend to demonstrate a link between diversity levels of employees' profiles and value creation, innovation, and operational and financial performance of companies. Limited diversity in teams would be detrimental to innovation by failing to foster the mutual enrichment of knowledge and creativity through the synergy of diverse ideas, cultures, experiences and points of view. This could create a market or brand image risk.	— Risk — Operations — Short, medium and long term
STRATEGIC MATTER 8: DEVELOPING SKILLS OF BUSINESS PARTNERS AND EDUCATION NETWORKS, AND SUPPORTING INNOVATION AND SCIENTIFIC ECOSYSTEMS		
V2 – Positive impact of Dassault Systèmes' solutions certification & training programs on the employability of resellers and integrators' employees *(Topic S2, paragraph 2.2.3.2)*	In a context of rapidly evolving technologies, it is essential to actively adapt one's skills or acquire new ones throughout one's working life in order to maintain employability. Dassault Systèmes believes that the recognized quality of the certifications it offers and the experience acquired on the solutions of one of the market leaders give employees in its value chain a materially positive advantage in terms of their employability. This IRO addresses, within strategic matter 8, the development of business partner network skills.	— Positive Impact — Downstream Value Chain — Short Term
V1 – Potential financial risk linked to unskilled workforce of resellers and integrators, as well as to their talent retention issues *(Topic S2, paragraph 2.2.3.2)*	In addition to its own sales forces, Dassault Systèmes relies on worldwide networks of value-added distributors and resellers, as well as integrators of its software solutions. Dassault Systèmes' business depends on the performance of these indirect sales forces, which accounts for a third of its revenue in 2024. If resellers and integrators of the Company's software solutions were to lose their ability to recruit, retain and train their technical sales engineers, particularly through their level of training in the Company's solutions, Dassault Systèmes' revenue and operating profit could be adversely affected. This IRO addresses, within strategic matter 8, the development of business partner network skills.	— Risk — Downstream Value Chain — Short to Medium Term

Material IROS associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
EU2 – Positive impact on engineers' lifelong learning thanks to Dassault Systèmes' education offers, and support to innovation ecosystems *(Topic S4, paragraph 2.2.3.4)*	As with IRO V2, the Company believes that its impact on the employability of engineers can be materially positive, given the recognized quality of the academic offerings it provides. In addition, the Company believes it has a positive impact on its innovation ecosystems through its collaborations with research and education partners, the ecosystem of startups it supports, and its philanthropic actions to support research and the dissemination of scientific culture. Within strategic matter 8, this IRO addresses the development of skills in education networks, as well as support for innovation and scientific ecosystems.	— Positive Impact — Operations and Downstream Value Chain — Short Term

STRATEGIC MATTER 9: GUARANTEEING PERSONAL DATA PROTECTION AND SECURING DASSAULT SYSTÈMES' CUSTOMER'S DATA

AC1 – Potential negative impact on privacy due to data leaks, notably health and financial personal data *(Topic S3, paragraph 2.2.3.3)*	Personal data leaks are likely to entail high risks for the rights, freedoms, reputation, health or financial situation of the people concerned. The Company considers the protection of personal data collected, used, disclosed and transferred via its software solutions as a major issue; as such, the impact it could have on employees, users including patients and other business relations is considered material. This IRO addresses, within strategic matter 9, the guarantee of personal data protection in general and those of the Company's customers in particular.	— Negative Impact — Operations and Up- and Downstream Value Chain — Short to Medium Term
AC2 – Potential reputation and market risks linked to personal data leaks (citizens & patients) *(Topic S3, paragraph 2.2.3.3)*	The negative impact of any leaks of personal data, particularly of a financial or health nature, creates a significant reputational and market risk. Indeed, the disclosure of citizen or patient data, hosted by Dassault Systèmes or some of its service providers as part of its cloud offerings, may engage its liability. It increases the risk of investigations and legal proceedings, which can be long and costly, disrupt the Company's operations, damage its reputation and employer brand, and have a negative impact on its sales and results. This IRO addresses, within strategic matter 9, the guarantee of personal data protection in general and those of the Company's customers in particular.	— Risk — Operations and Up- and Downstream Value Chain — Short to Medium Term
EU1 – Potential reputation and financial risks linked to penetration of Dassault Systèmes' systems or its value chains' *(Topic S4, paragraph 2.2.3.4)*	Against a backdrop of increasing cyberattack attempts and the emergence of cyberterrorism, Dassault Systèmes or its value chain could be subject to hackings that could interfere with the correct performance of its systems and cause delays or major damage to its business or that of its customers. The growing use of remote access to Dassault Systèmes' environments and the exchange of necessary data between Dassault Systèmes and its entire ecosystem tend to increase the risks of unauthorized access. Such attacks can significantly reduce Dassault Systèmes' ability to properly run its business and damage its reputation. Within strategic matter 9, this IRO specifically addresses data and system security.	— Risk — Operations and Downstream Value Chain — Short to Medium Term

Material IROS associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
STRATEGIC MATTER 10: IMPROVE PATIENT HEALTH PROVIDING INNOVATIVE AND SECURED SOLUTIONS FOR A FASTER AND MORE EFFICIENT ACCESS TO TREATMENT AND CARE		
AC4 – Positive impact on patients through acceleration of introduction of new drugs, vaccines, treatments and improvement of medical devices and medical practices *(Topic S3, paragraph 2.2.3.3)*	The Company's Life Sciences & Healthcare software solutions and strategy aim to improve the experience of patients and practitioners, enable better access to healthcare for everyone, everywhere in the world, and accelerate medical research through technology. In this respect, the Company estimates that it has a potential positive impact on patients, with around 70% of molecules approved by the Food and Drug Administration (FDA) in 2024 clinically tested on the MEDIDATA platform. The positive impact is reinforced when it comes to treating or preventing potentially serious pathologies such as COVID-19, 60% of whose vaccines have been the subject of clinical trials managed on the MEDIDATA platform. The aim is to boost immunity and treat pathologies more rapidly, while improving diagnosis and medical practice for greater safety and efficiency.	— Positive Impact — Operations and Downstream Value Chain — Short, Medium and Long Term
AC3 – Financial opportunity linked to Dassault Systèmes' solutions enabling accelerated introduction of drugs, vaccines and medical treatments and improvement of medical devices and medical practices, meeting Life Sciences & Healthcare industry challenges *(Topic S3, paragraph 2.2.3.3)*	The positive health impacts linked to the acceleration of new drugs, vaccines and treatments on the market, and to the improvement in medical devices and practices for patients previously explained (see IRO AC4) create a material financial opportunity stemming from the sales prospects they open up. The Life Sciences product line accounts for 20% of IFRS software revenue. The impact on Dassault Systèmes' revenue and operating income could be material.	— Opportunity — Operations — Short to Medium and Long Term

> ## Business Conduct Topic – Material IROs, Strategic Matters and related Policies

Material IROs associated to Strategic Matters (ESRS Topic, Paragraph of the Statement)	Description of the IROs	Nature of IRO, Scope, Horizon
STRATEGIC MATTER 11: PROMOTING SUSTAINABLE PROCUREMENT		
G1 – Potential negative impact on treasury capacity of suppliers if not respecting suppliers' contractual payment terms *(Topic G1, paragraph 2.2.4.1)*	Payment terms play a crucial role in the financial health of companies. Failure to meet contractual payment terms with suppliers could have a negative impact on their cash flow.	— Negative Impact — Upstream Value Chain — Short Term
STRATEGIC MATTER 12: ENSURING ETHICAL AND TRANSPARENT BUSINESS CONDUCT		
G2 – Reputation risk linked to business conduct and company culture breach *(Topic G1, paragraph 2.2.4.1)*	Although Dassault Systèmes has implemented a program to ensure that its employees and partners comply with all applicable regulations, including the highest ethical standards, export control regulations, sanctions programs or competition law, violation of local or international regulations could generate a risk for Dassault Systèmes' business or reputation. Actual or suspected non-compliance with these regulations could have a negative impact on Dassault Systèmes' reputation.	— Risk — Operations — Short and Medium Term
G3 – Reputation and financial risks linked to potential fraud and corruption cases *(Topic G1, paragraph 2.2.4.1)*	Although Dassault Systèmes has implemented a program to ensure that its employees and partners comply with the highest ethical standards, violation of these rules, as evidenced by cases of fraud or corruption, could generate a risk for the Company's business or reputation. Actual or suspected cases of fraud or corruption could lead to inspections or investigations by the relevant authorities, or even to fines or sanctions, as well as an increase in the risk of litigation and thus a negative impact on Dassault Systèmes' business, revenue, employer brand or reputation. However, this risk would only have a temporary impact due to the Company's mitigation policies and measures.	— Risk — Operations — Short and Medium Term

Resilience and other Financial Effects

Resilience of the Company's Strategy and Business Model

The main matters relating to resilience identified in the double materiality assessment carried out in accordance with the CSRD methodology are as follows:

— adaptation to climate change: the risk that Dassault Systèmes fails to prepare for the adverse effects of climate change and transition scenarios. This risk is covered in strategic matter 4 – Assessing the potential impact of climate transition;

— recruiting and retaining talent: the risk that Dassault Systèmes may fail to attract or retain talent with the necessary skills could adversely affect the Company's ability to implement its strategy and achieve its targets. These risks are covered in strategic matter 5 – Attracting and preparing the skills for the future in a competitive talent market and 6 – Fostering employees' engagement to improve retention;

— cybersecurity and personal data protection: the risk that Dassault Systèmes may be subject to cyberattacks or intrusions that could interfere with the proper operation of its systems and cause delays or damage to its business, or even data disclosure or theft. These risks are covered in strategic matter 9 – Guaranteeing personal data protection and securing Dassault Systèmes' customer's data;

These ESG risks are monitored by the Company's Risk Management Steering Committee, and are addressed through the policies and actions described in the Environmental, Social and Societal sections of this sustainability statement.

Furthermore, the resilience of the Company's business model in the context of the main risks set out above is underpinned by policies and strategies that have been in place for many years, and are the subject of action plans that demonstrate:

— its ability to design a portfolio of solutions serving the decarbonization of industry and the circular economy (strategic matter 1) and to develop innovative, secure solutions for faster, more efficient access to treatment and care for patients (strategic matter 10);

— its ability to attract and retain the best talent (strategic matters 5 and 6);

— and its expertise in cybersecurity and personal data protection (strategic matter 9).

Financial Impact of the Company's negative Impacts and Risks
Dassault Systèmes' risk management framework already covers the material risks identified in the DMA. These identified material risks are gross risks, in application of the methodologies developed by the European Commission; they therefore do not take into account any mitigation measures in place to reduce the potential net financial effects. Consequently, no significant risks of material adjustment to the carrying amounts of assets and liabilities to be reported in the financial statements in the next annual reporting period have been identified.

Finally, Dassault Systèmes, thanks to its scientific dimension, its historic leadership position, its long-term vision, its solid financial model and its highly diversified products, markets, geographies and customers, has strong assets to continue to grow and invest in the service of industry (see paragraph 1.4.1.4 "Growth Strategy").

Other
The material IROs are all covered by disclosure requirements of the standard, with the exception of the following IROs covered by Company-specific topics:

— **OW5 – Financial risk related to inability to attract workforce with high level of expertise**: attached to a Company-specific sub-topic "Recruitment";

— **OW1 – Negative impact due to lack of employees' reward and recognition**: attached to a Company-specific sub-topic "Recognition";

— **OW4 – Financial risk due to high employees' turnover rate**: attached to a Company-specific sub-topic for the Company "Employee retention";

— **EU1 – Potential reputation and financial risks linked to penetration of Dassault Systèmes' systems or its value chains'**: attached to a Company-specific sub-topic "Cybersecurity".

2.2.1.5 IRO – Impacts, Risks and Opportunities

2.2.1.5.1 IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities

The implementation of the CSRD has been prepared as part of a Company program launched in early 2023 and comprising six stages, the first of which is the double materiality assessment and the sixth, the preparation of the sustainability statement.

A) Process for determining IROs

Dassault Systèmes launched its DMA process in May 2023, which concluded in September 2024 with a review of the findings by all independent directors (i.e. all members of the three committees of the Board of Directors). The Lead director of Sustainable Development brought these findings to the attention of the Board of Directors in December 2024.

In accordance with French regulations, an information-consultation process with Dassault Systèmes SE's employee bodies began on March 6, 2025 and will be completed in the second half of 2025.

This process, implemented to determine the information to be published in accordance with the CSRD standards (i.e. double materiality assessment), involved three main stages: identification of material matters by ESRS topic, consolidation and consistency of the various IROs, dialogue with stakeholders and reviews by the Company's governance bodies as described in paragraph 2.2.1.3.1 "GOV_1 – The Role of Administrative, Management and Supervisory Bodies".

A.1) Workshops to identify Matters by ESRS Topic

The standard and the concept of double materiality were presented to the participants: typology of impacts, risks and opportunities, topics to be covered, evaluation grids, scope to be considered, clarification of the notion of value chain and identification within the value chain of the occurrence of impacts (own operations, upstream or downstream business relationships);

The workshops were organized by topic and sub-topic, as proposed by the standard. These workshops brought together ESG experts and managers from the functions responsible for these topics. Thus, 30 workshops were held, bringing together some fifty participants between May and September 2023 and led by the Sustainable Finance and Sustainable Development teams.

Specific support was provided for each workshop, including questions to ask, horizons to consider and evaluation matrices to use. The entire process was digitized.

A.2) Consolidation, Consistency and Adjustments

The Sustainable Finance function consolidated the results of the workshops and completed the rating of each IRO with the dimensions required by the standard that could not be fully completed during the workshops. An initial consolidation file of material and non-material IROs listed all exchanges and evaluation criteria, including:

— a review of material IROs was carried out with the main workshop and function managers to validate the relevance and level of materiality, as well as within the framework of the operational sustainability committees held at the end of 2023 on the following topics:

– environmental matters,

– social matters,

– societal matters,

– governance matters;

— given the Company's homogeneous global business model and organization, no geographic or business specificities have been taken into account;

— with regard to business conduct, particular attention has been paid to partner relations, public-sector customers, authorities and suppliers, in order to correctly determine the scope of materiality. Results concerning the identification of impacts linked to operations and the value chain were reviewed by the Sustainability Steering Committee, as well as by the Risks Committee, to ensure the overall consistency of both the Enterprise Risk Management (ERM) and DMA processes. These reviews covered, in particular, the scales of assessment and likelihood, as well as the identification of material impacts mapped in the ERM process from the perspective of financial risks linked to reputational impact or dependency issues;

— financial risks and opportunities have been determined according to the ERM methodology, which takes three dimensions into account market exposure, reputational exposure and financial exposure. "Financial materiality" is the average of these three dimensions. It is based on the following analyses:

– assessing the Company's level of dependence on certain negative impacts, which could entail a financial risk if the impact were to worsen,

– for positive environmental impacts, the financial materiality of the corresponding opportunity has been assessed according to the level of alignment with the climate mitigation and circularity objectives of the EU Taxonomy, and the levels of financial materiality,

– for other topics, the financial materiality of risks and opportunities has been determined according to the valuation thresholds described below;

— the selection process for material opportunities took into account their alignement with the Company's solutions and markets portfolio strategy, as defined and implemented by the Board of Directors and the Company's general management;

— this consolidation process was interrupted during the preparation of the Universal registration document 2023, and resumed at the beginning of 2024 to complete the Dassault Systèmes materiality assessment model on approximately 200 topics inventoried during the workshops, in particular the irremediability of the impact taken into consideration to determine materiality. The inclusion of new positive impacts and opportunities not identified during the workshops helped to finalize the analysis. Particular attention was paid to ensuring consistency between material negative impacts and the assessment of associated financial risks;

— these results were also submitted to the Risk Management Steering Committee for review, to ensure overall consistency between the ERM and DMA processes, particularly in terms of assessment scale, likelihood and identification of material impacts and risks. A correspondence table has been established between the Company's financial, reputational and strategic risks and the negative impacts and risks identified during the DMA exercise. Despite the higher level of granularity of the IROs, the consistency of the results was established;

— the DMA process will be updated annually, based on a review of emerging risks and impacts carried out in conjunction with the Audit & Risks department, as well as on changes in stakeholder expectations within the framework of joint governance;

— additional analysis of the value chain, based on sector studies, was also carried out at this stage to assess the materiality of impacts linked to suppliers further down the value chain, particularly those involved in the manufacture of IT equipment. Only impacts related to energy, water and equipment resources were considered. Potential indirect impacts linked to biodiversity and pollution have been determined as non-material;

— overall consistency with regard to stakeholders has also been achieved, based on the consultation or identification process described in paragraph 2.2.1.4.2.A "Dialogue and Interaction with Stakeholders". To take into account the value chain dimension, Dassault Systèmes carried out a specific consultation process involving interviews and questionnaires with thirty suppliers and twenty customers. None of these consultations brought to light any material subject that had not already been identified by the DMA process described above.

A.3) Dialogue and Interaction with Stakeholders

As regards the review process by the governance bodies, once the final methodological adjustments had been taken into account to finalize the DMA, the final result was presented in July 2024 to general management and in September 2024 to all independent directors of the Board of Directors (i.e. all members of the three Board Committees) as presented in paragraph 2.2.1.3.1 "GOV_1 – The Role of Administrative, Management and Supervisory Bodies". The final result has then been presented to the representative bodies of the employees, the Dassault Systèmes SE Social and Economic Committee "CSE" during a first information phase on March 6, 2025, then the European Works Council on March 12, 2025. The consultation phase of the "CSE" of Dassault Systèmes SE will take place by October 30, 2025 in accordance with the Company's information-consultation cycle.

B) Materiality Assessment (scoring)

As required by the ESRS standards, the level of materiality has been assessed according to the following dimensions, covering impacts, risks and opportunities. The scales used are identical to those in the ERM reference framework, with the exception of the severity scales for impacts, which have been specified for each ESRS Topic on the basis of thresholds similar to those used in the ERM methodology:

— level of severity: the notion of severity covers:

– magnitude, assessed according to the following scale: 1- low, 2- moderate, 3- significant, 4- critical: applicable to all Impacts, Risks and Opportunities. The scale for risks and opportunities is based on operating income percentages, aligned with those of the ERM methodology,

– extent or perimeter, measured on the following scale: 1- none or limited, 2- concentrated to moderately extensive, 3- extensive, 4- total, (applicable only to impacts),

– irremediable: remediable or irremediable (applicable only to negative impacts).

These three criteria are combined to determine the final severity level;

— level of likelihood: the level of likelihood, as retained in the ERM methodology, is measured according to the following scale:

– 1- unlikely: less than 10% likelihood,

– 2- possible: happens from time to time, between 10% and 40% likelihood,

– 3- likely: between 40% and 70% likelihood,

– 4- very likely: with more than 70% likelihood;

— determination of final materiality.

The final materiality of the IROs results from the combination of the level of severity and the level of likelihood. It should be noted that the materiality threshold for positive impacts and opportunities is more stringent than for negative impacts and risks. This is to avoid, as a precaution, any over-evaluation that could be interpreted as an attempt at greenwashing. The materiality zones for negative impacts and risks, as well as for positive impacts and opportunities, are illustrated in the following graphs.

Negative impacts/Risks

Positive impacts/Opportunities

C) Specific Environmental Information

The double materiality assessment reveals material IROs only in the areas of climate, water and resources. No IROs were identified for pollution or biodiversity matters.

The process of identifying the Company's negative impacts related to climate change was based on the measurement of its GHG emissions and the analysis of their main sources. These negative impacts are addressed by Dassault Systèmes as described in paragraph 2.2.2.2.3 "Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

The process of identifying positive impacts is based on an analysis of revenue aligned to the EU Taxonomy's climate change mitigation objective, as described in paragraph 2.2.2.1 "EU Taxonomy". The strategies, policies and main actions related to these positive impacts are described in paragraph 2.2.2.2.2 "Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio".

C.1) ESRS E1 – Risks related to Climate Change

The process of identifying risks linked to climate change has been based on the analysis of prospective transition and climate change scenarios, as described below, and the consequences for the physical assets and operations of the Company and part of its value chain, as well as for its end markets.

C.1.a) Physical Risks related to Climate Change

Process for identifying and assessing Physical Risks linked to Climate Change

An ongoing detailed climate change risk assessment was launched in 2021, in order to gain a better understanding of the physical risks to the Company and its value chain. This analysis is carried out in line with TCFD recommendations.

In 2024, all Dassault Systèmes sites and data centers were evaluated in detail with regard to climate hazards on the basis of several prospective climate change scenarios, in order to obtain a rating of the level of risk per site and per nature of physical risk, in the short, medium and long term. This analysis was carried out using the climate hazard assessment databases of the MunichRé reinsurance company, the Aqueduct Water Risk Atlas and the Intergovernmental Panel on Climate Change (IPCC).

A similar analysis was carried out on the Company's value chain: nine regions of the globe, representing areas of exchange with the Dassault Systèmes value chain, were analyzed by nature of physical risk, in the short, medium and long term, using the Group I Interactive Atlas of the Intergovernmental Panel on Climate Change (IPCC) and IPCC databases. The result is a level of climate hazard by geographic zone and type of risk, over different time horizons, covering 100% of expenses and sales.

The time horizons considered are:

— 2024 to 2030 for the short term;

— 2031 to 2050 for the medium term;

— 2051 to 2100 for the long term.

This analysis was based on several prospective scenarios for transition and climate change as proposed by the IPCC. The following scenarios use assumptions whose degree of reliability remains uncertain:

— the SSP 1 – 2.6 climate scenario: this scenario is the combination of the SSP 1 and RCP 2.6 trajectories. It depicts a world moving towards sustainable practices thanks to strong international cooperation, limiting the global temperature rise to 1.8°C by 2050. In this scenario, GHG concentrations peak in 2020, then decline steadily. It is aligned with the Sustainable Development Scenario drawn up by the International Energy Agency;

— the SSP 5 – 8.5 climate scenario: this scenario is a combination of the SSP 5 and RCP 8.5 trajectories, known as the "status quo", based on a fossil fuel-based economy, with no change in policies and increasing greenhouse gas emissions. This scenario leads to an increase of 4.4°C by 2100. GHG concentrations would rise until 2100. This pessimistic scenario is commonly used to assess resilience in the face of a "worst-case scenario", where multiple, strong physical impacts would occur.

It covers the following climatic hazards:

— for the Company's operations: chronic risks, that are related to temperature change and variability, heat stress and drought, changes in precipitation patterns and types, water stress, sea level rise, changes in wind regimes. There are also acute risks related to heat waves or cold snaps, wildfires, cyclones and hurricanes, floods, probability of hail and thunderstorms;

— for its value chain: chronic risks of rising temperatures, heavy rainfall, drought, changes in wind patterns and rising sea levels.

Risk ratings for Dassault Systèmes sites have been shared with the team in charge of health and safety for the Company's sites and employees. The goal is to put in place additional risk prevention and reduction measures for the Company's operations.

Results of the Assessment of Physical Risks linked to Climate Change

The analysis reveals a relatively low level of overall risk for Dassault Systèmes across all scenarios, risk types and time horizons. The main physical risks to which the Company's operations are exposed are drought, high temperatures and heavy rainfall. India, China, Korea, Japan and North America are the main regions that may be impacted by these risks. However, they remain moderate outside the long-term horizon of the "worst case" scenario, and in certain regions of China and India. Once the risk prevention and mitigation criteria have been taken into account, the residual risk levels (for operations) and the Company's exposure level (for the value chain) are low or very low.

In 2022, the potential financial impact of physical risks linked to climate change (before risk prevention and mitigation measures) has been estimated at less than 20 million euros per year for all scenarios and time horizons. The exception is the "worst case" scenario ("status quo") over the long term (2100), for which the impact is estimated at less than 40 million euros. Once risk prevention and mitigation measures have been taken into account, the potential financial impact of physical risks linked to climate change is estimated at less than 5 million euros per year for all scenarios and time horizons. Again, the exception is the "worst case" scenario over the long term (2100), for which the impact is estimated at less than 6 million euros.

As no significant events or new implementations have altered the outcome of this assessment, it was not reviewed in 2024.

C.1.b) Transition Opportunities and Risks

i) Process for identifying and assessing Transition Opportunities Risks

The assessment of transition risks and opportunities is based on the following methodology, developed by the Company's Strategy department:

— risks linked to policies and legal, technological, market, and reputational levers have been specifically assessed in the main markets potentially impacted;

— opportunities related to energy efficiency, new energy sources, products and services, new market trends, and the ability of the Company and its customers to respond to them have been similarly assessed;

The methodology is based on the IEA World Energy Outlook's Sustainable Development Scenario (SDS). It incorporates the following assumptions for short-, medium- and long-term horizons, set at 2030, 2040 and 2050 respectively, and takes into account the Company's resilience to transition events:

— Risks:

– policy and legal risks, including changes in regulations that could affect business models and their relevance, generate compliance costs or additional litigation,

– technological risks, mainly through technological breakthroughs affecting companies' strategic processes, products and services, or the positioning of certain actors in the value chain,

– market risks, through unfavorable changes in consumer behavior and expectations, and profound changes in market structure, dynamics and the competitive environment;

— Opportunities:

– energy efficiency, through savings linked to the optimized use of raw materials,

– energy sources, through the use of decarbonized alternative sources,

– of products and services: opportunities generated by the emergence of new business models based on products and services adapted to new economic conditions,

– market opportunities, through the dynamics of diversification and adaptation of business models to consumer expectations and behaviors.

The methodology also takes into account the Company's level of preparedness and ability to adapt in the short, medium and long term, in order to measure the level of resilience of the business model. The methodology also considers the potential reputational risks arising from an inability to adapt to the expectations of customers, investors and stakeholders in the broadest sense.

Dassault Systèmes has focused its efforts on assessing downstream market risks and opportunities, as well as a transition risk impacting its operations and upstream value chain.

ii) Process for identifying and assessing Transition Opportunities and Risks – End Markets

The following approach has been applied to 17 segments covering 7 of the 12 industries in which the Company operates, and for which the probability of transition risk has been assessed as high. These 7 industries are Transportation & Mobility; Aerospace & Defense; High-Tech; Industrial Equipment; Infrastructure, Energy & Materials; Architecture, Engineering & Construction; and Life Sciences & Healthcare. The segments selected for analysis cover around 73% of the Company's 2023 software Revenue.

The work consisted of:

— providing a qualitative description of the transformation taking place in the industrial segment concerned, in the context of climate change and the ecological transition. For example, the transition from internal combustion engine vehicles (fossil fuels) to battery-powered vehicles (electrification);

— translating this transformation into a metric associated with the segment's overall market and sub-metrics associated with the transforming sub-markets making up this segment. The metrics used are, for example, demand for a product, market size (in volume or value), or projected energy consumption. An example of a metric is

market size (projected number of units sold) of vehicles, the metric being equal to the sum of its sub-metrics. In this case, an example of a sub-metric is the number of electric vehicles in relation to the number of ICE (internal combustion engine) vehicles sold);

— describing the quantitative evolution of sub-metrics: growth, stagnation or decline in the market concerned, depending on the transition assumptions for the market in question;

— analyzing metric trends over three time horizons: short term (between 2022 and 2030), medium term (between 2022 and 2040) and long term (between 2022 and 2050);

— performing an initial quantitative analysis of transition risks and opportunities:

– identification of a transition risk when the evolution of a sub-metric over intervals is negative (market shrinkage). The impact of the risk is calculated over three periods (2030, 2040 and 2050) by multiplying, for a chosen period, the shrinkage rate by Dassault Systèmes' Revenue (base 2022),

– identification of a transition opportunity when the evolution of a sub-metric over intervals is positive (market expansion). The impact of the opportunity is calculated over three periods (2030, 2040 and 2050) by multiplying, for a chosen period, the growth rate by Dassault Systèmes' Revenue (base 2022);

— once the variation linked to transition risks and opportunities has been estimated, a second level of quantitative analysis is carried out. This analysis is based on the assumption that a proportion of companies positioned in a declining market will be able to reposition themselves in a transitional, expanding market, and therefore be less vulnerable. An "actor turnover ratio" is thus determined, corresponding to the market share that traditional participants to the market will occupy in the new, expanding market (linked to the transition opportunity). This ratio makes it possible to weight the risks and opportunities by reducing the transition risk,

and reducing the opportunity by the same amount. The net opportunity is equal to the sum of the net transition risk, the net transition opportunity, and the business opportunity in a transition market.

iii) Process for identifying and assessing Transition Opportunities and Risks – Operations and its Upstream Value Chain:

As the nature of the risks is quite varied, the Company has adopted a simplified methodology by assigning to its residual carbon footprint projections an implicit carbon price that varies over time. This corresponds either to the risk of a carbon tax being introduced, or to the potential cost of a carbon compensation strategy progressively applied to the Company's various Scopes.

iv) Results of the Transition Opportunities and Risks Assessment

In its End Markets

On the basis of an in-depth analysis carried out in 2023, Dassault Systèmes evaluates the opportunities related to the transition as greater than the risks from this same transition. This is, in particular, the result of the analyses initiated for the industries mentioned above (see the above paragraph "Process for identifying and assessing transition opportunities and risks" above), which are already engaged in transforming their business models. With its virtual twin solutions on the **3D**EXPERIENCE platform, Dassault Systèmes supports its major customers as well as new customers in integrating the challenges of Climate transition and Circularity efforts into the design of their products and services. This is most notable in the Transportation & Mobility, Aerospace & Defense, High-Tech, Industrial Equipment, and Architecture, Engineering & Construction industries.

The potential financial impact of the net risks and opportunities associated with the Company's end-market transition risk is estimated at an additional net opportunity of approximately:

Horizon	2022	2030	2040	2050
Opportunities (net of risks) *(in millions of euros)*	Reference year	+600	+1,200	+2,000

It should be noted that this assessment, carried out in 2023, was based on reference sales for 2022, and does not take into account the market share that Dassault Systèmes could gain by positioning its virtual twin solutions to solve its customers' environmental problems. This assessment is to be put into perspective with the percentage of eligible and aligned revenue with the EU Taxonomy, also aimed at estimating the potential climate opportunities to which

Dassault Systèmes' solutions could respond as described in paragraphs 2.2.2.1 "EU Taxonomy" and 2.2.2.2.2 "Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio".

As no significant events changed the outcome of this assessment, it was not reviewed in 2024.

On its Operations and Upstream Value Chain

As transition costs or the amount of a carbon tax applied to the software sector are very difficult to estimate, both in terms of the level of such a tax and its base, the following assessments are provided for information only and have no forecasting value. The carbon cost or tax transition scenario used was proposed by the International Energy Agency (IEA) at the end of 2023 in the STEPS scenario for European Union countries. This corresponds to the policies undertaken or planned by the main governments, i.e. a carbon price of 120 U.S. dollars/tCO$_2$-eq in 2030, 129 U.S. dollars in 2040 and 135 U.S. dollars in 2050, converted hereafter at the rate of 1 euro equivalent to 1.1 U.S. dollar:

— less than 1 million euros per year by 2030, using a carbon price of 109 euros tCO$_2$-eq applied to Scope 1 and 2;

— 12 million euros per year by 2040, using a carbon price of 117 euros/tCO$_2$-eq applied to Scope 1 and 2 and to business travel and employees' commute;

— 117 million euros per year by 2050, using a carbon price of 123 euros/tCO$_2$-eq applied to Scopes 1, 2 and 3 in their entirety, and also considering business projections consistent with the Company's latest medium-term growth plan as well as with the decarbonization efforts begun as part of its SBTi commitment projected over the more distant horizons of 2040 and 2050.

Horizons	2030	2040	2050
Progressive scope of eligibility for the carbon tax	Scopes 1 and 2	Scopes 1, 2 and 3 (business travel & employees' commute)	Scopes 1, 2 and 3
Carbon Price *(in U.S. dollars/tCO$_2$-eq)* (STEPS-IEA scenario)	120	129	135
Carbon Price *(in euros/tCO$_2$-eq)*	109	117	123
Risk assessment *(in millions of euros)* over 100% of the eligibility scope	(0.8)	(12)	(117)
Risk assessment *(in millions of euros)* on 50% of Scope 3 (purchased goods & services and capital goods)	(0.8)	(12)	(67)

It should be noted that the carbon offsetting of residual emissions planned as part of the Company's 2040 carbon neutrality strategy has not been taken into account, in order for the transition risk simulation exercise to remain relevant. All these assumptions retain a high level of uncertainty. Lastly, these transition risks for operations should be contrasted against the net transition opportunities identified for end markets, as discussed in the paragraphs above.

Given the results of the assessment of short-, medium- and long-term physical and transitional risks, no impacts have been taken into account in the financial statements on these subjects, particularly in terms of the value of intangible assets.

C.2) ESRS E2 – IROs related to Pollution

The Company has not carried out a detailed analysis to identify possible sources of pollution on its sites, given its non-industrial software production process. The Company uses only manufactured products and processes its electronic waste through authorized channels.

The Company has not specifically consulted affected communities on the pollution topic, as the software industry is not classified as a polluting sector. None of the Company's stakeholders raised any concerns or expectations in this area,

particularly in the interviews conducted with customers and suppliers in 2024.

The double materiality assessment concluded that the pollution matters should be excluded solely on the basis of the SASB and GRI impact frameworks. In fact, although certain sector studies on the digital industry as a whole mention pollution matters in the distant upstream value chain, notably linked to metal extraction, Dassault Systèmes considered that the software sector has a second-order impact in terms of materiality compared with the network and telecoms infrastructure sector.

C.3) ESRS E3 – IROs related to Water and Marine Resources

In 2024, the Company carried out an analysis of its sites' exposure to climate hazards, notably by assessing water stress on all its sites and on the sites of its data hosting suppliers (colocation data centers).

On the other hand, the Company has not specifically consulted affected communities on the topic of water and marine resources. None of the stakeholders raised any concerns or expectations regarding water and marine resources, particularly in the interviews conducted with customers and suppliers in 2024.

However, since ESG rating agencies require all companies to report their clean water consumption, whatever their sector of activity, Dassault Systèmes publishes its clean water consumption despite is not linked to any material IRO.

For this reason, the double materiality assessment focused only on the impacts on water of its upstream value chain linked to the manufacture of IT equipment and the hosting of data in the data centers used, based on the SASB and GRI impact frameworks.

C.4) ESRS E4 – IROs related to Biodiversity

The Company has not carried out a detailed analysis of possible impacts on biodiversity at its sites, given that its software production process does not use raw materials derived from biodiversity. In fact, Dassault Systèmes' operations do not involve any dependence or direct material interaction with biodiversity. Nevertheless, Dassault Systèmes takes biodiversity targets into account when choosing new office and catering facilities, notably by using existing buildings wherever possible.

The Company has not specifically consulted affected communities on the topic of biodiversity, as the software sector is not classified among the business sectors commonly considered to have an impact on this topic. None of the Company's stakeholders raised concerns or expectations, particularly during the interviews conducted with customers and suppliers in 2024.

The double materiality assessment concluded that biodiversity topics should be excluded solely on the basis of the SASB and GRI impact frameworks. In fact, although certain sector studies, on the digital industry as a whole, do mention biodiversity topics in the distant upstream value chain, notably linked to metal extraction, Dassault Systèmes

considered that the software sector has a second-order impact in terms of materiality compared with the network and telecommunications infrastructure sector. It therefore considers that it does not materially disrupt ecosystem services, and is not dependent on these services.

As a result, it has not carried out an assessment of transitional, physical or systemic risks and opportunities relating to biodiversity and ecosystems.

To the best of the Company's knowledge, none of its sites are located in biodiversity protection zones. Consequently, it has not implemented any specific measures to protect biodiversity.

C.5) ESRS E5 – IROs related to Resource Use and the Circular Economy

The double materiality assessment for resource use and circular economy was based in part on the work carried out as part of the EU Taxonomy objective of transition to a circular economy, which identified positive impacts and matters related to this ESRS, as well as based on the SASB and GRI impact frameworks.

It also revealed that none of the Company's assets are materially at risk in relation to this ESRS.

Nevertheless, the analysis identified as material an impact linked to its own operations and value chain, given its needs and those of its customers in terms of IT equipment, which involve the extraction and exploitation of natural resources.

The Company has not specifically consulted any of its stakeholders on the topic of Circularity. None of them questioned the conclusions of the Company's double materiality assessment on this topic, particularly during the interviews conducted with customers and suppliers in 2024.

2.2.1.5.2   IRO_2 – ESRS Disclosure Requirements covered by Dassault Systèmes' Sustainability Statement

A)   ESRS2 Appendix B – List of Datapoints in Cross-Cutting and Topical Standards that derive from other EU Legislations

Disclosure Requirement	Name and related Datapoints	Paragraph
ESRS2		
ESRS2 – GOV1 (05 & 06)	Board's gender diversity (§ 21(d))	2.2.1.3.1
ESRS2 – GOV1 (07)	% of board members who are independent (§ 21(e))	2.2.1.3.1
ESRS2 – GOV4 (01)	Statement on due diligence (§ 30)	2.2.1.3.4
ESRS2 – SBM1 (09 to 14)	Involvement in activities related to fossil fuel activities (§ 40 (d) i)	Not important
ESRS2 – SBM1 (15 &16)	Involvement in activities related to chemical production (§ 40 (d) ii)	Not important
ESRS2 – SBM1 (17 & 18)	Involvement in activities related to controversial weapons (§ 40 (d) iii)	Not important
ESRS2 – SBM1 (19 & 20)	Involvement in activities related to cultivation and production of tobacco (§ 40 (d) iv)	Not important
E1		
E1_1 (01)	Transition plan to reach climate neutrality by 2050 (§14)	2.2.2.2.1. A
E1_1 (12)	Undertakings excluded from Paris-aligned Benchmarks (§16(g))	2.2.2.2.1. A.2
E1_4 (02 to 24)	GHG emission reduction targets (§34) (02, 04, 07, 10, 13, 18, 20, 21, 22, 23, 24) (03, 05, 06, 08, 09, 11, 12, 14, 15, 16, 17, 19)	2.2.2.2.1/3/4 Not important
E1_5 (10 to 14)	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) (§38)	2.2.2.2.3. B.1
E1_5 (01 to 08)	Energy consumption and mix (§37)	2.2.2.2.3. B
E1_5 (18 to 23)	Total energy consumption from activities in high climate impact sectors (§ 40 to 43)	Not important
E1_6 (01 & 07 to 15)	Gross Scope 1, 2, 3 and Total GHG emissions (§44) (01, 07-13, 15) (14)	2.2.2.2.3. B Not important
E1_6 (30 & 31 & 32)	Gross GHG emissions intensity (§ 53 to 55)	2.2.2.2.3. B
E1_7 (01 & 02)	GHG removals and carbon credits (§56)	2.2.2.2.3. B.3
E1_9 (07 to 13)	Exposure of the benchmark portfolio to climate-related physical risks k (§66)	Not important
E1_9 (05)	Location of significant assets at material physical risk (§66(c))	Not important
E1_9 (01 to 04 & 06)	Disaggregation of monetary amounts by acute and chronic physical risks (§66(a))	Not important
E1_9 (17)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes (§67(c))	Not important
E1_9 (41 to 44)	Degree of exposure of the portfolio to climate- related opportunities (§69)	Not important

Disclosure Requirement	Name and related Datapoints	Paragraph
E2		
E2_4 (01 to 07)	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil (§28)	Not important
E3		
E3_1 (13)	Water and marine resources (§9)	Not important
E3_1 (07 & 08)	Dedicated policy (§ 13) (07) (08)	2.2.2.3.2. A Not important
E3_1 (09 to 12)	Sustainable oceans and seas (§14)	Not important
E3_4 (03)	Total water recycled and reused (§28(c))	Not important
E3_4 (08)	Total water consumption in m³ per net revenue on own operations (§29)	Not important
E4		
ESRS 2 – SBM3 – E4	§16 (a) i	Not important
ESRS 2 – SBM3 – E4	§ 16 (b)	Not important
ESRS 2 – SBM3 – E4	§ 16 (c)	Not important
E4_2 (18)	Sustainable land/agricultural practices or policies (§ 24(b))	Not important
E4_2 (19)	Sustainable oceans/seas practices or policies (§24 (c))	Not important
E4_2 (20)	Policies to address deforestation (§24 (d))	Not important
E5		
E5_5 (10 & 11)	Non-recycled waste (§37 (d))	2.2.2.4.3
E5_5 (15 & 16)	Hazardous waste and radioactive waste (§39)	Not important
S1		
S1_SBM_3 (07 & 08)	Risk of incidents of forced labor (§ 14 (f))	2.2.3.1.3. A
S1_SBM_3 (09 & 10)	Risk of incidents of child labor (§ 14 (g))	2.2.3.1.3
S1_1 (03 to 06)	Human rights policy commitments (§ 20) (03, 04, 06) (05)	2.2.3.1.2/3/4 2.2.4.1
S1_1 (07)	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8 (§ 21)	2.2.3.1.3. A
S1_1 (08)	Processes and measures for preventing trafficking in human beings (§ 22)	2.2.3.1.4
S1_1 (09)	Workplace accident prevention policy or management system (§ 23)	2.2.3.1.3. A
S1_3 (05)	Grievance/complaints handling mechanisms (§ 32 (c))	2.2.3.1.2/3/4
S1_14 (02 to 05)	Number of fatalities and number and rate of work-related accidents (§ 88 (b) and (c))	Not important
S1_14 (07)	Number of days lost to injuries, accidents, fatalities or illness (§ 88 (e))	Not important
S1_16 (01)	Unadjusted gender pay gap (§ 97 (a))	2.2.3.1.4
S1_16 (02)	CEO pay ratio (§ 97, point b)	2.2.3.1.4

Disclosure Requirement	Name and related Datapoints	Paragraph
S1_17 (01 & 02 & 14)	Incidents of discrimination (§103 (a)) (14) (01, 02)	 Not important 2.2.3.1.3. B
S1_17 (08 to 10)	Non-respect of UNGPs on Business and Human Rights and OECD (§ 104 (a))	2.2.3.1.3
S2		
S2_SBM_3 (04)	Significant risk of child labor or forced labor in the value chain (§ 11 (b))	2.2.3.2.3
S2_1 (01 to 04)	Human rights policy commitments (§ 17)	2.2.3.2.3
S2_1 (05 to 07)	Policies related to value chain workers (§ 18) (05, 06) (07)	 2.2.3.2.3 Not important
S2_1 (08)	Non-respect of UNGPs on Business and Human Rights principles and OECD Guidelines (§ 19)	2.2.3.2.3
S2_1 (09)	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8 (§ 19)	2.2.3.2.3
S2_4 (11)	Human rights issues and incidents connected to its upstream and downstream value chain (§ 36)	2.2.3.2.3
S3		
S3_1 (02 to 05)	Human rights policy commitments (§ 16) (02, 04, 05) (03)	 2.2.3.3.4 Not important
S3_1 (06 & 07)	Non-respect of UNGPs on Business and Human Rights, International Labor Organization principles or and OECD Guidelines (§ 17)	2.2.3.3.4
S3_4 (11)	Human rights issues and incidents (§ 36)	2.2.3.3.4
S4		
S4_1 (02 to 05)	Policies related to consumers and end-users (§ 16)	2.2.3.4.
S4_1 (06 & 07)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines (§h 17)	2.2.3.4.4
S4_4 (11)	Human rights issues and incidents (§ 35)	2.2.3.4.4
G1		
G1_1 (03 & 04)	United Nations Convention against Corruption (§ 10 (b))	Not important
G1_1 (06 & 07)	Protection of whistleblowers (§ 10 (d))	Not important
G1_4 (01 & 02)	Fines for violation of anti-corruption and anti-bribery laws (§ 24 (a))	2.2.4.1.2. B
G1_4 (03)	Standards of anti-corruption and anti- bribery (§ 24 (b))	2.2.4.1.2. A.3.a

B) List of ESRS Disclosure Requirements

Disclosure Requirement Number	Disclosure Requirement Name	Paragraph
ESRS2		
BP_1	General Basis for preparing Sustainability Statement	2.2.1.1
BP_2	Publication of Information on special Circumstances	2.2.1.2
GOV_1	The Role of the Administrative, Management and Supervisory Bodies	2.2.1.3.1
GOV_2	Information provided to and Sustainability Matters addressed by the Company's Administrative, Management and Supervisory Bodies	2.2.1.3.2
GOV_3	Integration of Sustainability-related Performance in Incentive Schemes	2.2.1.3.3
GOV_4	Statement on Due Diligence	2.2.1.3.4
GOV_5	Risk Management and Internal Controls over Sustainability Statement	2.2.1.3.5
SBM_1	Strategy, Business Model and Value Chain	2.2.1.4.1
SBM_2	Interests and Views of Stakeholders	2.2.1.4.2
SBM_3	Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.1.4.3
IRO_1	Description of the Processes to identify and assess material Impacts, Risks and Opportunities	2.2.1.5.1
IRO_2	Disclosure Requirements in ESRS covered by Dassault Systèmes' Sustainability Statement	2.2.1.5.2
E1		
E1_GOV_3	Disclosure Requirement related to ESRS2 GOV_3: Integration of Sustainability-related Performance in Incentive Schemes	2.2.1.3.3
E1_1	Transition Plan for Climate Change Mitigation	2.2.2.2.1. A
E1_SBM_3	Disclosure Requirement related to ESRS2 SBM_3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.2.2.1. B
E1_IRO_1	Disclosure Requirement related to ESRS2: Description of the Processes to identify and assess material Climate-related Impacts, Risks and Opportunities	2.2.1.5.1
E1_2	Policies related to Climate Change Mitigation and Adaptation	2.2.2.2.2. A & 2.2.2.2.3.A & 2.2.2.2.4.A
E1_3	Actions and Resources in relation to Climate Change Policies Metrics and Targets	2.2.2.2.2. A & 2.2.2.2.3.A & 2.2.2.2.4.A & 2.2.2.2.4.B
E1_4	Targets related to Climate Change Mitigation and Adaptation	2.2.2.2.1. A.2 & 2.2.2.2.3.A & 2.2.2.2.3.B.1 & 2.2.2.2.4.C
E1_5	Energy Consumption and Mix	2.2.2.2.3. B.2
E1_6	Gross Scopes 1, 2, 3 and Total GHG Emissions	2.2.2.2.3. B
E1_7	GHG Removals and GHG Mitigation Projects financed through Carbon Credits	2.2.2.2.3. B.3
E1_8	Internal Carbon Pricing	2.2.2.2.3. B.4
E1_9	Anticipated financial Effects from material Physical and Transition Risks and potential Climate-related Opportunities	2.2.2.2.3. B.5

Disclosure Requirement Number	Disclosure Requirement Name	Paragraph
E2		
E2_IRO_1	Disclosure Requirement related to ESRS2 IRO_1: Description of the Processes to identify and assess material Pollution-related Impacts, Risks and Opportunities	2.2.1.5.1
E3		
E3_IRO_1	Disclosure Requirement related to ESRS2 IRO_1: Description of the Processes to identify and assess material Water and Marine Resources-related Impacts, Risks and Opportunities	2.2.1.5.1
E3_1	Policies related to Water and Marine Resources	2.2.2.3 & 2.2.2.3. A
E3_2	Actions and Resources related to Water and Marine Resources	2.2.2.3.2. B
E3_3	Targets related to Water and Marine Resources	2.2.2.3.2. C
E3_4	Water Consumption	2.2.2.2.5.1 & 2.2.2.2.5.2
E4		
E4_IRO_1	Disclosure Requirement related to ESRS2 IRO_1: Description of the Processes to identify and assess material Biodiversity and Ecosystem-related Impacts, Risks and Opportunities	2.2.1.5.1
E5		
E5_IRO_1	Disclosure Requirement related to ESRS2 IRO_1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	2.2.1.5.1
E5_1	Policies related to Resource Use and Circular Economy	2.2.2.4.2. A & 2.2.2.4.3.A
E5_3	Targets related to Resource Use and Circular Economy	2.2.2.4.2. C & 2.2.2.4.3.D
E5_4	Resource Inflows	2.2.2.4.3. C & 2.2.2.5.2
E5_5	Resource Outflows	2.2.2.4.3. A & 2.2.2.4.3.C & 2.2.2.4.3.D & 2.2.2.5.2
S1		
S1_SBM_2	Disclosure Requirement related to ESRS2 SBM_2: Interests and Views of Stakeholders	2.2.1.4.2
S1_SBM_3	Disclosure Requirement related to ESRS2 SBM_3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.3.1.1 & 2.2.3.1.2 & 2.2.3.1.3 & 2.2.3.1.3.A & 2.2.3.1.4
S1_1	Policies related to Own Workforce	2.2.3.1.1 & 2.2.3.1.2.A & 2.2.3.1.2.B & 2.2.3.1.3.A & 2.2.3.1.3.B & 2.2.3.1.4.A & 2.2.3.1.4.B & 2.2.3.3.2.E

Disclosure Requirement Number	Disclosure Requirement Name	Paragraph
S1_2	Processes for engaging with Own Workers and Workers' Representatives about Impacts	2.2.3.1.1 & 2.2.3.1.2.A & 2.2.3.1.3.A & 2.2.3.1.4.A
S1_3	Processes to remediate negative Impacts and Channels for Own Workers to raise Concerns	2.2.3.1.2. A & 2.2.3.1.3.A & 2.2.3.1.4.A
S1_4	Taking Action on material Impacts on Own Workforce, and Approaches to mitigating material Risks and pursuing material Opportunities related to Own Workforce, and Effectiveness of those Actions	2.2.3.1.1 & 2.2.3.1.2.A & 2.2.3.1.1.B & 2.2.3.1.3.A & 2.2.3.1.3.B & 2.2.3.1.4.A
S1_5	Targets related to managing material negative Impacts, advancing positive Impacts, and managing material Risks and Opportunities	2.2.3.1.1
S1_6	Characteristics of the Undertaking's Employees	2.2.3.1.1 & 2.2.3.1.2.B & 2.2.3.1.3.B & 2.2.3.1.B
S1_8	Collective Bargaining coverage and Social Dialogue	2.2.3.1.2. B & 2.2.3.1.3.B & 2.2.3.1.4.B
S1_9	Diversity Metrics	2.2.3.1.2. B & 2.2.3.1.3.B & 2.2.3.1.4.B
S1_13	Training and Skills Development Metrics	2.2.3.1. B & 2.2.3.3.2. E & 2.2.3.4.2. C & 2.2.4.1.2. B
S1_14	Health and Safety Metrics	2.2.3.5.2
S1_16	Compensation Metrics (Pay Gap and total Compensation)	2.2.3.1.4. B
S1_17	Incidents, Complaints and severe Human rights Impacts	2.2.3.1.3. B
S2		
S2_SBM_2	Disclosure Requirement related to ESRS2 SBM_2: Interests and Views of Stakeholders	2.2.1.4.2
S2_SBM_3	Disclosure Requirement related to ESRS2 SBM_3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.1.4.3. B & 2.2.1.5.2.A & 2.2.3.1.1 & 2.2.3.2.1 & 2.2.3.2.2 & 2.2.3.2.3
S2_1	Policies related to Value Chain Workers	2.2.3.2.3
S2_2	Processes for engaging with Value Chain Workers about Impacts	2.2.3.2.2. C & 2.2.3.2.3
S2_4	Taking Action on material Impacts on Value Chain Workers, and Approaches to managing material Risks and pursuing material Opportunities related to Value Chain Workers, and Effectiveness of those Action	2.2.3.2.2. B & 2.2.3.2.2.D & 2.2.3.2.3

Disclosure Requirement Number	Disclosure Requirement Name	Paragraph
S2_5	Targets related to managing material negative Impacts, advancing positive Impacts, and managing material Risks and Opportunities	2.2.3.2.2. D
S3		
S3_SBM_2	Disclosure Requirement related to ESRS2 SBM_2: Interests and Views of Stakeholders	2.2.1.4.2
S3_SBM_3	Disclosure Requirement related to ESRS2 SBM_3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.3.3.1 & 2.2.3.3.2
S3_1	Policies related to Affected Communities	2.2.3.3.2. A & 2.2.3.3.3.A & 2.2.3.3.4.A & 2.2.3.3.4.B
S3_2	Processes for engaging with Affected Communities about Impacts	2.2.3.3.2. B to 2.2.3.3.2.D & 2.2.3.3.3. A & 2.2.3.3.3.C
S3_3	Processes to remediate negative Impacts and Channels for Affected Communities to raise Concerns	2.2.3.3.2. D
S3_4	Taking Action on material Impacts on Affected Communities, and Approaches to managing material Risks and pursuing material Opportunities related to Affected Communities, and Effectiveness of those Actions	2.2.3.3.2. B & 2.2.3.3.2.E & 2.2.3.3.3.B & 2.2.3.3.4.A & 2.2.3.3.4.B
S3_5	Targets related to managing material negative Impacts, advancing positive Impacts, and managing material Risks and Opportunities	2.2.3.3.2. E & 2.2.3.3.3.D
S4		
S4_SBM_2	Disclosure Requirement related to ESRS2 SMB_2: Interests and Views of Stakeholders	2.2.1.4.2
S4_SBM_3	Disclosure Requirement related to ESRS2 SBM_3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model	2.2.1.4.3 & 2.2.3.1.1 & 2.2.3.4.1
S4_1	Policies related to Consumers and End-Users	2.2.3.4.2. A & 2.2.3.4.3.A & 2.2.3.4.3.C & 2.2.3.4.4.A & 2.2.3.4.4.B
S4_2	Processes for engaging with Consumers and End-Users about impacts	2.2.3.4.3. C
S4_4	Taking Action on material Impacts on Consumers and End-Users, and Approaches to managing material Risks and pursuing material Opportunities related to Consumers and End-Users, and Effectiveness of those Actions	2.2.3.4.2. B & 2.2.3.4.2.C & 2.2.3.4.3.B & 2.2.3.4.2.D & 2.2.3.4.4.A & 2.2.3.4.4.B
S4_5	Targets related to managing material negative Impacts, advancing positive Impacts, and managing material Risks and Opportunities	2.2.3.4.2. C & 2.2.3.4.3.D

Disclosure Requirement Number	Disclosure Requirement Name	Paragraph
G1		
G1_GOV_1	Disclosure Requirement related to ESRS2 GOV_1: The Role of the Administrative, Supervisory and Management Bodies	2.2.1.3.1
G1_IRO_1	Disclosure Requirement related to ESRS2 IRO_1: Description of the Processes to identify and assess material Impacts, Risks and Opportunities	2.2.1.5.1
G1_1	Business Conduct Policies and Corporate Culture	2.2.4.1.2. A.1 & 2.2.4.1.2.A.1.b & 2.2.4.1.2.A.1.c & 2.2.4.1.2.A.3.a & 2.2.4.1.3
G1_2	Management of Relationships with Suppliers	2.2.4.1.1. A & 2.2.4.1.1.B & 2.2.4.1.2.B
G1_3	Prevention and Detection of Corruption and Bribery	2.2.4.1.2. A.3.a to 2.2.4.1.2.A.3.c
G1_4	Confirmed Incidents of Corruption or Bribery	2.2.4.1.2. A.3.b & 2.2.4.1.2.B
G1_5	Political Influence and Lobbying Activities	2.2.4.1.2. A.2 & 2.2.4.1.2.B & 2.2.4.2
G1_6	Payment Practices	2.2.4.1.1. B & 2.2.4.1.1.C

C) Explanation of how material Information for IROs has been defined

Information relating to the double materiality assessment and the determination of topics considered as material is detailed in paragraph 2.2.1.5.1.B "Materiality Assessment (scoring)".

2.2.2   Environmental Information

2.2.2.1   EU Taxonomy

2.2.2.1.1   General Context and Scope for 2024

Adopted in 2020, Regulation (EU) 2020/852, known as the EU Taxonomy, establishes a classification system for sustainable economic activities. This regulation applies to Dassault Systèmes, as a company subject to CSRD, registered in the European Union and exceeding the thresholds set by the standard.

The EU Taxonomy is based on six environmental objectives:

— climate change mitigation;

— climate change adaptation;

— the sustainable use and protection of aquatic and marine resources;

— pollution prevention and control;

— the transition to a circular economy;

— the protection and restoration of biodiversity and ecosystems.

During the first two years of application (2021 and 2022), only activities contributing to climate change were subject to the publication financial metrics. From 2023 onwards, the four other objectives not directly related to climate change are also included in the publication obligations, in accordance with the Delegated Act of June 27, 2023.

Application Principles and Calculation Methodology
Since 2021, Delegated Acts have defined the criteria for an economic activity's substantial contribution to an environmental objective and the conditions for avoiding any prejudice to other objectives. They also specify calculation methods and information related to eligible and aligned activities, including the share of revenue, capital expenditure (CapEx) and operating expenditure (OpEx).

In 2021, only eligible activities had to be declared. In 2022, alignment was introduced with no requirement for comparison. In 2023, climate objectives required comparative data with 2022, while the new environmental objectives remained limited to eligibility.

An economic activity is eligible when it is explicitly described in the list included at this stage in Delegated Regulation (EU) 2023/2486 or the Delegated Regulation (UE) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament, and is likely to make a substantial contribution to each environmental objective. Activities are considered aligned to the EU Taxonomy when they meet the technical review criteria and verification conditions, which are specific conditions and performance thresholds for demonstrating the substantial contribution to the environmental objectives, and otherwise, when they do not harm the other environmental objectives and meet the Minimum Safeguards specified in the regulations as well as in the FAQs on the EU Taxonomy published at this stage.

Expansion to Circular Transition and Aligned Reporting from 2024 onwards
Starting in fiscal year 2024, Dassault Systèmes will publish eligible and aligned revenue not only for the objective of climate change, but also for the objective related to the transition to a circular economy. This marks an important step in regulatory compliance and transparency, taking into account the integration of new requirements introduced by the Delegated Act of June 2023.

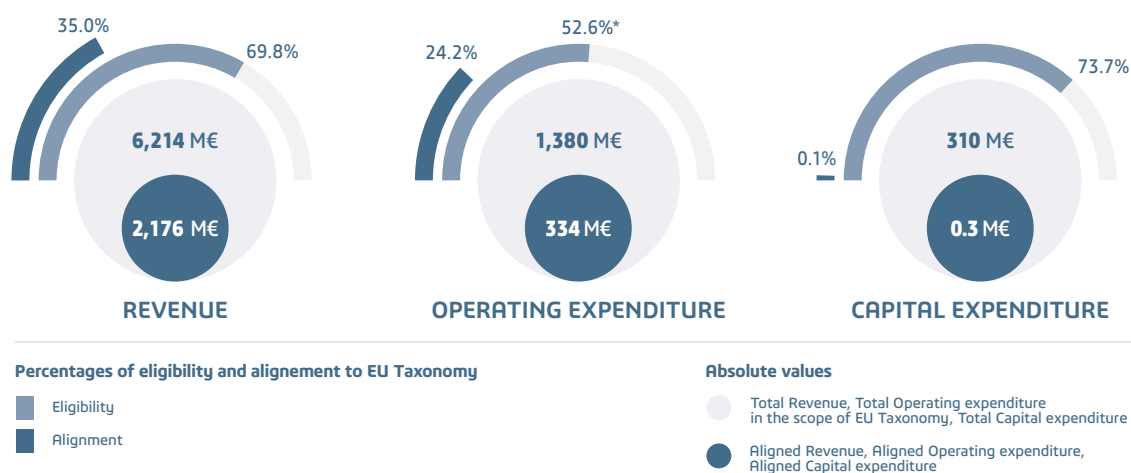For fiscal year 2024, the metrics will be reported as follows:

— climate-related objectives: comparative data on eligibility and alignment with 2023, covering revenue, operating expenditure and capital expenditure;

— circularity objectives: introduction of alignment data on the share of revenue and associated expenditure, enabling an assessment of activities contributing to the circular economy, such as:

  – eco-design of products,

  – integration of recycled materials,

  – product lifespan extension,

  – recycling and waste management.

Strategic Commitments and Impacts
The Company is committed to the continued evolution of its software solutions, particularly with regard to their ability to accelerate and enable the sustainability levers implemented and sought by its customers for the decarbonization and circularity of their activities.

EU Taxonomy Metrics
The chart below shows the metrics required by the EU Taxonomy: eligible and aligned revenue, operating expenditure and capital expenditure. These metrics are explained in paragraphs 2.2.2.1.3 "Eligible and Aligned Revenue (Software and Services) as of December 31, 2024", 2.2.2.1.4 "Eligible and Aligned Operating Expenditure as of December 31, 2024" and 2.2.2.1.5 "Eligible and Aligned Capital Expenditure as of December 31, 2024".

35.0%   69.8%   24.2%   52.6%*   73.7%

6,214 M€   1,380 M€   0.1%   310 M€

2,176 M€   334 M€   0.3 M€

REVENUE   **OPERATING EXPENDITURE**   **CAPITAL EXPENDITURE**

Percentages of eligibility and alignement to EU Taxonomy   **Absolute values**

◻ Eligibility
◼ Alignment

○ Total Revenue, Total Operating expenditure
in the scope of EU Taxonomy, Total Capital expenditure

● Aligned Revenue, Aligned Operating expenditure,
Aligned Capital expenditure

* The percentage of eligible operating expenditure excludes from the numerator and denominator
the types of expenditure considered by the EU Taxonomy regulation to be outside of scope.

2.2.2.1.2   Sustainability Levers

Sustainability levers represent areas of improvement for customers, enabled by Dassault Systèmes software, to reduce their greenhouse gas emissions and implement Circularity strategies. The development of these levers takes into account the recommendations and structure of the EU Taxonomy, and has been the subject of collaboration between Dassault Systèmes industry experts and independent third parties. These levers enabled the Company to quantify the contribution of solutions to the objectives of climate change mitigation and transition to a circular economy, and to identify the associated aligned revenue. The collection and analysis of use cases representative of Dassault Systèmes' activities has demonstrated the relevance of these levers and enabled them to be applied to each sector of the Company's customers (see paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology"). In all, some twenty levers have been identified to justify the contribution of Dassault Systèmes' solutions to the climate change mitigation objectives, for the three Dassault Systèmes sectors. Some of these levers are relevant to both Climate and Circularity matters.

Sustainability Levers – Manufacturing Industries Sector	Climate Change Mitigation	Transition to a Circular Economy
Improve operations during product design and engineering phases	✓	
Select less carbon-intensive alternative materials in smaller quantities	✓	✓
Purchase 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	✓	
Extend 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, Renovate, Recycle (RRRR) principle 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	✓	
Enable the development of low-carbon materials and processes	✓	✓
Identify alternative suppliers for low-carbon materials	✓	✓
Reduce the amount of materials and natural resources consumed	✓	✓
Optimize the energy consumption of operating infrastructures	✓	
Facilitate changes in the type of energy used by infrastructures during the operations phase (e.g. electrification, H², ENR, etc.).	✓	
Optimize transport and logistics	✓	
Extend the lifespan of infrastructures	✓	✓
Optimize dismantling	✓	✓
Preserve the local environment	✓	

Sustainability Levers – Life Sciences & Healthcare Sector	Climate Change Mitigation	Transition to a Circular Economy
Reduce the carbon footprint of clinical trials	✓	

This analysis is gradually being integrated into all Dassault Systèmes operations. From the offer creation process to portfolio optimization and value proposition, sustainability levers are used to qualify and highlight the environmental benefits provided by the Company's solutions.

2.2.2.1.3 Eligible and Aligned Revenue (Software and Services) as of December 31, 2024

Eligible revenue reached 69.8% in 2024, an increase of +2.5 points on 2023. Aligned revenue reached 35% in 2024, corresponding to an increase of + 1.6 points. The method used to calculate these metrics is presented in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology". This method is comparable to the one used in 2023, and has been supplemented and clarified in 2024, in particular with regard to the assessment of the objectives related to the transition to the circular economy. In addition, new representative case studies have been produced in 2024 for both the climate change mitigation and circularity objectives.

Economic activities [1]	Revenue [2] (in millions of euros)	% of Revenue
A1. ELIGIBLE ACTIVITIES ALIGNED WITH EU TAXONOMY	**2,176**	**35.0%**
CCM (8.2) Data-driven solutions for GHG emissions reductions	2,151	34.6%
CE (4.1) Provision of IT/OT data-driven solutions	24	0.4%
A2. ELIGIBLE ACTIVITIES NOT ALIGNED WITH EU TAXONOMY	**2,164**	**34.8%**
CCM (8.2) Data-driven solutions for GHG emissions reductions	2,076	33.4%
CE (4.1) Provision of IT/OT data-driven solutions	88	1.4%
A. TOTAL FOR ELIGIBLE ACTIVITIES (A1 + A2)	**4,340**	**69.8%**
B. NON-ELIGIBLE ACTIVITIES	**1,873**	**30.2%**
Revenue of EU Taxonomy-non-eligible activities	1,873	30.2%
TOTAL (A + B)	**6,214**	**100.0%**

(1) CCM stands for "Climate Change Mitigation", CE stands for "Circular Economy".
(2) The revenue breakdown is detailed in paragraph 4.1.1 "Consolidated Financial Statements".

	Proportion of Revenue/Total Revenue [2]	
	EU Taxonomy-aligned per objective	EU Taxonomy-eligible per objective
CCM [1]	34.6%	68.0%
CE [1]	20.6%	65.2%

(1) CCM stands for "Climate Change Mitigation", CE stands for "Circular Economy".
(2) The revenue breakdown is detailed in paragraph 4.1.1 "Consolidated financial statements".

2.2.2.1.4 Eligible and Aligned Operating Expenditure as of December 31, 2024

The operating expenditure published relates to both, the objectives Climate Change Mitigation ("CCM") and transition to a Circular Economy ("CE"). The table below shows, for 2024, the proportions of operating expenditure considered eligible and aligned, as contributing to the climate change mitigation and transition to a circular economy objectives. They are calculated on the basis of the methodology detailed in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology". They correspond, on the one hand, to operating expenditure linked to assets or processes associated with the Company's economic activities that are eligible and aligned to the EU Taxonomy, specifically for data-driven solutions aimed at reducing greenhouse gas emissions (activity CCM 8.2 Data-driven solutions for GHG emissions reductions) and moving to a circular economy (activity CE 4.1 Provision of IT/OT data-driven solutions). On the other hand, they correspond to operating expenditure related to production purchases of eligible and aligned economic activities, specifically activity CCM 8.1 Data processing, hosting and related activities.

Economic activities	Operating Expenditure *(in millions of euros)*	% of Operating Expenditure
A1. ELIGIBLE ACTIVITIES ALIGNED WITH EU TAXONOMY	**334**	**24.2%**
CCM (8.1) Data processing, hosting and related activities	0	0.0%
CCM (8.2) Data-driven solutions for GHG emissions reductions	327	23.7%
CE (4.1) Provision of IT/OT data-driven solutions	6	0.5%
A2. ELIGIBLE ACTIVITIES NOT ALIGNED WITH EU TAXONOMY	**392**	**28.4%**
CCM (8.1) Data processing, hosting and related activities	34	2.5%
CCM (8.2) Data-driven solutions for GHG emissions reductions	331	24.0%
CE (4.1) Provision of IT/OT data-driven solutions	27	1.9%
A. TOTAL FOR ELIGIBLE ACTIVITIES (A1 + A2)	**726**	**52.6%**
B. NON-ELIGIBLE ACTIVITIES	**654**	**47.4%**
Operating Expenditure of EU Taxonomy-non-eligible activities	654	47.4%
TOTAL (A + B)	**1,380**	**100.0%**

The Dassault Systèmes operating expenditure considered eligible and not aligned relate, among other things, to operating expenditure for data processing activities hosted in colocation data centers and by cloud service providers. None of these activities is considered aligned, given the particularly stringent requirements of the Regulation's substantial contribution criteria, in particular the implementation of the "expected practices" of the European Code of Conduct for data centers and their regular audit by an independent third party, as well as the global warming potential of the refrigerants used.

2.2.2.1.5 Eligible and Aligned Capital Expenditure as of December 31, 2024

The published capital expenditure relates to the objective climate change mitigation ("CCM"). The table below shows, for 2024, the percentage of capital expenditure considered eligible and aligned, as contributing to the climate change mitigation objective. They are calculated on the basis of the methodology detailed in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology". In 2024, the Company's capital expenditure eligible to EU Taxonomy mainly corresponds to investments analyzed independently of Dassault Systèmes' activities, that are related to building acquisition and ownership activities (activity CCM 7.7), and data processing, hosting and related activities (activity CCM 8.1).

Economic activities	Capital Expenditure (in millions of euros)	% of Capital Expenditure
A1. ELIGIBLE ACTIVITIES ALIGNED WITH EU TAXONOMY	**0.3**	**0.1%**
CCM (7.4) Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.3	0.1%
A2. ELIGIBLE ACTIVITIES NOT ALIGNED WITH EU TAXONOMY	**228**	**73.6%**
CCM (6.5) Transport by motorbikes, passenger cars and light commercial vehicles	9	2.9%
CCM (7.1) Construction of new buildings	24	7.8%
CCM (7.2) Renovation of existing buildings	30	9.7%
CCM (7.3) Installation, maintenance and repair of energy efficiency equipment	0	0.0%
CCM (7.4) Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0	0.0%
CCM (7.7) Acquisition and ownership of buildings	80	25.8%
CCM (8.1) Data processing, hosting and related activities	85	27.4%
A. ELIGIBLE ACTIVITIES (A1 + A2)	**228**	**73.7%**
B. NON-ELIGIBLE ACTIVITIES	**82**	**26.3%**
Capital Expenditure of EU Taxonomy-non-eligible activities	82	26.3%
TOTAL (A + B)	**310**	**100.0%**

In 2024, Dassault Systèmes does not publish any aligned real estate investments with activity CCM 7.7 Acquisition and ownership of buildings.

In addition, no aligned real estate investments are reported under activities 7.2 and 7.3, which can be explained by the Company's recourse to leasing. As a result, Dassault Systèmes generally only carries out interior fit-out work with no specific focus on energy performance. Energy performance is at the heart of the criteria for making a substantial contribution to the EU Taxonomy.

A large proportion of Dassault Systèmes' capital expenditure is focused on IT equipment and associated software. Nearly half of these investments support the data processing business, notably in colocation data centers (CCM business 8.1). As explained in the previous paragraph, no data center is considered aligned in view of the particularly stringent requirements of the Regulation's substantial contribution criteria. These include the implementation of the "expected practices" of the European Code of Conduct for data centers and their regular audit by an independent third party, as well as the global warming potential of the refrigerants used.

As a result, only 0.1% of the Company's capital expenditure is considered as eligible and aligned.

2.2.2.1.6 Demonstrate how Dassault Systèmes Solutions contribute to Climate Change Mitigation through EU Taxonomy Use Cases

In 2024 Dassault Systèmes certified 8 new use cases to demonstrate the contribution of the Company's solutions to climate change mitigation. These new cases, in addition to the 16 certified in 2023 by an independent third party, were carried out using the methodology described in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology". The documentation of these cases helps to determine the Company's percentage of alignment to the EU Taxonomy (as described in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology"). Above all, these cases are a tool for demonstrating and assessing the Company's solutions with regard to environmental objectives.

A) Manufacturing Industries Sector

Every year, for the launch of new vehicle models, automakers carry out marketing campaigns requiring the new vehicles to be transported to filming locations. Working with a Korean car company, Dassault Systèmes enabled its customer to digitize its marketing campaigns using computer-generated imagery. By using 3DEXCITE, the customer did not need to organize a physical photoshoot, and impacts related to vehicle shipping were avoided.

With packaging accounting for over 40% of the world's plastic use, it is crucial to rethink packaging design to reduce plastic consumption. Dassault Systèmes helped an American consumer goods company optimize the design of its packaging to reduce the amount of plastic used. Thanks to SIMULIA, the Company was able to reduce the thickness of a bottle's packaging, while guaranteeing the product's robustness and compliance with health standards.

To mitigate the environmental impacts of the global food system, optimizing transportation, and particularly delivery, is key, as the sector emits 19% of total emissions. By deploying a distribution planning management solution, Dassault Systèmes helped an American food delivery company reduce its fuel consumption. DELMIA was used to optimize routes and reduce the number of kilometers traveled.

By 2023, the world's wind farms will have increased their electricity production by almost 13%. To meet the growing demand for this renewable energy, wind turbine manufacturers are stepping up production. Dassault Systèmes has helped a Chinese company specializing in renewable energies to optimize the design of its wind turbine spindles in order to reduce the amount of material used. Using SIMULIA, the company was able to reduce the amount of material needed to manufacture one spindle, while meeting the technical requirements associated with wind turbine operation.

B) Infrastructure & Cities Sector

Fiberglass, an essential material in the construction of wind turbine components, is partly made of plastic. To reduce the consumption of this raw material, Dassault Systèmes helped an American company specializing in renewable energies to optimize the production of its wind turbine blades in order to reduce fiberglass waste. Using CATIA, the company was able to model exact cut-outs during production, thus reducing its scrap rate.

The Company helped a Chinese architecture and construction company to reduce its steel consumption during the construction of a building. By using CATIA to model the building, design errors were minimized significantly reducing avoiding steel waste.

Thanks to DELMIA, Dassault Systèmes also helped a port terminal operator optimize terminal planning of container terminal, and reduced waiting times within the port, and also reducing fuel consumption.

C) Life Sciences & Healthcare Sector

Dassault Systèmes has enabled an American medical research Company to digitize the transmission of its clinical trial results. The use of MEDIDATA has made it possible to avoid the transport associated with physically shipping each patient's results.

› **Summary of Use Cases 2024 and 2023 – Climate Change Mitigation Objective**

Use case s2024 – Climate Change Mitigation

1 – Reducing fiberglass scrap in wind turbine production
2 – Digitalizing physical marketing photoshoots
3 – Reducing packaging weight to cut plastic consumption
4 – Digitizing the transmission of clinical trial results
5 – Reducing steel scrap during building construction
6 – Optimize port scheduling to reduce waiting times
7 – Optimizing food delivery schedules and routes
8 – Designing lighter wind turbine spindles

Use cases 2023 – Climate Change Mitigation

9 – Accelerating the deployment of electric car programs
10 – Designing lighter car models
11 – Improving car aerodynamics
12 – Designing lighter SUV models
13 – Reducing aerodynamic drag on trucks
14 – Reducing aircraft composites material scrap
15 – Improving aircraft aerodynamics
16 – Facilitating the integration of recycled materials in packaging and reducing packaging thickness
17 – Producing less carbon-intensive steel rolling mills by substituting materials
18 – Reducing steel scrap by combining orders
19 – Optimizing logistics and delivery schedules
20 – Facilitating the reuse of components and spare parts
21 – Accelerating certification of nuclear equipment
22 – Decentralizing and digitizing clinical trials
23 – Avoiding producing physical train prototypes
24 – Reducing raw material waste and optimizing the energy consumed in train production

2.2.2.1.7 Demonstrate how Dassault Systèmes' Solutions contribute to the Transition towards a Circular Economy using the EU Taxonomy Use Cases

In 2024, for the first time, Dassault Systèmes produced use cases to demonstrate the contribution of the Company's solutions to the transition to a circular economy. A specific methodology has been developed to assess all Circularity matters. Described in paragraph 2.2.2.1.9 "EU Taxonomy Reporting Methodology", the method was built in line with that used for the Climate use cases. Only circularity-enabling use cases that could be documented both qualitatively and quantitatively enabled Dassault Systèmes to determine the percentage of its revenue aligned to EU Taxonomy with regards to the Circular economy objective. It is also a strategic tool for accelerating the development of circular offers and projects.

A) Manufacturing Industries Sector

Among the 14 Circularity use cases, 3 describe how Dassault Systèmes solutions facilitate the eco-design of packaging. Indeed, the Company has enabled three major retailers to optimize the design of their packaging in order to reduce the amount of plastic used and increase the proportion of recycled materials. This was made possible by the use of SIMULIA during the design phase. The three companies succeeded in reducing the thickness of their packaging, integrating more recycled materials and increasing the recyclability of their products at end-of-life, while guaranteeing the necessary robustness and compliance with health standards. For a bottle of shampoo, for example, the weight of the packaging was reduced by 17% and the proportion of recycled material has increased by 66%.

Circularity is also a key matter for the automotive industry. Three case studies focus on the eco-design of electric vehicles. In each case, CATIA was used to minimize waste during the product production phase, optimize product design to facilitate disassembly and reparability, and reduce the number of physical prototypes. The ability of Dassault Systèmes' solutions to facilitate the collaborative and transparent creation and sharing of information during the design and engineering processes played a significant

role in achieving these results. Another use case from a company in the automotive industry demonstrates how the optimization of the reuse of unused components can reduce waste. By using NETVIBES to inventory its stocks, the automotive supplier avoided almost 2.7 tons of waste.

B) Infrastructure & Cities Sector

Among the 14 Circularity use cases, 2 involve heavy industry actors, steel and aluminum respectively. One of the main Circularity levers for these industries is the reduction of scrap. Dassault Systèmes has enabled these two industries to optimize their production process and reduce their material waste. Using DELMIA, the steel producer was able

to combine orders of the same dimensions during cutting, reducing scrap by almost 39%. For the aluminum producer, the use of DELMIA has had a significant impact on the circularity of its production processes, since its share of reused materials has increased by almost 10%.

In the construction industry, modularity is a significant lever for Circularity. Dassault Systèmes has enabled two architectural companies to improve the circularity of two of their infrastructure projects. The use of CATIA facilitated and increased precision in the design of construction modules, as well as in the final assembly of the infrastructure, enabling a reduction in resource consumption.

Use case 2024 – Transition to a Circular Economy

1 – Eco-design of shampoo bottles
2 – Reusing unused component inventory
3 – Developing more recyclable packaging
4 – Eco-design of plastic bottles
5 – Optimizing steel cutting processes to minimize scrap
6 – Building with minimum waste
7 – Optimizing aluminum manufacturing processes to reduce scrap
8 – More modular buildings
9 – Optimizing wind turbine design to reduce resource consumption
10 – Improving traceability of materials during production*
11 – Eco-design of electric cars*
12 – Optimizing prototyping to reduce waste*
13 – Eco-design of electric commercial vehicles*
14 – Eco-design of electric scooters*

* Use cases documented qualitatively only, these were not taken into account in determining the percentage of income aligned for the transition to a circular economy objectives.

2.2.2.1.8 EU Taxonomy Appendices

In line with its obligations, Dassault Systèmes presents the EU Taxonomy indicators, two of which have been integrated into the sustainability objectives set as part of its sustainability strategy: by 2027, 70% and 40% of revenue must be respectively eligible and aligned with this regulation.

A) Revenue

Financial year 2024		2024		Substantial Contribution Criteria						DNSH criteria (Does Not Significantly Harm)									
Economic activities	Code(s)	Turnover	Proportion of Turnover, year 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular Economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular Economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1) or –eligible (A.2) turnover, year 2023	Category enabling activity	Category transitional activity
		€M	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Data-driven solutions for GHG emissions reductions	CCM 8.2	2,151.3	34.6%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	33.4%	E	
Provision of IT/OT data-driven solutions	CE 4.1	24.4	0.4%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	-	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**2,175.7**	**35.0%**	34.6%	-	-	-	0.4%	-	Y	Y	Y	Y	Y	Y	Y	33.4%		
Of which enabling		2,175.7	35.0%	34.6%	-	-	-	0.4%	-	Y	Y	Y	Y	Y	Y	Y	33.4%	E	
Of which transitional		-	-																
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-driven solutions for GHG emissions reductions	CCM 8.2	2,076.5	33.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								33.9%		
Provision of IT/OT data-driven solutions	CE 4.1	88.0	1.4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**2,164.5**	**34.8%**	33.4%	-	-	-	1.4%	-								33.9%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		**4,340.2**	**69.8%**	68.0%	-	-	-	1.8%	-								67.3%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		**1,873.4**	**30.2%**																
TOTAL		**6,213.6**	**100.0%**																

	Proportion of Turnover/Total Turnover	
	EU Taxonomy-aligned per objective	EU Taxonomy-eligible per objective
CCM	34.6%	68.0%
CCA	-	-
WTR	-	-
CE	20.6%	65.2%
PPC	-	-
BIO	-	-

CCM: Climate Change Mitigation.
CCA: Climate Change Adaptation.
WTR: Water and Marine Resources.
CE: Circular Economy.
PPC: Pollution Prevention and Control.
BIO: Biodiversity and ecosystems

B) Operating Expenditure

Financial year 2024		2024		Substantial Contribution Criteria						DNSH criteria (Does Not Significantly Harm)									
Economic activities	Code(s)	Operating Expenditure (OpEx)	Proportion of OpEx, year 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category enabling activity	Category transitional activity
		€M	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Data processing, hosting and related activities	CCM 8.1	-	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N	-	-	-	-	-	Y	-	E	
Data-driven solutions for GHG emissions reductions	CCM 8.2	327.5	23.7%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	22.1%	E	
Provision of IT/OT data-driven solutions	CE 4.1	6.3	0.5%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	-	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**333.7**	**24.2%**	**23.7%**	-	-	-	**0.5%**	-	Y	Y	Y	Y	Y	Y	Y	22.1%	E	
Of which enabling		333.7	24.2%	23.7%	-	-	-	0.5%	-	Y	Y	Y	Y	Y	Y	Y	-	E	
Of which transitional		-	-																
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities	CCM 8.1	34.0	2.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2.2%		
Data-driven solutions for GHG emissions reductions	CCM 8.2	331.3	24.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								24.4%		
Provision of IT/OT data-driven solutions	CE 4.1	26.8	1.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**392.1**	**28.4%**	**26.5%**	-	-	-	**1.9%**	-								26.6%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		**725.9**	**52.6%**	**50.2%**	-	-	-	**2.4%**	-								48.8%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		**654.3**	**47.4%**																
TOTAL		**1,380.2**	**100.0%**																

	Proportion of Operating Expenditure/Total Operating Expenditure	
	EU Taxonomy-aligned per objective	EU Taxonomy-eligible per objective
CCM	23.7%	50.2%
CCA	-	-
WTR	-	-
CE	14.1%	46.2%
PPC	-	-
BIO	-	-

CCM: Climate Change Mitigation.
CCA: Climate Change Adaptation.
WTR: Water and Marine Resources.
CE: Circular Economy.
PPC: Pollution Prevention and Control.
BIO: Biodiversity and ecosystems.

C) Capital Expenditure

Economic activities	Code(s)	Capital Expenditure (CapEx) €M	Proportion of CapEx, year 2024 %	Climate change mitigation Y; N; N/EL	Climate change adaptation Y; N; N/EL	Water and marine resources Y; N; N/EL	Pollution Y; N; N/EL	Circular economy Y; N; N/EL	Biodiversity and ecosystems Y; N; N/EL	Climate change mitigation Y/N	Climate change adaptation Y/N	Water and marine resources Y/N	Pollution Y/N	Circular economy Y/N	Biodiversity and ecosystems Y/N	Minimum safeguards Y/N	Proportion of Taxonomy-aligned (A.1) or eligible (A.2) CapEx, year 2023 %	Category enabling activity E	Category transitional activity T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																			
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.3	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	–	E	
Acquisition and ownership of buildings (*)	CCM 7.7	0.0	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	–	–	–	–	–	–	–	21.8%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.3**	**0.1%**	**0.1%**	–	–	–	–	–								21.8%		
Of which enabling		0.3	0.1%	0.1%	–	–	–	–	–								21.8%		
Of which transitional		–	–																
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars, and light commercial vehicles	CCM 6.5	8.9	2.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.6%		
Construction of new buildings	CCM 7.1	24.1	7.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3.3%		
Renovation of existing buildings	CCM 7.2	30.1	9.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9.1%		
Installation, maintenance and repair of equipment related to energy efficiency	CCM 7.3	0	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Acquisition and ownership of buildings	CCM 7.7	79.8	25.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								26.5%		
Data processing, hosting, and related activities	CCM 8.1	84.8	27.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								13.9%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		227.8	73.6%	–	–	–	–	–	–								54.4%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		**228.1**	**73.7%**	–	–	–	–	–	–								76.2%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		81.5	26.3%																
TOTAL		**309.6**	**100.0%**																

(*) Activity presented for 2023 comparability purpose.

	Proportion of Capital Expenditure/Total Capital Expenditure	
	EU Taxonomy-aligned per objective	EU Taxonomy-eligible per objective
CCM	0.1%	73.7%
CCA	-	-
WTR	-	-
CE	-	-
PPC	-	-
BIO	-	-

CCM: Climate Change Mitigation.
CCA: Climate Change Adaptation.
WTR: Water and Marine Resources.
CE: Circular Economy.
PPC: Pollution Prevention and Control.
BIO: Biodiversity and ecosystems.

D) Nuclear Power and Fossil Gas Activities

Nuclear Energy related Activities

1) The Company carries out, funds or has exposure to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle. — NO

2) The Company carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. — NO

3) The Company carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades. — NO

Fossil Gas related Activities

4) The Company carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels. — NO

5) The Company carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels. — NO

6) The Company carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels. — NO

2.2.2.1.9 EU Taxonomy Reporting Methodology

A) Revenue

A.1) Main Methodological Steps in identifying Eligible Revenue

Eligibility for CCM Objective – Climate Change Mitigation
The description of activities in Section 8 "Information and Communication" of Appendix 1 of the European Delegated Act defines the objectives specific to digital solutions that are developed mainly for reducing emissions. After a comprehensive review of all the activities described in section 8, Dassault Systèmes has identified that its activities fit the description of section 8.2 "Data-driven solutions to reduce GHG emissions" and can be considered "enabling activities" as they have the potential to enable its customers to improve their own sustainability. A detailed assessment of the Dassault Systèmes portfolio was carried out to identify offerings marketed with a view to reducing greenhouse gas emissions.

The calculation of the eligibility of Dassault Systèmes' business activities is based on their capacity to reduce greenhouse gas emissions, while excluding revenue from oil, gas and mining activities (e.g. revenue from solutions sold to companies with oil gas and mining activities).

Eligibility for CE Objective – Transition to a Circular Economy

The analysis of eligibility for the Circularity objective is carried out on all the Company's brands. Only brands meeting the technical selection criteria set out in the description of section 4.1 "IT/OT data solutions" were selected. To reinforce this analysis, experts from each brand were surveyed. Each technical criterion in section 4.1 "IT/OT data solution provision" was presented to brand experts, who confirmed that the selected brands met these criteria.

The method for calculating the proportion of revenue eligible for the Circularity objective remains the same as that used for the assessment described in section 8.2.

Summary of eligibility Metrics for CCM Objective – Climate Change Mitigation and CE – Transition to a Circular Economy

Eligible revenue is calculated by identifying the proportion of revenue eligible for only one of the two environmental objectives, and the proportion of revenue eligible for both objectives.

A.2) Main Methodological Steps in identifying Aligned Revenue

Alignment with CCM Objective – Climate Change Mitigation

In order to demonstrate the alignment of Dassault Systèmes' revenue to the EU Taxonomy's climate change mitigation objective, the Company has developed a methodology based on the use of representative use cases meeting the technical criteria of the activity described in section 8.2 "Data-driven solutions to reduce GHG emissions".

In 2023, work to identify the most representative projects led to the documentation of a selection of use cases. These cases had been carried out in collaboration with external firms with expertise in Climate strategy. The calculations of greenhouse gas emissions reduced or avoided by the application of the Company's solutions had been verified by an independent third party. In 2024, as these projects have not been impacted by significant changes, they have thus not been re-audited by an independent third party.

In 2024, new representative projects were selected and documented in collaboration with the same external experts in Climate strategy. The calculations of greenhouse gas emissions reduced or avoided by the application of the Company's solutions were verified by the same independent third party.

As in 2023, in the absence of a generally accepted and commonly used reference framework for estimating reduced or avoided greenhouse gas emissions, the Company has developed, under its own responsibility, a methodology for calculating emissions. This methodology was developed in line with the recommendations of the EU Taxonomy and in collaboration with external firms with expertise in Climate strategy. The standards used to guide the calculations include ISO 14067:2018 and ISO 14064-2:2019, as well as the WBCSD (World Business Council for Sustainable Development) Guide to Avoided Emissions.

Each case study analyzes the potential of Dassault Systèmes' solutions to contribute to the reduction of greenhouse gas emissions for its customers. Given the heterogeneity of its solutions, and in order to select projects that are representative of its activities, the use cases selected relate to the design of more virtuous products and the optimization of operations. Estimating reductions requires considerable judgment, and is based on key assumptions and parameters used by the Company to calculate reduced or avoided greenhouse gas emissions, including, in particular, the choice of:

— functional units consistent with the products and services of customer companies using Dassault Systèmes' solutions;

— reference scenarios that do not include the use of Dassault Systèmes' solution by corporate customers;

— scenarios for the application of Dassault Systèmes' solution by the Company's customer companies, based on the life cycle stages linked to the use of the solution, as well as other key assumptions specific to each case study.

The choice of these key assumptions and parameters may have an impact on the identification of aligned revenue, given the inherent degree of uncertainty.

In order to harmonize the calculation of use cases and enable extrapolation to Dassault Systèmes' global revenue, sustainability levers have been established (see paragraph 2.2.2.1.2 "Sustainability Levers"). These levers are key to categorizing use cases. They describe how Dassault Systèmes' solutions contribute to reducing GHG emissions, and propose a method for calculating avoided emissions in line with the recommendations of the technical criteria in activity 8.2. These cases were investigated collectively, and involved a total of over 150 experts within the Company. To organize the calculation of the alignment, a dedicated collaborative interface was implemented on the Dassault Systèmes internal platform to facilitate the governance, traceability and auditability of the calculations.

The main methodological steps in calculating aligned revenue are as follows:

— mapping the contribution of each Dassault Systèmes brand to GHG emission reduction levers;

— identification of representative customer case studies to demonstrate how Dassault Systèmes solutions contribute to the reduction of GHG emissions;

— calculation of avoided GHG emissions for each case study using the ISO 14067:2018 and ISO 14064-2:2019 standards recommended by the regulations;

— extrapolation of calculations from the levers and estimation of the percentage of aligned revenue.

Extrapolation is based on the use of a case study as a sample to represent a more generic scope of use cases. A case study is an in-depth analysis of a particular business scenario of a Dassault Systèmes customer. It explores in detail the processes involved and the customer's targets. When a case study is used as a sample, this means that it is considered sufficiently representative to reflect the characteristics or trends of a broader typology of customers using the same processes and seeking to achieve similar targets. These customer typologies, whether private or public companies, are classified into business segments which serve as a basis for extrapolating the alignment.

Alignment with CE Objective – Transition to a Circular Economy
For the first time, Dassault Systèmes has published an alignment metric for the Circularity. To demonstrate the alignment of the Company's revenue with this objective, the Company has developed a methodology based on the use of representative use cases, consistent with that described above and employed for the CCM objective.

Work to identify the most representative projects led to the documentation of a selection of use cases. These cases and the associated methodology were developed in collaboration with an external firm with expertise in Circularity. In the absence of a generally accepted and commonly used reference framework for measuring Circularity, the Company has developed, under its own responsibility, an assessment methodology. Among the standards used to guide the assessments are ISO 59004 and publications by experts in the circular economy such as the Ellen MacArthur Foundation, the National Institution for the Circular Economy (INEC), Circle Economy, the Platform for Accelerating the Circular Economy (PACE), WBCSD, etc.).

Each case study analyzes the potential of Dassault Systèmes' solutions to improve the circularity of its customers' operations. Given the heterogeneity of its solutions, and in order to select projects that are representative of its activities, the selected use cases focus on the design of more virtuous products and the optimization of operations. To be consistent with the work carried out for the Climate objective and to describe the circular benefits provided by the solutions, a list of specific levers has been drawn up. Each circular economy transition lever meets one or more of the technical criteria in section 4.1 "Providing IT/OT data solutions", and includes metrics from CSRD-ESRS E5 and ISO 59020:2024. The association of a use case with a lever reveals the Circularity benefits provided by the Company's solutions.

The Company's key assumptions and parameters for the contribution of use cases to the circular economy include:

— the choice of a functional unit consistent with the products and services of customer companies using Dassault Systèmes' solutions;

— development of a reference scenario that does not include the use of Dassault Systèmes' solution by customer companies;

— the development of a scenario for the application of Dassault Systèmes' solution by the Company's corporate customers, based on the life cycle stages linked to the use of the solution, as well as other key assumptions specific to each case study;

— comparing the two scenarios and calculating or qualifying improvements in terms of the circular economy.

The choice of these key assumptions and parameters may have an impact on the identification of aligned revenue, given the inherent degree of uncertainty. Sustainability levers have also been established in order to harmonize the evaluation of use cases and to enable extrapolation to Dassault Systèmes' global revenue.

These cases were investigated collectively, and involved a total of over 150 experts within the Company. To organize the alignment calculations, a dedicated collaborative interface was implemented on the Dassault Systèmes internal platform to facilitate the governance, traceability and auditability of the calculations. The same interface was used for the Climate and Circularity cases.

The main methodological steps in calculating CE-aligned revenue are as follows:

— mapping the contribution of each Dassault Systèmes brand to Circularity levers;

— identification of representative customer case studies to demonstrate how Dassault Systèmes' solutions contribute to the transition towards a circular economy;

— assessment of the contribution to the circular economy for each case study, using, in particular, the ISO 59020:2024 standard;

— extrapolation of calculations from the levers and estimation of the percentage of revenue aligned.

Summary of alignment Metrics with regards to the Objectives CCM – Climate Change Mitigation and CE – Transition to a Circular Economy
Aligned revenue is calculated by identifying the share of revenue aligned only with one of the two environmental objectives, and the share of revenue aligned with both objectives.

DNSH Compliance Assessment

The assessment of Dassault Systèmes' compliance with the DNSH criteria ("Do No Significant Harm") as required by the EU Taxonomy, was carried out at the Dassault Systèmes level rather than at the brand or use case level, in order to align with the level of information required by the regulations (business process, risks procedure, policies, etc.). To carry out this assessment, a detailed questionnaire was drawn up and sent to the department in charge of CSRD alignment. This questionnaire listed the key DNSH considerations taken from the appendices and regulatory documents accompanying the EU Taxonomy, ensuring that Dassault Systèmes' activities complied with the standards described in these texts.

Furthermore, Dassault Systèmes interprets the DNSH pollution criterion in the light of the conclusion concerning software suppliers formulated by the Commission in FAQ 108 of December 2024. As such, the Company is not required to comply with this criterion.

The Company has reached the same conclusion for the DNSH Water criterion in activity 4.1. The Company's compliance with the DNSH criterion on climate change mitigation can be found in section 2.2.1.5.1 "IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities", in paragraph C.1 "ESRS E1 – Risks related to Climate Change".

Assessment of Dassault Systèmes' compliance with Minimum Social Safeguards

In this assessment, Dassault Systèmes examined the compliance of its activities with the minimum social safeguards of the EU Taxonomy. In order to gather the information required for the compliance assessment, the following documentation was analyzed:

— Universal registration document 2023;

— Corporate Social Responsibility Principles;

— Code of Business Conduct;

— Sustainable Charter with Suppliers.

B) Operating Expenditure

B.1) Main Methodological Steps in identifying Eligible Operating Expenditure

Nature and Type of Eligible Operating Expenditure

Delegated Act C (2021) 4987 specifies the nature of the operating expenditure to be considered in the eligibility analysis, and makes explicit reference to the following types of direct costs not capitalized to assets:

— research and development;

— building renovation;

— short-term leases (less than one year in accordance with IFRS 16);

— maintenance and repair;

— other direct expenses related to the ongoing maintenance of tangible assets by the Company, or by the third party to whom these activities are outsourced, which are necessary to keep these assets in good working order;

— training and other human resource adaptation needs.

Other indirect costs, such as overheads, sales, marketing or administrative expenses, personnel costs and depreciation, are excluded from eligible operating expenditure.

Clarification from the standard-setter is still awaited on the precise scope of operating expenditure to be considered in the notion of routine maintenance of assets to ensure their proper functioning, which could lead Dassault Systèmes to change its methodology.

According to the Delegated Act, three types of operating expenditure are potentially eligible:

— operating expenditure related to assets or processes associated with economic activities aligned with the EU Taxonomy;

— operating expenditure forming part of a capital expenditure plan aimed at expanding economic activities aligned with the EU Taxonomy, or at enabling economic activities eligible to the EU Taxonomy to be aligned with it within a predefined timeframe;

— operating expenditure related to the purchase of production of economic activities aligned to the EU Taxonomy.

Eligible Software and Services Operating Expenditure related

To identify operating expenditure linked to assets or processes associated with economic activities eligible to the EU Taxonomy, the Company has analyzed in detail the types of direct non-capitalized costs linked to the development of the software portfolio, based on the Company's performance analysis tools.

The Company's performance analysis model, which controls financial data according to the different solutions marketed, makes it possible to identify precisely those operating expenditure which, by their nature or by their connection to a use (notably research and development), fall within the scope of costs covered by the EU Taxonomy and associated with a particular solution.

This analysis showed that all types of research and development costs are eligible when linked to an eligible brand, mainly direct personnel costs, subcontracting costs and royalties. The operating expenditure concerned are then eligible up to the level of eligible revenue on the brand in question.

All other maintenance and repair costs, as well as leasing costs allocated as part of IT and facilities expenditure, are also considered eligible when associated with research and development.

Purchase of EU Taxonomy-eligible Activities in Operating Expenditure

Dassault Systèmes has identified a category of relevant and eligible operating expenditure within the 13 sectors listed in Annex I (Climate Change Mitigation) of Delegated Regulation (EU) 2021/2139 in the EU Taxonomy:

— section 8: all costs included in the scope of the EU Taxonomy relating to data processing, hosting and related activities, i.e. all costs included in the scope of the EU Taxonomy that can be directly attributed to data centers (see also paragraph 2.2.2.1.9.B.2 "Main Methodological Steps in identifying Aligned Operating Expenditure").

B.2) Main Methodological Steps in identifying Aligned Operating Expenditure

Aligned Software and Services Operating Expenditure

The methodology for assessing the aligned nature of operating expenditure related to assets or processes associated with economic activities eligible for the EU Taxonomy is linked to that described in paragraph 2.2.2.1.9.A.2 "Main Methodological Steps in identifying Aligned Revenue".

To identify operating expenditure related to assets or processes associated with business activities aligned with the EU Taxonomy, the Company has analyzed in detail the types of direct non-capitalized costs associated with the development of the software portfolio, based on the Company's performance analysis tools.

The Company's performance analysis model, which controls financial data according to the different solutions marketed, makes it possible to identify precisely those operating expenditure which, by their nature or by their connection to a use (notably research and development), fall within the scope of costs covered by the EU Taxonomy and associated with a particular solution.

This analysis has shown that all types of research and development costs are aligned when they are linked to an aligned brand and market segment, mainly direct personnel costs, subcontracting costs and royalties. The operating expenditure concerned are then aligned to the extent of the alignment of revenue with the brand in question.

All other maintenance and repair costs, as well as leasing costs allocated as part of IT and facilities expenditure, are also considered eligible when associated with research and development.

Purchase of EU Taxonomy-aligned Activities in Operating Expenditure

Assessment of the alignment of CCM 8.1 "Data processing, hosting and related activities" was carried out using detailed questionnaires sent to Dassault Systèmes' main colocation data center suppliers. These questionnaires included:

— compliance with the European Code of Conduct for data centers;

— periodic audits of their implementation;

— the existence of a physical risks assessment related to climate change, which could generate a potentially significant impact;

— implementation of a water resource management and conservation plan;

— the nature and global warming potential of the refrigerants used.

The replies to the questionnaires and the associated supporting documents have been checked by the Procurement and Information & Technology departments.

The "Responsible procurement" policy, which includes Dassault Systèmes' IT equipment, is essential for confirming that the "Transition to a circular economy" objective has not been prejudiced, by implementing qualification procedures that integrate the main matters addressed by European Directive 2009/125/EC of October 21, 2009 on eco-design. Compliance with the directive on hazardous substances contained in equipment, and with the Company's e-waste management policy, is systematically required in public tenders, providing a framework for equipment processing and recycling.

The Company is able to determine the operating expenditure for the Information & Technology and Research & Development departments that are specifically associated with each colocation data center. Provided the above criteria are met, this breakdown makes it possible to determine the proportion of eligible and aligned operating expenditure to the EU Taxonomy.

C) Capital Expenditure

C.1) Main Methodological Steps in identifying Eligible Capital Expenditure

Nature and Type of Eligible Capital Expenditure

Delegated Act C (2021) 4987 specifies the nature of eligible capital expenditure, i.e. additions to tangible and intangible fixed assets during the financial year in question, before depreciation, amortization and any revaluation recognized in accordance with the applicable IAS and IFRS standards. It also includes the acquisition of tangible and intangible assets resulting from business combinations.

According to the Delegated Act, three types of capital expenditure are potentially eligible:

— capital expenditure linked to assets or processes associated with economic activities aligned to the EU Taxonomy;

— capital expenditure forming part of a plan to expand economic activities aligned to the EU Taxonomy, or to enable economic activities eligible to the EU Taxonomy to align with it within a predefined timeframe;

— capital expenditure linked to the purchase of production from economic activities eligible to the EU Taxonomy, and to individual measures enabling target activities to decarbonize or reduce their greenhouse gas emissions, provided that these measures are implemented and operational within 18 months.

Capital expenditure linked to assets or processes associated with business activities aligned to the EU Taxonomy has not been the subject of a specific analysis. Indeed, a brand-by-brand approach is not relevant given the nature of Dassault Systèmes' investments, with the exception of intangible assets linked to business combinations, which are carried by the various solutions in the Company's brand portfolio (see below).

Eligible Software and Services Capital Expenditure

Dassault Systèmes expands its portfolio of solutions for sustainability through regular technological investments. These investments take the form of acquisitions of companies with strong development potential, and the acceleration of in-house developments by Dassault Systèmes.

The capital expenditure concerned is aimed at developing the contribution of the Company's solutions through technology, in particular with a view to decarbonizing or reducing the greenhouse gas emissions of customers implementing these solutions, and is intrinsically linked to the main Dassault Systèmes brands.

The eligibility of technologies acquired during the year is therefore determined according to the solution with which they are associated and the eligibility criteria detailed in the EU Taxonomy report and the Commission's delegated regulation (2021/2139 and 2022/1288).

Purchase of EU Taxonomy-aligned Activities in Capital Expenditure

As part of the climate change mitigation objective, Dassault Systèmes has identified three relevant and eligible categories of capital expenditure within the thirteen sectors listed in the EU Taxonomy:

— section CCM 6: all capital expenditure relating to the purchase or lease of Company cars;

— section CCM 7: all capital expenditure related to (i) construction and real estate activities aimed at the construction of new buildings or the renovation of existing buildings; or to (ii) the installation, maintenance and repair of energy-efficient equipment, electric vehicles charging stations, instruments and devices for measuring, regulating and controlling the energy performance of buildings, and renewable energy technologies;

— section CCM 8: all capital expenditure linked to data processing, hosting and related activities, i.e. all capital expenditure directly attributable to data centers.

C.2) Main Methodological Steps in identifying Aligned Capital Expenditure

Aligned Software and Services Capital Expenditure

The methodology for assessing the aligned nature of capital expenditure on software and services is determined by the solution with which it is associated and the alignment criteria detailed in the EU Taxonomy report and the Commission's delegated regulation (2021/2139 and 2022/1288).

Purchase of EU Taxonomy-aligned Activities in Capital Expenditure

The assessment of the alignment of existing building construction and renovation activities was carried out using an evaluation of the main documents attached to all real estate projects carried out in the 2024 financial year. The projects were first analyzed against the CCM 7 substantial contribution criteria for the 13 main business sectors included in the EU Taxonomy for climate change mitigation.

Subsequently, the main projects presenting a potentially significant energy improvement were reviewed in detail with all involved local site managers. Specifications, purchase orders and technical specifications for the main materials used were examined.

Local controls were checked centrally by the Procurement and Real Estate departments, together with the associated supporting documents.

The methodology for assessing the aligned nature of capital expenditure relating to data processing, hosting and related activities is identical to that described in paragraph 2.2.2.1.9.B.2 "Main Methodological Steps in identifying Aligned Operating Expenditure".
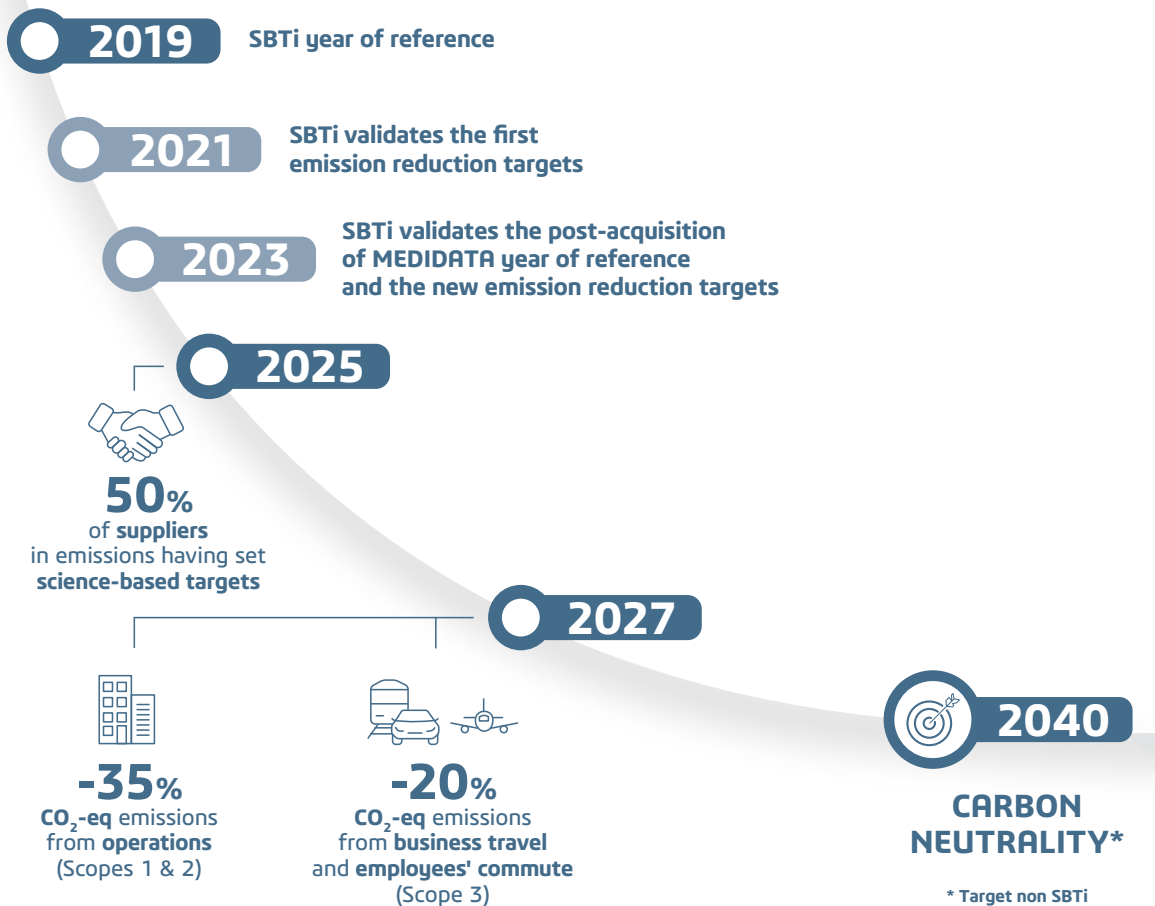
2.2.2.2   E1 – Climate Change

2.2.2.2.1   Climate Strategy

A)   Transition Plan for Climate Change Mitigation

DASSAULT SYSTÈMES' DECARBONIZATION PATHWAY

Dassault Systèmes has defined its decarbonization pathway in line with the sector's best practices and the Science-Based Targets initiative (SBTi), committing to go beyond the initial targets until 2040.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

2019   SBTi year of reference

2021   SBTi validates the first emission reduction targets

2023   SBTi validates the post-acquisition of MEDIDATA year of reference and the new emission reduction targets

2025

50%
of **suppliers**
in emissions having set
science-based targets

2027

-35%
CO_2**-eq** emissions
from **operations**
(Scopes 1 & 2)

-20%
CO_2**-eq** emissions
from **business travel**
and **employees' commute**
(Scope 3)

2040

CARBON NEUTRALITY*

*** Target non SBTi**

Dassault Systèmes' Transition plan focuses on two complementary strategic axes:

— develop and deploy solutions to accelerate the sustainable transformation of Dassault Systèmes' customers;

— be exemplary in the Company's own decarbonization trajectory by aligning with SBTi targets to achieve carbon neutrality by 2040. This commitment covers Scopes 1, 2 and 3, excluding emissions from solutions sold.

By combining these two axes, Dassault Systèmes strengthens both its resilience in the face of climate challenges and its role as a driving force in the transformation of the markets it serves towards a low-carbon economy.

This strategy has been proposed by the Sustainability Steering Committee, and validated by general management in 2021. Each year, it is discussed by the Board of Directors and reviewed in detail by the independent directors, who share their conclusions with the Board.

A.1) Sustainability Strategy – "Handprint"

Since 2012, Dassault Systèmes has focused its strategy on developing innovative solutions to accelerate its customers' transition to a low-carbon economy. Thanks to virtual twins, the Company anticipates the sustainability challenges faced by its customers, and continuously adapts its offering to the transformations induced by climate change.

A.1.a) Development of Activities in line with Climate Change Mitigation Targets

The proportion of Dassault Systèmes' revenue that is eligible and aligned to the EU Taxonomy's climate change mitigation objective is 68.0% and 34.6% respectively in 2024. The proportion of aligned revenue increased by +1.2 points from 33.4% in 2023 to 34.6% in 2024.

In 2024, Dassault Systèmes has set itself a target of aligning 40% of its revenue with the EU Taxonomy's Climate Change Mitigation and Circular Economy objectives by 2027. This target complements its commitment to achieve a 70% eligibility rate by the same deadline.

Each year, Dassault Systèmes also publishes the percentage of eligibility and alignment of its capital expenditure (CapEx) and operating expenditure (OpEx). These metrics reflect the Company's efforts to direct its investments and activities towards sustainability targets, in line with the criteria defined by the EU Taxonomy.

In 2024, the percentages of eligibility and alignment with the objective of climate change were respectively 73.7% and 0.1% for capital expenditure, and 50.2% and 23.7% for operating expenditure.

This strategic positioning contributes directly to the success of Dassault Systèmes' Transition plan. It contributes to the resilience of its business model, aligning its activities with global climate challenges and European regulatory requirements.

A.1.b) Sustainability Levers for Industries served by Dassault Systèmes

Dassault Systèmes has identified some twenty sustainability levers to help its customers reduce their GHG emissions and accelerate their transition to a circular economy. Defined in line with the technical criteria of the EU Taxonomy, these levers make it possible to measure and quantify the contribution of the Company's solutions to both the Climate and Circularity matters.

Adapted to the specificities of the three main industrial sectors – Manufacturing Industries, Infrastructure & Cities, and Life Sciences & Healthcare – the levers integrate both Climate and Circularity matters. Details are given in the EU Taxonomy in paragraph 2.2.2.1.2 "Sustainability Levers".

A.2) Carbon Footprint Reduction Plan

Dassault Systèmes is included in indexes aligned with the Paris Agreement, by meeting the following criteria:

— less than 1% of its revenue is coal-related;

— less than 10% of its revenue is oil-related;

— less than 50% of its revenue is linked to natural gas;

— the Company is not involved in the production of electricity with a carbon intensity exceeding 100 gCO_2/kWh.

Since 2021, Dassault Systèmes has been committed to an ambitious plan to reduce its GHG emissions by 2027, validated by the Science-Based Targets initiative (SBTi). This is in line with a trajectory aimed at limiting global warming to 1.5°C for Scopes 1 and 2, and is also aligned with best practices for Scope 3. It is based on three major levers: (i) deploying renewable energy; (ii) improving energy efficiency; and (iii) mitigating climate risks.

In 2023, Dassault Systèmes has updated its targets to include the carbon footprint of MEDIDATA, acquired at the end of 2019. CENTRIC PLM, on the other hand, could not be included due to the lack of 2019 reference data, although its emissions are included in the company's carbon footprint. These new targets, which are close to the original targets in terms of percentage reduction, have been re-validated by the SBTi organization, confirming their alignment with a 1.5°C trajectory.

Dassault Systèmes has also set specific targets for its direct and indirect emissions:

— Scopes 1 & 2: 35% reduction in GHG emissions by 2027 (baseline 2019);

— Scope 3 (business travel and employees' commute): 20% reduction in GHG emissions by 2027 (baseline 2019);

— Scope 3 (purchased goods and services and capital goods): 50% of suppliers (measured in volume of GHG emissions) who have defined science-based emission reduction targets by 2025.

In addition, the Company is committed to achieving carbon neutrality by 2040, by offsetting its residual emissions excluding emissions from the use of solutions sold. This commitment marks a strong ambition to reduce and offset its climate impact over the long term.

To implement its strategy and ensure the operational success of its adaptation and Transition plan, Dassault Systèmes' relies on several decarbonization levers, structured around five key policies:

— "Responsible digital" policy;

— "Responsible data centers" policy;

— "Responsible real estate" policy;

— "Responsible mobility" policy;

— "Responsible procurement" policy.

Each of these policies incorporates decarbonization levers designed to reduce the Company's carbon footprint and help it achieve its SBTi targets. A detailed description of these policies and associated actions is given in paragraph 2.2.2.2.3.A " Policies and Key Actions relating to Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

A.3) Financial Resources

To develop its portfolio of innovative solutions designed to accelerate its customers' transition, Dassault Systèmes commits significant resources to research and development, identified within operating expenditure aligned with the EU Taxonomy. In 2024, these expenses amounted to 334 million euros, compared with 291 million euros in 2023. Investments aligned with the EU Taxonomy, due to very demanding technical criteria for IT equipment, are limited to projects to install charging points for electric vehicles. These investments amounted to 0.3 million euros in 2024, compared with 70 million euros in 2023. They vary according to the real estate projects of Dassault Systèmes.

Due to their diversity and distribution across several entities, the financial resources allocated to carbon footprint reduction action plans are not tracked on a dedicated basis, because of a lack of an appropriate information system. These actions are nevertheless coordinated by the Sustainable

Development teams, in collaboration with a network of key employees from the Company's main departments, such as Procurement, Real Estate, Human Resources, information & Technology, and Research & Development.

A.4) Locked-in GHG Emissions

Locked-in emissions refer to future GHG emissions that are already "engaged", as a result of past infrastructures, investments or decisions. They are difficult to reduce in the short term without significant structural changes or costly divestments, and generally concern long-lived assets such as buildings or fossil fuel energy systems.

Thanks to the efforts made in recent years to achieve a high rate of renewable energy use for its own offices and IT infrastructures, as well as the continuous improvement of their energy efficiency, Dassault Systèmes considers that its locked-in Scopes 1 and 2 emissions are not significant.

With regard to Scope 3, in particular purchases of IT equipment and hosting services with horizons of around 3 to 5 years, the Company is pursuing its efforts to limit its carbon footprint through its requirement to supply data centers hosted by colocation providers with renewable energy and its other decarbonization levers as described in paragraph 2.2.2.2.3 "Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

Dassault Systèmes' Transition plan targets are not affected by GHG emissions that could be considered "locked-in".

A.5) Transition Plan Implementation – Performance

Handprint
Revenue eligible and aligned to the EU Taxonomy's Climate Change Mitigation and Circular Economy objectives since its implementation has evolved as follows, demonstrating the growing relevance of the Dassault Systèmes portfolio to the challenges of sustainable industry transformation. Aligned revenue represents 2,176 million euros (IFRS).

	2022	2023	2024	Target 2027
% Revenue eligible to EU Taxonomy	65.8%	67.3%	69.8%	70%
% Revenue aligned to EU Taxonomy	-	33.4%	35.0%	40%

Footprint

Carbon footprint management in a context of growth is also evolving in line with the medium-term targets of the SBTi trajectory, and shows a solid performance in absolute terms and in carbon intensity per employee. Scopes 1, 2 and 3 carbon footprint, excluding GHG emissions linked to the use of solutions sold at the end of 2024, is down by (9%) in volume terms compared with the reference year of the 2019 Transition plan. Over the same period, carbon intensity per employee fell from 13.5 tCO_2-eq in 2019 to 8.5 tCO_2-eq in 2024, a reduction of (37%).

	2019 Reference year	2022	2023	2024
Market-based carbon footprint excluding use of solutions sold	231,142	176,510	186,894	210,733
Change compared with 2019		*(24%)*	*(19%)*	*(9%)*
Carbon intensity per employee [*]	13.5	8.2	7.8	8.5
Change compared with 2019		*(39%)*	*(42%)*	*(37%)*

(*) The calculation methodology was changed in 2024, and the 2023 intensity shown above was recalculated according to this new methodology. The intensities for 2019 and 2022 have not been recalculated. The intensity is calculated on the basis of an average headcount over the year and takes into account "Market-based" emissions excluding "Use of solutions sold".

Thanks to the environmental policies it has been implementing for several years, Dassault Systèmes remains ahead of its trajectory as validated by the Science-Based Targets initiative (SBTi), despite the growth in its business recorded over the same period. By the end of 2024:

— GHG emissions linked to Scopes 1 and 2 have been reduced by (78%) compared to 2019, with a target of (35%) by 2027;

— Scope 3 GHG emissions related to business travel and employees' commute have been reduced by (45%) compared to 2019, with a target of (20%) by 2027;

— the percentage of suppliers (in terms of emissions) having defined science-based targets for reducing their emissions rose to 47.9% in 2024, compared with 37.2% in 2023 and 23% in 2021. The target is 50% by 2025.

B) List of material Impacts, Risks and Opportunities and Strategic Matters related to Climate Change

Resilience Analysis
As part of its approach to assessing impacts, risks and opportunities (see section 2.2.1.5 "IROs – Impacts, risks and opportunities"), Dassault Systèmes has carried out an in-depth analysis of its upstream and downstream value chain with regard to climate change.

The analysis of physical risks linked to climate change focused on assessing the impacts of climate hazards on the Company's sites and to the largest suppliers' sites in its upstream value chain, as described in paragraph 2.2.1.5.1.C.1.a "Physical Risks related to Climate Change" in IRO_1.

An analysis of transition risks was carried out on Dassault Systèmes' main end markets and operations, and is detailed in paragraph 2.2.1.5.1.C.1.b "Transition Opportunities and Risks".

None of these analyses point to any material financial risks for the Company over the short, medium or long term, but they do help to illustrate the resilience of the Company's business model.

It should be noted, however, that these forward-looking statements or financial scenarios are based on views and assumptions deemed reasonable at the date of this document, however, they remain subject to known and unknown risks and uncertainties.

Lastly, the Company's resilience to the effects of climate change is addressed by its Transition plan, based on two strategic axes: its "Handprint" strategy (a solutions and markets strategy based on sustainability) and its carbon footprint reduction plan. This Transition plan is based on the Company's double materiality assessment and the climate risks identified within this framework.

Material IROs	IRO Type	Sub-topic	Levers
STRATEGIC MATTER 1: CONTRIBUTING TO INDUSTRY DECARBONIZATION AND CIRCULARITY THROUGH DASSAULT SYSTÈMES' SUSTAINABILITY PORTFOLIO			
C5 – Positive impact of reduced GHG emissions by industrial customers using Dassault Systèmes' solutions	Positive impact	Climate change mitigation	**Lever 1:** Build an offering based on existing solutions that contribute to the decarbonization levers of Dassault Systèmes' customers
C6 – Market opportunity related to Dassault Systèmes' solutions enabling customers to achieve their climate objectives	Opportunity	Climate change adaptation	**Lever 2:** Develop solutions that meet the new decarbonization challenges of Dassault Systèmes' customers
			Lever 3: Ensure that the portfolio of sustainable offerings is appropriated by the sales forces and service teams
			Lever 4: Build strategic partnerships with key networks and actors to maintain Dassault Systèmes' level of expertise on decarbonization issues and accelerate customer commitments
			Lever 5: Support the development of companies with innovative and promising decarbonization projects
C7 – Positive impact due to decreasing Dassault Systèmes' customers' carbon footprint thanks to the optimized OUTSCALE cloud Infrastructure	Positive impact	Climate change adaptation	**Lever 1:** Supporting Dassault Systèmes' customers in the migration of their IT infrastructures to the cloud
			Lever 2: Offering Dassault Systèmes' customers an optimized cloud infrastructure
STRATEGIC MATTER 2: LIMITING CARBON FOOTPRINT OF DASSAULT SYSTÈMES' OPERATIONS AND ITS VALUE CHAIN IN A GROWTH CONTEXT			
C1 – Negative impact on carbon footprint related to growing intensive digital activity	Negative impact	Climate change mitigation	**Lever 1:** Limit and reduce the energy consumption of the IT equipment and server pool
			Lever 2: Improve the energy footprint of data centers (colocation providers and the 3DS Pune Campus' own data center)
			Lever 3: Limit the volume of data used and stored
			Lever 4: Optimize the energy footprint of cloud architectures
C2 – Negative impact of increasing carbon footprint related to growing needs of offices, Business Travel & Employees' Commute	Negative impact	Climate change mitigation	**Lever 1:** Choose and maintain real estate sites with high environmental efficiency
			Lever 2: Improve the energy performance of buildings
			Lever 3: Promote the use of renewable energy
			Lever 4: Limit the travel of employees
			Lever 5: Encourage decarbonization of mobility
STRATEGIC MATTER 4: ASSESSING THE POTENTIAL IMPACT OF CLIMATE TRANSITION			
C3 – Financial risk related to climate change scenarios, including carbon tax	Risk	Climate change adaptation	**Lever 1:** Transform the Company's business model to offer solutions that integrate the challenges of climate transition and circularity
C4 – Potential financial and reputation risks related to not achieving Dassault Systèmes' environmental targets (including potential excessive use of carbon credits)	Risk	Climate change mitigation	**Lever 2:** Implement the Company's Transition plan

2.2.2.2.2 Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

Strategic matter 1 covers the following material IROs:

— **C5 – Positive impact of reduced GHG emissions by industrial customers using Dassault Systèmes' solutions**:

Dassault Systèmes offers its customers a wide range of software solutions to help them limit the impact of their products, services and experiences on the climate. The brand portfolio integrates Climate sustainability levers as defined by current certification standards, enabling customers in the three sectors of Manufacturing Industries, Infrastructure & Cities and Life Sciences & Healthcare to accelerate their mitigation actions.

— **C6 – Market opportunity related to Dassault Systèmes' solutions enabling customers to achieve their climate objectives**:

The positive impact of the Company's software solutions on reducing its customers' GHG emissions creates a material financial opportunity in its downstream value chain, stemming from related prospective sales opportunities. In 2024, 68.0% of Dassault Systèmes' revenue is eligible to the EU Taxonomy Climate objective, and 34.6% meets the alignment criteria, illustrating the materiality of this current and potential opportunity for Dassault Systèmes in a context of accelerated industry transformation.

— **C7 – Positive impact due to decreasing Dassault Systèmes' customers' carbon footprint thanks to the optimized OUTSCALE cloud Infrastructure**:

Through its OUTSCALE brand, the Company offers its customers an optimized cloud infrastructure, enabling them to significantly reduce their IT infrastructure requirements and hence their energy consumption. This positive impact results from the pooling of customers' needs, as well as OUTSCALE's implementation of an optimized operating system for its cloud infrastructures. Industry studies show that moving software solutions to the cloud saves customers at least 30% in infrastructure energy consumption. In 2024, Dassault Systèmes' cloud-based revenue represents 24% of non-IFRS software revenue, and grew by +7% at constant currencies, demonstrating the materiality of the impact.

These three IROs address, within strategic matter 1, the design of Dassault Systèmes' solutions portfolio for industry decarbonization.

The Company has reviewed its portfolio of solutions in terms of their relevance and ability to contribute to climate change mitigation through clearly identified decarbonization levers.

The contribution of Dassault Systèmes' solutions portfolio to climate change mitigation is quantified through the study of the most common use cases for each industry within the framework of the EU Taxonomy (see paragraph 2.2.2.1.6 " Demonstrate how Dassault Systèmes' Solutions contribute to Climate Change Mitigation through EU Taxonomy Use Cases"). This makes it possible to demonstrate the environmental impacts of using the **3D**EXPERIENCE platform and associated solutions for the Company's customers.

A) Policies and Key Actions relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

The levers, policies and action plans and associated datapoints for the three IROs:

— **C5 – Positive impact of reduced GHG emissions by industrial customers using Dassault Systèmes' solutions** and **C6 – Market opportunity related to Dassault Systèmes' solutions enabling customers to achieve their climate objectives**:

— **C7 – Positive impact due to decreasing Dassault Systèmes' customers' carbon footprint thanks to the optimized OUTSCALE cloud Infrastructure**:

are presented below.

A.1) Positive Impacts and Opportunities relating to the Climate Product Portfolio (IROs C5 and C6)

A.1.a) Policies (IROs C5 and C6)

These positive impact and opportunity are managed through:

"Handprint" Strategy
Dassault Systèmes is basing its strategic development on the definition of an offer that meets the sustainable innovation needs of industry so that its customers can respond to the Climate and Circularity challenges. This strategy is built around five levers concerning the Climate objective:

— build an offer from existing solutions that contributes to Dassault Systèmes' customers' decarbonization levers;

— develop solutions that meet the new decarbonization challenges facing the Company's customers;

— ensure that sales forces and service teams take ownership of the portfolio of sustainable offers;

— build strategic partnerships to maintain the Company's expertise in decarbonization issues and accelerate customer commitments;

— support the development of companies with innovative and promising decarbonization projects.

This policy applies to all the Company's brands, applied to the three key sectors. It is proposed jointly by the Sustainable Development department and the Company's brands, under the responsibility of the Executive Vice-President, Industry, Marketing & Sustainability, and is discussed by the three Sector Boards. This policy is also based on environmental objectives as defined by the EU Taxonomy and aims to increase the Company's percentage of aligned revenue (see paragraph 2.2.2.1 "EU Taxonomy").

"Supporting innovative startups" Policy
The aim of this policy is to describe how Dassault Systèmes supports young innovative companies as part of an acceleration program for disruptive innovation projects that help change the world while limiting the ecological footprint by proposing innovative solutions for reducing GHG emissions, transitioning to a circular economy, and innovations in the Life Sciences & Healthcare sector. It calls on various innovation levers such as additive manufacturing, Artificial Intelligence, big data, virtual reality and augmented reality. It involves making the **3D**EXPERIENCE platform available, as well as the support of mentors (Dassault Systèmes employees). This program involves around ten new international startups per year, for a period of three to five years. Projects are selected by all Dassault Systèmes employees at presentation sessions organized twice a year, notably by assessing the environmental and societal impacts made possible or accelerated by the Company's solutions. The **3D**EXPERIENCE Lab's support for these innovative companies is an integral part of Dassault Systèmes' sustainability strategy. The policy is specifically aimed at startups that have a lasting, positive impact on the world and society, and that follow the Sustainable Development Goals (SDG) defined by the United Nations. This policy is proposed by the **3D**EXPERIENCE Lab organization under the responsibility of the Corporate Marketing and Communications Director. It applies worldwide, and is published on a dedicated website (https://3dexperiencelab.3ds.com/en/).

"Environmental training and awareness" Policy
Dassault Systèmes' "Environmental training and awareness" policy is aimed at all the Company's employees worldwide.

It aims to provide all employees with the knowledge and skills they need to integrate sustainability into their professional activities. It is based on a 3-level approach:

— basic training on Dassault Systèmes' strategy and commitments, which are mandatory for all employees through the "*Be a SWYMER*" program;

— an advanced learning program focused on climate change and based on a partner's content, open to all but not compulsory;

— dedicated training courses integrated into the learning paths of specific departments (Marketing & Communication, Real Estate, Procurement, Finance).

These training programs are managed by the Sustainable Development department, in collaboration with the training teams. Training courses are distributed via the Company's **3D**EXPERIENCE University application.

The "Handprint" strategy focuses on climate change mitigation and customer energy efficiency. The action plans described below show how this policy is being implemented.

A.1.b) Key Actions (IROs C5 and C6)

These strategies and policies will be implemented in 2024 through the levers and action plans described below.

Policies	Key actions
LEVER 1: BUILD AN OFFERING BASED ON EXISTING SOLUTIONS THAT CONTRIBUTE TO THE DECARBONIZATION LEVERS OF DASSAULT SYSTÈMES' CUSTOMERS (C5/C6)	
"Handprint" strategy	Analyze the portfolio of Dassault Systèmes offered to 12 industries with regard to the substantial contribution criteria defined by the EU Taxonomy: highlighting offers that contribute to the decarbonization levers listed in paragraph 2.2.2.1.2 "Sustainability Levers" within the EU Taxonomy
	Demonstrate, evaluate and quantify the contribution of solutions to climate change mitigation: development of 24 use cases for avoided emissions as part of the estimated aligned revenue to the EU Taxonomy since 2023
	Improve engagement models to adapt to the new challenges of Dassault Systèmes' customers:
	— "Virtual Twin as a service" turnkey eco-design offer — "Business Experience" collaborative tools dedicated to eco-design — development of consulting services around solutions designed to reduce the environmental footprint of Dassault Systèmes customers
	Build an offer dedicated to the challenges of adapting to climate change for the Company's customers:
	— develop materials and products that are more resistant to extreme climate conditions — build infrastructures and cities that are more resilient to climate hazards — ensure the sustainability of the supply chain
	Accelerate the roll-out of Life Cycle Assessment (LCA) training courses for academic institutions:
	— 200 licenses delivered since the launch at the end of July 2024 — organization of events to promote the offer, including an "Inspectors' Day" and an "EDU Summit"
LEVER 2: DEVELOP SOLUTIONS THAT MEET THE NEW DECARBONIZATION CHALLENGES OF DASSAULT SYSTÈMES' CUSTOMERS (C5/C6)	
"Handprint" strategy	Ensure continuous improvement of the LCA solution: Development of new functionalities to meet new market challenges, particularly in the Transportation & Mobility and Industrial Equipment industries.
	Improve the relevance of all Dassault Systèmes' solutions with regard to sustainability levers to meet the new decarbonization challenges raised by the customers of the Company
	In 2024, the **3D**EXPERIENCE platform was listed as a PACT-compliant solution by the World Business Council for Sustainable Development Partnership for Carbon Transparency
LEVER 3: ENSURE THAT THE PORTFOLIO OF SUSTAINABLE OFFERINGS IS APPROPRIATED BY THE SALES FORCES AND SERVICE TEAMS (C5/C6)	
"Environmental training and awareness" policy	Strengthening in-house training and raise awareness on available decarbonization offers and sustainability matters:
	— hosting of partner and reseller network and presentation of decarbonization solutions — provision of dedicated decarbonization training modules for sales forces to accelerate commitment
	Offer in-house training on the LCA solution: increasing the number of certifications within the Company

Policies	Key actions
LEVER 4: BUILD STRATEGIC PARTNERSHIPS WITH KEY NETWORKS AND ACTORS TO MAINTAIN DASSAULT SYSTÈMES' LEVEL OF EXPERTISE ON DECARBONIZATION ISSUES AND ACCELERATE CUSTOMER COMMITMENTS (C5/C6)	
"Handprint" strategy	Participate in collaborative projects dedicated to decarbonization matters
	Integrating company networks committed to decarbonization
	Collaborate with consulting firms and systems integrators:
	— Co-positioning initiatives and publication of white papers — Development of joint offers — Collaboration with shared customers
LEVER 5: SUPPORT THE DEVELOPMENT OF COMPANIES WITH INNOVATIVE AND PROMISING DECARBONIZATION PROJECTS (C5/C6)	
"Supporting innovative startups" policy	Promoting startups with sustainable projects:
	— XSUN: design of long-range solar drones to maximize the use of renewable energies — Flexpenser: innovative one-way valve technology, to optimize liquid dispensing and extend the life of liquid products, prevent overproduction and overconsumption, and reduce dispensing costs

Resources

The plan to develop solutions that reduce the environmental footprint of Dassault Systèmes' customers is a key component of the Company's development strategy. The allocation of Research & Development resources, defined in the strategic and product plans, supports the actions implemented to achieve these commitments.

These resources are recognized directly in expenses on the income statement of the financial statements and are not capitalized.

The expenditure and investments mentioned are included in the scope of eligibility and alignment to the EU Taxonomy according to the Commission Delegated Act (EU) 2021/2178 and are detailed in paragraph 2.2.2.1 "EU Taxonomy".

A.2) Positive Impact of OUTSCALE Climate-Optimized Cloud Infrastructure (IRO C7)

OUTSCALE is Dassault Systèmes' strategic sovereign cloud operator, enabling governments and companies in all sectors to achieve digital autonomy through a cloud experience and cyber governance broken down into three levels:

— Dedicated Cloud: a cloud dedicated to sovereign collaboration in the customer's space;

— Sovereign Cloud: a trusted sovereign cloud for trusted collaboration within a common legal and fiscal space;

— International Cloud: an international cloud for secure collaboration.

This unique infrastructure also enables Dassault Systèmes customers to significantly reduce their GHG emissions.

A.2.a) Policies (IRO C7)

The management of this positive impact is based on the "Cloud" strategy and the "Responsible digital" policy detailed below:

"Cloud" Strategy

The Company is developing a Cloud offering based on an infrastructure optimized by its OUTSCALE brand. This enables customers to reduce their GHG emissions footprint by migrating the infrastructure needed to use Dassault Systèmes solutions on the cloud. According to a 2023 study by IDC, cloud data centers are 4.7 times more carbon-efficient and 3.8 times more energy-efficient than enterprise data centers. This gap will continue to widen as cloud service providers continue to invest in decarbonization, more energy-efficient facilities and increased server use, with a projected seven-fold increase in carbon efficiency by 2027. For customers using the Dassault Systèmes cloud, OUTSCALE is highlighting the benefits of a responsible infrastructure, incorporating sustainability criteria. These commitments include selecting cloud regions with low carbon footprints (as in France), working with data centers capable of investing in the latest green innovations, pooling physical computing resources (servers) and optimizing computer resources according to performance and consumption criteria. The infrastructure also encourages the reduction of over-capacity and under-utilized resources to minimize the carbon footprint per customer. OUTSCALE is responsible for the cloud infrastructure of all the Company's brands, with the exception of CENTRIC PLM. OUTSCALE's cloud strategy is proposed by the OUTSCALE Brand CEO, under the responsibility of the Executive Vice-President, Research & Development of the Company, and is reviewed by the OUTSCALE Brand Board in the presence of the Chief Executive Officer of Dassault Systèmes. This strategy is also built around the highest security standards, including SecNum Cloud, the highest qualification awarded by ANSSI *(Agence Nationale de la Sécurité des Systèmes d'Information, France)*.

"Responsible digital" Policy

The "Responsible digital" policy covers the entire lifecycle of IT equipment, from purchase to end-of-life: This policy encompasses various guidelines and practices aimed at reducing the carbon footprint of IT equipment and infrastructures, as well as the energy consumption associated with their use. Its targets are to reduce the amount of IT resources used in the Company's office and development operations, to extend their lifespan, and to manage their end-of-life. It also aims to optimize the volume of data to be stored or archived, to reduce and optimize the power consumption of the IT assets and to maximize virtualization capabilities. This policy is implemented with the support of the Procurement & Travel department in the choice of suppliers meeting these targets, by encouraging them to join the SBTi, by adapting the contractual framework accordingly, and by imposing demanding environmental and social criteria. The "Responsible digital" policy applies worldwide. It is proposed by the Chief Information Technology director, reporting to the Executive Vice-President, Chief People & Information Officer. It incorporates the main principles of Green IT.

A.2.b) Key Actions (IRO C7)

These strategies and policies will be implemented in 2024 through the levers and action plans described below.

Policies	Key actions
LEVER 1: SUPPORTING DASSAULT SYSTÈMES' CUSTOMERS IN THE MIGRATION OF THEIR IT INFRASTRUCTURES TO THE CLOUD (C7)	
"Cloud" strategy	— Promote the positive impact of OUTSCALE's sovereign, secure and controlled cloud to regulated sectors, notably through the OUTSCALE EXPERIENCES event in September 2024 — Raising customer awareness through the OUTSCALE Academy program. OUTSCALE offers its customers and partners a three-day training course to help them optimize the resources of an OUTSCALE cloud architecture. This training leads to certification
LEVER 2: OFFERING DASSAULT SYSTÈMES' CUSTOMERS AN OPTIMIZED CLOUD INFRASTRUCTURE (C7)	
"Responsible data centers" policy **"Responsible digital" policy**	— Actions to optimize the energy footprint of data centers are detailed in lever 2 of IRO C1, in paragraph 2.2.2.2.3.A.1.b "Key Actions (IRO C1)" in strategic matter 2 — Actions relating to optimizing the energy footprint of cloud infrastructures are described in lever 4 of IRO C1 in paragraph 2.2.2.2.3.A.1.b "Key Actions (IRO C1)" in strategic matter 2

Further Information on Actions linked to IRO C7 Levers

Dassault Systèmes, through its OUTSCALE brand, plans to strengthen its commitment to promoting cloud infrastructures for the period of 2025-2027 with several key initiatives:

— comparative study on the environmental impact of the OUTSCALE cloud versus on premise solutions: this study will assess the environmental benefits of an OUTSCALE cloud infrastructure versus on premise solutions. The study will provide data-driven recommendations to help companies make informed choices, while meeting the growing demands for sustainability;

— integration of energy performance metrics into management tools: this will enable customers to better manage their consumption thanks to data accessible via an interface. This initiative will enable customers to use cloud resources more efficiently and responsibly;

— launch of a Kubernetes containerization offering: this will be part of a GreenOps approach aimed at optimizing allocated resources according to customers' actual needs. Based on dynamic, intelligent resource allocation, this solution will enable customers to reduce energy consumption in line with workloads, and maximize efficiency by minimizing resource wastage. In the long term, it will promote more flexible and sustainable resource management for customers wishing to reduce their ecological footprint.

These projects illustrate Dassault Systèmes' commitment to helping its customers use the cloud with less environmental impact, contributing to a greener, more sustainable digital future for the entire value chain.

The action plans and policies described above are funded within the annual budgets and medium-term plans of the functions in charge and the OUTSCALE brand. The associated expenses are reflected in the Group income statement in the "cost of software sales" and "research and development" expense lines.

The technical criteria for IT expenditure and data centers required by the EU Taxonomy are very demanding. As a result, operating and capital expenditure are not much eligible, and are very difficult to align to the EU Taxonomy.

B)   Metrics and Targets relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

Metrics and Targets for the Climate Product Portfolio (IROs C5 and C6)

The metrics defined to monitor progress on IROs C5 and C6 are the eligibility and alignment of revenue with the EU Taxonomy for Climate and Circularity objectives. These metrics are presented and analyzed in paragraph 2.2.2.1.3 "Eligible and Aligned Revenue (Software and Services) as of December 31, 2024".

The Company has not set a specific target in terms of percentage of eligible or aligned revenue for the Climate objective that differs from the Circularity objective, as the solutions contributing to these objectives are often the same.

The Company's targets are: 70% of eligible revenue and 40% of revenue aligned with the EU Taxonomy by 2027 on Climate and Circularity.

Metrics for OUTSCALE Climate-Optimized Cloud Infrastructure (IRO C7)

The positive impact C7 linked to the cloud offering is tracked through a leading metric: the increase in the percentage of cloud revenue in the Company's revenue, which reflects either the avoidance of emissions for new customers or the reduction of emissions for the existing installed base migrating to cloud solutions.

In 2024 non-IFRS cloud revenues grew by +7% compared with 2023, representing 24% of the Company's total software revenue.

Maximizing Dassault Systèmes Handprint

EU Taxonomy		TARGET 2027	2023	ACHIEVED IN 2024	
Eligible revenue		70%	**67.3%** 4,006 M€	**69.8%** 4,340 M€	✓
Aligned revenue		40%	**33.4%** 1,989 M€	**35.0%** 2,176 M€	✓

2.2.2.2.3   Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context

The strategic matter 2: Limiting the carbon footprint of the Company's operations and its value chain in a context of growth contains following material IROs:

— **C1 – Negative impact on carbon footprint related to growing intensive digital activity**:

According to several sector studies, the digital sector accounts for a non-marginal and growing share of global GHG emissions: 3.5% of global GHG emissions in 2019, with an increase rate of around +8%/year according to independent studies. This increase is driven by the growing energy requirements in the production processes of IT equipment, software, networks, data centers and their use, as well as the storage and operation of a growing volume of data notably driven by the development of Artificial Intelligence (AI). Given its sector of activity and its growth, Dassault Systèmes contributes to this negative impact on the Climate, and is committed to strong action to reduce its carbon footprint. This impact results from the Company's own operations, its upstream value chain and the use of its solutions by its customers.

— **C2 – Negative impact of increasing carbon footprint related to growing needs of offices, Business Travel & Employees' Commute**:

Dassault Systèmes' carbon footprint includes GHG sources linked to office use, business travel, employees' commute, and the use of various professional services. These GHGs are closely linked to the Company's growing headcount, and weigh heavily on its carbon footprint. This impact is considered essentially on the Company's own operations, and is likely to persist.

A) Policies and Key Actions relating to Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context

The levers, policies and action plans and associated datapoints for the two IROs:

— **C1 – Negative impact on carbon footprint related to growing intensive of digital activity;** and

— **C2 – Negative impact of increasing carbon footprint related to growing need of offices, Business Travel & Employees' Commute;**

are presented below.

A.1) Negative Impacts relating to Digital Activity (IRO C1)

A.1.a) Policies (IRO C1)

Managing this negative impact relies on three policies that mainly cover climate change mitigation, energy efficiency and the deployment of renewable energies:

— "Responsible digital" policy;

— "Responsible procurement" policy;

— "Responsible data centers" policy.

"Responsible digital" Policy

This policy is described in detail in the management of strategic matter 1 in paragraph 2.2.2.2.2.A.2.a "Policies (IRO C7)" in strategic matter 1.

"Responsible procurement" Policy

It incorporates the elements of Dassault Systèmes' sustainability strategy for each of the internal functions contributing to the decarbonization of operations. With regard to the environmental aspects of this strategy, the policy encourages the acquisition of environmentally-friendly products and services, in particular those that are energy-efficient, have a low carbon content or incorporate circularity elements. It ensures that IT products are sourced from suppliers who adhere to the SBTi initiative, respect ethical working practices and comply with corporate social responsibility standards. This policy, updated in 2024, is complemented by the Sustainable Charter with Suppliers, which is publicly available at https://www.3ds.com/assets/invest/2024-12/2024_12_06_en_supplier-sustainable-charter.pdf. The "Responsible procurement" policy includes, in particular, the systematic integration of ESG criteria in the choice of suppliers and a strong incentive to join the SBTi, especially for suppliers belonging to the most carbon-intensive value chains. For further information, see paragraph 2.2.4.1.1 "Management of Strategic Matter 11: Promoting Sustainable Procurement". The policy applies worldwide, with the exception of CENTRIC PLM entities. It is proposed by the Procurement & Travel department under the responsibility of the Executive Vice-President, Chief Financial officer.

This policy aims to promote responsible procurement in the IT sector.

"Responsible data centers" Policy

It aims to optimize the environmental footprint of data centers owned by the company (by exception) or leased from colocation providers. The objective of this policy is to optimize the power and water consumption of these facilities. Dassault Systèmes' IT equipment installed in these data centers is covered by the "Responsible digital" policy described above. The policy is based on an ongoing dialogue with suppliers on their capacity for technological innovation, on renewable energy supply and on cooling and heat recovery in a context of increasing data use. This policy is implemented with the support of the Procurement & Travel department in the choice of suppliers, encouraging them to join the Science-Based Targets initiative (SBTi), and to report environmental criteria such as Power Usage Effectiveness (PUE) and Water Usage Effectiveness (WUE). The "Responsible data centers" policy applies worldwide, with the exception of CENTRIC PLM entities. It is proposed by the OUTSCALE brand's Chief Technology Officer, reporting to the Company's Executive Vice-President, Research & Development.

This policy underlines the Company's commitment to operating sustainable data centers that minimize negative environmental impacts and maximize efficiency. It addresses elements such as the use of renewable energy sources, monitoring and optimizing energy consumption by tracking metrics such as PUE and WUE. This policy is under the responsibility of the Executive Vice-President, Research & Development.

This policy is based on best practices: in France, Dassault Systèmes OUTSCALE partner data centers comply with the standards of the European Code of Conduct for Data centers (CoC DC) and adhere to the Climate Neutral Data Center Pact, which aims to make European data centers carbon neutral by 2030. The majority of the Company's data centers are certified ISO 50001 for energy management and ISO 14001 for environmental management.

A.1.b) Key Actions (IRO C1)

These policies will be implemented in 2024 through the levers and action plans described below.

Policies	Key actions
LEVER 1: LIMIT AND REDUCE THE ENERGY CONSUMPTION OF THE IT EQUIPMENT AND SERVER POOL (C1)	
"Responsible digital" policy	— Continued rollout of policies to put equipment on standby during non-working hours/ unused equipment. In 2023: laptop, copier, and meeting room screens
"Responsible procurement" policy	— Increase in the number of public tenders issued with environmental criteria for each item of equipment (tCO_2-eq, certifications, reparability index, energy consumption, etc.). In 2023, this approach concerned Laptops, in 2024 it was extended to other IT equipment and in 2025 the scope will be expanded further
"Responsible data centers" policy	— Launch of a pre-study on the use of containers on physical servers to optimize the occupancy rate of cloud infrastructures, in addition to an approach based on virtual machines (VMs)
LEVER 2: IMPROVE THE ENERGY FOOTPRINT OF DATA CENTERS (COLOCATION PROVIDERS AND THE 3DS PUNE CAMPUS' OWN DATA CENTER) (C1)	
"Responsible data centers" policy	— Since 2022, Dassault Systèmes has been sending out an annual questionnaire to measure the environmental performance of data centers. By 2025, deployment will be fully operational — Setting up a repository and detailed reporting on data on energy consumption and performance levels in data centers (PUE, WUE, renewable energy) — Launch of the formalization of a "Responsible data centers" policy defining requirements for data hosting providers and new metrics for monitoring data center performance — With some of Dassault Systèmes' key suppliers, business reviews integrating ESG dimensions to address the optimization of their energy footprint, review their environmental metrics and their medium-term energy and water strategies. In 2025, this approach will be extended to all major suppliers
"Responsible digital" policy **"Responsible data centers" policy**	— Gradual introduction of electricity consumption management for each server room, using intelligent, connected PDUs (Power Distribution Units) to automatically report electricity consumption data
"Responsible procurement" policy **"Responsible data centers" policy**	— Increase in the number of environmental criteria in public tenders, among the list of metrics (PUE, WUE, ERF, etc.), certifications (e.g. ISO), labels (Data center Pact, EU CoC, etc.), PPA sourcing, etc. — Gathering information on the origin of renewable energies for data centers; Study underway to establish a Power Purchase Agreement (PPA) for the 3DS Pune Campus in India. In France, 100% of the Company's data centers are supplied with renewable energy via Guarantees of origins (GoOs), and worldwide the percentage is increasing thanks to PPAs
"Responsible procurement" policy	— Annual discussion of technological developments in cooling and waste heat recovery in business reviews with data center partners. Continued exchanges with IT equipment manufacturers
LEVER 3: LIMIT THE VOLUME OF DATA USED AND STORED (C1)	
"Responsible digital" policy	— Study aimed at creating a tool (My IT Footprint) for calculating an individualized IT carbon footprint to raise employee awareness of the volume of data saved. Internal launch target 2026
LEVER 4: OPTIMIZE THE ENERGY FOOTPRINT OF CLOUD ARCHITECTURES (C1)	
"Responsible procurement" policy	— Choice of high-performance, eco-responsible equipment (optimizing the performance of CPUs purchased)
"Responsible data centers" policy	— Continued work on the containment of hot and cold aisle rooms and implementation of best practices in the sector — Continued virtualization of environments and containerization

The Company is not in a position to detail the contribution of each lever to its GHG emissions reduction targets.

Additional Information on Actions linked to IRO C1 Levers
The Company has pursued the actions already put in place, such as:

— defining standards for the allocation of equipment to employees;

— when purchasing equipment, giving preference to suppliers committed to a science-based emission reduction approach, by integrating into the evaluation criteria carbon-related costs, the reparability index, and the rate of use of recycled materials;

— extended equipment lifespan thanks to extensive maintenance (for example, the lifespan of laptops is extended to at five years, seven or eight years for servers, depending on use, and unlimited for screens);

— repair of computers over three years old using spare parts from out of service machines.

It also plans to launch the following actions;

— user awareness: awareness campaigns will be launched to encourage employees to adopt good data management practices;

— carbon cost: a project to calculate the carbon impact of services is currently being defined. It will make the environmental impacts of digital services visible and encourage more responsible consumption;

— monitoring data center performance: the detailed reference and reporting system already in place will be strengthened to track data centers' energy consumption and identify areas for improvement;

— launch of the CO_2 showback project to present users with the CO_2 footprint of the digital services they use. The target is to have the first results by the end of 2026 (excluding the cloud);

— reinforcement of the data retention policy with deletion of data in accordance with regulatory requirements;

— launch of actions to limit the number of software versions supported for Dassault Systèmes customers;

— in addition to these actions, the Company will launch a project to develop a personalized monitoring tool enabling each employee to assess his or her carbon footprint linked to the use of digital equipment and services. This approach is designed to encourage the adoption of more responsible practices, and is part of the Company's overall drive to reduce its environmental impact.

Dassault Systèmes aims to set a PUE target of 1.4 by 2030, and 1.3 by 2035, for all its partner data centers worldwide. With regard to renewable energy, Dassault Systèmes is aiming for its partners to use 100% renewable energy in Europe to power their data centers by 2030.

"Responsible data centers" Actions
The Company has pursued the actions already put in place:

— through its OUTSCALE brand, Dassault Systèmes works with partners who share its commitment to sustainability and eco-responsibility. In France, its data centers powered by 100% renewable energy, certified by Guarantees of Origin. Worldwide, the Company's data centers are powered more than 85.8% by renewable energy (the coverage of worldwide data centers of the Company is 98.8%). Dassault Systèmes monitors its partners' use of Power Purchase Agreements (PPAs), which enable to secure long-term green energy;

— for Dassault Systèmes cloud infrastructures, an eco-design approach is applied to minimize environmental impacts. This includes optimizing IT architecture, improving machine utilization rates and rationalizing data storage. OUTSCALE also adjusts network capacity and other dimensions to meet specific user requirements, designs data centers with hot/cold aisles, and integrates solutions such as cold corridors and shutter panels to optimize heat flow.

The Company plans to launch the following actions to strengthen its sustainability approach over the period 2025-2027:

— implementation of regular assessments of equipment energy efficiency: OUTSCALE will adapt its choice of equipment according to its environmental impacts, ensuring energy efficiency throughout the infrastructure life cycle;

— moving seldom-accessed data to cold storage solutions: this approach would reduce the energy cost of low-access data by storing it in less energy-intensive devices;

— assessment of the impact of application containerization on physical servers: this technology, which complements traditional virtualization, aims to optimize resource utilization and reduce energy consumption;

— encouraging the use of Cloud Computing (principle of pooling physical equipment): this reduces the carbon footprint per customer by optimizing infrastructure utilization rates, while ensuring performance levels are adapted to needs.

These projects are part of Dassault Systèmes' commitment to helping its customers move towards more sustainable practices and ensure a positive impact across the cloud value chain, contributing to a greener digital economy.

Planned actions "Responsible procurement"

— widespread use of environmental criteria: by 2025, all public tenders will include strict environmental criteria, to encourage the purchase of more environmentally-friendly hardware;

— collaboration with suppliers: quarterly reviews will be set up with the data center suppliers of Dassault Systèmes to assess their environmental performance and define improvement plans.

Resources related to IRO C1

The action plans presented in this section are financed within the framework of annual budgets and the medium-term strategic plan.

The costs associated with action plans under the "Responsible digital" and "Responsible data centers" policies are distributed across all income statement lines, in particular research & development and the cost of solutions sold, which consume the largest proportion of IT resources, including data centers.

The technical criteria for IT expenditure and data centers required by the EU Taxonomy are very demanding. As a result, operating and capital expenditure are not much eligible, and are difficult to align with the EU Taxonomy.

A.2) Negative Impacts relating to the growing Need for Office Space, Business Travel and Employees' Commute (IRO C2)

A.2.a) Policies (IRO C2)

This negative impact is managed through two policies, which mainly cover climate change mitigation matters, energy efficiency and the deployment of renewable energies:

"Responsible real estate" Policy
The policy aims to reduce the environmental footprint of the Company's workplaces through: (i) high environmental value construction criteria when selecting workplaces, (ii) optimization of their energy footprint when in use by aiming for ISO 50001 "Energy Management" certification of the main sites, (iii) temperature control, as well as (iv) control of other flows managed on site such as water and waste. This policy is implemented with the support of the Procurement & Travel department for the selection of suppliers meeting these environmental and social criteria in the rare cases where Dassault Systèmes is the prime contractor. The policy applies worldwide, with the exception of entities belonging to CENTRIC PLM. Since 2008, Dassault Systèmes has pursued a policy of leasing (with the exception of one site in India) buildings used for its activities in premises certified by environmental labels such as High Environmental Quality (HQE), LEED, BREEAM or IGBC in India. The policy is under the responsibility of the Executive Vice-President, Chief People & Information Officer.

"Responsible mobility" Policy
In particular, it aims to limit the environmental impact of business travel by striking the right balance between the need to travel, particularly to support customers, and the need to reduce the environmental footprint of travel. When travel is necessary, the policy aims to select the least carbon-intensive means of transportation, including company cars. It also targets the reduction of commuting to and from work, as part of the choice of office locations and the flexible work policy. The policy applies worldwide, with the exception of CENTRIC PLM entities. It is the joint responsibility of the Executive Vice-President, Chief People & Information Officer and the Procurement & Travel department, reporting to the Executive Vice-President, Chief Financial Officer.

A.2.b)   Key Actions (IRO C2)

These policies are implemented in 2024 through the levers and action plans described below.

Policies	Key actions
LEVER 1: CHOOSE AND MAINTAIN REAL ESTATE SITES WITH HIGH ENVIRONMENTAL EFFICIENCY (C2)	
"Responsible real estate" policy	— Consideration of the highest level of certification in the appropriate geographical area (green certifications such as BREEAM for Europe, LEED for the Americas and Asia, or NABERS for Australia), as well as additional environmental and energy performance criteria, when renewing a lease or choosing a new building, in order to select the building that meets the most stringent requirements — Invest in sustainable design and construction practices to optimize energy efficiency, in particular by working with lessors — Prioritize existing or already urbanized sites to limit the artificialization of land and preserve natural areas
LEVER 2: IMPROVE THE ENERGY PERFORMANCE OF BUILDINGS (C2)	
"Responsible real estate" policy	— In 2024, ISO 50001 "Energy Management" certification was extended to a larger number of sites. This initiative contributes to improving the energy management and efficiency of buildings. The targets are to continue the roll-out to as many sites as possible — Optimize infrastructure management by automating building control systems (lighting, heating, ventilation and air conditioning) to reduce consumption outside of working hours. For example, air conditioning and lighting are automatically switched off at certain sites outside of working hours. A global office temperature management plan has also been deployed — Promote the purchase of energy-saving equipment and services, in particular through the use of advanced insulation technology — Raise awareness and provide training (see paragraph 2.2.2.2.2 "Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio") for employees and external service providers in building energy performance, to encourage them to adopt behaviors aimed at reducing energy consumption
LEVER 3: PROMOTE THE USE OF RENEWABLE ENERGY (C2)	
"Responsible real estate" policy	— Maintain a decarbonized electricity supply of at least 90%, giving priority to the use of renewable energy at all sites — Purchase Energy Attribute Certificates (EAC) to offset residual electricity emissions in India and the United States
LEVER 4: LIMIT THE TRAVEL OF EMPLOYEES (C2)	
"Responsible mobility" policy	— Continuation of the policy of preferring videoconferencing meetings to travel — Continuation of policies encouraging the reduction of travel for internal meetings and asking employees to combine their trips, while limiting international flights and the number of participants — Maintaining the travel authorization tool: travel control and monitoring have been strengthened with the deployment of an internal travel authorization tool in early 2023, enabling managers to consider the relevance, cost and carbon footprint of air travel at the time of approval — All intercontinental travel is now subject to approval by a member of the Dassault Systèmes Executive Committee — Continuation of the flexible work policy: set up in 2021, this offers each employee the possibility of working remotely for up to two days a week. In addition to making it possible to share workspaces, this program has the effect of reducing employees' commuting time by around 40%. As a result, the carbon emissions of employees commuting in personal vehicles are reduced proportionally
"Responsible real estate" policy	— Consideration of employees' addresses when selecting new buildings to limit employees' commute

Policies	Key actions
LEVER 5: ENCOURAGE DECARBONIZATION OF MOBILITY (C2)	
"Responsible mobility" policy	— Continuing to promote rail travel, in particular by integrating new segments into local policies where rail use is mandatory — Continuation of the policy limiting eligibility to business class flights — Favor direct flights — Prefer hotels closest to meeting venues, based on environmental criteria — Favoring environmentally-friendly rental vehicles (such as hybrid and electric cars) — Pursuit of the deployment of electric vehicle charging stations for vehicles at the Company's sites, to encourage employees to acquire electric cars, which are less polluting to operate than their combustion-powered equivalents — To encourage environmentally-friendly mobility, the 3DS Paris Campus now provides its employees with free bicycle maintenance kiosks
"Responsible mobility" policy — Company cars	— Company cars: local policies are currently being updated. In particular, this means continuing the transition to a cleaner fleet, giving priority to hybrid and electric vehicles Following actions have been carried out during 2024: — Dassault Systèmes has confirmed the financial investment required to electrify the Dutch fleet by 2024 (around 15% of the total EMEA fleet). The Company has thus achieved the prerequisites for the electrification of 70% of the EMEA fleet in (France, Germany, Spain and the Netherlands) — In Germany, all eligible employees receive financial support for the installation of home recharging solutions — Fleet electrification projects have been launched in Italy, Sweden, Poland, Turkey, Austria and Switzerland Following actions have been decided in 2024 and scheduled for implementation in 2025: — Netherlands and France: deployment of fleet electrification with plug-in hybrids and fully electric vehicles. Vehicles powered solely by fossil fuels will no longer be ordered — Continued implementation of fleet electrification policies in Italy, Poland, Turkey, Sweden, Austria and Switzerland — Maintenance contracts are also signed to ensure optimum vehicle upkeep (tires, etc.), and to limit carbon and volatile organic compound emissions

The company is not in a position to detail the contribution of each lever to its GHG emission reduction targets.

Further Information on Actions linked to IRO C2 Levers
For several years now, the Real Estate department has been taking steps to reduce the environmental impact of its operations. These include the implementation of an energy management system via ISO 50001 certification by 2020. In 2024, Dassault Systèmes continued to increase the number of ISO 50001-certified sites, with a total of 72 sites worldwide, including 54 sites with more than 50 employees, representing 84% of employees working at an ISO 50001-certified site. The targets are to have at least 90% of the Company's employees working at ISO 50001-certified sites by 2030. The overall energy management methodology and the Energy Management System monitoring tool are fully supported via the **3D**EXPERIENCE platform. Centralizing the monitoring, analysis and management of Dassault Systèmes' energy consumption in this way encourages the emergence of relevant action plans, and feeds the continuous improvement process.

By 2024, Dassault Systèmes had equipped 68 sites with connected meters to monitor electricity consumption levels and sources of electricity consumption in real time. By December 31, 2024, based on the scope of ISO 50001 certification, the Company had equipped 42 sites in Europe, 21 sites in the Americas and 5 sites in Asia.

In addition to these actions, Dassault Systèmes has, since October 2022, average temperature rules for all its offices worldwide, adapted to local recommendations.
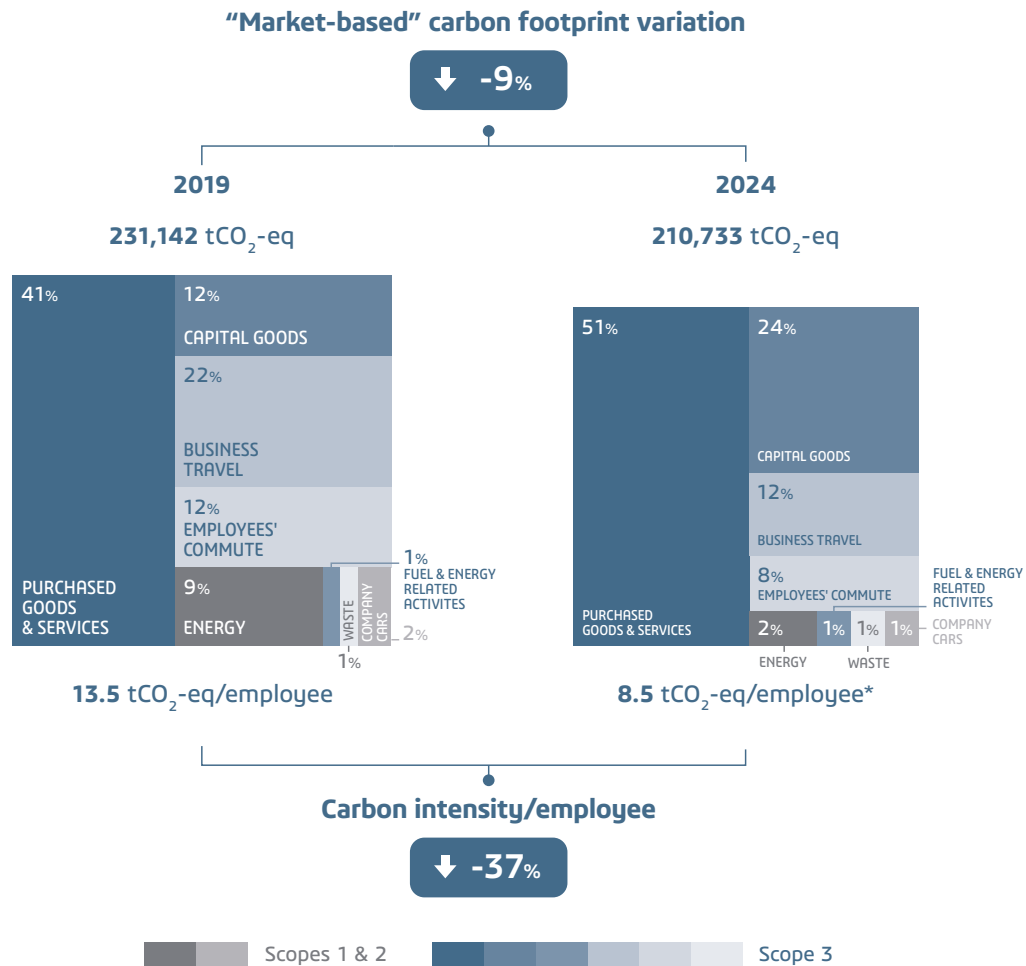
Resources related to IRO C2
The action plans presented in this section are funded within the annual budgets of the functions responsible for the policies.

The costs associated with the main initiatives under the "Responsible real estate" and "Responsible mobility" policies are allocated to all income statement lines in proportion to the number of employees in each function.

The technical criteria for property expenditure required by the EU Taxonomy are very demanding. As a result, operating and capital expenditure are very ineligible, and difficult to align to the EU Taxonomy.

B) Metrics and Targets relating to Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context

B.1) Dassault Systèmes' Carbon Footprint Metrics and Targets

"Market-based" carbon footprint variation

↓ **-9**%

2019

231,142 tCO$_2$-eq

41%

12% CAPITAL GOODS

22% BUSINESS TRAVEL

12% EMPLOYEES' COMMUTE

PURCHASED GOODS & SERVICES

9% ENERGY

WASTE | COMPANY CARS

1% FUEL & ENERGY RELATED ACTIVITES

2%

1%

13.5 tCO$_2$-eq/employee

2024

210,733 tCO$_2$-eq

51%

24%

CAPITAL GOODS

12%

BUSINESS TRAVEL

8% EMPLOYEES' COMMUTE

PURCHASED GOODS & SERVICES

2%

1%

1%

1%

FUEL & ENERGY RELATED ACTIVITES

COMPANY CARS

ENERGY | WASTE

8.5 tCO$_2$-eq/employee*

Carbon intensity/employee

↓ **-37**%

Scopes 1 & 2   Scope 3

The emissions are presented in tCO$_2$-eq. Some total rounding difference may occur.

* Total GHG emissions of the Company (excluding emissions related to the use of solutions sold), divided by the average number of employees in 2024.

In 2024, the carbon footprint of Scopes 1, 2 and 3 (excluding the use of solutions sold) amounted to 210,733 tCO$_2$-eq, down (8.8%) compared to the 2019 base year and up 12.8% compared to 2023.

This trend is in line with changes in reporting scope, growth in average headcount, and the results of actions undertaken over the last few years to reduce GHG emissions.

More specifically, Dassault Systèmes' Scopes 1 and 2 are down (23.7%) compared to 2023 and (78%) compared to 2019, with a target of (35%) in 2027 on 2019, the base year for SBTi targets.

This improvement is mainly the result of energy conservation efforts at major sites, increased renewable energy sourcing, and more optimized use of the fleet of company cars, in line with the Company's "Responsible mobility" policy, as described in paragraph 2.2.2.2.3.A.2 "Negative Impacts relating to the growing Need for Office Space, Business Travel and Employees' Commute (IRO C2)".

In 2024, the share of renewable electricity has reached 91%, up +2.4 points on 2023

In addition, as part of its targets to become carbon neutral by 2040, Dassault Systèmes is acquiring Energy Attribute Certificates to reduce the residual emissions linked to the electricity consumed by its American and Indian sites. Since 2023, these certificates have carried the RE100 label to guarantee their quality.

Emissions relating to Scope 3 "business travel" and "employees' commute" have risen by 15.4% compared with 2023. This is driven mainly by an increase in the emission factors used and increased headcount. However, they are still (45%) lower than in 2019, in line with the target of (20%) in 2027 compared with 2019, the base year for SBTi targets.

The emission reduction recorded at the end of 2024 on targets on Scopes 1 & 2, and Scope 3 "business travel" and "employees' commute" is mainly due to the rapid implementation of ambitious energy-saving and travel management policies, which will likely be absorbed as the Company grows.
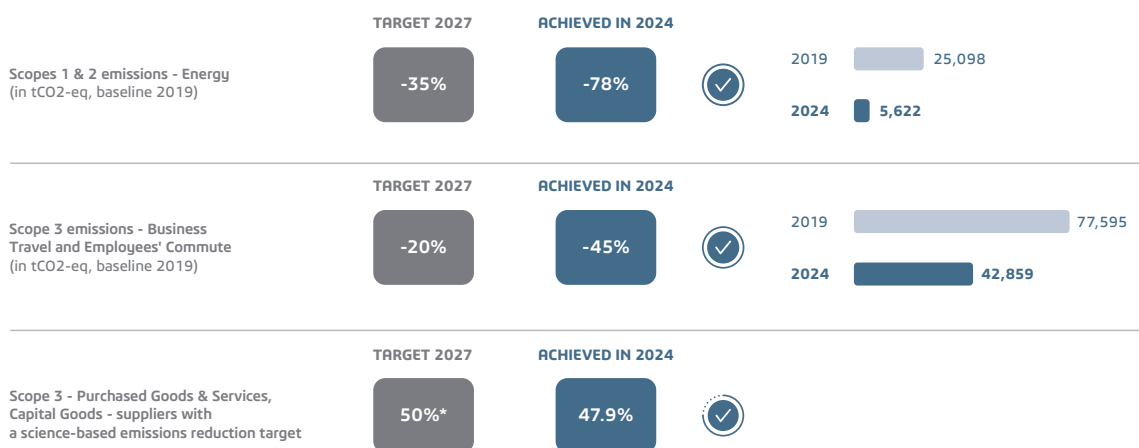
The percentage, in emissions, of suppliers with science-based targets reached 47.9% by the end of 2024, compared with 37.2% in 2023, and 26% in 2022. The target is 50% by 2025.

This strong improvement reflects the relevance of Dassault Systèmes' "Responsible procurement" policy, which for the past four years has focused on raising awareness and encouraging the Company's main suppliers, particularly of IT goods and services, to adopt science-based decarbonization trajectories. This 10.7 points increase in the ratio is explained by the impact of new suppliers having set science-based emissions reduction targets in 2024 (roughly + 5 points), and by the favorable change in the mix of purchases made with suppliers already having science-based emissions reduction commitments prior to 2024 (+ 6 points).

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

Committing to environmentally Sustainable Operations

	TARGET 2027	ACHIEVED IN 2024			
Scopes 1 & 2 emissions - Energy (in tCO2-eq, baseline 2019)	-35%	-78%	✓	2019 — 25,098 / 2024 — 5,622	
Scope 3 emissions - Business Travel and Employees' Commute (in tCO2-eq, baseline 2019)	-20%	-45%	✓	2019 — 77,595 / 2024 — 42,859	
Scope 3 - Purchased Goods & Services, Capital Goods - suppliers with a science-based emissions reduction target	50%*	47.9%	✓		

* In GHG emissions.

Detailed Carbon Footprint

The table below presents the details of the Company's carbon footprint. Additional information related to the methodologies and main assumptions is provided at the bottom of the table or in the following paragraph on GHG calculation methodologies.

(In tCO$_2$-eq)	2024	2023	Variation 2024-2023	2019	Variation 2024-2019	Target 2027 [7]
ESRS DATAPOINTS						
SCOPE 1 GHG EMISSIONS						
Gross Scope 1 GHG emissions	**3,104**	**4,178**	**(25.7%)**	**5,403**	**(42.6%)**	
Share of Scope 1 GHG emissions from regulated emission trading scheme [1]	-	-	-	-		(35%)
SCOPE 2 GHG EMISSIONS						
Gross "Market-based" Scope 2 GHG emissions	**2,518**	**3,193**	**(21.1%)**	**19,695**	**(87.2%)**	
Gross "Location-based" Scope 2 GHG emissions	**19,689**	**21,478**	**(8.3%)**	**22,880**	**(13.9%)**	
SCOPE 3 GHG EMISSIONS						
Gross Scope 3 indirect GHG emissions [2]	**319,189**	**284,241**	**12.3%**	**206,045**	**54.9%**	
1 – Goods and services	108,273	97,471	11.1%	97,084	11.5%	
2 – Capital goods	49,770	40,794	22.0%	27,491	81.0%	
3 – Fuel and energy-related activities (not included in Scopes 1 and 2)	2,560	2,303	11.1%	2,356	8.7%	
4 – Upstream transportation and distribution *(tCO$_2$-eq)* [1]	-	-	-	-		
5 – Waste generated in operations [3]	1,649	1,818	(9.3%)	1,518	8.6%	
6 – Business travel [4]	25,289	21,012	20.4%	50,982	(50.4%)	(20%)
7 – Employee's commute	17,571	16,125	9.0%	26,613	(34.0%)	
8 – Upstream leased assets [1]	-	-	-	-		
9 – Downstream transportation [1]	-	-	-	-		
10 – Processing of sold products [1]	-	-	-	-		
11 – Use of solutions sold [5]	114,078	104,718	8.9%	-		
12 – End-of-life treatment of solutions sold [1]	-	-	-	-		
13 – Downstream leased assets [1]	-	-	-	-		
14 – Franchises [1]	-	-	-	-		
15 – Investments [1]	-	-	-	-		
TOTAL GHG EMISSIONS [6]						
"Market-based" Carbon Footprint including use of solutions sold	**324,811**	**291,611**	**11.4%**	**231,142**	**40.5%**	
"Location-based" Carbon Footprint including use of solutions sold	**341,982**	**309,897**	**10.4%**	**234,329**	**45.9%**	

(In tCO$_2$-eq)	2024	2023	Variation 2024-2023	2019	Variation 2024-2019	Target 2027 [7]
ENTITY-SPECIFIC DATAPOINTS						
Detail Scope 1:						
Natural gas	729	644	13.3%	825	(11.6%)	
Fuel	161	61	165.2%	0		
Refrigerants	88	1,222	(92.8%)	315	(72.2%)	
Company cars	2,126	2,251	(5.6%)	4,263	(50.1%)	
Detail Scope 2:						
Electricity ("Market-based")	2,168	2,808	(22.8%)	19,153	(88.7%)	
Electricity ("Location-based")	19,339	21,094	(8.3%)	22,338	(13.4%)	
Urban heating and cooling	350	384	(8.9%)	542	(35.4%)	
Detail Scope 3:						
Total indirect gross emissions Scope 3 (excluding use of solutions sold)	205,111	179,523	14.3%	206,045	(0.5%)	
Electric & electronic waste	194	115	68.8%	77	151.3%	
Ordinary waste	1,455	1,704	(14.6%)	1,441	1.0%	
Detail of total GHG emissions:						
"Market-based" Carbon Footprint excluding use of solutions sold	210,733	186,894	12.8%	231,142	(8.8%)	
"Location-based" Carbon Footprint excluding use of solutions sold	227,904	205,179	11.1%	234,329	(2.7%)	

(1) Dassault Systèmes does not report GHG emissions for these categories as they are not applicable or non-significant given the Company's activity.
(2) Includes CO$_2$ emissions from the use of solutions sold.
(3) Includes ordinary waste and electronic/electrical waste. Emissions linked to ordinary waste are estimated on the basis of an average emission factor per employee.
(4) The "Business travel" metric was calculated in 2024 on a scope covering 100% of headcounts, compared to 96% in 2023. The 2023 GHG amount presented hereabove has not been restated.
(5) The metric "Use of solutions sold" published in 2023 has been corrected according to a new methodology introduced in 2024. In 2023, published tCO$_2$-eq amounted to 495,039 tCO$_2$-eq. The corrected 2023 figure is 104,718 tCO$_2$-eq. See paragraph 2.2.1.2.3 "Changes in Preparation or Calculation Method".
(6) The scope of headcounts covered is 100%, with the exception of Scope 1 (91%), electricity (99%), urban heating and cooling (91%), purchases of goods and services and capital goods (99%), electronic waste (96%), and fuel and energy-related activities (99%).
(7) The objectives mentioned in the "Targets" column have been defined in accordance with the Science-Based Targets initiative, with a horizon of 2027, and 2019 as reference year.

Energy Attribute Certificates

The Company purchases Energy Attribute Certificates to offset part of its electricity-related emissions, notably in India and the United States, for a total of 28,000 MWh in 2024, independently of energy purchase contracts.

To the best of the Company's knowledge, no significant events or changes in the Company's operations and its upstream and downstream value chain have affected the comparability of GHG emissions between the reporting years 2023 and 2024 as reported above.

Energy Consumption by Energy Source

The table below shows the Company's energy consumption by energy source.

As the Company does not operate in sectors with high climate impacts, it does not publish information on its energy intensity, as required by regulations.

(in MWH)	2024	2023 (*)	Variation 2024-2023
ESRS DATAPOINTS			
Fuel consumption from coal and coal products	0	-	-
Fuel consumption from crude oil and petroleum products	496	-	-
Fuel consumption from natural gas	3,924	-	-
Fuel consumption from other fossil sources	0	-	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	6,256	-	-
TOTAL ENERGY CONSUMPTION FROM FOSSIL SOURCES	**10,676**	**-**	**-**
Share of fossil sources in total energy consumption	*15.6%*	-	-
TOTAL ENERGY CONSUMPTION FROM NUCLEAR SOURCES	**1,003**	**-**	**-**
Share of energy consumption from nuclear sources in total energy consumption	*1.5%*	-	-
Fuel consumption from renewable sources	0	-	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	56,620	-	-
Consumption of self-generated non-fuel renewable energy	0	-	-
TOTAL ENERGY CONSUMPTION FROM RENEWABLE SOURCES	**56,620**	**-**	**-**
Share of renewable sources in total energy consumption	*82.9%*	*84.0%*	*(1.1) pts*
TOTAL ENERGY CONSUMPTION RELATED TO OWN OPERATIONS	**68,300**	**71,218**	**(2,918)**	**(4.1%)**

(*) The granularity of consumption by energy source was only available for the renewable/non-renewable breakdown in 2023.

In 2024, the Company's main sites have consumed 68,300 MWh of energy, down (4.1%) compared to 2023. The proportion of renewable energy is 82.9%. The proportion of decarbonized but non-renewable energy is 1.5%

Other Metrics related to Carbon Footprint

	2024	2023	Variation 2024-2023	Target 2025
ESRS DATAPOINTS				
Share of Scope 2 carbon footprint related to contractual instruments	84.9%	82.5%	2.4 pts	-
Total amount of carbon credits *(tCO$_2$-eq)* outside the value chain that are verified against recognised quality standards and cancelled in the reporting period	2,541	673	1,868	277.6%
IFRS revenue *(in millions of euros)*	6,214	5,951	262	4.4%
Carbon intensity "Market-based" per million of IFRS revenue *(in tCO$_2$-eq/million of euros)*	33.9	31.4	2.5	8.0%
Carbon intensity "Location-based" per million of IFRS revenue *(in tCO$_2$-eq/million of euros)*	36.7	34.5	2.2	6.4%

	2024	2023	Variation 2024-2023	Target 2025
ENTITY-SPECIFIC DATAPOINTS				
Share of renewable electricity	91.0%	88.6%	2.4 pts	-
Share of electricity consumption in total energy consumption	91.1%	88.9%	2.2 pts	-
Share of suppliers *(by weight of CO_2 emissions)* with Science-Based Targets set (SBTi)	47.9%	37.2%	10.7 pts	-	50%[2]
Share of suppliers *(by weight of CO_2 emissions)* committed to adopting science-based (SBTi) emissions reduction approach within 24 months	6.5%	7.8%	(1.3) pts	-
Carbon intensity per employee *(in tCO_2-eq/employee)*[1]	8.5	7.8	0.7	8.5%
Share of workforce covered by ISO 50001 certified sites	84.5%	65.3%	19.2 pts	-
Internal Carbon Price *(in euros per tCO_2-eq)*	100	100	0.0	0.0%
Share of renewable energy used to power the Company's data centers	85.8%	79.0%	6.8 pts	-
"Power Usage Effectiveness" (PUE) weighted by power consumption of the Company's data centers	1.57	-	-	-

(1) The calculation methodology was changed in 2024, the 2023 intensity reported above was recalculated according to this new methodology. According to the 2023 methodology, the intensity was 8.1. The intensity is calculated on the basis of a yearly average number of employees and takes into account "Market-based" emissions excluding emissions related to the use of solutions sold.
(2) Target set according to the Science-Based Targets initiative.

The target for the percentage of suppliers (measured by weight of CO_2 emissions) having set science-based targets to reduce their emissions is 50% by the year 2025.

B.2) Methodologies and Methods for calculating GHG Emissions and other E1 Metrics

B.2.a) GHG Emissions

Dassault Systèmes' carbon accounting policies are based on the use of real, primary, direct data whenever available. However, this is still rarely the case for data relating to the digital industry's upstream and downstream value chain. In particular, the majority of data relating to Scope 3 GHG emissions comes from internal sources.

Apart from the estimates used for the value chain metrics, a large number of data are still based on estimates or calculations involving a greater or lesser degree of judgment. This can ultimately lead to a significant level of uncertainty in the consolidated metrics.

— Scopes 1 and 2 energy consumption and carbon footprint: For sites with more than 50 employees, representing 91% of the headcount, information on consumption and the corresponding GHG emissions are calculated on an actual basis for the first three quarters of the year, and on an estimated basis for the last quarter, except for sites equipped with connected electricity meters. The rule is different for refrigerants, which are accounted for on an actual basis for the whole year and for all sites up until mid-november, and for sites for which supporting documents are available in due time until the end of December. For sites with less than 50 employees, electricity consumption is estimated on the basis of average consumption in relation to the allocated percentage of occupied building space; other energy sources, which account for a small proportion of the consumption, are not reported. These data are moderately reliable;

— electricity consumption: The entire headcount is covered, with the exception of recently acquired entities currently being integrated, which represent only 0.5% of the Company's headcount. These data are highly reliable;

— Scope 3 carbon footprint (excluding supply chain):

  – employees' commute: GHG emissions associated with this Scope are estimated on the basis of kilometers traveled and modes of transport declared by employees in a survey conducted every three years. An average emission factor per mode of transport for each country is then assigned to the workforce for the period concerned. In 2024, these estimates will cover 100% of the Company's employees worldwide, compared with 99% in 2023. The next global survey will be launched in 2025 to update data on employee practices. These data have a limited level of reliability, due to the approximations required to determine them,

  – business travel: the calculation of GHG emissions depends largely on the quality of travel data and mileage supplied by travel agencies. In 2024, certain emission factors in the DEFRA database that had not been updated since 2021 were revised upwards. This resulted in a 15% increase in carbon emissions from this activity at constant volume. In addition, there is no travel agency data available for approximately 5% of the Company's headcount. The GHG emissions linked to the business travel of these employees are extrapolated. These data are moderately reliable,

– ordinary waste: Dassault Systèmes has no weighing facilities at its sites. Ordinary waste is collected at most sites by local authorities, which generally do not provide information on the weight of waste collected. Dassault Systèmes has therefore developed an estimation method, based on the extrapolation of average quantities per employee collected at its 3DS Paris Campus (France) and 3DS Pune Campus (India) sites to all its worldwide sites. These data are therefore of limited reliability,

– electronic waste: the scope of collection covered in 2024 is 96% of the headcount, compared with 87% in 2023. Data on how this waste is processed is collected from the suppliers to whom the Company entrusts this task, and is sometimes difficult to obtain, particularly in terms of reporting deadlines. The reliability of this data is therefore moderate;

— Scope 3 purchased "Goods and services" and "Capital goods" carbon footprint: GHG emissions mostly estimated using Dassault Systèmes' consolidated financial data, to which specific spend-based emission factors are applied for some forty purchasing categories. Whenever possible, Dassault Systèmes also uses actual carbon data provided by certain suppliers for a limited list of IT products and equipment. Although commonly used, these methodologies still present a limited level of reliability due to the imprecision of spend-based emission factors. In addition, certain insignificant legal entities have not been taken into account, representing around 0.3% of total expenditure. In 2025, Dassault Systèmes will pursue its plan to increase the reliability of Scope 3 GHG emissions for the purchased "Goods and Services" and "Capital Goods" categories through the following actions: identification and verification of a greater number of product carbon footprint data by product carbon data by product and IT equipment, so that they can be entered as soon as the purchase order is placed and integrated into the procurement chain, and use of specific emission factors for certain suppliers. Nevertheless, due to the difficulties in obtaining reliable data from companies in the value chain – linked to their diversity, their specific business practices, and the sustainability regulations of their region of origin – the Company will focus its efforts on Tier 1 IT equipment and hosting suppliers;

— Scope 3 "Use of solutions sold" carbon footprint: GHG emissions from Scope 3 "Use of solutions sold" are calculated on the basis of estimated GHG emissions linked to the electricity consumption of customers' theoretical IT equipment when using the Company's software solutions. In 2024, this estimate is calculated as follows:

**theoretical power consumption per workstation
and per type of software solution
x theoretical annual license usage time
at customer site
x estimated number of active licenses in 2024**

In 2023, the Company used a methodology based on a generic emission factor, considering the computers to be used for video games rather than professional software. The figures published in 2023 have been adjusted as mentioned in paragraph 2.2.1.2.3 "Changes in Preparation or Calculation Method" in BP_2. Although this methodology is more accurate, it still presents a limited level of reliability, notably due to a lack of visibility on the actual use of on premise licenses by the Company's customers during a reporting year. As Dassault Systèmes has used all the information at its disposal, no further action is planned for 2025.

The emissions factors used to calculate the carbon footprint for the various Scope categories above are taken from various external databases, including DEFRA, ADEME, The World Bank and others.

Revenue used to calculate carbon intensity is Dassault Systèmes' consolidated IFRS revenue. Nevertheless, variations in intensity ratios from one year to the next are commented on the basis of changes in IFRS revenue, but also on the basis of non-IFRS revenue at constant currencies.

B.2.b) Other E1 Metrics

Data centers data: Energy performance metrics for data centers are collected directly from the data center providers. The level of reliability of these metrics is considered moderate. The scope covered is 91% of the data centers' total IT equipment power consumption for the PUE and 99% for the share of renewable energy.

B.3) Information on Carbon Capture and Mitigation Projects financed by Carbon Credits

Dassault Systèmes does not carry out any GHG absorption and storage projects as part of its own activities, or within its value chain. The Company is therefore not active in the carbon credit markets.

However, in 2024, Dassault Systèmes has asked some of its event suppliers to offset GHG emissions on its behalf through the purchase of carbon offset. It should be noted that Dassault Systèmes does not deduct these offsets from its carbon footprint.

These carbon credits represented a total of 2,541 tons of CO_2. The calculation method was entrusted to an independent third party to ensure rigor and methodological consistency. All carbon credits purchased benefit from a recognized quality label (Label Bas Carbone, VCS Verra, etc.).

The Company is committed to becoming carbon-neutral by 2040, by offsetting residual emissions after achieving the reduction targets defined as part of its decarbonization trajectory validated by the SBTi by 2027. In particular, the Company plans to purchase carbon credits by 2030 to offset residual Scopes 1 and 2 emissions.

Although it has not made a "Net Zero" commitment, beyond 2027 which represents its horizon for SBTi targets, Dassault Systèmes will continue its decarbonization efforts to cover only its residual emissions with carbon credits.

B.4) Information on the use of Internal Carbon Pricing

As part of its Climate strategy, Dassault Systèmes has set an internal carbon price (ICP) of €100 per ton CO_2 emitted for 2023, the aim of which is to include the cost of the CO_2 externality in decision-making (notably procurement) and performance monitoring by its various functions, by encouraging them to take decarbonization actions and independently of the risk of the introduction of a regulatory carbon tax within the European Union. Dassault Systèmes believes that this ICP will also enable it to differentiate investments in new equipment or real estate sites in the context of public tenders in favor of low-carbon choices, and will help to secure its GHG reduction targets as submitted to SBTi.

The internal carbon price has been set at €100 per ton, based on internal carbon prices published by other market actors, and is close to the carbon price assumption of €109 by 2030 used in the transition scenarios described in paragraph 2.2.1.5.1.C.1.b. "Transition Opportunities and Risks".

This carbon price of €100 is also the reference used for goodwill impairment tests carried out as part of the preparation of the Company's financial statements.

2.2.2.2.4 Management of Strategic Matter 4: Assessing the potential Impact of Climate Transition

The two material IROs linked to strategic matter 4 are:

— **C3 – Financial risk related to climate change scenarios, including carbon tax**:

In view of the latest publications by the Intergovernmental Panel on Climate Change (IPCC) concerning the most likely climate change scenarios and their potential physical, political, legal, technological and socio-economic impacts, the climate transition represents a financial risk for the Company. The risk is from the GHGs emitted by its own activities as well as its upstream value chain, and the potential impact of this transition on its customers and their markets.

In the medium to long term, some of Dassault Systèmes' customers could find it difficult to meet the demands of the energy and sustainable transition, which could have an indirect negative impact on the Company's revenue and operating income. The implementation of poorly anticipated regulatory restrictions impacting customers, such as the introduction of a carbon tax at Europe's borders as early as 2026, or the banning of new cars with internal combustion engines from 2035 within the European Union, could have a significant impact on the markets concerned.

— **C4 – Potential financial and reputation risks related to not achieving Dassault Systèmes' environmental targets (including potential excessive use of carbon credits)**:

The transition risk described above in IRO C3, such as climate inaction or failure to meet Climate objectives, could damage Dassault Systèmes' reputation and fail to meet the expectations of its stakeholders (see paragraph 2.2.1.4.2 "SBM_2 – Interests and Views of Stakeholders") especially considering the Company's promise to develop solutions promoting a rapid transition to a decarbonized and circular economy.

Failure to meet sustainability targets, in particular objectives relating to the Company's solutions for reducing its customers' environmental footprint (in line with the EU Taxonomy), as well as targets relating to the decarbonization of its own activities, could result in a loss of confidence in the Company, adversely affecting its revenue, operating income, employer brand and the interest of SRI investors.

A) Policies relating to Strategic Matter 4: Assessing the potential Impact of Climate Transition

The Transition plan and the "Handprint" strategy mainly cover climate change mitigation, energy efficiency and the deployment of renewable energies.

The "Handprint" strategy is described in detail in paragraph 2.2.2.2.2.A.1.a "Policies (IROs C5 and C6)" in strategic matter 1, and the Transition plan in paragraph 2.2.2.2.1A. "Transition Plan for Climate Change Mitigation" in the Climate strategy.

Policies	Key actions
LEVER 1: TRANSFORM THE COMPANY'S BUSINESS MODEL TO OFFER SOLUTIONS THAT INTEGRATE THE CHALLENGES OF CLIMATE TRANSITION AND CIRCULARITY (C3/C4)	
"Handprint" strategy	— The actions corresponding to this lever are identical to those described in paragraph 2.2.2.2.2 "Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio".
LEVER 2: IMPLEMENT THE COMPANY'S TRANSITION PLAN (C3/C4)	
Dassault Systèmes' Transition plan	— The actions corresponding to this lever are identical to those described in paragraph 2.2.2.2.3 "Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

B) Key Actions relating to Strategic Matter 4: Assessing the potential Impact of Climate Transition

Actions relating to this strategic matter are covered in paragraphs 2.2.1.5.1.C.1 "ESRS E1 – Risks related to Climate Change", as well as in paragraphs 2.2.2.2.2 "Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio" and 2.2.2.2.3 "Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

C) Metrics and Targets relating to Strategic Matter 4: Assessing the potential Impact of Climate Transition

The assessment of financial risk C3 can be found in paragraph 2.2.1.5.1.C.1 "ESRS E1 – Risks related to Climate Change" in IRO_1.

It is based on the climate transition assumptions and scenarios described in paragraphs 2.2.1.5.1.C.1.a "Physical Risks related to Climate Change" and 2.2.1.5.1.C.1.b "Transition Opportunities and Risks".

The C4 risk is monitored through the performance of the following non-financial metrics:

— percentage of alignment to the EU Taxonomy;

— GHG emissions reduction trajectory as validated by the SBTi.

At the end of 2024, Dassault Systèmes is in line with the targets associated with the above metrics as presented in paragraph 2.2.2.2.1.A.5 "Transition Plan Implementation – Performance" in the Climate strategy.

2.2.2.3 E3 – Water and Marine Resources

Dassault Systèmes considers the pressure on planetary limits to be a crucial sustainability matter, requiring economic organizations and actors to think carefully about their consumption of resources on the one hand, and the development of solutions to reduce resource consumption during the innovation process on the other.

The main resources consumed by Dassault Systèmes concern the IT equipment chain and data hosting in data centers. Fresh water is used throughout the digital industry's value chain, from the extraction of metals, the plastics chain, to the manufacture of microprocessors and for the cooling of data centers. In this respect, in view of global warming and the management of rivers between countries, water is becoming an important element in the Company's environmental policies towards its suppliers, in order to moderate the pressure on this resource in most geographical areas.

Dassault Systèmes' operational software activities consume neither freshwater nor marine resources materially. In fact, no marine or ocean resources are consumed in the process of developing products and services. Freshwater consumption is limited to sanitary and catering uses, and marginally to the upkeep of green spaces on some sites.

2.2.2.3.1 List of material Impacts, Risks and Opportunities and Strategic Matters relating to Water and Marine Resources

The double materiality assessment linked to strategic matter 3 Limiting Dassault Systèmes' value chain pressure on Earth's Resources has identified the following IRO W1:

— **W1 – Negative impact due to degradation and overuse of fresh water resources resulting from potentially non-sustainable water use by Dassault Systèmes' IT equipments and Hosting services supply chain**:

The digital industry consumes water throughout the entire IT equipment production process, in particular for the manufacture of microprocessors and the plastic chain. According to industry studies, the production of a laptop could consume several thousand liters per unit. The Company operates several data centers, which consume water in their cooling systems. Given its growth strategy, and in particular its cloud offering, it is increasing its indirect impact on freshwater consumption, even though its own operations have no material impact on water.

This IRO addresses, within strategic matter 3, the limitation of the pressure exerted by the Dassault Systèmes value chain on water and marine resources.

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
STRATEGIC MATTER 3: LIMITING DASSAULT SYSTÈMES' VALUE CHAIN PRESSURE ON EARTH'S RESOURCES			
W1 – Negative impact due to degradation and overuse of fresh water resources resulting from potentially non-sustainable water use by Dassault Systèmes' IT equipments and Hosting services supply chain	Negative Impact	Water *Water withdrawals* *Water consumption*	**Lever 1:** Dialogue with data center providers on water conservation policies **Lever 2:** Dialogue with computer equipment suppliers on water conservation policies

2.2.2.3.2 Management of Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

A) Policies relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

Strategic matter 3 is managed through three policies:

— "Responsible digital" policy (IT equipment);

— "Responsible data centers" policy;

— "Responsible procurement" policy.

"Responsible digital" Policy (IT equipment)

In 2024, the policy in place does not address water consumption linked to the manufacture of IT equipment, which is very rarely reported and is not part of the usual technical specifications. Water management by the Company's IT equipment suppliers will henceforth be addressed by the "Responsible procurement" policy for this purchasing category. This policy is described in detail in paragraph 2.2.2.2.2.A.2 "Policies (IRO C7)" in the management of strategic matter 1.

"Responsible data centers" Policy

This policy addresses the type of cooling technology proposed and the efficiency of water cycle management in the choice of data hosting providers. In its future 2025 version, this policy will address the matter of sites in areas of high waterstress, notably by including specific questions on water management and its impacts in public tenders. In the case of new sites, it will recommend analyzing the influence of data center locations on local resources. This will enable Dassault Systèmes to give preference to partners who minimize their impacts on water ecosystems, particularly in areas subject to water stress. This policy is described in detail in paragraph 2.2.2.2.3.A.1.a "Policies (IRO C1)" in the management of strategic matter 2.

"Responsible procurement" Policy

By being systematically involved in the selection processes for both IT equipment and data hosting services, the "Responsible procurement" policy currently includes at least 20% sustainability criteria in its selection criteria, with a medium-term target of 30% for the data hosting services category. These criteria include resource consumption (measured by weight) and energy consumption and impact on water resources, where available. This policy is described in detail in paragraph 2.2.2.2.3.A.1.a "Policies (IRO C1)" in the management of strategic matter 2.

B) Key Actions relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

These policies are implemented in 2024 through the levers and action plans described below:

Policies	Key Actions
LEVER 1: DIALOGUE WITH DATA CENTER PROVIDERS ON WATER CONSERVATION POLICIES (W1)	
"Responsible data centers" policy **"Responsible procurement" policy**	— Continued implementation of data center reporting on consumption and water management performance levels (through the Water Usage Efficiency (WUE) ratio) — First discussions with some of its data center suppliers to ensure that they apply a reasoned and sustainable management of fresh water, with particular attention to cooling techniques; — Integration of the WUE metric in public tenders — The choice of data centers should take into account those that favor lossless closed-circuit water, air/water and water/water heat exchangers — Ongoing review of the few sites located in known areas of water stress
LEVER 2: DIALOGUE WITH COMPUTER EQUIPMENT SUPPLIERS ON WATER CONSERVATION POLICIES (W1)	
"Responsible procurement" policy **"Responsible digital" policy**	— Water conservation in the Sustainable Charter with Suppliers — Preparation of the 2025 action plan (detailed below)

Dassault Systèmes stresses the lack of data on water consumption linked to the manufacture of IT equipment. In addition, the complexity of the value chain and the difficulty of accessing reliable information on data hosting suppliers limit the scope for action. Aware of its indirect dependence on this resource, and in order to contribute to its rational use, the Company is nevertheless committed to doing its utmost to gather information and act in concert with its partners. The objectives are to reduce the negative impact of unreasonable freshwater consumption and possible pollution, and to better assess its risk associated with water stress. This approach began in 2024 for data center hosting service providers, and will continue in 2025. In addition, Dassault Systèmes is involved in awareness-raising and research initiatives described in paragraph 2.2.2.3.3 "Other (not material) elements: raising Awareness on Water and Marine Resources".

— data center actions: in France, Dassault Systèmes' data center partners favor air-cooling systems based on free-chilling or free-cooling techniques, which exploit ambient temperatures to lower energy consumption without massive use of water. Some data centers also employ adiabatic cooling systems, which optimize water evaporation to reduce air temperature, while limiting the water footprint. Most of these systems operate in a closed circuit, enabling water to be reused and

reducing the need for additional supplies, thus helping to preserve local resources. The initiatives planned by Dassault Systèmes for 2025-2027 aim to go even further in reducing the water impact of cloud infrastructures. They include a feasibility study for the integration of closed-circuit tempered water cooling in OUTSCALE's cloud infrastructure racks. This solution would reduce the water footprint of cooling operations while maintaining optimum performance levels. Particular attention will be paid to the management by suppliers of the few data centers operating in water-stressed areas;

— responsible procurement actions: future public tenders will include not only consumption considerations, but also management of the entire water cycle in data centers. The "Sustainable Procurement" team is also beginning to analyze the environmental policies of major suppliers. In 2024, this verification was essentially based on public information and a very limited number of suppliers. In 2025, data collection efforts will continue with suppliers of hosting services to achieve a better coverage rate of the WUE metric and a better understanding of suppliers' Water policies.

These policies are part of a global approach to the sustainability of Dassault Systèmes' cloud infrastructures. They reflect the Company's commitment to eco-responsible innovation, with a focus on preserving water resources.

C) Metrics and Targets relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

Metrics

Dassault Systèmes tracks a specific metric not proposed by the ESRS E3 standard: Water Usage Efficiency (WUE) in data center. It is the main metric used in digital industry sector studies. In 2023, Dassault Systèmes began collecting this metric from its suppliers, as well as their water consumption. However, the low collection rate observed at the end of 2024 (around 50%) means that it is not possible to publish a relevant consolidated metric at the Company level.

Value Chain Targets

To date, Dassault Systèmes does not yet have sufficient data on all the data centers it uses to set targets for weighted average WUE for the data centers it uses. The Company plans to establish thresholds for future new hosting contracts.

2.2.2.3.3 Other (not material) elements: raising Awareness on Water and Marine Resources

Experiences of the 3D**EXPERIENCE Lab** ("Environmental training and awareness" policy):

— protection of water and oceans through partnerships with incubators such as OceanHub Africa;

— protection of marine environments: Clean Sea Solutions in Norway (autonomous drone equipped with mapping sensors capable of removing plastic waste from harbors, canals and estuaries at or just below the surface of the water; Liftlabs (local program to protect whales in lobster fishing).

La Fondation Dassault Systèmes ("Philanthropy" policy):

— support for the Water Lab at the BMS College of Engineering in Bangalore (India) since its inception, through donations and contributions of skills from volunteer Dassault Systèmes employees. A new program has been initiated in 2023: the development of an intelligent robotic fish for aquaculture to monitor early disease metrics to protect aquaculture farms from infection;

— development since 2019 of the *Mission Ocean* project, which aims to develop scientific and technical educational content in subjects such as mathematics and physics, while enabling students to deepen their knowledge of the oceans. *Mission Océan* also aims to develop skills and interests for the jobs of the future, focused on preserving the oceans and the environment. This project is co-developed with key partners, such as the French Ministry of Education and Youth, and the French Research Institute for Exploitation of the Sea in France (IFREMER). In 2024, *La Fondation Dassault Systèmes* continued to make new educational content available to teachers and took part in awareness-raising actions with the French Ministry of Ecological Transition at the launch of the *Le Vendée Globe 2024-2025* ocean race.

2.2.2.4 E5 – Resource Use and Circular Economy

In contrast to the linear "take, make, waste" model, the circular economy is inspired by the living to generate rather than consume. It represents a new systemic approach for companies, based on three principles: keeping products and materials in use, eliminating waste and pollution, and regenerating natural systems.

2.2.2.4.1 List of material Impacts, Risks and Opportunities and Strategic Matters relating to Resource Use and Circular Economy

Dassault Systèmes' Circularity strategy, like its Climate strategy, aims to promote solutions for sustainability and develop partnerships with key actors in the circular economy. The list of relevant sustainability levers is presented in the table below "STRATEGIC MATTER 1".

Dassault Systèmes analyzes its main impacts related to the circular economy from the angle of reducing the pressure on planetary resources, primarily through its operations, and also through its supply chain, the levers of which are presented in the table below "STRATEGICE MATTER3".

Material IROs	IRO type	Sub-topic	Levers
STRATEGIC MATTER 1: CONTRIBUTING TO INDUSTRY DECARBONIZATION AND CIRCULARITY THROUGH DASSAULT SYSTÈMES' SUSTAINABILITY PORTFOLIO			
R3 – Positive impact on resource pressure thanks to Dassault Systèmes' solutions enabling eco-designed product development	Positive impact	Resources inflows, including resource use
Waste	**Lever 1:** Build an offer based on existing solutions that contributes to improving customer circularity
Lever 2: Ensure that the sales force takes ownership of the portfolio of circularity-related offers
Lever 3: Build strategic partnerships to develop the Company's level of expertise in the circular economy and accelerate customer engagement
Lever 4: Support the development of companies with circular projects
R4 – Financial opportunity linked to Dassault Systèmes' solutions enabling its customers to achieve their circular economy objectives	Opportunity	Resource outflows related to products and services	
STRATEGIC MATTER 3: LIMITING DASSAULT SYSTÈMES' VALUE CHAIN PRESSURE ON EARTH'S RESOURCES			
R1 – Negative impact from pressure on resources due to digital industry products lifecycle management across the value chain, from resources to waste management	Negative impact	Resources inflows, including resource use
Waste	**Lever 1:** Reduce the quantity of IT resources
Lever 2: Purchase equipment with a controlled carbon footprint
Lever 3: Manage and control the end of life of equipment
Lever 4: Purchase second-hand equipment
Lever 5: Reuse or donate end-of-life equipment

2.2.2.4.2 Management of Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

Resource scarcity, regulatory pressures, changing customer expectations, supply chain resilience and risk mitigation are all compelling reasons for Dassault Systèmes to develop a dedicated circularity offering.

The two material IROs linked to strategic matter 1 are:

— **R3 – Positive impact on resource pressure thanks to Dassault Systèmes' solutions enabling eco-designed product development**:

Dassault Systèmes offers its customers a range of software solutions to enable them to engage in an eco-design approach for their products. The brand portfolio integrates Circularity levers enabling customers in the Manufacturing Industries and Infrastructure & Cities sectors in particular to accelerate their mitigation actions.

— **R4 – Financial opportunity linked to Dassault Systèmes' solutions enabling its customers to achieve their circular economy objectives**:

The positive impact on the preservation of natural resources linked to the use of the Company's eco-design software solutions by its customers described in the IRO R3 creates a material financial opportunity by revealing more prospective customers and sales opportunities. In 2024, 65.2% of Dassault Systèmes' revenue is eligible to the EU Taxonomy's Circularity objective, and 20.6% of its revenue meets both the Climate and Circularity alignment criteria, illustrating the materiality of this current and potential opportunity for Dassault Systèmes in a context of accelerated industry transformation.

These two IROs address, within strategic matter 1, the design of a solutions portfolio for circularity. economy.

A) Policies relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

This strategic matter 1 is managed through three main policies:

— the "Handprint" strategy – a portfolio of solutions for industry;

— the "Supporting innovative startups" policy;

— the "Environmental training and awareness" policy.

"Handprint" Strategy

As part of its strategy, Dassault Systèmes offers solutions that meet industry's need for sustainable innovation and its customers' challenges in terms of climate and the circular economy. This strategy is built around five levers in favor of the circular economy. It aims to accelerate the transition of Dassault Systèmes' customers to this sustainable model. It meets three key objectives:

— rethinking product design;

— making the use and sourcing of sustainable materials more viable;

— reshaping value chains.

Dassault Systèmes uses the following four strategies to accelerate the time-to-market for its products and services:

— build an offer based on existing solutions that contributes to improving customers' circularity;

— ensure that sales forces take ownership of the portfolio of circularity-related offers;

— establish strategic partnerships to develop the Company's expertise in the circular economy and accelerate customer commitments;

— support the development of ecosystems and companies with circular projects.

To facilitate the use of recycled materials and reduce the proportion of "virgin" materials, Dassault Systèmes also offers simulation and modeling solutions that are particularly well adapted. The BIOVIA, SIMULIA and CATIA brands simplify the composition of materials. Indeed, if a product is made from a uniform material, it will be easier to recycle. Dassault Systèmes' solutions make it possible to integrate these properties at the design stage, to ensure the product's circularity throughout its lifecycle. The DELMIA brand also plays a key role in helping to choose more sustainable suppliers and materials when producing a product or building an infrastructure.

This policy applies to the Company's 13 brands, 3 business sectors and 11 GEOs. It is proposed jointly by the Sustainable Development department and the Company's brand departments, under the responsibility of the Executive Vice-President, Industry, Marketing & Sustainability, and discussed by the 3 Sector Boards.

This policy is also structured around environmental objectives, as defined by the EU Taxonomy, and aims in particular to increase the Company's percentage of aligned revenue (see paragraph 2.2.2.1 "EU Taxonomy").

The "Handprint" strategy is described in detail in paragraph 2.2.2.2.2.A.1.a " Policies (IROs C5 and C6)" in the management of strategic matter 1.

"Supporting innovative startups" Policy and "Environmental training and awareness" Policy

They are described in detail in paragraph 2.2.2.2.2.A.1.a "Policies (IRO C5 and C6)" in the management of strategic matter 1.

B) Key Actions relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

These policies are implemented in 2024 through the levers and action plans described below:

Refer to paragraphs 2.2.2.1.2 "Sustainability Levers" and 2.2.2.1.7 "Demonstrate how Dassault Systèmes' Solutions contribute to the Transition towards a Circular Economy using the EU Taxonomy Use Cases" for more information on Dassault Systèmes' levers and offering.

Policies	Key actions
LEVER 1: BUILD AN OFFER BASED ON EXISTING SOLUTIONS THAT CONTRIBUTES TO IMPROVING CUSTOMER CIRCULARITY (R3/R4)	
"Handprint" strategy	Building offers dedicated to the transition to the circular economy:

- Circular product design: analysis of the composition of raw materials, recirculation of materials and components at each stage of the product lifecycle, as well as the architecture of objects, their usage patterns and their ability to be reused, repaired, remanufactured and, as a last resort, recycled
- Implementation of circular processes: facilitating the implementation of standardized procedures for dismantling, reuse, remanufacturing and recycling
- Development of circular infrastructures: promoting the optimization of resources during the construction and usage of infrastructures (materials, energy, water, etc.)
- Encouraging circular consumer behavior in the consumer goods sector by facilitating traceability and consumer information
- Create business models that extend the life of products and infrastructures, with advanced modeling, data analysis and scenario simulation capabilities

Demonstrating and assessing the contribution of solutions to the transition to a circular economy: development of 14 Circularity use cases as part of the estimate of the EU Taxonomy-aligned revenue:

- By facilitating the selection of renewable materials and/or unprocessed raw materials, Dassault Systèmes' solutions contribute to the Circularity objective, as do internal stock management solutions that facilitate the reuse of composites. This year, for example, Dassault Systèmes strengthened its strategic partnership with BMW, helping the automaker to optimize its resource management system. Further information is available on the Dassault Systèmes website (https://BMW Group Partners with Dassault Systèmes to Bring the **3D**EXPERIENCE Platform to Its Future Engineering Platform | Dassault Systèmes)
- In 2024, the Bel Group is deploying the "Perfect Production" solution, based on the **3D**EXPERIENCE platform, to improve the efficiency and sustainability of manufacturing processes in eleven of its plants worldwide
- Circular design: in 2024, collaboration with Arena (https://www.3ds.com/fr/newsroom/press-releases/swimwear-brand-arena-achieves-faster-more-sustainable-prototyping-dassault-systemes-3dexperience-works) on improving the prototyping of its products. By designing its products with Dassault Systèmes solutions, the company has succeeded in reducing the amount of resources used for product manufacturing
- Compliance of the **3D**EXPERIENCE platform with the PACT (Partnership for Carbon Transparency) methodology established by the World Business Council for Sustainable Development. More information available on the Dassault Systèmes website (https://www.3ds.com/newsroom/press-releases/dassault-systemes-3dexperience-platform-recognized-pact-conformant-unlocking-decarbonization-value-chain) Acceleration of the development of relevant solutions to meet, at least partially, new European environmental regulations linked to battery passport management and the end-of-life of electric vehicles

Policies	Key actions
LEVER 2: ENSURE THAT THE SALES FORCE TAKES OWNERSHIP OF THE PORTFOLIO OF CIRCULARITY-RELATED OFFERS (R3/R4)	
"Environmental training and awareness" policy	— Training Dassault Systèmes employees in the challenges of Circularity, in particular eco-design using the LCA (Life Cycle Assessment) solution
LEVER 3: BUILD STRATEGIC PARTNERSHIPS TO DEVELOP THE COMPANY'S LEVEL OF EXPERTISE IN THE CIRCULAR ECONOMY AND ACCELERATE CUSTOMER ENGAGEMENT (R3/R4)	
"Handprint" strategy	— Participation in European-scale projects. Participation for the third year running in the EECONE project. Bringing together more than 48 organizations in nearly 16 European countries, this initiative aims to reduce electronic waste by developing solutions capable of increasing the lifespan of electronic products through the application of eco-design guidelines. These aim to increase reliability and repair rates, to reduce and replace materials, and to improve circularity through the reuse, recycling and recovery of electronic product materials and components — Participation in the European REINFORCE project (Standardized, Automated, Safe and Cost-Efficient Processing of End-of-Life Batteries for Second and Third Life Re-Use and Recycling). The aim of this project is to design a new, sustainable, circular value chain to serve as a benchmark for the automated, safe and cost-effective logistics and processing of end-of-life batteries for electric vehicles, with a view to their reuse and recycling. The Company is particularly involved in two working groups: – battery evaluation, standardization and risk management phase – automation and evaluation of the dismantling process Involvement in strategic alliances: — commitment to the *Alliance Industrie du Futur*, whose mission is to promote and integrate virtual twins into the French and European industrial ecosystem, in order to contribute to the transition to the circular economy — collaboration with international foundations and participation in coalition projects through co-leadership of a project led by the Ellen MacArthur Foundation, which brings together a dozen international organizations to develop a common set of principles for the design of circular products
LEVER 4: SUPPORT THE DEVELOPMENT OF COMPANIES WITH CIRCULAR PROJECTS (R3/R4)	
"Supporting innovative startups" policy	Promote startups with circular projects via the **3D**EXPERIENCE Lab acceleration program, e.g. in 2024, support for: — Hopper: designing prostheses for sportsmen and women from industrial waste — Strong by Form: development of Woodflow technology, which makes it possible to design lighter wood parts for construction, thereby minimizing waste

C) Metrics and Targets relating to Strategic Matter 1: Contributing to Industry Decarbonization and Circularity through Dassault Systèmes' Sustainability Portfolio

Metrics

In order to measure the progress made in supporting its customers with an adapted offer, as well as in developing a business opportunity, Dassault Systèmes has decided to track the EU Taxonomy-eligibility and alignment metrics for the objective Transition to a circular economy.

	2024	2023	Variation 2024-2023
Percentage of revenue eligible to the EU Taxonomy – Circular Economy	65.2%	58.7%	6.4 pts
Percentage of revenue eligible and aligned to the EU Taxonomy – Circular Economy	20.6%	N/A	-

Targets

The Company has not set differentiated targets in terms of percentage of revenue eligible or aligned to the EU Taxonomy for the Circularity and Climate objectives, as the solutions contributing to them are often the same.

The Company's targets are: 70% of revenue eligible, and 40% of revenue aligned to the EU Taxonomy by 2027, covering both Climate and Circularity objectives.

For further information, see paragraph 2.2.2.1.3 " Eligible and Aligned Revenue (Software and Services) as of December 31, 2024".

2.2.2.4.3 Management of Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

The manufacture of IT equipment required for the Company's business and for the use of the software solutions it develops involves the use of natural resources. In addition, the limited lifespan of IT equipment generates a problem for the management of electronic waste, the recycling of which is still limited within a poorly controlled sector. As a result, the Company considers that its potential negative impact on natural resources is a material matter, largely localized in its value chain, with a long-term effect due to the low recycling rate of this waste.

The material IRO related to strategic matter 3, is:

— **R1 – Negative impact from pressure on resources due to digital industry products lifecycle management across the value chain, from resources to waste management**:

   The manufacture of IT equipment necessary for the Company's business and the use of the software solutions it develops involves the use of natural resources. Moreover, the limited lifespan of IT equipment creates a problem for the management of electronic waste, the recycling of which is still limited.

In this context, the Company considers that its potential negative impact on natural resources is a material matter, largely localized in its value chain, with a long-term effect due to the low recycling rate of this waste.

A) **This IRO addresses, within strategic matter 3, the limitation of the pressure exerted by the Dassault Systèmes value chain on Earth's resources, in connection with the circular economy. Policies relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources**

The management of this strategic matter 3 is based on three policies:

— "Responsible digital" policy;

— "Responsible procurement" policy;

— "Environmental training and awareness" policy.

"Responsible digital" Policy

This policy covers, in particular, the entire lifecycle of IT equipment, from purchase to end-of-life. Its targets are to reduce the amount of IT resources used in the Company's office and development operations, extend their lifespan and manage their end-of-life. It includes an IT *Asset Disposal* sub-policy which addresses the management of asset disposal within Dassault Systèmes. This ensures compliance with environmental regulations by facilitating the recycling, reuse and responsible disposal of electronic equipment. The "Responsible digital" policy is described in detail in paragraph 2.2.2.2.2.A.2 "Policies (IRO C7)" in the management of strategic matter 1.

"Responsible procurement" Policy

It integrates the elements of the Company's sustainability strategy for each of the internal functions contributing to the decarbonization and circular management of operations. It encourages the acquisition of environmentally-friendly products and services, in particular the most energy-efficient products and services, by offering low-carbon content or incorporating elements of circularity. Updated in 2024, this policy includes the systematic integration of ESG criteria in the choice of suppliers. It also encourages suppliers belonging to the most carbon-intensive value chains to join the SBTi initiative, and where relevant, encourages the purchase of second-hand equipment. The "Responsible procurement" policy is described in detail in paragraph 2.2.2.2.3.A.1.a "Policies (IRO C1)" in the management of strategic matter 2.

"Environmental training and awareness" Policy

It is described in detail in paragraph 2.2.2.2.2.A.1.a "Policies (IROs C5 and C6)" in the management of strategic matter 1.

B) Key Actions relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

These policies are implemented through the levers and action plans deployed in 2024 and planned in 2025, and described below:

Policies	Key actions
LEVER 1: REDUCE THE QUANTITY OF IT RESOURCES (R1)	
"Responsible digital" policy – IT Asset Management sub-policy	— Extended service life, set at 5 years for laptops, between 7 and 8 years for servers, depending on use, and unlimited for screens — Implementation of a tool to monitor the actual average lifespan of IT equipment — Extension of laptop maintenance contracts to 4 years to ensure repairs
"Responsible digital" policy	— Continued server virtualization to reduce physical infrastructures. The virtualization rate is around 90% by 2024 — Set up detailed tracking of electronic waste volumes by treatment channel (recycling, incineration, landfill, other) — In 2025, Dassault Systèmes continues to monitor and improve the quality of supplier data
"Environmental training and awareness" policy	— Internal awareness-raising: since 2023, a learning module has been available for all employees worldwide, to help them take action in favor of energy efficiency and the circular economy. Title: Acting towards Circular Economy — Buyer training: a training program dedicated to environmental issues, including notions of circularity — Thought Leadership: as announced in 2024, the topic of circularity and the generative economy will remain at the heart of Dassault Systèmes' strategy in 2025
LEVER 2: PURCHASE EQUIPMENT WITH A CONTROLLED CARBON FOOTPRINT (R1)	
"Responsible procurement" policy	— Increase in the number of RFPs launched with environmental criteria per equipment. In 2023, this approach concerned laptops. In 2024, this was extended to other IT equipment, and in 2025 it will involve integrating more outputs from equipment Life Cycle Assessment (LCA) — Continuing to encourage suppliers to commit to setting science–based GHG emission reduction targets. The criterion of adherence to the SBTi approach has been included in public tenders for several years now — Systematic dialogue, as part of business reviews, with suppliers on their approach to resource and e-waste management, to eco-design, to use of recycled materials
"Responsible digital" policy	— Development of an IT equipment catalog to monitor the carbon content of equipment and its circularity characteristics, in order to improve the Company's resource consumption — Definition of an eco-score evaluation methodology for new strategic IT projects. The aim is to deploy this eco-score in 2025 and 2026
LEVER 3: MANAGE AND CONTROL THE END OF LIFE OF EQUIPMENT (R1)	
"Responsible digital" policy	— Continued deployment of an asset management tool and improved tracking of Waste from Electrical and Electronic Equipment (WEEE) worldwide — Implementation of a quality audit process for WEEE reporting
"Environmental training and awareness" policy	— Creation of specific training for IT and Research & development teams to raise awareness in these departments

Policies	Key actions
LEVER 4: PURCHASE SECOND-HAND EQUIPMENT (R1)	
"Responsible procurement" policy	— Purchase of over 18,000 second-hand and refurbished mobile devices as part of MEDIDATA's *MyMedidata* offering, to capture decentralized clinical trial data from patients
LEVER 5: REUSE OR DONATE END-OF-LIFE EQUIPMENT (R1)	
"Responsible procurement" policy	Dassault Systèmes strives to apply circular economy best practices. Two significant actions were carried out in 2024: — Donations of electric vehicle charging stations to public institutions and associations as part of a fleet renewal program on the 3DS Paris Campus. Defective charging stations have also been donated as spare parts — Reuse of carpets after cleaning, recycling of damaged tiles and partitions, adjustment of office furniture size with the help of a Company from the social and solidarity economy, as part of a renovation project (3DS Paris Campus)

C) Additional Information on Resources Inflows and Outflows

Resources Inflows

The input resources considered in the following analysis are mainly the IT equipment used in the Company's operations and value chain. Indeed, the production and use of software solutions essentially require IT infrastructures, notably servers and network equipment, as well as providers of hosting and data storage capacities.

In addition, as mentioned above, the "Responsible digital" policy calls for the implementation of tools to track resources used throughout their lifecycle. Targeted information collected includes weight, carbon content, reparability index (where available) and recycled material rate. However, it does not currently provide for the collection of information relating to the raw materials making up the various components, and has not used estimates provided by sector studies to calculate them.

The Company has defined a restricted catalog of durable IT equipment for its operations, for which information is currently being collected. All this information will be entered when a purchase request is created, as the process is implemented.

In 2024, the Company is not in a position to publish the weight of incoming resources due to insufficient coverage and the absence of a reliable extrapolation method.

Resources Outflows

Software developed by Dassault Systèmes is entirely distributed digitally. It therefore requires no physical support and generates no outgoing resources, given its intangible nature.

Only ordinary waste generated by the presence of employees at Dassault Systèmes sites represents the Company's main outgoing resource, followed by electronic waste linked to end-of-life IT equipment. The breakdown by category is given below.

Since 2024, Dassault Systèmes has been tracking the end-of-life of its electrical and electronic equipment through metrics such as reprocessing typology by equipment category. When this information is provided by suppliers, Dassault Systèmes tracks quarterly volumes of electronic waste by equipment category, type of reprocessing and geography.

Dassault Systèmes' "Responsible digital" policy gives preference to the proportion of electrical and electronic equipment purchased that has received TCO certification, i.e. designed to be circular, energy efficient and in respect for social and environmental standards. In general, the Company monitors its waste management and pays particular attention to the proportion of waste recycled or donated.

Computer equipment generally consists of the following elements, in proportions that may vary depending on the equipment: computer, mobile phone, server, network equipment.

The following example shows the composition of a laptop as analyzed in a 2022 ADEME study:

— ferrous metals: 15% (recyclable) including manganese;

— non-ferrous metals including rare earths:11.5% (recyclable) including aluminum, copper, zinc, nickel, magnesium;

— plastic:40% (mostly recyclable);

— printed circuit boards: 15% including silicon;

— power regulation components (capacitors, batteries): 17% (only partly recyclable);

— other materials: 1.5% (often not very recyclable), including rare earths.

These components are largely recyclable, which is why Dassault Systèmes is responsible for monitoring and processing this electronic waste.

D) Metrics and Targets relating to Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources

Metrics

The metrics relating to waste generated by the Company are detailed below:

	Total waste		Ordinary waste		Electrical and electronic waste	
	Weight (in tons)	%	Weight (in tons)	%	Weight (in tons)	%
TOTAL [1]	**708**	**100.0%**	**611**	**100.0%**	**97**	**100.0%**
WASTE NOT DISPOSED OF [2]	**82**	**11.6%**	**-**	**-**	**82**	**84.7%**
Reuse/Reconditioning [2]	20	2.9%	-	-	20	20.9%
Recycling [2]	62	8.7%	-	-	62	63.8%
WASTE DISPOSED OF [2]	**626**	**88.4%**	**611**	**100.0%**	**15**	**15.3%**
Destruction [2]	5	0.6%	-	-	5	4.7%
Incineration [2]	3	0.4%	-	-	3	2.6%
Landfilling [2]	0	0.0%	-	-	0	0.1%
Other and unknown treatments [2] [3]	618	87.4%	611	100.0%	8	8.0%
NON-RECYCLED WASTE [1] [4]	**646**	**91.3%**	**611**	**100.0%**	**35**	**36.2%**

(1) ESRS Datapoints.
(2) Company-specific Datapoints.
(3) This category includes all other types of treatments and any waste for which no specific information is available. Due to lack of information on the split of ordinary waste by treatment type, the full amount of ordinary waste is accounted for in this category.
(4) The weight of "Non-recycled waste" includes all types of treatments including "Reuse/Reconditioning", it excludes "Recycling".

Targets

Dassault Systèmes has not set itself quantitative targets for metrics relating to the circular economy. Indeed, some information is not yet available in all countries and is not yet reliable. However, the Company is considering the introduction of metrics to monitor the performance of its policies, in particular the average lifespan of its IT equipment.

In addition, for ordinary waste, Dassault Systèmes is developing a local data collection process, complicated by the multiplicity of intermediaries. At this stage, this constraint does not allow the Company to define relevant targets by category.

2.2.2.5 Environment – Voluntary Non-Material Disclosures

Certain actions or policies, even if not material in terms of Dassault Systèmes' double materiality assessment and the strategic matters and material IROs identified, are important to the Company, particularly in terms of the information required by ESG rating agencies, or regulatory requirements outside the CSRD framework.

These voluntary, non-material disclosures are grouped together in a dedicated section within each of the environment, social and business conduct topics.

2.2.2.5.1 Non-Material Voluntary Metrics relating to Environmental Matters

	2024	2023	Variation 2024-2023	
ESRS DATAPOINTS				
Total water consumption in own operations *(in m³)*	279,764	323,100	(43,336)	(13.4%)
COMPANY-SPECIFIC DATAPOINTS				
Share of employees working in buildings certified High Environmental Value	65.1%	59.0%	6.1 pts	-

Comments on Water Consumption in Operations

Dassault Systèmes' own activities consume very little water. Consumption includes only modest quantities for sanitary purposes and, to a lesser extent, for irrigation at the few offices with green spaces. It has been considered that there are no material negative externalities linked to these internal consumptions. The Company has undertaken to publish its own water consumption annually at the request of several ESG rating agency questionnaires, including the Carbon Disclosure Project (CDP). This consumption is calculated for all operating sites excluding data centers.

It should be noted that water consumption by site is difficult to obtain, as it is often included in the lease charges without details of consumption, particularly in office buildings shared with other companies. The Company therefore uses a method of estimating consumption by employee, extrapolating from sites whose consumption is not known, based on sites whose consumption is deemed reliable.

2.2.3 Social and Societal Information

The policies described in this section relate to the year 2024 and are applicable only to the extent permissible under local and national regulations. They are reviewed annually and can be adjusted, when necessary, in line with developments in the legal framework around the world, for example in the United States.

Dassault Systèmes tracks social and societal actions through four main metrics for which the company has set targets:

— three metrics in S1: women in the Executive team, women among *People managers* and employees pride and satisfaction;

— one metric for S3/S4 and G1: employees trained on ethics and compliance (including Code of Business Conduct training (G1, IRO G2), Personal Data Protection (S3/S4, strategic matter 9), and Anti-Corruption (GI, IRO G3).

Detailed explanations of these metrics and related policies and actions are described in the social, societal and business conduct sections of this report, respectively in paragraphs 2.2.3.1 "S1 – Own Workforce", 2.2.3.3 "S3 – Affected Communities", 2.2.3.4 "S4 – Consumers and End-Users", and 2.2.4.1 "G1 – Business Conduct".

Developing an inclusive and ethics Culture

Women-Men Representation

Women in the Executive team[1]

	TARGET 2027	2023	ACHIEVED IN 2024
	40%	**38.5%**	**38.5%**

Women among *People managers*[1]

	TARGET 2027	2023[2]	ACHIEVED IN 2024[2]
	30%	**24.7%**	**26.3%**
		target 30%	target 30%

Employee Engagement

Employees Pride and Satisfaction[3]

	TARGET 2025	2023	ACHIEVED IN 2024
	78%	**80.9%**	**78.4%**
		target 85%	target 78%

Ethics and Compliance

Employees trained on Ethics and Compliance[4]

	TARGET 2025	2023	ACHIEVED IN 2024
	95%	**98.9%**	**96.6%**
		target 95%	target 95%

(1) Objective only applicable to the extent permissible under local and national laws.
(2) Calculated on a headcount basis. As a change in methodology compared with previous years' reporting, the 2023 result has been revised applying this new calculation rule.
(3) Percentage measured by an annual satisfaction survey. Initially set at 85%, this target is revised in 2024 to 78% by 2025.
(4) Average percentage of permanent employees who completed mandatory trainings on Code of Business Conduct, Personal Data Protection and Anti-Corruption.

2.2.3.1 S1 – Own Workforce

The double materiality assessment process (see paragraph 2.2.1.5.1.A "Process for determining IROs") led to the identification of three strategic matters, encompassing eight material negative impacts, positive impacts or risks, that are:

— attracting and preparing the skills for the future in a competitive talent market;

— fostering employees' engagement to improve retention;

— promoting professional opportunities for all employees nurturing inclusion and creativity.

The human capital approach is aligned with these matters, and aims to create an inspiring environment to empower employees' journeys, allowing them to thrive in their missions and projects, and fulfill Dassault Systèmes' purpose. It therefore combines an approach focused on employees' experience with a positioning as a partner of strategic operational activities.

2.2.3.1.1   List of material Impacts, Risks and Opportunities and Strategic Matters relating to Own Workforce

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
STRATEGIC MATTER 5: ATTRACTING AND PREPARING THE SKILLS FOR THE FUTURE IN A COMPETITIVE TALENT MARKET			
OW3 – Negative impact of skills and knowledge obsolescence on workforce employability	Negative impact	Equal treatment and opportunities for all *Training and skills development*	**Lever 1:** Enable each and every one to play an active role in their career development
OW5 – Financial risk related to inability to attract workforce with high level of expertise	Risk	Working conditions *Recruitment (Entity-specific)*	**Lever 2:** Create candidates' pools and adopt a proactive sourcing approach
OW6 – Financial and reputation risk related to skills and knowledge obsolescence	Risk	Equal treatment and opportunities for all *Training and skills development*	**Lever 3:** Develop skills and offer a portfolio of learning and knowledge acquisition experiences
STRATEGIC MATTER 6: FOSTERING EMPLOYEES' ENGAGEMENT TO IMPROVE RETENTION			
OW1 – Negative impact due to lack of employees' reward and recognition	Negative impact	Working conditions *Recognition (Entity-specific)*	**Lever 1:** Define and implement an attractive compensation policy and foster achievements and innovation's pride and recognition
OW4 – Financial risk due to high employees' turnover	Risk	Working conditions *Employees' retention (Entity-specific)*	**Lever 2:** Retain key employees
OW8 – Positive impact of responsible employment practices on employment security	Positive impact	Working conditions *Secure employment/ Social Dialogue/Freedom of association, the existence of works councils and the information, consultation and participation rights of workers/Collective bargaining, including the rate of workers covered by collective agreements*	**Lever 3:** Prioritize long-term employment and respect freedom of association and the right to collective bargaining
STRATEGIC MATTER 7: PROMOTING PROFESSIONAL OPPORTUNITIES FOR ALL EMPLOYEES NURTURING INCLUSION AND CREATIVITY			
OW2 – Negative impact of inequalities leading to pay and career development gaps	Negative impact	Equal treatment and opportunities for all *Gender equality and equal pay for work of equal value*	**Lever 1:** Promote professional opportunities for all
OW7 – Market or brand image risk due to a limited workforce diversity, leading to lack of consideration of needs and perspectives in innovation process	Risk	Equal treatment and opportunities for all *Diversity/Employment and inclusion of persons with disabilities*	**Lever 2:** Develop an inclusive culture

The double materiality assessment was performed covering the entire workforce. As Dassault Systèmes prioritizes permanent employment, the Company uses non-employee workers on an exceptional basis, notably to cover for employees' leave of absence or in the event of a temporary increase in activity. Non-employee workers represent less than 2% of the employee and non-employee workforce, calculated on a full-time equivalent basis. As no topic has been identified as material with regard to the non-employee workforce, the information disclosed in this paragraph covers the Company's employees.

All employees may be exposed to the material impacts identified and associated to the Company's operations throughout their professional careers. Dassault Systèmes is committed to providing a working environment conducive to the professional fulfillment of each individual, based on respectful relationships in all circumstances. The Company pays particular attention to gender, generational and disability equity, in order to promote inclusion for all.

Dassault Systèmes is a scientific company, focused on sustainable innovation, relying on knowledge and know-how as part of a long-term growth strategy supported, in particular, by:

— the ability to attract talent motivated by the Company's ambition;

— the skills in a context of rapidly evolving technologies;

— the employees' engagement, recognition of their contributions and achievements, and the Company's ability to retain them;

— the enrichment of knowledge in an inclusive and fulfilling environment.

Employees are one of the Company's most valuable assets, at the heart of its mission and development. It is therefore essential to understand their interests and viewpoints, in an open communication culture. To this end, employees have access to various direct and indirect channels:

— an annual satisfaction survey, whose high participation rate demonstrates its efficiency. The results enable the Company to identify views and expectations by team, country, gender and generations, and lead to developing action plans presented to employees, shared within the *3DS People* community;

— communities available on the **3D**EXPERIENCE platform, enabling employees, at any time, to comment on information shared by the Company, ask questions and share ideas, which will be analyzed, qualified and potentially give rise to initiatives;

— ad-hoc surveys during the year, targeting specific topics such as training and inclusion, or particular moments in employees' experience;

— dialogue with employees' representatives in relevant countries, in the form of information or consultation, providing opportunities to express employees' concerns, expectations and rights (see paragraph 2.2.3.1.3 "Managing Strategic Matter 6: Fostering Employees' Engagement to improve Retention").

Dassault Systèmes is organized around main functions (Research & Development, Sales, Marketing and Services and Company's General Administration) serving its brands and main markets in three GEO groups, covering 45 countries. Under the responsibility of the Executive Vice-President, Chief People & Information Officer, member of the Executive Committee, the Company's Human Resources department relies on a worldwide network of employees, made up of experts and operational staff, at both global and local levels:

— partners of functions to support their sustainable transformation and growth, as well as the development of inclusion programs;

— four centers of expertise covering recruitment and onboarding of new talents, skills' acquisition and development, employees' career evolution and recognition, and finally, social dialogue and collective bargaining. There are also a range of services and experiences covering every stage of an employee's journey;

— partners of local Sales, Marketing and Services teams, responsible for supporting these teams in delivering value, achieving sales targets, managing operational performance and promoting human capital programs locally;

— a team dedicated to leadership development programs for employees and managers, to defining applications used for performance management, and to people and team development, based on Company's values.

These teams are responsible for proposing and implementing all policies and action plans aimed at managing material risks, impacts and opportunities, funded under annual budgets and the medium-term strategic plan. Their implementation and the measurement of their efficiency are based on a set of solutions integrated in the **3D**EXPERIENCE platform, comprising information systems, a portfolio of applications and dashboards for steering processes and projects. Combining analytics and data sciences, this operational monitoring system, which will be further developed, facilitates the decision-making process and implementation of relevant action plans. The metrics and targets presented in this paragraph are analyzed and reviewed with key contributors on a quarterly basis, and will be subject to corrective actions and continuous improvements, where appropriate.

Targets, associated performance and progress to achieve are presented to and discussed with the Committee of the European Company and the Social and Economic Committee of Dassault Systèmes SE.

In order to prevent any material negative impacts that may result from the use of personal data, and in compliance with Dassault Systèmes' commitments to business ethics, the Company has in particular:

— a human resources privacy policy, updated in June 2024 and available to all employees on the **3D**EXPERIENCE platform;

— data protection training for human resources teams, deployed in 2024.

Dassault Systèmes has not identified any impacts, risks or opportunities relating to employees as a result of its Transition plan aimed at reducing its negative impacts on the environment and making its activities more ecological and climate-neutral.

2.2.3.1.2 Management of Strategic Matter 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market

The negative impacts and risks covered in this paragraph are:

— **OW5 – Financial risk related to inability to attract workforce with high level of expertise:**

Dassault Systèmes' growth relies, in particular, on its ability to attract talents with high levels of expertise and skills that are increasingly in demand on the job market. If, therefore, Dassault Systèmes was unable to recruit such talents, this would represent a risk on the knowledge and know-how acquisition and consolidation, on the performance of the teams needed for innovation, and on the marketing of its solutions.

— **OW3 – Negative impact of skills and knowledge obsolescence on workforce employability:**

Technological innovations lead to continuous evolution and emergence of new skills, which are increasingly in demand on the job market. In this context, the Company must facilitate employees' ability to evolve and adapt, by implementing skills management, learning, knowledge sharing and acquisition programs. Otherwise, the employees' career evolution and employability could be negatively impacted.

— **OW6 – Financial & reputation risk related to skills and knowledge obsolescence:**

Skills, knowledge and know-how are one of the Company's assets for its long-term development. Dassault Systèmes must secure their adaptation to the evolution of the Company and the environment in which it operates. Inadequacy or obsolescence of these skills could lead to a risk for its competitiveness and reputation, resulting in financial loss.

A) Policies and key Actions relating to Strategic Matter 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market

"Talent acquisition" Policy and Actions

The Code of Business Conduct and the Corporate Social Responsibility Principles formalize the Company's commitments to non-discrimination, Human rights and workplace accident prevention. Thus, all work-related decisions are based on each employee qualifications, talents, achievements and professional motivations (see paragraph 2.2.3.1.3 "Management of Strategic Matter 6: Fostering Employees' Engagement to improve Retention"). Employees and candidates, or any other person in contact with the Company, may report any breach in good faith via the Dassault Systèmes Whistleblowing procedure (see paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct"). Specific policies and actions promoting inclusion are described under strategic matter 7 (see paragraph 2.2.3.1.4 "Management of Strategic Matter 7: Promoting Professional Opportunities for all employees nurturing Inclusion and Creativity").

In order to improve the time required to recruit, reduce dependence on external partners, and minimize associated risks and costs, Dassault Systèmes adopts a proactive sourcing approach, based on external data analysis, enabling a deeper understanding of talent market and key or emerging skills mapping. In 2024, the market analysts team continued to grow its skills and, as pilot of the approach, conducted more than a dozen studies, mainly on key and emerging skills in research and development. These analyses helped to inform decisions, notably in terms of locations in North America and Europe, and to identify areas for improvement to consolidate and industrialize this approach. Combined with the workforce planning projects per function, this three-year approach will enable better focus on profiles' identification and accelerate the creation of talent pools, which will be converted into active candidates for hiring opportunities, where appropriate.

The referral program enables to promote Dassault Systèmes through its employees' network, to leverage career opportunities worldwide and to attract profiles aligned with the Company's values and culture. Any employee can actively contribute to the recruitment process by recommending one or more candidates via a dedicated application. These employees receive a bonus upon successful hiring. This channel is subject to an annual action plan structured around three axes:

— a monthly communication plan sharing job opportunities, particularly in Sales, Marketing & Services and Research & Development functions, requiring skills that are in short supply on talent market. This communication plan is adapted each year per country;

— recognition actions of employees contributing to recruitment of new team members, particularly in Asia;

— integration of referred candidates, initially referred to another job opportunity, in talent pools.

To enable future talents to validate their academic career with work experience in an innovative environment, every year Dassault Systèmes offers internship and apprenticeship opportunities. In this context, the Company collaborates with a network of over 450 education institutions and universities, with which it runs various initiatives contributing to academic training programs. The aim is to offer students career opportunities by encouraging them to join Dassault Systèmes after graduation, onboarding junior talents motivated by the Company's culture and purpose.

In 2024, Dassault Systèmes took part in more than 230 initiatives, in collaboration with academic partners, from student forums to educational events, such as:

— participation in the Tech Symposium organized by INSEAD in Singapore on Smart cities and workforce of the future;

— a partnership with the city of Meudon to organize a hackathon dedicated to students, with the aim of exploring the contribution of virtual twins to flood risk management in urban environment.

In 2024, Dassault Systèmes hired and mentored more than 1,900 interns and apprentices in 24 countries.

Dassault Systèmes' value proposition is based on its purpose, which contributes to sustainability in many fields, and on its drive for breakthrough innovations, in an international and multicultural context. The Company communicates through various channels, including social networks, about the role families, job opportunities and events organized with educational institutions. The website provides information on the Company's culture and values, sustainability commitments, benefits, inclusion initiatives and career development programs.

With the goal of delivering tailored communication experiences, and in order to maximize the employer brand and Company's reputation and related actions that will be measured through feedbacks campaigns as well as internal and external events, Dassault Systèmes launched, since 2023, a project to deploy a candidate relationship management digital solution. Projecting full operational capability over the next two to three years, this solution will enable the Company to:

— target profiles with specific skills and experience, particularly those that are in demand in the talent market;

— strengthen relationships with prospective candidates and promote Dassault Systèmes' purpose;

— accelerate the proactive identification of candidates, by facilitating talent communities through local and business-specific communication initiatives;

— social media engagement with key influencers;

In 2024, Dassault Systèmes conducted:

— a communication campaign on digital platforms in France, the United States and Canada, targeting research and development, sales, marketing and services profiles as well as cybersecurity skills;

— a digital campaign on ten educational campuses in France to promote the Company as a major enterprise in Life Sciences & Healthcare;

— the deployment of sponsored online advertisements in France and Germany, with over 17,000 visitors and more than 3,300 new candidates joining the community.

Dassault Systèmes primarily measures its external reputation through:

— the *Potentialpark* ranking, measuring companies' actions on their website career pages, online applications, social media and professional platforms. Dassault Systèmes ranked fourth overall, sixth in Europe and third in the United States;

— the accreditation of the "Choose My Company – HappyIndex Candidates" label for the World, Europe, Asia Pacific and granted to eleven countries worldwide, and accreditation of the "Choose My Company – HappyIndex Trainees" label in France.

"Annual performance review" Policy and Actions

Dassault Systèmes has a role model accessible to all employees, outlining responsibilities, missions and key performance indicators for each role, which serves as a reference for the annual performance review process. Each employee proposes and defines, together with his or her manager, achievement and leadership objectives. This occurs during meetings designed to ensure that they take ownership of the objectives set, that they have the means and resources required to achieve them, and that they understand their individual contribution to the Company's objectives. An objective relating to ethical behaviors and the completion of business ethics mandatory trainings is included by default for all employees. Mid-year interviews are recommended to review and update, if necessary, the objectives set and the results expected or achieved. At the end of the year, the assessment of results is a major component of performance appraisal. As part of collective collaboration on Company's projects, every employee can seek social feedback from colleagues, helping to confirm the strengths demonstrated, as well as the areas for improvement. These reviews also provide an opportunity to identify skills development initiatives, such as training and certification, as well as career evolution aspirations. As part of this process, in 2024, training dedicated to preparing development paths was made available to support employees.

"Internal mobility" Policy and Actions

The Company's "Internal mobility" policy aims to empower each employee to play an active role in their career journey, and holds managers accountable for developing their teams through mobility. In the event of both external and internal applications, and with equivalent skills, priority is given to internal candidates. The *My Journey* application enables each employee to define a career development project, benefiting in particular from information and data on the Company's roles, and to simulate potential career paths by selecting specific skills. Internal mobility is promoted to managers when opening a job opportunity, and relevant internal profiles are proactively recommended. All employees can also connect to the *My Job Opportunities* application, which provides them with access to available job offers in real time. Here they can apply online and track the progress of their application. In 2024, more than 2,400 job offers were published and more than 600 employees who applied were selected.

"Learning" Policy and Actions

Dassault Systèmes has a standardized skills referential, based on the European competencies' classification, enriched with specific skills for the Company. It covers knowledge, know-how and soft skills, and makes it possible to identify the essential competencies integrated into each role description, both of which are reviewed and updated every year. These competencies enable employees to assess themselves in consultation with their managers, and to reinforce certification programs aimed at on-the-job specialization, expertise and social learning.

An annual training and learning needs assessment survey is sent to all managers, for employees and for themselves. The results may lead to interviews with some of the recipients, and contribute to the development of the portfolio of learning experiences and knowledge acquisition through training and certification in four areas:

— knowledge of the Company's purpose, history, culture and values, as well as the adoption of the **3D**EXPERIENCE platform;

— cross-functional skills such as communication, collaboration, leadership and sustainable development;

— skills linked to professional expertise of each employee;

— knowledge in Dassault Systèmes' solutions.

With the *3DEXPERIENCE University* application, every employee has access to over 7,000 training contents linked to the certification portfolio, encompassing 116 role-related, 141 brand-related and 123 industry segment-related programs. More than 270 employees are responsible for the creation and deployment of these training programs, enabling knowledge capitalization, knowledge sharing and allowing the Company to adapt training to employees' skills acquisition needs.

These contents also cover specific competencies, including:

— trainings dedicated to managers, aimed at developing their leadership and communication skills, enabling them to bring their teams together around shared objectives and Company's values. The related certification program enables them to master core managerial skills and knowledge in performance management, recognition and individual and collective development;

— mandatory trainings in business ethics and corporate responsibility, including the Code of Business Conduct, personal data protection and anti-corruption (see paragraph 2.2.4.1.2 "Managing Strategic Matter 12: Ensuring ethical and transparent Business Conduct");

— development programs dedicated to Dassault Systèmes' talents and future managers pool, promoting access to high-level responsibility positions (see paragraphs 2.2.3.1.3 "Managing Strategic Matter 6: Fostering Employees' Engagement to improve Retention" and 2.2.3.1.4 " Management of Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity ".

Throughout the year, information and communications are released in the *Passion to Learn* community to engage employees in training initiatives, allowing to deliver almost 20,700 certifications in 2024. The certification portfolio is also reviewed every year to ensure its alignment with business needs. In this context, 56 new programs were deployed in 2024.

To promote access to skills development, a range of various training events are held annually:

— *Passion to Learn Month*, whose 2024 edition focused in particular on leadership and artificial intelligence skills, recording over 7,500 registrations and 3,200 participants;

— *Leadership Development Days*, with three sessions in 2024 focusing on effective communication, collaboration and project management.

Policies	Key actions	Key metrics – definition
LEVER 1: CREATE CANDIDATES' POOLS AND ADOPT A PROACTIVE SOURCING APPROACH (OW5)		
"Talent acquisition" policy	— Understanding of talent market through locations and ecosystems' analysis as well as skills mapping studies — Monthly communication plan highlighting job opportunities and recognition actions of employees contributing to recruitment of new team members, particularly in Asia — Participation in more than 230 initiatives in collaboration with academic institutions and mentoring of more than 1,900 apprentices and trainees — Communication campaign on digital platforms and deployment of sponsored pages for France and Germany	% of job offers filled under permanent contracts % of job offers filled by referral
LEVER 2: ENABLE EACH AND EVERY ONE TO PLAY AN ACTIVE ROLE IN THEIR CAREER DEVELOPMENT (OW3)		
"Annual performance review" policy **"Internal mobility" policy**	— Annual performance review campaign — Training dedicated to preparing development paths for managers and employees — Internal publication of over 2,400 job offers with over 600 employees selected	% of employees that participated in annual performance review % of job offers filled by internal hires
LEVER 3: DEVELOP SKILLS AND OFFER A PORTFOLIO OF LEARNING AND KNOWLEDGE ACQUISITION EXPERIENCES (OW6)		
"Learning" policy	— Skills referential update and skills assessment — Certification portfolio review, leading to the release of 56 new programs — Organization of two skills development events, *Passion to Learn Month* and *Leadership Development Days*	Average number of training hours per employee % of employees receiving learning actions

Priorities for the next three years will focus on:

— delivering a managerial learning program aimed at training over 1,000 managers;

— accelerating the development of artificial intelligence skills;

— consolidating and managing the skills referential, enabling development of training initiatives connected to critical skills and their evolution over time;

— deploying a new learning management system.

B) Metrics and Targets relating to Strategic Matter 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market

The performance metrics measuring the efficiency of policies and actions related to talent acquisition, annual performance review, internal mobility and learning are detailed in the table below.

	2024	2023		Variation 2024-2023	Target 2025
ESRS DATAPOINTS					
Percentage of employees that participated in annual performance review – Men[1]	95.1%	-	-	-	-
Percentage of employees that participated in annual performance review – Women[1]	94.7%	-	-	-	-
Percentage of employees that participated in annual performance review – Other[1]	94.1%	-	-	-	-
Percentage of employees that participated in annual performance review – Not disclosed[1]	50.0%	-	-	-	-
Percentage of employees that participated in annual performance review[1]	95.0%	-	-	-	-
Average number of training hours per employee – Men	24.6	23.9	0.7	2.9%	-
Average number of training hours per employee – Women	20.9	20.1	0.8	4.0%	-
Average number of training hours per employee – Other	10.1	-	-	-	-
Average number of training hours per employee – Not disclosed	51.7	-	-	-	-
Average number of training hours per employee	23.5	22.8	0.7	3.1%	-
COMPANY-SPECIFIC DATAPOINTS					
Number of job offers filled	2,609	3,594	(985)	(27.4%)	-
Percentage of job offers filled under permanent contracts	95.2%	96.4%	(1.2) pts	-	-
Percentage of job offers filled by referral	13.5%	15.7%	(2.2) pts	-	-
Percentage of job offers filled by internal hires[2]	35.3%	28.8%	6.5 pts	-	30.0%
Number of new joiners	2,641	-	-	-	-
Percentage of new joiners through recruitment	97.7%	-	-	-	-
Percentage of new joiners through acquisition	2.3%	-	-	-	-
Percentage of employees receiving learning action	98.5%	98.7%	(0.2) pts	-	-

(1) Percentage of eligible employees according to "Annual performance review" policy.
(2) Percentage of job offers requiring at least three years' professional experience filled with internal candidates.

Employees from CENTRIC PLM, Satelliz SAS, Satelliz sp zoo, Eomys Engineering SAS and Amcad Engineering SAS are excluded from the policies and action plans detailed in this paragraph. As no reliable methodology could be identified, Dassault Systèmes has not applied any estimates in order to preserve the integrity of disclosed data. The reported metrics therefore cover 95.5% of employees as of December 31, 2024 for training and talent acquisition, and 95.3% of employees as of December 31, 2024 for annual performance review.

Information and data relating to annual performance review cover employees eligible to the policy, including employees under permanent contracts, hired no later than September 30 of the reporting year, and excluding employees under leave of absence. The annual campaign and associated communication and training initiatives enabled to reach a high completion rate of annual performance review. As 1,140 employees did not benefit from a finalized interview in 2024, individual actions will be implemented to ensure that they receive one in 2025.

The metrics relating to training cover all hours delivered during the reporting year, based on the number of employees as of December 31, 2024. As this methodology differs from previous reporting years, the 2023 data have been revised by applying this new calculation rule.

In 2024, the total number of training hours delivered increased by almost 5% compared to 2023, in a context of 1.5% headcount growth. There was particular focus on developing skills linked to professional expertise, knowledge in Dassault Systèmes' solutions, as well as soft skills and artificial intelligence. While the average number of training hours for women is lower than for men, it increased by 4% compared to 2023, also the proportion of women who received training is slightly higher than for men.

Information and data related to recruitment cover all job offers filled during the reporting year. Given their acquisition during the year, Dassault Systèmes estimated that no recruitment took place for Satelliz SAS, Satelliz sp zoo, Eomys Engineering SAS, and Amcad Engineering SAS, an estimation hypothesis confirmed by the absence of new joiners in these subsidiaries for the period under review. The definition of new joiners has been revised in 2024 to exclude, in particular, international mobility and assignments, transfers of legal entities and any other headcount movements within Dassault Systèmes. It covers hiring, extensions and changes in employment contracts. As this methodology differs from previous reporting years, the 2024 data cannot be compared with those reported in previous years.

In a context of global economic uncertainty, volatility in customer decision-making and continued decline in employee-initiated turnover since 2021, the Company adopted a prudent approach to its hiring in 2024. The number of job offers filled is lower than in previous years. The proportion of hires on permanent contracts remains high, with the use of fixed-term contracts limited to the replacement of employees' absence and for time-bound special projects. Thus, in 2024:

— recruitment related to Company's growth represented 26% of total hires, compared to 21.7% in 2023;

— recruitment related to turnover replacement accounted for 45.8% in 2024, compared to 50.3% in 2023.

Although the proportion of positions filled through employee referrals decreased by 2.2 points in 2024 compared to 2023, the proportion of job offers filled with internal hires increased by 6.5 points, thereby supporting the Company's policy.

Internal mobility enhances expertise and know-how, making the Company a more attractive place to work and helping to retain talented employees, thus meeting their expectations in terms of career development. It contributes to Dassault Systèmes' growth objectives, to meeting future needs in terms of skills and profiles, and to sharing knowledge and know-how within the Company. Accordingly, Dassault Systèmes has set a target of 30% of job offers filled with internal hires by 2025. Dassault Systèmes has not defined quantitative targets for the other topics related to this strategic matter. Nevertheless, the Company is monitoring the efficiency of its policies and actions through the metrics reported above.

2.2.3.1.3 Management of Strategic Matter 6: Fostering Employees' Engagement to improve Retention

The positive and negative impacts and risk covered in this paragraph are:

— **OW1 – Negative impact due to lack of employees' reward and recognition:**

Recognition of employees' performance and achievements has a direct impact on their motivation and engagement at work. The absence of rewarding programs affects their pride and satisfaction in working for the Company, leading to a loss of meaning at work as well as an increase in employees' turnover.

— **OW4 – Financial risk due to high employees' turnover:**

Dassault Systèmes' operational performance relies in particular on its ability to secure the required human resources. An increase in employees' attrition, especially among key talents, would affect the Company's business operations and lead to a risk on its revenue and operating income.

— **OW8 – Positive impact of responsible employment practices on employment security:**

Dassault Systèmes strives to be recognized as a responsible employer that favors long-term employment of locally recruited employees, thus contributing to sustainable employability within each country in which it operates. This approach aims to provide employees long-term employment prospects and financial resources.

A) Policies and key Actions relating to Strategic Matter 6: Fostering Employees' Engagement to improve Retention

"Total rewards" Policy and Actions

Dassault Systèmes commitments are to compensate employees at or above the levels set by applicable laws and regulations and to provide all legally required benefits, as set out in the Company's Corporate Social Responsibility Principles. As such, Dassault Systèmes' value proposition is based, in particular, on a total reward approach aimed at ensuring that employees benefit from an attractive policy, combining different elements of compensation and forms of recognition.

The annual compensation is made up of a fixed component and a variable component, the rules of which depend on the employee's function and roles of the Company's reference framework. Salary ranges are benchmarked each year to ensure alignment with high-tech market practices. Compensation is reviewed annually and differentiated according to the individual performance of each employee. Within global or local context, whether in terms of the economy or competition, specific measures can be defined and implemented. As part of the 2024 annual compensation review process, and based on performance, particular attention is paid to junior talents, promotions, pay equity, key employees, roles and skills in short supply on the job market.

In compliance with local regulations and practices, Dassault Systèmes' approach aims to offer social protection and various benefits. In addition to the mandatory plans, depending on the country, the Company offers supplementary health and welfare coverage, including death, disability and incapacity coverage, as well as additional compensation during maternity and paternity leave. Employees can also receive various types of benefits, including transport and childcare allowances. To offer as many employees as possible the opportunity to be involved in the Company's project and growth, Dassault Systèmes rolled out an employee shareholding program in 2021 and 2023. This operation allowed employees to subscribe to a leveraged shareholding scheme at a 15% discount and offering a capital guarantee in euros.

In 2024, and in line with the results of the annual satisfaction survey, Dassault Systèmes implemented actions to communicate and promote the benefits offered by the Company, the improvements of some social protection schemes and continued to roll out the individualized total reward statement.

Designed to recognize the contribution of employees and make the Company's social offering more attractive, the aim of these measures is to ensure that each employee receives sufficient compensation to achieve a decent standard of living, as set out in the United Nations Universal Declaration of Human Rights.

Innovation being an integral part of the Company's DNA, various initiatives are deployed to foster pride and recognition of achievements, as well as an understanding of corporate strategy. The most innovative projects carried out by Dassault Systèmes teams around the world are rewarded each year, encouraging collaboration. The projects are selected by a vote of employees, and by a jury made up of members of the Executive team. The 2024 edition of the *3DS INNOVATION Forwards* included over 440 candidate projects, representing more than 3,300 employees, rewarded 88 projects, representing more than 800 people, and registered 52 patents.

Long-Term Incentives plan and Actions

Retaining key talents, and identifying and preparing the next generation of leaders, is essential to achieving the Company's ambition. These actions enable the Company to offer diversified career development opportunities, an important lever for engagement and recognition. In this way, key employees may be granted long-term incentives, notably through grants of Dassault Systèmes performance shares or share subscription options. The allocation is made to each individual depending on their individual performance and level of responsibility (see paragraph 5.1.5 "Interests of Executive Management and Employees in the Share Capital of Dassault Systèmes SE"). This approach also includes a process for identifying key employees and developing succession plans covering more than 250 positions with high-level responsibility. The aim is to identify for each position up to three talented individuals with leadership potential to become tomorrow's leaders. Two programs, *GLOW* and *Talent Journey*, are dedicated to developing Dassault Systèmes' talents and the future pool of managers. Structured over a period of 7 to 10 months, these programs foster the development of strategic and leadership skills through group training and case studies on transformation projects defined by the Company. They offer participants the opportunity to present their work to members of the Executive team. Nearly 70 employees have been selected to take part in the 2024 session, bringing the total number of participants since the creation of these programs to nearly 280.

Code of Business Conduct, Corporate Social Responsibility Principles and Actions

Compliance with ethical rules and international standards is part of Dassault Systèmes' purpose. Dassault Systèmes' business ethics are based on fundamental international texts on Human and social rights and are formalized in corporate governance policies and procedures. Its pillars are the Code of Business Conduct and the Corporate Social Responsibility Principles, covering:

— prohibiting the employment of children of compulsory school age (and in any case of children under 15), forced labor and all other forms of modern slavery;

— guaranteeing satisfactory working conditions to ensure the health and safety of employees;

— prohibiting all forms of discrimination and harassment;

— complying with applicable legal or regulatory minimums in terms of remuneration, freedom of association, protection of trade union rights, and the right to collective bargaining.

An analysis of the information provided by the International Labor Organization, particularly through its Forced Labor Observatory, indicates that Dassault Systèmes does not operate any activities identified as presenting a significant risk of forced labor, compulsory labor or child labor. In addition, Dassault Systèmes operates in countries with local or supranational regulations, or adherence to international conventions and standards covering Human and social rights, which the Company is committed to respecting.

On health and safety, Dassault Systèmes has four major policies that apply in particular to employees in the course of their business activities, including the prevention of work-related accidents.

Dassault Systèmes formally prohibits any form of discrimination for any reason whatsoever in employment relations, in particular based on gender, age, family or pregnancy status, family name, ethnic, racial, social, cultural or national origin, religion, disability, health, sexual orientation, trade union membership or opinion or political commitment. Dassault Systèmes undertakes to recruit and promote employees according to their individual qualities and to treat them with dignity and respect for their private lives, without favoritism.

The Code of Business Conduct, which is accessible to all employees, provides definitions and examples, particularly of sexual harassment and discrimination. Recruitment, training, promotion, appointment and other work-related decisions are based on each employee's qualifications, talent, performance as well as professional motivations. Any case of non-compliance with applicable laws and regulations and the Code of Business Conduct can be reported via the Dassault Systèmes Whistleblowing procedure (see paragraph 2.2.4.1.2 "Managing Strategic Matter 12: Ensuring ethical and transparent Business Conduct"). The Company's employees' representatives have been informed or consulted about the Code of Business Conduct and the Whistleblowing procedure, in compliance with applicable national regulations.

All breaches related to discrimination and harassment, particularly those reported through the Whistleblowing procedure, are assessed on a case-by-case basis, considering the specific facts and circumstances according to their legal qualification. Substantiated cases result in disciplinary sanctions, proportional to the severity of the incidents. Specific policies and actions promoting inclusion are detailed within the strategic matter 7 (see paragraph 2.2.3.1.4 "Managing Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity").

In line with the Company's aim to be acknowledged as a responsible employer and the Corporate Social Responsibility Principles, Dassault Systèmes promotes the long-term employment of its employees. It is also committed to:

— working hours, taking into account employees' workload when setting objectives and conducting annual performance review, confirmed in the related interview reporting document;

— accommodating employees' requests for part-time work and statutory leave for personal reasons, family events or family support, in compliance with applicable laws and regulations and when operational activities allow;

— work-life balance, in particular with parenthood. Furthermore, Dassault Systèmes has a global flexible work policy, deployed in collaboration with unions under collective bargaining agreement in France, enabling employees to work remotely up to two days a week;

— Nation-Army link by supporting the commitment of its employees in France to the national reserve corps, notably through an agreement signed in 2018 with the French Ministry of the Armed Forces, the renewal of which is currently under discussion. It entitles Dassault Systèmes' employees to benefit from up to twelve days' absence per year, five of which are paid for by the Company. A similar commitment is in place for employees in the United Kingdom.

Dassault Systèmes is committed to respecting its employee's right to associate freely, form and join unions organizations of their own choosing, and bargain collectively as permitted by and in accordance with applicable laws and regulations. The responsibility for social dialogue and collective bargaining is held by the Human Resources department of the Company (see paragraph 2.2.3.1.1 "List of material Impacts, Risks and Opportunities and Strategic Matters relating to Own Workforce"). In line with the freedom of association, Dassault Systèmes has an independent employees' representation:

— at local level, with representatives elected by employees, or union representatives;

— at supranational level, through the Committee of the European Company covering all countries part of the European Economic Area (EEA) as well as the United Kingdom;

— at Board of Directors level, through two directors representing employees, appointed in accordance with the law and Company's by-laws (see paragraph 5.1.1 "Composition and Practices of the Board of Directors").

Employees representatives' bodies are involved in the review and implementation of the Company's policies, either through collective bargaining, or by means of information or consultation at national or supranational level. Depending on the country and the topics addressed, meetings can occur weekly, bi-weekly or monthly. In 2024, the Committee of the European Company engaged with members of the Executive team on the Company's strategy, human capital development related policies, and sustainable development approach. At national level, this social dialogue focused in particular on compensation policy, professional equity between women and men, retirement plan improvements, and the implementation of various cybersecurity tools.

Policies	Key actions	Key metrics – definition
LEVER 1: DEFINE AND IMPLEMENT AN ATTRACTIVE COMPENSATION POLICY AND FOSTER ACHIEVEMENTS AND INNOVATION'S PRIDE AND RECOGNITION (OW1)		
"Total rewards" policy	— Annual compensation review process primarily based on performance, with particular attention to junior talents, promotions, pay equity, key employees, roles and skills in short supply on the job market — 2024 edition of the *3DS INNOVATION Forwards*, rewarding 88 projects and 52 patents, representing over 800 people	% of employees pride and satisfaction
LEVER 2: RETAIN KEY EMPLOYEES (OW4)		
Long-Term Incentive plan	— Implementation of the 2024 Long-Term Incentive plan — Identification and review of succession plans for more than 250 key positions — Nearly 70 employees selected for the 2024 session of talent development programs	% of employees granted with long-term incentives % of employee voluntary turnover
LEVER 3: PRIORITIZE LONG-TERM EMPLOYMENT AND RESPECT FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING (OW8)		
Code of Business Conduct **Corporate Social Responsibility Principles**	— Dialogue with representatives of the Committee of the European Company, notably on the Company's strategy, human capital development related policies and sustainable development approach — Dialogue or negotiations with employees' representatives at national level, notably on compensation policies, professional equity between women and men, mandatory training on discrimination and harassment, retirement plan improvements and the implementation of various cybersecurity tools	% of permanent employees % of employees covered by collective bargaining agreements and employees' representatives Number of complaints of discrimination or harassment and associated fines, penalties and compensation

Priorities for the next three years will focus on:

— 2025 employee shareholding program deployment;

— annual review of succession plans for positions with high-level responsibility and facilitation of talent development programs;

— definition and elaboration of a leadership development path, that will be presented to employees' representatives in the relevant countries;

— definition and implementation of action plans based on the annual satisfaction survey results, with a particular focus on:

– work meaning, through initiatives aimed at clarifying the vision and strategy, as well as teams' contributions to the Company's objectives;

– on-site experience to enhance interaction, team learning, co-creation and creativity;

— employees' benefits, through local communication plans, continued deployment of the individualized total reward statement, and any other actions identified based on country-specific priorities.

B) Metrics and Targets relating to Strategic Matter 6: Fostering Employees' Engagement to improve Retention

The performance metrics measuring the efficiency of policies and actions related to employees' engagement and retention as well as responsible employer practices are detailed in the table below.

	2024	2023	Variation 2024-2023		Target 2025
ESRS DATAPOINTS					
Total number of employees	25,000	24,633	367	1.5%	-
Number of employees – Men	17,528	17,356	172	1.0%	-
Number of employees – Women	7,418	7,230	188	2.6%	-
Number of employees – Other	40	-	-	-	-
Number of employees – Not disclosed	14	-	-	-	-
Number of employees – Europe [(1)]	10,136	9,821	315	3.2%	-
Number of employees – Americas	6,797	6,898	(101)	(1.5%)	-
Number of employees – Asia	8,067	7,914	153	1.9%	-
Number of employees – United States	6,281	6,424	(143)	(2.2%)	-
Number of employees – France	5,829	5,657	172	3.0%	-
Number of employees – India	5,231	5,123	108	2.1%	-
Number of permanent employees	24,501	24,054	447	1.9%	-
Number of permanent employees – Men	17,208	16,998	210	1.2%	-
Number of permanent employees – Women	7,239	7,009	230	3.3%	-
Number of permanent employees – Other	40	-	-	-	-
Number of permanent employees – Not disclosed	14	-	-	-	-
Number of temporary employees	499	579	(80)	(13.8%)	-
Number of temporary employees – Men	320	358	(38)	(10.6%)	-
Number of temporary employees – Women	179	221	(42)	(19.0%)	-
Number of temporary employees – Other	-	-	-	-	-
Number of temporary employees – Not disclosed	-	-	-	-	-
Number of full-time employees	24,433	24,094	339	1.4%	-
Number of full-time employees – Men	17,298	17,137	161	0.9%	-
Number of full-time employees – Women	7,081	6,910	171	2.5%	-
Number of full-time employees – Other	40	-	-	-	-
Number of full-time employees – Not disclosed	14	-	-	-	-
Number of part-time employees	567	539	28	5.2%	-
Number of part-time employees – Men	230	219	11	5.0%	-
Number of part-time employees – Women	337	320	17	5.3%	-
Number of part-time employees – Other	-	-	-	-	-
Number of part-time employees – Not disclosed	-	-	-	-	-
Total number of employees who have left the Company	1,955	-	-	-	-
Percentage of employee total turnover	8.0%	-	-	-	-
Percentage of employees covered by collective bargaining agreements	33.2%	-	-	-	-
EEA – Percentage of employees covered by collective bargaining agreements – France	100.0%	-	-	-	-
EEA – Percentage of employees covered by collective bargaining agreements – Countries with more than 50 employees and representing less than 10% of total employees [(2)]	75.5%	-	-	-	-
EEA – Percentage of employees covered by collective bargaining agreements – Countries with less than 50 employees and representing less than 10% of total employees [(3)]	79.3%	-	-	-	-

	2024	2023		Variation 2024-2023	Target 2025
EEA – Percentage of employees covered by employees' representatives – France	100.0%	-	-	-	-
EEA – Percentage of employees covered by employees' representatives – Countries with more than 50 employees and representing less than 10% of total employees	100.0%	-	-	-	-
EEA – Percentage of employees covered by employees' representatives – Countries with less than 50 employees and representing less than 10% of total employees	100.0%	-	-	-	-
Number of complaints of discrimination, harassment and inappropriate behaviors raised through Company's channels	20	31	(11)	(35.5%)	-
Number of substantiated cases of discrimination, harassment and inappropriate behaviors	10	-	-	-	-
Number of complaints of discrimination, harassment and inappropriate behaviors raised through National Contact Points for OECD Guidelines for Multinational Enterprises	0	-	-	-	-
Total amount of fines, penalties, and compensation for damages as result of incidents of discrimination, harassment and inappropriate behaviors	0	-	-	-	-
Number of severe Human rights issues and incidents	0	-	-	-	-
Number of severe Human rights issues and incidents that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0	-	-	-	-
Total amount of fines, penalties, and compensation for severe Human rights issues and incidents that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0	-	-	-	-
COMPANY-SPECIFIC DATAPOINTS					
Percentage of employees subscribing to shareholding program[4]	-	33.8%	-	-	-
Percentage of employees pride and satisfaction[5]	78.4%	80.9%	(2.5) pts	-	78%[5]
Percentage of employee voluntary turnover	5.8%	-	-	-	-
Percentage of employees granted with long-term incentives[6]	12.0%	12.0%	0.0 pts	0.0%	-
Percentage of headcount growth	1.5%	-	-	-	-
Number of countries of operation	45	43	2	-	-
Percentage of permanent employees	98.0%	97.6%	0.4 pts	-	-

(1)   Europe covering Europe, Middle East and Africa.
(2)   Germany, Spain, Finland, Ireland, Italy, Lithuania, Netherlands, Poland and Sweden.
(3)   Austria, Belgium, Bulgaria, Croatia, Denmark, Norway and Czech Republic.
(4)   Percentage of eligible employees subscribing to the employee shareholding program.
(5)   Percentage measured by an annual satisfaction survey. This target has been revised to 78% at the beginning of 2025.
(6)   Excluding members of the Executive team.

The metrics relating to the own workforce are calculated based on headcount as of December 31, 2024, with each employee counted as one unit regardless of working hours. This represents a methodological change from previous years' reporting, which relied on a "full-time equivalent" calculation. Consequently, some 2023 data has been revised to apply this new calculation rule. The reporting scope encompasses the entire employee workforce, including employees with permanent employment contracts, referred to as "permanent", and employees with fixed-term employment contracts, including apprenticeship contracts, referred to as "temporary". As the Company does not employ workers with non-guaranteed hours, no related metrics are disclosed.

As of December 31, 2024, the total number of employees is 25,000, corresponding to 24,823.1 full-time equivalents. The average number of employees over the reporting period is 24,909. This figure aligns with the personnel costs presented in the consolidated financial statements (refer to Note 6: Personnel Costs).

In addition, 98% of employees hold permanent employment contracts and are recruited locally, thereby contributing to the employability and economic development of each country where the Company operates. 499 employees have fixed-term employment contracts, with 75% on apprenticeship contracts, 82% in France and 17% in India. 2.3% of employees work part-time, a rate stable compared to 2023, with 95% in Europe. Although the part-time work rate remains higher for women than for men, it has progressed at relatively similar levels for both genders in

2024. Higher in Germany, the Netherlands, Ireland, and Belgium, the part-time work rate for women employees in these countries, reflecting voluntary requests accepted by the Company, is lower than the average national rates reported in European statistics.

Employees are covered by an independent employees' representation in 20 countries, including 3 outside the EEA, and benefit from collective bargaining agreements in 12 countries, including one outside the EEA. Acknowledging that countries outside of the EEA do not have a legal framework or tradition of social dialogue similar to most EEA member countries, Dassault Systèmes has opted not to disclose metrics related to the percentage of employees covered by collective bargaining agreements for countries outside of EEA. Indeed, the Company has various channels to ensure dialogue with its employees (see paragraph 2.2.3.1.1 "List of material Impacts, Risks and Opportunities and Strategic Matters relating to Own Workforce") and thereby identify their expectations and viewpoints.

The number of complaints of discrimination, harassment and inappropriate behaviors raised through Company's channels refers to breaches reported via the Whistleblowing procedure, by direct contact with a member of Dassault Systèmes Ethics Committee or by any other means, resulting in the investigation of case of non-compliance. The number of substantiated cases of discrimination, harassment and inappropriate behaviors is defined as the number of examinations leading to a finding of misconduct. In 2024, 10 complaints were substantiated and resulted in disciplinary sanctions, proportional to the severity of the incidents. No severe incidents related to Human rights, nor any violations of the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises, have been brought to the Company's attention. No fines, penalties, or compensations for damages related to the aforementioned incidents were paid in 2024.

The percentage of employees granted with long-term incentives excludes members of the Executive team as well as employees from Amcad Engineering SAS, acquired after the annual campaign, and from CENTRIC PLM. This metric covers 95.4% of employees as of December 31, 2024. This metric remains stable compared to 2023. In the absence of an employee shareholding program in 2024, the metric is referenced from 2023.

In an uncertain economic environment, affecting the decision-making process of its customers, Dassault Systèmes implemented precautionary measures in 2024 to balance operational efficiency, long-term growth investments, and job creation, achieving a 1.5% growth in headcount.

The total and employee-initiated attrition rates are 8.0% and 5.8%, respectively, below the average and median rates reported in market studies for the technology and life sciences sectors at the end of the first half of 2024.

The employee pride and satisfaction rate, derived from the annual satisfaction survey, encompasses employees with permanent contracts hired before September 1, 2024, excluding those from CENTRIC PLM, Satelliz SAS, Satelliz sp zoo, Eomys Engineering SAS, and Amcad Engineering SAS. As no reliable methodology could be identified, Dassault Systèmes did not apply any estimation to preserve the integrity of the reported metric. This metric covers 95.3% of the workforce as of December 31, 2024. The rate stands at 78.4%, a 2.5 percentage point decrease from 2023. This decrease follows the reminder sent to all employees by the general management on the importance of respecting the flexible work policy, defined at the end of 2021, under which employees are authorized to work remotely up to a limit of two days per week. Dassault Systèmes is convinced of the power of collective intelligence; to this end, the frequency and quality of face-to-face interactions between its employees are key to maintaining its ability to explore new frontiers, both today and in the future.

Given the essential role of employee engagement in terms of motivation, sense of belonging and loyalty, Dassault Systèmes has set a target rate of pride and satisfaction. Reviewed at the beginning of 2025, this was brought down to 78% to take into account the Company's future transformations and the strict application of the flexible work policy.

The Company has not yet set quantitative targets for the other topics related to this strategic matter. Nevertheless, it monitors the efficiency of its policies and actions using the metrics listed above.

2.2.3.1.4 Management of Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity

The policies described in this section relate to the year 2024 and are applicable only to the extent permissible under local and national regulations. They are reviewed annually and can be adjusted, when necessary, in line with developments in the legal framework around the world, for example in the United States.

The negative impact and risk covered in this paragraph are:

— **OW2 – Negative impact of inequalities leading to pay and career development gaps:**

Multiple factors, including stereotypes, prejudices and cognitive biases, influence the reasoning process and distort decision-making. Within the Company, these factors could contribute to potential professional inequalities, resulting in gaps in career development and compensation.

— **OW7 – Market or brand image risk due to a limited workforce diversity, leading to lack of consideration of needs and perspectives in innovation process:**

Various studies, tend to demonstrate a link between diversity levels of employee's profiles and value creation, innovation, operational and financial performance of companies. Limited diversity in teams would be detrimental to innovation by failing to foster the mutual enrichment of knowledge and creativity through the synergy of diverse ideas, cultures, experiences, and points of view. This could create a market or brand image risk.

A) Policies and key Actions relating to Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity

Code of Business Conduct, Corporate Social Reporting Principles and Actions

The Code of Business Conduct and the Corporate Social Responsibility Principles formally state Dassault Systèmes' commitments in terms of mutual respect, particularly with regard to discrimination, including harassment (see paragraph 2.2.3.1.3 "Management of Strategic Matter 6: Fostering Employees' Engagement to improve Retention"), and employees can report any breaches in good faith via the Company's Whistleblowing procedure (see paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensure ethical and transparent Business Conduct"). These policies, and the resulting actions, apply to all Dassault Systèmes' employees and supplement, but do not replace, applicable international or local laws and regulations.

Responsibility for inclusion programs is held at the highest level of the Company (see paragraph 2.2.3.1.1 "List of material Impacts, Risks and Opportunities and Strategic Matters relating to Own Workforce"). The annual variable compensation for executive officers and members of the Executive team includes a multi-criteria ESG indicator, encompassing targets relating to the proportion of women on the Board of Directors, in the Executive team and among *People managers*. These targets are also integrated into the Long-Term Incentive plan.

The Company's commitment to women employees' program, 3DS WIN (Women INitiative), relies on a team of contributors, including members of the Human Resources and Internal Communication departments, and leads the *3DS WIN* community, made up of all employees involved in encouraging and inspiring the development of women at Dassault Systèmes.

The Company has a gender pay gap metric, adjusted to account for the job family, the role and the level of responsibility. Consolidated in 2024, this metric is monitored using a dashboard shared with the Human Resources department and members of the Executive team. Talent Acquisition partners are trained on compensation and equity,

and have access to a tool for simulating salary offers on hiring, including peers comparison. The evolution of the pay gap is integrated into the annual budget management tool for salary increases, enabling to identify, act or remedy any unjustified disparities that may arise. Additionally, a guide is provided to managers to raise awareness of unconscious biases in professional development decisions and offer advice on promoting equal opportunities to all employees, satisfaction and employees' engagement.

The compensation of the Chief Executive Officer is set by the Board of Directors on the recommendation of the Compensation and Nomination Committee (see paragraph 5.1.3.2 "Compensation Policy Applicable to the Chief Executive Officer").

The *MyJourney* application (see paragraph 2.2.3.1.2 "Management of Strategic Matters 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market") allows to identify employees' career development or mobility projects, particularly those documented by women aspiring to become managers. Nearly 5,000 employees make up the talent pool, including over 1,300 women employees, who are offered the opportunity to take part in external events and specific programs that promote access to positions of responsibility. Thus, the 9-month *Rise Up!* program contributes to the development of inclusive leadership skills for future managers, to support sustainable performance and innovation at Dassault Systèmes. In 2024, nearly 75% of participants were women. Particular attention is also paid to women profiles as part of the process of identifying key talents and drawing up succession plans (see paragraph 2.2.3.1.3 "Management of Strategic Matter 6: Fostering Employees' Engagement to improve Retention").

To achieve its ambition, Dassault Systèmes needs to enrich its talent pool by acquiring new women talents. In a context where, according to UNESCO data, women represent 28% of engineering graduates and only 20% of them work in the field of artificial intelligence, promoting scientific study and career paths is essential. All along the year, Dassault Systèmes engaged with various stakeholders, including:

— the *Women's Forum Global Meeting*, the *Assises de la Parité* and the *Femmes Ingénieures* association to enable *3DS WIN* network members to benefit from a program of actions designed to promote greater representation of women in engineering;

— universities, notably in India, through participation in a conference on *Driving Engineering Excellence with Simulation* with the Indira Gandhi Technical University, attended by over 300 women students, and the organization of a hackathon with the Cummins College of Engineering For Women, during which 200 women students competed on *Sustainability and Automation;*

— the media through public speaking engagements by the Company's women leaders, particularly on sustainable mobility, Life Sciences & Healthcare.

In the recruitment process, Dassault Systèmes aims to include at least one-woman candidate in the shortlisted interviews, when possible, and at least one-woman as part of the interview and selection panel. To increase the number of women profiles in the candidate pool, local initiatives are implemented, such as in India, where a dedicated referral campaign increased the number by 11% in 2024 compared to 2023.

Dassault Systèmes is committed to promoting an inclusive culture regardless of age or experience. Over the past two years, local initiatives have been implemented around various intergenerational themes tailored to the context and priorities of each country. Capitalizing on these initiatives, Dassault Systèmes is currently defining a global framework, that set objectives and principles to ensure, first and foremost, that employees are engaged in fulfilling professional projects and are recognized for their contributions throughout their professional careers. Key areas of focus include:

— intergenerational collaboration as well as skills and knowledge transfer;

— skills development and upskilling;

— participation in meaningful projects for both employees and the Company.

These efforts will complement Dassault Systèmes' actions in recruiting junior talents (see paragraph 2.2.3.1.2 "Managing Strategic Matter 5: Attracting and Preparing the Skills for the Future in a Competitive Talent Market").

Actions to foster an inclusive workplace environment also cover people with disabilities. Subsidiaries in twelve countries are subject to specific laws in this regard. In France, Dassault Systèmes is committed to recruitment, onboarding and integration, career management and maintaining employment. Participation in *European Disability Employment Week* and the *DuoDay* initiative enabled Dassault Systèmes to organize dialogues, meetings and awareness-raising workshops. The Company also contributes to the training and professionalization of disabled students and jobseekers with disabilities, enabling them to acquire knowledge and expertise in the new digital jobs.

Professional equity and equal opportunities are among the topics discussed with employees' representatives in relevant countries (see paragraph 2.2.3.1.3 "Management of Strategic Matter 6: Fostering Employees' Engagement to improve Retention"), and are the subject to collective bargaining discussions. In France, the agreement signed by Dassault Systèmes SE on January 5, 2023 is the seventh collective agreement to promote the employment of workers with disabilities and a new collective agreement on professional equity between women and men has been signed in 2024 for a period of four years. In addition, a joint working group, including members of the Committee of the European Company and the Human Resources department, will meet regularly starting in 2025.

Policies	Key actions	Key metrics – definition
LEVER 1: PROMOTE PROFESSIONAL OPPORTUNITIES FOR ALL (OW2)		
Code of Business Conduct **Corporate Social Responsibility Principles**	— Assessment of the gender pay gap and attention to salary positioning of women during recruitment and annual salary review — Identification of career development projects for women aspiring to become managers — Identification of women talent in succession plans and almost 75% of participants in the *Rise Up!* development program being women	Gender pay gap Annual total remuneration ratio of the highest paid individual to median annual total compensation for all employees % women among *People managers*
LEVER 2: DEVELOP AN INCLUSIVE CULTURE (OW7)		
Code of Business Conduct **Corporate Social Responsibility Principles**	— Engagement with networks and universities, as along with public speaking, to promote scientific fields of study and careers for women and young girls — Identification of women candidates and employees involved in the selection process, as part of the recruitment efforts — Initiatives to promote employment of people with disabilities in twelve countries	Number and % of employees at top management level by gender % of women in the Company % women in new joiners % of employees by age group

Priorities for the next three years, identified in particular through the annual satisfaction survey results and ad hoc inclusion surveys conducted in 2023 and 2024, will focus on:

— deployment of two mandatory trainings on discrimination and harassment for all employees, presented to employees' representatives in relevant countries in Europe;

— deployment of a diversity awareness initiative in Europe;

— roll-out of a bias audit of human resources policies and processes to identify improvements required for greater inclusivity;

— finalization of the Company's Generations program, in compliance with national and local law requirements;

— implementation of a monitoring system covering employment of people with disabilities, enabling the disclosure of metrics in accordance with ESRS S1-12 requirements, subject to legal restrictions and data availability.

B) Metrics and Targets relating to Strategic Matter 7: Promoting Professional Opportunities for all Employees nurturing Inclusion and Creativity

The performance metrics measuring the efficiency of policies and actions related to professional opportunities for all and inclusion are detailed in the table below.

	2024	2023		Variation 2024-2023	Target 2027
ESRS DATAPOINTS					
Gender pay gap women & men – Percentage of average pay level of men	10.8%	-	-	-	-
Ratio of the annual total compensation of the highest paid individual to the median annual total compensation for all employees	189.6	-	-	-	-
Number of members at top management level – Men[1]	8	8	0	0%	-
Number of members at top management level – Women[1]	5	5	0	0%	-
Percentage of members at top management level – Men[1]	61.5%	61.5%	0 pts	-	-
Percentage of members at top management level – Women[1]	38.5%	38.5%	0 pts	-	40%[2]
Percentage of employees under 30 years old	20.9%	21.1%	(0.2) pts	-	-
Percentage of employees 30 – 50 years old	58.1%	54.9%	3.2 pts	-	-
Percentage of employees over 50 years old	21.0%	23.9%	(2.9) pts	-	-
COMPANY-SPECIFIC DATAPOINTS					
Adjusted gender pay gap between women and men – Comparative ratio in percentage points	1.7	-	-	-	-
Percentage women among *People managers*	26.3%	24.7%	1.6 pts	-	30%[2]
Percentage of women in the Company	29.7%	29.4%	0.3 pts	-	-
Percentage of women in new joiners	34.2%	-	-	-	-

(1) Gender representation in the Executive Committee (see paragraph 5.1.2. "Executives of Dassault Systèmes").
(2) Target only applicable to the extent permissible under applicable regulations.

Dassault Systèmes' commitment to achieving a balanced representation of women and men is reflected in the composition of its management bodies:

— the proportion of women on the Board of Directors, excluding directors representing employees, is 50% as per December 31, 2024 (see paragraph 2.2.1.3.1 "GOV_1 – The Role of Administrative, Management and Supervisory Bodies");

— the proportion of women in the Executive Committee is 38.5% (see 2.2.1.3.1 "GOV_1 – The Role of Administrative, Management and Supervisory Bodies"). This metric represents the gender distribution at top management level, covering two levels below the administrative and supervisory bodies in compliance with ESRS S1 reporting requirements.

In the absence of available compensation data for employees from CENTRIC PLM, Satelliz SAS, Satelliz sp zoo, Eomys Engineering SAS and Amcad Engineering SAS, Dassault Systèmes applied an estimation method based on peers comparison, considering the country of employment, to calculate the gender pay gap as a percentage of average compensation of men employees and to calculate the annual total remuneration ratio of the highest paid individual to the median annual compensation of all employees.

The adjusted gender pay gap is calculated using a comparative ratio methodology, which compares each employee's compensation to the median compensation of similar roles within the Company. This metric represents the difference between the average comparative ratio for women and men, expressed in percentage points. This metric excludes employees from CENTRIC PLM, Satelliz SAS, Satelliz sp zoo, Eomys Engineering SAS, and Amcad Engineering SAS and covers 95.3% of employees as of December 31, 2024.

While the gender pay gap stands at 10.8% in favor of men, the adjusted gender pay gap, which allows for comparison across similar roles within the Company, shows a positive gap of 1.7 percentage points in favor of women. This difference is due to the lower representation of women in certain functions within the Company, particularly in Research and Development and Sales, Marketing, and Services.

The annual total remuneration ratio of the highest paid individual to the median annual compensation of all employees relates to:

— fixed salary, variable part targets, performance shares allocation, employee profit-sharing in France, for the purpose of calculating median total annual compensation for employees;

— compensation and benefits, including the fixed and variable part paid in respect of 2024, directors' fees, performance shares allocation, as well as employee profit-sharing and benefits in kind, for the purpose of calculating the compensation of the highest-paid individual.

In 2024, the number of women at Dassault Systèmes increases by 2.6% compared to 2023, in a context of 1.5% headcount growth. The share of women among *People managers* is up 1.6 percentage points on 2023. The number of women among *People managers* increased by 12% overall, with specific growth of 13.4% in Research and Development and of 9.5% in Sales, Marketing and Services. The proportion of employees over 50 years old decreases by 10.9%, with 45% of employees' departures from the Company attributed to employees' retirement decision within this age group.

As the creation of inclusive teams is part of Dassault Systèmes' objectives to achieve harmony around meaningful projects, to encourage creativity and to create a fulfilling collective environment, the Company's has set targets to reach 40% women in the Executive Committee and to increase the share of women among *People managers* to 30% by 2027. These targets are applicable only to the extent permissible under applicable regulations.

2.2.3.2   S2 – Workers in the Value Chain

2.2.3.2.1   List of material Impacts, Risks, Opportunities and Strategic Matters related to Workers in the Value Chain

Within its downstream value chain, Dassault Systèmes relies on several networks of reseller partners to market its solutions to small and medium-sized businesses. The Company also runs a network of information systems integrators to support major customers in deploying its solutions. As part of its materiality assessment and stakeholder dialogue described respectively in paragraphs 2.2.1.5.1 "IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities" and 2.2.1.4.3 "SBM_3 – Material Impacts, Risks and Opportunities and their interaction with Strategy and Business Model", this value chain, with over 14,000 employees at its reseller and integrator partners, has been identified as material. These partners are indeed both business relationships and critical stakeholders, who participate in the Company's success by ensuring the distribution and deployment of its solutions worldwide. These partners employ technical sales engineers who must continue to train in the latest market solutions to maintain their employability. The Company believes that the recognized quality of the certifications and training it offers them, and the experience they have acquired with its solutions, give them an important advantage in terms of their employability, in the context of a dynamic job market.

Dassault Systèmes has not retained any material IRO related to workers in its upstream value chain, which is extremely diversified in terms of number and type of goods or services, particularly in the field of IT equipment. Nevertheless, the Company relies on a very strict contractual framework and Sustainable Charter with Suppliers to minimize any social impacts on workers in its upstream value chain.

Dassault Systèmes has not identified any specific group or region where these categories of workers could be more significantly impacted than elsewhere, apart from the population of technical sales engineers providing support for its customers.

In this topic S2, only the impacts and risks relating to employees in the business partner and integrator networks are covered under strategic matter 8. Those related to education networks, as well as to innovation and scientific ecosystems are dealt with in topic S4 – strategic matter 8.

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
STRATEGIC MATTER 8: DEVELOPING SKILLS OF BUSINESS PARTNERS AND EDUCATION NETWORKS, AND SUPPORTING INNOVATION AND SCIENTIFIC ECOSYSTEMS			
V1 – Potential financial risk linked to unskilled workforce of resellers and integrators, as well as to their talent retention issues	Risk	Equal treatment and opportunities for all *Training and skills development*	The Company deploys two levers to strengthen the efficiency of its commercial network and support the development of employees in the value chain:
V2 – Positive impact of Dassault Systèmes' solutions certification & training programs on the employability of resellers and integrators' employees	Positive impact	Equal treatment and opportunities for all / Working conditions *Training and skills development: Secure employment*	**Lever 1:** Involve reseller partners in the Company's commercial strategy for better market penetration and dissemination of its solutions **Lever 2:** Provide training and certification for technical sales engineers of reseller and integrator partners

2.2.3.2.2 Management of Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

The material IROs linked to strategic matter 8 are:

— **V1 – Potential financial risk linked to unskilled workforce of resellers and integrators, as well as to their talent retention issues**:

In addition to its own sales forces, Dassault Systèmes relies on worldwide networks of value-added distributors and resellers, as well as integrators of its software solutions. Dassault Systèmes' business depends on the performance of these indirect sales forces which accounts for a third of its revenue in 2024. If resellers and integrators of the Company's software solutions were to lose their ability to recruit, retain and train their technical sales engineers, particularly through their level of training in the Company's solutions, Dassault Systèmes' revenue and operating profit could be adversely affected.

— **V2 – Positive impact of Dassault Systèmes' solutions certification & training programs on the employability of resellers and integrators' employees**:

In a context of rapidly evolving technologies, it is essential to actively adapt one's skills or acquire new ones throughout one's working life in order to maintain employability. Dassault Systèmes believes that the recognized quality of the certifications it offers and the experience acquired on the solutions of one of the market leaders give employees in its value chain a materially positive advantage in terms of their employability.

These two IROs address, within strategic matter 8, the development of business partner network skills.

A) Policies relating to Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

Reseller and integrator network management is based on two policies:

— the "Supporting indirect sales networks for Dassault Systèmes' solutions" policy;

— the "Training and certification of sales ecosystems for Dassault Systèmes' solutions" policy.

"Supporting indirect sales networks for Dassault Systèmes' solutions" Policy
Dassault Systèmes maintains strong relationships with its sales partners. To promote and market its offerings effectively, the Company must ensure that resellers have the information, tools and support they need to understand its strategy and solutions portfolio. This target is addressed by the "Supporting indirect sales networks for Dassault Systèmes' solutions" policy, which is based on several axes:

— integration of new partners, to help them develop their skills and commitment;

— business plan targets setting, to align sales performance with the Company's strategy;

— partner support, through dedicated learning and coaching tools;

— implementation of a certification and training program, including knowledge management tools for the solutions portfolio.

This policy covers all the Company's distribution networks and integrators, with the exception of CENTRIC PLM brand partners. It is proposed by the network managers under the responsibility of the Executive Vice-President, 3DS Global Brands. The portal dedicated to partners enables Dassault Systèmes communicate, exchange and collaborate more effectively with all its partners.

"Training and certification of sales ecosystems for Dassault Systèmes' solutions" Policy

The expertise and know-how of partners and their technical sales engineers are at the heart of the Dassault Systèmes distribution model. This approach aims to better serve customers by relying on three essential pillars: a close relationship, in-depth knowledge of products and solutions, and a method of engaging with customers that focuses on demonstrating the value of the Company's solutions. The training and certification program for sales ecosystems is based on a complete training program, subject to examination, which, for certain partners, determines their accreditation, i.e. their right to market. These training courses cover both professional soft skills and technical expertise related to the solutions portfolio. All partner employees involved in sales and technical activities are required to take these training courses, and to validate their qualifications through examinations. These certifications are individual and, for high value-added solutions, may also be a prerequisite for reseller accreditation. Rigorous annual monitoring enables to identify which partner employees have already been trained and which remain to be certified, thus guaranteeing the success and performance of partners and their employees. These courses are available to all partner employees on the Partner Universities portal provided by Dassault Systèmes. This policy covers the Company's main indirect distribution networks, as well as relations with integrators. It does not cover CENTRIC PLM brand partner relations. It is proposed by the network managers under the responsibility of the Executive Vice-President, 3DS Global Brands.

B) Key Actions relating to Strategic Matter 8: Developing skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

These policies are being implemented in 2024 through the levers and action plans described below:

Policies	Key actions
LEVER 1: INVOLVE RESELLER PARTNERS IN THE COMPANY'S COMMERCIAL STRATEGY FOR BETTER MARKET PENETRATION AND DISSEMINATION OF ITS SOLUTIONS (V1/V2)	
"Supporting indirect sales networks for Dassault Systèmes' solutions" policy	— Organization of integration sessions for new partners in 2024, designed to facilitate their understanding of solutions, sales processes and sales methodologies — Multi-year conference calls between Dassault Systèmes management and all partner employees
"Training and certification of sales ecosystems for Dassault Systèmes' solutions" policy	— Organization of the annual **3D**EXPERIENCE World Forum, bringing together representatives of the main partners, employees and users of SOLIDWORKS solutions. It brought together 3,700 people in 2024 — Organization of three regional forums attended by some 1,000 employees from 500 partner companies. These events presented the Company's strategic priorities and the challenges of sustainability as a lever for growth — Organization of a Technical Partner Forum dedicated to pre-sales, services and implementation teams, to inform and train them in the Company's solutions
LEVER 2: PROVIDE TRAINING AND CERTIFICATION FOR TECHNICAL SALES ENGINEERS OF RESELLER AND INTEGRATOR PARTNERS (V1/V2)	
"Supporting indirect sales networks for Dassault Systèmes' solutions" policy	— Introduction of a certification requirement for Dassault Systèmes' sovereign cloud solution for its partners' technical sales employees — Coaching sessions for sales employees and technical engineers on sales methodology
"Training and certification of sales ecosystems for Dassault Systèmes' solutions" policy	— Implementation of a training tool by role and function, in particular to prepare for the evolution of the 2025 certification and accreditation process — Offering over 150 webinars in 2024 to enhance their knowledge of systems engineering, modeling and simulation solutions, and manufacturing chains organization

Resource Information

The Company mobilizes employees for the development of training content, communication, and the organization of training and certification sessions. It also mobilizes significant resources for the support of its partner network. The resources and action plans presented in this section are financed within the framework of annual budgets and the medium-term strategic plan.

C) Processes for engaging with Value Chain Workers about Impacts

The Company engages in specific dialogue with resellers and integrators to assess their needs and the positive impact of these training and certification programs on their business. This dialogue is based in particular on the events organized with partners and their employees as described in Lever 1 of the table of key actions above.

These exchanges are led by network managers under the responsibility of the Executive Vice-President, 3DS Global Brands, and are assessed by tracking the participation rates of resellers' and integrators' employees in the events and training courses on offer.

D) Metrics and Targets relating to Strategic Matter 8: Developing skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

The metric chosen by Dassault Systèmes to measure the positive impact and manage the financial risks linked to the skill levels of its resellers' and integrators' employees is the percentage of technical sales engineers trained or certified on the Company's solutions. This metric is shared and monitored with the partners of the Company.

	2024	2023	Variation 2024-2023	
COMPANY-SPECIFIC DATAPOINTS				
Share of business partner's employees certified or with passed examination	79.7%	-	-	-
Number of system integrators' employees certified	4,400	4,988	(588)	(11.8%)

By 2024, 79.7% of the population of technical sales engineers involved in the sales process have been certified or have at least passed a required training course. The Company is working to accelerate certification programs, particularly for new resellers. Training courses successfully completed are tracked on the Partner Universities portal provided by Dassault Systèmes.

Methodology
These data require the collection of information from the Company's commercial and academic partners. As such, and in view of the limited controls still in place, these metrics have a limited degree of reliability.

2.2.3.2.3 Human rights in relation to Workers in the Value Chain

As part of its double materiality assessment, Dassault Systèmes carried out an assessment of its upstream and downstream value chain. The risks identified concerning child labor or forced labor are not assessed as material.

Policies
Dassault Systèmes' commitment to ethical and sustainable growth is based on respect for Human rights and fundamental freedoms within its own operations and value chain.

Dassault Systèmes favors a work environment based on values aligned with universally recognized principles and fundamental rights. To this end, the Company expects its partners and suppliers to comply with applicable laws, rules and regulations, and to behave in accordance with the highest ethical standards, in particular those set out in the Code of Business Conduct ((https://www.3ds.com/about/corporate responsibility/ethics compliance), the Corporate Social Responsibility Principles and the Company's Sustainable Charter with Suppliers.

These policies clarify the Company's expectations of suppliers and resellers in terms of social responsibility, and more specifically the prohibition of child labor, the prohibition of forced labor, the guarantee of a safe and healthy working environment and conditions that protect the health and safety of people in accordance with applicable regulations.

Dassault Systèmes' commitment to Human rights and fundamental freedoms is based on the recognition and respect of applicable local laws and regulations as well as international standards relating to social rights and environmental protection, such as the International Bill of Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the Convention on the Rights of the Child adopted by the United Nations General Assembly.

These policies and procedures are described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring Ethical and Transparent Business Conduct" and are shared with resellers via the Dassault Systèmes' portal dedicated to partners and, for integrators, via the Sustainable Charter with Suppliers.

Vigilance Approach
As part of its responsible vigilance approach, the Company implements a due diligence system for third parties in its ecosystem. This includes research into unfavorable or negative media coverage ("adverse media") in the field of Human rights and fundamental freedoms, as well as monitoring to detect risk situations using specialized audit databases.

The Company may also terminate a contract with a partner in the event of a breach of its Sustainable Charter with Suppliers or its Corporate Social Responsibility Principles.

In addition, employees in the Company's value chain have access to the Dassault Systèmes Whistleblowing procedure described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring Ethical and Transparent Business Conduct", which is available on the Company's website (https://www.3ds.com/about/corporate-responsibility/ethics-compliance).

In 2024, the Company was not aware of any cases of non-compliance in its value chain with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises, nor of any serious incidents relating to Human rights.

2.2.3.3 S3 – Affected Communities

2.2.3.3.1 List of material Impacts, Risks and Opportunities and Strategic Matters relating to Affected Communities

The communities affected by each of the material impacts are:

— **AC1 – Potential negative impact on privacy due to data leaks, notably health and financial personal data**: the Company's own workforce, candidates, employees of companies with which the Company has business relations including employees of business partners, and users including patients part of clinical trials managed on the MEDIDATA platform. The potential negative impact could arise from one-off incidents specific to Dassault Systèmes' activities. Nevertheless, the Company has put in place strict policies to limit the risk of occurrence;

— **AC4 – Positive impact on patients through acceleration of introduction of new drugs, vaccines, treatments and improvement of medical devices and medical practices**: civil society as a whole, and certain patients in particular who may be positively impacted by all the medical treatment and research projects facilitated by Dassault Systèmes solutions. This positive impact is described in detail in paragraph 2.2.1.4.3 "SBM_3 – Material Impacts, Risks and Opportunities and their interaction with Strategy and Business Model" in strategic matter 10. The affected communities are located within the Company's operations or value chain. Finally, they do not include any indigenous peoples.

Among the affected communities, Dassault Systèmes recognizes that patients represent a category to be considered as more vulnerable due to the particularly sensitive nature of health data, over and above other personal data. In addition, the Company takes into consideration minors within the meaning of personal data protection laws. Although it is not Dassault Systèmes' primary purpose to process such personal data, this risk is identified in the Company's data protection policies in order to safeguard the rights of these individuals, notably in the context of commercial offers aimed at the academic world or the 3D SOLIDWORKS *Apps for Kids*.

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
STRATEGIC MATTER 9: GUARANTEEING PERSONAL DATA PROTECTION AND SECURING DASSAULT SYSTÈMES' CUSTOMER'S DATA			
AC1 – Potential negative impact on privacy due to data leaks, notably health and financial personal data	Negative impact	Communities' economic, social and cultural rights *Security-related impacts* *Cybersecurity (Entity-specific)*	**Lever 1:** Cybersecurity certifications **Lever 2:** Due diligence **Lever 3:** Awareness-raising and training
AC2 – Potential reputation and market risks linked to personal data leaks (citizens & patients)	Risk	Communities' economic, social and cultural rights *Security-related impacts* *Cybersecurity (Entity-specific)*	
STRATEGIC MATTER 10: IMPROVE PATIENT HEALTH PROVIDING INNOVATIVE AND SECURED SOLUTIONS FOR A FASTER AND MORE EFFICIENT ACCESS TO TREATMENT AND CARE			
AC4 – Positive impact on patients through acceleration of introduction of new drugs, vaccines, treatments and improvement of medical devices and medical practices	Positive impact	Communities' economic, social and cultural rights *Security-related impacts*	**Lever 1:** Improving the patient and physician experience **Lever 2:** Better access to healthcare for everyone, everywhere in the world **Lever 3:** Accelerating medical research through technology
AC3 – Financial opportunity linked to Dassault Systèmes' solutions enabling accelerated introduction of drugs, vaccines and medical treatments and improvement of medical devices and medical practices, meeting Life Sciences & Healthcare industry challenges	Opportunity	Communities' economic, social and cultural rights *Security-related impacts*	

2.2.3.3.2 Management of Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

As a scientific and technological Company, Dassault Systèmes places the key issues of cybersecurity and data protection, including personal data, at the heart of its concerns, placing great importance on the trust of its employees, customers and partners, and taking into consideration the potential negative risks of personal data leakage, particularly of a financial and health nature, which can have an impact on reputation and market. To this end, Dassault Systèmes integrates the protection of personal data into its risk and compliance management, securing data via security controls with particular attention to "Security in Depth" in accordance with national regulations and standards.

The material IROs related to this strategic matter are:

— **AC1 – Potential negative impact on privacy due to data leaks, notably health and financial personal data**:

Personal data leaks are likely to entail high risks for the rights, freedoms, reputation, health or financial situation of the people concerned. The Company considers the protection of personal data collected, used, disclosed and transferred via its software solutions as a major issue; as such, the impact it could have on employees, users including patients and other business relations is considered material.

— **AC2 – Potential reputation and market risks linked to personal data leaks (citizens & patients)**:

The negative impact of any leaks of personal data, particularly of a financial or health nature, creates a significant reputational and market risk. Indeed, the disclosure of citizen or patient data, hosted by Dassault Systèmes or some of its service providers as part of its cloud offerings, may engage its liability. It increases the risk of investigations and legal proceedings, which can be long and costly, disrupt the Company's operations, damage its reputation and employer brand, and have a negative impact on its sales and results.

These two IROs address, within strategic matter 9, the guarantee of personal data protection in general and those of the Company's customers in particular.

A) Policies relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

Management of strategic matter 9 is based on the "Personal data protection" policy, which is structured into three sections: Compliance, Certification and Training.

Compliance
Dassault Systèmes' "Personal data protection" policy aims to ensure its compliance with applicable laws and to continuously improve its offers, sites and communications to enable its customers and partners to comply with regulations, in particular the General Data Protection Regulation (GDPR). The policy applicable to employees is available to them on the Company's intranet site. As regards the other affected communities, the policies are available at the following addresses: https://discover.3ds.com/privacy-policy and in the context of recruitment: https://www.3ds.com/careers/privacy-policy-for-applicants. For suppliers, Dassault Systèmes also ensures that they comply with applicable regulations within the framework of the Sustainable Charter with Suppliers.

Thanks in particular to the implementation of a recurring review process as part of the Company's legal watch (see also paragraph 2.2.3.3.4 "Human rights in relation to Affected Communities"), these policies are regularly updated to take into account new laws or the development of new activities.

In addition, Dassault Systèmes has appointed a Group Data Protection Officer and set up a cross-functional team responsible for ensuring compliance with data protection laws, both internally and with regard to its partners and customers.

Certification
As part of its security and privacy approach, Dassault Systèmes has set up certification programs related to cybersecurity and additional controls specific to personal data, as detailed in paragraph 2.2.3.4.2.B "Key Actions relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data".

The policy covers all the Company's legal entities, with the exception of CENTRIC PLM subsidiaries. It is proposed by the Group Data Protection Officer, under the responsibility of the Vice-President, Group General Counsel, and approved by the Executive Vice-President, Chief Financial Officer.

Awareness and Training
As the protection of personal data is everyone's business, Dassault Systèmes has set up a mandatory annual program to train all employees in their obligations in this area.

B) **Key actions relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data**

All actions taken to prevent, mitigate or remedy negative impacts in 2024 are described in the table of levers and actions below.

Policies	Key actions
LEVER 1: CYBERSECURITY CERTIFICATIONS (AC1/AC2)	
"Personal data protection" policy — Certification	— Certifications relating to the protection of personal data are listed in the table of certifications in paragraph 2.2.3.4.2.A "Policies relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data" in topic S4, IRO EU1 They were renewed in 2024
LEVER 2: DUE DILIGENCE (AC1/AC2)	
"Personal data protection" policy — Compliance	— Policy update: the components of the "Personal data protection" policy and internal procedures were updated in 2024 with regard to regulatory developments, in particular with the consideration of data protection laws applicable, in particular, in certain states of the United States, South Korea and China — Incident handling: as part of its recurring review process to ensure that it maintains and improves its compliance, the Company's personal data processing record of processing activities and all its procedures (including in the event of a security breach impacting data subjects, or a request from public authorities) have been reviewed
LEVER 3: AWARENESS-RAISING AND TRAINING (AC1/AC2)	
"Personal data protection" policy — Awareness and Training	In 2024, as in previous years, Dassault Systèmes continued to strengthen control and awareness measures by: — The maintenance of a mandatory online training course related to personal data protection — Specific training initiatives tailored to different roles (see paragraph 2.2.3.4.2.B "Key Actions relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data")

Dassault Systèmes adopts a rigorous and proactive approach to the protection of personal data, ensuring regulatory compliance and anticipating the risks associated with their processing:

— annual risk assessment and management: in particular through its certifications, the Company carries out a review of the risks associated with its activities, including an analysis of the various categories of personal data, including health data (see paragraph 2.2.3.4.2.B "Key Actions relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data");

— prevention and security: to minimize risks, Dassault Systèmes is constantly strengthening its personal data protection policies, particularly with its suppliers, improving security measures and raising awareness among its employees;

— responsiveness and support: in the event of an incident, immediate corrective action is taken, including investigations, corrective measures and information to the impacted parties, as applicable. Dassault Systèmes guarantees affected individuals accessible means of redress for any complaint or request for assistance, in particular via the internet form for contacting the Company's Data Protection Officer, referenced in paragraph 2.2.3.3.2.C "Processes for engaging with Affected Communities about Impacts" below;

— continuous improvement and transparency: Dassault Systèmes has structured its assessment of personal data protection risks around certifications, impact assessments and stakeholders' involvement. Risks are prioritized according to their severity, and then dealt with via the **3D**EXPERIENCE platform. Adopting a transparent, collaborative approach, the Company identifies potential impacts on communities and measures the effectiveness of its actions through performance metrics, and audits as part of a continuous improvement approach. It communicates its initiatives via public forums (Swym communities) and the Trust Center, and collaborates with experts and research institutes to ensure sustainable solutions, particularly in sensitive areas such as health (MEDITWIN project). The results of Dassault Systèmes' monitoring enable the Company to adapt its risk mitigation strategies on an ongoing basis;

— anticipation and responsibility: each new processing operation involving personal data is subject to a prior assessment to limit negative impacts;

— all personal data collected, used, disclosed and transferred are managed in accordance with the laws, regulations and practices of the countries in which Dassault Systèmes operates, as well as its "Personal data protection" policy. In particular, in the context of transferring personal data to third parties, Dassault Systèmes ensures that they comply with applicable regulations within the framework of the Sustainable Charter with Suppliers.

By ensuring the compliance of its practices, the training of its employees and rigorous monitoring, Dassault Systèmes guarantees responsible management of personal data, minimizing risks and strengthening the trust of its customers and partners.

Finally, the key actions and policies described above are financed within the framework of the annual budgets and medium-term plans of the functions in charge.

C) Processes for engaging with Affected Communities on Impacts (Strategic Matter 9)

Dassault Systèmes is responsible for protecting the personal data entrusted to it, either directly or via its partners, in particular its customers. To this end, the data subjects may contact the Company through various channels. They may:

— exercise their rights via an online form (https://www.3ds. com/privacy-policy/contact);

— access user communities (https://www.3ds.com/ support/user-communities);

— contact Dassault Systèmes' support services.

The protection of personal data is at the heart of Dassault Systèmes' activities, which apply strict principles such as legality, transparency, security and fairness in the use of personal data. It adopts the Privacy by Design and Privacy by Default approaches, ensures that explicit consent is obtained when required, and implements dedicated cross-functional governance. In compliance with applicable regulations, Dassault Systèmes carries out impact

assessments, particularly on sensitive data such as health data, in order to limit the risks to data subject's right to privacy.

The effectiveness of the Group's commitment to affected communities is ensured by audits carried out both internally and through its certifications (see paragraph 2.2.3.4.2.B "Key Actions relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data") and the regular review of its processes.

D) Processes to remediate negative Impacts and Channels for Affected Communities to raise concerns

To ensure that personal data is protected, Dassault Systèmes has set up internal processes, particularly in the event of a security breach, which are assessed against applicable laws and reviewed as part of its certifications. In addition, incident logs are kept in compliance with data protection laws including the GDPR. Resources allocated to the management of material impacts are integrated into Dassault Systèmes governance in terms of personal data protection.

The risks associated with the protection of personal data are mainly related to cybersecurity issues. In order to inform those who may be impacted, Dassault Systèmes provides them with a number of documents, available via its Trust Center (https://www.3ds.com/trust/3dexperience-trust-center) and user communities.

Users can also contact Dassault Systèmes via public forums (Swym communities) and contact forms (see paragraph 2.2.4.1.2.A.1.b "Whistleblowing Procedure" in the strategic matter 12).

E) Metrics and Targets relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

Dassault Systèmes monitors and evaluates the ability of all these actions and initiatives to produce the expected results through the metrics detailed below, covering both the need to process requests, and to train employees on the sensitive nature of the personal data of affected communities that they may be required to process.

	2024	2023	Variation 2024-2023	
COMPANY-SPECIFIC DATAPOINTS				
Number of requests relating to personal data processed and resolved within the legal timeframe	625	495	130	26.3%
Share of employees trained on personal data protection	95.4%	98.5%	(3.1) pts	-

The metrics relating to the protection of personal data are reasonably reliable. They cover the entire Dassault Systèmes scope, with the exception of certain newly-acquired companies or those in the process of being integrated and CENTRIC PLM for the metrics related to training on personal data protection.

Metrics and Targets

In 2024, the Group Data Protection Officer's teams processed 625 requests relating to individual rights within the legal deadlines, compared with 495 requests the previous year, an increase of 26.3%. This increase is linked to the increased awareness of individuals, who are better informed of their rights, and to the implementation by Dassault Systèmes of simplified procedures to facilitate the requests submitted.

The Company has set itself the target of having at least 95% of its employees attend and pass the annual training course on the protection of personal data. The mandatory nature of the training does not imply any consultation of stakeholders, particularly employees, in setting the target. This training is part of the Company's combined ethics and compliance training target, which comprises three training courses including this one.

Annual performance against this target is reported in the Company's sustainability statement, and is regularly monitored internally by employees and managers.

2.2.3.3.3 Management of Strategic Matter 10: Improve Patient Health providing innovative and secured Solutions for a faster and more efficient access to Treatment and Care

For over fifteen years, Dassault Systèmes has been developing a strategy in Life Sciences & Healthcare to serve all actors and participants in the sector, including patients. In 2020, Dassault Systèmes has announced its ambition to create a virtual twin experience of the human body. This representation, which combines the virtual and the real, integrates modeling, simulation and data analysis. It brings together biosciences, material sciences and information sciences to exploit data from an object in a virtual model that can be configured and simulated. Industry, researchers, doctors and patients can, for example, visualize, test, understand and predict what they can't see – from the effect of a drug on disease to the results of surgery – even before the patient begins treatment.

The material IROs related to this strategic matter are:

— **AC4 – Positive impact on patients through acceleration of introduction of new drugs, vaccines, treatments and improvement of medical devices and medical practices**:

   The Company's Life Sciences & Healthcare software solutions and strategy aim to improve the experience of patients and practitioners, enable better access to healthcare for everyone, everywhere in the world, and accelerate medical research through technology. In this respect, the Company estimates that it has a potential positive impact on patients, with around 70% of molecules approved by the Food and Drug Administration (FDA) in 2024 clinically tested on the MEDIDATA platform.

The positive impact is reinforced when it comes to treating or preventing potentially serious pathologies such as COVID-19, 60% of whose vaccines have been the subject of clinical trials managed on the MEDIDATA platform. The aim is to boost immunity and treat pathologies more rapidly, while improving diagnosis and medical practice for greater safety and efficiency.

— **AC3 – Financial opportunity linked to Dassault Systèmes' solutions enabling accelerated introduction of drugs, vaccines and medical treatments and improvement of medical devices and medical practices, meeting Life Sciences & Healthcare industry challenges**:

   The positive health impacts linked to the acceleration of new drugs, vaccines and treatments on the market, and to the improvement in medical devices and practices for patients previously explained (see IRO AC4) create a material financial opportunity stemming from the sales prospects they open up. The Life Sciences product line accounts for 20% of IFRS software revenue.

   The impact on Dassault Systèmes' revenue and operating income could be material.

These IROs are specifically addressed to the affected patient and health professional community. They are detailed in paragraph 2.2.1.4.3 "Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model".

A) Policies relating to Strategic Matter 10: Improve patient Health providing innovative and secured Solutions for a faster and more efficient access to Treatment and Care

The management of strategic matter 10 is based on four policies and strategies:

— "Clinical trial transformation" strategy;

— "Developing virtual twin experience" strategy;

— "Supporting innovative startups" policy;

— "Philanthropy" policy.

"Clinical trial transformation" Strategy

Dassault Systèmes, through its MEDIDATA brand, has the ambition to transform clinical research and, ultimately, healthcare for patients worldwide. Today, MEDIDATA brand's purpose centers on transforming clinical research through advanced technology and data analytics, aiming to accelerate the development of smarter treatments and medical devices for patients. To achieve this, MEDIDATA's strategy is threefold:

— patient experience: breaking with the transactional nature of patient engagement and delivering longitudinal engagement throughout a patient's life, leveraging decentralized trials;

— study experience: with AI at core, connect and accelerate trial design (including patient diversity), planning and execution in a unified workflow;

— data experience: from capture to insights, an AI-powered experience eliminating data silos, shortening data review cycles and accelerating signal detection.

This strategy is the responsibility of the MEDIDATA brand, is proposed by the brand's Managing Director to the Company's Sector Board Life Sciences & Healthcare, and has a global scope.

"Developing virtual twin experience" Strategy

Since 2020, Dassault Systèmes has decided to invest strongly in the Life Sciences & Healthcare sector, with the objective to provide Life Sciences & Healthcare companies with a scientific and business platform to imagine sustainable innovations, capable of improving patient and physician experience in the age of precision medicine, thanks to virtual twin experiences. These virtual twin experiences are comprehensive digital representations:

— of a patient or population;

— of a product, whether a drug or a medical device;

— or even of a manufacturing process and plant.

The ability to create virtual twin experiences from real-world data allows Dassault Systèmes' customers to visualize, model and simulate "what if" scenarios in order to make better-informed decisions and to predict outcomes, not only within their organization, but also with their entire value networks; thus, patients benefit more quickly from safer, higher-quality treatments.

The "Developing virtual twin experience" strategy for Life Sciences & Healthcare is reviewed and approved within the framework of Company governance. The Lifesciences & Healthcare Sector Board is responsible for guiding Dassault Systèmes' strategy, investments and innovation in this sector. This board is instrumental in aligning the Company's technologies, such as virtual twin experiences, with the needs of patients, practitioners, pharmaceutical companies and medical device manufacturers. The board oversees Dassault Systèmes' strategic initiatives, industry partnerships and market expansion worldwide. The strategy is designed to evolve regularly in line with market needs. The Life Sciences & Healthcare Sector Board is made up of members of the Dassault Systèmes Executive Committee, representatives of the MEDIDATA, BIOVIA and DELMIA brands, and other Life Sciences & Healthcare experts from within the Company. It is chaired by the founder of the MEDIDATA brand and by the Executive Vice-President, Corporate Research & Sciences, who reports to the Company's CEO.

"Supporting innovative startups" Policy

This policy is described in detail in paragraph 2.2.2.2.2.A.1.a "Policies (IROs C5 and C6)" in the strategic matter 1.

"Philanthropy" policy

Dassault Systèmes' "Philanthropy" policy, described in detail in paragraph 2.2.3.4.3.A "Policies relating to Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems contributes", via *La Fondation Dassault Systèmes* and MEDIDATA's philanthropy program, to scientific research by supporting innovative medical application projects. *La Fondation Dassault Systèmes* supports innovative medical application projects by granting its partners skills sponsorship and cash donations, for example, to finance theses.

B) Key actions relating to Strategic Matter 10: Improve patient Health providing innovative and secured Solutions for a faster and more efficient access to Treatment and Care

In 2024, these policies and strategies will be implemented through the levers and key actions described below. This reinforces the expected positive impact on patient communities, while providing sources of commercial and financial opportunities.

Policies	Key actions
LEVER 1: IMPROVING THE PATIENT AND PHYSICIAN EXPERIENCE (AC3/AC4)	
"Clinical trial transformation" strategy — Strategy to decentralize clinical trials closer to patients and their daily lives, by providing software solutions on the cloud	Partnership – Strategic alliances: in November 2024, at the NEXT trade fair, MEDIDATA announces strategic partnerships: — MEDIDATA and Cogstate: partnering to reshape clinical trials and outcomes measurement for central nervous system (CNS) diseases across neurodegenerative, psychiatric, motor and rare neurodevelopmental disorders, among others — MEDIDATA and Click Therapeutics: accelerating digital therapeutic development, engaging patients, changing standards of care and improving outcomes through lifelong patient data collection Expert patient advisory committee: — In 2024, members of the Patient Insight advisory board (described in more detail below) led by MEDIDATA on clinical trials and SiteTech met at a summit in New York, to evaluate Dassault Systèmes' solutions that integrate into patients' daily lives — Launch of the MEDITWIN Expert patient advisory committee
"Supporting innovative startups" policy — Life Sciences & Healthcare sector	The **3D**EXPERIENCE Lab collaborates with different medical startups to develop innovative virtual experiences with the objective of improving patients and healthcare professionals experience: — Continuation of the VORTHEx project, a virtual reality experience simulating a stereotactic radiotherapy procedure (CyberKnife machine) offered to patients before their first hospital session, to help them prepare better and reduce their stress levels. The experiment was developed in close collaboration with the Hartmann Institute in Paris, and is the subject of a clinical trial designed to demonstrate the benefits for patients. A comparative analysis shows a significant reduction in the level and state of anxiety before and after the virtual reality experience. A randomized study using MyMedidata solutions has been launched in 2024 to confirm these results — New project launched in 2024 in collaboration with a paramedical training institute (AP-HP hospitals) to develop a new training program based on a virtual experience that will be used to train students in radiotherapy operations on typical equipment (CyberKnife)
"Developing virtual twin experience" strategy — Virtual twin of the human body	— Official launch of the MEDITWIN consortium, announced in December 2023, comprising seven university hospital institutes (IHU), Nantes University Hospital, Inria, startups and Dassault Systèmes. MEDITWIN will offer virtual twins for medical practice, helping to improve the quality of care for safer, more accessible healthcare for all. The MEDITWIN project will offer personalized virtual twins of organs, metabolism and cancer, for better diagnosis and treatment. In particular, MEDITWIN will enable doctors to simulate future scenarios for a patient — In June 2024, first workshops on the virtualization of medical practices, bringing together over 100 experts from research, engineering and medical backgrounds at the 3DS Paris Campus. With governance rooted in science, excellence in care, patient empowerment, privacy and ethics, the Company is strategically positioned to drive innovation and achieve transformative outcomes

Policies	Key actions
LEVER 2: BETTER ACCESS TO HEALTHCARE FOR EVERYONE, EVERYWHERE IN THE WORLD (AC3/AC4)	
"Clinical trial transformation" strategy — Strategy to decentralize clinical trials closer to patients and their daily lives, by providing software solutions on the cloud	Remote monitoring using wearables and other devices and sensors opens up new possibilities for advancing clinical research. Patients who live further away from a clinical site can now enroll in clinical trials more easily: — Demonstration that voice biomarkers are a non-invasive method for monitoring cognitive decline, as part of the development of the MEDIDATA Sensor solution integrating over 50 validated measurements and algorithms for episodic and continuous sensors — Validation that digital biomarkers for cardiac effort (heartbeats per distance traveled) show statistically significant consistency between in-clinic reference tests and home assessments, validating the targets for remote assessments — Investment in the vertical integration of several medical devices into the MEDIDATA platform to improve the work of clinicians and the patient experience
"Clinical trial transformation" strategy — Framework for setting up clinical trials, ensuring diversity of patient profiles	— MEDIDATA's diversity program supports pharmaceutical and medical device companies, as well as clinical research organizations (CROs). This program addresses common systemic and clinical barriers to achieving a good diversity of patient profiles within a clinical trial. In June 2024, the FDA published a guide to help pharmaceutical companies meet the requirements for submitting diversity action plans under FDORA Section 3601 — In 2024, expansion of the MEDIDATA diversity module to provide information on country-level diversity in order to better understand the performance of different countries in recruiting certain demographic subgroups — Partnership signed with BioNJ, a non-profit organization in New Jersey, USA, to evaluate the performance of New Jersey clinical trial sites in recruiting diverse patients compared to other states. The results led to the proposal of initiatives to improve access to clinical trials
"Developing virtual twin experience" strategy — Virtual twin of a drug production plant and associated industrial process	The COVID-19 pandemic has revealed problems of supply and production sovereignty within the pharmaceutical industry. Over the past two years, the pharmaceutical industry has invested heavily in the construction and renovation of drug production plants to meet global demand: — The virtual twin technology offered by Dassault Systèmes enables plant managers to model and simulate the plants' operations, production lines and manufacturing processes before it is even built. The plant's virtual twin can also be used to anticipate quality and yield problems, as well as to optimize plant performance and costs, enabling it to meet global demand more quickly and efficiently — In 2024, Dassault Systèmes continued to perfect its virtual twin solutions, delivering new software functionalities to meet the needs of its existing and future customers, notably in the context of reindustrialization initiatives in certain territories to ensure greater autonomy and sovereignty in the event of a health crisis, as illustrated by the SANOFI Group project
"Supporting innovative startups" policy — Life Sciences & Healthcare sector	— Acceleration by the **3D**EXPERIENCE Lab of the startup FemTherapeutics, which aims to help women at every stage of their gynecological life, by developing pessaries customized according to the specific morphology and conditions of each woman. Thanks to the **3D**EXPERIENCE platform, FemTherapeutics has been able to design and study the pressure distribution and deformations of the models in relation to each other, ensuring that the pessary is perfectly adaptable to the woman — Acceleration by the **3D**EXPERIENCE Lab of the startup Lattice Medical, which aims to provide tissue reconstruction solutions for bio-resorbable breast implants, based on biomaterials, tissue engineering and 3D printing technologies

Policies	Key actions
LEVER 3: ACCELERATING MEDICAL RESEARCH THROUGH TECHNOLOGY (AC3/AC4)	
"Developing virtual twin experience" strategy — Virtual twin of a medical device or molecule	— Continued development of virtual twins that can help design and validate medical devices using virtual models, based on physical test data and industry standards, thus reducing the need for physical testing as well as the cost and time of new product development For example, as medical devices become more complex and multidisciplinary with integrators, Novo Nordisk wanted to increase its virtual product development and testing capabilities to stimulate innovation, optimize design and accelerate time-to-market. Novo Nordisk was thus able to obtain an initial proof of concept (PoC) with the **3D**EXPERIENCE platform, and highlighted the levers for accelerating product development — Proposed use of virtual twins to model and simulate drug candidates in relation to a target. These models are built using experimental data captured with the Company's software solutions. These simulations enable scientists to optimize drug efficacy and stability, predict potential downstream manufacturing problems and propose the best formula, thus speeding up the time-to-market As an example, the Institute of Cancer Research (IOCR) in Ontario, Canada, used BIOVIA's generative therapeutic design solution to accelerate the discovery of new small molecules that could enable the design of new drugs. After using the solution for a challenging 9-parameter multi-parameter optimization (MPO), they were able to identify hundreds of components very quickly — In 2024, investment in Generative AI technology for therapeutic design, enhanced experimental design and lab execution on the cloud powers new virtual twin experiences in therapeutics
"Developing virtual twin experience" strategy	— On-time completion in 2024 of the FDA ENRICHMENT project, a five-year collaboration led by Dassault Systèmes and the US Food and Drug Administration, resulting in a complete description of how to use virtual twins to demonstrate the safety or efficacy of a new medical device for regulatory approval, as well as a comprehensive methodology for creating and analyzing an entire patient population in a "trial before trial"
"Supporting innovative startups" policy — Life Sciences & Healthcare sector	— **3D**EXPERIENCE Lab campaign to support innovative startups in the Life Sciences & Healthcare sector. Of the two presentation sessions organized, a third of the startups selected are positioned in the Life Sciences & Healthcare sector. In 2024, for example, FemTherapeutics, DENOVICON and BrightMind joined the accelerator program
"Philanthropy" policy	— In 2024, support for eight projects in this field, including a lung modeling project and a project to develop an endoscopic diagnostic device in the United States, as well as improving the clinical treatment of scoliosis and detecting retinal diseases in India. In Europe, support for the VIVID-Spine research project at the University of Heilbronn in Germany, and a research project on interactions between the human body and prostheses

Action Effectiveness

The effectiveness of Dassault Systèmes' strategy is measured by the satisfaction rate of customers and patients using the Company's solutions in clinical trials on a daily basis and by the number of patients enrolled annually in clinical trials supported by the MEDIDATA platform. The associated commercial and financial opportunities are assessed by the growth in revenues from the Life Sciences & Healthcare product lines, and by the market share of Dassault Systèmes' solutions in this field.

Resources

The main actions and policies described above are financed within the framework of the annual budgets and medium-term strategic plans of the brand functions supporting the Life Sciences & Healthcare strategy, in particular research & development for MEDIDATA and BIOVIA.

C) Processes for engaging with Affected Communities about Impacts (Strategic Matter 10)

Integration from the Patient's Point of View

Dassault Systèmes' commitment to patients is total. It is reflected in the existence of several patient partner advisory boards. For example, in 2019, MEDIDATA created an advisory board called Patient Insight. This committee is made up of patients who have already participated in clinical trials, with a wide variety of backgrounds and experiences. The Advisory Board's targets are to listen to patients' needs in order to design and improve the software solutions offered by MEDIDATA.

Throughout 2024, members of the Patient Insight Advisory Board were invited to take part in internal meetings, and external events such as the annual MEDIDATA NEXT event. In addition, a new advisory committee was launched in 2024 around the MEDITWIN project.

This commitment is overseen by the Life Sciences & Healthcare Sector Board.

The effectiveness of this commitment to patients was recognized in 2024 with several awards. Further information is available on the Company's website (https://www.medidata.com/en/about-us/medidata-awards-and-recognition/).

Initiatives aimed at understanding the Point of View of particularly vulnerable or marginalized Patients

In its clinical trials business, Dassault Systèmes, through its MEDIDATA brand, is strongly committed to actions aimed at ensuring the fair representation of under-represented groups such as women and ethnic minorities, as presented in the actions table above.

D) Metrics and Targets relating to Strategic Matter 10: Improve patient Health providing innovative and secured Solutions for a faster and more efficient access to Treatment and Care

Metrics

— **AC3 – Financial opportunity linked to Dassault Systèmes' solutions enabling accelerated introduction of drugs, vaccines and medical treatments and improvement of medical devices and medical practices**:

  The Company is tracking the development of this opportunity through the evolution of its software revenue in the Life Sciences product line. In 2024, non-IFRS revenue will amount to €1,144million, virtually unchanged from 2023;

— **AC4 – Positive impact on patients through acceleration of introduction of new drugs, vaccines, treatments and improvement of medical devices and medical practices**:

  The Company tracks the evolution of its positive impact though the metric of the number of patients enrolled annually in clinical trials supported by the MEDIDATA platform.

Targets

Dassault Systèmes does not publish quantitative targets for metrics relating to the positive impacts of its Life Sciences & Healthcare activities, for reasons of confidentiality vis-à-vis competitors, and does not involve patient communities in setting these targets. The Group comments on the progress and opportunities of its Life Sciences & Healthcare activities in its quarterly publications, and at Capital Market Day.

2.2.3.3.4 Human rights in relation to Affected Communities

A) Human rights relating to the Protection of Personal Data and the Security of Customer Data

The affected communities identified by the Company are essentially the individuals, citizens, employees, patients and workers in its value chain who could be negatively impacted by a personal data leak. The right to protection of personal data is a fundamental right covered in paragraph 2.2.3.3.2 "Management of Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data". This issue is particularly important with regard to the community of patients who use MyMedidata solutions as part of clinical trials, and for whom it is fundamental to ensure the confidentiality of the data collected. Furthermore, access to healthcare without discrimination on the basis of gender or race is an important right that Dassault Systèmes defends for its customers when setting up clinical trial cohorts. When the customer is unable to ensure that the cohorts are fairly representative by origin, MEDIDATA, via its philanthropic program, is able to integrate patients meeting these non-discrimination criteria at its own expense.

The Code of Business Conduct makes explicit reference to Dassault Systèmes' commitment to comply with applicable data protection laws and more specifically with the General Data Protection Regulation (GDPR), the basis of which is Article 8 paragraph 1 of the Charter of Fundamental Rights of the European Union. Dassault Systèmes also publishes a general commitment on the protection of personal data in the Trust Center on its website (https://www.3ds.com/personal-data-protection/).

The "Personal data protection" policies are described in paragraph 2.2.3.3.2.A "Policies relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data". They are published and are intended to apply to all individuals with whom the Company interacts in its capacity as data controller, and whose personal data processing is necessary for the performance of its activities. They are intended to inform all stakeholders about:

— the types of personal data that Dassault Systèmes may collect;

— how personal data is collected;

— the purposes and legal basis for processing personal data (for example, to comply with the law, for marketing purposes with the consent of individuals);

— the rights of the persons concerned and their choices, in particular by allowing them to contact Dassault Systèmes (Who to contact? https://www.3ds.com/privacy-policy/contact).

These published "Personal data protection" policies enable individuals to obtain information about the processing of their personal data and, in particular, to contact Dassault Systèmes in order to exercise their rights under applicable laws on the protection of personal data (Who to contact? https://www.3ds.com/privacy-policy/contact).

Dassault Systèmes' Whistleblowing procedure enables all stakeholders to report any breaches of Human rights and fundamental freedoms to the Ethics Committee, which is responsible for investigating cases of non-compliance brought to its attention. This procedure is described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct" and is available on the Company's website (https://www.3ds.com/fr/about/corporate-responsibility/ethics-compliance).

Lastly, in accordance with applicable data protection laws, Dassault Systèmes has set up procedures for notifying the relevant authorities, such as the CNIL, its reference authority in Europe, in the event of any leakage of personal data impacting the privacy of individuals.

The "Personal data protection" policies take into account the various applicable laws as mentioned in the specific provisions for certain countries or regions.

They are regularly updated, thanks in particular to an annual review process as part of Dassault Systèmes' legal watch.

In 2024, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises, nor any serious Human rights incidents, were brought to the Company's attention in relation to affected communities.

B) Other Human rights considerations

Dassault Systèmes' commitment to Human rights is formalized in policies and procedures relating to corporate governance, in particular through the Code of Business Conduct, the Corporate Social Responsibility Principles and the Sustainable Charter with Suppliers. These policies and procedures are described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct".

The Dassault Systèmes' Whistleblowing procedure, also available on the Company's website (https://www.3ds.com/about3ds/what-drives-us/ethics-compliance/whistleblowingalert-procedure.), enables all stakeholders to report any ethical, compliance, social or environmental issues to the Ethics Committee, which is responsible for investigating cases of non-compliance brought to its attention. It is described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct" and is available on the Company's website (https://www.3ds.com/fr/about/corporate-responsibility/ethics-compliance).

This commitment is based on recognition of and respect for applicable local laws and regulations, as well as international standards relating to social rights and environmental protection, such as the International Bill of Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the Convention on the Rights of the Child adopted by the United Nations General Assembly.

2.2.3.4 S4 – Consumers and End-Users

2.2.3.4.1 List of material Impacts, Risks and Opportunities and Strategic Matters relating to Consumers and End-Users

The consumers and end-users impacted for each of the material IROs are:

— **EU1 – Potential reputation and financial risks linked to penetration of Dassault Systèmes' systems or its value chains'**: companies (corporate customers), employees of Dassault Systèmes but also upstream and downstream stakeholders (customers, suppliers, partners);

— **EU2 – Positive impact on engineers' lifelong learning thanks to Dassault Systèmes' education offers, and support to innovation ecosystems**: individuals/citizens in civil society as a whole, engineering learners of all ages and particularly young people (middle school, high school, university students), disadvantaged communities, women through education on subjects such as academic awareness and science, technology, engineering and mathematics (STEM), and innovative startups.

Dassault Systèmes believes that its impact on the employability of engineers can be materially positive, given the recognized quality of the academic offerings it provides. In addition, the Company believes it has a positive impact on its innovation ecosystems through its collaborations with research and education partners, the ecosystem of startups it supports, and its philanthropic actions to support research and the dissemination of scientific culture.

In addition, in a context of increasing cyberattack attempts and the emergence of cyberterrorism, Dassault Systèmes or its value chain could be subject to computer intrusions that could interfere with the proper functioning of its systems and cause delays or major damage to its activities or those of its customers. The growing use of remote access to Dassault Systèmes' environments and the exchange of necessary data between Dassault Systèmes and its entire ecosystem tend to increase the risks of unauthorized access. Such attacks can significantly reduce Dassault Systèmes' ability to carry on its business as usual, and thus damage its reputation.

The way in which all impacts, risks and opportunities are determined is described in detail in paragraph 2.2.1.5.1 "IRO_1 – Description of the Process to identify and assess material Impacts, Risks and Opportunities".

In this paragraph, only the impact linked to academic partners and innovation and research ecosystems is dealt with under strategic matter 8. Those linked to employees in the networks of commercial partners and integrators are dealt with in part S2 – strategic matter 8.

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
STRATEGIC MATTER 9: GUARANTEEING PERSONAL DATA PROTECTION AND SECURING DASSAULT SYSTÈMES' CUSTOMER'S DATA			
EU1 – Potential reputation and financial risks linked to penetration of Dassault Systèmes' systems or its value chains'	Risk	Information-related impacts for consumers and/or end-users *Privacy* *Cybersecurity (Entity-specific)*	**Lever 1:** Robust security systems **Lever 2:** Certifications **Lever 3:** Training and awareness-raising
STRATEGIC MATTER 8: DEVELOPING SKILLS OF BUSINESS PARTNERS AND EDUCATION NETWORKS, AND SUPPORT INNOVATION AND SCIENTIFIC ECOSYSTEMS			
EU2 – Positive impact on engineers' lifelong learning thanks to Dassault Systèmes' education offers, and support to innovation ecosystems	Positive impact	Information-related impacts for consumers and/or end-users *Access to (quality) information*	**Lever 1:** Forging partnerships with academies and associations **Lever 2:** Strengthening interactions between academia and industry **Lever 3:** Encouraging the development of scientific and technical skills through competitions and contests **Lever 4:** Supporting and mentoring a startup ecosystem

2.2.3.4.2 Management of Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

The material IRO linked to strategic matter 9 is the IRO:

— **EU1 Potential reputation and financial risks linked to penetration of Dassault Systèmes' systems or its value chains':**

Against a backdrop of increasing cyberattack attempts and the emergence of cyberterrorism, Dassault Systèmes or its value chain could be subject to hackings that could interfere with the correct performance of its systems and cause delays or major damage to its business or that of its customers. The growing use of remote access to Dassault Systèmes' environments and the exchange of necessary data between Dassault Systèmes and its entire ecosystem tend to increase the risks of unauthorized access. Such attacks can significantly reduce Dassault Systèmes' ability to properly run its business and damage its reputation.

Within strategic matter 9, this IRO specifically addresses data and system security.

As a scientific and technological Company, Dassault Systèmes puts the key challenges of cybersecurity and data protection at the heart of its concerns, placing great importance on the trust of its employees, customers and partners.

Securing Data and Systems

In line with national and international cybersecurity regulations and standards and their evolutions, Dassault Systèmes continues to implement its action plan. The Company pursues to strengthen its approach to all its activities, including those of newly-acquired companies, and regularly updates its security and data protection policies.

Dassault Systèmes takes great care to ensure the security of its own data and that of its customers, which in SaaS mode is hosted and processed on Dassault Systèmes environments. The Company has placed security at the core of the development and deployment of its **3D**EXPERIENCE platform, in order to guarantee several levels of security control, with a particular focus on "Security in Depth". At Dassault Systèmes, this concept is based on the conjunction of several independent security mechanisms to deal with a single risk. In this context, a malicious action that would have caused the failure of one of these mechanisms will not be a threat, since it will be blocked by another mechanism.

Cybersecurity

Dassault Systèmes faces increasing security threats from a wide range of sources. Its systems and networks can become the target of a series of serious and protean threats, such as computer related fraud, espionage, vandalism, cybercrime and social engineering activities. The Company believes that these cybersecurity threats to data, including personal data, will become increasingly widespread, complex, elaborate and sophisticated. Consequently, the security requirements and solutions deployed by the Company to address these threats will continue to evolve in order to minimize the impacts and risks for Dassault Systèmes, its customers and users. For the sake of transparency, the Company has set up a Trust Center (https://www.3ds.com/trust/3dexperience-trust-center) which provides access to relevant information for all its customers and partners, notably concerning the security of its **3D**EXPERIENCE and MEDIDATA cloud offerings. It has also published a description of Computer Security Incident Response Teams (CSIRTs) in accordance with the RFC 2350 standard, as well as information on vulnerability testing and the possibility of reporting such vulnerabilities to Dassault Systèmes. In addition, the Company publishes security notices based on published vulnerabilities in accordance with MITRE CNA policies and guidelines.

Diligences

Cybersecurity at Dassault Systèmes is a Company-wide effort, overseen by the Executive Committee. A Cybersecurity Committee has been set up. Comprising cybersecurity officers reporting to the Executive Committee members in charge of IT Infrastructure and Research & Development, the Cybersecurity Committee oversees the security of operations across all the Company's organizations, including IT infrastructure, **3D**EXPERIENCE cloud infrastructure and Life Sciences SaaS services. It also assesses emerging cyber risks, as well as the effectiveness of the control tools and processes implemented by Dassault Systèmes.

A) Policies related to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

Strategic matter 9 is managed by two policies:

— Dassault Systèmes' "Cybersecurity" policy;

— "Personal data protection" policy.

"Cybersecurity" Policy

It is available to all the Company's employees and is constantly improved. It is aligned with industry standards such as ISO, the American National Institute of Standards and Technology (NIST) referentials, the international risk management methods (NIST RMF and ANSSI EBIOS) and the MITRE ATT&CK Enterprise Framework. Its objectives are to specify, define and establish the information security requirements used by Dassault Systèmes to secure its systems and information. By implementing these policies and standards, Dassault Systèmes is able to prevent and/or limit the impacts of security incidents on its business, and thus guarantee the continuity of its operations.

Dassault Systèmes has implemented robust cybersecurity policies to protect consumers and end-users against data security risks. These policies include structured incident management, regular risk assessments, as well as technical measures such as data encryption and intrusion detection. In addition, training and awareness-raising programs are deployed to help employees adopt data protection best practices.

These policies reinforce the Company's commitment to digital security, consumer confidence and the protection of end-users' rights, while effectively managing the opportunities arising from cybersecurity innovations.

Dassault Systèmes adopts a proactive and responsible approach to engaging with consumers and end-users, particularly in the area of IT security, by protecting their data, informing them of their rights and offering them a secure digital environment. This approach is based on the following principles:

— transparency and communication of clear and transparent information on IT security practices, including how data is protected, the security measures in place, and confidentiality and data protection rights;

— active user participation through user communities or Dassault Systèmes support services;

— training and awareness;

— communication mechanisms in the event of a security incident affecting end-users, providing information on the incident, the actions taken and the corrective measures put in place to protect data;

— respecting users' choices in term of control of their personal information, by offering them clear options to manage their confidentiality and security settings;

— certifications to reinforce security practices and offer better protection for users, as part of a continuous improvement process to ensure optimum data protection and a quality user experience.

All the identified material IROs apply across the entire Dassault Systèmes downstream value chain.

"Personal data protection" Policy
This policy is described in detail in paragraph 2.2.3.3.2.A. "Policies relating to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data".

B) Key Actions related to Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

These policies are being implemented in 2024 through the levers and action plans described below:

Policies	Key actions
LEVER 1: ROBUST SECURITY SYSTEMS (EU1)	
"Cybersecurity" policy	— Cybersecurity policies are regularly updated as part of the Company's continuous improvement process — The Trust Center has also been updated to communicate with stakeholders
LEVER 2: CERTIFICATIONS (EU1)	
"Cybersecurity" policy — Certifications	— New certifications in 2024, mainly in IT and renewal of **3D**EXPERIENCE certification — Certifications (cybersecurity and personal data protection): see complete list of certifications below

Policies	Key actions
LEVER 3: TRAINING AND AWARENESS-RAISING (EU1)	
"Personal data protection" policy — Awareness & Training	— Specific training initiatives tailored to different roles (see paragraph 2.2.3.1.2 "Management of Strategic Matter 5: Attracting and preparing the Skills for the Future in a Competitive Talent Market"). Training courses are offered for developers on Security by Design, covering code, architecture and the secure software lifecycle; all Information & Technology department staff receive training in the fundamentals of network and system security — All cybersecurity specialists can obtain internationally-recognized certifications — In a context where the cybersecurity threat is increasingly high and demanding for all companies, Dassault Systèmes has implemented a multi-year cybersecurity-related training program tailored to each role since 2021 — Targets for compliance with Company policies, for mandatory training and application of cybersecurity rules are included in the annual performance review process — Cybersecurity training (updated in 2024): Mandatory training for all employees trains them to recognize and avoid the pitfalls associated with the digitalization of communications. It must be renewed every two years

Further Information about Actions

A proactive and structured approach is based on a combination of preventive measures, corrective action and ongoing assessment of effectiveness:

— risk identification and assessment;

— risk management (actions planned or on-going to mitigate risks):

  – reinforcement of secure infrastructures (technological improvements),

  – prevention (employee training and Trust Center),

  – support;

— monitoring and evaluating the effectiveness of actions (key performance indicators, certifications, RCA (Root Cause Analysis).

Certifications

The table below lists all certifications obtained by Dassault Systèmes in terms of securing data and systems (as described in section 2.2.3.4.2 "Management of Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data") and data protection (see paragraph 2.2.3.3.2 "Management of Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data"):

Domain	Perimeter	Type of Certification/Report
3DEXPERIENCE SaaS	Design, development, delivery, cloud operations and support of the **3D**EXPERIENCE platform SaaS.	ISO 27001:2017 (Information Security Management System)
	Data privacy management when Dassault Systèmes acts as controller for handling personal data provided in this context, and as processor for personal data under a control of a customer	ISO 27701:2019 (Personal data protection management system)
BIOVIA ScienceCloud	Information Security Management System (ISMS), for the BIOVIA ScienceCloud offering which includes the security and business processes required to support and manage the ScienceCloud platform.	ISO 27001:2017 (Information Security Management System)
	Privacy Information Management System (PIMS) addressing Dassault Systèmes' role as a processor of personal data	ISO 27701:2019 (Personal data protection management system)
	Principles of trust in terms of security, availability and confidentiality on the Information Security Management System (ISMS) of the BIOVIA ScienceCloud offering.	SOC 2 Type 1
CENTRIC SOFTWARE	Centric C8 offerings, Centric Visual Innovation Platform (VIP), Centric Planning, services and business activities that include internal IT activities, cloud hosting, HR practices, legal services and information security management system.	ISO 27001:2013 (Information Security Management System)
		ISO 27017:2015 (Information security management system in the cloud)
		ISO 27018:2019 (Information security management for the protection of personal data in the public cloud)
	Trusted principles of security, availability and confidentiality for all PLM environments and SaaS services.	SOC 2 Type 2
		SOC 3 Type 2

Domain	Perimeter	Type of Certification/Report
MEDIDATA	Information Security Management System (ISMS) of the Medidata Clinical Cloud (MCC), including relevant business processes that develop, support, and manage the MCCMEDIDATA Clinical Cloud (MCC) Information Security	ISO 27001:2013 (Information Security Management System)
		ISO 27017:2015 (Information security management system in the cloud)
		ISO 27018:2019 (Information security management for the protection of personal data in the public cloud)
	Information Security Management System (ISMS) of the MEDIDATA Clinical Cloud (MCC), including relevant business processes that develop, support, and manage the MCC; including the Privacy Information Management System (PIMS) addressing MEDIDATA's role as a processor of personal data.	ISO 27701:2019 (Personal data protection management system)
	Payment solutions	SOC-1 Type 2
	Security and privacy trust principles over all MEDIDATA environments, including physical and software-based IT hosting operations, such as system monitoring and disaster recovery, as well as data integrity.	SOC-2+ Type 2
DELMIA Quintiq Hosting Services	Information Security Management System (ISMS) relating to the operational processes (infrastructure and delivery) of managed hosted services, augmented with software development and software maintenance servicing the operational processes	ISO 27001:2017 (Information Security Management System)

Domain	Perimeter	Type of Certification/Report
OUTSCALE	Software development, sales, marketing and communications activities in relation to infrastructure hosting activities and managed services, including the hosting of health data SecNumCloud qualified service.	ISO 27001:2017 (Information Security Management System)
	Managed services (IaaS and SaaS) are provided: — all over the world in third-party environments managed by customers; — all over the world in selfmanaged environments	
	Software development, sales, marketing and communications activities in relation to infrastructure hosting activities and management services, including the hosting of health data and the SecNumCloud qualified service.	ISO 27017:2015 (Information security management system in the cloud)
		ISO 27018:2019 (Information security management for the protection of personal data in the public cloud)
	The provision and maintenance service of (i) physical sites hosting information system material infrastructure used to process health data (ii) information system material infrastructure used to process health data, (iii) information system application hosting platform and (iv) information system virtual infrastructure used for processing health data.	Health Data Hosting certification issued by the French health data supervisory agency ASIP Santé
	"Cloud On demand", IaaS service	SecNumCloud qualification from the French Information Systems Security Agency (ANSSI).
Dassault Systèmes IT	Development, maintenance, operation and support of the Dassault Systèmes work environment and IT&IS applications aiming to deliver services to all internal users.	ISO 27001:2022 (Information security management system)

C) Metrics and Targets for Strategic Matter 9: Guaranteeing Personal Data Protection and securing Dassault Systèmes' Customer's Data

The effectiveness of actions and initiatives to control this risk is measured by the following metrics, among others:

	2024	2023	Variation 2024-2023	
COMPANY-SPECIFIC DATAPOINTS				
Share of cybersecurity incidents managed according to Dassault Systèmes' Incident Response Plan	100.0%	100.0%	0 pts	-
Share of employees trained on cybersecurity	96.5%	99.5%	(3.0) pts	-

The cybersecurity metrics have a moderate level of reliability. They cover the entire Dassault Systèmes perimeter, with the exception of certain newly-acquired companies or those in the process of being integrated and CENTRIC PLM for the metrics related to training on cybersecurity.

The targets set by the Company with regard to this strategic matter are the followings:

— handle 100% of incidents in accordance with the Dassault Systèmes Incident Response Plan;

— train at least 95% of its employees in cybersecurity.

The 2024 results are in line with the targets set.

2.2.3.4.3 Management of Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

The material IRO linked to strategic matter 8 is:

— **EU2 – Positive impact on engineers' lifelong learning thanks to Dassault Systèmes' education offers, and support to innovation ecosystems**:

As with IRO V2, the Company believes that its impact on the employability of engineers can be materially positive, given the recognized quality of the academic offerings it provides. In addition, the Company believes it has a positive impact on its innovation ecosystems through its collaborations with research and education partners, the ecosystem of startups it supports, and its philanthropic actions to support research and the dissemination of scientific culture.

Within strategic matter 8, this IRO addresses the development of skills in education networks, as well as support for innovation and scientific ecosystems.

A) Policies relating to Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

The strategy for developing innovation and research ecosystems is based on 3 main policies and strategies:

— "Academia & Education" strategy;

— "Philanthropy" policy;

— "Supporting innovative startups" policy.

"Academia & Education" Strategy

The **3D**EXPERIENCE Edu organization is responsible for defining and implementing programs designed to give current and future generations the key skills that industry needs to transform itself, and build a sustainable future for all. To achieve this, the **3D**EXPERIENCE Edu organization works closely with academic and educational establishments, as well as with industry actors, to offer learners the opportunity to develop their skills throughout their lives. The strategy is developed by the **3D**EXPERIENCE Edu organization, under the responsibility of the Executive Vice-President, Industry, Marketing & Sustainability. It is available worldwide on the Company's website (https://www.3ds.com/edu/).

"Philanthropy" Policy

Philanthropy at Dassault Systèmes focuses on three main areas:

— education: build, develop and train the next generation of engineers. Improve awareness of science, technology, engineering and mathematics (STEM) fields and career paths, both for the younger generation and for lifelong learners;

— research: supporting research for a sustainable future. Encourage scientific research in all fields in line with Dassault Systèmes' mission, including heritage;

— communities: strengthening Dassault Systèmes' commitment to society, notably through mentoring in the development of non-profit projects contributing to the improvement of people's health and the protection of the Company's environment.

Philanthropic action aims to strengthen the Company's positive social impact. To achieve these targets, Dassault Systèmes supports schools, universities, research centers, museums and other organizations of interest. This policy is essentially carried out by the organization *La Fondation Dassault Systèmes* under the responsibility of the Company's General Secretary. Its scope of application is worldwide. The actions of *La Fondation Dassault Systèmes* are communicated through a dedicated website (https://www.lafondation3ds.org/).

"Supporting innovative startups" Policy

It is described in detail in paragraph 2.2.2.2.2.A.1.a "Policies (IROs C5 and C6)" in strategic matter 1.

B)   Key Actions relating to Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

These policies are being implemented in 2024 through the levers and action plans described below:

Policies	Key actions
LEVER 1: FORGING PARTNERSHIPS WITH ACADEMIES AND ASSOCIATIONS (EU2)	
"Academia & Education" strategy	With more than ten million learners using its solutions, Dassault Systèmes is strengthening its commitment to research and education via **3D**EXPERIENCE Edu, by forging partnerships with: — Universities and schools, including CESI (France), Aachen University (Germany), University of Adelaide (Australia), Cranfield University (UK), and the ISAE Group (France) — Centers of excellence operated by universities, consortia or companies, using the **3D**EXPERIENCE platform. These local hubs enable students and professionals to acquire key skills (virtual twins, materials science, data-driven manufacturing). Over 25 institutions are involved, with the addition in 2024 of Kaunas University of Technology in Lithuania, UniLassalle through "APEX" (France) and Werk-150, the factory school of Reutligen University of Applied Sciences in Germany — Scientific associations such as the American Society for Engineering Education (ASEE), the European Society for Engineering Education (SEFI), the International Federation of Engineering Education Societies (IFEES), the Global Engineering Deans Council (GEDC), the International Society for Engineering Pedagogy (IGIP) and UNESCO's Center of Problem Based Learning
"Philanthropy" policy	*La Fondation Dassault Systèmes* has supported 52 projects led by academies and associations: — The partnership with York University and Clarkson to use Dassault Systèmes' cutting-edge technologies to design and evaluate assistive devices for the elderly — *Cordées de la Réussite*, a partnership with the Normandy education authority, which enabled 900 students from rural areas to explore technological sites and meet innovation professionals — The ImmerSea Rade program at the Université de Bretagne Occidentale, integrating virtual environments into education, research and awareness-raising. It develops new teaching units, internships and collaborative projects — The Apprentice Researcher program, offering middle and high school students the opportunity to take part in research projects at Dassault Systèmes sites in France. Supervised by engineers, they learn about scientific methodology and approach. On June 12, 2024, they presented their work at the *Apprentis Chercheurs* conferences on the 3DS Paris Campus
LEVER 2: STRENGTHENING INTERACTIONS BETWEEN ACADEMIA AND INDUSTRY (EU2)	
"Academia & Education" strategy	Dassault Systèmes supports universities in developing the skills needed for industrial transformation. As a result, companies can find the talent they need to make this transition a success: — Launch of seven Education Experiences, solutions combining cutting-edge software, ready-to-use teaching resources and certifications. These experiences support teachers in effective teaching, stimulating student autonomy and engagement throughout their educational journey — Introduction of virtual twins and ready-to-use industrial case studies that can be customized to teachers' needs through Education Experiences, to accelerate learning by doing
"Philanthropy" policy	— In partnership with the *CGénial* Foundation, *La Fondation Dassault Systèmes* enables secondary school teachers to visit its sites in France to better guide their students in their career choices. In 2024, 80 teachers were welcomed at 9 sites by 38 employees sharing their experiences — In India, *La Fondation Dassault Systèmes* continues to roll out ConnectNext, its flagship program to prepare students for careers in industry. In 2024, 23 engineering schools were networked with companies, offering students the opportunity to work on real-life problems under the supervision of industry experts

LEVER 3: ENCOURAGING THE DEVELOPMENT OF SCIENTIFIC AND TECHNICAL SKILLS THROUGH COMPETITIONS AND CONTESTS (EU2)	
"Academia & Education" strategy	— **3D**EXPERIENCE Edu encourages students from all over the world to take part in international competitions. In 2024, the Company supported more than 132 competitions for science and technology students worldwide (**3D**EXPERIENCE product development solutions (SOLIDWORKS, SIMULIA, CATIA, DELMIA etc.))
"Philanthropy" policy	— Support for the FIRST Robotics competition, where French middle and high school students take on their American and Canadian peers in a robotic construction challenge. To win, they call on their 3D modeling, coding and programming skills
LEVERAGE 4: SUPPORTING AND MENTORING A STARTUP ECOSYSTEM (EU2)	
"Supporting innovative startups" policy	— Extension of the **3D**EXPERIENCE Lab incubator ecosystem via three new partnerships signed in 2024 in three different geographies: LACI (Los Angeles, USA); PIT (Sao Jose dos Campos, Brazil); Strascheg Center for Entrepreneurship (Germany)
	— Organization of two presentation sessions to welcome ten new international startups to its acceleration program, with disruptive innovations that address the challenges facing the United Nations
	— Mentoring of 10 new projects in 2024 with the support of some 2,350 mentors, Dassault Systèmes employees, bringing the number of innovative projects in the **3D**EXPERIENCE Lab portfolio to 80 since its creation in 2015. As a reminder, Dassault Systèmes employees can allocate up to 10% of their working time to mentoring projects supported by the **3D**EXPERIENCE Lab; thus, startups benefit from the technical and marketing expertise of Dassault Systèmes employees

Resources

The action plans and policies described above are funded within the annual budgets and medium-term plans of the functions in charge.

C) Processes for engaging with Consumers and End-Users about Impacts (Strategic Matter 8)

C.1) The Academic Ecosystem (Universities, Students, Teachers)

As part of its commitment to developing academic knowledge and strengthening research ecosystems, Dassault Systèmes has set up a number of initiatives to encourage exchanges with students, teachers and its own experts.

Firstly, dedicated collaborative platforms are made available to students and teachers, offering a space for exchange with Dassault Systèmes experts. These communities enable future engineers and researchers to access cutting-edge know-how, to benefit from feedback and to acquire skills essential to their academic and professional development.

This community of students plays a key role in strengthening the relationship of proximity and trust between the Company and its users. By conducting regular surveys and direct exchanges, Dassault Systèmes gathers invaluable feedback that enables the Company to better understand their expectations and identify areas for improvement. These interactions help Dassault Systèmes not only to adapt its solutions to users' real needs, but also to co-construct relevant and sustainable innovations with them.

In addition, communities of excellence have been created around key disciplines linked to virtualization and digital modeling. In these spaces, teachers and Dassault Systèmes employees work closely together to co-construct adapted pedagogical content, such as courses and training modules. The Company is careful to take account of feedback from teachers, so that content can be adjusted to meet academic requirements and changing curricula.

In addition, testimonials from customers in the education sector are regularly collected to illustrate how academic institutions are integrating the **3D**EXPERIENCE platform into their curricula. This feedback highlights how these tools are helping to prepare students for the challenges of tomorrow by providing them with innovative, immersive solutions.

Finally, Dassault Systèmes maintains a regular dialogue with schools and academic bodies, including educational inspectors, to promote the integration of engineering sciences and digital modeling into curricula. This collaboration aims to ensure that students can develop skills in line with technological developments and industry needs.

C.2) The Innovation Ecosystem

By working closely with startups, entrepreneurs, designers and students, the **3D**EXPERIENCE Lab fosters the development of innovative projects that respond to today's societal challenges. This collaborative approach leverages the varied expertise and perspectives of each participant in this ecosystem, enriching the innovation process.

In addition, the **3D**EXPERIENCE Lab encourages co-innovation by providing a forum via the **3D**EXPERIENCE platform where stakeholders can share knowledge, collaborate on projects and benefit from a support network to accelerate the development of their ideas. This collaborative approach strengthens the innovation ecosystem and enables the Company to effectively tackle the complex challenges facing society.

D) Metrics and Targets relating to Strategic Matter 8: Developing Skills of Business Partners and Education Networks, and supporting Innovation and Scientific Ecosystems

Metrics

The effectiveness of actions and initiatives relating to this positive impact is measured, among other things, by the metric representing the number of students using or having used one or more of the Company's solutions, thus reflecting the impact of Dassault Systèmes on scientific training courses.

At the end of 2024, 10.5 million students are using or have used one or more of the Company's solutions. This figure is estimated on the basis of installed base data and assumptions about the number of users per license. It therefore has a limited level of reliability.

Targets

Dassault Systèmes has not set itself any quantitative targets for the positive impact linked to academic, innovation and research ecosystems, given the diversity of the stakeholders involved. Nevertheless, Dassault Systèmes tracks the efficiency of its policies and actions through the metrics presented above.

2.2.3.4.4 Human rights in relation to Consumers and End-Users

Policies

Dassault Systèmes' commitment to ethical and sustainable growth is based on respect for Human rights and fundamental freedoms within its own operations and value chain. It is formalized in policies and procedures relating to corporate governance, in particular through:

— Code of Business Conduct;

— Corporate Social Responsibility Principles;

— the Sustainable Charter with Suppliers.

These policies and procedures are described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct".

Dassault Systèmes is firmly committed to respecting and promoting Human rights in all its interactions with consumers and end-users, as set out in its Code of Business Conduct. This commitment is based on recognition of and respect for applicable local laws and regulations, as well as international standards relating to social rights and environmental protection, such as the International Bill of Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the Convention on the Rights of the Child adopted by the United Nations General Assembly. This includes:

— protection of personal data;

— the right to equitable access to products and services marketed through its various distribution channels;

— the right to information for consumers and users through various user documentation and, in terms of safety, via the Trust Center;

— commitment to combating harmful practices and constant consideration of new safety practices;

— redress mechanisms, with accessible and effective processes in place to deal with consumer complaints and concerns about possible violations of their rights.

Dassault Systèmes integrates respect for Human rights into its IT security strategy in order to guarantee the protection of consumers and end-users by creating a secure digital environment that respects fundamental rights, in particular confidentiality, data integrity and equitable access to its offers and services. This approach is based on the following principles:

— data protection: application of advanced security protocols to protect user information from unauthorized access, misuse or cyberattack. This includes technologies such as data encryption, rigorous access management and regular security audits;

— prevention of security breaches: implementation of intrusion detection and prevention systems, as well as firewalls and real-time monitoring tools, to quickly identify any threat affecting the security of users and consumers;

— respect for privacy and data security through rigorous management of personal data;

— training and awareness: implementation of good IT security practices, such as the use of secure passwords, recognition of threats (phishing, malware) and data risk management;

— response to security incidents: in the event of a security incident affecting consumer data, application of a clear process for notifying affected users, conducting an in-depth analysis of the causes and implementing corrective measures;

— transparency and communication concerning the IT security measures put in place to protect consumer data and the way in which their rights are respected in the digital environment, notably via the Dassault Systèmes Trust Center;

— compliance with international security standards such as those defined by the NIST Cybersecurity Framework, to guarantee the security and protection of end-users' Human Rights in the context of Dassault Systèmes' online activities.

Vigilance Approach
Dassault Systèmes' Whistleblowing procedure enables all stakeholders to report any breaches of Human rights and fundamental freedoms to the Ethics Committee, which is responsible for investigating cases of non-compliance brought to its attention. This procedure is described in detail in paragraph 2.2.4.1.2 "Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct" and is available on the Company's website (https://www.3ds.com/about/corporate-responsibility/ethics-compliance).

In 2024, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises, nor any serious

Human rights incidents, were brought to the attention of the Company in relation to consumers and end-users.

2.2.3.5 Social and Societal – Voluntary Non-Material Disclosures

Certain actions or policies, even if not material in terms of Dassault Systèmes' double materiality assessment and the strategic matters and material IROs identified, are nonetheless important for the Company, particularly in terms of the information required by ESG rating agencies, or regulatory requirements outside the CSRD framework.

These voluntary, non-material disclosures are grouped together in a dedicated section within each of the environment, social and business conduct topics.

2.2.3.5.1 Voluntary Non-Material Disclosures relating to Social and Societal Matters

Contributing to a Collective Effort: taking a Stand at times of a Major Crisis
Since circumstances sometimes call for stepping outside one's field of expertise to contribute to the collective effort and make a difference for future generations, Dassault Systèmes also lends its support, during major crises, to initiatives that it deems relevant.

2.2.3.5.2 Voluntary Non-Material Metrics relating to Social and Societal Matters

The following Dassault Systèmes-specific datapoints are required by ESG rating agencies:

	2024	2023	Variation 2024-2023	
ESRS DATAPOINTS				
Percentage *People managers* certified	75.8%	82.0%	(6.2) pts	-
Percentage of women in R&D	23.7%	23.1%	0.6 pts	-
Percentage of women in Sales, Marketing and Services	30.0%	29.9%	0.1 pts	-
Percentage of women in Company's General Administration	47.0%	46.7%	0.3 pts	-
Percentage absenteeism – Illness	2.4%	-	-	-
Percentage absenteeism – Occupational accidents	0.0%	-	-	-
Percentage absenteeism – Maternity and paternity leave	0.7%	-	-	-

2.2.4   Corporate Governance Information

Business ethics are a central pillar of Dassault Systèmes' commitment to integrity, transparency and social responsibility. The Company's mission is not limited to technological innovation, but also includes promoting best practices and irreproachable conduct throughout its ecosystem. This makes it possible to positively transform Dassault Systèmes' socio-economic and environmental environment. It is a dynamic process of continuous improvement. By integrating these principles at the heart of its strategy and operations, Dassault Systèmes actively contributes to the creation of sustainable value, not only for the Company, but also for future generations.

For Responsible Social Practices

Dassault Systèmes' approach is based on a fundamental conviction: sustainable performance and responsible innovation go hand in hand with a strong ethical culture.

Dassault Systèmes recognizes that the world is made up of constraints, contingencies and interdependencies, and seeks to develop with integrity, reconciling innovation, performance and ethical values. Every interaction – with its employees, partners or communities – reflects this commitment to understanding and responding to the real needs and tangible challenges it faces. In particular, Dassault Systèmes ensures that the principles of corporate social responsibility are at the heart of its practices and those of its partners. The Corporate Social Responsibility (CSR) Principles explicitly prohibit child labor, forced labor and all forms of discrimination, and guarantee safe and decent working conditions, as well as respect for freedom of association and the right to collective bargaining. Further information on Human rights is provided in sections S1, S2, S3 and S4.

A rigorous Framework for Best Practices

Dassault Systèmes' ethical commitments are based on clear policies and guiding principles, such as its Code of Business Conduct, CSR principles and "Anti-Corruption" policy. These documents help to guide the actions and decisions of employees worldwide. In addition, a global compliance program incorporating innovative tools and rigorous control mechanisms has been established to prevent and correct any non-compliant behavior.

Dassault Systèmes is also committed to establishing business relationships based on transparency and responsibility. This commitment extends to its partners, suppliers and other stakeholders. Through continuous assessment of its partners' performance on ethical and environmental criteria, the Company reinforces the credibility of its value chain while encouraging mutual improvement. It invests in tools, training and governance structures designed to maintain high standards and meet the growing expectations of its stakeholders.

As part of its double materiality assessment, Dassault Systèmes has identified two strategic matters related to business conduct, presented in the following sections:

— strategic matter 11: Promoting sustainable procurement;

— strategic matter 12: Ensuring ethical and transparent business conduct.

2.2.4.1 G1 – Business Conduct

2.2.4.1.1 Management of Strategic Matter 11: Promoting Sustainable Procurement

Dassault Systèmes relies on a large ecosystem of suppliers with whom it wishes to maintain ethical and responsible business relationships. To this end, the Company wishes to promote transparency and trust, notably by respecting payment deadlines and all the principles of ethics and social responsibility, as set out in the Sustainable Charter with Suppliers. This is included in the Company's "Responsible procurement" policy described below.

At the end of the double materiality assessment, Dassault Systèmes selected an IRO for relations with suppliers, corresponding to the potential negative impact on their cash flow.

— **G1 – Potential negative impact on treasury capacity of suppliers if not respecting suppliers' contractual payment terms:**

Payment terms play a crucial role in a company's financial health. Failure to meet contractual payment terms with suppliers could have a negative impact on their cash flow.

Material IROs	IRO Type	Sub-topic	Levers
STRATEGIC MATTER 11: PROMOTING SUSTAINABLE PROCUREMENT			
G1 – Potential negative impact on treasury capacity of suppliers if not respecting suppliers' contractual payment terms	Negative impact on value chain partners	Management of relationships with suppliers including payment practices	**Lever 1:** Monitor the efficiency of the procurement process, from the creation of the supplier to the payment of invoices, via a controlled and integrated process
			Lever 2: Contractualize with suppliers the reciprocal expectations in terms of social, environmental and societal responsibility

A) Information on the "Responsible procurement" Policy

Dassault Systèmes' "Responsible procurement" policy is part of a long-established global strategy aimed at integrating principles of sustainability, ethics and compliance into its procurement processes. The implementation of the "Responsible procurement" policy is based on the system described below and is broken down by purchasing category (e.g. IT equipment purchases, real estate, hosting services) as detailed in paragraphs 2.2.2.2.3 " Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context", 2.2.2.3.2 " Management of Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources" in topic E3 and 2.2.2.4.3 " Management of Strategic Matter 3: Limiting Dassault Systèmes' Value Chain Pressure on Earth's Resources" in topic E5.

The policy applies to all Dassault Systèmes subsidiaries, with the exception of its CENTRIC PLM subsidiaries, which account for less than 8% of the Company's expenditure. It is proposed by the Company's Procurement Director under the responsibility of the Executive Vice-President, Chief Financial Officer. The policy was updated in 2024.

The award in 2024 of the RFAR *(Relations Fournisseurs et Achats Responsables)* label, supported by public authorities and backed by the ISO 20400 standard, confirms that Dassault Systèmes has aligned its procurement practices with demanding sustainability standards. Awarded after an independent audit, this label testifies to the Company's commitment to sustainable development, and strengthens the confidence of stakeholders such as customers, suppliers and investors in its business relationships. In addition, Dassault Systèmes is committed to reflecting the expectations of its business partners in its Sustainable Charter with Suppliers (as described in Pillar 2 of the responsible procurement approach below).

The responsible procurement approach is based on several pillars:

Pillar 1: "Responsible procurement" Policy
The expectations of the Responsible procurement and Risk Management policy and procedures have been enriched by highlighting key sustainability principles aimed at strengthening the integration of ESG criteria into procurement practices. These include:

— the obligation to allocate a weighting to environmental, social and societal criteria in the main public tenders, with a greater weighting of decarbonization criteria;

— the importance of selecting suppliers with decarbonization trajectories that are aligned with the Paris Agreement and science-based;

— the need to integrate best practices in circular economy and reduction of resource use into procurement.

Pillar 2: Sustainable Charter with Suppliers

The Sustainable Charter with Suppliers completes the environmental component by imposing clear commitments on its partners in terms of Human rights and anti-corruption:

— it clarifies the Company's expectations of its suppliers, service providers and subcontractors in terms of Corporate Social Responsibility, by setting out a number of commitments. It is characterized by the fact that it involves reciprocal commitments: Dassault Systèmes also makes commitments to its suppliers, notably in terms of payment deadlines. The Charter deals with expected ethical and compliance behavior on both sides:

  – in business relations: combating corruption, conflicts of interest, gifts and hospitality, compliance with competition law, handling confidential information, protection of personal data,

  – working conditions and Human rights: prohibition of child labor, prohibition of forced labor, respect for the right to freedom of association and collective bargaining, prohibition of all forms of discrimination, guarantee of a safe and healthy working environment, and working conditions that protect people's health and safety,

  – on the environmental impacts of our activities, in particular limiting greenhouse gas emissions;

— the Charter was updated in 2024 to include additional commitments, in particular the prohibition of harassment and abusive behavior;

— the Social Responsibility clause is now an integral part of almost all contract models, and worldwide deployment currently is being finalized (with the exception of CENTRIC PLM subsidiaries);

— acceptance of this Charter is a prerequisite for registration in the suppliers database. The Charter is displayed on the back of purchase orders, and published on the Company's website (https://www.3ds.com/suppliers/sustainable-procurement). Thanks to all these measures, Dassault Systèmes ensures that its suppliers are aware of the requirements and reciprocal duties laid down in this Charter.

Pillar 3: Upstream Value Chain Decarbonization Program (Scope 3)

The Company's aim is to interact with an ecosystem that is itself committed to a monitored and communicated Transition plan towards a more decarbonized economy, with a horizon of more than five years. The Company wishes to involve its main suppliers in its SBTi approach, and has set itself the target that at least 50% of its suppliers should themselves have a decarbonization trajectory that is science-based. Numerous SBTi webinars have also been organized with suppliers over the past three years to facilitate understanding of the approach and the

methodology for submitting targets. The contribution of the Procurement function is described in paragraph 2.2.2.2.3 "Management of Strategic Matter 2: Limiting Carbon Footprint of Dassault Systèmes' Operations and its Value Chain in a Growth Context".

Pillar 4: Supplier Risk Management

— Dassault Systèmes has set up a supplier risk management system that complies with the requirements of the duty of vigilance and aims to secure critical supplies;

— supplier risk mapping was carried out in 2018 with the help of an external firm, and was reviewed internally in 2022, then in 2024 with the double materiality assessment. It remains relevant;

— the "Responsible procurement" policy sets out the steps to be taken prior to procurement, such as due diligence during competitive bidding, to manage these risks effectively;

— the Procurement department performs due diligence to identify risks related to Human rights and fundamental freedoms within its supplier ecosystem, using a compliance platform (due diligence databases) to search sanctions lists and unfavorable media;

— the Sustainable Charter with Suppliers has been enhanced to encourage internal and external stakeholders to report any shortcomings or incidents;

— a supply disruption watch, particularly for critical IT equipment, is being drawn up, with procurement strategies adjusted to ensure continuity of operations.

Other Responsible Procurement Practices

— listening to stakeholders: in addition to the dialogue with certain suppliers referred to in paragraph 2.2.1.4.2 " SBM_2 – Interests and Views of Stakeholders", the Procurement department conducts every two years various surveys among its suppliers and internal stakeholders to assess the quality of relations with suppliers, as well as the efficiency of the procurement process, from competitive bidding to order taking through to invoice payment;

— involvement of buyers: the training of procurement teams remains essential. In recent years, buyers have been trained in environmental issues through several initiatives: Climate and Digital Collage (*La Fresque du climat, La Fresque du numérique)* in 2022, the Circular Economy Collage (*La Fresque de l'économie circulaire)* in 2023, and carbon accounting training and "Sustainability for Procurement" e-learning in 2024. In addition, part of buyers' individual and collective targets is linked to the roll-out of the supplier due diligence framework, and the promotion of sustainability best practices, including decarbonization actions and the SBTi program;

— development of positive externalities: in parallel to reducing its negative impacts, Dassault Systèmes strives to generate positive externalities, notably by increasing its use of the sheltered employment sector, contributing to the professional integration of people with disabilities. By integrating these collaborations into its ESG strategy, the Company amplifies its social impact, while stimulating greater inclusion in its value chain.

B)   Policies and Key Actions relating to Strategic Matter 11: Promoting Sustainable Procurement

In its Sustainable Charter with Suppliers, Dassault Systèmes is committed to respecting contractual payment terms. Supplier payment policies are based on the practices of the supplier's country. Compliance with supplier payment terms is a central target for the Company's procurement teams, who are managing purchases from order taking to supplier payment. This policy is implemented globally. The rigorously managed operational process is described in the table below. Dassault Systèmes pays particular attention to SMEs, especially in France, where they are often financially more fragile than large groups.

In each country, contractual payment terms are set irrespective of supplier category, applying the standard terms in force, which vary from 30 to 60 days depending on the country. Nevertheless, in view of the delicate liquidity situation of certain suppliers during financial or health crises (COVID-19), particularly SMEs, the Company has been able to set up, on an exceptional basis, advance payment cycles.

Policies	Key actions
LEVER 1: MONITOR THE EFFICIENCY OF THE PROCUREMENT PROCESS, FROM THE CREATION OF THE SUPPLIER TO THE PAYMENT OF INVOICES, VIA A CONTROLLED AND INTEGRATED PROCESS (G1)	
"Responsible procurement" policy	In 2024, the process of ensuring on-time payment to suppliers focused on the following actions: — Reinforced communication with suppliers and internal customers, to remind them of the importance of sending invoices directly to the accounting teams — Weekly, systematic and comprehensive reminders to internal customers, to ensure that goods and services are received in the systems and invoices are validated — Specific reminders to suppliers to identify and process invoices over 30 days overdue (services performed without an invoice received) — Increased number of monthly payment campaigns to reduce the time between payments (in Europe, from three monthly campaigns in 2018 to a maximum of six in 2024, depending on the country) — Regular reviews with key operational teams to resolve temporary difficulties that may affect the relationship with a supplier
LEVER 2: CONTRACTUALIZE WITH SUPPLIERS THE RECIPROCAL EXPECTATIONS IN TERMS OF SOCIAL, ENVIRONMENTAL AND SOCIETAL RESPONSIBILITY (G1)	
Sustainable Charter with Suppliers	— The Sustainable Charter with Suppliers specifies that suppliers are required to send their invoices within a few days after their issue date, so that they can be paid on time

C) Metrics and Targets relating to Strategic Matter 11: Promoting Sustainable Procurement

The Company regularly monitors the overall satisfaction of its suppliers, as well as the efficiency of its supplier settlement process.

	2024	2023		Variation 2024-2023
ESRS DATAPOINTS				
Average number of days to pay an invoice from invoice date	37	35	2	6%
Number of outstanding legal proceedings for late payments [(*)]	0	-	-	-
COMPANY-SPECIFIC DATAPOINTS				
Percentage of payments done on-time	89%	85%	4 pts	-

(*) Data not reported in 2023.

In 2024, supplier payment cycle performance is stable, with an average payment lead time of 37 days, 2 days more than the average lead time of 35 days in 2023.

The on-time payment rate is 89%, an improvement of +4 points compared with 2023.

In 2024, two surveys measured supplier satisfaction with the procurement process, concerning the sourcing and expenditure commitment stages. The Net Promoter Score (NPS) measures supplier satisfaction and loyalty, on a scale from -100 to +100:

— supplier satisfaction with the sourcing process: 96% (NPS of 64) compared with in 2023;

— satisfaction rate for the expenditure commitment process: 92% (NPS of 60) compared with 90% in 2023.

Methodology

Supplier payment metrics are highly reliable. They cover the entire Dassault Systèmes perimeter, with the exception of newly-acquired companies or those in the process of integration, which account for 15% of the Company's purchases.

2.2.4.1.2 Management of Strategic Matter 12: Ensuring ethical and transparent Business Conduct:

This section covers the following two IROs:

— **G2 – Reputation risk linked to business conduct and company culture breach**:

Although Dassault Systèmes has implemented a program to ensure that its employees and partners comply with all applicable regulations, including the highest ethical standards, export control regulations, sanctions programs or competition law, violation of local or international regulations could generate a risk for Dassault Systèmes' business or reputation. Actual or suspected non-compliance with these regulations could have a negative impact on Dassault Systèmes' reputation.

— **G3 – Reputation and financial risks linked to potential fraud and corruption cases**:

Although Dassault Systèmes has implemented a program to ensure that its employees and partners comply with the highest ethical standards, violation of these rules, as evidenced by cases of fraud or corruption, could generate a risk for the Company's business or reputation. Actual or suspected cases of fraud or corruption could lead to inspections or investigations by the relevant authorities, or even to fines or sanctions, as well as an increase in the risk of litigation and thus a negative impact on Dassault Systèmes' business, revenue, employer brand or reputation. However, this risk would only have a temporary impact due to the Company's mitigation policies and measures.

Material IROs	IRO Type	Sub-topic *Sub-sub-topic*	Levers
ENJEU STRATEGIQUE 12: ENSURING ETHICAL AND TRANSPARENT BUSINESS CONDUCT			
G2 – Reputation risk linked to business conduct and company culture breach	Risk	Corporate culture Protection of whistle-blowers Political engagement and lobbying activities	**Lever 1:** Risk management: Prevention **Lever 2:** Risk management: Detection **Lever 3:** Risk management: Remediation
G3 – Reputation and financial risks linked to potential fraud and corruption cases	Risk	Corruption and bribery *Prevention and detection including training*	

A) Policies and Key Actions relating to Strategic Matter 12: Ensuring ethical and transparent Business Conduct

A.1) Business Ethics at Dassault Systèmes

Since its creation, Dassault Systèmes has promoted a culture of trust and integrity, fostering lasting relationships with its stakeholders, including employees, customers, business partners, suppliers, investors, as well as public authorities and regulators. The Company strives to ensure an ethical and compliant working environment, aligning its actions with high standards of responsibility.

The Company regularly supports this culture through awareness-raising and training initiatives, designed to reinforce the understanding and integration of these values into professional practices. Metrics and evaluation processes are used to measure employees' adherence and to adjust Dassault Systèmes' actions to the ethical and compliance challenges identified, as part of a continuous improvement process.

Policies

LEVER 1: RISK MANAGEMENT PREVENTION (G2/G3)

Main policies:

— Code of Business Conduct;
— Corporate Social Responsibility Principles;
— Sustainable Charter with Suppliers;
— "Anti-Corruption" policy.

Complementary policies;

— Recommendations for interaction with Dassault Systèmes' intermediaries;
— Recommendations for Gifts and Invitations with Third Parties (and declaration procedure);
— Dassault Systèmes' Recommendations on conflicts of interest;
— Charter for Responsible Public Affairs.

LEVER 2: RISK MANAGEMENT DETECTION (G2/G3)

— Dassault Systèmes' Whistleblowing procedure.

LEVER 3: RISK MANAGEMENT REMEDIATION (G2/G3)

— Code of Business Conduct.

The ethics and compliance rules described below apply to all Dassault Systèmes subsidiaries and may apply specifically to business relationships within the value chain. The Code of Business Conduct, the "Anti-Corruption" policy and the Social Responsibility Principles are proposed by the director of Business Ethics and compliance, under the responsibility of the General Counsel and approved by the Executive Vice-President, Chief Financial Officer. The Charter for Responsible Public Affairs is the responsibility of the General Secretary, a member of the Executive Committee.

Dassault Systèmes' business ethics are based on fundamental international texts relating to Human and Social Rights and environmental protection, such as the United Nations International Bill of Human Rights, the International Convention on the Rights of the Child, the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, and the various fundamental conventions of the International Labor Organization.

Dassault Systèmes' commitment to professional ethics and corporate responsibility is reflected in the ethics and compliance rules applicable to all its employees and its ecosystem, as well as ethics and compliance governance, notably through the management of the Whistleblowing procedure and employee awareness and training.

A.1.a) Ethics and Compliance Rules applicable at Dassault Systèmes

Dassault Systèmes' commitment to professional ethics and corporate responsibility is formalized in policies and procedures relating to corporate governance, in particular in the Code of Business Conduct, the Corporate Social Responsibility Principles and the Sustainable Charter with Suppliers.

Code of Business Conduct
The Code of Business Conduct, introduced in 2004, applies to all Company employees. It describes how the Company intends to conduct its business. It covers, in particular, (i) compliance with regulations applicable to Dassault Systèmes' activities, (ii) the interactions of each individual within the Company and with its ecosystem, and (iii) the protection of the Company's assets, in particular its intellectual property and that of its customers and partners.

It is supplemented by dedicated policies, notably in the areas of anti-corruption and influence peddling, personal data protection, conflicts of interest, public affairs management and the protection of confidential information, including insider information.

This Code also includes references to the Company's policies on social responsibility and business ethics, as well as a pedagogical presentation of the Whistleblowing procedure.

Corporate Social Responsibility Principles
The Corporate Social Responsibility Principles are based on the above-mentioned fundamental international texts. They provide for:

— the prohibition of work by children of compulsory school age (and, in any case, children under 15), forced labor and all other forms of modern slavery;

— the prohibition of all forms of discrimination in recruitment, career development and at the end of employment relationships;

— guaranteeing a safe and healthy working environment to ensure the hygiene, safety and health of employees;

— compliance with legal and regulatory minimum remuneration requirements;

— respect for freedom of association and the right to collective bargaining;

— zero tolerance of corruption and influence peddling;

— compliance with regulations on personal data protection and environmental protection.

Sustainable Charter with Suppliers
The Charter is described in paragraph 2.2.4.1.1.A. "Information on the 'Responsible procurement' policy".

These documents are intended to serve as a reference for the Company's employees, to guide their behavior and interactions in their day-to-day activities, and to ensure the commitment of the Company's partners and suppliers. They are available on the Dassault Systèmes website (https://www.3ds.com/about-3ds/what-drives-us/ethics-compliance) and on its internal **3D**EXPERIENCE platform.

A.1.b) Whistleblowing Procedure

Any case of non-compliance with applicable laws and regulations, notably in terms of anti-corruption, duty of vigilance or the Dassault Systèmes' Code of Business Conduct, may be reported via the Dassault Systèmes Whistleblowing procedure. This procedure is available in 18 languages on the Company's **3D**EXPERIENCE platform, as well as to all stakeholders on its website https://www.3ds.com/about3ds/what-drives-us/ethics-compliance/whistleblowingalert-procedure.

Dassault Systèmes encourages bona fide whistleblowers to make a report by guaranteeing the confidentiality of their identity, the absence of reprisals and by protecting their anonymity. The Whistleblowing procedure has been modified in 2023 and 2024, notably to reinforce it with the new provisions on whistleblower protection resulting from European Directive 2019/1937 of October 23, 2019 and its transposition by European Union member countries.

Whistleblowers have the opportunity to report a breach:

— by writing to people.ethicscommittee@3ds.com;

— via an online form on the Company's website under the following link: https://www.3ds.com/about/corporateresponsibility/ethics-compliance/whistleblowing-form/;

— by leaving a telephone message on the dedicated voicemail box, the numbers of which for each country where the Company is present are published on its website under the following link: https://www.3ds.com/about-3ds/what-drives-us/ethics-compliance/whistleblowing-alert-procedure/how-make-alert-telephone;

— by requesting an interview.

In order to promote the Whistleblowing procedure, Dassault Systèmes conducts specific training courses and actively develops awareness-raising initiatives. These actions are aimed at informing Dassault Systèmes' employees and partners of the reporting procedures available, thus reinforcing the accessibility and effectiveness of the procedure throughout the Company and its ecosystem.

The Dassault Systèmes' Ethics Committee ensures that employees comply with the rules set out in the Code of Business Conduct. Its mission is to systematically investigate any cases of non-compliance brought to its attention, in particular through the Whistleblowing procedure. It meets once a month. Its members are two members of the Company's General Secretariat (amongst which the General Secretary), the Executive Vice-President, Chief People & Information Officer, the General Counsel, the Internal Audit Director, the Director in charge of Personal Ethics, and the Company's Director of Business Ethics and Compliance.

Reports received by Dassault Systèmes are handled impartially and with the utmost care by Business Ethics & People Ethics managers under the authority of the Ethics Committee. These reports are thoroughly checked, investigated if necessary, and any action deemed necessary is taken, in compliance with applicable regulations. In addition, all Dassault Systèmes employees likely to be involved in an internal investigation receive specific training in the conduct of such investigations.

A.1.c) Raising Awareness and Training Employees

All the Company's employees attend the mandatory Code of Business Conduct training course, which covers the topics of ethics and compliance as developed in the Code of Business Conduct. Employees must systematically declare that they are familiar with the Code of Business Conduct and undertake to comply with it at. It is available in eleven languages and comprises a theoretical part followed by practical applications in the form of questions and answers for each topic covered.

Employees are also made aware of business ethics issues through online training, presentations at seminars held within the Company, face-to-face training or webinars on specific subjects, for employees who are particularly exposed or subject to a legal training obligation in their country. Finally, awareness-raising articles and instructional videos are regularly published on the Company's internal **3D**EXPERIENCE platform.

A.2) Responsible Governance

In its management of public affairs, Dassault Systèmes is committed to responsible lobbying, applying rigorous transparency in accordance with current regulations and best practices. The Company thus reaffirms its commitment to the Corporate Responsibility Principles enshrined in the United Nations Global Compact, of which it is a signatory.

In accordance with the Charter for Responsible Public Affairs, Dassault Systèmes employees must not engage in public affairs activities without the approval of their superiors. They report to their superiors and to the General Secretariat for the most important issues. Employees representing Dassault Systèmes in organizations likely to become involved in public affairs must report this to the General Secretariat.

To support these practices, Dassault Systèmes implements dedicated policies and applies rigorous transparency practices. Monitoring by the Board of Directors ensures transparent management in line with the Company's fundamental values.

The Dassault Systèmes' Charter for Responsible Public Affairs is available on the Company's website (https://www.3ds.com/about/corporate-responsibility/ethics-compliance/charter-responsible-public-affairs).

Dassault Systèmes does not make political contributions or provide benefits to promote or support a particular political party or public official.

As a scientific company specializing in the research and development of innovative software, Dassault Systèmes focuses its lobbying activities to a limited extent on subjects of strategic importance to the Company, such as industrial and digital sovereignty, sustainable innovation, and policies relating to Life Sciences & Healthcare. These activities are aligned with the Company's values of trust and transparency.

Interest representation activities are organized as follows:

— for the European Union, interest representation activities are identified and published in the European Union Transparency Register, in which Dassault Systèmes is registered under number 454608238523-04. The activities carried out and the budgets allocated by Dassault Systèmes are easily accessible from the following link: https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_en?id=454608238523-04; Dassault Systèmes follows the rules of the Code of Conduct of this European Union transparency register in its relations with the European institutions;

— in France, Dassault Systèmes is listed in the *Répertoire français des représentants d'intérêts* kept by the *Haute Autorité de la Transparence de la Vie Publique* (HATVP) (https://www.hatvp.fr/le-repertoire/). Employees likely to be in contact with public officials are identified and their list is reviewed each year; they are asked to declare their activities via a dedicated form. An annual activity report, including allocated budgets, is produced and published by the HATVP, and accessible on its website: https://www.hatvp.fr/fiche-organisation/?organisation=322306440.

No member of the administrative, management or supervisory bodies appointed in 2024 has held a comparable position in a public administration for the two years prior to his or her appointment.

A.3) Anti-Corruption Program

Dassault Systèmes has a zero-tolerance policy towards corruption and influence peddling. The Company is committed to complying with all applicable anti-corruption laws, in particular the US Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and the French *Sapin 2* law. This commitment by the Company's senior management is reflected in the implementation of a rigorous anti-corruption program structured around a specific risk mapping system, dedicated training courses, assessment procedures, a system of controls and audits, and policies dedicated to anti-corruption. Dassault Systèmes' Business Ethics and Compliance department, which reports to the General Counsel and is supported by a network of Compliance Ambassadors, is responsible for defining and deploying the Company's ethics and compliance program in conjunction with the Ethics Committee. This program includes the fight against corruption. It is based on the following three principles: prevent, detect and remedy. The implementation and development of the anti-corruption program and its key metrics are presented annually to the Board of Directors.

A.3.a) Preventing

The prevention of corruption at Dassault Systèmes is based on the dissemination of policies, procedures and recommendations to the Company's employees and partners. These include:

— the Code of Business Conduct: it reiterates Dassault Systèmes' zero-tolerance policy towards corruption and influence peddling, including bribes and facilitation payments, regardless of local custom or commercial pressure, and even if this results in the loss of business opportunities;

— the Dassault Systèmes "Anti-Corruption" policy (updated in December 2017 and July 2019, available on the Dassault Systèmes website at https://www.3ds.com/assets/invest/2022-05/anticorruption-policy-fr-2020-2.pdf), which describes the behavior to be adopted in the professional context, to prevent and detect any form of corruption or bribery within the Company or during interactions with third parties;

— the Sustainable Charter with Suppliers, which defines the Company's expectations of its suppliers in terms of compliance with applicable regulations and prevention of corruption and conflicts of interest;

— Dassault Systèmes' Whistleblowing procedure, a mechanism enabling employees and stakeholders to confidentially report any breach of applicable laws and regulations – notably anti- corruption – or of Dassault Systèmes' Code of Business Conduct without fear of reprisal;

— "Recommendations for interaction with Dassault Systèmes' intermediaries", which establish guidelines on how employees should manage their relationships with agents, distributors, consultants or other intermediaries working with or for Dassault Systèmes, in order to ensure that these activities comply with applicable regulations and the Company's "Anti-Corruption" policy;

— Dassault Systèmes' "Recommendations on conflicts of interest", which aim to help employees identify, manage and avoid situations likely to generate conflicts of interest;

— "Recommendations for Gifts and Invitations with third parties" (and the corresponding operating "external guests" procedure), which govern the exchange of gifts and invitations between the Company's employees and third parties, ensuring that these practices comply with applicable laws and the "Anti-Corruption" policy.

These policies, procedures and recommendations are made available to the Company's employees and partners on its internal **3D**EXPERIENCE platform, as well as on the Dassault Systèmes website for some of them.

Preventing corruption also relies on training and awareness-raising for the Company's employees and partners, through online, face-to-face or webinar training delivered by the Business Ethics and Compliance department or by members of the Compliance Ambassadors community made up of legal, financial and operational experts.

The nature, content and depth of the training programs developed by Dassault Systèmes to combat corruption and bribery are presented in the table below:

Type of Training	Main Targets	Key Content	Target Audience	Status
1 – Basic training: Code of Business Conduct	Understanding ethical and compliance rules	Presentation of the different forms of corruption, dedicated internal policies, rules applicable to gifts and invitations, and the Whistleblowing procedure.	All the Company's employees	Mandatory Recurring
2 – Intermediate training: "Understanding the principles of anti-corruption"	A deeper understanding of corruption risks	Additional content: Presentations of anti-corruption legislation, identification of the different forms of corruption, analysis of the risks associated with partners and practical case studies.	All the Company's employees	Mandatory
3 – In-depth training: "In-depth training on anti-corruption"	Preventing and managing complex situations	Additional content: Presentation of the Compliance organization, analysis of risk mapping, identification of complex corruption schemes, detection of red flags and adoption of the right compliance reflexes.	Exposed functions	Periodical

The functions identified as being most exposed to the risk of corruption and bribery are in particular those involved in the development of business opportunities, located in countries classified as "at risk" according to the Transparency International index, as well as those dealing with public entities.

In addition to training on the Code of Business Conduct and anti-corruption, these employees are required to complete a specific session covering the risks associated with their area of activity. In this way, 100% of the functions identified as being most exposed to the risks of corruption and bribery are covered by corruption prevention training.

Members of the Company's administrative and supervisory bodies benefit from dedicated anti-corruption training, provided either as part of their mandatory training as employees, or during annual presentations to the Board of Directors. Awareness is also raised throughout the year through the various initiatives undertaken as part of the Company's compliance program.

Dassault Systèmes' system for preventing corruption is also based on the implementation of due diligence procedures with regard to third parties. These assessments aim to identify potential risks of non-compliance, Human rights violations and corruption, and to ensure that the Company's business relationships are aligned with its values of responsibility and integrity. Third parties are thus assessed using specialized databases and advanced analysis tools, enabling the necessary controls to be targeted according to the activities and geographical areas concerned.

A.3.b) Detecting

The detection of corruption at Dassault Systèmes is based on several complementary mechanisms. In particular, it relies on alerts received as part of the Whistleblowing procedure, due diligence carried out when selecting intermediaries, and accounting controls carried out by the teams concerned. It also includes specific audits carried out by the Internal Audit department as part of its internal control assessment, as well as one-off audits aimed at preventing or detecting any cases of fraud or non-compliance with the Company's rules and procedures. Finally, the implementation of the various levels of control linked to the anti-corruption program is an essential lever in this detection system.

In the event of allegations or suspicions concerning ethical business issues, particular attention is paid to appointing independent investigators from outside the management chain involved, in order to guarantee the impartiality and integrity of investigations.

Dassault Systèmes also has limited lobbying activities, mainly in Europe. The estimated annual cost of activities covered by the European Union's Transparency Register (https://transparency-register.europa.eu/) ranges from 500,000 to 599,999 euros.

A.3.c) Remediating

The Ethics Committee deals with cases of non-compliance with the Code of Business Conduct, including possible cases of corruption. It takes the necessary measures to put an end to cases of non-compliance, and makes recommendations as to the appropriate sanctions. As part of the continuous improvement process for its ethics and compliance program, the Company incorporates the lessons learned from the analysis of key performance metrics, including training completion rates, the results of controls carried out or the nature of cases examined, to enrich its anti-corruption tools (policies, controls, procedures, training, awareness-raising).

B) Metrics and Targets relating to Strategic Matter 12: Ensuring ethical and transparent Business Conduct

All the procedures and due diligence described in paragraph 2.2.4.1.2.A " Policies and Key Actions relating to Strategic Matter 12: Ensuring ethical and transparent Business Conduct" lead the Company to monitor the following metrics:

	2024	2023	Variation 2024-2023		Target 2025
ESRS DATAPOINTS					
Number of convictions for violation of anti-corruption and anti-bribery laws[1]	0	-	-	-	
Amount of fines for violation of anti-corruption and anti-bribery laws[1]	0	-	-	-	
Amount of financial political contributions made[1]	0	-	-	-	
COMPANY-SPECIFIC DATAPOINTS					
Number of suppliers subject to due diligence	1,650	1,432	218	15.2%	
Number of due diligence of third parties (business partners, resellers,etc.)	484	367	117	31.9%	
Number of cases examined by the ethics Committee following suspicions of non-compliance	46	58	(12)	(20.7%)	
Percentage of disciplinary sanctions in cases of non-compliance	100.0%	100.0%	0.0 pts	-	
Percentage of employees trained on anti-corruption	99.8%	99.5%	0.3 pts	-	
Percentage of employees trained on Code of Business Conduct	94.7%	98.6%	(3.9) pts	-	
Percentage of employees trained on ethics and compliance[2]	96.6%	98.9%	(2.3) pts	-	95%

(1)   Data not reported in 2023.
(2)   Average percentage of permanent employees who completed mandatory trainings on Code of Business Conduct, personal data protection and anti-corruption.

The target for the percentage of employees trained on ethics and compliance is 95% by the year 2025.

Metrics relating to ethics and transparency are monitored by Dassault Systèmes' Business Ethics and Compliance or Legal departments, and are highly reliable. They cover the entire scope of the Company. With regard to the training metric, certain newly-acquired or integrating companies are not covered, including CENTRIC PLM.

2.2.4.1.3   For a Responsible and Transparent Tax Policy

Dassault Systèmes' commitment to ethical and sustainable growth is underpinned by a responsible and transparent Tax policy in all countries where the Company operates.

Dassault Systèmes' Tax policy complies with current regulations and the principles derived from European Union law and OECD recommendations. Its implementation is in line with the Company's operational targets. By keeping abreast of tax developments and any interpretative discrepancies that may arise, the Company always ensures that it complies with the tax regulations in force in the countries in which it operates. It also complies with its annual country-by-country reporting obligations (CBCR).

Dassault Systèmes' Tax policy is based on three main principles: tax compliance, tax transparency and tax responsibility.

Tax Compliance
The Company ensures that it prepares and files the required tax returns on time, and pays the taxes due accordingly. It also provides all accurate and adequate information required by tax authorities. Dassault Systèmes applies the arm's length principle by setting its prices in accordance with OECD recommendations and national laws. Taxes are paid in the countries in which they are due. The Company is eligible for certain tax benefits designed to support investment, particularly in research and development, employment and economic development. These advantages are implemented in compliance with the legal, regulatory or administrative framework and are aligned with Dassault Systèmes' operational targets.

Tax Transparency

Dassault Systèmes is open with tax authorities and strives, wherever possible, to build relationships of trust based on transparency and cooperation in mutual respect. With this in mind, Dassault Systèmes SE signed a partnership agreement with the French tax authorities in November 2023. This partnership is based on the principle of transparency vis-à-vis the authorities, and aims to establish a long-term working relationship between Dassault Systèmes SE and the dedicated referent within the administration's partnership department. In the context of tax audits, certain positions taken by the Company may be challenged by a tax authority, particularly in cases where a provision of national or international law gives rise to difficulties of interpretation. When such a situation arises, it may lead to litigation if Dassault Systèmes considers it justified. In the event of uncertainty as to the applicable tax treatment, the Company can secure its position by initiating a rescrit procedure. In this way, it can use the advance pricing agreement procedure to apply its transfer prices. Dassault Systèmes, as part of a voluntary initiative, joined the ICAP (International Compliance Assurance Program) in 2019, 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 policies, helping to secure tax positions in the event of tax audits. In addition, the Company participates in several OECD working groups, notably on the subject of "Tax Security" and Pillar 2, and in certain national initiatives within professional organizations.

Tax Liability

Dassault Systèmes is committed to responsible Tax policy. All legal entities of the Company are operated according to commercial and operational considerations, and have economic substance. Dassault Systèmes has no non-operational legal entities in Non-Cooperative States and Territories (tax havens) as defined by French and European tax law, and is committed to maintaining this practice. In the context of its external growth, the Company carries out tax due diligence and may have to modify certain practices that are not in line with the tax policy set out above. Finally, it is Dassault Systèmes' policy not to encourage or promote tax evasion. The tax policy applies to all Dassault Systèmes entities. It is proposed by the Company's Tax department under the responsibility of the Executive Vice-President, Chief Financial Officer. It has been approved by the Sustainability Steering Committee and is discussed annually by the Audit Committee. It is made available to stakeholders on the Company's website (https://www.3ds.com/fr/about/corporate-responsibility/sustainability-commitment/esg-management/governance).

The Company's total tax charge and effective tax rate for 2024 are disclosed in Note 10 Income Taxes in Chapter 3 "Financial Review and Prospects".

2.2.5 Appendix – Glossary of abbreviations

	Meaning
AI	Artificial Intelligence
CAD/CAM	Computer Aided Design/Computer Aided Manufacturing
CBCR	Country-by-country reporting
CCM	One of the six EU Taxonomy objectives: Climate Change Mitigation
CDP	Carbon Disclosure Project: ESG rating agency
CE	One of the six EU Taxonomy objectives: Circular Economy
CNA	CVE Numbering Authority (with CVE = Common Vulnerabilities & Exposures)
COSO	Committee Of Sponsoring Organization: internal control framework
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive, directive proposed by the European Commission to impose and provide a better framework for companies' non-financial reports linked to sustainable development.
DMA	Double Materiality Assessment
DNSH	Do No Significant Harm: In the context of the EU Taxonomy, this means not causing significant harm to any of the six environmental objectives set by the European Union
DPEF	*Déclaration des Performances Extra Financières:* French law regarding to the declaration of non-financial performance
EAC	Energy Attribute Certificate: renewable energy certificates such as Guarantees of Origins (GoOs) and the Renewable Electricity Certificates (REC)
EEA	European Economic Area
EECONE	European ECOsystem for greeN Electronics: wide project for electronic waste reduction
EGDC	European Green Digital Coalition: EU declaration signed by 26 leaders of High-tech companies aiming to commit to the fight against climate change
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
FCPA	Foreign Corrupt Practices Act: American law on corruption practices
GDPR	General Data Protection Regulation
GHGs	Greenhouse Gases: GHG emissions are used in an equivalent way with carbon emissions or CO_2 emissions, all through sections 1.8 "Non-Financial Summary" and chapter 2 "Environmental, Social, Societal and Governance Responsibility"
HATVP	*Haute Autorité de la Transparence de la Vie Publique:* French body to notably promote exemplarity and integrity of public authorities
IaaS	Infrastructure as a Service
ICT	Information and Communication Technologies
IEA	International Energy Agency
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, Risks, Opportunities (as defined by CSRD)
ITAD	Information Technology Asset Disposition
LCA	Life Cycle Assessment
MSCI	ESG rating agency (ex – Morgan Stanley Capital International)

n/a	Non applicable
OECD	Organization for Economic Co-operation and Development
PLM	Product Lifecycle Management
PUE	Power Usage Effectiveness
RCP	Representative Concentration Pathways
RFAR	*Relation Fournisseurs Achats Responsables:* French label rewarding companies or French public entities for sustainable relationships with their suppliers
SASB	Sustainability Accounting Standards Board
SBTi	Science-Based Targets initiative
SDG	Sustainable Development Goals, defined by the United Nations
SDS	Sustainable Development Scenario: a transitional climate scenario aligned with the target of "below 2°C" set by the Paris Agreement
SSP	Shared Socio-economic Pathways
STEPS	Stated Policies Scenarios (from the IEA): scenarios designed to provide insight into the progress of the energy system based on a detailed review of the policy landscape. This is a sector-by-sector assessment of the policies that have been put in place to achieve energy-related objectives.
TCFD	Task Force on Climate-related Financial Disclosures, a working group on the publication of climate-related financial information, which aims to improve the financial transparency of companies in matters relating to climate.
tCO$_2$-eq	Ton of CO$_2$ equivalent, a unit created by the IPCC to compare the impact of different GHGs in terms of global warming and to add up their emissions.