

# SOCIAL, SOCIETAL AND ENVIRONMENTAL RESPONSIBILITY

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Dassault Systèmes' purpose is to provide businesses and people with **3DEXPERIENCE** universes enabling them to imagine sustainable innovations, capable of harmonizing product, nature and life.

The virtual twins of the **3DEXPERIENCE** platform enhance reality by enabling the modeling, simulation and optimization of products, materials, manufacturing processes and entire systems. More than a place to represent the imaginary, they are an experience of the possible, a gateway to the real. In this way, **3DEXPERIENCE** gives concrete expression to the sustainable innovation required for customer transition. It fosters the emergence of more efficient business models for a more sustainable, generative economy, drawing on its workforce and an ecosystem of external stakeholders.

Thanks to its purpose, and in addition to the environmental objectives measured notably using the EU Taxonomy referential, Dassault Systèmes contributes to the broader objectives of sustainable development, particularly social objectives, as defined within the United Nations Sustainable Development Goals.

The Company is particularly active in the following areas:



SDG3 (Good Health and Well-Being) via the MEDIDATA and BIOVIA brands;



SDG4 (Quality Education) via the dedicated education offer;



SDG7 (Affordable and clean energy) via the CATIA, SIMULIA and SOLIDWORKS brands;



SDG9 (Industry, innovation and infrastructure) via the CATIA, SOLIDWORKS, SIMULIA, DELMIA and ENOVIA brands;



SDG 12 (Responsible consumption and production) via the BIOVIA, SIMULIA and DELMIA brands;



SDG13 (Climate action) via the CATIA, SOLIDWORKS, SIMULIA and DELMIA brands.

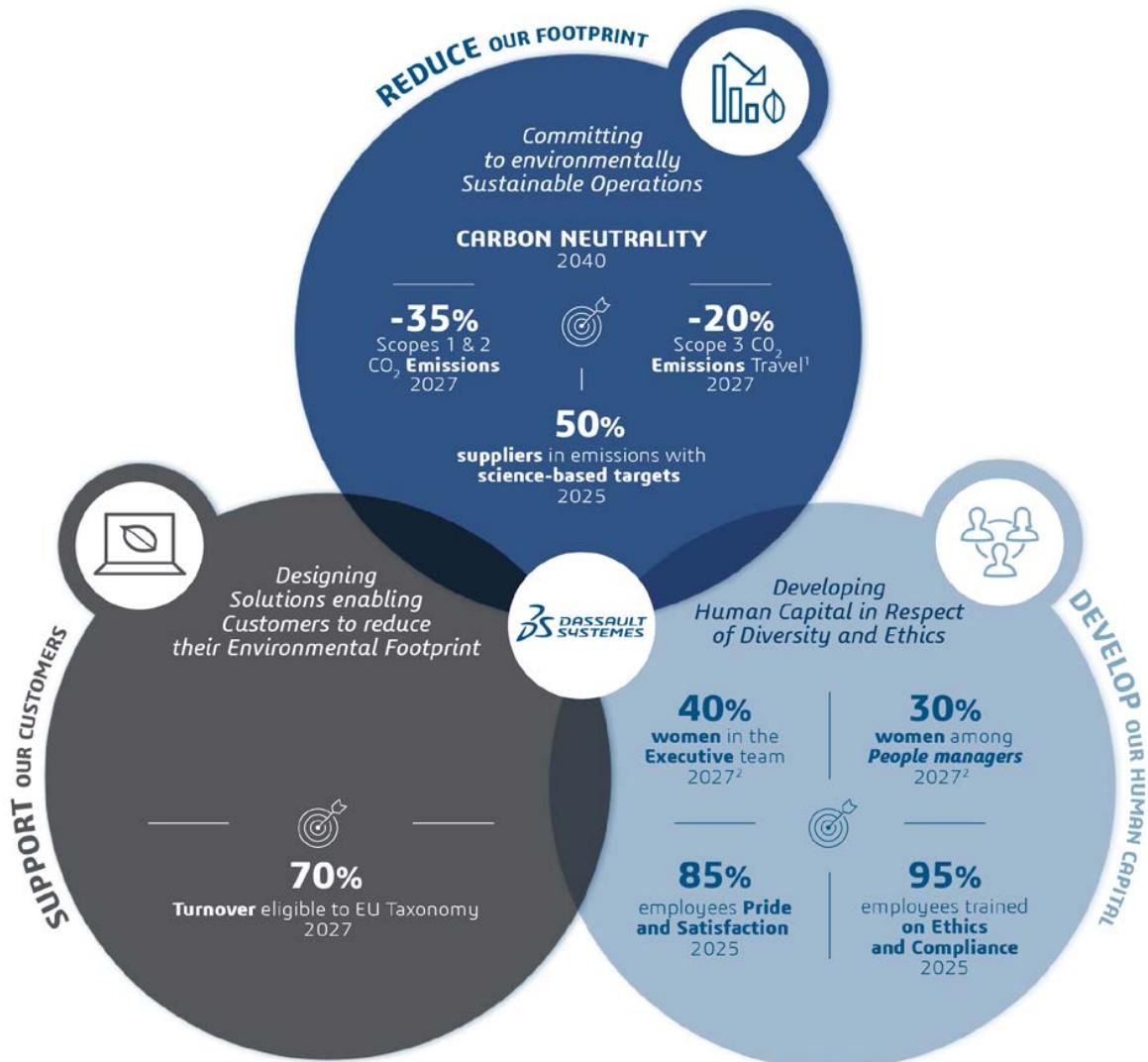
Sustainability is therefore at the heart of Dassault Systèmes' mission. Its strategy is based on three pillars and priority actions:

- designing solutions enabling customers to reduce their environmental footprint: harmonize the product portfolio by facilitating innovation for a generative economy;
- committing to environmentally sustainable operations: reduce its GHG emissions, achieve carbon neutrality and encourage suppliers to adopt a similar approach;
- developing human capital in respect of diversity and ethics: promote gender equality, ethics and compliance, and strengthen employee commitment.

In order to meet all these challenges, each of these priority actions is subject to measurable targets for 2025 or 2027, the performance of which is monitored in detail in paragraphs 2.3 "Social Responsibility", 2.5.2.6 "Climate Performance Indicators", 2.5.5.6 "Circular Economy Performance Indicators" and 2.7 "Environmental, Social and Governance Metrics".

These objectives are consistent with the pre-conclusions of the work carried out in preparation for the adoption of the new sustainability reporting standards defined by the Corporate Sustainability Reporting Directive (CSRD) adopted by the European Parliament on November 10, 2022 and transposed into French law on December 6, 2023.

## › Sustainability Objectives



<sup>1</sup> Business travel and Employees' commute

<sup>2</sup> Only applicable to the extent permissible under local and national laws

## › Commitments to Customers

In 2023, Dassault Systèmes stepped up its support for customers to provide them with solutions that make it easier for them to achieve their decarbonization and greenhouse gas (GHG) emissions reduction objectives. Sales forces now have at their disposal methods for articulating, estimating and quantifying the potential contribution of the portfolio of sustainability enabling solutions, to the reduction of GHG emissions within customers' industrial processes.

Aware that most environmental impacts are determined during the product design phase, the Company continues to promote an eco-design training program among its customers and partners. The aim is to pass on to as many people as possible the basic knowledge required to systematize the eco-design method and the use of the Life Cycle Assessment (LCA) measurement tool integrated into Dassault Systèmes solutions.

New customer deployment cases, detailed in paragraphs 2.5.2.4.1 "Supporting Customer Transition with regards to Climate Change") and 2.5.5.4.1 "Supporting the Service Economy", document the environmental contribution of Dassault Systèmes' solutions.

Precise analysis of these targeted case studies has made it possible to demonstrate the GHG avoidance and reduction potential of past and current industrial programs. These cases are certified by an independent third party as part of the verification of EU Taxonomy indicators, and cover a broad spectrum of solutions and industrial sectors.

In line with its objective of promoting 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 dedicated 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 (see also paragraph 2.6.3 "Committing to Ensure Respect for Human Rights and Fundamental Freedoms").

### ➤ Climate Commitments within Operations

Through its actions, Dassault Systèmes is committed to helping mitigate climate change. At the end of 2022, for example, the Company reaffirmed its responsibility by submitting an extended version of its greenhouse gas emissions reduction targets to the Science-Based Targets initiative. These targets now include emissions relating to MEDIDATA's activities (acquired at the end of 2019), broaden the types of emissions retained and use more precise estimation methodologies. They are still aligned with a 1.5°C trajectory, and were validated in the second half of 2023 by SBTi (see paragraph 2.5.2.6 "Climate Performance Indicators").

As part of its adaptation to climate change, Dassault Systèmes has also initiated or pursued several action plans aimed at optimizing the environmental impact of its operations (see paragraph 2.5.2.4 "Resource Use and Climate Action Plans") or simplifying their monitoring. The Company is developing a new in-house solution to automate and extend its environmental reporting, to better meet CSRD requirements, particularly in terms of data reliability, traceability and control.

This reduction trajectory is complemented by a second internal objective of carbon neutrality by 2040 at the latest.

To this end, and in parallel with the actions already taken to reduce its emissions and offset its carbon footprint, the Company is building a global strategy of voluntary carbon offsetting. As part of this, it is evaluating the possibility of involving startups "*à mission*" (having declared their purpose through a number of social and environmental objectives) and using solutions available on the **3DEXPERIENCE** platform (see paragraph 2.4.3.2 "Facilitating Innovation and Collective Intelligence"). Dassault Systèmes also plans to cover all residual emissions from its Scopes 1 & 2 by 2030 at the latest, and is considering a gradual roll-out of its voluntary carbon offsetting to eventually cover the residual emissions from the Company's worldwide operations by 2040 (i.e., Scopes 1 & 2, as well as emissions relating to procurement, business travel, employees' commute and waste).

The financial evaluation of the climate transition, as recommended by the TCFD and CSRD, is also the subject of internal work, as is the estimation of the eligibility and alignment rates mentioned in the EU Taxonomy. These different fields of analysis, detailed respectively in paragraphs 2.5.2.1 "Climate-related Impacts, Risks and Opportunities" and 2.7.2 "Key Performance Indicators of the EU Taxonomy Regulation", directly echo the sustainability enabling solutions and virtual twins that Dassault Systèmes offers its customers to enable more sustainable innovations. These solutions can support the adaptation of its ecosystem of customers and partners to climate change, and foster their transition to a low-carbon economy. Examples of use cases of these solutions are presented in paragraphs 2.5.2.4.1 "Supporting Customer Transition with regards to Climate Change" and 2.5.2.2.2 "Promoting and Designing New Offers".

In addition to these internal actions and those aimed at its customers and partners, Dassault Systèmes is publicly committed to sustainability, as demonstrated by the initiatives to which the Company subscribes and supports. For example, Dassault Systèmes is a signatory of the United Nations Global Compact (see Communication on Progress in section "Cross-reference Tables"), the We Mean Business Coalition, Corporate Knights' Action Declaration on Climate policy, and SBTi's 1.5°C Climate Ambition.

In addition to these initiatives and its commitment to upholding the objectives of the Paris Agreement, Dassault Systèmes works with other stakeholders to combat climate change and promote the circular economy. The Company has thus joined or continued its work with several non-profit organizations (see paragraph 2.5.2.4 "Resource use and Climate Action Plans"). In line with the CSRD's recommendations concerning the double materiality assessment, the Company has also mapped its stakeholders and their expectations of Dassault Systèmes (see paragraph 2.2 "Social, Societal and Environmental Risks").

To better account for the commitment of its employees and encourage action, Dassault Systèmes also finalized in 2023 the revision of the internal Sustainability role, assigned to some of its employees. It officially recognizes the change

agents in each of the Company's main organizations, and assigns them missions contributing to the achievement of these reduction targets.

### › Commitments to Employees

Employees are one of the Company's most valuable assets, at the heart of its mission and long-term development. Dassault Systèmes strives to be recognized as a benchmark employer, engaging talent and ensuring sustainable employability in all its forms. Sharing common values is a major stake; they inspire employees every day in the way they act within the Company, with its customers and more

broadly in its ecosystem. Dassault Systèmes' culture fosters collaboration and open communication, enabling employees to imagine, inspire and create new experiences. Diversity and the creation of inclusive teams are part of the Company's objectives to enable the mutual enrichment of knowledge and encourage creativity around meaningful projects.

### › Commitments to Suppliers

Sustainability has been in the DNA of the Procurement & Travel department for many years. Social, environmental and ethical criteria are integrated throughout the procurement process, from the expression of need to the choice of supplier. As part of its drive for continuous improvement, this year Dassault Systèmes submitted its application for the Responsible Purchasing and Supplier Relations label (RFAR) to the French Business Ombudsman (*Médiateur des Entreprises*) and the French National Purchasing Council (*Conseil National des Achats*). By 2024, Dassault Systèmes should be able to demonstrate that its responsible procurement practices are aligned with the ISO 20400 standard, and to continue improving them.

Supplier surveys are carried out on a regular basis. These are used to assess the quality of the Company's procurement processes and supplier relations. In 2023, the satisfaction index (Net Promoter Score – NPS) was 90% for the Purchase-to-Pay process, and 86% for the suppliers' on-boarding process. Dassault Systèmes also pays particular attention to its supplier payment deadlines.

### › Education and Research Commitments

Dassault Systèmes continues its commitment to research and education through its dedicated missions of the **3DEXPERIENCE Edu** and **3DEXPERIENCE Lab** organizations, as well as the programs and initiatives of *La Fondation Dassault Systèmes*.

Dassault Systèmes and its *Fondation* support initiatives aimed at creating a fairer educational environment, instilling a taste for science and technology, and fostering academic ambition and commitment in all students, boys and girls alike, whatever their social, cultural or geographical background. The approach also encompasses specific initiatives in underprivileged areas, where the challenge of education is particularly critical, as well as actions to raise young people's awareness of environmental issues, and to strengthen the interaction of education with the business world and industrial players. The Company and its *Fondation* also support those who work daily to imagine a more sustainable world through virtual worlds, helping them to push back the boundaries of knowledge in fields such as health, sustainable materials, ocean preservation and heritage.

The Company implements programs to give current and future generations the key skills the industry needs to transform itself, and build a sustainable future for all. According to internal estimates, in 2023, over 8 million students used one or more of Dassault Systèmes' technologies as part of their initial or lifelong training.

Dassault Systèmes welcomes startups, communities of innovators and research or innovation laboratories that have a lasting, positive impact on the world and society, supporting projects around everyday themes, and drawing on various innovation levers such as additive manufacturing, artificial intelligence, big data or virtual and augmented reality.

## ➤ Transparency Commitments related to non-financial Policies and Performance

In 2023, Dassault Systèmes further improved its Environmental, Social and Governance (ESG) performance, in line with its medium- and long-term objectives. The Company obtained a "B" rating from the CDP ("Environmental Management"), demonstrating its commitment to the environment. Dassault Systèmes also maintained its ranking in the FTSE4Good and Euronext Eurozone ESG (Large 80) indexes. The Company retained its top "AAA" rating from the MSCI non-financial rating agency, and improved its score on the EcoVadis questionnaire, placing it at the 98 percentile of the companies best rated by this organism.

Dassault Systèmes also ranks in the top percentile of companies rated in the software sector by Standard & Poor's (Global CSA score), retaining its fourth place. Thanks to this result, the Company has also maintained its presence in the Dow Jones Sustainability Index (DJSI) for the third year running. This progression illustrates the Company's strategy in the fight against climate change, its management of innovation and its development of human capital. Nevertheless, Standard & Poor's rating did not seem to take into account all the improvements observed. That's why Dassault Systèmes made a number of requests to gain a better understanding of the rating rules applied by the agency, so as to be in a position to pursue its continuous improvement approach. The Company regrets that to date, despite several exchanges, these questions have remained unanswered.

Dassault Systèmes also regrets that Standards & Poor's Global Ratings (S&P) has unilaterally chosen to discontinue one of its offerings, to which the Company had subscribed in 2022, and consisting of an independent and specific assessment of its ESG performance. This evaluation,

which took into account a number of specific aspects of the Company's business model, corporate governance and corporate culture, came in at 84/100 score, higher than the average score of 65/100 for the technology sector and for all the companies evaluated by the agency. In its report, the rating agency highlighted the Company's key ESG strengths, namely its management of greenhouse gas emissions and waste, its focus on employees and diversity, and its levels of transparency and reporting. S&P also rated the Board of Directors' awareness, culture and decision-making with regard to these issues as excellent, with a "Preparedness" score of +9. The agency also recognized the successful development and management of the Company's long-term strategy, rooted in innovation and science, helping to make its solutions offering relevant to a growing range of industries.

In 2024, Dassault Systèmes will pursue its environmental, social and governance efforts, and will continue to strengthen the quality of information provided to its stakeholders (and especially its prospects and customers, whose solicitation on these subjects is growing) by sharing the progress of its work, notably through benchmark non-financial questionnaires (see paragraph 2.7 "Environmental, Social and Governance Metrics" for details on the 2023 ratings). The Company also plans, as part of its transparency and in line with CSRD recommendations, to update and publish certain policies relating to its corporate responsibility, such as:

- "Responsible Digital" policy;
- "Responsible Real Estate" policy;
- "Responsible Mobility" policy;
- "Responsible Procurement" policy.

## 2.1 Sustainability Governance

Back in February 2012, Dassault Systèmes published its purpose, which aims to contribute to sustainable development in all its components: to provide companies and individuals with **3DEXPERIENCE** universes enabling them to imagine sustainable innovations, capable of harmonizing product, nature and life.

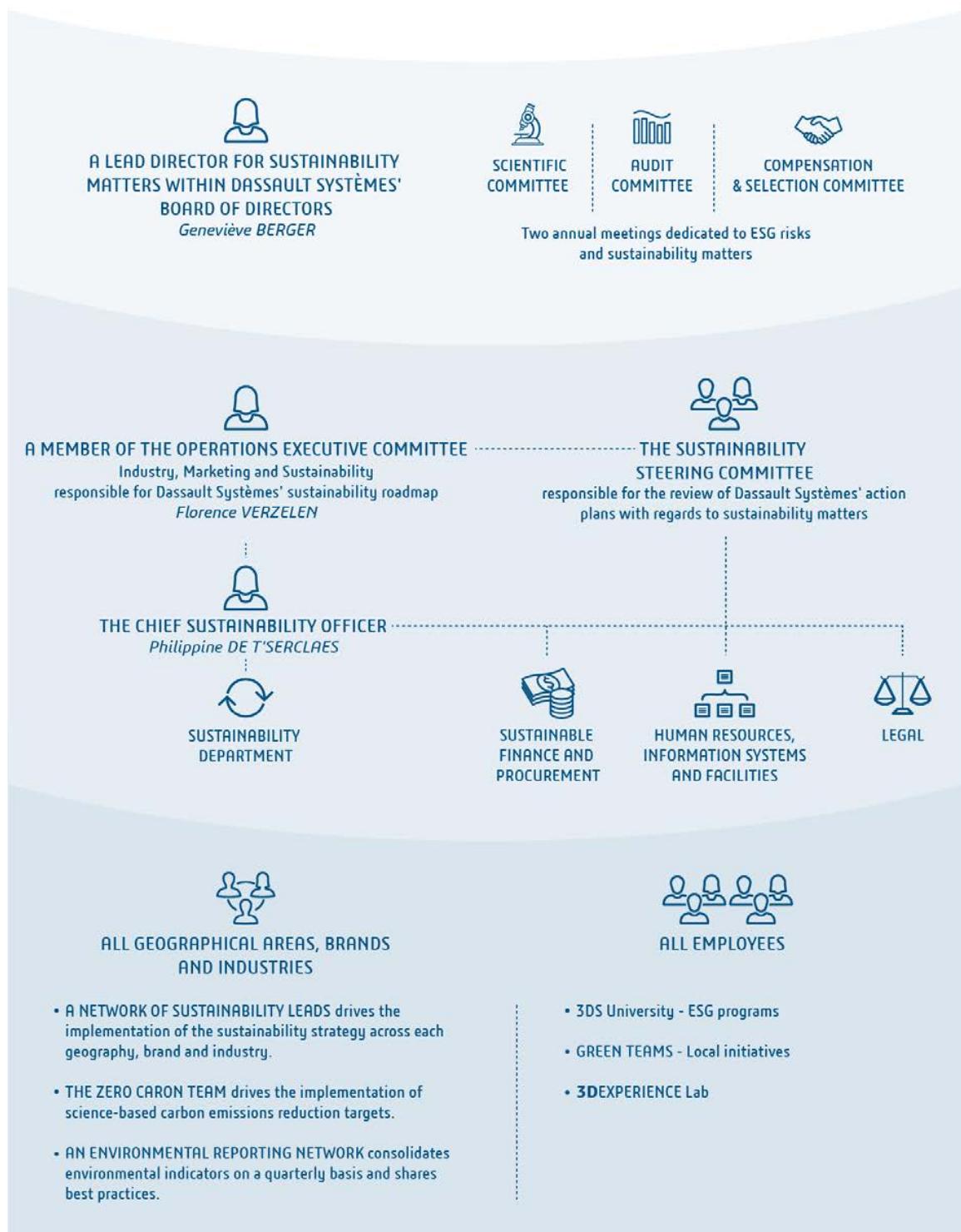
This purpose determines not only the choice of acquisitions and product developments, but also the culture and values of the Company and each of its organizations.

Social, societal and environmental responsibility (CSR) is at the heart of Dassault Systèmes' strategy and achievements. It is applied at every level of the Company:

- the Board of Directors takes sustainable development issues into account when defining and reviewing strategy, in accordance with its internal regulations and French law. In accordance with the AFEP-MEDEF Code, it sets out strategic orientations in this area over several years;
- Within the Board of Directors, Dassault Systèmes has appointed Geneviève Berger, independent director to review the company's ESG (Environment, Social and Governance) objectives, action plans and achievements, before reporting to the Board;

- each Board of Directors committee (made up exclusively of independent directors) is in charge of sustainability in line with its mission:
    - the Scientific Committee examines the evolution of Dassault Systèmes' portfolio of sustainability enabling solutions and analyzes potential technological breakthroughs impacting its market,
    - the Audit Committee includes in its annual program the review of new ESG reporting requirements and all related matters,
    - the Compensation and Nomination Committee reviews a number of corporate governance matters, including succession plans for Executive officers and members of the Executive Committee, their compensation packages, and retention and long-term incentive plans for the Company's Executives and employees. In particular, the Committee reviews the performance criteria, notably based on a multi-criteria ESG indicator, for the annual variable compensation of the Chief Executive officer and of the Executive Committee members, as well as the acquisition of performance shares awarded to them.
  - the members of the Board of Directors' three committees, i.e. all independent directors, now meet in two annual sessions: one dedicated to sustainability issues, and the other to risk prevention and management within the Company, including ESG risks (see section "Meetings of independent directors (annual executive sessions)" in paragraph 5.1.1.2 "Practices of the Board of Directors");
  - the annual variable compensation of Executive officers and Executive Committee members includes a multi-criteria ESG indicator. The vesting of the performance shares allocated in 2024 to the Chief Executive officer (as well as to Dassault Systèmes' beneficiary employees) will also partly depend on this ESG indicator;
  - within the Executive Committee, Florence Verzelen, Executive Vice-President, Industry, Marketing & Sustainability, is responsible for Dassault Systèmes' sustainability roadmap, in its aspects of product development strategy to help customers become more sustainable (handprint), and the management of Dassault Systèmes' environmental footprint;
  - the Sustainability Steering Committee brings together at least three times a year the executive managers of the Company's key functions to discuss action plans and progress in support of the sustainable development strategy. The Committee is co-chaired by the Executive Vice-President, Industry, Marketing & Sustainability, and the General Secretary of Dassault Systèmes;
  - the Chief Sustainability Officer is the Committee's secretary. She oversees Dassault Systèmes' sustainable development strategy. Her organization's main missions are:
    - supporting strategic customers in addressing their sustainability challenges, and developing and deploying their portfolio of solutions, particularly in line with the sustainability levers set out in the EU Taxonomy,
    - orchestration of environmental reporting, definition of the carbon neutrality pathway and management of non-financial ratings,
    - interaction with all institutional, academic, analyst and integrator partners on sustainable development matters.
- This involves animating:
- a network of over 40 Sustainability Leads who implements the Company's sustainability strategy in the GEOS, brands and industries in which it operates;
  - the Zero Carbon Team, which brings together the seven key functions committed to achieving science-based carbon emissions reduction targets.
- In 2021, the Company has created, within the Finance department, a Sustainable Finance department, including the Procurement department as well as the non-financial reporting team. This Sustainable Finance & Procurement department is in charge of ensuring the reliability of the reporting process and non-financial information, calculating indicators relating to the EU Taxonomy, assessing financial risk according to climate scenarios and leading its supplier chain so that the latter also commit to an ambitious decarbonization trajectory. In 2023, this team has been reinforced to prepare Dassault Systèmes for the implementation of the CSRD.
- As a result, in 2023 the Group has launched a project to improve its sustainability reporting led jointly by the Sustainable Development and Sustainable Finance teams in order to:
- carry out a double materiality assessment;
  - identify additional indicators to be published for fiscal year 2024;
  - define the principles, processes and information systems for a reporting system that meets the requirements of reliability, traceability and internal control, satisfying the recommendations of the regulator, and enabling improved monitoring of the Company's sustainability performance.
- This project will be continued in 2024 and 2025.

## SUSTAINABILITY AT THE CORE OF DASSAULT SYSTÈMES' GOVERNANCE



## 2.2 Social, Societal and Environmental Risks

In 2022 and 2023, Dassault Systèmes revisited its Company-wide risk analysis approach, with the aim of strengthening the formalization of its processes for identifying, assessing and managing potential impacts, as well as monitoring remediation plans. A specialized consultancy was called in to benchmark the Company's risk universe.

Formalized in this way, this Dassault Systèmes risk universe is divided into four categories: human capital risks, legal and non-compliance risks, financial and strategic risks, and operational risks. Each of these risks is analyzed in detail to determine a level of risk, assessed according to three dimensions: impact on strategic positioning, impact on image and reputation, and financial impact, as presented in paragraph 5.2 "Enterprise Risk Management and Internal Control Procedures".

Within the risk universe, 17 are linked to ESG issues that could impact the Company's long-term resilience. These 17 risks incorporate the 26 generic sustainability issues defined by the Sustainability Accounting Standards Board (SASB). Some of them have been grouped together in order to take better account of their materiality within Dassault Systèmes' risks as a whole.

The sustainability issues considered critical for the software and IT services sector according to the SASB framework have been prioritized and reassessed using the assessment methodology updated in 2022, and set against the work carried out in preparation for the adoption of the CSRD, notably through the double materiality assessment and the issues perceived by the Company's stakeholders.

To this end, key members of the Dassault Systèmes Executive Committee, as well as internal experts and operational managers for each category of risk, were interviewed to assess their potential impact, and identify preventive measures and best practices implemented.

A new governance for the risk management function was also put in place in 2022, headed by the Corporate Secretary to whom the Internal Audit department is now attached. Its members are:

- a Risk Management Steering Committee, comprising the Legal department, the Sustainable Finance & Procurement department, the Internal Audit department, and the Human Resources department, under the supervision of the General Secretariat. Representatives from these or other departments may also participate, in particular the Company's Cybersecurity, Employee Health and Safety, Information Systems and Compliance managers;

- specific committees integrated into the Company's governance, which also ensure the relevance of these assessments and the controls put in place:
  - the Cybersecurity Steering Committee on cybersecurity risks relating to IT infrastructures, R&D and the cloud,
  - the Ethics Committee on corruption, compliance and other business ethics risks,
  - the Audit Committee in its task of reviewing the processes for preparing non-financial performance reporting,
  - meetings of the independent directors, who periodically review Dassault Systèmes' risk universe, the assessment of these risks, particularly those involving sustainable development issues, and the associated governance.

Based on the results of this assessment, the social, societal and environmental risks likely to have a significant impact can be grouped into the categories below. The main risks the Company is facing are presented in paragraph 1.9.1 "Risks Related to the Business", in order of significance, taking into account the mitigation measures in place the probability of occurrence:

- Human capital, in particular Dassault Systèmes' ability to promote diversity and equal treatment, to attract talent on the global job market, to support the development of knowledge and know-how, to develop employees' commitment, to safeguard their health and safety and to retain them (see paragraph 2.3 "Social Responsibility");
- Social capital, including personal data protection (see paragraph 2.4.2 "Protecting Personal Data");
- Environment, notably the management and reduction of the Company's greenhouse gas emissions, the management of its energy consumption, compliance with regulations, the treatment and recycling of its electrical and electronic waste equipment, and its actions in favor of the circular economy (see paragraph 2.5 "Environmental Responsibility");
- business continuity risks, in particular those relating to the Company's cloud operations, access to key resources and equipment within a reasonable timeframe and at reasonable prices, and the reliability of its software solutions;

- Leadership and Governance, including Dassault Systèmes' ability to:
  - promote strong business ethics. The effects of the Company's activities with respect to Human Rights are assessed as part of the Vigilance Plan. The effectiveness of the company's prevention of corruption is the subject of a specific, regularly updated cartography. Like the prevention of tax evasion, they do not constitute principal risks and are dealt with within the framework of the Company's Code of Business Conduct (see paragraph 2.6 "Business Ethics and Vigilance Plan"),
  - support disruptive innovation product and service projects led by startups, communities of innovators and research laboratories (see paragraph 2.4.3 "Innovate for a Sustainable Future"),
  - support the impact of digital technology on people and society, in collaboration with players from civil society, business and science.

These categories structure Dassault Systèmes' non-financial performance report and are documented in terms of associated policies and procedures, future due diligence and the definition of key performance indicators.

Given the nature of the Company's activities, issues relating to water management, food waste, the fight against food insecurity, respect for animal well-being, responsible, fair and sustainable food, and collective bargaining and their impact on the Company's economic performance, do not constitute risks likely to have a significant impact and do not require development in this chapter. However, for the sake of transparency, information relating to independent employee representation and collective bargaining agreements in Europe is included in this chapter, as is water consumption without comparison with 2022.

The matters identified by the Company are consistent with those identified to date as part of the double materiality assessment required by the CSRD and expressed or discussed with key stakeholders. Dassault Systèmes has identified thirteen key stakeholders: authorities, investors, customers, business partners, employees, users, prospects, professional unions and networks, competitors, influencers, academias, associations and suppliers.

In 2023, the Sustainable Development department launched two internal surveys to complete the double materiality assessment launched as part of the CSRD, and to qualify its stakeholders' expectations more precisely. The first survey estimated the level of influence of each of the thirteen stakeholder typologies on Dassault Systèmes' business in terms of its sustainability challenges.

The second survey asked internal profiles who interact regularly with a particular type of stakeholder to estimate both their level of expertise for each of the criteria considered (European Sustainability Reporting Standards ESRS and SASB), as well as their level of expectations of Dassault Systèmes for these same criteria (for example, the Procurement Director was asked to estimate the level of expectation and expertise of suppliers). The combined results of these surveys were used to map the Company's stakeholders according to their level of influence and expectations of Dassault Systèmes. This map was then divided into quadrants organizing the stakeholders according to the level of priority defined by the Company: "Monitor", "Keep satisfied", "Manage closely" and "Keep informed".

## STAKEHOLDERS MAPPING



## 2.3 Social Responsibility

Dassault Systèmes is organized around main functions, including R&D representing 41% of the overall workforce, within three major geographic zones and 43 countries of operation. On December 31, 2023, the total workforce, covering subsidiaries in which Dassault Systèmes has more than a 50% shareholding, was 23,811 employees, up 5.7% compared to December 31, 2022.

In 2023, 3,419 employees joined the Company, 98% of these through recruitment and 2% through newly acquired companies.

In line with the Company's aim to be acknowledged as a responsible employer, Dassault Systèmes promotes the long-term employment of its employees. As a result, 99% of employees are on permanent contracts and are recruited locally, thereby contributing to the employability and economic development in each country where the Company

operates. Dassault Systèmes is committed to maintaining employment, as previously done in 2020 during the COVID-19 pandemic with no outside governmental support and in 2009 during the global economic downturn. In 2023, Dassault Systèmes has not implemented any collective measures to reduce headcount, such as job-saving plans.

The social responsibility approach is entrusted to the Human Resources team. The definition and implementation of related policies rely on a global network of employees, made up of experts and operational staff, at both global and local levels. Projects and indicators are managed through dashboards integrated in the **3DEXPERIENCE** platform. Combining people analytics and data science, including a predictive component, the operational monitoring system supports decision making process and implementation of relevant action plans.

## Main Indicators

|                                  | 2023   | 2022   | 2021   |
|----------------------------------|--------|--------|--------|
| Headcount                        | 23,811 | 22,523 | 20,496 |
| Europe                           | 39%    | 38%    | 39%    |
| Americas                         | 28%    | 29%    | 29%    |
| Asia                             | 33%    | 33%    | 32%    |
| R&D                              | 41%    | 41%    | 41%    |
| Sales, Marketing and Services    | 46%    | 46%    | 46%    |
| Company's General Administration | 13%    | 13%    | 13%    |
| Headcount growth                 | 5.7%   | 9.9%   | 3.6%   |
| Permanent employees              | 99.0%  | 99.0%  | 99.0%  |
| New joiners                      | 3,419  | 5,022  | 3,629  |
| Recruitment                      | 98.0%  | 97.2%  | 99.4%  |
| Acquisition                      | 2.0%   | 2.8%   | 0.6%   |
| Countries of operation           | 43     | 43     | 42     |

### 2.3.1 Attracting Talented Individuals

Dassault Systèmes' growth relies in particular on its ability to attract talented individuals motivated by the Company's ambition, thus reinforcing the expertise and complementarity of its employees. Competition in the global job market, particularly for digital skills, has intensified. Dassault Systèmes' value proposition is based on its purpose, which contributes to sustainability in many fields, and on its passion for breakthrough innovations, in an international and multicultural context. The Company strives to be acknowledged as a leading employer that attracts and engages talents, contributing to their development and ensuring sustainable employability in all its forms. To achieve these objectives, candidates sourcing and identification requires coherent and diversified solutions.

#### 2.3.1.1 Referral Program

Referrals allow to promote Dassault Systèmes through its employees' network and leverage career opportunities worldwide. Any employee can recommend a candidate via a dedicated application, which is part of the **3DEXPERIENCE** platform.

#### 2.3.1.2 Academic Relations

To enable future talents to validate their academic career with work experience in an innovative environment, over 1,600 internship and apprenticeship opportunities were posted worldwide and promoted to a network of more than 450 education institutions and universities. The aim is to offer students career opportunities by proposing them to join Dassault Systèmes after graduation, including through professional missions abroad as part of an International Corporate Volunteer program. Dassault Systèmes is involved

in a number of initiatives that contribute to students' academic training program, such as:

- the creation of a specialized master's degree in 3D modeling of industrial systems and processes, in partnership with the *École Supérieure d'Ingénieurs Léonard-De-Vinci* (ESILV);
- practical courses in specific skills, with 3DS OUTSCALE employees working with 12 schools, enabling students to specialize in cloud computing security;
- a partnership with the *Formula Student* team at the *École Polytechnique Fédérale de Lausanne*, for the design and production of efficient and reliable electric vehicles. This initiative enables engineering students to acquire skills in complex processes and design of highly technical prototypes.

#### 2.3.1.3 Internal Hiring

The Company's attractiveness is also based on its ability to support employees' professional development for them to achieve personal fulfillment. Internal mobility enables employees to increase their expertise and know-how in Dassault Systèmes' solutions and in the industry segments served by the Company. To this end, the *My Journey* application enables each employee to define a career development project, benefiting in particular from information and data on the Company's professions, and to simulate potential career paths by selecting skills. All employees can also connect to the *My Job Opportunities* application, which provides them with access to available jobs offers in real time, apply online and track the progress of their application.

#### 2.3.1.4 Employer Brand

Dassault Systèmes communicates through various channels, including social networks, about the Company's purpose, careers, job offers and events organized in collaboration with educational institutions. The website provides information on the Company's culture and values, on sustainability commitments, on benefits, on inclusion and diversity initiatives, as well as career development programs. In 2023, a candidate relationship management digital solution was deployed. Combined with a new approach to strategic

workforce and skills planning, this will improve the creation of future talent pools and the ability to recruit from them.

With the candidate and student experience central to its recruitment activities, Dassault Systèmes:

- is accredited with the "Choose My Company – HappyIndex Trainees" label in France and the "Choose My Company – HappyIndex Candidates" label in various countries around the world;
- is listed in Universum France "The Most Attractive Employer" rankings for students and professionals.

#### 2.3.1.5 Main Indicators

|  | 2023  | 2022  | 2021  |
|--|-------|-------|-------|
| Job offers filled                                    | 3,594 | 4,722 | 3,875 |
| Job offers filled under permanent contracts          | 96.4% | 97.4% | 96.4% |
| Job offers filled by referral                        | 15.7% | 18.7% | 17.5% |
| Conversion of interns and apprentices <sup>(1)</sup> | 28.7% | 29.6% | 28.6% |
| Job offers filled by internal hires <sup>(2)</sup>   | 28.8% | 26%   | 29.8% |

(1) Percentage of conversion, under permanent or fixed-term contracts, of the total number of interns and apprentices, whether they continue their educational training or are graduated.

(2) Percentage of job offers requiring at least three years' professional experience filled with internal candidates.

## 2.3.2 Developing Knowledge and Know-how

Since its very beginning, Dassault Systèmes has demonstrated its ability to innovate in the field of **3DEXPERIENCE** universes, enabling its clients to accelerate their transformation and imagine sustainability enabling solutions. This individual and collective capacity is embodied in one of the Company's values, "*Passion to Learn*".

Through the **3DEXPERIENCE University** application, every employee has access to 8,700 training contents linked to specific skills, as well as to a portfolio of certifications comprising 96 role-related programs, 124 brand-related programs and 114 industry segments-related programs. In 2023, 60 new programs, almost 28,000 certifications and over 536,000 hours of training were delivered.

#### 2.3.2.1 Learning Experiences

Dassault Systèmes offers all employees a 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 **3DEXPERIENCE** 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.

To strengthen career development approach and the Company's agility, skills from a standardized framework, covering knowledge, know-how and soft skills, are integrated into the different roles, the model for which is reviewed each year. They 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.

Dassault Systèmes promotes and encourages knowledge capitalization, knowledge sharing and the transmission of skills between peers through the creation and animation of communities on the **3DEXPERIENCE** platform and mentoring programs implemented in several countries. Internal mobility and participation in the Company's projects also accelerate the development of employees' skills.

In July 2023, *Passion to Learn Month*, an event dedicated to training and skills development, was organized. This initiative made available to all employees a comprehensive program of training, eLearning, forums, conferences and escape games around topics such as diversity and inclusion, sustainable development and learning organization. The event attracted over 6,000 registrations and more than 3,100 participants.

Almost 4,500 people, both women and men, have managerial responsibilities within the Company, supporting human capital in their career development and playing a key role in employee commitment and motivation. The training portfolio dedicated to managers aim to develop their leadership and communication skills, enabling them to bring their teams together around shared goals and Company's values. The related certification program enables them to master a core of managerial skills and knowledge in performance management, recognition and individual and collective development. A booklet outlining the main characteristics of management is provided. This *Manager Book* covers four major themes: knowledge of Dassault Systèmes, managerial culture, management methods and training and learning programs.

### 2.3.2.2 Ethics, Compliance and Cybersecurity Trainings

In line with Dassault Systèmes' commitment to business ethics and corporate responsibility (see paragraph 2.6 "Business Ethics and Vigilance Plan"), training on ethics and compliance is mandatory for all employees and recurrent on an annual basis to ensure that they master the fundamentals of Code of Business Conduct, personal data protection and anti-corruption. Code of Business Conduct training includes a presentation of the Whistleblowing procedure and a commitment by each employee to respect the rules laid down in this Code.

In a context where the cyber threat is increasingly high and challenging for all parties within the Company, Dassault Systèmes runs a multi-year cybersecurity-related training program tailored to each role since 2021. Mandatory training for all employees enables them to recognize and avoid the pitfalls associated with the digitalization of communications, and must be refreshed every two years. Trainings are offered for developers on security by design, covering code, architecture and secured software life cycle; all members of the Information Systems department are trained on networks and systems security fundamentals. Each cybersecurity expert can obtain internationally recognized certifications to enhance and increase their knowledge and know-how. In addition, an objective relating to compliance with Company policies, mandatory trainings and the enforcement of cybersecurity rules is integrated into the annual performance review process.

### 2.3.2.3 Main Indicators

|   | 2023  | 2022  | 2021  |
|---|-------|-------|-------|
| Employees who received training                           | 98.7% | 98.7% | 90.9% |
| Average number of training hours <sup>(1)</sup>           | 23.1  | 27.9  | 28.9  |
| Employees certified to Company's knowledge and values     | 92.0% | 90.5% | 83.1% |
| <i>People managers</i> certified                          | 82.0% | 80.8% | 81.8% |
| Employees trained in cybersecurity                        | 99.5% | 98.6% | -     |
| Employees trained on ethics and compliance <sup>(2)</sup> | 98.9% | 99.2% | 98.6% |

(1) For employees who received training.

(2) Average percentage of permanent employees who completed mandatory trainings on Code of Business Conduct, Personal Data Protection and Anti-Corruption.

## 2.3.3 Preserving Health, Safety and Well-Being in the Workplace

As set out in the Code of Business Conduct and the Corporate Social Responsibility Principles, Dassault Systèmes is committed to providing all employees with working conditions that ensure their health and safety, in compliance with applicable laws and regulations.

### 2.3.3.1 Safety of Individuals and Property

Four major policies lay down the scope of application, measures and procedures, as well as the responsibilities of all contributors. These policies cover employees in the course of their business activities, customers, partners and service providers during their presence on Company's sites or at events organized on behalf of Dassault Systèmes.

Safety standards are defined and their implementation is evaluated through a questionnaire completed in collaboration with sites' managers. These assessments allow, if necessary, to draw up action plans. Standards are supplemented by site maintenance procedures designed to ensure compliance with applicable security norms. The safety policy and instructions applicable to the organization of internal or external events are shared with all employees, and define the involved stakeholders' roles and responsibilities. The business travel policy provides required recommendations upon destination, as well as a list of high-risk countries requiring prior authorization. Employees also benefit from an international medical and security assistance service before, during and on their return from business trips, as appropriate. In addition, a crisis management protocol sets out the procedures for emergency response, organization and communication overseen by a specific committee. This framework is enhanced by the use, if required, of a mass communication tool enabling the Company to provide employees with emergency information.

### 2.3.3.2 Healthcare and Disease in the Workplace

In 2023, previously undertaken actions to manage COVID-19 pandemic were continued, in particular through preventive measures relating to employees' health, working and living conditions. General on-site employee health and safety recommendations have been regularly updated as per the directive of each country where the Company operates.

In October 2021, Dassault Systèmes launched an initiative aimed at addressing the issues surrounding cancer and chronic illnesses in the workplace. On 7 January 2022, the Company signed the *Cancer@Work* charter in France, with the objective of changing the knowledge and representations associated with these pathologies, and improving the way in which their impact is taken into account in the workplace.

Formalized as part of a socially innovative program named *We Care for Your Health*, this initiative, led by more than 70 volunteer employees, is based on four pillars:

- support for patients and caregivers, in particular with the provision of two counselling and support platforms for all, a patient's guide sharing advices and informations from the announcement of an illness to the challenges of returning to work and maintaining employment, managers' training and guide enabling them to provide the best possible support to the person or persons facing the disease;
- prevention, with the organization of conferences all along the year on topics such as cancer, cardiovascular disease and acute respiratory infections, as well as vaccination campaigns and an online training module to enable employees to identify emergency situations and react with life-saving gestures;
- the promotion of physical activities associated with prevention campaigns, notably with participation in the *Course Odyssea* as part of the Pink October campaign, the *Course du Coeur* to raise awareness of organ, bone marrow and tissue donation, the *Course des Lumières* in aid of the Institut Curie and *Les Bacchantes* race as part of the *Movember* initiative to combat male pathologies and cancers;
- the contribution of Dassault Systèmes' Life Sciences & Healthcare solutions shared through a series of videos for employees on various themes, such as the development and discovery of drug candidates as well as improving the patients' journey, notably in oncology and preparing for the fight against pandemics, by using virtual twin experience.

On November 28, 2023, Dassault Systèmes was awarded the *Cancer@Work* level 3 label, aligned with the Global Reporting Initiative's social responsibility standards, for actions carried out in France. In March 2023, Dassault Systèmes joined the *Working With Cancer* initiative aimed at creating a supportive work environment for employees affected by cancer, and a culture to support their recovery and resumption of their professional careers.

### 2.3.3.3 Work-Life Balance

In accordance with the Corporate Social Responsibility Principles, Dassault Systèmes is 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;
- parenthood, a key driver for work-life balance and fairness. In 2023, more than 390 employees benefited from maternity leave for an average duration of nearly 62 days, and more than 540 employees benefited from paternity leave or equivalent for an average duration of nearly 18 days (see paragraph 2.3.4 "Rewarding and Retaining Talents");
- support for the commitment of employees in France to the national military reserve, enabling them to benefit from 12 days' paid leave, 7 days of which are paid for by the Company.

In addition, it is essential to reach a balance between on-site and remote work that ensures harmony between professional and personal life, maintains collaboration and a sense of belonging to the Company. Since 2021, Dassault Systèmes has implemented a global flexible work policy enabling employees to work remotely one to two days a week. It covers more than 65 countries, representing more than 94% of employees, and contributes to reducing time and environmental impact of employees' commute (see paragraphs 2.5.5.4.4 "Optimizing Mobility" and 2.5.2.4.3 "Increase Energy Efficiency of Buildings").

Remote connection is ensured by secure and authorized connectivity solutions for employees who have acknowledged the IT charter, and completed ethics, compliance and security trainings (see paragraph 2.3.2

"Developing Knowledge and Know-how"). This approach is complemented by employees' support measures to preserve balance and quality of life, particularly in terms of connection ethics and health monitoring.

### 2.3.3.4 Satisfaction Work Environment

Each of the Company's sites reflects its spirit and identity, and contributes to the well-being of employees, potential talents, customers and partners. The quality of the physical environment is thus core to the real estate strategy. Dassault Systèmes is committed to providing sustainable (see paragraphs 2.5.2 "Climate" and 2.5.5 "Circular Economy and Resource Use"), comfortable and collaborative workspaces, and to providing employees with on-site services. The three main sites – the 3DS Paris Campus in France, the 3DS Boston Campus in the United States and the 3DS Pune Campus in India – offer an extensive range of services, including large-scale catering facilities and sports facilities.

Each year, an internal survey (see paragraph 2.3.4 "Rewarding and Retaining Talents") measures employees' level of satisfaction with their working environment. In 2023, it stands at almost 76%. Actions to improve the quality of workplaces are being continued:

- with the construction of a fifth building, in early 2024, on the 3DS Paris Campus in France, and a new building, in 2025, on the 3DS Pune Campus in India;
- plans to refurbish or relocate around a dozen sites by 2024, notably in France, Korea and Japan.

### 2.3.3.5 Main Indicators

|   | 2023                | 2022                 | 2021  |
|---|---------------------|----------------------|-------|
| Absenteeism – Illness   | 2.2%                | 2.1%                 | 2.2%  |
| Absenteeism – Occupational Accidents                                  | 0.0% <sup>(1)</sup> | 0.01% <sup>(1)</sup> | 0.02% |
| Absenteeism – Maternity and Paternity Leave                           | 0.7%                | 0.6%                 | 0.7%  |
| Satisfaction Work Environment <sup>(2)</sup>                          | 75.6%               | 77.6%                | 77.5% |
| Permanent employees working part-time                                 | 2.0%                | 2.0%                 | 2.3%  |
| Permanent employees benefiting from a leave of absence <sup>(3)</sup> | 1.5%                | 1.4%                 | 1.8%  |

(1) Corresponding to a lost-time injury rate of 0.1 estimated on the basis of 200,000 hours worked.

(2) Satisfaction rate of the employee experience on the Company's sites measured by an annual satisfaction survey.

(3) Including end-of-career leave.

## 2.3.4 Rewarding and Retaining Talents

Dassault Systèmes believes that its purpose gives meaning to the professional lives of its employees. To ensure the competitiveness of its employer offering, the Company is committed to a continuous improvement approach based on open communication, which is an integral part of its culture, to imagine, inspire and create new experiences for employees.

### 2.3.4.1 Compensation, Benefits and Employee Shareholding Program

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 Principles of Social Responsibility. As such, Dassault Systèmes' value proposition is based on a total reward approach aimed at ensuring that each and every employee benefits from an attractive policy.

The annual compensation is made of a fixed salary and a variable component, the rules of which depend on the employee's function and roles within the Company's reference framework. Salary ranges are analyzed each year to ensure that they are in line with high-tech market practices. Compensation is reviewed annually and differentiated according to the individual performance of each employee. Upon global or local context, whether in terms of the economy or competition, specific measures can be defined and implemented.

In accordance with local regulations and practices, Dassault Systèmes' policy aims to offer social protection, in particular:

- death, disability and incapacity coverage over and above the compulsory insurance plan, depending on the country;
- maternity leave with 100% salary continuance in 24 countries, representing over 90% of the workforce, and with salary continuance at a lower rate in 19 countries;
- paternity leave or equivalent with 100% salary continuance in 25 countries, representing over 60% of the workforce, and with salary continuance at a lower rate in 15 countries.

Employees can also receive various types of benefits, including transport and childcare allowances, vouchers and discounts. Since 1 January 2022, Dassault Systèmes has been rolling out a global program aimed at ensuring the consistency and long-term competitiveness of practices in the area of social protection excluding pensions. At the end of 2023, this program covers 26 countries, representing 86% of the workforce, and deployment will continue until the end of 2024.

In order to offer as many of employees as possible the opportunity to be involved in the Company's project and growth, a second employee shareholding program was deployed in 2023 in 23 countries, representing almost 99% of the workforce on the plan's opening date. This operation allowed employees to subscribe to a leveraged shareholding scheme at a 15% discount and offering a capital guarantee in euros.

All these measures 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.

### 2.3.4.2 Key Talents Retention

Career development is an important trigger for talents' engagement and retention. Internal mobility and knowledge and know-how acquisition policies enable employees to adapt and develop their skills in line with the Company's activities and evolution (see paragraphs 2.3.1 "Attracting Talented Individuals" and 2.3.2 "Developing Knowledge and Know-how"). The human capital development policy includes a process for identifying key employees and developing succession plans covering more than 200 positions with high-level responsibility. This process aims to identify for each position up to three talented individuals with leadership potential to become tomorrow's leaders.

Two specialized programs, *GLOW* and *Talent Journey*, are dedicated to developing Dassault Systèmes' talents and future managers pool. Structured over a period of 7 to 10 months, these programs foster the development of strategic and leadership skills through group training and case scenarios on transformation projects defined by the Company. They offer participants the opportunity to present their work to members of the Executive team.

Key employees may be granted long-term incentives, notably through grants of Dassault Systèmes performance shares or share subscription options. This allocation is made to each person 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").

### 2.3.4.3 Achievements' Pride and Recognition

Each employee has a mission and associated responsibilities set for the year and linked to their role. Each employee proposes and defines, together with his or her manager, achievement and leadership objectives, during meetings designed to ensure that they take ownership of the objectives set, that they have the means and resources necessary to achieve them, and that they understand their individual contribution to the Company's objectives.

The voluntary commitment of employees to the activities of *La Fondation Dassault Systèmes* and the **3DEXPERIENCE** Lab is taken into account through one or more dedicated objectives. Objectives and results can be updated at any time and mid-year reviews are recommended. At the end of the year, the assessment of results is a major component of performance review process. As part of the collective collaboration on the Company's projects, each and every employee can seek social feedback from other employees, helping to confirm the strengths demonstrated and the areas for development.

As innovation is an integral part of the Company's DNA, various initiatives are deployed to foster pride and recognition of achievements, as well as understanding of corporate strategy. Since 2004, the most innovative projects carried out by Dassault Systèmes teams around the world have been rewarded each year, encouraging collaboration. The projects submitted are selected by a vote of employees, and by a jury made up of members of the Executive team. The 2023 edition of the *3DS INNOVATION Forwards* registered over 370 candidate projects representing more than 2,900 employees, and rewarded 62 projects representing more than 700 people. Actions contributing to the sustainable development of the ecosystem are promoted through the skills sponsorship policy of *La Fondation Dassault Systèmes* (see paragraph 2.4.4 "Philanthropy: Committing to Education and Research"). The Company also supports participation in social and societal initiatives in the countries where it operates, for the benefit of local non-profit organizations.

#### **2.3.4.4 Freedom of Association and Collective Bargaining**

Dassault Systèmes is committed to respecting its employees' right to associate freely, form and join workers' organizations of their own choosing, and bargain collectively as permitted by and in accordance with applicable laws and regulations.

In line with the freedom of association, Dassault Systèmes has an independent employees' representation:

- at the local level, with representatives elected by employees, or union representatives;
- at the supranational level, through the Committee of the European Company covering all countries within the European Economic Area as well as the United Kingdom, whose retention in the scope of this committee was voted by the members. The Committee of the European Company was thus able to discuss the Company's strategy, Human Resources policies, business approach in Europe, sustainability policy and cybersecurity measures with members of the Executive team;

- at Board of Directors' level, through two directors representing employees appointed in accordance with Dassault Systèmes SE's by-laws (see paragraph 5.1.1 "Composition and Practices of the Board of Directors").

In Europe, employees are covered by an independent employees' representation in 18 countries, and employees in 11 countries benefit from collective bargaining agreements. These locally applicable agreements cover various subjects, which vary from country to country, such as compensation policy, measures to promote professional equality, compliance with working hours' rules and the right to disconnect.

Dassault Systèmes offers employee representatives various means of communicating with employees. Depending on the country, this may take the form of leaflets, which can be shared in a secure online space, e-mails, communities on the **3DEXPERIENCE** platform or organizing meetings with employees. Premises can also be made available. On the *3DS Paris Campus* in France, Dassault Systèmes SE's *Comité Social et Économique* (Social and Economic Committee) benefits from over 1,100 square meters of rented space, and trade union organizations are provided with offices to fulfill their mission.

#### **2.3.4.5 Employee Engagement**

Since 2010, an internal satisfaction survey has been open to all employees worldwide. It enables employees to share their satisfaction on five dimensions covering the meaning of their work, the quality of management, the competitiveness of the working environment, the quality of collective life and the pride in working at Dassault Systèmes. This survey makes it possible to identify watch points for each team and each country, leading to local plans presented to employees and shared within the *3DS People* community.

Since 2019, when leaving the Company, every employee can participate in a survey which allows them to express the reasons for their decision, share information on their experience at Dassault Systèmes and on their future career prospects, in order to identify new practices that meet employees' expectations.

Throughout the year, the risk of key employees leaving the Company was assessed, and action plans were deployed to retain them. These actions, both individual and collective, were implemented in several ways, including specific development plans, internal mobility measures and changes in responsibilities. The employee-initiated turnover rate stands at 6.1%, below the average and median rates reported by market surveys for the technology and life sciences sectors at the end of the first half of 2023.

#### 2.3.4.6 Main Indicators

|   | 2023  | 2022  | 2021  |
|---|-------|-------|-------|
| Employees granted with Long-Term Incentive <sup>(1)</sup>           | 12.0% | 12.0% | 11.3% |
| Employees subscribing to shareholding program <sup>(2)</sup>        | 33.8% | -     | 55.4% |
| Employees covered by independent employees representation in Europe | 98.1% | 97.9% | 97.3% |
| Employees covered by collective bargaining agreement in Europe      | 83.8% | 80.4% | 79.7% |
| Average seniority (in years)  | 8.2   | 8.1   | 8.3   |
| Employee voluntary turnover   | 6.1%  | 10.8% | 10.8% |
| Employee total turnover   | 7.3%  | 12.0% | 12.9% |
| Employees pride and satisfaction <sup>(3)</sup>                     | 80.9% | 81.7% | 79.8% |

(1) Excluding members of the Executive team.

(2) Percentage of eligible employees subscribing to the employee shareholding program.

(3) Percentage measured by an annual satisfaction survey.

### 2.3.5 Promoting Diversity and Inclusion

Diversity and the creation of inclusive teams are part of Dassault Systèmes' objectives to achieve harmony around meaningful projects and the mutual enrichment of knowledge, to encourage creativity and to foster a fulfilling collective environment for employees from 142 countries of origin.

The Code of Business Conduct and Corporate Social Responsibility Principles formally state Dassault Systèmes' commitments in terms of mutual respect and diversity. Recruitment, training, promotion, appointment and other work-related decisions are thus based on skills, qualifications and performance of each employee as well as professional motivations.

#### 2.3.5.1 Gender Diversity

Dassault Systèmes' commitment to achieving a balanced representation of men and women is reflected in the composition of its management bodies. The proportion of women directors on the Board of Directors, excluding directors representing employees, is 50% (see paragraph 5.1.1 "Composition and Practices of the Board of Directors"). In accordance with the law of December 24, 2021 (*loi du 24 décembre 2021*) aimed at accelerating economic and professional equality, Dassault Systèmes SE discloses the following metrics relating to gender representation in its management bodies:

- the proportion of women among the members of the governing bodies is 38.5% and the proportion of men is 61.5%;
- the proportion of women among executives is 26.5% and the proportion of men is 73.5%.

In the "*Palmarès de la féminisation des instances dirigeantes des entreprises du SBF120*" (Ranking of women representation in governance bodies of SBF120 listed companies), conducted by the French Ministry in charge of gender equality, diversity and equal opportunities, Dassault Systèmes reached a global score of 83.3 points out of 100, progressing by 0.6 point.

The Company's commitment to women employees program, *3DS WIN* (Women INitiative), is steered by a committee of eight members, four of whom are members of the Executive team. The *3DS WIN* community leads a network of employees involved to encouraging, inspiring and sustaining the development of women at Dassault Systèmes.

The annual variable compensation of Executive officers and Executive Committee members includes an ESG indicator including, in particular, objectives related to the proportion of women on the Board of Directors, in the Executive team and among *People managers*.

The *MyJourney* application (see paragraph 2.3.1 "Attracting Talented Individuals") allows to identify employees' career development and mobility projects, particularly those documented by women, including women aspiring to become managers. Nearly 1,700 women employees make up the female talent pool, who are offered the opportunity to participate 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 2023, 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 2.3.4 "Rewarding and Retaining Talents").

All along the year, Dassault Systèmes participated in a number of events promoting gender diversity and inclusion, creating opportunities for collaboration with companies and women's networks, including the *Assises de la Parité* and the *Women's Forum Global Meeting*. Actions are also taken right from the recruitment stage, by integrating women profiles, whether as candidates or employees involved in the selection process for future talent. However, the ability to recruit women in the engineering field remains a challenge due to their under-representation in educational streams and careers in science, technology, engineering and mathematics

(STEM). Dassault Systèmes is committed to various stakeholders including:

- *Cercle InterElles* organization in France, which promotes gender diversity and professional equality in the scientific and technological sectors;
- *Femmes Ingénieries* association in France to enable members of the *3DS WIN* network to benefit from a program of actions designed to improve women representation in engineering;
- PowerToFly, in the United States, a diversity recruitment and retention platform that connects under-represented talents to roles in highly visible sectors;
- Inspiringirls, in Italy, a non-governmental organization that organizes events to encourage professional ambition and self-confidence in girls aged six to sixteen.

The Company has indicators for monitoring women and men salary structures. In this context, particular attention is paid to the positioning of the recruitment offer and during the annual salary review in comparison with the market median salary. In addition, Dassault Systèmes complies with mandatory reporting requirements arising from local and national regulations. In this respect, Dassault Systèmes SE obtained an overall score of 96 points out of 100 in the Gender Equality Index calculated in 2024 for the year 2023.

### **2.3.5.2 Disability**

Initiatives to encourage the development of an inclusive working environment also cover people with disabilities. The Company's French, German, English, Dutch, American, Canadian, Japanese, South Korean and Australian subsidiaries are subject to specific laws regarding the employment of people with disabilities, and Dassault Systèmes demonstrates its commitment. In France, the agreement signed on January 5, 2023 is the seventh collective agreement signed by Dassault Systèmes SE to promote the employment of workers with disabilities, and covers the following areas in particular:

- recruitment, onboarding and integration through individualized support plans;
- career management and maintaining employment;
- training and development for students and jobseekers with disabilities, to enable them to acquire knowledge and expertise in new digital jobs, to improve their professional opportunities within Dassault Systèmes and among its customers and partners;
- partnership with the French adapted and protected work sector.

### **2.3.5.3 Sexual Orientation and Gender Identity**

Dassault Systèmes is committed to promoting a culture of inclusion of all forms of diversity, wherein each and every person can thrive regardless of their sexual orientation or gender identity. Since 2017, the *PRIDE (Professionals Inspiring Dignity and Equality)* committee in the United States implements a range of actions including awareness-raising, communication and mentoring for LGBTQIA+ members and their allies, actively working to recruit and retain talents. In 2020, a similar initiative named the *Rainbow Network* was launched, spanning the United Kingdom, the Netherlands, Belgium, Denmark, Norway, Finland, Sweden, Ireland and Lithuania. In 2023, several events were organized, such as conferences and lunches, in particular to mark Pride Month. All of these countries have deployed the *Diversity, Inclusion and Belonging* champion program, making it possible for volunteer employees to get involved in drawing up action plans for each country, defining the annual calendar of events and actively taking part in organizing and leading them.

### **2.3.5.4 Discrimination and Harassment**

Dassault Systèmes strictly prohibits all forms of harassment and discrimination in work relations, in particular at the time of recruitment and during employment and assesses on a case-by-case basis the situations likely to fall within its scope on the basis of specific facts and circumstances according to their legal qualification. The Code of Business Conduct provides definitions and examples, especially with regard to sexual harassment and discrimination. An online training course, developed in 2021, is available for employees and managers and complements these preventive measures. In 2023, 31 reports of inappropriate behavior, discrimination or harassment were received, in particular through the Whistleblowing procedure, and were examined by the Ethics Committee. All substantiated cases led to disciplinary action (see paragraph 2.6.1 "Promoting Strong Business Ethics").

### 2.3.5.5 Main indicators

|   | 2023   | 2022   | 2021   |
|---|--------|--------|--------|
| <b>Gender diversity</b>                               |        |        |        |
| Women on Board of Directors <sup>(1)</sup>            | 50%    | 50%    | 50%    |
| Women in the Executive team                           | 38.5%  | 38.5%  | 38.5%  |
| Women among <i>People managers</i>                    | 24.5%  | 22.6%  | 21.2%  |
| Women in the Company                                  | 28.7%  | 28.1%  | 27.5%  |
| <i>R&amp;D</i>  | 22.6%  | 22.3%  | 22.1%  |
| <i>Sales, Marketing and Services</i>                  | 29.2%  | 28.8%  | 27.4%  |
| <i>Company's General Administration</i>               | 46.7%  | 43.8%  | 44.4%  |
| Women in new joiners                                  | 33.3%  | 32.5%  | 34.9%  |
| Gender Equality Index <sup>(2)</sup>                  | 96/100 | 95/100 | 94/100 |
| <b>Disability</b>                                     |        |        |        |
| Employment of people with disabilities <sup>(3)</sup> | 3.1%   | 2.9%   | 2.9%   |
| <b>Country of origin</b>                              |        |        |        |
| Number of countries of origin                         | 142    | 136    | 135    |

(1) Excluding Directors representing employees, not accounted in accordance with the law and the AFEP-MEDEF Code.

(2) The Gender Equality Index (*Index Égalité Femmes-Hommes*) reported covers Dassault Systèmes SE. It is calculated each year in respect of the previous year.

(3) The employment rate of people with disabilities reported covers Dassault Systèmes SE. It is calculated each year in respect of the previous year.

## 2.4 Societal Responsibility

As a scientific and technological Company, Dassault Systèmes puts the key issues of cybersecurity and data protection at the heart of its concerns, placing great importance on the trust of its employees, customers and partners.

Over and above this priority linked to its business, Dassault Systèmes is fully committed to a societal responsibility approach, with the mission of helping all players in its ecosystem to imagine a more sustainable world. Through the **3DEXPERIENCE** Edu organization, the Company is developing the talents and workforce of tomorrow by enabling students, professionals and individuals to harness the power of its 3D solutions and virtual worlds. With

the **3DEXPERIENCE** Lab, positioned as a strategic partner for disruptive innovations, Dassault Systèmes supports startups in projects that transform society in a positive and sustainable way.

These two initiatives, whose main aim is to facilitate access for students and young entrepreneurs to cutting-edge technologies, are complemented by philanthropic actions. Backed by the mobilization of its employees and the commitment of *La Fondation*, Dassault Systèmes supports transformative projects led by universities, research institutes and museums, which contribute to innovation in the fields of education, research and heritage.

### 2.4.1 Secure Data and Systems

In line with national and international cybersecurity regulations and standards, in particular with respect to their evolutions, Dassault Systèmes continues to implement its action plan. The Company extends and strengthens its approach to all its activities, including those of newly-acquired companies, and regularly updates its security and data protection policies.

The ever-growing interest in Software as a Service (SaaS) solutions calls for increased attention to security requirements and continuous improvements. Dassault Systèmes takes great care to ensure the security of its own

and its customers' data, which in SaaS mode is hosted and processed on environments under the responsibility of Dassault Systèmes. The Company has placed security at the heart of the development and deployment of its **3DEXPERIENCE** 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. As such, 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.

#### 2.4.1.1 Policies

A global Dassault Systèmes Cybersecurity Policy is available to all Company employees and is constantly being improved. It is aligned with industry standards such as ISO norms, US National Institute of Standards and Technology (NIST) guidelines, international risk management methods (NIST RMF and ANSSI EBIOS) and the MITRE ATT&CK Enterprise Framework. Its objective is to specify, define and establish the information security requirements used by Dassault Systèmes to secure its systems and information. The implementation of these policies and standards enables Dassault Systèmes to prevent and/or limit the impact of security incidents on its business, and thus guarantee the continuity of its operations.

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-based 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. As a result, the security requirements and solutions the Company deploys to address these threats will continue to evolve in ways that minimize the impact and risk to Dassault Systèmes, its customers and users. In the interests of transparency, the Company has also set up a trust center to provide access to relevant information for all its customers and partners, notably concerning the security of its **3DEXPERIENCE** and MEDIDATA cloud offerings.

#### 2.4.1.2 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 members of the Executive Committee in charge of IT infrastructure and R&D, the Cybersecurity Committee supervises the security

of operations for all the Company's organizations, including IT infrastructure, **3DEXPERIENCE** cloud infrastructure and SaaS Life Sciences services. It also assesses emerging cyber risks, as well as the effectiveness of the control tools and processes implemented by Dassault Systèmes.

#### 2.4.1.3 Incident Processing Times

Dassault Systèmes has become a member of the *InterCERT France* association, the first French CERT (Computer Emergency Response Team) community, whose aim is to enable the exchange of experience and the sharing of information in order to detect and respond to security incidents.

In 2023, cybersecurity incidents were handled according to the Dassault Systèmes Incident Response Plan.

As part of its trust center (<https://www.3ds.com/trust/3dexperience-trust-center>), Dassault Systèmes has also published a description of the Computer Security Incident Response Teams (CSIRT) 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 advisories based on published vulnerabilities in accordance with CNA (CVE Numbering Authority) policies and guidelines.

#### 2.4.1.4 Training and Awareness

Training is a key element for all Dassault Systèmes employees. At December 31, 2023, the new Cybersecurity training course, revised in 2022 had been taken by 99.5% of the base workforce, compared with 98.6% of this workforce at December 31, 2022. In 2023, in addition to this compulsory training enabling everyone to acquire the necessary knowledge, the Company continued its specific training initiatives tailored to different roles (see paragraph 2.3.2 "Developing Knowledge and Know-how").

#### 2.4.1.5 Certifications

The table below lists all certifications obtained by Dassault Systèmes in terms of data and systems security (as described in this paragraph 2.4.1 "Securing Data and Systems") and data protection (see paragraph 2.4.2 "Protecting Personal Data").

| Domain              | Perimeter   | Type of Certification/Report   |
|---------------------|---|--|
| 3DEXPERIENCE SaaS   | Design, development, delivery, cloud operations and support for the 3DEXPERIENCE platform SaaS.   | ISO 27001:2017<br>(Information Security Management System)   |
|                     | Data privacy management when Dassault Systèmes acts as: (1) Controller for handling of personal data provided in the context of 3DEXPERIENCE platform SaaS, (2) Processor for personal data under the control of a customer.                    | ISO 27701:2019<br>(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<br>(Information Security Management System)   |
|                     | Privacy Information Management Systems (PIMS) addressing Dassault Systèmes' role as a processor of personal data  | ISO 27701:2019<br>(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 in-house IT activities, cloud hosting, HR practices, legal services and information security management system. | ISO 27001:2013<br>(Information Security Management System)   |
|                     |   | ISO 27017:2015<br>(Information security management system in the cloud)                              |
|                     |   | ISO 27018:2019<br>(Information security management for personal data protection in the public cloud) |
|                     | Trusted principles of security, availability and confidentiality for all PLM environments and SaaS services.  | SOC 2 Type 2<br>SOC 3 Type 2   |

| <b>Domain</b>                   | <b>Perimeter</b>   | <b>Type of Certification/Report</b>  |
|---------------------------------|--|--|
| MEDIDATA                        | Information Security Management System (ISMS) of the Medidata Clinical Cloud (MCC), including relevant business processes that develop, support, and manage the MCC  | ISO 27001:2013<br>(Information Security Management System)   |
|                                 |  | ISO 27017:2015<br>(Information security management system in the cloud)                              |
|                                 |  | ISO 27018:2019<br>(Information security management for personal data protection 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<br>(Personal data protection management system)                                       |
| Payment solutions               | 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 | An 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<br>(Information Security Management System)   |

| Domain       | Perimeter  | Type of Certification/Report  |
|--------------|--|---|
| 3DS OUTSCALE | <p>Software development, sales, marketing and communication activities, related to infrastructure hosting and managed services, including hosting of health data and of its SecNumCloud qualified service.</p> <p>Managed services (IaaS and SaaS) are provided:</p> <ul style="list-style-type: none"> <li>– all over the world in third-party environments managed by customers; or</li> <li>– all over the world in self-managed environments.</li> </ul> <p>Software development, sales, marketing and communication activities in relation to infrastructure hosting activities and managed services, including the hosting of health data and the SecNumCloud qualified service.</p> | <p>ISO 27001:2017<br/>(Information Security Management System)</p> <p>ISO 27017:2015<br/>(Information security management system in the cloud)</p> <p>ISO 27018:2019<br/>(Information security management for personal data protection in the public cloud)</p> |
|              | <p>The provision and maintenance service of</p> <ul style="list-style-type: none"> <li>(i) physical sites hosting information system material infrastructure used to process health data</li> <li>(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.</li> </ul>  | Health Data Hosting certification issued by ASIP Santé  |
|              | "Cloud On demand", IaaS service  | SecNumCloud qualification from the French Information Systems Security Agency (ANSSI).  |

## 2.4.2 Protecting Personal Data

The approach adopted for cybersecurity also applies to personal data protection. Dassault Systèmes is continuing to implement its action plan and is continually strengthening its approach with regard to all its activities and newly-acquired companies, including in the healthcare field, and is regularly updating its procedures to ensure personal data protection.

Indeed, Dassault Systèmes has always considered data protection to be a major topic for its customers and partners, and is aware of the responsibility involved in personal data processing. Since the introduction of the European Union's General Data Protection Regulation (GDPR) and other laws in this area, the Company has constantly reaffirmed its commitment to data protection by enhancing its solutions with new capabilities enabling its customers and partners to manage their compliance programs.

Dassault Systèmes places great importance on the trust of its customers, users, employees and its global ecosystem. Accordingly, all personal data collected, used, disclosed and transferred is managed in accordance with the laws, regulations and practices of the countries in which Dassault Systèmes operates. In particular, when transferring personal data to subcontractors, Dassault Systèmes ensures that the latter comply with the regulations applicable under the Sustainable Charter with Suppliers (see paragraphs 2.6.1.1 "Ethics and Compliance Rules Applicable at Dassault Systèmes" and 2.6.3 "Committing to Ensure Respect for Human Rights and Fundamental Freedoms"). In 2023, Dassault Systèmes strengthened its control and awareness measures.

#### 2.4.2.1 Policies

Dassault Systèmes' personal data protection policy is structured in three parts and covers the Company's websites and activities (customers, partners, visitors, etc.), employees and job applicants. These personal data protection policies and internal procedures have been updated to take into account regulatory developments, in particular data protection laws applicable in certain US states, Japan, Australia and China. As part of its annual review process to ensure ongoing compliance, its record of processing activities all its procedures (including in the event of a security breach affecting data subjects, or a request from a public authority) have been reviewed, in particular through the use of the 3DEXPERIENCE platform.

#### 2.4.2.2 Due Diligence and Governance

Dassault Systèmes has appointed a Group Data Protection Officer and set up a cross-functional team responsible for taking into account both internal and stakeholder data protection compliance requirements. In particular, this team is responsible for:

- managing Dassault Systèmes' internal compliance with personal data protection laws and policies;
- continuously identifying and monitoring improvements to Dassault Systèmes' offerings, websites and communications specifically to enable its customers and other stakeholders' compliance with personal data protection laws, including but not limited to the GDPR.

Whether an entity is a data processor or controller entails different obligations under the GDPR and other data protection laws. In that respect, customers using Dassault Systèmes SaaS offerings are considered to be responsible for the processing of personal data that they need to use in this context, with Dassault Systèmes acting then as a processor for the personal data it is required to host as part of these offerings. On the other hand, Dassault Systèmes is the data controller for personal data processed by the Company in connection with the use of its internal applications.

The Company's solutions are designed according to the concepts of "Privacy by Design" and "Privacy by Default", which aim to ensure that privacy is integrated into applications from the design stage.

#### 2.4.2.3 Respect for the Rights of the Individuals concerned and Processing Times

In 2023, the Group's Data Protection Officer teams processed, within the legal timeframe, 495 data subject requests, compared with 386 requests the previous year, i.e. an increase of 28%. This increase is linked to a greater awareness of individuals, who are better informed of their rights, and to the introduction by Dassault Systèmes of simplified procedures to facilitate requests submitted/

No complaint from a data subject has been forwarded by a public authority, and no request for the communication of cross-border personal data has been made to the Group's Data Protection Officer.

#### 2.4.2.4 Training and Awareness

Training is a key element for all Dassault Systèmes employees. At December 31, 2023, 98.5% of the base workforce had received training in personal data protection, compared with 99.4% at December 31, 2022. In 2023, in addition to this recurrent mandatory training enabling everyone to acquire the necessary knowledge, the Company continued its specific training initiatives tailored to different roles (see paragraph 2.3.2 "Developing Knowledge and Know-how").

#### 2.4.2.5 Personal Data Protection Certifications

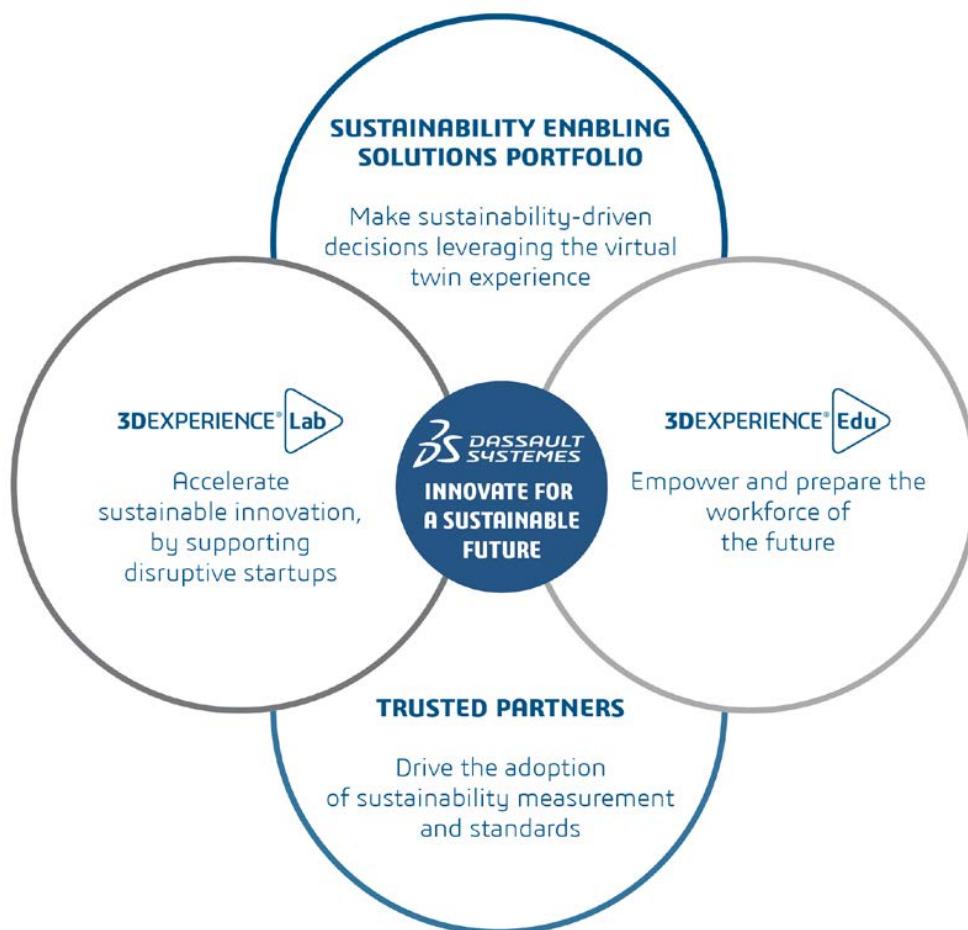
Certifications relating to personal data protection are listed in the table of certifications in paragraph 2.4.1.5 "Certifications".

## 2.4.3 Innovate for a Sustainable Future

Innovating for a sustainable future is part of the mission of **3DEXPERIENCE Edu** and the **3DEXPERIENCE Lab**. Dassault Systèmes trains and develops the talents of tomorrow, providing them with the skills needed to create disruptive projects with a view to a sustainable future. These skills are an accelerating lever for future innovations,

enabling Dassault Systèmes to imagine and design a sustainable world.

Strategic alliances and trusted partners (see also paragraphs 2.4.3.3 "Strategic Alliances and Trusted Partners", 2.5.5.2.2 "Enriching Strategic Partnerships", and 2.7.1.2 "Ratings and Awards") actively support Dassault Systèmes' approach.



### 2.4.3.1 Giving Industry the driving Forces to Transform Tomorrow

Dassault Systèmes is committed to helping companies and individuals acquire new skills to invent tomorrow's world, thanks to **3DEXPERIENCE** virtual worlds. Reporting to the Industries, Marketing and Sustainability department, the **3DEXPERIENCE Edu** organization is responsible for defining and implementing programs to provide current and future generations with the key skills industry needs to transform itself, and build a sustainable future for all.

To this end, the **3DEXPERIENCE Edu** organization works closely with academic and educational establishments, as well as with industry players, to offer learners the opportunity to develop their skills throughout their lives.

Learners have access to initial and continuing training programs built around the **3DEXPERIENCE** platform, a platform for innovation, specific knowledge and know-how, fed by a vibrant community of experts and students. This community is supported by an international team of employees working closely with the education sector. **3DEXPERIENCE Edu**'s ambition is to help students, educational institutions, companies and individuals acquire

the skills sought by the Manufacturing Industries, Life Sciences & Healthcare and Infrastructure & Cities sectors to imagine and design sustainable innovations. Its promise is "Your skills, our future".

#### 2.4.3.1.1 Preparing the "Workforce of the Future"

Thanks to its close relationships with the academic and professional worlds, Dassault Systèmes works every day to develop learners' skills in order to anticipate and meet the future needs of industry, and strengthen their employability.

##### 2.4.3.1.1.1 Train and Inspire

In 2023, **3DEXPERIENCE** Edu strengthened its e-learning offering with new content and certifications. The Company also works closely with its customers to train their employees, an essential factor for successful and sustainable digital transformation and skills enhancement.

Beyond training, the aim is to stimulate (or reinforce) interest in science, technology and sustainable innovation. In 2023, the Company organized and supported more than 129 competitions for science and technology students around the world. Using the **3DEXPERIENCE** platform and **3DEXPERIENCE** Works product development solutions (SOLIDWORKS, SIMULIA, DELMIA), students were able to take part in competitions inviting them to design humanoid robots, electric submarines, solar-powered racing cars, next-generation drones and space shuttles.

In India, the Aakruti 2023 design competition aims to give a chance to all the country's young people, men and women from all backgrounds, from big cities to rural areas. This inclusive competition brought together 8,870 competitors from 245 schools across 23 Indian states. Of the 1,774 teams, 167 were all-female.

##### 2.4.3.1.1.2 Identifying tomorrow's Skills

Preparing tomorrow's workforce means anticipating the skills that will be needed to equip industry for the challenges ahead. Emerging professions require new skills, and industry roles are changing. As a partner in the strategic transformation of world leaders in industry and academia, Dassault Systèmes is supporting this transformation. For the past two years, the Company has been working to reveal the skills needed to create sustainable innovations, particularly in the Manufacturing Industries, Life Sciences & Healthcare and Infrastructure & Cities sectors.

In order to mobilize all players, **3DEXPERIENCE** Edu has produced a series of reference publications outlining the

professions, disciplines and skills required to accelerate the transformation of these three sectors. It's a call to action addressed to industry and academic leaders to raise awareness and help them collaborate more closely to develop these skills.

#### 2.4.3.1.2 Promoting Collaboration between Industry and Academia

From local collaborative projects to larger-scale partnerships, **3DEXPERIENCE** Edu weaves strong, recurring links to bring together industrial and academic players, and to create the synergies essential to achieving a common goal: giving industrial players the vital forces to drive forward the Industry Renaissance.

##### 2.4.3.1.2.1 Solid academic Partnerships for a successful Career Transition

In 2023, **3DEXPERIENCE** Edu continued to build strong partnerships with educational institutions worldwide to develop experiential learning, thanks to its dedicated offerings focused on design, simulation, systems engineering or digital manufacturing, but also around multiple multidisciplinary projects and programs. Thanks to these schemes, future graduates learn to collaborate within project teams and are trained in the various applications available on the **3DEXPERIENCE** platform:

- Dassault Systèmes has signed a memorandum of understanding with the ISAE Group (*Institut Supérieur de l'Aéronautique et de l'Espace*) to accelerate the digital transformation of the aerospace industry. This French group, comprising the country's six leading aeronautical and space engineering schools, plans to integrate the **3DEXPERIENCE** platform into all its training programs, enabling 7,500 students to learn and use it on a daily basis. This is also already the case for the *Instituto Maua de Technologia* (IMT) in São Paulo, Brazil, and *TU Delft* University, one of the Netherlands' leading aerospace engineering schools;
- in October 2023, Dassault Systèmes also signed a memorandum of understanding with *Singapore Polytechnic* to create a sustainable product design center, as well as an industrial training center, both dedicated to **3DEXPERIENCE** and aimed at both professionals and students. The aim is to provide local startups, SMEs and industries with the skills they need to tackle the challenges of climate change.

#### 2.4.3.1.2.2 3DEXPERIENCE Edu Centers of Excellence: emblematic Places for developing Tomorrow's Skills

In addition to these partnerships, the Company's commitment to bringing the academic and industrial worlds closer together is reflected in the "3DEXPERIENCE Edu Centers of Excellence" initiative.

Launched in 2021, the initiative continues to expand. These centers, operated by universities, consortia, foundations or companies, feature the 3DEXPERIENCE platform. They represent a real bridge between the academic and industrial worlds, offering a physical, experiential and collaborative space entirely dedicated to Industrial Innovation. The Centers of Excellence are open to experts, professionals and learners.

By joining this initiative, schools gain access to the expertise and resources they need to offer their ecosystems a complete learning experience: virtual worlds on the 3DEXPERIENCE platform, state-of-the-art equipment used in companies, courses and programs designed with local employers and taught by trainers certified by the platform, etc.

While the approach is global, the Centers of Excellence are truly local hubs where students, operators, technicians or engineers from the region can meet and develop key skills in the fields of virtual twins, materials science, data-driven manufacturing and more. These skills will enable them to enhance their employability and prepare for future challenges. Today, 19 institutions are part of the program. They have been joined in 2023 by new partners:

- four training centers founded with the support of the Mexican government or the states in which they are located to support a local nearshoring strategy (relocation close to consumer markets);
- *Instituto Tecnológico y de Estudios Superiores de Monterrey*, also in Mexico. The influence of this private university extends throughout Latin America;
- Cranfield University in the UK, renowned worldwide for its training excellence, particularly in the aerospace sector. The Center of Excellence at Cranfield University is the first of its kind in the UK, and will offer students and professionals courses and programs designed in collaboration with employers in the sector;
- the *Aérocampus d'Aquitaine* in Bordeaux, an educational consortium member of the "*Campus des Métiers et des Qualifications d'Excellence*" program of the French Ministry of Education and Youth, which targets all levels of apprenticeship in aeronautics and adjacent sectors;
- the *Jules Verne Manufacturing Academy*, a connected factory-school serving the Nantes employment area in France;
- the *École Supérieure des Technologies Industrielles Avancées*, an engineering school in south-west France, heavily involved in modernizing industrial practices on both sides of the Spanish border;

- the *Sonny Astani Department of Civil & Environmental Engineering* (CEE) at the University of Southern California, Viterbi, USA, the first center focused on sustainable infrastructure;
- the *KLE University* in Hubli, India, which trains engineers in the state of Karnataka, a local hub that combines 3DEXPERIENCE with visual intelligence, artificial intelligence, intelligent mobility, electric vehicles, energy and the environment.

#### 2.4.3.1.2.3 Collaborative Projects for Students

3DEXPERIENCE Edu helps student teams to take part in both technical and sporting competitions, putting them at the heart of an industrial, multidisciplinary and collaborative project approach:

- a team of students from Delft University of Technology has been designing, building and racing Formula cars since 1999. The team is currently working on the DUT24, their 23<sup>rd</sup> car;
- in India, the KRATOS Racing student team at Pimpri Chinwad College of Engineering, made up of 36 undergraduates, is designing, building and testing a Formula 3 electric vehicle, with the aim of competing at national and international level.

#### 2.4.3.1.3 Transforming Ways of Learning

The 3DEXPERIENCE platform is a unique platform that not only builds bridges between academia and industry, but also transforms the way people learn through virtual twins, giving everyone the key skills to innovate thanks to a catalog of learning experiences linked to industry challenges: the Education Experiences.

##### 2.4.3.1.3.1 New Ways of Learning

The use of virtual twins offers an opportunity to accelerate pedagogical approaches, particularly in the context of Project-Based Learning (PBL), or "experiential learning". As a complement to physical classrooms, digital environments – infinitely reproducible and ubiquitously accessible – offer considerable financial, environmental and efficiency advantages. In the context of PBL, they offer a complete learning experience through the realization of concrete productions by students, or by immersing learners in virtual scenarios, particularly industrial ones.

Virtual twins also play a key role in the development of cross-disciplinary pedagogy, helping to break down traditional disciplinary silos. Working in these collaborative environments, learners and teachers combine their expertise and work together seamlessly, reinforcing multidisciplinary interactions. In this way, they help shape individuals capable of meeting real-world challenges by seamlessly integrating diverse perspectives and skills into the virtual world, fostering an integrated, holistic approach to education.

#### **2.4.3.1.3.2 Virtual Twins: creating Interest and Vocations**

Virtual twins are also stimulating engines for arousing learners' interest. Adopting an experiential learning approach such as Immersive Learning makes it easier to capture students' attention and trigger a continually renewed curiosity. By creating more attractive educational experiences, virtual twins are even likely to awaken vocations or instill a lasting interest in learning. That's why a number of Dassault Systèmes' Education Experiences incorporate Virtual Reality (VR) modules, promoting dynamic, engaging teaching.

#### **2.4.3.1.3.3 New Forms of Recognition**

Dassault Systèmes also wants to pave the way for new forms of skills recognition by promoting new industrial certifications, notably via digital badges. By systematically integrating its certifications into school and university curricula through its partnerships, the Company is strengthening the legitimacy and relevance of the skills acquired by each learner on the market. This convergence between the school's diploma and industry-specific certifications offers an innovative approach to promoting student employability.

#### **2.4.3.1.3.4 A continuous Progress Sharing**

To deepen its knowledge of educational practices and share its experience of industry transformation with players in the academic world, Dassault Systèmes continues to be actively involved in scientific associations, including the American Society for Engineering Education (ASEE), the *Société Européenne pour la Formation des Ingénieurs* (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.

(For more information, visit <https://edu.3ds.com/fr>)

### **2.4.3.2 Facilitating Innovation and Collective Intelligence**

The **3DEXPERIENCE** Lab is Dassault Systèmes' innovation laboratory for startups and disruptive innovations that have a lasting, positive impact on the world and society, and that follow the Sustainable Development Goals defined by the United Nations Organisation. The **3DEXPERIENCE** Lab positions itself as a strategic partner for disruptive innovations that are helping to change the world while

limiting the ecological footprint. In this context, it supports projects focusing on everyday themes such as the city, lifestyle and life sciences, drawing on various innovation levers such as additive manufacturing, artificial intelligence, big data and virtual and augmented reality.

The missions of the **3DEXPERIENCE** Lab are to:

- support innovative products and services from different industrial sectors, drawing on collective intelligence and contributing to the progress of civil society. This program is based on Dassault Systèmes' conviction that collective intelligence will give rise to innovative projects;
- accelerate the prototyping of projects by startups, communities of innovators and research or innovation laboratories, and bring their products or services to market on a large scale;
- bring enthusiasts together in the various communities available on the **3DEXPERIENCE** platform.

This approach is based on a community of innovators including:

- a central **3DEXPERIENCE** Lab team, which manages governance and implements the necessary technical and contractual tools. It is the source of inspiration and relies on the network of contributors;
- innovation mentors, employees of various Company organizations, who help to identify and qualify projects;
- a community of participants and enthusiasts who propose strategic orientations and guiding ideas on specific subjects, and within which decision-makers are responsible for arbitration.

This community of innovators meets twice a year at startup presentation sessions, during which members and the jury express their preferences and select future projects for the program, which aims to provide each selected startup with the means to realize its development by giving it access to:

- the **3DEXPERIENCE** platform, fostering digital continuity and the development of cross-organizational networks to capitalize on knowledge and know-how;
- a technical, marketing and communication tutoring program, in which each Dassault Systèmes employee can contribute his or her skills to help startups design, model, simulate and industrialize their virtual twin;
- Dassault Systèmes' international ecosystem to accelerate startups' product launches and international presence;

- communication initiatives (ChangeNow, HelloTomorrow, Bits&Pretzel, Vivatech and CES) to raise their profile and visibility.

Since the creation of the **3DEXPERIENCE** Lab in 2015, hundreds of projects have been proposed and processed by a community of around 2,000 mentors. Some sixty projects from all over the world are currently being supported, particularly from the USA, India and Europe. The latest projects to join the program include:

- *Atacama Biomaterials* develops a versatile poly-film material designed to replace plastic. By drawing on these different technologies, the Company is able to produce goods that are not only durable, but also environmentally friendly;
- *NetZero*, another startup taking part in the **3DEXPERIENCE** Lab acceleration program, aims to develop the production and use of biochar in tropical developing countries to massively remove carbon from the atmosphere, while making agriculture more sustainable by improving soil quality and reducing fertilizer use;
- *Lattice Medical* offers a revolutionary product in the healthcare field, *Matisse*, a bio-resorbable chamber for natural and personalized breast reconstruction;
- *Marvel Fusion* has adopted a new, non-thermal approach to fusion, based on the non-radioactive fuel Proton-Boron11 (pB11). The process involves highly efficient absorption of laser energy, controlled propagation of laser pulses and acceleration of the fuel nuclei;
- *Pacify Medical* empowers surgeons with innovative technology, advancing the standard of care for burns with patent-protected technology that sprays skin tissue over wounds for rapid wound healing using the patient's own skin.

### The year 2023 has perpetuated the results from past years

The first supported projects, industrialized and brought to scale, continue to deliver results. Here's some examples:

- reconstruction of virtual twins of patients' organs for pre-operative simulation with *Biomodex* and *Feops* in production in some hospitals;
- success of the first flights and missions of the *XSun* autonomous solar drone and official sale of the drone at the 2023 Paris Air Show;
- construction of the first vertical farm, *Futura Gaïa*, which now has all the necessary authorizations;
- deployment of the *VORTHEX* project (virtual experience of a radiotherapy session), which is now attracting interest from equipment manufacturers and training organizations.

These results demonstrate a real impact, and provide concrete solutions to some of the challenges posed by the United Nations' Sustainable Development Goals. Beyond the entrepreneurial success of these young startups, Dassault Systèmes is proud to inspire an entire industry in many sectors, for sustainable and responsible innovation.

### The year 2023 was also a period of expansion

For the **3DEXPERIENCE** Lab, 2023 has been an exciting year for its four laboratories around the world located in Paris, Boston, Munich and Pune.

In Paris, the year 2023 was punctuated by two new digital startup pitch sessions on the cloud, confirming the Company's ambition to reference international projects with innovations from the USA, Germany, India, Spain, France and Sweden. Innovation blends with animation, with the launch of the film *LEO THE INVENTOR* in France on January 31, 2024, illustrating the partnership between Foliascope, Jim Capobianco (Disney Pixar veteran) and the **3DEXPERIENCE** Lab in the manufacture of Stop Motion elements of the film's set, thanks to the organization of the OPEN CODEX challenge and the 3D modeling of Leonardo da Vinci's machines.

It was on the 3DS Boston Campus that the MESHMERISE event concept was organized in 2023, having previously taken place in Munich, with the aim of bringing together players in the technology industry around innovation and its impact on the world and society.

Boston's **3DEXPERIENCE** Lab was also in the spotlight, with a visit from the local CBS television channel for a report on the *LiftLabs* startup, accelerated at the **3DEXPERIENCE** Lab and developing a solution to the very local problem of lobster fishing: *Liftlabs* develops a lobster trap without ropes or nets to protect whales.

In Munich, the **3DEXPERIENCE** Lab hosted the final 2023 edition of *F\*ckup Nights* in November 2023, a series of monthly events focusing on professional failure and the wealth derived from the experience of being able to bounce back. The event, held in November, brought together founders, techies, engineers and enthusiasts to discuss the importance of making mistakes on the road to success. This resonates particularly in the field of technology, where the success that seems to be ubiquitous is often preceded by numerous failures.

Earlier in the year, Munich's **3DEXPERIENCE** Lab presented a unique artificial intelligence experience in a dome at the *Deutsches Museum* in Munich, on the occasion of the *Festival of the Future* event, **3DEPERIENCE** Lab's acceleration program. It was also an opportunity to present accelerated startups such as *The Exploration Company* and its *Nyx* capsule.

On May 11, 2023, India's National Technology Day, the 3DS Pune Campus was visited by the Indian Prime Minister Mr. Narendra Modi. On this occasion, the **3DEXPERIENCE** Lab organized an event to introduce students to careers in STEM (science, technology, engineering and mathematics). Prime Minister Modi visited the Innovation area, which included a presentation of the various startups accelerated at the **3DEXPERIENCE** Lab. It was a landmark visit that testifies to the visibility of the **3DEXPERIENCE** Lab and its investment in India.

What's more, Dassault Systèmes' open innovation approach has been extended to major groups to initiate collaborative innovation projects such as *Software République*, in which the Company is involved, notably by organizing a global challenge on the mobility of the future.

Dassault Systèmes' community of makers is growing considerably, with projects by young talent, innovating in bio-mimicry, fashion, frugal innovation and the Industry Renaissance, and made possible by its 3D design, simulation and additive manufacturing applications.

Finally, a new community, *Frugal Innovation*, was born in 2023 in India, made up of dynamic, collaborative projects focused on frugal innovation. The aim of this community is to develop affordable, sustainable and accessible technological solutions to meet the needs of low-income populations worldwide.

(to find out more, visit <https://3dexperiencelab.3ds.com/fr/>)

#### **2.4.3.3 Strategic Alliances and Trusted Partners**

As one of the 26 founding members, in 2022, of the *European Green Digital Coalition*, which recognizes the Information and Communication Technologies (ICT) sector as a key player in the fight against climate change, Dassault Systèmes has this year committed to working groups to define priority use cases for its solutions and propose concrete guidelines for green digital transformation. This commitment will continue in 2024, and the Company looks forward to refining the work already carried out with coalition members.

In addition, in 2023 Dassault Systèmes continued its involvement in the *Digital with Purpose* movement, which promotes new technologies as a lever of transformation contributing to the achievement of the Sustainable Development Goals and the trajectory set by the Paris Agreement.

Aware of the importance of a holistic approach to the many challenges facing the digital sector, in 2023 Dassault Systèmes committed to initiatives and reflections around the reduction of electronic waste. In this context, the Company has joined the *ECOSYSTEM for greeN Electronics* (EECONE) project, funded by Europe. The aim of the EECONE project is to reduce electronic waste on a European scale. Indeed, the stakes are high: less than 45% of electronic waste collected in the European Union is recycled correctly. That's why 49 companies (including Dassault Systèmes) located in 16 countries and operating in different sectors, have joined forces to propose effective ways of reducing e-waste in the European Union, covering the entire value chain. EECONE is a unique opportunity to leverage Dassault Systèmes' virtual twins and engage with this diverse ecosystem to help the Company better advise its customers and support them in their own navigation of this complex issue.

#### **2.4.4 Philanthropy: Committing to Education and Research**

Dassault Systèmes' commitment to supporting the transformation of education and research is at the heart of its purpose – to harmonize product, nature and life – and its values.

This year, the Company worked with its entire ecosystem to push back the boundaries of learning and knowledge for the benefit of as many people as possible. The mobilization of its employees, who devoted more than 60,000 hours, contributed significantly to this approach. At the heart of Dassault Systèmes' philanthropy policy, its *Fondation* has, since 2015, relied on virtual universes and collective intelligence to build a more sustainable and egalitarian society. Through three separate legal entities, located respectively in France (for a European scope of action), the United States and India, *La Fondation Dassault Systèmes*

grants financial donations and makes available skills intended for schools, universities, research institutes, museums or other public-interest organizations. The aim is to support innovative projects in the fields of education, research and heritage. These actions are both a catalyst and a reflection of its purpose, but also a formidable tool for creating value in fields as varied as health, ocean sciences and robotics.

Each entity has a Board of Directors and a Project Selection Committee. Each Board of Directors meets two or three times a year, and is responsible for approving the projects presented by the Project Selection Committees of each *Fondation*. In particular, the Board decides on the nature and amount of donations to the partners behind the approved projects. Project partners are required to submit a progress report to the Boards of Directors.

In 2023, *La Fondation Dassault Systèmes* has continued to support the 51 projects initiated in 2022, and has decided to support 52 new projects: 25 in Europe, 19 in India and 8 in the United States.

#### **2.4.4.1 Education: preparing the Thinkers, Inventors, Builders and Leaders of Tomorrow**

Among other things, Dassault Systèmes' philanthropic actions promote the creation and sharing of 3D educational content, while strengthening the link with the business world and the understanding of current challenges, particularly environmental ones. Pupils, students and adults undergoing retraining are thus better equipped to make career choices.

These actions respond to three major challenges:

##### **2.4.4.1.1 Developing a Taste for Science and Technology, Irrespective of Gender or Social, Cultural and Geographical Background**

Numerous initiatives supported by Dassault Systèmes aim to spark young people's interest in innovation and inspire them to include STEM (science, technology, engineering and mathematics) subjects as part of their future studies. This is achieved through hands-on experiences in virtual universes and the promotion of science and technology, in particular through mentoring by the Company's employees:

- conducted every year since 2017, the *Made in 3D* competition designed to introduce middle-school students to the culture of innovation and entrepreneurship is a fine demonstration of this commitment in the three *Fondations*. Co-created in France with *La main à la pâte Foundation*, this initiative brought together, in 2023, 3,200 French high-school students, getting them to work, in teams, on virtual startup projects. In India, students from 100 schools in 31 states and territories took part. The students had the opportunity to present their work to political figures at the highest level, notably during *National Technology Week* and the *National Education Policy Summit*. The final took place in the prestigious setting of the G20 during the *Start Up 20* event.

In 2023, *La Fondation* also set up *Made in 3D* in the United States;

- in France, *La Fondation Dassault Systèmes* also supports the *Robotique FIRST* school competition, which pits French middle and high school students against their peers in the USA and Canada. The competition requires students to build a robot that will take part in a challenge. In order to win, students have to put their 3D modeling, coding and programming skills to good use. In addition, the *Apprentis Chercheurs* program enables middle and high school students to spend Wednesdays for several

weeks at Dassault Systèmes sites in France, carrying out research projects. Supervised by Dassault Systèmes employees, the students are able to learn about the day-to-day work of engineering teams, while at the same time getting to grips with their scientific methodology and approach. Just like researchers, the students presented their work orally at the *Apprentis Chercheurs* conference;

- in India, the *Lend A Hand India* program aims to prepare young people for the world of work and entrepreneurship through ATLs (*Atal Tinkering Laboratories*), which are spaces within schools dedicated to training and exchange for students aged 14 to 18. The pilot was launched in 2022 with the training of 45 teachers to run these ATLs. During the second phase in 2023, an internship was offered to 24 undergraduate engineering students to support 106 schools in their technical projects;
- in the USA, *La Fondation* is supporting the *Fab Foundation* to create a *Fab-in-a-Box* educational kit including 3D printing, vinyl cutting and milling machines, as well as a laptop and design software. The initiative aims to make advanced technology accessible, thus fostering creativity in STEM industries;
- another flagship program, run since 2006 by Dassault Systèmes' academic unit, **3DEXPERIENCE Edu** (see also paragraph 2.4.3.1 "Giving Industry the driving Forces to Transform Tomorrow"), *Course en Cours* encourages middle and high school students in France to imagine, design, manufacture and race a mini-vehicle powered by an electric motor. Built upon professional 3D simulation methods and tools, the program gives young people an insight into the world of industry. In 2023, the program attracted 4,684 students, 36% of whom were girls.

Given that such an approach to promoting science and technology is only relevant if it is inclusive, Dassault Systèmes and its *Fondation* support initiatives aimed at creating a fairer educational system and fostering academic ambition and commitment in all students, boys and girls alike, whatever their social, cultural or geographical background. First and foremost, this involves targeted actions for young girls, notably by putting them in touch with role models, working on their self-confidence and combating self-censorship:

- in France, *La Fondation Dassault Systèmes* raises awareness of scientific and technological careers among young women by supporting several programs, such as *UPSTI Femmes & Ingénieries – Réussir en Sciences et Technologies*, in collaboration with the *Union des Professeurs de Sciences et Techniques Industrielles*: 17 Dassault Systèmes employees had the opportunity to talk to 400 middle and high school girls about their career paths within a technology company. The *Fondation* also supports the *Ose inGe* tutoring program run by the ISAE-SUPAERO engineering school Foundation;

- in the USA, thanks to support from *La Fondation, Mass Robotics* has encouraged 30 Boston-area female students to pursue a career in robotics by giving them access to technical skills, mentors and a solid professional network. For their part, MEDIDATA's teams in New York help future female developers prepare for job interviews, via the *Girls who code* program.

Dassault Systèmes' approach also includes specific initiatives in underprivileged areas, where education is a key priority: instilling in each and every person the desire to access a professional career path, as well as the skills needed to compete in the job market and provide for their needs:

- in the United States, *La Fondation Dassault Systèmes* is collaborating with the *Rhode Island Computer Museum* on a project called *I – SHAPE*, which aims to introduce underprivileged students of all ages to the principles of engineering and design, and in particular 3D technologies. The program is aimed at children from minority and low-income populations. *La Fondation* is also supporting the *Winners Circle XR Academy* on an *In-School XR Learning Lab* project, which offers students a new learning experience thanks to XR (extended reality) technology. Some sixty students aged ten to fourteen from low- and middle-income families have benefited from the project;
- in Chicago, *La Fondation* is helping the *Chicago Industrial Arts & Design Center* (CIADC) to acquire equipment (CNC, 3D printers, etc.) to better connect young people to vocational fields and develop their skills in this area,
- in Boston, *La Fondation* works with two organizations. On the one hand, the *Reynolds Center* for learning and creativity, which offers a tutoring program for struggling students, especially those who don't speak English at home. Secondly, *Girlstart*, which has enabled over 200 girls from disadvantaged backgrounds to benefit from a STEM education program,
- following the same approach, MEDIDATA teams organize an annual coding camp. This *ALL Star Code* brand initiative also acts as a technology incubator, with MEDIDATA volunteers assisting scholarship-holders for six weeks in the realization of their projects;
- in France, the *Cordées de la Réussite* initiative, in partnership with the *Académie de Normandie*, has enabled 300 students from rural areas with limited access to technology sites to discover such sites and meet innovation professionals. Thanks to the Dassault Systèmes' employees' skill-based sponsorship, *La Fondation* has also been supporting the *Apprentis d'Auteuil* in the national *Course en Cours* competition mentioned above since 2016. This social charity is dedicated to welcoming, training and helping young people experiencing social difficulties to integrate into society, in order to help them to (re)gain a taste for learning and more serenely apprehend collective work;
- in underprivileged areas of India, the *ASPIRA* initiative, developed by *La Fondation Dassault Systèmes*, supports female students on their path to employment, helping them to earn an independent living and giving them the means and desire to help society evolve. *ASPIRA* comprises three programs, each focusing on actions according to a typology of female students: support for those at the end of their engineering studies (*Graduate ASPIRA*), STEM courses for disadvantaged female students (*School ASPIRA*), self-employment skills for rural students (*Rural ASPIRA*). *ASPIRA* also offers a training program run by Dassault Systèmes employees who act as mentors, and the creation of a dedicated platform to support this transformation;
- still in India, Dassault Systèmes employees have been bringing smiles to the faces of underprivileged students in Pune, Bengaluru and Belagavi for more than a decade by collecting donations of school kits. In July-August 2023, thanks to employee donations and the budget allocated by the CSR committee of the Company's Indian entities, school kits were distributed to 950 students from underprivileged backgrounds, including basic necessities such as schoolbags, notebooks, folders, compasses and colored pencils. The impact of this initiative can be seen in the joy and support given to the students, who are now better equipped.

By entrusting them with the manufacture of the schoolbags, the program also contributes to helping women from these very disadvantaged communities, and to making them economically independent, through collaboration with the Aadhar Mahila Udyog Foundation (Mahesh Foundation).

Finally, in the United States, Dassault Systèmes supports training and reintegration initiatives for veterans through the *CNC Machining Training for Warriors* project run by the *Workshops for Warriors* organization. The aim is to develop their skills and enable them to obtain certification in 3D printing and CAD/CAM programming. Thus, 117 veterans were supported in their professional transition in 2023, helping to meet the need for skilled workers in the advanced manufacturing industry.

#### **2.4.4.1.2 Educating Youth on Environmental Issues**

In light of current environmental issues, one of the missions of *La Fondation Dassault Systèmes* is to raise awareness of environmental issues among the younger generations, to develop their knowledge of these subjects and to encourage vocations in sustainable innovation and skills development; In 2023, three environmental issues have been prioritized: oceans, renewable energies and materials.

### Oceans

The ocean is a true ecosystem, yet little-known, and is the main climate regulator. To help middle and high school students grasp these issues while enriching their school curriculum, *La Fondation Dassault Systèmes*, the French Ministry of Education and Youth, ONISEP, Réseau Canopé and the French *Institut de Recherche pour l'Exploitation de la Mer en France* (IFREMER) have pooled their expertise to build an innovative 3D learning path: *Mission Océan*. By 2022, 50 new educational contents for middle-school students had been created. In 2023, the teams focused on creating educational content for high schools, including vocational schools, which will be available in spring 2024.

*La Fondation* raises young people's awareness of environmental issues and supports students in higher education. It helps them develop the skills they need to master the right tools and methodologies for preserving the environment. Indeed, modeling the natural environment and managing scientific data enables us to better understand and anticipate the impact of mankind on the oceans and marine biodiversity. This is an essential step towards implementing more sustainable management policies.

*La Fondation* supports the *Université de Bretagne Occidentale* (UBO) and the ISblue consortium, which brings together five engineering schools, CNRS, IFREMER and the *Institut de Recherche pour le Développement*(IRD). Together, they are developing the *ImmerSEA Lab* project, a virtual and physical experimentation center dedicated to teaching and research in coastal and marine sciences and technologies. From the transformation and analysis of scientific data on fishing, pollution or temperature, to the 3D modeling and simulation of coastal or open sea landscapes, *ImmerSEA Lab* enables students and researchers to grasp the context with precision and establish forward-looking scenarios for better decision-making. The *ImmerSea Rade* hackathon brought together 25 students accompanied by 2 Dassault Systèmes volunteers. Together, they created a scenario for a virtual, interactive tour of the harbor from Brest to Ouessant. This 3D model shows how the landscape and seascape have evolved over the past 12,000 years, enabling visitors to assess the impact of human activity on the acceleration of rising sea levels, and to project future scenarios. It was presented to the general public during the *Fête de la Science*.

### Renewable energies

*La Fondation* continued to support renewable energies. After supporting the creation of the *Solar Center*, a research and skills development center for solar energy, for which it joined forces with the *Nagesh Karajagi Orchid College of Engineering* in Solapur (India), in 2023 *La Fondation* initiated an exchange program between France and

India. A delegation of teacher-researchers from *Polytech Nancy* visited the laboratory dedicated to teaching solar engineering, and worked out a collaboration strategy with their Indian colleagues. Three French students completed their internship at the *Solar Center* and contributed to the development of prototypes.

### Materials

*La Fondation* has decided to promote a better understanding of sustainable materials. Thanks to the co-development, with the *La main à la pâte* Foundation, of resources and educational initiatives aimed at primary and secondary school teachers and trainers, pupils learn about the major families of materials, with particular emphasis on their physico-chemical properties. They will discover the importance of the multiplicity of material varieties in everyday life, and the challenges to be met in terms of sustainable development.

#### 2.4.4.1.3 Strengthening the Collaboration between the Education System and the Business World and Industry Players

Since the business world and the skills it requires are evolving with the acceleration of the technological and environmental challenges we face, the world of education must remain close to them, creating a virtuous and relevant circle between the expectations of the younger generations, their training, and the needs and challenges of the market and industry:

- in partnership with the *CGénial* Foundation, *La Fondation Dassault Systèmes* offers secondary school teachers the opportunity to visit Dassault Systèmes sites in France. By immersing themselves in the Company's culture, teachers can better guide students in their career plans. In 2023, 95 teachers were welcomed at 8 Dassault Systèmes sites by 42 volunteer employees, who presented their career paths;
- in India, *La Fondation* promotes employability by bringing together the worlds of industry and academia through its *ConnectNext* operation. Through a series of webinars and mentoring sessions, industrialists introduce engineering students to their major short- and medium-term challenges, and provide them with fresh insights to help them choose a coherent and promising final-year project;
- in 2023, *La Fondation* is supporting the *Work Based Learning Alliance* initiative, which aims to revolutionize STEM career exploration for high school students, by offering hands-on, industry-connected learning opportunities. Students work in teams to complete CAD projects proposed by industrial partners.

#### 2.4.4.2 Research: pushing the Boundaries of Knowledge to Foster Sustainable Innovation

Research is the second pillar of Dassault Systèmes' philanthropic commitment. The Company and its *Fondation* support those who strive to imagine and create a more sustainable world for all on a daily basis, helping them to push back the boundaries of knowledge using virtual universes in fields such as health and heritage.

##### 2.4.4.2.1 Accelerating Medical Research through Technology

Enabling everyone to see properly is a social issue. This is why *La Fondation* in the United States has supported the *Mass Eye and Ear project*, which aims to develop a virtual twin of the eye. This will facilitate understanding of the mechanisms and hence treatment of blindness, focusing on glaucoma and non-arteritic anterior ischemic optic neuropathy.

Similarly, mobility is another public health issue as the population ages. *La Fondation* is supporting a research project being carried out by ITM Atlantique and the *Fondation de l'Académie des technologies*, focusing on three areas: the construction of a morpho mechanical model of the knee to predict the consequences of a therapeutic action, the modeling of the biological mechanisms of cartilage degeneration, and the integration of the two previous stages to create a multi-scale virtual twin of knee rheumatology for therapeutic and preventive purposes. Educational content derived from this research will be used by medical engineering students.

Since 2019, the *Social Innovation Lab* (SIL) created by MEDIDATA has been based on the voluntary commitment of employees who support non-profit organizations working to promote Life Sciences. The aim is to contribute to the development of priority projects for these organizations, which do not have the resources to bring them to fruition as might be the case in industry. The projects supported by the *Social Innovation Lab* have a real impact on the day-to-day lives and treatment of patients, whether they:

- implement a survey tool for patients in clinical trials with the *Lazarex Cancer Foundation*;
- collect data to increase participation in clinical trials based on breast cancer subtypes by origin with the *Tigerlily Foundation*;
- work with the *Cambridge Rare Disease Network* (CRDN) to raise the profile of rare diseases;
- create a free interactive tool to help patients, relatives, doctors and researchers find their way around drug repositioning with the *Castelman Disease Collaborative Network* (CDCN).

#### 2.4.4.2.2 Using Heritage as Inspiration

Better understanding the past to better build the future: heritage research benefits from the contribution of modeling and simulation technologies to improve understanding of heritage and enable scientists to better safeguard it, as well as capitalize on its lessons to imagine new possibilities for tomorrow.

In response to a request from the *Centre d'Études Alexandrines* (CNRS-IFAO), *La Fondation* is providing financial and technical support for the reconstruction of one of the seven world wonders, the Lighthouse of Alexandria. A new scientific reading of the elements relating to this mythical building will enable archaeologists accompanied by Dassault Systèmes engineers to propose an unprecedented 3D model.

#### 2.4.4.3 Contributing to a Collective Effort: taking a Stand at times of Major Crisis

Since circumstances sometimes call for stepping outside one's area 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 seem relevant.

Dassault Systèmes also acts in favor of the 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. This agreement was renewed in early 2024. It entitles Dassault Systèmes employees, in France, 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 the employees in the UK.

#### 2.4.4.4 Prizes and Awards

The actions of *La Fondation Dassault Systèmes* are recognized within its wider ecosystem. For the third year running, it received a *CSR Impact Award* in India. The *CSR Impact Awards* recognize companies and foundations for high-impact projects through a multi-stakeholder approach.

## 2.5 Environmental Responsibility

Even as the sixth of nine planetary limits was crossed, major climatic events (storms, floods, droughts and heat waves) multiplied, and 2023 was the hottest year on record, with a global temperature anomaly of +1.48°C compared to the pre-industrial era. The climate emergency is more urgent than ever, and the goal of keeping global warming below 1.5°C seems hard to achieve in the short term. However, the 2023 Climate Adaptation Gap Report issued by the United Nations Environment Program (UNEP) highlights the inadequacy of investment and planning for adaptation to climate change: in developing countries, the financing needs for adaptation to climate change would be ten to eighteen times greater than current flows, and growing rapidly. UNEP estimates this shortfall at between \$194 and \$366 billion a year.

Faced with this situation, and going beyond political intentions, major economic players like Dassault Systèmes are stepping up their efforts to strengthen their climate strategy. As a designer of 3D software and virtual twins, Dassault Systèmes is firmly committed to this approach. To reflect its determination to accelerate the decarbonization of the industry, at the end of 2022 the Company extended its scope submitted to the Science-Based Targets initiative (SBTi) for better control of its carbon footprint by 2027, and is aiming for carbon neutrality by 2040 at the latest.

In order to reduce risks and promote the transition to a low-carbon economy, this neutrality will be achieved by continuing the reduction, adaptation and offsetting actions already deployed, and by implementing a global, long-term voluntary carbon offsetting strategy.

Dassault Systèmes is convinced that everyone's involvement plays a crucial role in the fight against climate change. Thus, thanks to the **3DEXPERIENCE** platform, the connection of knowledge and know-how in design, simulation and materials science represents a significant potential for accelerating the sustainable transformation of its ecosystem

of partners and customers, in the twelve industries in which the Company operates.

In this context, in 2023, Dassault Systèmes has in particular:

- continued to develop sustainability enabling solutions;
- estimated eligibility and alignment rates in line with EU Taxonomy recommendations;
- refined the financial assessment of the risks and opportunities associated with the climate transition;
- carried out a double materiality assessment as part of the preparatory work for the adoption of the CSRD for fiscal 2024;
- obtained validation of its SBTi objectives after extending its scope of submission and improving its Environmental Accounting and Consolidation Principles;
- continued its work to implement a carbon-neutral strategy by 2040 at the latest;
- enhanced automation of its reporting processes to improve the monitoring of its sustainability performance;
- has maintained its commitment to transparency by responding to main non-financial questionnaires;
- launched *Sustainability Month*, a series of local initiatives to raise awareness of environmental issues among all employees;
- made available to all employees a learning module to facilitate the transition to action in favor of energy efficiency and circular economy.

The following paragraphs present the Company's governance with regard to environmental matters, and then detail, according to their level of materiality, Dassault Systèmes' commitments to combating climate change, preserving water resources and biodiversity, and promoting the circular economy.

## 2.5.1 Environmental Governance

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As detailed in paragraph 2.1 "Sustainability Governance", sustainable development issues are at the heart of Dassault Systèmes' strategy and are managed at the highest level of corporate governance. Each of these bodies attaches particular importance to climate impacts, risks and opportunities.

### 2.5.1.1 The Board of Directors oversees Environmental Risks and Opportunities

Dassault Systèmes' lead director on the Board of Directors for sustainability matters receives regular briefings on both climate risks and opportunities as part of her oversight responsibilities of environmental, social and governance (ESG) issues. These climate risks and opportunities have received special attention in 2023. Among other measures, Dassault Systèmes has thus updated and extended its science-based greenhouse gas emissions reduction targets. Dassault Systèmes has also continued its efforts to develop sustainability enabling solutions.

Each Committee of the Board of Directors addresses climate issues in line with its mission:

- the Scientific Committee examines the development of the Dassault Systèmes portfolio, which aims to help customers reduce their climate impact;
- the Audit Committee has included in its annual program the examination of any changes in the new regulatory requirements for climate reporting under the Corporate Sustainability Reporting Directive (CSRD), and the introduction of the new European Sustainability Reporting Standards (ESRS) with which the Company will have to comply from fiscal 2024;
- the Compensation and Nomination Committee reviews the ESG performance criteria that determine part of the annual variable compensation and long-term incentive plans for the Chief Executive Officer and Executive Committee members.

The members of the three Board of Directors' committees now meet at two joint annual sessions: one dedicated to sustainability matters, and the other to risk prevention and management within the Company, including ESG risks.

### 2.5.1.2 The Sustainability Steering Committee directs Environmental Action

The heads of all the Company's key functions participate in a quarterly meeting, co-chaired by the Executive Vice-President, Industry, Marketing & Sustainability, and the

General Secretary of Dassault Systèmes, in particular to examine the impacts, risks and opportunities associated with managing the Company's environmental footprint and the transition and adaptation challenges of climate change. The Chief Sustainability Officer is its secretary. In 2023 the Committee's agenda included the following items:

- the portfolio of sustainability enabling solutions;
- improvement of the methodology used to determine the share of turnover aligned with the EU Taxonomy, as well as the process of verification by an independent third party;
- financial analysis of the risks and opportunities associated with the climate transition, in line with TCFD recommendations;
- monitoring of the project to prepare for the implementation of the CSRD, and in particular the review of the initial conclusions of the double materiality assessment and the identification of additional indicators to be published;
- validation of the extended submission of science-based targets (SBTi);
- continued work on a carbon-neutral strategy for 2040;
- marketing, external communications and employee awareness of environmental and eco-design issues;
- the strategy for responding to non-financial questionnaires and monitoring the ratings obtained.

### 2.5.1.3 The Sustainable Development Department drives environmental Action

The Sustainable Development department is coordinating the Company's environmental actions by carrying out the following missions:

- support for the development of sustainability enabling solutions, particularly with regard to greenhouse gas emissions (mainly the assessment, monitoring and reduction of emissions), and the circular economy (such as optimizing the use of natural resources right from the design phase, improving product recyclability, etc.);
- analysis and documentation of the criteria used to prepare EU Taxonomy indicators, 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;

- steering environmental reporting and greenhouse gas emissions performance;
- definition of the greenhouse gas emissions reduction trajectory 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 departments (Real Estate, Information & Technologies, R&D, Procurement & Travel, Marketing, etc.);
- monitoring and coordinating environmental and climate adaptation plans implemented by the main departments, in particular to optimize water and energy consumption, and to manage waste and the impact on biodiversity;
- management of responses to non-financial questionnaires, including the CDP "Climate Change" questionnaire;
- creation of sustainable development training and awareness programs according to roles (marketing and communications, facilities, procurement, management/strategic positions, finance);
- support for internal communication initiatives, notably dedicated to Sustainable Development Month (see paragraph 2.5.2.4.6 "Fostering Sustainable Innovation, raising Awareness and providing Training") and Sustainable Innovation (see paragraph 2.4.3.3 "Innovate for a Sustainable Future");
- participation in external professional networks on sustainability and circular economy;
- participation in discussions organized by COP28;
- regulatory watch on the EU Taxonomy regulation.

#### **2.5.1.4      The Corporate Strategy Department analyzes Transition Risks and Opportunities**

Transition risk analysis is coordinated and steered by the Corporate Strategy department, which ensures:

- that each Industry organization in charge of market strategy and the associated solutions portfolio has implemented the risk analysis methodology recommended by the Company and detailed below;
- risks and opportunities are monitored at least twice a year, or more frequently if the risk or opportunity identified is of major importance for the market in question (e.g. electrification of the automotive market, monitored on a monthly basis);
- that the results of these risk and opportunity analyses help guide the development of the solution portfolios and markets on which Dassault Systèmes focuses, as well as investments to support Dassault Systèmes' customers in reducing climate-related risks.

#### **2.5.1.5**

#### **The Finance Department ensures the Reliability of Sustainability Reporting and the Sustainable Procurement function acts on the Supply Chain.**

The Sustainable Finance & Procurement department contributes its expertise in financial evaluation reporting processes and supports functions in their management of climate issues by carrying out the following actions and missions:

- consolidating environmental indicators, and improving and monitoring the reliability of the climate reporting process, in particular by developing carbon accounting principles and improving the level of internal control over the data and estimates used;
- regulatory watch within the framework of the Corporate Sustainability Reporting Directive (CSRD);
- the gradual implementation of CSRD and ESRS to ensure the Company's compliance with these new corporate sustainability reporting standards from fiscal 2024;
- supporting the selection of climate scenarios and reviewing the financial assessment of climate risks, whether physical or transition risks, proposed by the Corporate Strategy and the Sustainability departments. This department is also responsible for recording any consequences on the Group's financial statements;
- involving major suppliers (IT equipment producers, data hosting service providers and real estate lessors) in reducing emissions from the upstream value chain by encouraging them to commit to science-based emission reduction targets, notably through criteria included in public tenders and contracts, and discussions on their environmental policies;
- more broadly, support for operational functions (IT, Real Estate, Marketing and others), in analyzing the feasibility of the environmental policies of these functions and planning the actions to be implemented in the supply chain and as part of the Company's Travel and Mobility policy.

In line with the recommendations of the TCFD and, from 2024 onwards, the CSRD, this governance primarily aims to assess and manage environmental risks and opportunities, in particular related to climate, but also those related to social or societal matters within the upstream value chain, in line with Dassault Systèmes' sustainability strategy over short, medium and long-term time horizons. The Company is also committed to integrating this approach within its operational departments, and to improving the quality of information and transparency on its non-financial performance vis-à-vis its stakeholders.

## 2.5.2 Climate

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Over and above its objectives to reduce its own footprint, and in order to feed its climate adaptation plan, Dassault Systèmes has assessed, within the methodological framework recommended by the TCFD and the CSRD, the short, medium and long-term climate-related risks and opportunities that could have a significant financial impact on the Company. They are assessed as "significant risks" or "significant opportunities" when the probability of occurrence is estimated to be high, and the resulting financial impact is considered to be "medium", "high" or "very high". This analysis is based on several prospective scenarios for transition and climate change as proposed by the Intergovernmental Panel on Climate Change (IPCC). These scenarios use assumptions whose degree of reliability remains uncertain.

Although physical risks were assessed as "insignificant", several points of attention identified in 2022 were confirmed in 2023 (the methodologies are described later in this paragraph):

- physical risks, such as extreme weather conditions, floods, droughts and heat: in the long term, if the global ecological transition does not take place quickly enough, these events will exert increasing pressure on supply chains, and potentially on operations, particularly on physical infrastructures, such as data centers and their energy supply. In this context, diversification, assessment of supply chain resilience and close monitoring of site security and business continuity plans in the event of an extreme event are all initiatives designed to feed into a comprehensive adaptation plan (see paragraph 2.5.2.4 "Resource Use and Climate Action Plans");
- short-term transition risks, such as climate inaction or failure to meet climate targets, could also damage Dassault Systèmes' reputation. The expectations of its stakeholders, whether customers, employees or investors, with regard to the contribution the Company can make to the rapid transition to a low-carbon economy are growing, and attest to the fact that this transition risk is widely shared and identified. In the medium to long term, some of Dassault Systèmes' customers may find it difficult to meet the demands of the energy and sustainable transition, which could have an indirect impact on its revenue in certain sectors. Indeed, the implementation of poorly anticipated regulatory restrictions impacting customers, such as the introduction of a carbon tax at Europe's borders from 2026, or the ban on new cars with internal combustion engines from 2035 within the European Union, could have a significant impact on the markets concerned;
- as part of its assessment of the socio-economic transition risks associated with Dassault Systèmes' own operations, the Company has also taken into consideration certain potential risks, such as:
  - for Scope 1, the introduction of a carbon tax on company cars, refrigerants or energy sources such as natural gas or fuels,
  - for Scope 2, the availability and price volatility of Energy Attributes Certificates (EACs), such as Renewable Energy Certificates (RECs) or Guarantees of Origins (GoOs), which could affect the Company's ability to reduce its GHG emissions,
  - for Scope 3, the introduction of a carbon tax on business travel, employees' commute or emissions linked to the purchase of goods and services;
- transition opportunities: in the short term, Dassault Systèmes has identified sustained customer demand for technologies that enable them to innovate faster and more sustainably. Paying systematic attention to environmental issues in the enhancement of the **3DEXPERIENCE** platform and its solutions, the Company is well positioned to provide eco-design and product lifecycle modeling solutions using virtual twins for industries most impacted by the need for transition, such as the ground transportation, aviation and energy industries. In the medium and long term, in an increasingly restrictive climate regulatory context, Dassault Systèmes could have a significant competitive advantage thanks to its virtual twin offering, whose solutions contribute directly to the decarbonization of industry and the recycling of products and services, and present significant commercial opportunities (see paragraph 2.5.2.4 "Resource Use and Climate Action Plans").

### 2.5.2.1 Climate-Related Impacts, Risks and Opportunities

As part of the TCFD, a detailed analysis of climate scenarios was launched in 2021, and has been ongoing since, in order to better understand and assess the risks and opportunities of transition. This analysis is carried out separately on the basis of:

- two climate scenarios to assess physical risks;
- a transition scenario to assess the transition risks and opportunities.

The risks and opportunities analysis focuses on two major scopes: Dassault Systèmes' operations and Dassault Systèmes' upstream and downstream value chain (suppliers and customers).

### 2.5.2.1.1 Climate Scenarios

#### 2.5.2.1.1.1 Transition and Climate Change Scenarios

The objective of the climate scenario analysis is to assess the resilience of the Company's operating model to climate events, with the ambition of anticipating the potential impacts of climate change, the effects of transition, and thus guiding the strategic thinking of Dassault Systèmes.

The TCFD recommends a joint analysis of the physical risks stemming from climate change in conjunction with the risks and opportunities associated with climate transition, as both phenomena occur simultaneously. the methodological approach suggested for this analysis entails assessing the potential impacts of a transition scenario on the one hand, and of several climate change scenarios on the other.

##### *Climate change scenarios*

These scenarios are a combination of Representative Concentration Pathway (RCP) and Shared Socio-economic Pathways (SSP), as developed by the Intergovernmental Panel on Climate Change (IPCC).

The RCPs trace the concentrations of greenhouse gases, aerosols and other chemically active gases in the atmosphere. They have been developed to be representative of the main scenarios existing in the scientific literature, and are named based on the radiative forcing they achieve by 2100. They represent different magnitudes of global warming anticipated between now and the end of the century.

The different SSPs trajectories represent projections of demographic change, levels of urbanization and growth that the world could experience based on the climate policies that would be implemented, with global warming in 2100 ranging from a minimum of 3.1°C to a maximum of 5.1°C above pre-industrial levels. The SSP scenarios represent different projections of global development in which emissions reductions will – or will not – be achieved.

##### *Transition scenarios*

Transition scenarios anticipate possible changes in political and economic systems, and in the level of international cooperation, that could sufficiently reduce GHG emissions, limiting the global temperature rise to 1.5°C or 2°C.

#### 2.5.2.1.1.2 Scenarios Selected to Assess the Impacts of Climate Change

The analysis initiated by Dassault Systèmes within the methodological framework proposed by the TCFD is based on the following scenarios:

- Climate change scenario SSP 1 – 2.6: 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;

- Climate change scenario SSP 5 – 8.5: 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 policy and an increase in greenhouse gas emissions, this scenario leads to an increase of 4.4°C by 2100. GHG concentrations would then 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.

Dassault Systèmes uses these two scenarios to assess and improve its resilience to the potential physical impacts of climate change;

- Sustainable Development Scenario (SDS): this transition scenario was developed by the International Energy Agency (IEA), and published in its World Energy Outlook. It describes a plausible pathway that honors the Paris Agreement target of "well below 2°C" (Sustainable Development Goal 13 – SDG13), while achieving universal access to energy (SDG7) and improving air quality (SDG3.9). In this scenario, in addition to considerable efforts to achieve emissions reductions in the short term, all current commitments to a net zero emissions balance (by 2050) must be met.

Dassault Systèmes is using this scenario to assess and improve the resilience of its business model in the transition to a low-carbon economy.

### 2.5.2.1.2 Process for identifying and assessing Climate-Related Risks

#### 2.5.2.1.2.1 Methodology to Assess Climate Hazard

Physical risk assessment is based on the following methodologies:

- for Dassault Systèmes' operations: the risks associated with sea level rise, extreme precipitation, extreme wind speeds, the number of days with heat waves, the probability of hail and thunderstorms, the frequency of droughts, and forest fires are assessed using Jupiter Intelligence, a benchmark tool for climate risk analysis.

Twenty-six of Dassault Systèmes' key sites have been evaluated in detail, based on the two selected climate scenarios (SSP 1-2.6 and SSP 5 – 8.5), to obtain a Climate Score™ corresponding to a level of climate danger per site and per nature of physical risk, at different time horizons;

- for Dassault Systèmes' value chain: the risks of rising temperatures, heavy precipitation, drought, surface winds and sea level rise are assessed using the IPCC Group I Interactive Atlas. Based on the IPCC's Sixth Assessment Report (published in 2022), this tool uses several models to provide detailed information on a global scale over different time horizons. The information is aligned with the IPCC scenarios, notably SSP 1-2.6 and SSP 5-8.5 5, selected by the Company.

Fourteen regions of the globe, representing the trade areas involved with Dassault Systèmes' value chain, have been analyzed using this atlas. The analysis revealed a level of climate hazard by geographical zone and type of risk, over different time horizons, covering 100% of expenses and revenue.

To assess the physical risks associated with climate change, the time horizons considered correspond to the recommendations of the IPCC Group I Interactive Atlas:

- 2021 to 2040 for the short term;
- 2041 to 2060 for the medium term;
- and 2081 to 2100 for the long term.

#### **2.5.2.1.2.2 Methodology to Calculate the Level of Physical Risk**

The level of physical risk is determined using the following variables:

- climate hazard, which is the probability of the occurrence of a climate event likely to have repercussions on people, infrastructures or resources, and the potential impact of this risk. The level of climate hazard is derived from the Jupiter Intelligence tool for the scope of operations, and from the IPCC Group I interactive atlas for the value chain;
- exposure, which is the presence of people, infrastructure or resources likely to be affected. The level of exposure corresponds to the proportion of Dassault Systèmes' business carried out in the geographical area concerned by the assessment, as measured by expenses and revenue;
- vulnerability, which is the propensity or predisposition to be affected. This predisposition is an intrinsic characteristic of the affected element. Vulnerability also takes into account the ability of the group of people concerned to adapt to the event. The level of vulnerability corresponds to Dassault Systèmes' ability to prevent the potential impacts of physical risks, react to the occurrence of a natural disaster and ensure business continuity.

Several calculation formulas for the risk level were considered as part of the assessment carried out by Dassault Systèmes to take into account the specific features of the scope under consideration:

- for the scope of operations, the formula applied to determine the level of net risk is:

$$\text{Risk level} = \text{Climatic hazard} \times \text{Exposure} \times \text{Vulnerability}$$

- for the value chain perimeter, the formula applied to determine the level of net residual exposure is:

$$\text{Risk level} = \text{Climatic hazard} \times \text{Exposure}.$$

#### **2.5.2.1.2.3 Methodology to Calculate the Potential Financial Impact of Physical Risks**

To determine the level of potential financial impact resulting from physical risks, Dassault Systèmes uses a methodology that directly involves the selected climate change scenarios.

Each climate hazard is matched in the IPCC scenarios to an indicator describing the magnitude of the change impacting operating conditions. For example, the climate hazard corresponding to temperature rise is scaled in terms of the number of days exceeding 35°C per year, with 2014 as the reference year. This indicator follows a progressive scale according to the scenario selected and the time horizon considered.

Dassault Systèmes has analyzed how its operational activities and the elements making up its upstream and downstream value chain could be affected by the indicators of each climate hazard and their progression over the time horizons envisaged. This analysis was carried out with the support from the key managers of the relevant departments – namely the Real Estate, the Human Resources, the Information & Technologies, and the Procurement department.

The main types of potential impact on Dassault Systèmes' activities or value chain are:

- accelerated impairment on computer hardware and real estate equipment;
- increased need for maintenance of real estate equipment and computer hardware;
- disruption in computer hardware and energy supply chains;
- increase in insurance cover for infrastructure and employees.

Each type of potential impact is associated with one or more corresponding financial components, thus generating a scale of potential financial impacts linked to the progressive scale of the risk level.

Using these two scales, the formula applied to determine the potential financial impact of each physical risk is:

$$\text{Risk level} \times \text{Potential level of financial impact} \times \text{Value of corresponding financial item.}$$

#### 2.5.2.1.2.4 Results of Physical Risk and Potential Financial Impact Assessment

|       |  |
|-------|--|
| 3     | Main Climate Hazards – heat, drought, and precipitation – amongst the 7 Climate Hazards covered in the scenarios. For these 3 main Climate Hazards, the maximum level of gross risk is evaluated "medium/high", in particular on the long term         |
| 100%  | Risk Levels below "medium" in both scenarios, taking into account Dassault Systèmes sensitivity to climate risk in geographical zones where Dassault Systèmes is present   |
| 100%  | Geographical Areas bear a Net Residual Risk, less or equal to "low", after taking into account climate risk mitigation and adaptation measures, in both scenarios, over the 3 time horizons, and on all risk natures, for Dassault Systèmes Operations |
| <5 M€ | Financial impact of Physical Risks related to Climate Change less than 5M€, except for the "Status quo" scenario on the 2100 time horizon (6M€), after taking into account risk prevention and reduction measures                                      |

The climate scenario analysis carried out reveals a relatively low level of overall risk for Dassault Systèmes for both scenarios, all risk types and time horizons. The main climate hazards to which the Company's operations are exposed are drought, heat and precipitations. India, China, Korea, Japan and North America are the most concerned geographical areas of the world, with risk levels that remain nonetheless quite moderate, outside the long-term horizon of the "worst case" scenario. Once the risk prevention and mitigation criteria taken into account, the residual risk levels (for operations) and the Company's global level of exposure (for the value chain) end up in their vast majority low or very low.

The potential financial impact of physical risks related to climate change (before taking into account risk mitigation and adaptation measures) is estimated at less

than €20 million per year for all scenarios and time horizons, with the exception of the "status quo" scenario over the long term (2100), for which the impact is estimated at less than €40 million.

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 per year for all scenarios and time horizons, with the exception of the "worst case" scenario ("status quo") over the long-term horizon (2100), for which the impact is estimated at less than €6 million.

As no significant events or new implementations have altered the outcome of this assessment, it has not been reviewed in 2023.

## VALUE CHAIN

### By Nature

#### Gross physical risk

|                | SSP 5 - 8.5<br>Climate scenario<br>"Status quo" |      |      | SSP 1 - 2.6<br>Climate Scenario "Limit<br>Global warming to 1.8°C" |      |      |
|----------------|---|------|------|--|------|------|
| Term           | 2040  | 2060 | 2100 | 2040   | 2060 | 2100 |
| DROUGHT        |   |      |      |  |      |      |
| HEAT           |   |      |      |  |      |      |
| PRECIPITATIONS |   |      |      |  |      |      |
| SEA LEVEL RISE |   |      |      |  |      |      |
| WIND           |   |      |      |  |      |      |

#### Net Residual Exposure\*

|                | SSP 5 - 8.5<br>Climate scenario<br>"Status quo" |      |      | SSP 1 - 2.6<br>Climate Scenario "Limit<br>Global warming to 1.8°C" |      |      |
|----------------|---|------|------|--|------|------|
| Term           | 2040  | 2060 | 2100 | 2040   | 2060 | 2100 |
| DROUGHT        |   |      |      |  |      |      |
| HEAT           |   |      |      |  |      |      |
| PRECIPITATIONS |   |      |      |  |      |      |
| SEA LEVEL RISE |   |      |      |  |      |      |
| WIND           |   |      |      |  |      |      |

### By Geo

#### Gross physical risk

|                          | SSP 5 - 8.5<br>Climate scenario<br>"Status quo" |      |      | SSP 1 - 2.6<br>Climate Scenario "Limit<br>Global warming to 1.8°C" |      |      |
|--------------------------|---|------|------|--|------|------|
| Term                     | 2040  | 2060 | 2100 | 2040   | 2060 | 2100 |
| LATIN AMERICA            |   |      |      |  |      |      |
| NORTH AMERICA            |   |      |      |  |      |      |
| NORTHERN EUROPE          |   |      |      |  |      |      |
| MEDITERRANEAN EUROPE     |   |      |      |  |      |      |
| WESTERN & CENTRAL EUROPE |   |      |      |  |      |      |
| INDIA                    |   |      |      |  |      |      |
| CHINA                    |   |      |      |  |      |      |
| JAPAN/SOUTH KOREA        |   |      |      |  |      |      |
| SOUTHERN ASIA PACIFIC    |   |      |      |  |      |      |

#### Net Residual Exposure\*

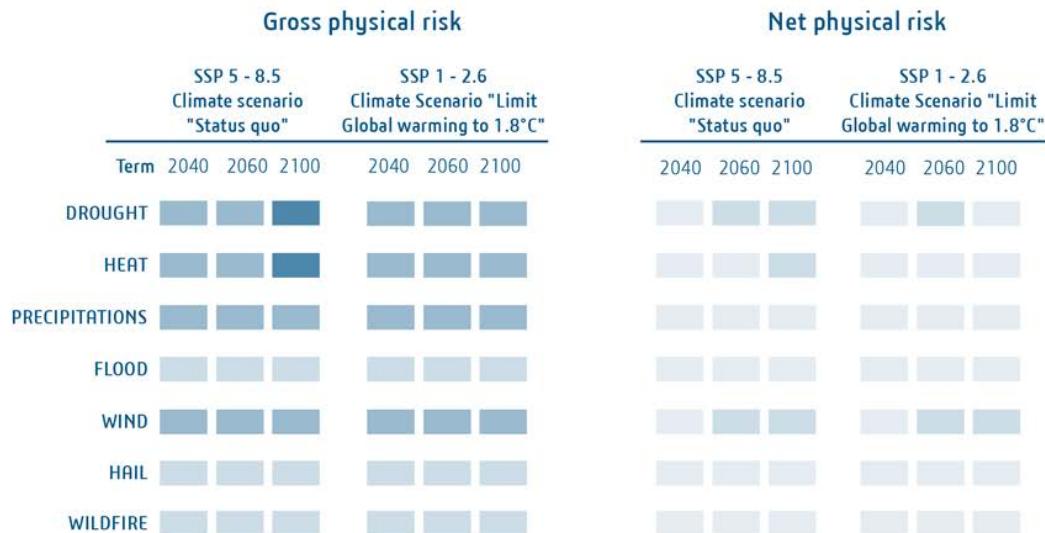
|                          | SSP 5 - 8.5<br>Climate scenario<br>"Status quo" |      |      | SSP 1 - 2.6<br>Climate Scenario "Limit<br>Global warming to 1.8°C" |      |      |
|--------------------------|---|------|------|--|------|------|
| Term                     | 2040  | 2060 | 2100 | 2040   | 2060 | 2100 |
| LATIN AMERICA            |   |      |      |  |      |      |
| NORTH AMERICA            |   |      |      |  |      |      |
| NORTHERN EUROPE          |   |      |      |  |      |      |
| MEDITERRANEAN EUROPE     |   |      |      |  |      |      |
| WESTERN & CENTRAL EUROPE |   |      |      |  |      |      |
| INDIA                    |   |      |      |  |      |      |
| CHINA                    |   |      |      |  |      |      |
| JAPAN/SOUTH KOREA        |   |      |      |  |      |      |
| SOUTHERN ASIA PACIFIC    |   |      |      |  |      |      |

Very low    Low    Medium    High    Very high

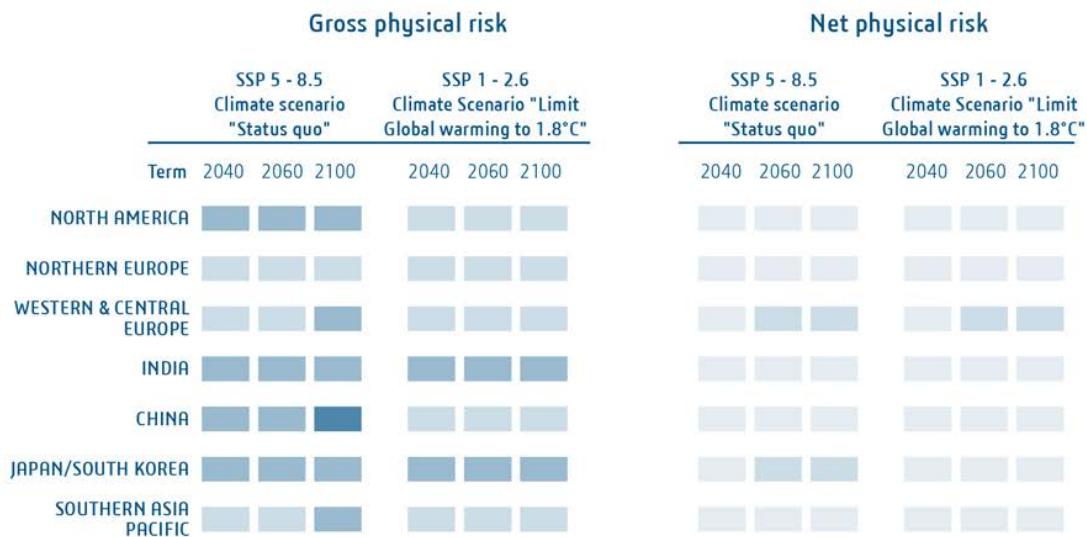
\*Please refer to the risk calculation methodology described in the text

## OPERATIONS

### By Nature



### By Geo



Legend: Very low, Low, Medium, High, Very high

### **2.5.2.1.2.5 Methodology for Assessing Transition Related Risks and Opportunities**

Transition risks and opportunities are assessed using the following methodology:

- risks linked to the categories of policy & legal, technology, market and reputation were assessed on their own with the support of Dassault Systèmes' main operational managers for the main functions potentially impacted;
- opportunities related to energy efficiency, new energy sources, products and services, markets and resilience were similarly assessed with the support of the Company's senior management.

The methodology is based on the Sustainable Development Scenario (SDS) of the IEA World Energy Outlook. It is similar to that used to assess physical risks, and incorporates four variables:

- assessment of the risk level of Dassault Systèmes when confronting the challenges of the transition to a sustainable economy;
- the short-, medium- and long-term horizons, set respectively at 2030, 2040 and 2050, as suggested by the TCFD methodological framework.

The main categories of risks and opportunities associated with the transition as listed in this framework, are as follows:

Risks:

- policies & legal, including changes in regulations that may affect business models and their relevance, generate compliance costs or additional litigation;
- technology, mainly through technological breakthroughs affecting companies' strategic processes, products and services, or the positioning of certain players in the value chain;
- market, through unfavorable changes in consumer behavior and expectations, and by profound changes in market structure, dynamics and the competitive environment;
- reputation, by the inability to adapt to the expectations of customers, investors and stakeholders at large;

and opportunities:

- in terms of energy efficiency, through savings linked to the optimized use of raw materials;
- linked to energy sources, through the use of alternative, low-carbon sources;

- products and services, generated by the emergence of new business models focused on products and services adapted to new economic conditions;
- market, through the dynamics of diversification and adaptation of business models to consumer expectations and behaviors;
- resilience, through actions taken and innovations implemented to promote the robustness of operating models.

### **2.5.2.1.2.6 Methodology to Calculate the Level of Transition Risks and Opportunities**

In 2023, Dassault Systèmes has focused its efforts on assessing downstream market risks and opportunities, as well as on a transition risk impacting its upstream value chain.

#### ***Risks on Downstream Market***

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 seven 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 involved:

- 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, the demand for a product, market size (in volume or value), or projected energy consumption (example of a metric: the market size (in projected numbers of units sold) of vehicles, the metric is equal to the sum of its sub-metric; example of sub-metrics: number of electric vehicles compared with 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 a first 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. A "player turnover ratio" is thus determined, it corresponds to the market share that traditional players will occupy in the new, expanding market (linked to the transition opportunity). This ratio makes it possible to weight 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.

#### **Risks on Operations and Upstream Value Chain**

As the nature of the risks is very varied, the Company has adopted a simplified methodology, assigning to its residual carbon footprint projections an implicit carbon price that varies over time, corresponding either to the risk of implementing a carbon tax, or to the potential cost of a carbon compensation strategy progressively applied to the Company's various scopes.

#### **2.5.2.1.2.7 Results of the Transition Risk and Opportunity Assessment**

In 2023, Dassault Systèmes continued the analysis of transition risks and opportunities started in 2022, by focusing on:

##### **Transition Risks and Opportunities affecting End Markets**

Dassault Systèmes assesses the opportunities associated with the transition as outweighing the risks. This is the result of analyses carried out for the industries listed above (see paragraph 2.5.2.1.2.6 "Methodologies to Calculate the Level of Transition Risks and Opportunities"), which are already engaged in transforming their business models. With its virtual twin solutions on the **3DEXPERIENCE** platform, Dassault Systèmes supports its major customers as well as new players in integrating the challenges of

climate transition and circularity efforts into the design of their products and services, particularly in the automotive, aviation, technology, industrial equipment and 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 around:

| 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 valuation is based on revenue reference for 2022, and does not take into account potential market share gains that Dassault Systèmes could achieve 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 turnover with the EU Taxonomy, also aiming to estimate the potential climate opportunities that Dassault Systèmes' solutions could address (more details in paragraphs 1.8 "Environmental, Social and Governance Performance" and 2.7 "Environmental, Social and Governance Metrics").

### *Transition Risks related to Operations and to Upstream Value Chain*

#### **Transition risks related to operations (introduction of the carbon price)**

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

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 scope, the following estimates are provided for information only and are not forecasts.

The transition scenario for carbon cost or tax is that proposed by the International Energy Agency (IEA) in the STEPS scenario for European Union countries, corresponding to the policies adopted or planned by the main governments, i.e. a carbon price of 120 U.S. dollar/tCO<sub>2</sub>-eq in 2030, 129 U.S. dollar in 2040 and 135 U.S. dollar in 2050, converted hereafter at the rate of 1 euro equivalent to 1.1 U.S. dollar:

- less than €1 million per year by 2030 using a carbon price of 109 euros/tCO<sub>2</sub>-eq applied to Scopes 1 and 2;
- €12 million per year by 2040 using a carbon price of 117 euros/tCO<sub>2</sub>-eq applied to Scopes 1 and 2 and on business travel and employees' commute;
- €117 million per year by 2050 using a carbon price of 123 euros/tCO<sub>2</sub>eq applied to Scopes 1, 2 and 3 in their entirety and taking business projections consistent with the Company's latest medium-term growth plan as well as with decarbonization efforts begun as part of its SBTi objectives projected over the more distant horizons 2040 and 2050. It should be noted that the carbon offsetting of residual emissions planned as part of the Company's 2040 carbon neutrality strategy is not taken into account, so that the transition risk simulation exercise remains relevant. It should be stressed that all these assumptions retain a high level of uncertainty.

Lastly, these transition risks on operations must be set against the net transition opportunities affecting end markets identified and as commented in paragraphs above.

#### **2.5.2.1.3 Dassault Systèmes' Process for Managing Climate-Related Risk**

Each high-level risk identified as possible is notified to the Sustainability Steering Committee and the Risk Management Steering Committee. Where necessary, an internal study is carried out to better assess the potential impact of this risk, possible mitigation measures and the investments it may require. The Sustainability Steering Committee then defines, together with any other relevant internal organizations, the strategy for ensuring Dassault Systèmes' resilience. Finally, the Zero Carbon Team (see paragraph 2.1 "Sustainability Governance") ensures that the chosen action plan is launched, monitored and analyzed to enable the appropriate transition plan to be put in place.

#### **2.5.2.1.4 Integration of Climate-Related Processes into Dassault Systèmes' Global Risk Management System**

As presented in paragraph 2.2 "Social, Societal and Environmental Risks" the Company's risk management approach has been reviewed since 2022 so as to better integrate ESG issues, including the one linked to the consideration of climate change directly into the Company's risk identification, assessment and management processes. In this way, the assessment of scenarios as described above has directly enabled Dassault Systèmes to evaluate the risk focused specifically on climate change.

In 2023, in line with this work and in anticipation of the entry into force of the CSRD, scheduled for 2024, Dassault Systèmes initiated a double materiality assessment, including an assessment of potential stakeholder expectations, and confirming the materiality of climate risk for Dassault Systèmes.

### 2.5.2.2 Climate Strategy

Dassault Systèmes' climate strategy consists both in implementing an adaptation plan to optimize its own footprint and reduce its operational risks linked to climate change, and in promoting and developing solutions that can help accelerate its customers' transition plans towards a low-carbon global economy.

The adaptation and transition plan is thus based on four main pillars:

- develop, promote and evaluate the potential of sustainability enabling solutions, in particular by setting up strategic partnerships (see customer case examples in paragraph 2.5.5 "Circular Economy and Resource Use");
- measure the Company's environmental footprint (see paragraph 2.7.1.3 "Environmental, Social, Societal and Governance Performance Indicators");
- reduce emissions at source, in line with the Company's SBTi trajectory (see paragraphs 2.5.2.4 "Resource Use and Climate Action Plans" and 2.5.2.3 "Climate Policies");
- offset residual emissions by 2040 to achieve carbon neutrality (see paragraph 2.5.2.5.2 "Sustainable Operations").

In order to assess and characterize the environmental value of its solutions, Dassault Systèmes has defined levers for each of its three sectors. In addition to demonstrating Dassault Systèmes' contribution to mitigating climate change (see paragraph 2.7.2.2 "Sustainability Levers"), these levers also provide strategic guidelines for developing a portfolio of sustainability enabling solutions. They also make it possible to harmonize the solutions portfolio and systematically take environmental impact into account when developing a new offering. By 2024, these levers will be progressively integrated into the value proposition of the entire Dassault Systèmes portfolio. Dassault Systèmes' ambition for 2024 is to strengthen the definition of these levers so that they respond even more closely to the market challenges of each industry, across all sectors. To implement Dassault Systèmes' climate strategy, which is based on these levers, the Company is stepping up the development of its Life Cycle Assessment (LCA) solution, systematically incorporating it into every industrial process supported by its solutions, and providing new opportunities for strategic partnerships.

#### 2.5.2.2.1 Developing the LCA Solution

In 2022, Dassault Systèmes developed its own LCA solution. In 2023, this solution was enhanced with additional functionalities to meet the new needs expressed by customers. Thanks to this effort, the application is now

available in all the industrial sectors addressed by the Company, and nine out of twelve industries have integrated it into their portfolio. In 2024, Dassault Systèmes aims to deploy this solution to an even wider range of industries, and to further develop its functionalities. To achieve this, the Company will be able to capitalize on the feedback from notable customer projects in 2023 (see paragraph 2.5.2.4.1 "Supporting Customer Transition with regards to Climate Change").

#### 2.5.2.2.2 Promoting and Designing New Offers

##### 2.5.2.2.2.1 Manufacturing Industries Sector – Transportation & Mobility Industry

The Transportation & Mobility industry continues its transformation by shifting its business model towards mobility as a service, with cars built to last longer, maximizing their efficiency during use, and designing them to be repairable and dismantlable. System modeling helps customers to simulate and optimize these complex systems, while tracking key sustainability indicators. Vehicle lightweighting can bring significant benefits in terms of reduced energy and raw material consumption, notably through the optimization of systemic impacts in vehicle design, which further amplify the direct benefits of weight reduction.

Investing in the electrification of the transportation and mobility sector is a priority for Dassault Systèmes' climate strategy. In 2023, the BIOVIA brand developed a materials design offer to enhance the performance of electric batteries. To facilitate and accelerate the development of new formulations to increase battery life and energy density, BIOVIA has developed a tool capable of simulating changes in battery performance as a function of the choice of materials. In this way, BIOVIA is helping to speed up the design of more sustainable energy sources and storage systems.

##### 2.5.2.2.2.2 Life Sciences & Healthcare Sector

The healthcare sector alone accounts for 4% to 5% of global greenhouse gas emissions. Product logistics in the supply chain, and travel by healthcare professionals and patients, including that required for clinical trials, contribute between 10% and 15%. During the processes associated with clinical trials, travel by patients and healthcare professionals is largely avoided thanks to MEDIDATA's offer, which digitizes the tracking of clinical trials. As some of these trials last several months and may involve thousands of patients, the elimination of the need for these commutes through the secured digital transmission of information represents a tangible and estimable reduction in greenhouse gas emissions in this sector.

### **2.5.2.2.2.3 Infrastructure & Cities Sector – Infrastructure, Energy & Materials Industry**

With regard to the Infrastructure, Energy & Materials industry, Dassault Systèmes developed a specific offer in 2023 aimed at reducing the environmental impact of the steel sector. For example, thanks to the tools provided by the DELMIA solution, managers of steel milling and rolling teams can plan their pace of work rates and optimize their manufacturing processes. This reduces the amount of raw materials used and the energy required for steel production. The solution also aims to accelerate the implementation of hydrogen-friendly infrastructures by modeling production, supply chain and storage logistics. In this way, Dassault Systèmes is helping to decarbonize a sector that accounts for almost 7.6% of GHG emissions worldwide.

At the same time, Dassault Systèmes is investing heavily in solutions enabling sustainable development of nuclear energy. In 2023, the Company has developed a range of offerings dedicated to players in this sector. By connecting all internal and external innovation players, from initial thinking through to design, compliance, operations and maintenance, its solutions aim to support the entire industry in accelerating the availability of nuclear infrastructures, particularly small modular reactors (SMRs). In 2024, Dassault Systèmes will be strengthening its portfolio and solutions to meet the industry's expectations even more effectively, and make a greater contribution to accelerating the energy transition.

### **2.5.2.2.4 Infrastructure & Cities Sector – Architecture, Engineering & Construction Industry**

To meet the challenges of energy-efficient building renovation, Dassault Systèmes has developed an offer based on the principle of modular construction. This offer provides industry customers with solutions for designing "ready-to-integrate modules" into a building. The SOLIDWORKS solution enables modules to be designed in 3D and virtually assembled with the existing infrastructure. This approach to infrastructure renovation extends its lifespan, and saves raw materials and energy. By facilitating collaboration between the various stakeholders involved in an infrastructure project, the solution also reduces delivery times, thereby helping to speed up the energy renovation of buildings.

### **2.5.2.2.5 Other Offers**

Dassault Systèmes' climate strategy is also being deployed through new business models, by taking on and accelerating the creation of virtual twins on behalf of the customer, and delivered with use cases directly relevant to customers, in their context and with their specific features. An offering based on this model, dedicated to product sustainability issues, was launched in 2023. In addition, this innovative approach to electric battery design enables customers to focus on research and development, facilitating laboratory testing and accelerating the manufacture of batteries with improved environmental performance.

### **2.5.2.2.3 Enriching Strategic Partnerships**

In early 2023, IBM and Dassault Systèmes announced their partnership to accelerate the sustainable transformation of manufacturing industries through virtual twin experiences. Dassault Systèmes' **3DEXPERIENCE** platform, with its virtual twin experiences, and IBM's solutions for equipment maintenance, application performance management and climate risk management, complement each other to integrate real-world operational data into digital mock-ups. The solution will give project owners, fleet managers, operators and maintenance operators the ability to optimize operations and modernize existing infrastructures, while accelerating results in terms of sustainable development.

Other strategic partnerships include the one concluded with *Bouygues Construction*, aimed at accelerating the sustainable transformation of the construction sector. This partnership is part of the builder's strategy to reduce its own carbon emissions by 40% by 2030. To this end, Dassault Systèmes intends to accelerate the development of its modular construction approach by supporting *Bouygues Construction* in its projects.

### **2.5.2.3 Climate Policies**

To successfully implement its strategy and facilitate the operational implementation of its adaptation and transition plan, Dassault Systèmes relies on a global environmental policy, broken down into several levers included in specific internal policies, of which the four main ones are:

- the "Responsible Digital" policy, covering the entire life cycle of IT equipment, from purchase to end-of-life, and designed to integrate the main principles of Green IT and Green Coding. In 2023, Dassault Systèmes continued to implement worldwide the aspects of this policy relating to the virtualization of equipment, the extension of its useful life, the controlled increase in temperature in data centers to save energy, and the controlled treatment of electronic waste. This IT Asset Disposal Policy sets out comprehensive guidelines and procedures governing the management of asset disposal within Dassault Systèmes (end-of-life). This policy, in conjunction with the "Responsible Procurement" policy, also provides for the consideration of environmental criteria, such as the carbon "weight" of equipment purchased or the supplier's commitment to the Science-Based Targets initiative as part of competitive bidding procedures. In 2023, the internal carbon price was used for the first time to compare bids from selected suppliers for the supply of laptops and other office equipment. The policy ensures compliance with environmental regulations by facilitating the recycling, reuse and responsible disposal of electronic equipment. It also establishes procedures for asset tracking, documentation and audits to maintain compliance with applicable laws and regulations. This policy serves as a framework to promote transparency, accountability and sustainability in the management of IT asset disposal, to protect sensitive information and to reduce the Company's environmental impact;

– the “Responsible Real Estate” policy, covering criteria for selecting workplaces and optimizing their footprint during use. This policy is based in particular on the Site Management Transactional Tool, which determines on a 100-point basis the environmental criteria to be considered when selecting a new workspace, and on an energy policy integrated with the ISO 50001 certifications obtained. As an extension of its commitment to reducing energy consumption, this global energy policy aims to continuously improve the Company’s energy management. It applies to all certified sites, and includes the following commitments:

- deploy in all countries where the Company operates a monitoring system specifically dedicated to regulatory developments in the energy field;
- for all new sites, give preference to buildings with green certification such as BREEAM for Europe, LEED for the Americas and Asia, or NABERS for Australia,
- optimize energy efficiency, notably by installing intelligent sensors, and monitor energy consumption from the **3DEXPERIENCE** platform,
- reduce building energy consumption and greenhouse gas emissions (see paragraph 2.7 “Environmental, Social and Governance Metrics”),
- source renewable electricity or purchase low-carbon Energy Attribute Certificates (see paragraph 2.7 “Environmental, Social and Governance Metrics”),
- encourage the purchase of energy-saving equipment and services (LEDs, etc.),
- raise awareness on sustainability and ISO 50001 among all employees.

In addition to these actions, since October 2022, Dassault Systèmes has also defined an average temperature policy for all its offices worldwide. Thus, for heating and air conditioning:

- the average temperature for heating during working days is 19.5°C (+/- 1°C) (68°F),
- the heating temperature on weekends is set to 11°C (52°F),

– hot water cylinder temperature is set to 55°C (131°F),

- the average air-conditioning temperature on working days is 26°C (77°F), with a maximum delta of 8°C from the outside temperature,
- air conditioning is switched off at weekends,
- lighting is switched off outside office hours (9pm to 6am);

– the “Responsible Mobility” policy, which aims to limit the environmental impact of business travel. Its local versions have been updated to emphasize the right balance between the need to travel, particularly to support customers, and the need to reduce the environmental footprint. They give priority to videoconferencing meetings rather than travel, train travel rather than air travel, direct flights for air travel, but also low-emission vehicle rental and the choice of a hotel close to the work site. They also encourage the reduction of travel for internal meetings and ask employees to combine their trips, limit international flights and the number of participants;

– the “Responsible Procurement” policy, covering Dassault Systèmes’ expectations of its suppliers, and detailing the Company’s commitments in terms of supplier relations. This policy is supplemented by the publicly accessible Sustainable Charter with Suppliers (see paragraph 2.6.1.1.3 “Responsibility towards Suppliers”), and provides, in particular, for the systematic integration of ESG criteria in the choice of suppliers, as well as a strong incentive to join the SBTi initiative.

Each of these policies provides the framework for dedicated action plans, the main achievements are detailed in paragraph 2.5.2.4 “Resource Use and Climate Action Plans”.

In addition to these internal policies, which form part of a global environmental policy, Dassault Systèmes has also published an Environmental Statement, setting out the company’s key principles.

In 2024, the Company plans to review these policies and the Environmental Statement, and to publish a summary of them.

#### **2.5.2.4 Resource Use and Climate Action Plans**

The growing challenges posed by climate change have led Dassault Systèmes to integrate potential impacts as key elements of its development strategy. Accordingly, the main internal functions and the Sustainable Development department are deploying targeted action plans aimed both at providing customers with innovative solutions adapted to these new challenges, and at strengthening Dassault Systèmes' resilience in the face of major climatic events. The priority fields of action, detailed below, are:

- supporting customers' transition;
- mastering the impact of digital technology;
- increasing the energy efficiency of buildings;
- optimizing mobility;
- promoting responsible procurement;
- fostering sustainable innovation, raising awareness and providing training.

#### **2.5.2.4.1 Supporting Customer Transition with regards to Climate Change**

To implement its climate strategy, Dassault Systèmes supported its customers throughout the year in their transition. The effort to quantify the contribution of Dassault Systèmes' solutions to climate change mitigation (see paragraph 2.8.3 "EU Taxonomy Indicators Methodology") has made it possible to demonstrate the environmental impact of customers' use of **3DEXPERIENCE**.

#### **2.5.2.4.1.1 Manufacturing Industries Sector – Transportation & Mobility Industry**

Once again this year, Dassault Systèmes has supported numerous automotive customers in their transition. Among the most representative customer projects was one with an American car manufacturer. The implementation of CATIA solutions at this customer's site brought significant benefits in terms of fuel economy, thanks to systemic impacts in vehicle design that amplify the direct benefits of vehicle weight reduction. Dassault Systèmes' collaborative solutions accelerated the achievement of the electric vehicle program, enabling this category of vehicle to be made available on the market more quickly. This customer case demonstrates that the Company's solutions not only improve operations during the design, engineering and production phases, but also secure and accelerate the transition of the customer's offer to more virtuous products (see paragraph 2.7.2.2 "Sustainability Levers").

In 2023, Dassault Systèmes has teamed up with an engineering school to develop a racing car using the LCA solution. Eco-design is at the heart of the students' project, as they aim to help reduce the environmental impact of motorsports. This example illustrates how Dassault Systèmes' solutions enable customers to select less carbon-intensive alternative materials and optimize product design from an environmental perspective (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.2.4.1.2 Manufacturing Industries Sector – High-Tech Industry**

This year, Dassault Systèmes took part in the development of a robot for building automated masonry systems for a customer specializing in carbon-sequestering constructions. Thanks to modeling with SOLIDWORKS, development of the robot and the launch of the carbon-sequestering walls were accelerated by two years. This demonstrates Dassault Systèmes' ability to support the creation of new carbon capture solutions (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.2.4.1.3 Life Sciences & Healthcare Sector**

To support the transformation of the healthcare sector, Dassault Systèmes has developed a digital MEDIDATA solution for decentralized clinical trials, which was particularly critical during the COVID-19 pandemic to avoid the risk of increased contamination linked to patient travel. By supporting numerous American healthcare organizations, the Company is helping to reduce the sector's GHG emissions by minimizing the number of on-site visits and patient travel. This case study demonstrates the Company's ability to reduce the carbon footprint of a process representing significant emissions in the sector (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.2.4.1.4 Infrastructure & Cities Sector – Infrastructure, Energy & Materials Industry**

Dassault Systèmes' investments in decarbonizing the steel sector (see paragraph 2.5.2.2 "Climate Strategy") bore fruit in 2023, as demonstrated by the collaborations launched with major players in the sector. Among the decarbonization priorities identified with these players is the optimization of production methods. The implementation of the DELMIA solution and its functionalities for planning steel milling and rolling rates, for example, has enabled one of Dassault Systèmes' customers to reduce scrap significantly. Here, the Company demonstrates its ability to optimize the energy consumption of a production line, and to reduce the amount of materials and natural resources consumed in steel production. (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.2.4.1.5 Infrastructure & Cities Sector – Cities & Public Services Industry**

Dassault Systèmes worked with a company specializing in building construction and interior design to optimize comfort in the event of extreme summer outdoor temperatures. SIMULIA technology, by analyzing the temperature inside homes built by the company, enabled the company to simulate multiple scenarios. Thanks to the creation of a 3D model of the upper floor of one of the buildings, the performance of insulation, ventilation, sun blinds and the cooling system on the floors could be tested and optimized to reduce the buildings' energy consumption. This case study demonstrates how Dassault Systèmes contributes to optimizing the energy consumption of buildings (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.2.4.2 Mastering the Impact of Digital Technology**

##### **2.5.2.4.2.1 Optimizing Software Development Operations**

In addition to deploying an awareness-raising initiative on sustainability issues in the digital sector, which takes the form of training on the criticality of sustainability and the associated challenges, R&D teams have launched the evaluation of a training course on good development practices in C/C++ (optimization techniques, identification of software bottlenecks, comparison of data structure efficiency, etc.) to optimize software energy consumption by improving its performance.

They also worked on estimating the environmental footprint of the server part of a **3DEXPERIENCE** platform customer on the cloud, as well as that of the development environment of the **3DEXPERIENCE** platform itself. Finally, they measured the power consumption of a certified customer workstation, in operation and at rest, to get a more precise idea of the impact of using the **3DEXPERIENCE** platform on the client workstation.

#### **2.5.2.4.2.2 Improving Energy Efficiency of Data Centers hosted with Data Center Colocation Providers**

In 2023, Dassault Systèmes continued to assess the energy efficiency of its data centers, both owned and hosted by colocation providers, with the aim of implementing a remote monitoring of environmental indicators at its infrastructure providers and thus promoting a more responsible digital business, including in its value chain.

The Company is also continuing to collect the Power Usage Effectiveness (PUE) data for its own and hosted data centers, and hopes to be able to report a weighted average PUE for its cloud activities in 2025, despite the limitations of this indicator.

Finally, Dassault Systèmes has continued to work with its data center colocation providers to promote the use of renewable energy. In 2023, the expansion of the coverage from 78% in 2022 to 100% of its data centers (hosted or not) mechanically lowers the rate of renewable energy reported in 2022 on a smaller scope. The Company's objective of using directly and indirectly at least 85% of renewable energy is maintained. Of the Company's six largest data centers, whether hosted or not, five are powered by renewable energy.

|                                   | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>2020</b> |
|-----------------------------------|-------------|-------------|-------------|-------------|
| % of Renewable energy             | 79%         | 95.4%       | 94.0%       | 94.2%       |
| % of Coverage on Renewable energy | 100%        | 78%         | 72%         | 71%         |

To date, 100% of the data centers serving the Company's customers using **3DEXPERIENCE** cloud solutions are now powered exclusively by renewable energy.

#### **2.5.2.4.2.3 Improving Energy Efficiency of Computer Workstations**

Dassault Systèmes continues to regularly collect data on the energy footprint of various workstations and environments, notably on the 3DS Paris Campus. The aim is to improve the overall energy consumption of IT equipment by identifying areas of over-consumption.

In addition, Dassault Systèmes now includes an analysis of the energy consumption of each piece of office equipment in its public tenders.

In 2023, Dassault Systèmes tested the implementation of a Virtual Desktop Infrastructure (VDI) desktop virtualization solution on a range of 1,000 employees in India. This architecture offers a number of advantages, including reducing environmental impact while improving the efficiency and sustainability of IT operations. Expected improvements include:

- reduced energy consumption: The servers used in the VDI deployment have been optimized for energy efficiency, reducing energy consumption per user compared with the use of individual desktops;
- extended hardware lifespan: Workstations tend to be replaced more frequently than servers in data centers. By deploying this solution, Dassault Systèmes anticipates an extension of hardware lifespan, which in turn reduces the amount of electronic waste;
- consolidated resources and reduced IT waste: (see paragraph 2.5.5.4.2 "Optimizing the Digital Lifecycle" and 2.5.5.4.5 "Promoting Repairability and Reconditioned Products" for more information on responsible digital actions in favor of circularity).

#### 2.5.2.4.3 Increasing Energy Efficiency of Buildings

With the exception of the premises owned by Dassault Systèmes Solutions Lab Private Ltd, located in Pune, India (3DS Pune Campus), and the Paso Robles site in the United States, the Company does not own the offices it occupies, nor does its own or lease any land or buildings.

Since 2021, the 3DS Pune Campus has expanded with the construction of two of the four sustainably designed towers planned by 2029. These buildings have achieved Indian Green Building Council (IGBC) certification and are equipped with 440 solar panels with a maximum rated output of 240kW, and 25 electric charging stations. They have also been fitted with LEDs and motion detectors to reduce energy consumption. Last but not least, shuttle buses are available to employees on the 3DS Pune Campus on a daily basis to encourage the use of public transport and reduce the carbon footprint of employee's commute.

As part of its SBTi commitment, the Real Estate department has set up an energy management system with ISO 50001 certification. Each year, the scope of certified sites is extended. In 2023, 13 additional sites were ISO 50001 certified, for a total of 53 sites.

The certification process for all these sites, the general energy management methodology and the monitoring tool for the Company's Energy Management System are fully supported by the **3DEXPERIENCE** platform. Centralizing the monitoring, analysis and management of Dassault Systèmes' energy consumption in this way encourages the emergence of relevant action plans, and feeds its continuous improvement approach. At the same time, Dassault Systèmes has created a global digital collaborative space to improve exchanges and encourage the sharing of best practices around the Energy Management System.

In 2023, the Company has equipped 51 sites with connected meters to control the level and sources of electricity consumption in real time. By December 31, 2023, in line with the scope of ISO 50001 certification, Dassault Systèmes had equipped all its sites in Europe, 14 in the Americas and 3 in India.

In 2023, energy consumption at the main sites will total 63,991 MWh, of which 90.52% will be electricity. Moreover, 49 sites use low-carbon electricity, either for direct consumption or through the purchase of certificates from municipal waste-to-energy plants in the United States and India. The production of low-carbon electricity corresponding to this consumption is certified in accordance with the

American Renewable Energy Certificate (REC) standard, and is documented by the issue of electronic certificates, described in the legal bases of the Center for Resource Solutions. Certificates acquired in addition to consumption all meet the new RE100 criterion for the first year, which guarantees their affiliation with a green production plant that is less than 15 years old. Dassault Systèmes is thus making an even more explicit contribution to accelerating the transition of the global power grid. Overall, 89% of electricity consumption is decarbonized, representing 84% of total energy consumption. In 2023, Dassault Systèmes has launched a study aimed at setting up Power Purchase Agreements (PPA) for France and possibly India, to cover part of its electricity consumption while encouraging the emergence of new renewable energy production resources. Decisions relating to this study will be taken in 2024, given the small volumes that could potentially be purchased via PPAs.

#### 2.5.2.4.4 Optimizing Mobility

Dassault Systèmes continues to reduce the carbon footprint of its business travel. Local mobility policies emphasize the right balance between the need to travel and the reduction of the environmental footprint. They give priority to videoconferencing meetings over business trips, train travel over air travel, direct flights for air travel, as well as the rental of low-emission vehicles and the choice of a hotel close to the work site. They also encourage the reduction of travel for internal meetings and ask employees to combine their trips, limit international flights and the number of participants. The control and monitoring of travel is strengthened by the roll-out in early 2023 of an internal travel authorization tool. This tool enables managers to consider the relevance, cost and carbon footprint of air travel when approving trips. All international travel is now subject to approval by a member of the Dassault Systèmes Executive Committee. Communication campaigns on the Company's "Travel Smarter, Travel Greener" policy help to raise awareness and educate employees on the best practices to adopt when traveling, in order to reduce greenhouse gas emissions.

Dassault Systèmes has also continued to deploy electric charging stations at the Company's sites to encourage employees to acquire electric cars, which are less polluting to run than their internal combustion equivalents.

3DS Paris Campus now provides its employees with free bicycle maintenance kiosks to encourage environmentally-friendly mobility.

Optimizing GHG emissions linked to employees' commute also involves maintaining the flexible working program. Set up in the wake of the COVID-19 pandemic, this program enables employees to work remotely for up to two days a week. As a result, carbon emissions of employees using their cars for commuting to the site are reduced accordingly.

#### 2.5.2.4.5 Promoting Responsible Procurement

The Company has implemented a proactive approach to decarbonize its value chain, via the Science-Based Targets initiative. This includes a target relating to the purchase of goods and services. The Procurement & Travel department considers it essential to work with an ecosystem of suppliers committed to reduce their emissions based on science, and at least as ambitious as the trajectory set by the SBTi initiative. Joining the SBTi initiative necessarily implies estimating its greenhouse gas emissions each year, and setting ambitious targets for reducing its carbon footprint. In this way, the Company's aim is to interact with an ecosystem that is itself committed to a monitored and communicated transition plan towards a more carbon-free economy, with a horizon of more than five years. The validation of its objectives has given Dassault Systèmes the opportunity to raise awareness of environmental issues among its suppliers, using a variety of communication channels. Buyers address decarbonization issues during public tenders and business reviews. Numerous SBTi webinars have also been organized with suppliers over the past two years to help them understand the approach and the methodology for submitting targets.

By the end of 2023, 37% of suppliers (in terms of CO<sub>2</sub> emissions) had validated (science-based) targets for reducing their carbon footprint, and 8% had committed to having them validated within 24 months.

#### 2.5.2.4.6 Fostering Sustainable Innovation, raising Awareness and providing Training

The Sustainable Development department has strengthened its communication and broadened its audience within the Company by regularly updating dashboards accessible to all, which notably facilitate access to information concerning the progress of its ESG commitment and initiatives. At the end of each month, Dassault Systèmes also publishes a Monthly Sustainability Highlights report, which includes all internal and external information relating to sustainability or climate action, as well as a weekly update for employees on the internal community dedicated to this subject.

To raise awareness of environmental and climate issues, the Company has fostered employee training through three initiatives:

- in 2021, in partnership with *AXA Climate School*, Dassault Systèmes has created a training course specifically dedicated to sustainable development issues.

This course, called *Sustainability for SwYmers*, has been integrated into the **3DEXPERIENCE University**, accessible online to all employees. Eight hours of content, covering a variety of topics such as climate change, biodiversity and the depletion of planetary resources, are offered. The course provides practical tools to help employees and companies understand climate change and take action to reduce their professional and personal impact. To mark the launch of this training course, the Company planted a tree for every employee who completed a selection of modules. In 2022, more than 2,000 employees will have taken all or part of this training, and almost 1,800 more in 2023. In April 2023, Dassault Systèmes added a new module dedicated to energy sufficiency. This training provides all employees with the basic notions of energy sufficiency, as well as the levers to achieve it;

- in honor of Earth Day, Dassault Systèmes dedicated the month of April to raising its employees' awareness of sustainability. Under the impetus of the internal communications team and in collaboration with the Green Teams (see paragraph 2.1 "Sustainability Governance"), Dassault Systèmes organized 15 different challenges involving 61 offices worldwide. As a result, 400 employees saved over 40 tCO<sub>2</sub>-eq thanks to the various challenges (meat-free month, car-free month, cleaning days, etc.);
- during this same month, the Company also organized a series of sustainability conferences on implementing sustainable change, to inspire employees and inform them about the current global situation, learning methods and vectors for climate action, both internally and externally.

#### 2.5.2.5 Climate Objectives

##### 2.5.2.5.1 Solutions to reduce Climate Impact

To demonstrate its commitment to climate and accelerate the development of sustainability enabling solutions, Dassault Systèmes has set a number of objectives to reduce its climate impact. For example, the Company has committed to monitor, by 2027, an objective of the percentage of Turnover eligible for the EU Taxonomy of 70%. Dassault Systèmes has also defined a 3DS Acceptable Use Policy under which the Company does not engage with new customers falling under certain criteria nor develop dedicated products or services in four market 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 (see also paragraph 2.6.3 "Committing to Ensure Respect for Human Rights and Fundamental Freedoms").

#### 2.5.2.5.2 Sustainable Operations

As part of its sustainable development strategy, Dassault Systèmes has defined proactive objectives for the management of climate impacts, risks and opportunities:

- science-based targets for managing greenhouse gas emissions reductions and associated risks, validated by the Science-Based Targets initiative in 2021, then in 2023 on a broader scope. The latter now takes into account the latest major acquisitions and includes methodological improvements:
  - an emissions reduction target for Scopes 1 & 2 operations of 35% by 2027;
  - a target of reducing emissions from employees' commute and business travel by 20% by 2027;
  - a 2025 target to convince its main suppliers, representing 50% by weight of emissions, to commit to a science-based pathway for reducing their greenhouse gas emissions;
- a goal of carbon neutrality completes these commitments by 2040: to achieve it, Dassault Systèmes' strategy is to give priority to startups with a mission that use the

**3DEXPERIENCE** platform and are destined to generate carbon credits. This approach has the advantage of helping to develop promising customers and is in line with the Company's values, while indirectly helping to assess the extent to which Dassault Systèmes' solutions can contribute to avoiding greenhouse gas emissions. By 2023, an initial list of young companies with which Dassault Systèmes would like to collaborate has therefore been drawn up. Objective, weighted criteria have also been defined, and serve as a guideline in the evaluation of these potential partners. These include information on the nature of their activity and its innovative character, the co-benefits they bring to civil society and the environment in the broadest sense (biodiversity, waste, etc.), their level of maturity, their level of certification, etc. To date, dialogue has been established with almost 50% of these startups. On a more operational level, Dassault Systèmes intends, in addition to the carbon offsetting already carried out for major events, to offset its Scopes 1 & 2 emissions by 2030 at the latest, then progressively extend the mechanism to business travel, employees' commute, procurement and waste, in order to achieve carbon neutrality for its operations by 2040 at the latest.



## CARBON NEUTRALITY BY 2040

Internal target of Dassault Systèmes



**Dassault Systèmes' decarbonation pathway, in line with the sector's best practices and Science-Based Targets initiative (SBTi)**

2019

SBTi year of reference

2021

SBTi validates the first emission reduction targets

2023

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



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

2025

**-35%**  
 $\text{CO}_2\text{-eq}$  emissions from  
operations  
(Scopes 1 & 2)

2027

  
**-20%**  
 $\text{CO}_2\text{-eq}$  emissions from  
business travel and  
employees' commute  
(Scope 3)

To achieve these objectives, Dassault Systèmes intends, from 2024, to undertake the following actions as part of its responsible policies:

- digital: continue and extend the collection of operational data from hosting partners, particularly with regard to energy performance (PUE) and water management, reach 100% ARM (Advanced RISC machine) processors on the **3DEXPERIENCE** cloud, and continue research to define the extent to which the best practices identified could be integrated into the software development cycle;

- real estate management: pursue ISO 50001 certification and the implementation of on-site sensors to optimize energy consumption, and maintain a coverage rate of at least 90% for low-carbon electricity consumption;
- mobility: continue to promote soft mobility, notably by implementing updated local policies;
- supply chain: continue providing training to suppliers through a series of webinars dedicated to the SBTi approach, to help them reduce their emissions;

- training and awareness-raising for employees: amplify training in climate issues to help employees apply this knowledge in their roles and ecosystems, and by involving even more employees in its internal initiatives. In particular, Dassault Systèmes intends to continue training key IT managers to implement more sustainable, climate-friendly IT (Green IT).

To further formalize the environmental management system already in place, and based on its global policies, Dassault Systèmes also plans to study ISO 14001 certification from 2024, for possible implementation from 2025.

## 2.5.2.6 Climate Performance Indicators

### 2.5.2.6.1 Estimation of avoidable Emissions through the Use of the 3DEXPERIENCE Platform

While global warming entails many risks, it also presents opportunities. For Dassault Systèmes, the latter lies in its ability to support its customers in the significant transformation of demand, business models and operations imposed by the necessary climate transition. This transformation requires accelerated deployment of digital technologies and solutions, such as virtual twins and product lifecycle data intelligence, to support more sustainable innovations.

The indicators chosen to measure climate opportunities are standardized indicators, allowing comparability with other companies in the sector, based on scientific data and audited:

- the percentage of eligible turnover to EU Taxonomy;
- the percentage of aligned turnover with the EU Taxonomy (more details in paragraphs 1.8 “Environmental, Social and Governance Performance” and 2.7 “Environmental, Social and Governance Metrics”).

At this stage, only the percentage of eligible turnover has been set as a target for 2027. (see paragraph 2.5.2.5.1 “Solutions to reduce Climate Impact”).

Use case assessments of the reduction in greenhouse gas emissions resulting from the implementation of the 3DEXPERIENCE platform are described in paragraph 2.5.2.4.1 “Supporting Customer Transition with regards to Climate Change”.

### 2.5.2.6.2 Estimation of Greenhouse Gas Emissions

Dassault Systèmes uses the Greenhouse Gas Protocol to calculate its carbon footprint. This assessment of greenhouse gas emissions includes:

- Scope 1 direct emissions, linked to natural gas, refrigerant use, generator fuel and company cars;
- Scope 2 indirect emissions resulting from energy consumption, linked to electricity and the district heating and cooling network;
- other indirect emissions (corresponding to Scope 3) linked to the following elements:
  - business travel required for relations with customers and partners,
  - employees’ commute,
  - purchases of goods and services, consisting mainly of fees and intellectual services, subcontracting, communication services, insurance services, bank charges and business supplies,
  - capital goods, mainly computers, audiovisual equipment, servers and data storage equipment,
  - recycling of ordinary, electrical and electronic waste,
  - emissions from “upstream energy”, referred to in the Greenhouse Gas Protocol as “Fuel & Energy related activities”.

These calculations use energy or monetary emission factors and various estimates (e.g. distances, headcount, average consumption). The published estimate should therefore be considered as an order of magnitude. Emissions relating to the use of Dassault Systèmes solutions by customers are also estimated, but are subject to a greater degree of uncertainty as they incorporate several levels of approximation, often depending on the customer (such as the use of renewable electricity, the time the solution is used, the type of infrastructure, etc.).

In 2022, Dassault Systèmes undertook a complete overhaul of its environmental reporting to improve its accuracy, completeness and reliability:

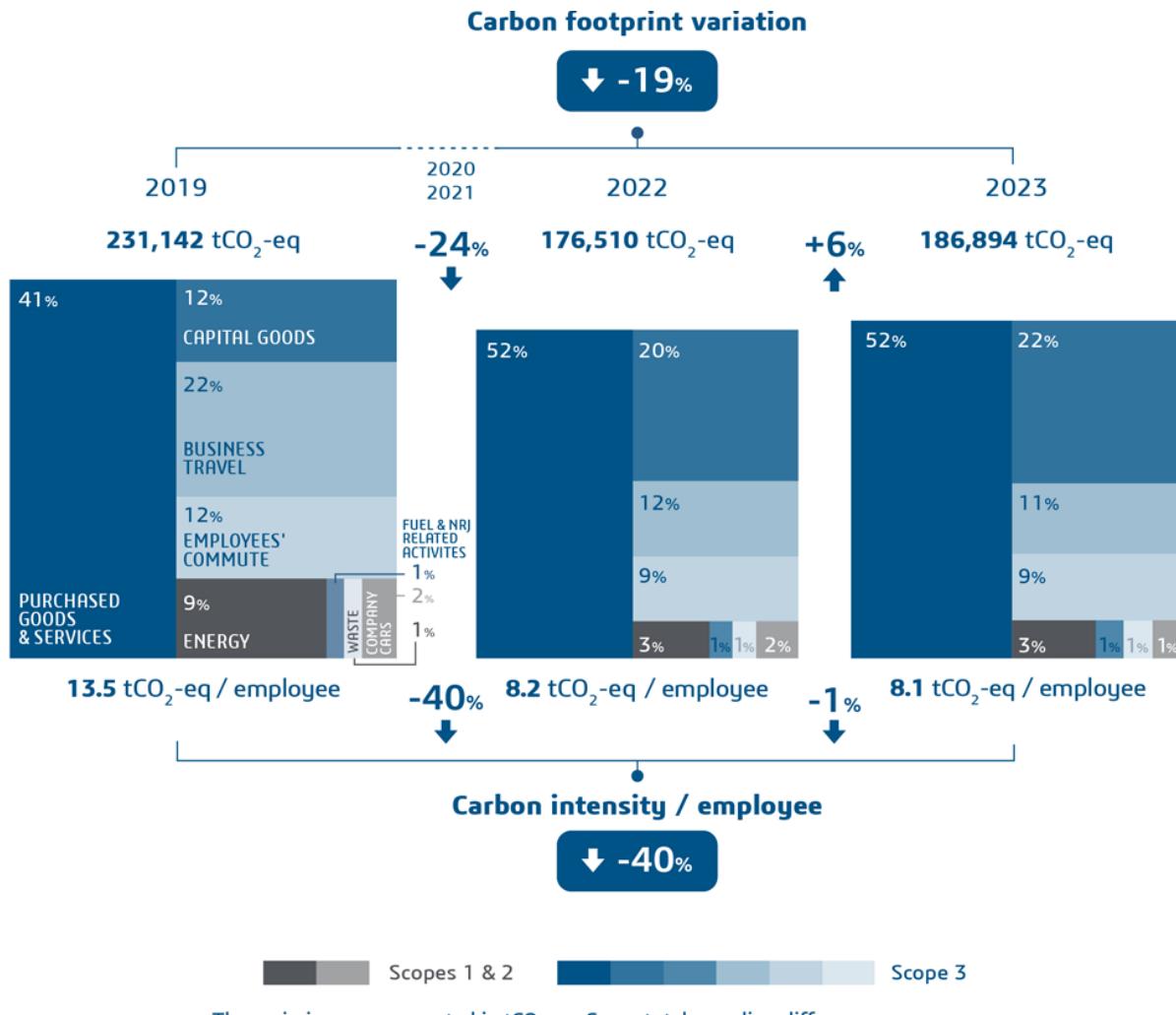
- greater precision: revision of the method for estimating greenhouse gas emissions from employees’ commute, extension of e-waste reporting, introduction of more granular and precise tracking of purchases, and restatement of the effects of exchange rate volatility and inflation when using monetary emissions factors;
- greater comprehensiveness: additional sources of emissions are taken into account, the carbon footprint estimate is extended to all buildings initially outside the scope, and an initiative is launched to enable reporting on water consumption;

- greater reliability: launch of the development of an environmental data consolidation tool, intended to become the information system supporting the consolidation of the Company's carbon footprint and the indicators selected in preparation for the CSRD, as well as the analysis of environmental performance.

In 2023, Dassault Systèmes continued its efforts by stepping up the development of this internal tool in order to promote the automation of ESG reporting, improve the quality and availability of information communicated to stakeholders

and assist with environmental communication. In 2024, the Company intends to pursue these developments to meet the new sustainability reporting challenges linked to the first year of CSRD implementation and the publication of new indicators defined in the ESRS, notably relating to water consumption (see paragraph 2.5.3 "Water and Marine Resources").

At December 31, 2023, Dassault Systèmes' annual greenhouse gas emissions (excluding emissions relating to the use of solutions sold) are estimated as follows:



The environmental indicators are detailed in paragraph 2.7 "Environmental, Social and Governance Metrics" and cover an average of 98% of the scope. Dassault Systèmes obtains limited assurance on these indicators from the Independent Third Party Organization and Auditors, PricewaterhouseCoopers Audit.

In 2023, the carbon footprint of Scopes 1, 2 and 3 amounted to 186,894 tCO<sub>2</sub>-eq, down 19% on 2019 and up 6% on 2022. This trend is both in line with the growth in average

headcount and the result of actions undertaken over several years to reduce GHG emissions.

More specifically, Dassault Systèmes' Scopes 1 and 2 emissions are 71% lower than in 2019, the base year for SBTi targets, and 6% lower than in 2022. This improvement is mainly the result of energy-saving efforts at major sites and more optimized use of the company vehicle fleet, in line with the Company's "Responsible Mobility" policy. Renewable energy supply reaches 84% in 2023, stable compared to

2022. In addition, as part of its goal of carbon neutrality by 2040, Dassault Systèmes is acquiring Energy Attribute Certificates to reduce residual emissions linked to electricity consumed by its American and Indian sites. Since 2023, these certificates have carried the RE100 label to guarantee their quality.

Scope 3 emissions for “business travel and employees’ commute” have fallen by 52% compared to 2019 and remained stable compared to 2022, fully offsetting the Company’s headcount increase (+5.7%), and demonstrating the control of business travel.

The percentage of suppliers, in emissions, with science-based targets reached 37% by the end of 2023, compared with 26% in 2022, thanks in particular to the awareness-raising actions carried out by Dassault Systèmes’ Procurement teams, and contributing to an acceleration in the implementation of decarbonization strategies within the Company’s value chain.

Despite growth in headcount and activity, Dassault Systèmes remains well positioned to meet its SBTi targets for Scopes 1, 2 and 3 emissions by 2025 and 2027. The lead recorded at the end of 2023 is mainly due to the rapid implementation of ambitious energy-saving and travel management policies, which should be mechanically reduced as the company grows.

#### 2.5.2.6.3 Other Climate Metrics

To optimize its decarbonization strategy, Dassault Systèmes supplements its greenhouse gas emissions indicators with climate performance indicators:

| Other climate indicators  | 2023   | 2022   |
|---|--------|--------|
| Carbon intensity in millions of euros of Revenue IFRS (tCO <sub>2</sub> -eq/M€)                             | 31.4   | 31.2   |
| Carbon intensity per employee (tCO <sub>2</sub> -eq/employee) <sup>(1)</sup>                                | 8.1    | 8.2    |
| Energy consumption (MWh)  | 71,218 | 82,766 |
| Number of EACs acquired during the year   | 31,102 | 37,000 |
| Share of renewable energy <sup>(2)</sup>  | 84%    | 84%    |
| Share of renewable electricity  | 89%    | 90%    |
| Percentage of ISO 50001-certified sites   | 66.7%  | 44%    |
| Percentage of workforce covered by ISO 50001 certified sites  | 65.3%  | 51%    |
| Share of suppliers by weight of GHG emissions committed to a science-based reduction approach (SBTi target) | 37%    | 26%    |
| Quantity of carbon credits acquired during the year (tCO <sub>2</sub> -eq)                                  | 673    | 671    |

(1) Carbon intensity per employee is estimated on the basis of an average annual headcount. For 2022 and 2023, it is 21,580 and 23,199 respectively.

(2) Covers only sites with more than 50 employees. The calculation methodology will be reviewed in 2024 as part of the CSRD sustainability reporting.

Carbon intensity, in millions of euros of Revenue IFRS, is practically stable at 31.4 versus 31.2 in 2022, but, at constant exchange rates, shows an improvement of 2.4%;

The carbon intensity per employee for Scopes 1,2 and 3 shows a net reduction of 40% compared with 2019, and of 1% compared with 2022, from 8.2 to 8.1 tCO<sub>2</sub>-eq/employee. This improvement is mainly driven by Scope 1 (-13% compared with 2022), and especially the intensity of the company car item (-23%). Scope 2 carbon intensity is down 10% on 2022. Transport intensity (business travel and employees’ commute) is also down 7% on 2022, reflecting the impact of the Company’s “Responsible Mobility” policy. Taken together, these reductions more than offset the rise in carbon intensity for purchases and investments, which increased by a controlled 1%.

Energy consumption stands at 71,218 MWh, a decrease of 14% compared with 2022, with a quasi-stable renewable electricity coverage rate of 89%. When direct access to renewable electricity contracts is not possible for each site,

notably in India and the United States, Dassault Systèmes purchases RE100 energy attribute certificates. These certificates amounted to 31,102 MWh, representing a 16% reduction compared with 2022. This improvement in energy efficiency is due in part to the ongoing program to deploy a certified management system for energy management. As a result, 65.3% of the Company’s workforce now works at ISO 50001-certified sites, up 14 points on 2022.

Driven by the procurement teams and the many awareness-raising sessions they have dedicated to their ecosystem, the proportion of suppliers committed to a science-based approach to reducing their greenhouse gas emissions has also risen to 37% (+11 points), confirming the desired trend for achieving the SBTi target related to procurement of goods, services, and capital goods by 2025.

The quantity of carbon credits acquired in 2023 as part of the voluntary carbon offsetting of major Dassault Systèmes events remains stable at 673 tCO<sub>2</sub>-eq (671 in 2022).

#### 2.5.2.6.4 Internal Carbon Price

As part of its climate strategy, Dassault Systèmes has set an internal carbon price (ICP) of 100 euros per ton from 2023, the aim of which is to include the cost of the CO<sub>2</sub> externality in the decision-making and performance monitoring of its various functions by encouraging them to take improvement actions, particularly in terms of energy efficiency, 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 secure and even exceed its GHG reduction targets as submitted to SBTi.

### 2.5.3 Water and Marine Resources

#### 2.5.3.1 Fresh Water

Dassault Systèmes has included water stress risks for its own operations in its climate risk assessment. These mainly correspond to the risk of drought as defined by the TCFD. Most climate change scenarios predict situations of water stress in most geographical areas.

Dassault Systèmes also anticipates potential risks associated with the use of data centers that could be affected by water stress. Given the lifespan of a data center contract (six to ten years, with a two-year period to allow for a secure transition), Dassault Systèmes will monitor the evolution of the water stress situation, in order to be in a position to change site if necessary, and keep a close eye on any water recycling technology, as well as the water efficiency of cooling systems in its own or colocated data centers. The climate risk assessment has enabled the Company to clearly identify and characterize this issue. As far as office space is concerned, most leases allow for vacancy every three to five years on average, so it's easily possible to change location for reasons of water stress.

Although water management did not emerge as material for Dassault Systèmes' operations during its double materiality assessment carried out as part of the CSRD implementation, it is material for the digital industry in the broadest sense, particularly for the operation of data centers. This is why the Company, as it committed to do in 2022, is publishing in 2023 an estimate of its water consumption linked to its internal operations in paragraph 2.7.1.3 "Environmental, Social, Societal and Governance Performance Indicators" and will continue its efforts to make these estimates more reliable. It will also ask its main suppliers about their water conservation policies, particularly in the context of data center operations.

Indeed, service providers and specialized external operators do not generally provide information on this resource, nor do the lessors the Company uses, as Dassault Systèmes usually rents its workspaces. As a result, Dassault Systèmes estimates its water consumption for operations (toilets,

showers, catering, landscaping, etc.) and for cooling its own data centers as follows:

- if the actual data is available on time, consumption is reported directly;
- if actual data is not available, or available too late, estimated consumption is reported.

At the same time, in 2023, Dassault Systèmes has relaunched discussions with owners to collect data linked to water consumption, and asked its internal network to identify possible areas for improvement. For data centers, water management efficiency and the technology used have been included in the specifications of public tenders since 2022. Cooling technologies are evolving rapidly, and new standards will emerge to reduce water consumption in data centers. These will be taken into account in the selection process for future data centers.

At the 3DS Pune Campus in India, wastewater is treated and reused to water green spaces. Water management certification is also under consideration. At the 3DS Boston Campus in the United States, an existing 757 m<sup>3</sup> underground storage tank has been converted to capture runoff water for irrigation. Rainwater falls onto paved surfaces and is cleaned by a water treatment system. It is then filtered by a six-foot-deep retention basin before irrigating the surrounding landscape. Drought-resistant native vegetation further reduces the need for irrigation.

Understanding the dynamics of hydraulic phenomena in order to better anticipate events linked to climate change and thus protect infrastructures and people is a major challenge. This is why *La Fondation Dassault Systèmes* has supported the Water Lab at the BMS College of Engineering in Bengaluru (India) since its creation, through donations and skills sponsorship from volunteer employees at Dassault Systèmes. Two new programs have been launched in 2023:

- the development of scientific methodologies and the training of students in the creation of 3D predictive simulations of extreme situations (flooding, etc.);
- the development of an intelligent robotic fish for aquaculture to monitor early indicators of disease and protect farms from infection.

### 2.5.3.2 Marine Resources

No Dassault Systèmes site is located in a protected coastal zone and has any direct impact on the marine resources of the countries in which the Company operates.

Since 2019, *La Fondation Dassault Systèmes* has been developing the *Mission Océan* project, which supports the preservation of oceans and marine resources, considered to play a key role in climate change. This project aims to develop scientific and technical culture educational content in various disciplines, such as mathematics and physics, involved in ocean preservation. *Missions Océan* also aims to develop skills and interests for the jobs of the future, centered on preserving the oceans and the environment. The 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 (IFREMER) (see paragraph 2.4.4.1.2 "Educating Youth on Environmental Issues").

As part of the Company's support for innovative startups, the **3DEXPERIENCE** Lab will accompany disruptive innovations committed to protecting water and the oceans through partnerships with incubators around the world, such as *OceanHub Africa*.

The **3DEXPERIENCE** Lab has also supported other initiatives to protect marine environments:

- *Clean Sea Solutions in Norway*, which has developed an 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*, a local program to protect whales in the lobster fishery (see paragraph 2.4.3.2 "Facilitating Innovation and Collective Intelligence").

In 2023, Dassault Systèmes pursued discussions with a company that builds, deploys and manages fleets of wave-powered, deep-sea upwelling pumps designed to capture carbon by accelerating phytoplankton photosynthesis while promoting marine life, with a view to assessing the project's relevance to the goal of achieving carbon neutrality.

## 2.5.4 Biodiversity and Ecosystems

Dassault Systèmes is sensitive to environmental protection issues, and is keen to ensure that its activities have limited direct or indirect impact on biodiversity and resource management. Indeed, the software industry is both:

- a human resources industry: the Company has numerous sites and ensures that, when it opens a new site, biodiversity is not or has not been significantly impacted by the construction of buildings that the Company leases, or in very rare cases builds;
- an industry with low CO<sub>2</sub> emissions, but with a sense of responsibility. Because of the energy required to manufacture and use IT equipment, Dassault Systèmes examines the commitment to biodiversity of its main suppliers, and carefully assesses the carbon footprint of its equipment. The energy consumption, if it is based on non-renewable energy, has a direct impact on global warming and ocean acidification, and consequently on terrestrial and marine biodiversity;

- an industry that produces electronic waste: mainly disposed of by landfill and incineration, end-of-life electronic equipment can have an additional impact on the air and soil, and therefore on biodiversity around landfill sites.

This is why Dassault Systèmes' location choices are guided by a constant desire to foster synergies and collaboration, and to improve working conditions for its employees, while controlling the environmental footprint of its activities.

Since 2008, the Company has been pursuing a policy of locating its activities in premises certified by environmental labels such as *Haute Qualité Environnementale* (HQE), LEED, BREEAM and IGBC. To this end, it has strengthened the environmental criteria used to select new premises. By December 31, 2023, 37 sites had been awarded environmental certification.

| Number of environmental certifications | 2023      | 2022      | 2021      |
|--|-----------|-----------|-----------|
| Europe                                 | 15        | 15        | 13        |
| Americas                               | 11        | 12        | 13        |
| Asia                                   | 11        | 10        | 9         |
| <b>TOTAL</b>                           | <b>37</b> | <b>37</b> | <b>35</b> |

This “Responsible Real Estate” policy also aims to limit the artificialization of land. Dassault Systèmes mainly leases space on already-built sites. Exceptionally, to support its growth, the Company has decided to extend its facilities by demolishing existing buildings, or to make exceptional use of brownfield sites on its two major campuses, the 3DS Pune Campus in India and the 3DS Paris Campus in France. To offset any impact on biodiversity, particularly in India, trees have been planted off-site.

### Bio-based products

In France, the selection of the main catering service provider for the 3DS Paris Campus included environmental responsibility criteria. The selected service provider is contractually committed to providing more vegetarian dishes and using more seasonal product than its predecessor. The proportion of organic food has been maintained. Food waste, which is sorted and composted, supplies 50% of the topsoil needed to maintain the green spaces on site.

## 2.5.5 Circular Economy and Resource Use

### 2.5.5.1 Impacts, Risks and Opportunities related to Circular Economy

As a digital software Company, Dassault Systèmes' main direct impacts and risks linked to the circular economy relate to the procurement, use and processing of the IT equipment required for its business. This is why the Company takes into account the reparability of its equipment in its public tenders, works to extend the lifespan of equipment, and optimizes end-of-life monitoring and processing (see paragraph “2.5.5.4.2 Optimizing the Digital Lifecycle”). More indirectly, for both suppliers and customers of Dassault Systèmes, the main risks identified are:

- physical risks: difficulties in obtaining supplies of raw materials or manufactured equipment, notably due to the scarcity of resources, and a drop in the performance and/or lifespan of IT equipment in operation due to extreme weather conditions (notably heat), leading to an increase in the risks of disruption of continuity and in obtaining supplies of equipment;
- transition risks: difficulties in ensuring regulatory compliance, particularly in the event of a new ban on the use of certain raw materials or industrial processes necessary for the manufacture of IT equipment, the need to relocate/rethink production to promote circularity and thus encourage reuse.

For both Dassault Systèmes and its customers, the opportunities lie in the power of the **3DEXPERIENCE** platform, which fosters sustainable, more holistic – even regenerative – innovation. Indeed, the virtual twin not only facilitates eco-design right from the product design phase, by optimizing the use of materials, improving their properties, increasing their lifespan and facilitating their reparability, but also system optimization, enabling more efficient recycling, notably by optimizing flows within value chains.

The monitoring and evaluation of inputs and outputs at each stage of the life cycle also makes it possible to estimate their impact. Carried out as part of the implementation of

the EU Taxonomy, this impact assessment aims in particular to quantify the eligibility and alignment rates of Dassault Systèmes' solutions with regard to climate change and circularity. The share of eligible turnover, as well as the share of aligned turnover for the climate change mitigation objective, are mentioned in paragraph 2.7.2.3 “Eligible and Aligned Turnover (Software & Services) as of December 31, 2023”. The share of aligned turnover for the objective of transition to a circular economy will be estimated in 2024.

### 2.5.5.2 Circular Economy Strategy

Dassault Systèmes' circularity strategy, like its climate strategy detailed in paragraph 2.5.2.2 “Climate Strategy”, aims to promote sustainability enabling solutions and develop partnerships with key players in the circular economy. The paragraph 2.7.2.2 “Sustainability Levers” lists the relevant sustainability levers to describe the contribution of Dassault Systèmes' solutions to the circular economy.

Paragraph 2.7.2.2 “Sustainability levers” lists the relevant sustainability levers to describe the contribution of Dassault Systèmes' solutions to the circular economy.

### 2.5.5.2.1 Developing Offers that contribute to Circular Economy

Global material consumption is set to double from 79 Gt in 2011 to 167 Gt in 2060. In the short term, this implies analyzing and optimizing material flows, in particular by systematizing product eco-design and system circularity. Changes in society, the diversity of consumer demand, and the introduction of increasingly stringent regulations all call for the development of new material formulations. However, these increasingly stringent regulatory requirements are making it more and more complex to comply and develop these new products. The ability to manage this complexity, on the scale of a compound or material, throughout its life cycle, in a context of interdependent industrial sectors, can therefore only be tackled by developing collaborative practices based on robust scientific foundations.

The GEOVIA, BIOVIA and SIMULIA brands in particular help to accelerate the understanding of new or existing materials and compounds and their behavior down to the smallest detail, from molecular to macroscopic modeling, which is essential in the move towards a circular economy.

The DELMIA brand enables to envisage, model and simulate the new disassembly, recycling and logistics processes that will have to accompany the implementation of more circular practices,

More generally, beyond recyclability and waste reduction, the paradigm shift towards a circular economy will be concomitant with the rise of an experience economy. A large part of Dassault Systèmes' solutions portfolio already enables to grasp the challenges of the transition to a circular economy, and to envisage the externalities that will need to be before new business models can be put in place.

### 2.5.5.2.2 Enriching Strategic Partnerships

For the second year running, Dassault Systèmes is taking part in the EECONE project. Bringing together more than 48 organizations from nearly 16 European countries, the initiative aims to reduce European e-waste by developing solutions capable of:

- increasing the lifespan of electronic products by applying eco-design guidelines aimed at increasing their reliability and repair rates;
- reducing and replacing materials;
- improving circularity by reusing, recycling and recovering materials and components from electronic products.

Dassault Systèmes also renews its collaboration with the Ellen MacArthur Foundation. This partnership enables the Company to obtain first-rate advice on the development of its circularity strategy.

### 2.5.5.3 Circular Economy Policies

Dassault Systèmes relies on a global environmental policy, embodied in a number of internal policies:

- "Responsible Digital" policy;
- "Responsible Real Estate" policy;
- "Responsible Mobility" policy;
- "Responsible Procurement" policy.

These main policies are detailed in paragraph 2.5.2.3 "Climate Policies". Each of these policies provides the framework for dedicated action plans, the main of which are detailed, for the circular economy, in paragraph 2.5.5.4 "Resource Use and Circular Economy Action Plans".

Each of these provides the framework for dedicated action plans, the main achievements of which are detailed, for the circular economy, in paragraph 2.5.5.4 "Resource Use and Circular Economy Action Plans".

### 2.5.5.4 Resource Use and Circular Economy Action Plans

The circular economy fosters sustainable innovation and encourages collaboration, by considering the externalities of some as potential inputs for others. It encourages the creation of networks, revitalizes territories and reduces costs. With the 3DEXPERIENCE platform, Dassault Systèmes offers a portfolio of solutions that can help orchestrate and optimize these value-creating virtuous circles, centered on the economy of functionality. The Company also invests in its own operations to promote this circular economy. To this end, it is investing in the following priority fields of action:

- supporting the service economy;
- optimizing the digital life cycle;
- ensuring local impact;
- optimizing mobility;
- promoting repairability and reconditioned products;
- eco-design training.

#### 2.5.5.4.1 Supporting the Service Economy

Dassault Systèmes' vision is to create a framework in which circular economy practices can develop and thrive through the adoption of environmentally friendly practices, the design of recyclable products and the exploration of new materials. In this sense, the 3DEXPERIENCE platform can provide organizations with the solutions they need to establish the holistic view of production chains required to transition to these circular economy practices. In 2023, Dassault Systèmes supported customers in manufacturing industries in their transition to a more circular economy, and in some cases, quantified their contribution to the circular economy.

For example, Dassault Systèmes has enabled one of the biggest players in the consumer packaging goods and retail industry to accelerate the optimization of the mass/material footprint of packaging for dozens of product lines. Thanks to the SIMULIA solution, several projects have enabled the customer to:

- reduce the wall thickness of packaging and the amount of virgin raw materials used;
- significantly increase the integration of post-consumer recycled (PCR) materials.

Several types of simulation have enabled the Company to demonstrate the same structural strength performance of packaging throughout its life cycle, while drastically reducing the overall quantity of virgin material to be used upstream and recycled downstream.

This customer case demonstrates Dassault Systèmes' ability to integrate other types and quantities of materials with a lower carbon footprint into product design (see paragraph 2.7.2.2 "Sustainability Levers").

This year, Dassault Systèmes also helped an automotive company reduce its consumption of raw materials and waste. Implementing the NETVIBES solution to manage its inventories of new parts enabled the customer to identify existing parts that could be reused, thereby optimizing production and avoiding wastage of raw materials.

This customer case demonstrates Dassault Systèmes' contribution to one of the key principles of the circular economy, Reduction/Reuse/Renovation/Recycling (RRRR) of circularity at the end of the life cycle (see paragraph 2.7.2.2 "Sustainability Levers"). On the other hand, to promote circularity, it is crucial to rethink the composition of primary compounds widely used in many industries without having any operational replacement solution today. Dassault Systèmes has been working with its customers in the materials science sector to meet these structuring challenges. In particular, Dassault Systèmes' BIOVIA solutions have enabled them to:

- predict which mixtures of materials will decompose most rapidly under domestic composting conditions or, on the contrary, increase the durability of materials where relevant;
- to include, at the product design stage, studies of disassembly and optimization of the energy required to recycle or reuse materials;
- study the reformulation of materials to minimize the use of natural resources or energy during production;
- optimize the trade-off between the quantity and material composition of a product and its structural performance.

This customer case demonstrates Dassault Systèmes' ability to develop materials and processes with a substantially smaller overall footprint (see paragraph 2.7.2.2 "Sustainability Levers").

#### **2.5.5.4.2 Optimizing the Digital Lifecycle**

In 2023, Dassault Systèmes continued the initiatives undertaken in 2022 in favor of sustainable IT. This year, the focus was on improving the energy efficiency of data centers (see paragraph 2.5.2.4.2 "Mastering the Impact of Digital Technology"), recycling and reusing IT equipment.

Dassault Systèmes has reinforced its policy of acquiring low-carbon emissions equipment by integrating carbon-related costs into its evaluation criteria. This new decision-making process, which also takes into account repairability indexes and the rate of use of recycled materials, has been applied to laptops and workstations. These new evaluation criteria will be progressively generalized as new goods and services are acquired or renewed.

Launched in 2023, the Life Cycle Assessment project for IT equipment will lead to the creation in 2024 of an environmental catalog (analysis of impacts throughout the equipment's life cycle, from manufacture to end-of-life processing). This catalog will contribute to a more precise measurement of environmental impacts: equipment certification, compliance with environmental standards,

greenhouse gas emissions, use of water and rare earths, hazardous materials.

For the Central Europe region, 75% of the 2,300 discarded IT assets were recycled to give them a second life, saving 51 tons of CO<sub>2</sub>. The remaining 25% were dismantled to provide spare parts for repairs, or reprocessed in compliance with European directives 2002/96/CE from January 27, 2003 and 2012/19/UE from July 4<sup>th</sup>, 2012 on electrical and electronic equipment waste (WEEE).

In addition, employees at many sites are provided with containers for the collection of personal electronic waste.

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

In 2023, 57 tons of electronic equipment were collected and recycled by Dassault Systèmes' partners. The Company has increased its contribution to the circular economy: almost all end-of-life equipment is reused or recycled.

Particular emphasis was placed on the management of printing resources. The renewal of the contract has enabled the Company to take initiatives aimed at reducing its environmental impact while optimizing its efficiency:

- service lifespan: extending the expected useful life of equipment as soon as it is installed, while maintaining the same level of service;
- new eco-friendly equipment: the Company has updated its printing equipment to include the latest generation of eco-designed, energy-efficient models, all of which are Energy Star certified. This has resulted in a reduction in electricity consumption and a 28% reduction in its carbon footprint in this particular area;
- reducing the number of printers: as part of its new printing policy, the Company has reduced the number of printers in service by over 15%;
- badge authentication system: continued use of a badge authentication system that reduces printing volumes by giving the choice of which documents to print, with unprinted documents automatically deleted at the end of the day;
- partner committed to respecting the environment: the Company is committed to working with a partner who has signed up to the SBTi initiative's "Business Ambition for 1.5°C" objective. All old equipment is taken back and recycled, and the partner is also in charge of reprocessing used consumables, through the reuse of toners, the recycling of metals and plastics, and the conversion of waste into energy.

#### **2.5.5.4.3 Ensuring Local Impact**

In 2021, Dassault Systèmes defined a charter dedicated to responsible events, which sets out a framework and a list of key commitments to be met in order to minimize the environmental impact of events. This charter has been shared with all event managers, as well as with preferred event agencies. The external agencies involved in organizing Dassault Systèmes' strategic events are all ISO 20121 certified, the international standard dedicated to event management, guaranteeing that events are conducted to the highest standards of responsible management.

#### **2.5.5.4.4 Optimizing Mobility**

Dassault Systèmes has maintained its flexible working program, enabling employees to work remotely for up to two days a week. In addition to making it possible to share workspaces, this program, launched in 2021, has the effect of reducing employees' commuting time by around 40%, and consequently wear and tear on modes of transport.

Policies on company cars are being updated on a country-by-country basis. In some countries, this means extending the leasing period (as in Austria, from three to four years), or continuing the transition to a cleaner fleet, giving preference to hybrid and electric vehicles. France and Germany, which account for over 50% of the company car fleet, plan to offer only electric or hybrid vehicles in every catalogue by 2025. Maintenance contracts are also concluded to ensure optimum vehicle upkeep (tires, etc.), and thus maximize their lifespan while limiting carbon emissions and volatile organic compounds.

#### **2.5.5.4.5 Promoting Repairability and Reconditioned Products**

##### **Digital**

Dassault Systèmes continues to work on integrating the principles of the circular economy into its procurement process. For example, a public tender for the acquisition of new computers, screens and servers, issued in 2023, has incorporated reparability and recyclability criteria into its decision-making process.

To make it easier to manage the extension of laptop lifetimes to five years, Dassault Systèmes has included an increase in the warranty period from three to four years in its latest public tender for the purchase of laptops.

In addition, when Dassault Systèmes provides a solution on a mobile terminal, as is the case with MEDIDATA's Patient Cloud offer (capturing data from decentralized clinical trials with patients), the Company is preferring the usage of reconditioned phones or connected tablets. By 2023, nearly 26,000 refurbished mobile devices had been purchased to serve this offer.

##### **Real Estate and Fittings**

Although Dassault Systèmes rarely owns its own offices, the Company has an active role in managing the interior fittings of its sites. For example, when closing, opening or relocating sites around the world, the Real Estate department applies, wherever possible, the principle of reusing office furniture from closing sites, transferring furniture to other sites, selling its furniture to the landlord with a view to reuse by the future tenant, or even renting already furnished office locations. At several sites, in the Americas (Vancouver, Bend, San Diego), Europe (Istanbul, Milan), and Asia (Bengalure, Pune, Brisbane, Melbourne), Dassault Systèmes has extended the lifespan of office furniture and fittings.

#### **2.5.5.4.6 Eco-Design Training**

In contrast to the linear "take-make-throw" model, the circular economy model is restorative and regenerative. It represents a new systemic approach for Companies, based on three principles:

- waste and pollution disposal;
- maintaining products and materials in use;
- regeneration of natural systems.

To define its circular economy priorities, Dassault Systèmes works closely with opinion leaders and experts such as those at the Ellen MacArthur Foundation, with which the Company has forged a partnership. Dassault Systèmes is also a member of *Circul'R*, an initiative that connects companies around the world with circular economy entrepreneurs to develop partnerships and stimulate innovation in sustainability and resource efficiency. The aim is to create platforms enabling large corporations, institutions, funds and startups to discover circular innovations, receive peer reviews of circularity projects and keep abreast of current events in the circularity field.

As part of its Sustainability Speaker Series program, Dassault Systèmes organized a conference on the theme of sustainable innovation, providing an opportunity to discuss circularity issues with several of its key customers. At the same time, the Company launched a new training module within its *Sustainability for SwYmers* learning program, entitled Acting towards Circular Economy. This latest component provides concrete elements for effectively guiding a business towards a more circular approach.

In 2023, the Sustainable Development department also launched a program entitled Circularity in Action, positioning Dassault Systèmes as a key player in the implementation of the circular economy through the **3DEXPERIENCE** platform and the creation of virtual twin systems. At the same time, Dassault Systèmes has developed specific training courses, based on the roles of its employees and designed for particular job categories. The aim of these training courses is to help them commit to sustainability on a daily basis. These modules have been deployed in the Marketing, Communications, Real estate and Procurement departments – all employees of the Company have access to these specific training courses. Buyers training, which in recent years has focused on environmental issues, has led to all buyers completing a Climate Fresco in 2022, followed by a Circular Economy Fresco in 2023. The Digital Collage training course,

which follows the same model as the Frescos, has also been provided to research and development teams, to help them better understand the impact of digital technology. A dematerialized Escape Game was also used to highlight, in a collaborative way, the issues surrounding digital responsibility in the broadest sense.

In addition to Dassault Systèmes' participation in internal events and training programs for its employees, the Company runs several internal networks on a daily basis, some of which, such as the Green Teams, are dedicated to sustainability awareness and education and the transfer of know-how relating to the circular economy. These Green Teams (see paragraph 2.1 "Sustainability Governance" have mobilized over 250 members worldwide, notably in the context of the organization of two theme months dedicated to sustainability (April and September).

Lastly, training on environmental issues for the entire Dassault Systèmes ecosystem (employees, customers, universities and partners) has been stepped up. The "**3DEXPERIENCE Eco-Design Engineer – Associate**" program, which targets engineers deploying eco-design practices, counted 84 people certified this year, an increase of 33% in one year. In 2023, a new module entitled "Sustainable Innovation Manager" was created. It aims to support managers in project management and the application of sustainability objectives.

### **2.5.5.5 Circular Economy Objectives**

#### **2.5.5.5.1 Solutions to promote the Circular Economy**

Dassault Systèmes is committed to circular economy, developing solutions enabling its customers to become more circular. The Company's objective is to accelerate this development in order to meet the growing needs of its customers in this area. In addition, in line with EU Taxonomy objectives, Dassault Systèmes has set itself the target of achieving 70% eligible turnover by 2027.

#### **2.5.5.5.2 Responsible Operations**

Although, as a software publisher, Dassault Systèmes has a limited direct impact on its environment, it ensures that its activities take into account the challenges posed by circularity. To this end, the Company has defined a number of objectives with regard to the following issues:

- digital: in 2024, Dassault Systèmes plans to strengthen its governance by deploying internal control processes and verifying the application of its IT Asset Disposal Policy (ITAD). An effort will also be made over the next few years to maximize the volume of laptops and workstations reinjected into the circular economy;
- real estate management: Dassault Systèmes will continue its initiatives to offer a second life to furniture as part of new developments. A waste management audit may also be considered;
- mobility: Dassault Systèmes SE has undertaken to open negotiations with its social partners in 2024, as part of the implementation of the Mobility Orientation Law. In addition, the Company has undertaken to offer only electric or hybrid engines in its catalog of company vehicles by the end of 2025;
- the supply chain: the Company intends to continue its efforts to take into account criteria relating to energy efficiency, repairability and reconditioning whenever they appear relevant in the procurement decision-making process, and especially when purchasing IT equipment;
- training and awareness-raising: Dassault Systèmes will continue its awareness-raising initiatives and maintain its presence in external professional networks dedicated to the circular economy.

### **2.5.5.6 Circular Economy Performance Indicators**

#### **2.5.5.6.1 Estimating the Contribution of the 3DEXPERIENCE platform to the Circular Economy**

All Dassault Systèmes industries are committed to transforming their business models to include circularity right from the design stage of their products and services. The indicator used to estimate the 3DEXPERIENCE platform's contribution to the circular economy is a standardized, science-based and audited indicator: the percentage of eligible turnover for the EU Taxonomy for the objective of transition to a circular economy (more details in paragraphs 1.8 "Environmental, Social and Governance Performance" and 2.7 "Environmental, Social and Governance Metrics"). In 2023, this percentage of eligible turnover reaches 58.7% (see 2.7.2.3 "Eligible and Aligned turnover (Software and Services) at December 31, 2023").

#### 2.5.5.6.2 Estimated Environmental Footprint for Waste Management

A complete list of all environmental indicators can be found in paragraph 2.7.1.3 "Environmental, Social and Governance Performance Indicators".

| Environmental footprint for waste management                        | 2023  | 2022    |
|---|-------|---------|
| Total weight of waste (in tons)                                     | 931.3 | 1,321.5 |
| Of which weight of ordinary waste (in tons)                         | 874   | 1,274   |
| Of which weight of electrical and electronic waste (WEEE) (in tons) | 57.3  | 47.5    |
| Of which percentage of electrical and electronic waste recycled     | 99%   | 99%     |

The reduction in total waste weight can be explained by a 31% drop in ordinary waste generated by Dassault Systèmes sites, in particular 3DS Paris Campus in Vélizy.

In addition, the increase in electrical and electronic waste (+20%) stems mainly from China and the United Kingdom. In China, a large amount of electrical and electronic waste was stored during the COVID-19 pandemic before being processed in subsequent years. In addition, a contract has been signed with a new supplier, which has resulted in the storage of waste, followed by more extensive collection in 2023 than in previous years. In the United Kingdom, the increase in electrical and electronic waste is due to two relocations.

#### 2.5.5.6.3 Other Circular Economy Metrics

In order to promote circularity as effectively as possible among its employees, Dassault Systèmes tracks additional performance indicators, such as:

| Other circular economy indicators  | 2023  |
|--|-------|
| Total number of <i>Speakers Series</i> registrations since 2022                    | 7,305 |
| % of Company's procurement team having attended a Circular Economy Collage in 2023 | 100%  |
| Number of employees trained in <i>Sustainability for Swymers</i> since 2022        | 3,800 |

## 2.6 Business Ethics and Vigilance Plan

Dassault Systèmes defines rigorous rules of good business conduct for its internal and external stakeholders. In compliance with current laws, the Company also implements a Vigilance Plan.

### 2.6.1 Promoting Strong Business Ethics

Compliance with ethical rules and international standards is an integral part of Dassault Systèmes' purpose, "to provide businesses and people with **3DEXPERIENCE** universes enabling them to imagine sustainable innovations, capable of harmonizing product, nature and life".

Since its creation, the Company has shaped its culture and built its reputation on a number of fundamentals, including the establishment of long-term relationships with its main stakeholders – employees, customers, business partners, suppliers, investors, regulatory bodies – and the development

of high-quality, high-value-added products. Trust and integrity, backed by rigorous ethics and compliance, are at the heart of Dassault Systèmes' commitment to ethical and sustainable growth.

Dassault Systèmes' commitment to professional ethics and corporate responsibility is demonstrated by:

- rules applicable to all its employees and its ecosystem;
- ethics and compliance governance;
- employee awareness and training.

### 2.6.1.1 Ethics and Compliance Rules Applicable at Dassault Systèmes

Dassault Systèmes' business ethics are based on fundamental international texts on 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 Organisation for Economic Co-operation and Development (OECD) Guidelines for Business and the various fundamental conventions of the International Labor Organization.

It is formalized in corporate governance policies and procedures. Its pillars, based on the above-mentioned fundamental texts, are the Code of Business Conduct, the Corporate Social Responsibility Principles and the Sustainable Charter with Suppliers. 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 (see paragraph 2.6.3 "Committing to Ensure Respect for Human Rights and Fundamental Freedoms"). They are available on the Dassault Systèmes website (<https://www.3ds.com/fr/about-3ds/what-drives-us/ethics-compliance>) and on its internal **3DEXPERIENCE** platform.

#### 2.6.1.1.1 Code of Business Conduct

This Code – introduced in 2004 – applies to all the Company's employees. It describes the way in which the Company intends to conduct its business. It deals in particular with (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 covering anti-corruption and influence peddling, personal data protection, conflicts of interest, public affairs management and the protection of confidential information, including insider information (see paragraph 2.6.2 "Striving for Transparent Business Relations").

In 2020, the new version of the Code of Business Conduct was deployed within the Company, enriched with the new rules on anti-corruption (*Sapin 2 Law*) and personal data protection (GDPR). It is available on the Company's website: <https://www.3ds.com>.

This Code also includes references to the Company's applicable policies on social responsibility and business ethics, as well as a pedagogical presentation of the Whistleblowing procedure. In 2023, it was updated to take account of Dassault Systèmes' new Whistleblowing procedure, which strengthens whistleblower protection. A webform and a voice mailbox are now available for reporting, in addition to the historical email address (see paragraph 2.6.1.2.3 "The Whistleblowing Procedure").

### 2.6.1.1.2 Corporate Social Responsibility Principles

The Corporate Social Responsibility Principles are based on the above-mentioned fundamental international texts. They provide for:

- 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;
- the prohibition of all forms of discrimination in recruitment, career development and at the end of employment relationships;
- guaranteeing satisfactory working conditions to ensure the health, safety and hygiene of employees;
- compliance with applicable legal or regulatory minimums in terms of remuneration, freedom of association and protection of trade union rights, and the right to collective bargaining;
- zero tolerance of corruption and influence peddling;
- compliance with regulations on personal data protection and environmental protection.

#### 2.6.1.1.3 Responsibility towards Suppliers

##### 2.6.1.1.3.1 Sustainable Charter with Suppliers

In addition to reducing the negative externalities of its value chain, Dassault Systèmes strives to develop positive externalities, by increasing the use of employment through the French adapted and protected work sector and by paying close attention to supplier payment deadlines.

The Sustainable Charter with Suppliers describes Dassault Systèmes' policy on responsible procurement. It clarifies the Company's expectations of its current and future suppliers, service providers and subcontractors in terms of corporate social responsibility, by setting out a number of commitments. Dassault Systèmes also makes these commitments to its suppliers.

The Charter deals with the behavior expected from both sides in terms of ethics and compliance:

- in business relations: anti-corruption, conflicts of interest, gifts and hospitality, compliance with competition law, handling of confidential information, personal data protection;
- in terms of working conditions and respect for 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 human health and safety;

- in terms of the impact of the Company's activities on the environment, in particular limiting greenhouse gas emissions.

The Sustainable Charter with Suppliers is available to the public (<https://www.3ds.com/assets/invest/2022-01/3ds-sustainable-charter-with-suppliers-en.pdf>).

It enables suppliers acting in good faith to report any ethical, compliance, social or environmental issue to the Business Ethics and Compliance department. In 2024, the Whistleblowing procedure will be updated, in particular to include the additional means available to suppliers – like the Company's other stakeholders – to raise an alert (see paragraph 2.6.1.2.3 "The Whistleblowing Procedure").

Social, environmental and ethical criteria are integrated throughout the procurement process, from the expression of need to the choice of supplier. As part of its drive for continuous improvement, Dassault Systèmes submitted in 2023 its application for the Responsible Purchasing and Supplier Relations label (RFAR) to the *Médiateur des Entreprises* and the French National Purchasing Council. Aiming for the label enables the Company to improve its responsible procurement practices and ensure that they are aligned with the ISO 20400 standard.

Dassault Systèmes' suppliers are regularly surveyed. These enable the Company to assess the quality of procurement processes and supplier relations. In 2023, the satisfaction index (Net Promoter Score – NPS) was 90% for the expenditure commitment process, and 86% for the supplier onboarding process. As part of its public tenders, Dassault Systèmes also asks certain suppliers questions relating to their ESG commitments, such as their ratings in benchmark non-financial ratings, their action plans to reduce their own environmental footprint, or their climate commitments.

#### **2.6.1.1.3.2 Compliance with Supplier Payment Terms**

Dassault Systèmes pays particular attention to supplier payment terms. For example, the average payment term for supplier invoices (Days to pay) is 35 days, and the average payment delay is 6 days of the amount paid for fiscal year 2023. This performance is stable compared with 2022, and is one of the pillars of the Company's "Responsible Procurement" policy.

#### **2.6.1.2 Dassault Systèmes' Ethics and Compliance Governance**

Ethics and compliance governance at Dassault Systèmes is based on an Ethics Committee and a Business Ethics and Compliance Department, as well as the Company's Whistleblowing procedure.

The remit of the Ethics Committee and the Business Ethics and Compliance department covers ethics and compliance

investigations, particularly those relating to breaches of the rules laid down in the Code of Business Conduct. These include, in particular, rules relating to the protection of Intellectual Property, confidentiality, anti-corruption, fraud, conflicts of interest, compliance with competition or export control rules, personal data protection and IT security, ethics in labor relations, including the fight against discrimination and harassment, and the use of social media and networks.

Dassault Systèmes' compliance program, its developments and its key indicators are presented to the Board of Directors once a year.

##### **2.6.1.2.1 The Ethics Committee**

The Dassault Systèmes Ethics Committee meets once a month. Its members are the Company Secretary, the Human Resources Director, the Legal Director, the Internal Audit Director, the Director in charge of people ethics, the Business Ethics Director and the Group Compliance Officer.

It ensures that employees comply with the rules set out in the Code of Business Conduct. The Ethics Committee systematically investigates any cases of non-compliance brought to its attention, in particular through the Whistleblowing procedure.

In 2023, the Ethics Committee examined fifty-eight cases opened as a result of suspected non-compliance. All of these cases were investigated. Twenty-two investigations found breaches of the Dassault Systèmes Code of Business Conduct. The breaches identified and dealt with in 2023 break down as follows:

- 36% deal with human resources issues (see also paragraph 2.3.5 "Promoting Diversity and Inclusion");
- 64% on business ethics.

The Company has taken disciplinary action in 100% of cases.

##### **2.6.1.2.2 The Business Ethics and Compliance department**

This department reports to the Dassault Systèmes Legal Department.

Its role is to define and implement the Company's Ethics and compliance program, in conjunction with the Ethics Committee. In liaison with other Company departments, it is notably responsible for:

- promoting a culture of integrity within Dassault Systèmes, in particular by raising employee awareness and providing training to them;
- assessing and preventing Dassault Systèmes' ethics and compliance risks;
- carrying out investigations to assist local teams in the resolution of cases that arise;

- ensuring the effectiveness of the Company's ethics and compliance system, and making proposals to the Ethics Committee concerning the development of Dassault Systèmes' ethics and compliance program.

It ensures that the principles described in the Code of Business Conduct are implemented and respected, as well as the Company's specific ethics and compliance policies, recommendations and processes.

The Business Ethics and Compliance department systematically evaluates and investigates all the alerts it receives, notably through the Whistleblowing procedure. This leads to the opening of formal cases, which are investigated by the Business Ethics and Compliance department and submitted to the Ethics Committee.

In this context, the Company initiated a number of due diligences in 2023, some of which identified cases of non-compliance, including:

- 26 in-depth outsourced third-party evaluations;
- 367 evaluations of third parties (business partners, intermediaries, donations, etc.) using specific databases;
- 1,432 supplier evaluations;
- 10 Human rights risk assessments.

The Business Ethics and compliance department is also involved in assessing the risk of conflicts of interest, and in the authorization process for gifts and invitations (marketing and other events).

#### **2.6.1.2.3 The Whistleblowing Procedure**

Any case of non-compliance with applicable laws and regulations – particularly in terms of anti-corruption and due diligence -, the Dassault Systèmes Code of Business Conduct or the Sustainable Charter with Suppliers, may be reported via the Dassault Systèmes Whistleblowing procedure.

This procedure is available on the Company's internal **3DEXPERIENCE** platform, as well as to the public on its website <https://www.3ds.com/under> the following link: <https://www.3ds.com/fr/about-3ds/what-drives-us/ethics-compliance/whistleblowing-alert-procedure>.

The Whistleblowing procedure has been modified in 2023 to reinforce the new provisions on whistleblower protection resulting from European Directive 2019/1937 of October 23, 2019 and its transposition by European Union member countries in 2022. This new version is more transparent, educational and incentive-based.

As stated in the procedure, Dassault Systèmes encourages bona fide whistleblowers to report their concerns, while guaranteeing the confidentiality of their identity and the absence of reprisals.

Whistleblowers can now issue an alert:

- by writing to the Dassault Systèmes Ethics Committee at [people.ethicscommittee@3ds.com](mailto:people.ethicscommittee@3ds.com) or via an online form on the Company's website under the following link: <https://www.3ds.com/fr/about/corporate-responsibility/ethics-compliance/whistleblowing-form/>; or

- by leaving a telephone message on the Business Ethics and Compliance department's voice mailbox, accessible to 3 people only; the numbers to call for each country where the Company is present are published on its website under the following link: <https://www.3ds.com/fr/about-3ds/what-drives-us/ethics-compliance/whistleblowing-alert-procedure/how-make-alert-telephone>.

#### **2.6.1.3 Employee Awareness-Raising and Training**

Employee awareness-raising and training is an essential pillar of the Company's commitment to ethics and compliance.

In 2022, Dassault Systèmes deployed three new online training courses, all mandatory, covering subjects deemed fundamental to the Company and its ecosystem, namely:

- Ethics and compliance themes as developed in the Code of Business Conduct, to be followed each year;
- personal data protection, also recurring every year;
- cybersecurity issues, every two years (see also paragraph 2.3.2 "Developing Knowledge and Know-how").

All Company employees are required to attend the mandatory Code of Business Conduct training course. They must systematically declare their knowledge of and commitment to the Code of Business Conduct at the end of the training. The latter includes a presentation of the Whistleblowing procedure. 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, notably ethics in the professional environment with a focus on potential situations of harassment or discrimination, anti-corruption, intellectual property protection, personal data protection, respect for confidentiality, compliance with competition law, export control rules and international sanctions, information systems security, prevention of conflicts of interest, etc.

At December 31, 2023, 22,283 employees representing 98.6% of the base workforce had taken this general training course, compared with 18,424 representing 98.6% of the base workforce at December 31, 2022.

Employee awareness is also raised through 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, regular articles and the distribution of instructional videos on the communities of the Company's internal **3DEXPERIENCE** platform. In 2023, the Company worked on a global program to combat discrimination and harassment, building in particular on the two online training courses on situations and forms of discrimination and harassment deployed in 2021 (see paragraphs 2.6.3 "Committing to Respect for Human Rights and Fundamental Freedoms" and 2.6.4 "Maintaining an Appropriate Vigilance Plan").

## 2.6.2 Striving for Transparent Business Relations

Dassault Systèmes' commitment to ethical and sustainable growth is reflected in its dedication to transparent business relationships. The Company implements a business ethics program based on risk assessment. This includes anti-corruption and responsible governance.

### 2.6.2.1 The Fight against Corruption

Dassault Systèmes has a zero-tolerance policy towards corruption and influence peddling. The Company is committed to complying with all applicable anti-corruption laws, including the US Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and the French *Sapin 2* law.

Corruption and influence peddling risks arising from the Company's business model include:

- the use of intermediaries (distributors, agents, integrators, partners). These intermediaries are independent third parties and are fully responsible for their actions, but Dassault Systèmes could, in certain cases (negligence, willful blindness), be held liable should these intermediaries make illicit payments for the purpose of generating Revenue;
- direct or indirect involvement with customers located in "high-risk" countries and/or qualified as "public officials";

The Company's anti-corruption program systematically manages these risks. It is based on:

- a specific map dedicated to corruption and influence peddling risks, updated periodically and arising from the Company's activities, submitted to the Dassault Systèmes Board of Directors for approval;
- an action plan drawn up by the Business Ethics and compliance department and submitted to the Dassault Systèmes Board of Directors for approval;
- an internal control and audit system;
- rigorous operational processes;
- a community of over thirty Compliance Ambassadors made up of legal, financial and operational experts who support the Business Ethics and compliance department in local Dassault Systèmes entities.

Dassault Systèmes' program to prevent corruption and non-compliance with the Code of Business Conduct is based on 3 principles: prevention, detection and remediation.

#### 2.6.2.1.1 Prevention

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 are made available on the Company's **3DEXPERIENCE** platform (some are also published on the company's website). They include:

- Code of Business Conduct: it reiterates Dassault Systèmes' zero-tolerance policy towards corruption and influence peddling, such as 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 <https://www.3ds.com/fileadmin/COMPANY/Ethics-and-compliance/3DS-Code-de-Conduite-des-Affaires-FR.pdf>);
- "Recommendations for interactions with Dassault Systèmes intermediaries" (June 2017);
- Dassault Systèmes' "Recommendations on conflicts of interest" (April 2017);
- the Whistleblowing procedure (updated in December 2023 to include provisions on whistleblower protection and currently being rolled out within Dassault Systèmes);
- the Charter for Responsible Public Affairs (published in December 2023 on the Dassault Systèmes website <https://www.3ds.com/fr/about/corporate-responsibility/ethics-compliance/charter-responsible-public-affairs>).

The Company's employees must remain vigilant, comply with all applicable laws and regulations and must never, directly or indirectly, encourage, offer, attempt to offer, authorize, promise or accept, in any form whatsoever, an advantage (for example, payments, gifts, bribes or illicit commissions) with a view to obtaining or retaining a contract or obtaining an inappropriate benefit, even if they believe they are acting in the best interests of the Company.

Accordingly, gifts and invitations must be for reasonable amounts, as defined in the Anti-Corruption Policy, be compatible with local customs and practices, and comply with applicable legislation. They must be appropriate and not include elements likely to damage the Company's reputation in the event of public disclosure. Requests for exceptions to the rules on gifts and invitations, managed via the 3DEXPERIENCE platform, are authorized in particular by the Business Ethics and compliance department.

Preventing corruption also involves training and raising awareness among the Company's employees and partners, thanks to specific face-to-face or webinar training and awareness-raising initiatives, regularly delivered by the Business Ethics and compliance department to employees exposed to this risk, and to online training dedicated to anti-corruption.

At December 31, 2023, 22,482 employees representing 99.5% of the base workforce, compared with 18,582 representing 99.5% of the same workforce at December 31, 2022, had been trained in the "Understanding anti-corruption principles" module.

Dassault Systèmes distributors in certain countries with heightened corruption risks are made aware of the Company's "zero tolerance" policies and rules on corruption, as part of dedicated training programs.

#### **2.6.2.1.2 Detection**

The detection of corruption at Dassault Systèmes is based on alerts received, in particular as part of the Whistleblowing procedure, due diligence procedures for the selection of intermediaries, accounting controls carried out by the relevant teams, specific due diligence carried out by the Internal Audit department as part of the evaluation of internal control, or ad hoc audits carried out to prevent or detect possible cases of fraud or non-compliance with the Company's rules and procedures.

As part of the ongoing process of improving its various anti-corruption tools, the Company has strengthened its policy of due diligence when selecting its intermediaries through additional processes, including a self-declaration questionnaire, reputation checks using dedicated external tools and compliance databases, verification of services performed by agents, and validation, when selecting them, by the Business Ethics and Compliance department.

#### **2.6.2.1.3 Remediation**

The Ethics Committee deals with cases of non-compliance with the Code of Business Conduct, including possible cases of corruption. It takes the necessary steps to put an end to such non-compliance, and makes recommendations on appropriate sanctions.

As part of the continuous improvement process for its ethics and compliance program, the Company learns from the cases examined and enriches its anti-corruption tools (policies, controls, procedures, training, awareness-raising).

Dassault Systèmes measures the performance of its anti-corruption program by means of key performance indicators, including the completion rates of its mandatory anti-corruption training courses (see paragraph 2.6.2.1.1 "Prevention").

#### **2.6.2.2 Responsible Management of Public Affairs**

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

Dassault Systèmes is a scientific company focused on research and software development activities, whose ambition is to imagine sustainable innovations capable of harmonizing products, nature and life. Its lobbying activities are limited and in line with the Company's objectives and its values of trust and transparency. They focus on key issues such as industrial and digital sovereignty, sustainable innovation and Life Sciences & Healthcare policies.

Dassault Systèmes supports them with dedicated policies, targeted training and transparent practices.

#### **2.6.2.2.1 Policies Dedicated to Business Integrity**

These are the Charter for Responsible Public Affairs, the Code of Business Conduct and the Company's Anti-Corruption Policy (all three published on the <https://www.3ds.com/fr/about-3ds/what-drives-us/ethics-compliance> website).

In 2023, the Company formalized and published its Charter for Responsible Public Affairs. This Charter details the Company's commitments in the context of public affairs, as well as its principles and recommendations in this area for all its employees. Both the Charter and the Code of Business Conduct expressly state that Dassault Systèmes does not provide political contributions or benefits to promote or support a specific political party or public official. Both documents also emphasize the importance of employees identifying, avoiding and declaring actual or potential conflicts of interest.

In addition, the Charter stipulates that the Company shall only join professional associations, industry organizations and think tanks that reflect its values and interests, and contribute directly or indirectly to the development or reinforcement of its activities. Employees must act within these organizations in full compliance with applicable laws and regulations, in particular competition rules.

The Anti-Corruption Policy defines and governs the role and activities of Dassault Systèmes' interest representatives. Thus, all missions to influence public officials or institutions, all decisions to entrust such a mission to a third party, and all recourse to lobbying agencies, are strictly governed by detailed rules of good governance and ethics, with dedicated controls.

Information is also available in the Sustainable Development – ESG – Governance – Public Affairs Management section of its website.

#### **2.6.2.2.2 Targeted Training Courses**

Employees identified as likely to engage in lobbying activities receive specific training on anti-corruption and transparency requirements in the context of interest representation activities (online training, webinars, awareness-raising videos). In addition, Dassault Systèmes' anti-corruption training includes raising employees' awareness of the risks of dealing with public officials. For example, the Company's rules on gifts and invitations are stricter when dealing with public officials.

#### **2.6.2.2.3 Transparent Practices**

Interest representation activities are monitored by the General Secretariat and supervised by the Business Ethics and compliance department.

They are organized as follows:

- 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#>;
- 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 budgets allocated by Dassault Systèmes are easily accessible via the following link: <https://ec.europa.eu/transparencyregister/public/homePage.do>. Dassault Systèmes follows the rules of the Code of Conduct of this European Union transparency register in its relations with European institutions;
- in terms of corporate governance, the Company's employees must not engage in any activities relating to public affairs without the approval of their superiors. They report to their superiors and to the General Secretariat for the most important matters. Employees representing Dassault Systèmes in organizations likely to become involved in public affairs must inform the General Secretariat of Dassault Systèmes' membership of that organization.

### **2.6.3 Committing to Ensure Respect for Human Rights and Fundamental Freedoms**

#### **2.6.3.1 The Founding Principles**

Dassault Systèmes' commitment to ethical and sustainable growth is based on the fundamental value of respect for Human Rights and Fundamental Freedoms.

Dassault Systèmes' commitments in this respect are formalized in various policies, declarations and charters, available on the Company's website (<https://www.3ds.com/fr/about-3ds/what-drives-us/ethicscompliance>). They all refer to the international standards to which the Company adheres (see paragraph 2.6.1.1 "Ethics and Compliance Rules applicable at Dassault Systèmes"): the Code of Business Conduct, the Corporate Social Responsibility Principles, the Sustainable Charter with Suppliers, the annual declaration of actions taken to combat modern slavery and human trafficking required by the UK Modern Slavery Act.

In addition, Dassault Systèmes is a member of the United Nations Global Compact (see the introduction to Chapter 2 "Social, Societal and Environmental Responsibility" and the communication on progress in the "Cross-reference tables" section).

#### **2.6.3.2 Dassault Systèmes' Approach to its Customers, Partners and Suppliers**

To manage and mitigate the risks of non-compliance in terms of Human Rights and Fundamental Freedoms within its ecosystem, Dassault Systèmes relies in particular on certain policies, the implementation of due diligence and its Whistleblowing procedure.

The Company promotes respect for Human Rights and Fundamental Freedoms within its ecosystem, as its suppliers and partners are required to adhere to the Sustainable Charter with Suppliers or the Corporate Social Responsibility Principles. These Principles are also made available to partners via the 3DEXPERIENCE platform dedicated to them, as are the Code of Business Conduct and the Anti-Corruption Policy. The Company has the option of immediately terminating a contract with a supplier in the event of a breach of its Sustainable Charter with Suppliers or of its Corporate Social Responsibility Principles.

In addition to strict compliance with applicable sanctions and export control regulations, Dassault Systèmes has defined a 3DS Acceptable Use Policy in line with its objective of enabling sustainable innovation. In accordance with this policy, the Company does not engage with new customers meeting certain criteria in four market segments, and/or develop dedicated products or services. These market segments are coal for energy purposes, tobacco (including e-cigarette production), "universally prohibited" weapons, and oil and gas where no public commitment to reduce carbon emissions has been made.

Dassault Systèmes also performs reasonable due diligence on third parties, including research into adverse media coverage of Human Rights and Fundamental Freedoms issues, and monitoring for risk situations. Where appropriate, the Company's products are assessed for controversial use or misappropriation, and the associated reputational risks, using specialized due diligence databases and a risk assessment method dedicated to Human Rights issues. In 2023, 10 such assessments were carried out.

Dassault Systèmes continues further to deploy its Sustainable Charter with Suppliers in all its contracts (see paragraphs 2.6.1 "Promoting Strong Business Ethics" and 2.6.5 "Maintaining an Appropriate Vigilance Plan").

Finally, as indicated in the Whistleblowing procedure, the Sustainable Charter with Suppliers and the Code of Business Conduct, all the Company's stakeholders, and in particular suppliers and partners, can report any breach of Human Rights and Fundamental Freedoms to the Company's Ethics Committee by email, online web form or telephone message. The Whistleblowing procedure is published on [www.3ds.com](http://www.3ds.com) in the "Ethics and compliance" section.

### 2.6.3.3 Dassault Systèmes' Internal Approach

To manage and mitigate the risks of non-compliance in terms of Human Rights and Fundamental Freedoms within its organization, Dassault Systèmes relies in particular on mandatory annual online training on the themes of the Code of Business Conduct and on its Whistleblowing procedure, updated in 2023, which enables employees to report any risk of serious infringement of Human Rights and Fundamental Freedoms (see paragraph 2.6.1 "Promoting Strong Business Ethics").

The Company's objective is to prevent the risks of discrimination and moral or sexual harassment, and to guarantee working conditions that ensure the health and safety of individuals. Ethics in the professional environment, with a focus on potential situations of harassment or discrimination, is part of the "Code of Business Conduct" training program. An online training course dedicated to situations and forms of discrimination and harassment has been available for employees and managers since 2021 (see also paragraphs 2.3.3 "Preventing Health, Safety and Well-Being in the Workplace", 2.3.5 "Promoting Diversity and Inclusion" and 2.6.5 "Maintaining an appropriate Vigilance Plan").

The prohibition of discrimination and harassment is included in the Company's internal policies and procedures, including those relating to recruitment processes, and in management training. The Code of Business Conduct includes clear definitions of harassment and discrimination, with examples. Finally, the Company implements a policy of inclusion for people with disabilities, and is developing a number of initiatives on issues relating to gender equality (see paragraphs 2.3.5 "Promoting Diversity and Inclusion" and 5.1.7.5 "Gender Equality Within the Executive Team and Top Positions of Responsibility").

Dassault Systèmes measures its performance in terms of respect for Human Rights and Fundamental Freedoms by means of key performance indicators including the completion rate for the online "Code of Business Conduct" training course, the proportion of cases handled by the Ethics Committee relating to this theme and the number of assessments carried out on risks of breaches of Human Rights and Fundamental Freedoms (see paragraph 2.6.1 "Promoting Strong Business Ethics").

## 2.6.4 Committing to a Responsible and Transparent Tax Policy

Dassault Systèmes' commitment to ethical and sustainable growth is underpinned by a transparent and responsible tax policy in all countries where the Company operates. As part of this commitment, the Company's tax policy is based on three main principles: tax compliance, tax transparency and tax responsibility.

### 2.6.4.1 Tax Policy

Dassault Systèmes' tax policy is defined in accordance with current regulations, in particular the principles deriving from European Community law and the recommendations of the Organisation for Economic Co-operation and Development. Its implementation is in line with the Company's operational objectives.

#### 2.6.4.1.1 Compliance – Dassault Systèmes complies with Tax Regulations

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 the tax authorities.

Dassault Systèmes applies the arm's length principle by setting its prices in accordance with OECD recommendations and national laws. By keeping abreast of tax developments and any interpretative discrepancies that may arise, the Company is always careful to comply with the tax regulations in force in the countries where it does business. It also complies with its annual country-by-country reporting obligations (CBCR).

Taxes are paid in the countries in which they are due. The Company may benefit from certain tax advantages to support investment, particularly in R&D, employment and economic development. These advantages are implemented in compliance with the legal, regulatory or administrative framework and are aligned with Dassault Systèmes' operational objectives.

#### 2.6.4.1.2 Transparency – Dassault Systèmes is open and transparent with Tax Authorities

Insofar as possible, the Company seeks to build relationships of trust with tax authorities, based on transparency, cooperation and mutual respect. In the course of tax audits, certain positions taken by the Company may be challenged by a tax authority, particularly 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 rescript 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, has 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 level of associated tax risk. Dassault Systèmes is the first French company to join this program. This collaboration has been a success, and has helped to increase cooperation and transparency with the various tax authorities involved in the program. The majority of participating tax authorities have validated Dassault Systèmes' transfer pricing policy, which should help secure any future tax audits.

In addition, the Company participates in several OECD working groups (notably Pillars 1 and 2) and in certain national initiatives.

#### 2.6.4.1.3 Responsibility – Dassault Systèmes is committed to having a responsible Tax Policy

All the Company's legal entities are operated according to commercial and operational considerations. They have economic substance.

Dassault Systèmes has no non-operating 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.

As part of its external growth, the Company carries out tax due diligence and may need 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.

### 2.6.4.2 Tax Organization and Governance

A dedicated team of experts with in-depth knowledge of international tax issues ("the Tax department") is responsible for assisting all Dassault Systèmes entities and functions with any issues that may have a tax impact. They regularly take part in internal and external training courses, notably on tax regulations. They also provide training to the Company's various stakeholders, informing them of any changes in legislation and Dassault Systèmes' general tax policy.

The Company's Tax Director reports to the Executive Vice-President, Chief Financial Officer, and supervises all in-house tax specialists in Europe, Asia and the Americas, to ensure that the local tax environment is taken into account and that the function remains independent.

Dassault Systèmes' global tax policy has been approved by the Sustainability Steering Committee.

In addition, the Audit Committee is briefed at least once a year on tax issues and changes in legislation likely to have an impact on the Company.

The aim of the Tax department is to develop close relations with the sales teams and, where necessary, with their external partners, in order to provide clear and relevant guidance on tax issues, including the identification of risks and opportunities where appropriate. If necessary, it calls on external consultants. The Tax department participates in strategic operations, particularly acquisitions, from their planning to their implementation, to ensure that appropriate treatment is applied consistently. In addition, it implements all the processes and controls necessary to ensure the proper application of Dassault Systèmes' tax policy.

## 2.6.5 Maintaining an Appropriate Vigilance Plan

Dassault Systèmes is committed to conducting its business in compliance with the laws in force in the countries in which it operates and in accordance with international standards.

In accordance with the French law of March 27, 2017 relating to the duty of vigilance of parent companies and order-giving companies, Dassault Systèmes draws up and implements a Vigilance Plan (the "Vigilance Plan") in the three required areas: Human Rights and Fundamental Freedoms, Health and safety of people, and Environment.

The content of the Vigilance Plan meets the 5 legal requirements:

- risk mapping;
- assessments of the sphere of influence, in particular of suppliers;
- measures to prevent and mitigate the risks identified in the mapping;
- Whistleblowing procedure;
- and a system for monitoring measures and evaluating their effectiveness.

Vigilance measures, adapted and proportionate to Dassault Systèmes' risk profile, can be implemented in the short and medium term.

Dassault Systèmes' vigilance is also exercised through its recurring and continuous actions related to:

- raising employee awareness, such as monitoring and updating online training courses on ethics, compliance, health and safety, crisis management, sustainable development and publications on its **3DEXPERIENCE** platform;
- the Company's Whistleblowing procedure;

- the use of specialized due diligence databases and, where appropriate, a risk assessment method dedicated to Human Rights issues, as well as monitoring for the detection of high-risk situations;
- control points set up by the Internal Audit department.

The Vigilance Plan is implemented by the various stakeholders within the Company, primarily the Business Ethics and Compliance department, the Human Resources department and the Procurement department. It is monitored and assessed by a Duty of Vigilance Steering Committee, made up of members of these departments and the Internal Audit Department, and reviewed by the Company's Risk Management Steering Committee at least once a year.

### 2.6.5.1 Report on the Implementation of the 2023 Vigilance Plan

The Vigilance Plan for 2023 included measures to be implemented in the short and medium term, as part of a structured approach. The year's key achievements were as follows:

- in the field of health and safety, the Company has continued to develop its policy and charter of commitments in these areas. As part of the partnership signed in 2022 with the *Cancer@Work* public-interest association to help reconcile illness and work, Dassault Systèmes continued to develop numerous actions for its employees through the "*We Care for Your Health*" initiative (notably to prevent breast cancer and male cancers). In 2023, the Company was awarded the *Cancer@Work* level 3 label for a three-year period. It published two internal guides in France, "*We Care for Your Health*": one for employees who are ill, the other for managers. The Company has continued to raise awareness of first aid through its dedicated online training course (already taken by over 4,000 employees); the procedure for responding to crisis situations has been improved; health, safety and security issues at sites were reviewed once again this year, in the form of a questionnaire sent to site managers (on all these subjects, see also paragraph 2.3.3 "Preserving Health, Safety and Well-Being in the Workplace");

- the Company's Whistleblowing procedure has been revised to ensure compliance with new regulations on the protection of whistleblowers (the French law of March 21, 2022 and its implementing decree of October 3, 2022 transposing European Directive 2019/1937 of October 23, 2019). The Company now has a clearer, more pedagogical procedure and additional means for reporting to its Ethics Committee, available on [www.3ds.com](http://www.3ds.com): an online form and toll-free telephone numbers for each country in which it operates. Whistleblowers can report to the Ethics Committee anonymously, and Dassault Systèmes guarantees the confidentiality of the whistleblower's identity and the absence of reprisals for any report made in good faith. The Whistleblowing procedure has been submitted to employee representative bodies in France for consultation. Its worldwide deployment within Dassault Systèmes is scheduled to continue in 2024, with, if needed, a local adaptation to ensure its compliance with national transposition of the European Directive on the protection of whistleblowers and local regulations applicable with regards to the fight against discrimination and harassment;
- as part of the Company's monitoring of legislation relating to Human Rights, Dassault Systèmes has continued to follow potential developments arising from the draft European Corporate Sustainability Due Diligence Directive. The necessary steps have been taken to ensure the compliance of Dassault Systèmes Deutschland AG with the German law on due diligence in the upstream value chain (*Lieferkettensorgfaltspflichtengesetz – LkSG*) from January 1<sup>st</sup> 2024;
- in terms of the Company's best practices in terms of Human Rights and Fundamental Freedoms, the risk assessment method dedicated to Human Rights and Fundamental Freedoms issues has been reviewed and published on the Company's **3DEXPERIENCE** platform;
- deployment of the Sustainable Charter with Suppliers, a reference document for the prevention of serious breaches of the duty of vigilance, continued (see paragraphs 2.6.1 "Promoting Strong Business Ethics" and 2.6.3 "Committed to respecting Human Rights and Fundamental Freedoms");
- the Company has continued to pursue its environmental initiatives (see paragraphs 2.1 "Sustainability Governance" and 2.5.2.2 "Climate Strategy").

The Due Diligence Steering Committee met three times in 2023. It reviewed its mapping of the Company's duty of vigilance risks in the light of its knowledge of the Company's situation, as well as its consistency with the risks identified

and assessed by the Company's Risk Management Steering Committee (see paragraphs 2.2 "Social, Societal and Environmental Risks" and 5.2 "Enterprise Risk Management and Internal Control Procedures").

#### **2.6.5.2 2024 Vigilance Plan**

The risk assessment, and in particular the assessment carried out in 2020 at global level and reviewed in 2023 by the Due Diligence Steering Committee, revealed the limited nature of the risks of serious harm in the three areas of the duty of vigilance, which could result both from the Company's activities and its business model (see Chapter 1 "Presentation of the Company"), and from those of its suppliers and subcontractors. Indeed, the intangible nature of the software publisher's business implies virtually no assembly of products from supplier chains. However, Dassault Systèmes is using this mapping to further strengthen its responsible procurement approach (see paragraph 2.5.2.4 "Resource Use and Climate Action Plans").

In 2024, the plan's measures continue to address the risks identified in the mapping, in particular:

- continuing to review and to update the Whistleblowing procedure to ensure its compliance with national transpositions of European Directive 2019/1937 on the protection of whistleblowers, and where applicable with local anti-discrimination and anti-harassment regulations; rolling out new versions in the countries concerned;
- monitoring of (i) developments arising from the draft European Corporate Sustainability Due Diligence Directive and (ii) legislation on Human Rights around the world (United Kingdom Commercial Organisations and Public Authorities Act (draft), Australian Modern Slavery Act, German Supply Chain Act, etc.);
- continuing to develop the Company's best practices in terms of Human Rights and Fundamental Freedoms (raising awareness among employees, communicating the risk assessment method in these areas, reinforcing the traceability of reporting linked to third-party assessments, etc.);
- finalizing and deploying a health policy and a charter of commitments in this area, and raising awareness of health and safety risks among the Company's site managers;
- the continuation of the "*We care For Your Health*" program, particularly in international markets, to improve work-life balance;

- the fight against discrimination and harassment, by continuing to promote training in this area, in order to raise employees' awareness;
- continued deployment of the Sustainable Charter with Suppliers via clauses in the Company's standard contracts, and updating of the global procurement policy.

In addition, the mapping of duty of care risks will be subject to methodological updates and ongoing review in line with the Company's risk management approach (see paragraphs 2.2 "Social, Societal and Environmental Risks" and 5.2 "Enterprise Risk Management and Internal Control Procedures").

## 2.7 Environmental, Social and Governance Metrics

Dassault Systèmes is committed to improving the impact of its environmental, social, societal and governance practices. This paragraph brings together all the indicators used to measure the Company's ESG performance.

In line with its obligations, Dassault Systèmes also presents the indicators of the EU Taxonomy, one of which has been integrated into the sustainability objectives set as part of its sustainable development strategy: 70% of the turnover generated by 2027 must be eligible for this regulation.

### 2.7.1 Environmental, Social, Societal and Governance Metrics

#### 2.7.1.1 Sustainable Development Strategy

Dassault Systèmes' sustainable development strategy is organized into three pillars, which are analyzed in quantitative measurable objectives:

- designing solutions enabling Dassault Systèmes' customers to reduce their environmental footprint;
- committing to environmentally Sustainable Operations;
- developing human capital in respect of diversity and ethics.

Progress towards the achievement of these objectives is reviewed regularly by the Sustainability Steering Committee, the Executive Committee and the lead director for sustainable matters within Dassault Systèmes' Board of Directors.

Dassault Systèmes has drawn up a plan to reduce its greenhouse gas emissions, approved by the Science-Based Targets initiative as being aligned with a 1.5°C pathway (Scopes 1 and 2) and in line with current best practice (Scope 3). These emission reduction targets, for 2025 or 2027 depending on the Scope concerned, were revised in 2022, notably to cover a larger scope, and then validated in 2023 by SBTi.

The charts below show the indicators of Dassault Systèmes grouped and presented according to these three pillars:

| <b>Designing Solutions enabling Customers to reduce their Environmental Footprint</b> | <b>2023</b> | <b>2022</b> | <b>2021</b>          | <b>Objective</b> |
|---|-------------|-------------|----------------------|------------------|
|   |             |             |                      | <b>2027</b>      |
| <b>EU Taxonomy</b>  |             |             |                      |                  |
| Eligible Turnover   | 67.3%       | 65.8%       | 68.0% <sup>(1)</sup> | 70%              |
| Aligned Turnover  | 33.4%       | -           | -                    | -                |

(1) The percentage of eligible turnover for 2021 has been recalculated using the methodology applicable in 2023, as described in paragraph 2.8 "Reporting Methodology", to enable a comparison with an identical scope.

In 2023, Dassault Systèmes publishes an eligible and aligned turnover for the EU Taxonomy amounting respectively to 67.3% and 33.4%. The methodology used for these calculations is described in paragraph 2.7.2 "Key Performance Indicators for the EU Taxonomy Regulation".

| <b>Committing to environmentally Sustainable Operations</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>2019</b> | <b>Objective</b>     |
|---|-------------|-------------|-------------|-------------|----------------------|
|   |             |             |             |             | <b>2025-2027</b>     |
| <b>Environment</b>  |             |             |             |             |                      |
| Scopes 1 & 2 GHG emissions <sup>(1)</sup>                   | 7,370       | 7,801       | 16,450      | 25,098      | (35%) <sup>(1)</sup> |
| Scope 3 GHG emissions <sup>(1)</sup>                        | 37,136      | 37,256      | 11,990      | 77,595      | (20%) <sup>(1)</sup> |
| % of suppliers w/science-based targets set <sup>(2)</sup>   | 37%         | 26%         | 23%         | -           | 50% <sup>(2)</sup>   |

(2) 2027 Target, submitted at the end of 2022, covering an expanded scope compared to the initial submission and validated in 2023 by the Science-Based Targets initiative.  
(3) 2025 Target, submitted at the end of 2022, covering an expanded scope compared to the initial submission and validated in 2023 by the Science-Based Targets initiative.

See all details concerning environmental indicators in paragraph 2.5 "Environmental Responsibility".

| <b>Developing Human Capital in Respect of Diversity and Ethics</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>Objective</b>   |
|--|-------------|-------------|-------------|--------------------|
|  |             |             |             | <b>2025-2027</b>   |
| <b>Gender Diversity</b>  |             |             |             |                    |
| Women in the Executive team  | 38.5%       | 38.5%       | 38.5%       | 40% <sup>(1)</sup> |
| Women among <i>People managers</i>                                 | 24.5%       | 22.6%       | 21.2%       | 30% <sup>(2)</sup> |
| <b>Employee Engagement</b>   |             |             |             |                    |
| Employees pride and satisfaction <sup>(3)</sup>                    | 80.9%       | 81.7%       | 79.8%       | 85%                |
| <b>Ethics and Compliance</b>                                       |             |             |             |                    |
| Employees trained on ethics and compliance <sup>(4)</sup>          | 98.9%       | 99.2%       | 98.6%       | 95%                |

(1) Objective 2027 of women in the Executive team is of the order of 40%, only applicable to the extent permissible under local and national laws.

(2) Objective 2027 only applicable to the extent permissible under local and national laws.

(3) Objective 2025, percentage measured by an annual satisfaction survey.

(4) Objective 2025, average percentage of permanent employees who completed mandatory trainings on the Code of Business Conduct, Personal Data Protection and Anti-Corruption.

See further details in paragraphs 2.3 "Social Responsibility" and 2.6 "Business Ethics and Vigilance Plan".

In addition to these priority actions as described above, the Board of Directors has included a multi-criteria ESG indicator in the performance criteria used to determine the annual variable compensation of its Chief Executive Officer and Executive Committee members (see paragraphs 5.1.3 "Compensation Policy for Corporate Officers (*Mandataires Sociaux*)" and 5.1.4 "Summary of the Compensation and Benefits due to Corporate Officers"). The vesting of performance shares allocated in 2024 to the Chief Executive Officer (and to Dassault Systèmes Executives and employees beneficiaries) will also depend on this indicator.

This indicator is based on four criteria relating to employees' commitment, the proportion of women in senior management positions and executive bodies, the percentage of Turnvoer eligible to the EU Taxonomy, and the carbon footprint in line with science-based emission reduction targets (SBTi). ESG criteria and associated targets are reviewed annually to ensure consistency with Dassault Systèmes' ESG strategy for 2025 or 2027.

### 2.7.1.2 Ratings and Awards

Dassault Systèmes is recognized worldwide for its environmental, social and governance (ESG) actions, as evidenced by its ratings and rankings in 2023, summarized below:

| Non-financial questionnaires     | Relative sector performance | 2023   | 2022   | 2021   |
|----------------------------------|-----------------------------|--------|--------|--------|
| S&P Global CSA <sup>(1)</sup>    | ●                           | 63/100 | 67/100 | 57/100 |
| MSCI <sup>(2)</sup>              | ●                           | AAA    | AAA    | AA     |
| CDP <sup>(3)</sup>               | ●                           | B      | B      | C      |
| EcoVadis <sup>(4)</sup>          | ●                           | 77/100 | 76/100 | 72/100 |
| ISS ESG <sup>(5)</sup>           | ●                           | C+     | C+     | C+     |
| Moody's <sup>(6)</sup>           | ●                           | 56/100 | 60/100 | 54/100 |
| Corporate Knights <sup>(7)</sup> | ○                           | B+     | A-     | A-     |



| Solicited rating                     | 2022 / 2023 | 2021 |
|--------------------------------------|-------------|------|
| Standard & Poor's ESG <sup>(8)</sup> | 84/100      | ND   |

(1) Dassault Systèmes ranks fourth in the software sector, thus entering the 99 percentile of the sector. This makes Dassault Systèmes a member of the DJSI World, gathering sustainability leaders' companies.

(2) Dassault Systèmes achieves the highest rating (AAA) and ranks among the leaders in the software sector, with a score of 6.9/10 compared with an industry average of 5.2/10.

(3) Results of the "Climate change" questionnaire. Dassault Systèmes obtains a B grade compared with an industry average of C.

(4) Dassault Systèmes receives the Gold Medal for its CSR performance with a score of 77/100, above the software sector average.

(5) Dassault Systèmes achieves "Prime" status and ranks in the first decile of the software sector.

(6) Dassault Systèmes obtains a score of 56/100 against an industry average of 39/100.

(7) In "The Global 100" ranking, Dassault Systèmes ranks 20 / 100, and second in the software sector.

(8) Standard & Poors announced without prior notice to its customers in November 2023 that the rating agency was discontinuing this ESG rating product, which Dassault Systèmes regrets given the significant investment made to obtain this rating. Dassault Systèmes will therefore no longer be in a position to publish an update of this rating in 2024.

### 2.7.1.3 Environmental, Social, Societal and Governance Performance Indicators

The tables below detail Dassault Systèmes' main social, societal, environmental and governance responsibility indicators and targets, in addition to those followed as part of its sustainable development strategy.

### 2.7.1.3.1 Social, Societal and Governance Indicators

|  | 2023      | Workforce<br>in-scope <sup>(1)</sup> | Values               | 2022   | 2021 | Objective<br>2025 |  |  |  |  |  |
|--|-----------|--------------------------------------|----------------------|--------|------|-------------------|--|--|--|--|--|
|  | 2023      |                                      |                      |        |      |                   |  |  |  |  |  |
| <b>HUMAN CAPITAL (SUSTAINABILITY ACCOUNTING STANDARDS BOARD)</b>       |           |                                      |                      |        |      |                   |  |  |  |  |  |
| <b>Company Organization and Workforce</b>                              |           |                                      |                      |        |      |                   |  |  |  |  |  |
| Headcount  | 100%      | 23,811                               | 22,523               | 20,496 | -    | -                 |  |  |  |  |  |
| Europe   | 100%      | 39%                                  | 38%                  | 39%    | -    | -                 |  |  |  |  |  |
| Americas   | 100%      | 28%                                  | 29%                  | 29%    | -    | -                 |  |  |  |  |  |
| Asia   | 100%      | 33%                                  | 33%                  | 32%    | -    | -                 |  |  |  |  |  |
| R&D  | 100%      | 41%                                  | 41%                  | 41%    | -    | -                 |  |  |  |  |  |
| Sales, Marketing and Services  | 100%      | 46%                                  | 46%                  | 46%    | -    | -                 |  |  |  |  |  |
| Company's General Administration                                       | 100%      | 13%                                  | 13%                  | 13%    | -    | -                 |  |  |  |  |  |
| Headcount growth   | 100%      | 5.7%                                 | 9.9%                 | 3.6%   | -    | -                 |  |  |  |  |  |
| Permanent employees  | 100%      | 99.0%                                | 99.0%                | 99.0%  | -    | -                 |  |  |  |  |  |
| New joiners  | 100%      | 3,419                                | 5,022                | 3,629  | -    | -                 |  |  |  |  |  |
| Recruitment  | 100%      | 98.0%                                | 97.2%                | 99.4%  | -    | -                 |  |  |  |  |  |
| Acquisition  | 100%      | 2.0%                                 | 2.8%                 | 0.6%   | -    | -                 |  |  |  |  |  |
| Countries of operation   | 100%      | 43                                   | 43                   | 42     | -    | -                 |  |  |  |  |  |
| <b>2.3.1 Attracting Talented Individuals</b>                           |           |                                      |                      |        |      |                   |  |  |  |  |  |
| Job offers filled  | 95.3%     | 3,594                                | 4,722                | 3,875  | -    | -                 |  |  |  |  |  |
| Job offers filled under permanent contracts                            | 95.3%     | 96.4%                                | 97.4%                | 96.4%  | -    | -                 |  |  |  |  |  |
| Job offers filled by referral  | 95.3%     | 15.7%                                | 18.7%                | 17.5%  | 20%  | -                 |  |  |  |  |  |
| Conversion of interns and apprentices <sup>(2)</sup>                   | 95.3%     | 28.7%                                | 29.6%                | 28.6%  | -    | -                 |  |  |  |  |  |
| Job offers filled by internal hires <sup>(3)</sup>                     | 95.3%     | 28.8%                                | 26%                  | 29.8%  | 30%  | -                 |  |  |  |  |  |
| <b>2.3.2 Developing Knowledge and Know-how</b>                         |           |                                      |                      |        |      |                   |  |  |  |  |  |
| Employees who received training  | 95.3%     | 98.7%                                | 98.7%                | 90.9%  | -    | -                 |  |  |  |  |  |
| Average number of training hours <sup>(4)</sup>                        | 95.3%     | 23.1                                 | 27.9                 | 28.9   | -    | -                 |  |  |  |  |  |
| Employees certified to Company's knowledge and values                  | 95.3%     | 92.0%                                | 90.5%                | 83.1%  | -    | -                 |  |  |  |  |  |
| People managers certified  | 95.3%     | 82.0%                                | 80.8%                | 81.8%  | -    | -                 |  |  |  |  |  |
| Employees trained in cybersecurity                                     | 95.3%     | 99.5%                                | 98.6%                | -      | -    | -                 |  |  |  |  |  |
| Employees trained on ethics and compliance <sup>(5)</sup>              | 95.3%     | 98.9%                                | 99.2%                | 98.6%  | 95%  | -                 |  |  |  |  |  |
| <b>2.3.3 Preserving Health, Safety and Well-Being in the Workplace</b> |           |                                      |                      |        |      |                   |  |  |  |  |  |
| Absenteeism – Illness  | 93.3%     | 2.2%                                 | 2.1%                 | 2.2%   | < 4% | < 4%              |  |  |  |  |  |
| Absenteeism – Occupational accidents                                   | 93.3%     | 0,0% <sup>(6)</sup>                  | 0.01% <sup>(6)</sup> | 0.02%  | -    | -                 |  |  |  |  |  |
| Absenteeism – Maternity and Paternity Leave                            | 93.3%     | 0.7%                                 | 0.6%                 | 0.7%   | -    | -                 |  |  |  |  |  |
| Satisfaction Work Environment <sup>(7)</sup>                           | 134 sites | 75.6%                                | 77.6%                | 77.5%  | -    | -                 |  |  |  |  |  |
| Permanent employees working part-time                                  | 100%      | 2.0%                                 | 2.0%                 | 2.3%   | -    | -                 |  |  |  |  |  |
| Permanent employees benefiting from a leave of absence <sup>(8)</sup>  | 100%      | 1.5%                                 | 1.4%                 | 1.8%   | -    | -                 |  |  |  |  |  |
| <b>2.3.4 Rewarding and Retaining Talents</b>                           |           |                                      |                      |        |      |                   |  |  |  |  |  |
| Employees granted with Long-Term Incentive <sup>(9)</sup>              | 96.4%     | 12.0%                                | 12.0%                | 11.3%  | -    | -                 |  |  |  |  |  |
| Employees subscribing to shareholding program <sup>(10)</sup>          | 96.6%     | 33.8%                                | -                    | 55.4%  | -    | -                 |  |  |  |  |  |
| Employees covered by independent employees representation in Europe    | 37%       | 98.1%                                | 97.9%                | 97.3%  | -    | -                 |  |  |  |  |  |
| Employees covered by collective bargaining agreement in Europe         | 37%       | 83.8%                                | 80.4%                | 79.7%  | -    | -                 |  |  |  |  |  |
| Average seniority ( <i>in years</i> )                                  | 100%      | 8.2                                  | 8.1                  | 8.3    | -    | -                 |  |  |  |  |  |
| Employee voluntary turnover  | 100%      | 6.1%                                 | 10.8%                | 10.8%  | -    | -                 |  |  |  |  |  |
| Employee total turnover  | 100%      | 7.3%                                 | 12.0%                | 12.9%  | -    | -                 |  |  |  |  |  |
| Employees pride and satisfaction <sup>(11)</sup>                       | 96.4%     | 80.9%                                | 81.7%                | 79.8%  | 85%  | -                 |  |  |  |  |  |

(1) The scope refers to total headcount excluding companies or countries as detailed in paragraph 2.8 "Reporting Methodology".

(2) Percentage of conversion, under permanent or fixed-term contracts, of the total number of interns and apprentices, whether they continue their educational training or are graduated.

(3) Percentage of job offers requiring at least three years' professional experience filled with internal candidates.

(4) For employees who received training.

(5) Average percentage of permanent employees who completed mandatory trainings on Code of Business Conduct, Personal Data Protection and Anti-Corruption.

(6) Corresponding to a lost-time injury rate of 0.1 estimated on the basis of 200,000 hours worked.

(7) Satisfaction rate of the employee experience on the Company's sites measured by an annual satisfaction survey.

(8) Including end-of-career leave.

(9) Excluding members of the Executive team.

(10) Percentage of eligible employees subscribing to the employee shareholding program.

(11) Percentage measured by an annual satisfaction survey.

|   | Workforce<br>in-scope <sup>(1)</sup> | 2023   |        |        | Objective<br>2025/2027 |  |  |
|---|--------------------------------------|--------|--------|--------|------------------------|--|--|
|   |                                      | Values | 2022   | 2021   |                        |  |  |
| <b>2.3.5 Promoting Diversity and Inclusion</b>                                    |                                      |        |        |        |                        |  |  |
| <b>Gender diversity</b>   |                                      |        |        |        |                        |  |  |
| Women on Board of Directors <sup>(2)</sup>  | 100%                                 | 50%    | 50%    | 50%    | -                      |  |  |
| Women in the Executive team   | 100%                                 | 38.5%  | 38.5%  | 38.5%  | 40% <sup>(3)</sup>     |  |  |
| Women among <i>People managers</i>  | 100%                                 | 24.5%  | 22.6%  | 21.2%  | 30% <sup>(4)</sup>     |  |  |
| Women in the Company  | 100%                                 | 28.7%  | 28.1%  | 27.5%  | -                      |  |  |
| <i>R&amp;D</i>  | 100%                                 | 22.6%  | 22.3%  | 22.1%  | -                      |  |  |
| <i>Sales, Marketing and Services</i>  | 100%                                 | 29.2%  | 28.8%  | 27.4%  | -                      |  |  |
| <i>Company's General Administration</i>   | 100%                                 | 46.7%  | 43.8%  | 44.4%  | -                      |  |  |
| Women in new joiners  | 100%                                 | 33.3%  | 32.5%  | 34.9%  | -                      |  |  |
| Gender Equality Index <sup>(5)</sup>  | 18.6%                                | 96/100 | 95/100 | 94/100 | -                      |  |  |
| <b>Disability</b>   |                                      |        |        |        |                        |  |  |
| Employment of people with disabilities <sup>(6)</sup>                             | 18.6%                                | 3.1%   | 2.7%   | 2.9%   | -                      |  |  |
| <b>Country of Origin</b>  |                                      |        |        |        |                        |  |  |
| Number of countries of origin   | 100%                                 | 142    | 136    | 135    | -                      |  |  |
| <b>SOCIAL CAPITAL (SUSTAINABILITY ACCOUNTING STANDARDS BOARD)</b>                 |                                      |        |        |        |                        |  |  |
| <b>2.4.1 Secure Data and Systems</b>  |                                      |        |        |        |                        |  |  |
| Employees trained in cybersecurity <sup>(7)</sup>                                 | 95.3%                                | 99.5%  | 98.6%  | -      | -                      |  |  |
| <b>2.4.2 Protecting personal data</b>   |                                      |        |        |        |                        |  |  |
| Employees trained on Personal Data Protection <sup>(7)</sup>                      | 95.3%                                | 98.5%  | 99.4%  | 98.6%  | -                      |  |  |
| <b>2.4.3 Innovate for a Sustainable Future</b>                                    |                                      |        |        |        |                        |  |  |
| Millions of students using or having used one or more technologies <sup>(8)</sup> | -                                    | 8.2    | 8.3    | 6.8    | -                      |  |  |
| <b>2.4.4 Philanthropy: Committing to Education and Research</b>                   |                                      |        |        |        |                        |  |  |
| Number of new projects supported by <i>La Fondation Dassault Systèmes</i>         | -                                    | 52     | 51     | 38     | -                      |  |  |
| <b>LEADERSHIP AND GOVERNANCE (SUSTAINABILITY ACCOUNTING STANDARDS BOARD)</b>      |                                      |        |        |        |                        |  |  |
| <b>2.6 Business Ethics and Vigilance Plan</b>                                     |                                      |        |        |        |                        |  |  |
| Employees trained on the Code of Business Conduct <sup>(7)</sup>                  | 95.3%                                | 98.6%  | 98.6%  | 98.8%  | -                      |  |  |
| Employees trained on Anti-Corruption  | 95.3%                                | 99.5%  | 99.5%  | 98.4%  | -                      |  |  |

(1) The scope refers to total headcount excluding companies or countries as detailed in paragraph 2.8 "Reporting Methodology".

(2) Excluding Directors representing employees, not accounted in accordance with the law and the AFEP-MEDEF Code.

(3) Objective 2027 of women in the Executive team is of the order of 40%, only applicable to the extent permissible under local and national laws.

(4) Objective 2027, only applicable to the extent permissible under local and national laws.

(5) The Gender Equality Index (*Index Égalité Femmes-Hommes*) reported covers Dassault Systèmes SE. It is calculated each year in respect of the previous year.

(6) The employment rate of people with disabilities reported covers Dassault Systèmes SE. It is calculated each year in respect of the previous year.

(7) Percentage of permanent employees who completed mandatory trainings.

(8) Number of students using or having used one or more of the Company's technologies in an initial or lifelong training context.

### 2.7.1.3.2 Environmental Indicators

|  | 2023                              |                |                        |                        |                | Target                |
|--|-----------------------------------|----------------|------------------------|------------------------|----------------|-----------------------|
|  | Workforce in-scope <sup>(1)</sup> | Value          | 2022                   | 2021                   | 2019           | 2025-2027             |
| <b>Environment (Sustainability Accounting Standards Board)</b>                             |                                   |                |                        |                        |                |                       |
| <b>Carbon intensity – in tCO<sub>2</sub>-eq<sup>(2)</sup></b>                              | 98%                               | 8.1            | 8.2                    | -                      | 13.5           |                       |
| <b>Scope 1 – in tCO<sub>2</sub>-eq</b>   | <b>87%</b>                        | <b>4,178</b>   | <b>4,476</b>           | <b>3,950</b>           | <b>5,403</b>   |                       |
| Natural Gas  | 87%                               | 644            | 821                    | 748                    | 825            |                       |
| Fuel   | 87%                               | 61             | 384                    | 197                    | -              |                       |
| Refrigerant  | 87%                               | 1,222          | 522                    | 1,032                  | 315            |                       |
| Company cars   | 87%                               | 2,251          | 2,749                  | 1,972                  | 4,263          | -(35%) <sup>(3)</sup> |
| <b>Scope 2 – in tCO<sub>2</sub>-eq</b>   | <b>100%</b>                       | <b>3,193</b>   | <b>3,324</b>           | <b>12,500</b>          | <b>19,695</b>  |                       |
| Electricity ("Market based")   | 100%                              | 2,808          | 2,870                  | 12,029                 | 19,153         |                       |
| Electricity ("Location based")   | 100%                              | 21,094         | 22,929                 | 21,056                 | 22,338         |                       |
| Urban steam and cold   | 87%                               | 384            | 455                    | 472                    | 542            |                       |
| <b>Scope 3 – in tCO<sub>2</sub>-eq</b>   | <b>99%</b>                        | <b>179,523</b> | <b>168,709</b>         | <b>123,269</b>         | <b>206,044</b> | -                     |
| Business travel  | 96%                               | 21,012         | 21,464                 | 7,367                  | 50,982         |                       |
| Employees' commute   | 99%                               | 16,125         | 15,792                 | 4,624                  | 26,613         | -(20%) <sup>(3)</sup> |
| Capital goods  | 99%                               | 40,794         | 35,821                 | 27,183                 | 27,491         | -                     |
| Goods and services   | 99%                               | 97,471         | 91,399                 | 79,615                 | 97,084         |                       |
| Electric and electronic waste  | 87%                               | 115            | 95                     | 27                     | 77             | -                     |
| Ordinary waste <sup>(4)</sup>  | 99%                               | 1,704          | 1,620                  | 1,473                  | 1,441          |                       |
| Upstream emissions <sup>(5)</sup>  | 100%                              | 2,303          | 2,519                  | 2,980                  | 2,356          |                       |
| % of suppliers in emissions w/science-based targets set <sup>(7)</sup>                     | -                                 | 37%            | 26%                    | -                      | -              | 50% <sup>(7)</sup>    |
| <b>Total – in tCO<sub>2</sub>-eq</b>   | <b>98%</b>                        | <b>186,894</b> | <b>176,510</b>         | <b>139,719</b>         | <b>231,142</b> | -                     |
| Scope 3 – Use of goods sold (customers "on premise") – in tCO <sub>2</sub> -eq             |                                   | 495,039        | 465,870 <sup>(8)</sup> | 463,487 <sup>(8)</sup> |                | -                     |
| <b>2.5.3 Water and Marine Resources</b>  |                                   |                |                        |                        |                |                       |
| Consumption in m <sup>3</sup>  | 100%                              | 323,100        |                        |                        |                |                       |
| <b>2.5.4 Biodiversity and Ecosystems</b>   |                                   |                |                        |                        |                |                       |
| % of certified workplaces <sup>(9)</sup>   | 87%                               | 88%            | 73%                    | 69%                    | 53%            | -                     |
| <b>2.5.5 Circular Economy and Resource use</b>   |                                   |                |                        |                        |                |                       |
| % of workplaces with sorting facilities for ordinary waste <sup>(9)</sup>                  | 87%                               | 89%            | 89%                    | 88%                    | 84%            | -                     |
| Total weight of waste in tons  | 99%                               | 931.3          | 1,321.5                | 24.3                   | 38.9           |                       |
| From which Weight of ordinary waste in tons  | 99%                               | 874            | 1,274                  | -                      | -              |                       |
| From which Weight of collected electric and electronic waste (WEEE) in tons <sup>(9)</sup> | 87%                               | 57.3           | 47.5                   | 24.3                   | 38.9           | -                     |
| % of electric and electronic waste recycled (WEEE) <sup>(9)</sup>                          | 87%                               | 99%            | 99%                    | 98%                    | 99%            | -                     |

(1) The scope of reporting refers to the total workforce excluding companies or countries as described in paragraph 2.8 "Reporting Methodology".

(2) Carbon intensity takes into account greenhouse gas emissions from Scopes 1, 2 and 3, excluding emissions linked to the use of solutions by clients, in relation to the average workforce covered.

(3) In line with the Science-Based Targets initiative, this target has been set with a 2027 horizon with a 2019 baseline.

(4) Emissions relating to ordinary waste are estimated using an average emission factor per employee.

(5) Upstream emissions refer to fuel and energy activities.

(6) In accordance with the Science-Based Targets initiative, this is the percentage of suppliers, by weight of emissions, including products, services and capital goods purchased, that are themselves committed to a science-based emissions reduction pathway.

(7) In line with the Science-Based Targets initiative, this target has been set with a 2025 horizon.

(8) Where available, these estimates are calculated based on emission factors updated for the corresponding year.

(9) The data reported and related to e-waste, share of certified workplaces and sorting equipment for ordinary waste, only covers sites with more than 50 employees, hence the reduced coverage rate.

| Other Climate Indicators  | 2023   | 2022   |
|---|--------|--------|
| Carbon intensity in millions of euros of Revenue IFRS (tCO <sub>2</sub> -eq/M€)                             | 31.4   | 31.2   |
| Carbon intensity per employee (tCO <sub>2</sub> -eq/employee) <sup>(1)</sup>                                | 8.1    | 8.2    |
| Energy consumption (MWh)  | 71,218 | 82,766 |
| Number of EACs acquired during the year   | 31,102 | 37,000 |
| Share of renewable energy <sup>(2)</sup>  | 84%    | 84%    |
| Share of renewable electricity  | 89%    | 90%    |
| Percentage of ISO 50001-certified sites   | 66.7%  | 44%    |
| Percentage of workforce covered by ISO 50001 certified sites  | 65.3%  | 51%    |
| Share of suppliers by weight of GHG emissions committed to a science-based reduction approach (SBTi target) | 37%    | 26%    |
| Quantity of carbon credits acquired during the year (tCO <sub>2</sub> -eq)                                  | 673    | 671    |

(1) Carbon intensity per employee is estimated on the basis of an average annual headcount. For 2022 and 2023, it is 21,580 and 23,199 respectively.

(2) Covers only sites with more than 50 employees. The calculation methodology will be reviewed in 2024 as part of the CSRD sustainability reporting.

## 2.7.2 Key Performance Indicators of the EU Taxonomy Regulation

Virtual twins, as innovation catalysts, enable the understanding of the entire life cycle of products, processes and systems they represent. They offer a more holistic, factual and dynamic vision of the said products, processes and systems they represent, with the aim to enhance their sustainability potential, particularly with regards to the objectives of climate change mitigation and transition toward circular economy.

### 2.7.2.1 General Context and Scope of Application for 2023

In 2018, against a backdrop of heightened climate risk, the European Commission launched an Action Plan for Financing Sustainable Growth, setting a framework encouraging sustainable investment in the European Union. In June 2020, the European Parliament passed Regulation (EU) 2020/852, known as the EU Taxonomy (Regulation). Several delegated acts followed. This new regulation applies to Dassault Systèmes, as a listed company registered in the European Union and exceeding certain thresholds set by the texts.

The EU Taxonomy is a system for classifying economic activities according to their contribution to six environmental objectives:

- climate change mitigation;
- climate change adaptation;
- the sustainable use and protection of aquatic and marine resources;
- the transition to a circular economy;
- pollution prevention and control;
- the protection and restoration of biodiversity and ecosystems.

For the first two years of application, 2021 and 2022, only the first two objectives, which specifically concern climate change, have been the subject of publication of financial information in the form of indicators. The following four

objectives, unrelated to climate change, are subject to publication from 2023 on, in application of the Delegated Act of June 27, 2023.

The Climate Delegated Act specifies the activities, classified by economic sector, falling within the scope of the EU Taxonomy, and more specifically the technical examination criteria for qualifying the substantial contribution of an activity to one of the above-mentioned environmental objectives and the absence of prejudice to the other objectives.

The Delegated Act of July 6, 2021, which supplements Article 8 of the initial Regulation, defines the content, expected information and calculation method for the indicators associated with these publications. Several additional texts have been published to provide clarification on these Delegated Acts in 2022, notably the two question-and-answer documents published on December 19, 2022 by the European Commission, specifying the timetable for application, the methods for calculating the various indicators and applying certain technical review criteria, as well as the requirement for certification by an independent third-party verifier.

For the first year of application of the EU Taxonomy, i.e. the financial year ending December 31, 2021, the required indicators were limited respectively to the share of turnover, capital expenditure and operating expenditure associated with eligible economic activities as defined by the Regulation, with no comparative data with 2020.

From the second year of application, i.e. the financial year ending December 31, 2022, the required indicators corresponded to the share of turnover, capital expenditure and operating expenditure associated with eligible and aligned economic activities as defined by the EU Taxonomy, with no comparative data with 2021, as regards aligned turnover, as specified by the Regulation, more specifically the Delegated Act of July 6, 2021 mentioned above.

For the 2023 financial year, the required indicators correspond to the share of turnover, capital expenditure and operating expenditure that are eligible and aligned, with comparative data with 2022 for the two objectives related to climate change. Concerning the four objectives introduced by the delegated act of June 27, 2023, only eligibility data is required.

An economic activity is eligible when it is explicitly described in the list included at this stage in the Climate Delegated Act, and is likely to make a substantial contribution to each environmental objective. Activities are considered to be aligned with the EU Taxonomy when they meet the technical review criteria and verification conditions, which are precise conditions and performance thresholds for demonstrating substantial contribution to environmental objectives, and when they do not undermine other environmental objectives and meet the Minimum Guarantees specified in the Regulation.

### 2.7.2.2 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 was the subject of collaboration between experts from each industry at Dassault Systèmes and independent third parties. These levers have enabled the Company to quantify the contribution of solutions to the climate change mitigation objective and to identify the associated aligned turnover. The collection and analysis of use cases representative of the Company's activities has enabled to adapt and strengthen these levers, and to specify them for each of the Company's customer sectors. In all, some twenty levers have been developed to justify the contribution of Dassault Systèmes' solutions to the objective of mitigating climate change, for the three Dassault Systèmes sectors. Some of these levers are relevant to both climate and circular economy issues.

#### Sustainability levers – Manufacturing Industries sector

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

#### Sustainability levers – Infrastructure & Cities sector

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

#### Sustainability levers – Life Sciences & Healthcare sector

|  | Climate change mitigation | Transition to a circular economy |
|--|---------------------------|----------------------------------|
| Reducing the carbon footprint of clinical trials | ✓                         |                                  |

While the levers were initially designed to demonstrate the ability of Dassault Systèmes' solutions to mitigate climate change and meet the requirements of the EU Taxonomy, some of the levers also address circularity issues and will be developed further in paragraph 2.5.5 "Circular Economy and Resource Use".

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

### 2.7.2.3 Eligible and Aligned Turnover (Software & Services) as of December 31, 2023

The chart below shows the indicators required by the EU Taxonomy: turnover, operating expenditure and capital expenditure, eligible and aligned.



As regards eligibility of turnover for the EU Taxonomy, the strategy implemented in 2022 has borne fruit. Eligible turnover reached 67.3% in 2023, up 1.5% on 2022.

Moreover, aligned turnover reached 33.4% in 2023. The method used is presented in paragraph 2.8.3 "EU Taxonomy Indicators Methodology".

| <b>Economic activities</b>   | <b>Turnover<br/>(in millions<br/>of euros)</b> | <b>% of Turnover</b> |
|--|--|----------------------|
| <b>A1. Eligible activities aligned with EU Taxonomy</b>            | <b>1,989</b>                                   | <b>33.4%</b>         |
| CCM (8.2) Data-driven solutions for GHG emissions reductions       | 1,989  | 33.4%                |
| <b>A2. Eligible activities <u>not</u> aligned with EU Taxonomy</b> | <b>2,017</b>                                   | <b>33.9%</b>         |
| CCM (8.2) Data-driven solutions for GHG emissions reductions       |  |                      |
| CE (4.1) Provision of IT/OT data-driven solutions                  | 2,017  | 33.9%                |
| <b>TOTAL FOR ELIGIBLE ACTIVITIES (A1 + A2)</b>                     | <b>4,006</b>                                   | <b>67.3%</b>         |
| <b>B. EU Taxonomy non-eligible activities</b>                      | <b>1,945</b>                                   | <b>32.7%</b>         |
| Turnover of EU Taxonomy-non-eligible activities                    | 1,945  | 32.7%                |
| <b>TOTAL (A + B)<sup>(1)</sup></b>                                 | <b>5,951</b>                                   | <b>100.0%</b>        |

(1) The turnover split is detailed in the paragraph 4.1.1 "Consolidated Financial Statements".

|                    | <b>Proportion of Turnover/<br/>Total Turnover</b> |  |
|--------------------|---|--|
|                    | <b>EU Taxonomy-<br/>aligned per<br/>objective</b> | <b>EU Taxonomy-<br/>eligible per<br/>objective</b> |
| CCM <sup>(2)</sup> | 33.4%   | 67.3%  |
| CE <sup>(2)</sup>  | 0.0%  | 58.7%  |

(2) CCM for Climate change mitigation.  
(3) CE for Circular Economy.

#### 2.7.2.4 Eligible and Aligned Operating Expenditure as of December 31, 2023

Operating Expenditure carried forward relate to the Climate change mitigation objective ("CCM").

Eligible and aligned operating expenditure correspond to the reduced proportion of Dassault Systèmes' operating expenditure that are respectively eligible and aligned to the EU Taxonomy as detailed in paragraph 2.8.3 "EU Taxonomy Indicators Methodology".

The table below shows, for 2023, the proportion of operating expenditure that are considered eligible and aligned, as contributing to the climate change mitigation objective. 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 with the EU Taxonomy, specifically for data-driven solutions for GHG emissions reduction (activity CCM 8.2) and, on the other hand, to operating expenditure linked to production purchases of eligible and aligned economic activities, in this case activity CCM 8.1 Data processing, hosting and related activities.

| <b>Economic activities</b>   | <b>Operating<br/>Expenditure<br/>(in millions<br/>of euros)</b> | <b>% of Operating<br/>Expenditure</b> |
|--|---|---------------------------------------|
| <b>A1. Eligible activities aligned with EU Taxonomy</b>            | <b>291</b>  | <b>22.1%</b>                          |
| CCM (8.2) Data-driven solutions for GHG emissions reductions       | 291   | 22.1%                                 |
| <b>A2. Eligible activities <u>not</u> aligned with EU Taxonomy</b> | <b>350</b>  | <b>26.6%</b>                          |
| CCM (8.1) Data processing, hosting and related activities          | 29  | 2.2%                                  |
| CCM (8.2) Data-driven solutions for GHG emissions reductions       | 321   | 24.4%                                 |
| <b>TOTAL FOR ELIGIBLE ACTIVITIES (A1 + A2)</b>                     | <b>641</b>  | <b>48.8%</b>                          |
| <b>B. EU Taxonomy non-eligible activities</b>                      | <b>674</b>  | <b>51.2%</b>                          |
| Operating Expenditure of EU Taxonomy-non-eligible activities       | 674   | 51.2%                                 |
| <b>TOTAL (A + B)</b>   | <b>1,314</b>  | <b>100.0%</b>                         |

Dassault Systèmes' operating expenditure considered eligible and unaligned include, among others, operating expenditure relating to data processing activities hosted in colocation data centers and by cloud service providers.

None of these activities is considered aligned in view of 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.

### 2.7.2.5 Eligible and Aligned Capital Expenditure as of December 31, 2023

Capital expenditure carried forward relate to the Climate change mitigation objective ("CCM").

Eligible and aligned capital expenditure correspond to the proportion of Dassault Systèmes' capital expenditure that are respectively eligible and aligned to the EU Taxonomy as detailed in paragraph 2.8.3 "EU Taxonomy Indicators Methodology".

The table below shows, for 2023, the proportion of capital expenditure that is considered eligible and aligned, as contributing to the climate change mitigation objective.

In 2023, the Company's capital expenditure correspond mainly to investments analyzed individually (i.e. independently of Dassault Systèmes' activities) in connection with buildings acquisition and ownership (activity CCM 7.7) and data processing, hosting and related activities (activity CCM 8.1).

| Economic activities   | Capital Expenditure<br>(in millions of euros) | % of Capital Expenditure |
|---|---|--------------------------|
| <b>A1. Eligible activities aligned with EU Taxonomy</b>                         |   |                          |
| CCM (7.7) Acquisition and ownership of buildings                                | 70  | 21.8%                    |
| <b>A2. Eligible activities <u>not</u> aligned with EU Taxonomy</b>              |   |                          |
| CCM (6.5) Transport by motorbikes, passenger cars and light commercial vehicles | 70  | 21.8%                    |
| CCM (7.1) Construction of new buildings   | 174   | 54.4%                    |
| CCM (7.2) Renovation of existing buildings                                      | 5   | 1.6%                     |
| CCM (7.3) Installation, maintenance and repair of energy efficiency equipment   | 11  | 3.3%                     |
| CCM (7.7) Acquisition and ownership of buildings                                | 29  | 9.1%                     |
| CCM (8.1) Data processing, hosting and related activities                       | 0.1   | 0.0%                     |
| <b>TOTAL FOR ELIGIBLE ACTIVITIES (A1 + A2)</b>                                  | 85  | 26.5%                    |
|   | 44  | 13.9%                    |
|   | <b>244</b>                                    | <b>76.2%</b>             |
| <b>B. EU Taxonomy non-eligible activities</b>                                   |   |                          |
| Capital Expenditure of EU Taxonomy-non-eligible activities                      | 76  | 23.8%                    |
| <b>TOTAL (A + B)<sup>(1)</sup></b>  | 76  | 23.8%                    |
|   | <b>320</b>                                    | <b>100%</b>              |

In 2023, Dassault Systèmes is deferring a real estate investment aligned with activity CCM 7.7, corresponding to the extension of its 3DS Paris Campus in Vélizy-Villacoublay (France).

On the other hand, no aligned property investments are reported under activities 7.2 and 7.3, which can be explained by the Company's reliance on leasing. As a result, Dassault Systèmes generally only carries out interior refurbishment work, with no specific focus on energy performance, which 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 are made for the needs of the

Data processing business, notably in colocation data centers (activity CCM 8.1). As explained in the previous paragraph, no data centers are considered to be aligned in view of 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.

Consequently, no capital expenditure associated with this activity are considered aligned. Considering only the criterion of signing the European Data Center Code of Conduct charter for data center suppliers used by Dassault Systèmes, the proportion of aligned capital expenditure would be increased by 28.2 million euros, or 8.8% of total capital expenditure.

## 2.8 Reporting Methodology

With the exception of the EU Taxonomy, whose methodology is presented in paragraph 2.8.3 "EU Taxonomy Indicators Methodology", social, societal and environmental reporting methodologies are detailed in reporting protocols, which define the methodology for collecting and calculating information, as well as the scope of data collection. To enhance the reliability of the reporting process, these internal protocols include the definitions and calculation rules for each indicator, and are updated annually. Data reliability checks are carried out at the time of consolidation, as well as during the year, particularly with regard to the analysis of variances from previous periods.

The target reporting scope covers Dassault Systèmes SE and all companies over 50% owned, as well as the three geographic zones in which the Company operates: Europe (including the Europe Middle East Africa perimeter), the Americas and Asia. However, for certain indicators, the

scope covered may be more limited. For example, companies acquired during the period are generally excluded from the reporting perimeter, both for the current year and for the year following the acquisition; the same applies to companies deemed immaterial. Indicators have been selected on the basis of social, societal and environmental risk mapping. Headcount data are calculated on a full-time equivalent (FTE) basis, corresponding to a headcount calculated on the basis of a ratio of "hours worked/standard full-time working hours" and according to a definition jointly defined and shared by the Human Resources and Finance teams. The workforce includes employees on permanent and fixed-term contracts (including apprenticeship contracts). Data relating to new hires and departures are also determined according to this rule, and are extracted from the human resources and financial management software of all the Company's entities.

### 2.8.1 Social, Societal, Business Ethics and Vigilance Plan Reporting Methodology

Indicators refers to the workforce on December 31, 2023. Depending on the approach adopted and the level of completion of the integration process, CENTRIC PLM, Outscale SAS, StyleSage, Inc. and aifora GmbH may be excluded from the reporting scope for some indicators, as reflected in the coverage percentages below:

- data relating to paragraph 2.3.1 "Attracting Talented Individuals" refer to job offers filled between January 1 and December 31, 2023, covering 95.3% of the workforce compared with 83.4% in 2022;
- data relating to paragraphs 2.3.2 "Developing Knowledge and Know-how", 2.4.1 "Secure Data and Systems" and 2.6 "Business ethics and Vigilance Plan" are calculated on the basis of the number of employees. They cover 95.3% of the workforce, compared with 82.4% to 83.4% in 2022;
- data relating to paragraph 2.3.3 "Preserving Health, Safety and Well-Being in the Workplace" are calculated as follows:
  - data relating to absenteeism covers 16 countries, representing 93.3% of the workforce, compared with 91.9% in 2022;
  - data relating to Satisfaction Work Environment are sourced from the *Great Place To Work* survey and cover 160 physical sites, with results available for 134 of these,
  - data relating to part-time work and leave of absence are calculated on the basis of a number of employees;
- data relating to paragraph 2.3.4 "Rewarding and Retaining Talents" are calculated as follows:
  - data relating to employees granted with Long-Term Incentives are calculated on the basis of a number of employees, excluding members of the Executive team. They cover 96.4% of the workforce, compared with 96.9% in 2022;
  - data relating to Employee shareholding program are calculated on the basis of the number of employees and cover 96.6% of the workforce, compared with 91.2% in 2021;
  - data relating to employees covered by independent employees' representation and collective bargaining agreements covers the workforce in Europe. They cover 37% of the workforce, with Europe accounting for 38% of the total Company's workforce, compared with 37.1% in 2022;
  - data relating to Employees pride and satisfaction are sourced from the *Great Place To Work* survey and cover 96.4% of the workforce, compared with 95.6% in 2022;
- data relating to the Gender Equality Index (*Index Égalité Femmes-Hommes*) and the employment rate of people with disabilities, included in paragraph 2.3.5 "Promoting Diversity and Inclusion", cover Dassault Systèmes SE and are calculated in compliance with French law. They cover 18.6% of the workforce;
- data on *People managers* refer to employees with management responsibilities to whom the *People*

- manager role has been assigned and cover 73.7% of managers;*
- data relating to paragraph 2.4.3.1 "Giving Industry the driving Forces to Transform Tomorrow" are estimated

by taking into account the number of main academic licenses, to which is applied a coefficient of the number of users based on experience and exchanges with the Company's customers.

## 2.8.2 Environmental Reporting Methodology

### 2.8.2.1 Environmental Accounting and Consolidation Principles and Scope

At December 31, 2023, Dassault Systèmes employees were spread across 194 sites. The majority of environmental indicators are calculated on the basis of operating data for the main physical sites: building energy consumption, quantity of waste produced, etc. Scope 3 greenhouse gas emissions, on the other hand, are assessed on the basis of various processes, such as the tracking of purchases of transport services for business travel (train or plane tickets, car rentals, etc.), which is carried out at the level of each of the Company's legal entities. These characteristics explain the coexistence of several reporting perimeters for environmental data:

- environmental reporting on energy consumption (Scopes 1 and 2 excluding electricity consumption), treatment of ordinary or electrical and electronic waste, building certification, refrigeration systems and company vehicles concerns sites with at least 50 employees, from January 1<sup>er</sup> to December 31 2023, based on collected or estimated data. In 2023, 66 sites are involved, covering 87% of the Company's employees, compared with 94% in 2022;
- reporting on electricity consumption is now extrapolated to all the Company's sites, covering 100% of the scope, against 94% in 2022;
- for greenhouse gas emissions included in Dassault Systèmes' Scope 3, the data presented in the environmental reporting covers greenhouse gas emissions as follows:
  - for indicators relating to the purchase of goods and services and capital goods, the data presented covers emissions relating to annual Scope 3 supply chain invoices in euros, recorded or estimated between January 1 and December 31, 2023, from Scope 3 of the supply chain. The effect of inflation is restated from one year to the next, starting with the 2021 reference year, as are the effects of exchange rates, in order to maintain monetary masses corresponding to comparable volumes purchased. Non-significant legal entities have not been taken into account (these expenses are estimated at 0.44% of total expenditure). The scope covers 99% of the Company's employees, compared with 98% in 2022,

- for indicators relating to business travel, the data presented cover emissions relating to employees of the main Dassault Systèmes legal entities, recorded between January 1<sup>er</sup> and December 31 2023. For these indicators, the environmental reporting data cover emissions relating to employees in legal entities with a site of at least 50 employees. In 2023, the scope covers 96% of the Company's employees, identical to 2022,
- for indicators relating to employees' commute, the data presented cover emissions relating to daily journeys made by employees, based on estimated distances travelled between their declared home and the site where they work, from January 1<sup>er</sup> to December 31 2023. In 2023, these estimates cover a worldwide scope representing 99% of the Company's employees, compared with 100% in 2022,
- for indicators relating to ordinary waste, the data presented cover estimated emissions and quantities from January 1<sup>er</sup> to December 31 2023. The coverage rate is 99%, compared with 100% in 2022,
- for water consumption indicators, the data presented cover estimated quantities from January 1<sup>er</sup> to December 31 2023. The coverage rate is 100%,
- for indicators relating to electronic waste, the data presented covers emissions relating to electronic waste transiting through the main sites. The coverage rate is 87%, compared with 86% in 2022,
- for indicators relating to the use of solutions sold, the data presented covers emissions relating to active licenses as at December 1, 2023, taken from financial reporting tools. These indicators concern indirect emissions relating to the estimated electricity consumption of "on premise" customers.

Dassault Systèmes' Environmental Accounting and Consolidation Principles are certified by an independent third-party organization and are updated annually. These principles may evolve as part of Dassault Systèmes' continuous improvement process, or to take account of changes in applicable regulations.

### **2.8.2.2 Environmental Data Collection and Consolidation**

Environmental data relating to greenhouse gas emissions were collected by the internal network of contributors, then consolidated by the Sustainable Finance team, in coordination with the Sustainability department's "Expertise" team, on the basis of Environmental Accounting and Consolidation Principles.

To facilitate the consolidation of environmental information relating to Scopes 1, 2 and 3 (excluding downstream Scope 3), a dedicated application has been deployed to better structure and standardize environmental data, calculate indicators and increase the frequency of data collection, while ensuring greater reliability of consolidation operations. Scopes 1 and 2 indicators covering energy consumption, greenhouse gas emissions and electrical and electronic equipment waste are collected quarterly by the internal network of contributors, and reviewed and reported quarterly by the Real estate department.

Indicators for ordinary waste treatment and other greenhouse gas emissions are collected annually by the internal network of contributors.

Indicators relating to the collection and processing of electronic waste are collected by Information & Technologies teams. As with ordinary waste, their emissions are assessed using dedicated emission factors or proxies for each employee.

GHG indicators relating to the purchase of goods and services, capital goods and business travel are consolidated annually by the Procurement & Travel department and, from 2024, will be calculated automatically in a carbon consolidation module developed in 2022.

Indicators of greenhouse gas emissions relating to employees' commute and the use of the Company's solutions by its customers are the subject of annual cross-functional work, involving various internal departments, and employee surveys.

### **2.8.2.3 Limitations of Environmental Reporting**

In some cases, information cannot be produced on the basis of actual consumption, for example for certain foreign subsidiaries, which make a small contribution, or for sites where certain charges are included in the rent. In such cases, the Company's internal Environmental Accounting and Consolidation Principles specify the procedure for making the necessary estimates.

For most subsidiaries, waste is collected by town councils or local authorities, who do not provide any information on the waste collected, making it impossible to provide any information on the tonnage of waste generated by the business. Dassault Systèmes has therefore developed a dedicated estimation method, based on the quantities collected at the 3DS Paris Campus in Vélizy-Villacoublay and an audit of this same site relating to ordinary waste management (in particular the quality of sorting carried out by employees).

## **2.8.3 EU Taxonomy Indicators Methodology**

### **2.8.3.1 Main Methodological Steps in identifying Eligible Turnover**

#### **Eligibility for the Climate Change Mitigation (CCM) Objective**

The description of activities in Section 8 "Information and Communication" of Annex 1 of the European Delegated Act provides a definition of the objectives specific to digital solutions that are developed with the predominant aim of reducing emissions. After a comprehensive review of all the activities described in section 8, Dassault Systèmes has identified that its activities fit the description in section "8.2 Data-driven solutions for GHG emissions reduction" 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.

For the 2022 financial year, the calculation of the eligibility of Dassault Systèmes' business activities was based primarily on their ability to reduce greenhouse gas emissions, while excluding turnover from oil, gas and mining activities. Eligible turnover to the EU Taxonomy thus represented 65.8% of total sales.

Based on the same methodology in 2023, the share of eligible turnover reached 67.3% of the total, marking an encouraging 1.8-point increase on the previous year.

#### **Eligibility for the Transition to a Circular Economy (CE) Objective**

For the 2023 financial year, the analysis of eligibility for the circularity objective criteria is based on brands previously identified as eligible for the climate change mitigation objective. Only brands meeting the technical selection criteria set out in the description of section 4.1 "IT/OT data solutions supply" have been selected.

The method for calculating the proportion of eligible turnover for the circularity objective remains the same as that used for the assessment described in section "8.2". For the year 2023, the turnover considered eligible for this circularity objective represents 58.7% of total turnover.

### 2.8.3.2 Main Methodological Steps in identifying Aligned Turnover

To demonstrate the alignment of Dassault Systèmes' turnover with the EU Taxonomy's climate change mitigation objective, the Company has developed a methodology based on the use of representative use cases.

Work to identify the most representative projects has led to the documentation of a selection of use cases prepared in collaboration with external firms with expertise in climate strategy, whose calculations of the greenhouse gas emissions reduced or avoided by the application of the Company's solutions have been verified by an independent third party. 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 EU Taxonomy recommendations and in collaboration with external experts 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 analyzes the potential of Dassault Systèmes' solutions to contribute to reductions in 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 involves a significant degree of judgment, and relies on key assumptions and parameters used by the Company to establish calculations of greenhouse gas emissions reduced or avoided, including, in particular, the choice of:

- functional units consistent with the products and services of client companies using the Company's solutions;
- reference scenarios which do not include the use of the Company's solution by client companies;
- scenarios for the application of the Company's solutions by the Company's customers, based on the lifecycle stages associated with the use of the solution, and 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 turnover, given an inherent degree of uncertainty.

In order to harmonize the calculation of use cases and enable extrapolation to Dassault Systèmes' global turnover, sustainability levers have been established (see details in paragraph 2.7.2.2 "Sustainability Levers"). These levers are essential for categorizing use cases. They describe how a Dassault Systèmes solution contributes 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 more than 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 turnover are as follows:

- 1) Mapping the contribution of each Dassault Systèmes brand to GHG emissions reduction levers;
- 2) Identification of representative customer case studies to demonstrate how Dassault Systèmes solutions contribute to the reduction of GHG emissions;
- 3) Calculation of GHG emissions avoided for each case study using the ISO standards recommended by the regulations;
- 4) Extrapolate calculations from levers and estimate the percentage of aligned turnover.

Aligned turnover with the climate change mitigation objective represents 33.4% of total turnover this year. A consistent methodology will be developed in 2024 to calculate aligned turnover with the circularity objective.

### 2.8.3.3 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 relating 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, selling, marketing or administrative expenses, personnel costs and depreciation, are excluded from eligible operating expenditure.

Dassault Systèmes is still awaiting clarification from the standard-setter 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, depending on the clarifications provided.

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 with the EU Taxonomy.

### **Eligible Software and Services Operating Expenditure**

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 their connection to a specific use (notably R&D), 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 expenses 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 turnover eligibility for 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 2.8.3.6 "Main Methodological Steps in identifying Aligned Capital Expenditure").

### **2.8.3.4 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 to the EU Taxonomy, specifically for data-driven solutions aimed at reducing greenhouse gas emissions (8.2 of Annex I – climate change mitigation – of the Delegated Regulation (EU) 2021/2139) is linked to that described in paragraph 2.8.3.2 "Main Methodological Steps in identifying Aligned Turnover".

Therefore, the percentage of eligible operating expenditure associated with a solution corresponds to the percentage of eligible turnover applied to the total operating expenditure identified by the process described above. The same calculation methodology is applied to determine aligned operating expenditure, based on the percentage of aligned turnover for a particular solution.

#### **Purchase of EU Taxonomy-aligned Activities in Operating Expenditure**

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

- compliance with the European Code of Conduct for data centers;
- periodic audits of their implementation;
- the existence of an assessment of the physical risks associated with climate change that 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 responses to the questionnaires were checked by the Procurement and Information & Technologies departments, together with the associated supporting documents.

In addition to these elements, Dassault Systèmes aims to certify its data center supplier partners to the following market standards, and rigorously monitors existing certifications:

- ISO 9001 (Quality Management);
- ISO 14001 (Environmental Management);
- ISO 27001 (Security Management);
- ISO 50001 (Energy Management);
- ISO 46001 (Water Management);
- HIPAA (Health Insurance Portability and Accountability Act);
- HDS (Healthcare Data Hosts);
- FEDRAMP (Federal Risk and Authorization Management Program);
- SecNumCloud.

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 issues addressed by the European eco-design directive. Compliance with the directive on hazardous substances 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 Information & Technologies and R&D operating expenditure specifically associated with each colocated data center. Provided the above criteria are met, this breakdown makes it possible to determine the proportion of operating expenditure eligible and aligned with the EU Taxonomy.

### **2.8.3.5 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 additions to tangible and intangible assets resulting from business combinations.

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

- capital expenditure related to assets or processes associated with economic activities aligned with the EU Taxonomy;
- capital expenditure forming part of a plan to expand economic activities aligned with the EU Taxonomy, or to enable economic activities eligible to the EU Taxonomy to align with it within a predefined timeframe;
- capital expenditure related 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 with the EU Taxonomy have 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 is expanding its portfolio of sustainability enabling solutions 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.

Accordingly, the capital expenditure concerned aim to develop 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 are intrinsically linked to Dassault Systèmes’ main brands.

The eligibility of technologies acquired during the year is therefore determined according to the solution with which they are associated as well as 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 categories of relevant and eligible capital expenditure within the 13 sectors listed in the EU Taxonomy:

- section CCM 6: all capital expenditure related to purchases or leases of Company cars;

- section CCM 7: all capital expenditure related to construction and real estate activities aimed at the construction of new buildings or the renovation of existing buildings; the installation, maintenance and repair of energy-efficient equipment, charging stations for electric vehicles, instruments and devices for measuring, regulating and controlling the energy performance of buildings, and technologies related to renewable energies;
- section CCM 8: all capital expenditure linked to data processing, hosting and related activities, i.e. all capital expenditure directly attributable to data centers.

### **2.8.3.6 Main Methodological Steps in identifying Aligned Capital Expenditure**

#### **Aligned Software and Services Capital Expenditure**

The methodology for assessing the aligned nature of capital expenditure relating to software and services is determined according to the solutions to which they are associated and the alignment criteria detailed in the EU Taxonomy 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 2023 financial year. The projects were first analyzed against the substantial contribution criteria of section CCM 7 of 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 local managers at each of the sites concerned. 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 the paragraph 2.8.3.4 "Main Methodological Steps in identifying Aligned Operating Expenditure".

## 2.9 Appendices

### 2.9.1 Glossary of Abbreviations

|                | <b>Meaning</b>   |
|----------------|--|
| <b>CAD/CAM</b> | Computer Aided Design/Computer Aided Manufacturing   |
| <b>CBCR</b>    | Country-by-country reporting   |
| <b>CCM</b>     | One of the six EU Taxonomy objectives : Climate Change Mitigation  |
| <b>CDP</b>     | Carbon Disclosure Project: ESG rating agency   |
| <b>CE</b>      | One of the six EU Taxonomy objectives : Transition to a Circular Economy   |
| <b>CNA</b>     | CVE Numbering Authority (with CVE = Common Vulnerabilities & Exposures)  |
| <b>CSR</b>     | Corporate Social Responsibility  |
| <b>CSRD</b>    | 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.   |
| <b>DWP</b>     | Digital with Purpose: movement initiated by leaders from ICT companies, fostering collective action and deployment of digital technologies with high impact.   |
| <b>EAC</b>     | Energy Attribute Certificate: renewable energy certificates such as Guarantees of Origins (GoOs) and the Renewable Electricity Certificates (REC)  |
| <b>ECONNE</b>  | ECOsystem for green Electronics: European- wide project for electronic waste reduction   |
| <b>EGDC</b>    | European green Digital Coalition: EU declaration signed by 26 leaders of High-tech companies aiming to commit to the fight against climate change  |
| <b>ESG</b>     | Environmental, Social and Governance   |
| <b>ESRS</b>    | European Sustainability Reporting Standards  |
| <b>FCPA</b>    | Foreign Corrupt Practices Act: American law on corruption practices  |
| <b>GDPR</b>    | General Data Protection Regulation   |
| <b>GHGs</b>    | Greenhouse Gases: GHG emissions are used in an equivalent way with carbon emissions or CO <sub>2</sub> emissions, all through paragraphs 1.8 "Environmental, Social, and Governance Performance" and 2 "Social, Societal and Environmental Responsibility" |
| <b>HATVP</b>   | <i>Haute Autorité de la Transparence de la Vie Publique</i> : French body to notably promote exemplarity and integrity of public authorities   |
| <b>IaaS</b>    | Infrastructure as a Service  |
| <b>ICT</b>     | Information and Communication Technologies   |
| <b>IEA</b>     | International Energy Agency  |
| <b>IPCC</b>    | Intergovernmental Panel on Climate Change  |
| <b>ITAD</b>    | Information Technology Asset Disposition   |
| <b>LCA</b>     | Life Cycle Assessment  |
| <b>MSCI</b>    | ESG rating agency (ex – Morgan Stanley Capital International)  |
| <b>n/a</b>     | Non applicable   |
| <b>OECD</b>    | Organization for Economic Cooperation and Development  |
| <b>PLM</b>     | Product Lifecycle Management   |
| <b>PUE</b>     | Power Usage Effectiveness  |
| <b>RCP</b>     | Representative Concentration Pathways  |
| <b>RFAR</b>    | <i>Relation Fournisseurs Achats Responsables</i> : French label rewarding companies or French public entities for sustainable relationships with their suppliers   |

| <b>Meaning</b>            |  |
|---------------------------|--|
| <b>SASB</b>               | Sustainability Accounting Standards Board  |
| <b>SBTi</b>               | Science-Based Targets initiative   |
| <b>SDG</b>                | Sustainable Development Goals, defined by the United Nations   |
| <b>SDS</b>                | Sustainable Development Scenario: a transitional climate scenario aligned with the target of "below 2°C" set by the Paris Agreement  |
| <b>SSP</b>                | Shared Socio-economic Pathways   |
| <b>STEPS</b>              | 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. |
| <b>TCFD</b>               | 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.  |
| <b>tCO<sub>2</sub>-eq</b> | Ton of CO <sub>2</sub> 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.  |
| <b>UNEP</b>               | United Nations Environment Program   |

## 2.9.2 EU Taxonomy Appendices

### 2.9.2.1 Turnover

| Economic activities  | Code(s)            | Turnover     | Proportion of Turnover, year 2023 | Substantial Contribution Criteria |      |               |                           |               |               |                            |               |               |                  |               |               | DNSH criteria (Does Not Significantly Harm) |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
|--|--------------------|--------------|-----------------------------------|-----------------------------------|------|---------------|---------------------------|---------------|---------------|----------------------------|---------------|---------------|------------------|---------------|---------------|---|---------------|---------------|-----------------------------|---------------|---------------|---------------------------|---------------|---------------|---------------------------|---------------|---------------|----------------------------|---------------|---------------|------------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|---|--|--------------------|--|--|---|--|----------------------------|--|
|  |                    |              |                                   | Climate change mitigation         |      |               | Climate change adaptation |               |               | Water and marine resources |               |               | Circular Economy |               |               | Pollution                                   |               |               | Biodiversity and ecosystems |               |               | Climate change mitigation |               |               | Climate change adaptation |               |               | Water and marine resources |               |               | Circular economy |               |               | Pollution     |               |               | Biodiversity and ecosystems |   |  | Minimum safeguards |  |  | Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, year 2022 |  | Category enabling activity |  |
|  |                    |              |                                   | €M                                | %    | Yes; No; N/EL | Yes; No; N/EL             | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL              | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL    | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL                               | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL               | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL             | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL             | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL              | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL    | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL | Yes; No; N/EL | E                           | T |  |                    |  |  |   |  |                            |  |
| <b>A. Taxonomy eligible activities</b>   |                    |              |                                   |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>                               |                    |              |                                   |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| Data-driven solutions for GHG emissions reductions   | CCM 8.2            | 1,989        | 33.4%                             | YES                               | N/EL | N/EL          | N/EL                      | N/EL          | N/EL          | Yes                        | Yes           | Yes           | Yes              | Yes           | Yes           | Yes   | Yes           | Yes           | Yes                         | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                        | Yes           | - (a)         | E                |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>Total (A.1)</b>   |                    | <b>1,989</b> | <b>33.4%</b>                      | <b>33.4%</b>                      | -    | -             | -                         | -             | -             | Yes                        | Yes           | Yes           | Yes              | Yes           | Yes           | Yes   | Yes           | Yes           | Yes                         | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                        | - (a)         |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| Of which enabling  |                    | 1,989        | 33.4%                             | 33.4%                             | 0%   | 0%            | 0%                        | 0%            | 0%            | Yes                        | Yes           | Yes           | Yes              | Yes           | Yes           | Yes   | Yes           | Yes           | Yes                         | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                       | Yes           | Yes           | Yes                        | - (a)         | E             |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| Of which transitional  |                    | -            | -                                 | -                                 | -    | -             | -                         | -             | -             | -                          | -             | -             | -                | -             | -             | -   | -             | -             | -                           | -             | -             | -                         | -             | -             | -                         | -             | -             | -                          | -             | -             | -                | T             |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b> |                    |              |                                   |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| Data-driven solutions for GHG emissions reductions   | CCM 8.2;<br>CE 4.1 | 2,017        | 33.9%                             | EL                                | N/EL | N/EL          | EL                        | N/EL          | N/EL          |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               | - (a)         |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>Total (A.2)</b>   |                    | <b>2,017</b> | <b>33.9%</b>                      | <b>33.9%</b>                      |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               | - (a)         |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>Total Eligible Activities (A1 + A2)</b>   |                    | <b>4,006</b> | <b>67.3%</b>                      | <b>67.3%</b>                      |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               | 65.8%         |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>B. Taxonomy-Non-Eligible Activities</b>   |                    |              |                                   |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>Total (B)</b>   |                    | <b>1,945</b> | <b>32.7%</b>                      |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |
| <b>TOTAL (A + B)</b>   |                    | <b>5,951</b> | <b>100%</b>                       |                                   |      |               |                           |               |               |                            |               |               |                  |               |               |   |               |               |                             |               |               |                           |               |               |                           |               |               |                            |               |               |                  |               |               |               |               |               |                             |   |  |                    |  |  |   |  |                            |  |

(a) In 2023, Dassault Systèmes was unable to publish the proportion of its turnover for fiscal year 2022 considered aligned with the EU Taxonomy. The European Commission belatedly published – at the end of December 2022 – two question-and-answer documents specifying the methodology and criteria for certification, by an independent third-party auditor, of the calculations and data linked to the alignment indicators. These clarifications meant that Dassault Systèmes could no longer publish an alignment percentage that was faithful to reality, in the absence of certification by a third-party verifier within the meaning of the regulations (see paragraph 1.8.1 “Key Metrics”).

|     | Proportion of Turnover/Total Turnover |                                    |
|-----|---------------------------------------|------------------------------------|
|     | EU Taxonomy-aligned per objective     | EU Taxonomy-eligible per objective |
| CCM | 33.4%                                 | 67.3%                              |
| CCA | -                                     | -                                  |
| WTR | -                                     | -                                  |
| CE  | -                                     | 58.7%                              |
| PPC | -                                     | -                                  |
| BIO | -                                     | -                                  |

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

**2.9.2.2 Operating Expenditure**

| Financial year 2023  | Year    | Substantial Contribution Criteria |              |                              |      |                               |                     |                           |                     |                           |             | DNSH criteria (Does Not Significantly Harm) |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
|--|---------|-----------------------------------|--------------|------------------------------|------|-------------------------------|---------------------|---------------------------|---------------------|---------------------------|-------------|---|-------------|------------------|-------------|-------------|-------------|-----------------------------|-------------|---------------------------|-------------|---------------------------|-------------|----------------------------|-------------|------------------|-------------|-------------|-------------|-----------------------------|-------------|--------------------|---|---|---|----------------------------|--|
|  |         | Code(s)                           |              | Operating Expenditure (OpEx) |      | Proportion of OpEx, year 2023 |                     | Climate change mitigation |                     | Climate change adaptation |             | Water and marine resources                  |             | Circular economy |             | Pollution   |             | Biodiversity and ecosystems |             | Climate change mitigation |             | Climate change adaptation |             | Water and marine resources |             | Circular economy |             | Pollution   |             | Biodiversity and ecosystems |             | Minimum safeguards |   | Proposition of Taxonomy - aligned (A.1.) or eligible (A.2.) OpEx, year 2022 |   | Category enabling activity |  |
|  |         |                                   |              | €M                           | %    | Yes;<br>No;<br>N/EL           | Yes;<br>No;<br>N/EL | Yes;<br>No;<br>N/EL       | Yes;<br>No;<br>N/EL | Yes;<br>No;<br>N/EL       | Yes;<br>No; | Yes;<br>No;                                 | Yes;<br>No; | Yes;<br>No;      | Yes;<br>No; | Yes;<br>No; | Yes;<br>No; | Yes;<br>No;                 | Yes;<br>No; | Yes;<br>No;               | Yes;<br>No; | Yes;<br>No;               | Yes;<br>No; | Yes;<br>No;                | Yes;<br>No; | Yes;<br>No;      | Yes;<br>No; | Yes;<br>No; | Yes;<br>No; | Yes;<br>No;                 | Yes;<br>No; | Yes;<br>No;        | % | E   | T |                            |  |
| <b>A. Taxonomy eligible activities</b>   |         |                                   |              |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>                               |         |                                   |              |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| Data-driven solutions for GHG emissions reductions   | CCM 8.2 | 291                               | 22.1%        | Yes                          | N/EL | N/EL                          | N/EL                | N/EL                      | N/EL                | Yes                       | Yes         | Yes   | Yes         | Yes              | Yes         | Yes         | Yes         | Yes                         | - (a)       | - (a)                     | E           |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>Total (A.1)</b>   |         | <b>291</b>                        | <b>22.1%</b> | <b>22.1%</b>                 | -    | -                             | -                   | -                         | -                   | Yes                       | Yes         | Yes   | Yes         | Yes              | Yes         | Yes         | Yes         | Yes                         | - (a)       | - (a)                     | E           |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| Of which enabling  |         | 291                               | 22.1%        | 22.1%                        | -    | -                             | -                   | -                         | -                   | Yes                       | Yes         | Yes   | Yes         | Yes              | Yes         | Yes         | Yes         | Yes                         | - (a)       | - (a)                     | E           |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| Of which transitional  |         | -                                 | -            | -                            | -    | -                             | -                   | -                         | -                   | -                         | -           | -   | -           | -                | -           | -           | -           | -                           | - (a)       | - (a)                     | T           |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b> |         |                                   |              |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| Data processing, hosting and related activities  | CCM 8.1 | 29                                | 2.2%         | EL                           | N/EL | N/EL                          | N/EL                | N/EL                      | N/EL                |                           |             |   |             |                  |             |             |             |                             |             | 1.6%                      |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| Data-driven solutions for GHG emissions reductions   | CCM 8.2 | 321                               | 24.4%        | EL                           | N/EL | N/EL                          | N/EL                | N/EL                      | N/EL                |                           |             |   |             |                  |             |             |             |                             | - (a)       | - (a)                     |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>Total (A.2)</b>   |         | <b>350</b>                        | <b>26.6%</b> | <b>26.6%</b>                 |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             | - (a)       | - (a)                     |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>Total Eligible Activities (A1 + A2)</b>   |         | <b>641</b>                        | <b>48.8%</b> | <b>48.8%</b>                 |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             | <b>47.7%</b>              |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>B. Taxonomy-Non-Eligible Activities</b>   |         |                                   |              |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>TOTAL (B)</b>   |         | <b>674</b>                        | <b>51.2%</b> |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |
| <b>TOTAL (A + B)</b>   |         | <b>1,314</b>                      | <b>100%</b>  |                              |      |                               |                     |                           |                     |                           |             |   |             |                  |             |             |             |                             |             |                           |             |                           |             |                            |             |                  |             |             |             |                             |             |                    |   |   |   |                            |  |

(a) In 2023, Dassault Systèmes was unable to publish the proportion of its turnover for fiscal year 2022 considered aligned with the EU Taxonomy. The European Commission belatedly published – at the end of December 2022 – two question-and-answer documents specifying the methodology and criteria for certification, by an independent third-party auditor, of the calculations and data linked to the alignment indicators. These clarifications meant that Dassault Systèmes could no longer publish an alignment percentage that was faithful to reality, in the absence of certification by a third-party verifier within the meaning of the regulations (see paragraph 1.8.1 "Key Metrics").

|     | <b>Proportion of Operating Expenditure/Total Operating Expenditure</b> |   |
|-----|--|---|
|     | <b>EU Taxonomy-aligned per objective</b>                               | <b>EU Taxonomy-eligible per objective</b> |
| CCM | 22.1%  | 48.8%                                     |
| CCA | -  | -   |
| WTR | -  | -   |
| CE  | -  | -   |
| PPC | -  | -   |
| BIO | -  | -   |

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

### **2.9.2.3 Capital Expenditure**

(a) In 2023, Dassault Systèmes was unable to publish the proportion of its turnover for fiscal year 2022 considered aligned with the EU Taxonomy. The European Commission belatedly published – at the end of December 2022 – two question-and-answer documents specifying the methodology and criteria for certification, by an independent third-party auditor, of the calculations and data linked to the alignment indicators. These clarifications meant that Dassault Systèmes could no longer publish an alignment percentage that was faithful to reality, in the absence of certification by a third-party verifier within the meaning of the regulations (see paragraph 1.8.1 “Key Metrics”).

|     | Proportion of Capital Expenditure/Total Capital Expenditure |                                    |
|-----|---|------------------------------------|
|     | EU Taxonomy-aligned per objective                           | EU Taxonomy-eligible per objective |
| CCM | 21.8%   | 76.2%                              |
| CCA | -   | -                                  |
| WTR | -   | -                                  |
| CE  | -   | -                                  |
| PPC | -   | -                                  |
| BIO | -   | -                                  |

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

## 2.10 Independent Verifier's Reports

### 2.10.1 Independent third party's report on consolidated non-financial statement presented in the management report

To the General Assembly,

In our capacity as Statutory Auditor of your company Dassault Systèmes SE (hereinafter the "Entity"), appointed as an independent third party ("third party") and accredited Cofrac Inspection Accreditation, n° 3-1862 (scope available at [www.cofrac.fr](http://www.cofrac.fr)), we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2023 (hereinafter the "Information" and the "Statement", respectively), presented in the management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*code de commerce*).

#### Conclusion

Based on the procedures we have performed as described under the "Nature and scope of procedures" and the evidence we have obtained, nothing has come to our attention that cause us to believe that the non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

#### Preparation of the non-financial performance statement

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarised in the Statement and available on request from its headquarters.

#### Inherent Limitations in preparing the Information

As stated in the Statement, the Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

#### Responsibility of the Entity

Management of Dassault Systèmes are responsible for:

- selecting or establishing suitable criteria for preparing the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- preparing the Statement by applying the Entity's "Guidelines" as referred above; and
- designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been endorsed by the Board of Directors.

#### Responsibility of the Statutory Auditor appointed as independent third party

Based on our work, our responsibility is to express a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information".

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- the Entity's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the French duty of care law and against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- the compliance of products and services with the applicable regulations.

### **Applicable regulatory provisions and professional guidance**

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagement, in particular the professional guidance issued by the *Compagnie Nationale des Commissaires aux Comptes, Intervention du commissaire aux comptes – Intervention de l'OTI – déclaration de performance extra-financière*, and acting as the verification programme and with the international standard ISAE 3000 (revised).

### **Independence and quality control**

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

### **Means and resources**

Our work engaged the skills of 8 people between July 2023 and March 2024 and took a total of 16 weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted some twenty interviews with people responsible for preparing the Statement, representing among others the Sustainability, Ethics and Compliance, Human Resources and Sustainable Finance & Procurement departments.

### **Nature and scope of procedures**

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information, we:

- obtained an understanding of all the consolidated entities' activities and the description of the main risks associated;
- assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector;
- verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III of the French Commercial Code as well as information regarding compliance with Human rights and anti-corruption and tax avoidance legislation and includes, where applicable, an explanation of the reasons for the absence of the information required under Article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- verified that the Statement provides the information required under Article R. 225-105 II of the French Commercial Code where relevant with respect to the main risks;
- verified that the Statement presents the business model and a description of the main risks associated of all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the main risks;
- referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning the risk "Innovate for a Sustainable Future" our work was carried out on the consolidating entity, for other risks, our work was carried out on the consolidating entity and on a selection of sites (Paris Campus FRA016 and Paris Campus FRA036 in France, Shanghai Foxconn in China, and Paso Robles in the USA for environmental information) and entities (Dassault Systèmes SE and Medidata Solutions, Inc. for social information);
- verified that the Statement covers the consolidated scope, i.e. all the entities within the consolidation scope in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- obtained an understanding of internal control and risk management procedures the Entity has implemented and

- assessed the data collection process aimed at ensuring the completeness and fairness of the information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
  - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing sites (Paris Campus FRA016 and Paris Campus FRA036 in France, Shanghai Foxconn in China, and Paso Robles in the USA for environmental

information) and entities (Dassault Systèmes SE and Medidata Solutions, Inc. for social information) and covers between 25% and 30% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;

- assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities.

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Neuilly-sur-Seine, March 13, 2024

One of the Statutory Auditors

Richard Béjot  
Partner

PricewaterhouseCoopers Audit

Aurélie Castellino  
Partner, Sustainable Development

## Appendix: List of the information we considered most important

Key performance indicators and other quantitative results:

- Job offers filled;
- Job offers filled by referral;
- Job offers filled by internal hires;
- Employees trained in cybersecurity;
- Employees trained on ethics and compliance;
- Absenteeism – Illness;
- Absenteeism – Occupational accidents;
- Satisfaction Work Environment;
- Employees covered by collective bargaining agreement in Europe;
- Employee pride and satisfaction;
- Women on Board of Directors;
- Women in the Executive team;
- Women among *People managers*;
- Employment of people with disabilities;
- Employees trained on personal data protection;
- Millions of students using or having used one or more technologies;
- Scopes 1 & 2 GHG emissions;
- Scope 3 GHG emissions (GHG emissions related to Business travels, GHG emissions related to Employees' commute, GHG emissions related to Capital goods, GHG emissions related to Goods and services);
- Number of environmental certifications;
- Employees trained in the Code of Business Conduct;
- Employees trained on Anti-corruption.

Qualitative information (actions and outcomes):

- Information related to referral program;
- Information related to internal hiring;
- Information related to ethics, compliance and cybersecurity trainings;
- Information related to safety of individuals and property;
- Information related to healthcare and disease in the workplace;
- Information related to freedom of association and collective bargaining;
- Information related to gender diversity;
- Information related to cybersecurity diligences;
- Information related to personal data protection diligences;
- Information related to the Sustainability Steering Committee;
- Information related to the whistleblowing procedure.

## 2.10.2 Limited assurance report from one of the Statutory Auditors on Dassault Systèmes' key performance indicators of the EU Taxonomy regulation for the year ended December 31, 2023

### To the Chief Executive Officer of Dassault Systèmes

In our capacity as Statutory Auditor of Dassault Systèmes (hereinafter the "Company") and in accordance with your request, we have undertaken a limited assurance engagement on the key performance indicators required by the EU Taxonomy regulation for the year ended December 31, 2023 (the "Identified Sustainability Information") included in the consolidated non-financial reporting presented in the Group management report included in the chapter 2 of the Company's 2023 Universal Registration Document (hereinafter the "2023 URD") and listed below:

- Proportion of eligible (67,3%) and aligned (33,4%) turnover;
- Proportion of eligible (76,2%) and aligned (21,8%) capital expenditure;
- Proportion of eligible (48,8%) and aligned (22,1%) operating expenditure.

Our assurance does not extend to information in respect of earlier periods or to any other information included in the 2023 URD.

### Our Limited Assurance Conclusion

Based on the procedures we have performed as described under the section "*Summary of the Work we Performed as the Basis for our Assurance Conclusion*" and the evidence we have obtained, nothing has come to our attention that causes us to believe that Dassault Systèmes' Identified Sustainability Information is not prepared, in all material respects, in accordance with the methodological framework ("Methodology Note 3DS Eligible & Aligned Revenue Y2023", February 2024 version) prepared by the Company, based on the provisions set out in Regulation (EU) 2020/852 of the European Parliament and the Council establishing the Taxonomy of the European Union and supplemented by the Delegated Regulations (EU) 2021/2139, (EU) 2021/2178, (UE) 2022/1214, (UE) 2023/2485 and (UE) 2023/2486 and the basis of preparation set out in the paragraph 2.8.3. "EU Taxonomy Indicators Methodology" in the 2023 URD as for the year ended December 31, 2023.

### Emphasis of Matter

We draw attention to paragraph 2.8.3. "EU Taxonomy Indicators Methodology" of the 2023 URD which describes the methodology applied by the Company to identify aligned revenue.

### Understanding how Dassault Systèmes has Prepared the Identified Sustainability Information

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure Identified Sustainability Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Identified Sustainability Information needs to be read and understood together with the methodological framework ("Methodology Note 3DS Eligible & Aligned Revenue Y2023", February 2024 version) defined by the Company and the basis of preparation set out in the paragraph 2.8.3. "EU Taxonomy Indicators Methodology" of the 2023 URD as for the year ended December 31, 2023 (together "the Reporting Criteria").

### Inherent Limitations in Preparing the Identified Sustainability Information

The Identified Sustainability Information may be subject to inherent uncertainty because of incomplete scientific and economic knowledge and the quality of external data used.

Moreover, some information is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation and presented in paragraph 2.8.3. "EU Taxonomy Indicators Methodology" of the 2023 URD.

### Dassault Systèmes' Management Responsibilities

Management of the Company is responsible for:

- selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account, if any, applicable law and regulations related to reporting the Identified Sustainability Information;
- the preparation of the Identified Sustainability Information in accordance with the Reporting Criteria;
- designing, implementing and maintaining internal control over information relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

## Responsibilities of the Statutory Auditor

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Board of Directors of the Company.

As we are engaged to form an independent conclusion on the Identified Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Identified Sustainability Information as doing so may compromise our independence.

## Professional Standards Applied

We performed our limited assurance engagement in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagement and the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

## Independence and Quality Control

We have complied with the independence and other ethical requirements of the French Code of Ethics for Statutory Auditors (*Code de Déontologie*) as well as the provisions set forth in Article L. 821-28 of the French Commercial Code (*Code de Commerce*) and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our work was carried out by an independent and multidisciplinary team with experience in sustainability reporting and assurance.

## Nature and scope of the work

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Identified Sustainability Information is likely to arise. The procedures we performed were based on our professional judgement. In carrying out our limited assurance engagement on the Identified Sustainability Information, we:

- obtained an understanding, through inquiries, of the procedures implemented by the Company and the methodology used to produce the eligible and aligned indicators;
- assessed the appropriateness of the Reporting Criteria for the production of the aligned indicators with regard to its relevance, its completeness, its reliability, its neutrality and its understandability, taking into consideration, if necessary, the industry best practices;
- obtained an understanding of the activity of all the entities included in the consolidation scope of the Company;
- obtained, through inquiries, an understanding of the Company's control environment and the relevant information systems for the production of the eligible and aligned indicators;
- referred to documentary sources and conduct interviews to corroborate the qualitative information that we have considered the most important;
- assessed the eligibility of revenue from economic activities included in the Company's scope of consolidation, of its capital expenditure or its operating expenditure with regard to the Reporting Criteria;
- assessed the "aligned" or sustainable nature of the economic activities turnover, capital expenditure and operating expenditure with regard to the Reporting Criteria (substantial contribution criteria, "do not significant harm" criteria and minimum safeguards);
- with respect to the 2<sup>nd</sup> criterion of substantial contribution to climate change mitigation of activity 8.2:
  - we have conducted interviews with the independent auditor to understand their mission to provide a limited assurance conclusion on the calculations of greenhouse gas emissions reduced or avoided by the application of the Company's solutions for a selection of case studies in accordance with the Reporting Criteria;
  - we have reviewed the case studies selected and verified by the independent auditor, and their results,
  - we have assessed the consistency of the conclusion with the scope of the work carried out by the independent third-party verifier;
  - assessed the data collection process to ensure the completeness of the eligible and aligned indicators;
  - implemented analytical procedures consisting in verifying the correct consolidation of the data collected as well as the consistency of their variations;

- for each of the eligible and aligned indicators, we:
  - assessed the compliance of the calculations and assumptions used with the Reporting Criteria,
  - performed the necessary reconciliations between the eligible and aligned indicators and the accounting or the management data from which they come and checked that they correspond to the figures used as the basis for the preparation of the consolidated financial statements for the year ended December 31, 2023;
- assessed the overall consistency of the eligible and aligned indicators based on our knowledge of

the Company and of all the entities included in the Company's scope of consolidation;

- performed an overall reading of the information disclosed in the URD 2023 to identify any apparent inconsistency with the Reporting Criteria or with the information reviewed above.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Neuilly-sur-Seine, 13 March 2024

One of the Statutory Auditors

PricewaterhouseCoopers Audit

Richard Béjot

Partner

## 2.11 Statutory Auditors' Attestation on the information relating to the Dassault Systèmes SE's total amount paid for sponsorship

### Statutory Auditor's Attestation on the information relating to the Dassault Systèmes SE's total amount paid for sponsorship

#### For the year ended 31 December 2023

To the Annual General Meeting of Dassault Systèmes S.E.,

In our capacity as statutory auditors of your Company and in accordance with the requirements Article L. 225-115 5° of the French Commercial Code (Code de commerce), we have prepared this attestation on the information relating to the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (Code général des impôts) for the year ended December 31, 2023, contained in the attached document.

This information was prepared under your Chief Executive Officer' responsibility. Our role is to attest this information.

In the context of our role as statutory auditors (Commissaires aux comptes), we have audited your Company's annual financial statements for the year ended December 31, 2023. Our audit was conducted in accordance with professional standards applicable in France and was planned and performed for the purpose of forming an opinion on the annual financial statements taken as a whole and not on any individual component of the accounts used to determine the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (Code général des impôts). Accordingly, our audit tests and samples were not carried out with this objective, and we do not express any opinion on any components of the accounts taken individually.

We performed those procedures which we considered necessary to comply with professional guidance issued by the by the French Institute of statutory auditors (Compagnie nationale des commissaires aux comptes). These procedures, which constitute neither an audit nor a review, consisted in performing the necessary reconciliations between the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (Code général des impôts) and the accounting records from which it derived, and verifying that it is consistent with the data used to prepare the annual financial statements for the year ended December 31, 2023.

On the basis of our works, we have no matters to report on the reconciliation of the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (Code général des impôts), contained in the attached document and amounting to €2,898,435 with the accounting records used to prepare the annual financial statements for the year ended December 31, 2023.

This attestation shall constitute certification as accurate of the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (Code général des impôts), within the meaning of Article L. 225-115 5° of the French Commercial Code (Code de commerce).

This attestation has been prepared solely for your attention within the context described above and may not be used, distributed or referred to for any other purpose.

Paris-La Défense and Neuilly-sur-Seine, March 13, 2024

The Statutory Auditors

French original signed by

KPMG S.A.

PricewaterhouseCoopers Audit

Jacques Pierre  
*Partner*

Xavier Niffle  
*Partner*

Richard Béjot  
*Partner*

Vélizy-Villacoublay, March 13, 2024

**Certification related to the global amount of sums paid for sponsorship on 2023**

The global amount of sums paid for sponsorship, which are referred to at Article 238 bis of the General Tax Code is €2,898,435 for 2023.

The global amount giving rise to fiscal deductions in 2023, is €2,898,435.

**Pascal DALOZ**  
Chief Executive Officer

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