



Dassault Systèmes Releases Preliminary Non-GAAP Financial Results for the 2008 Fourth Quarter and Full Year

Paris, France, January 16, 2009 — Dassault Systèmes (DS) (Euronext Paris: #13065, DSY.PA) released preliminary unaudited non-GAAP financial results for the fourth quarter and year ended December 31, 2008. DS will hold a conference call today to discuss preliminary results at 12:00 PM London/1:00 PM CET/7:00 AM New York as described further below.

The preliminary and unaudited non-GAAP financial information which follows is based upon initial closing information and is subject to further review. Non-GAAP revenue excludes deferred revenue write-downs; non-GAAP EPS and non-GAAP operating margin also exclude deferred revenue write-downs as well as stock-based compensation expense, amortization of acquired intangibles and other income and expense, net and non-GAAP EPS also reflects the net tax effects related to the items excluded herein.

Preliminary and Unaudited 2008 Fourth Quarter non-GAAP Financial Information

- For the 2008 fourth quarter, preliminary non-GAAP total revenue is estimated at €382 million, compared to the Company's non-GAAP objective of €385 to €395 million and represents an estimated increase of 3% as reported and an estimated decrease of 5% in constant currencies in comparison to the 2007 fourth quarter. Non-GAAP total revenue was €371.1 million in the 2007 fourth quarter.
- For the 2008 fourth quarter, recurring software revenue increased an estimated 12% in constant currencies.
- For the 2008 fourth quarter, preliminary non-GAAP earnings per share is estimated at €0.65 to €0.70 compared to the Company's non-GAAP fourth quarter earnings per share objective range of €0.79 to €0.84 and represents an estimated decrease of 10-17% in comparison to the 2007 fourth quarter non-GAAP EPS of €0.78.

Preliminary and Unaudited 2008 Full Year non-GAAP Financial Information

- For the full year, preliminary non-GAAP total revenue is estimated at €1.34 billion, compared to the Company's full year revenue objective of €1.34 to €1.35 billion and represents an estimated increase of 5% as reported and 6% in constant currencies in comparison to 2007 where non-GAAP total revenue was €1.28 billion.
- For the full year, preliminary non-GAAP earnings per share is estimated at €2.01 to €2.06 and the preliminary non-GAAP operating margin is estimated at about 25.6%. The Company's 2008 non-GAAP earnings per share objective range was €2.15 to €2.20 and its non-GAAP operating margin objective was to increase its non-GAAP operating margin by 50 to 100 basis points in comparison to the 2007 non-GAAP operating margin of 26.2%. Non-GAAP earnings per share was €1.98 in 2007.

Bernard Charlès, Dassault Systèmes President and Chief Executive Officer, commented, *“Our preliminary fourth quarter financial performance reflected an increasingly difficult environment as the year-end approached. This resulted in revenue coming in approximately €3 million lower than our objective as reported, or about €30 million in constant currencies, principally due to deferrals of contracts that were otherwise ready for final agreement and signing during December. Our recurring software revenue continued to grow, increasing double-digits in constant currencies for the fourth quarter.*

“While we regret missing our objectives due to the uncertainty in the environment, our underlying discussions with an important number of customers who deferred orders this past quarter clearly confirm their need for our software solutions and their intention to complete these transactions.

“In summary, despite the effects of the significant downturn in the macroeconomic environment during the fourth quarter, Dassault Systèmes finishes 2008 with growth in revenue and earnings, a high level of recurring software revenue and a strong balance sheet.”

Today’s Conference Call Information

Dassault Systèmes will host a conference call today, Friday, January 16, 2009 at 12:00 PM London/1:00 PM CET/7:00 AM New York. The dial-in numbers for the conference call are as follows: callers within Europe as well as other international callers may dial +44(0) 1452 569 393; and callers within the U.S. may dial: +1 866 434 1089. A replay of the conference call will be available by dialing +44(0) 1452 550 000, access code 80837826. Additionally, the conference call will be available via the Internet by accessing <http://www.3ds.com/corporate/investors/>. Please go to the website at least fifteen minutes prior to the conference call to register, download and install any necessary audio software.

The Company will return to its pre-release quiet period beginning Tuesday, January 20, 2009 and will have no further comments on its financial results until it releases its fourth quarter and full year 2008 financial results on February 11, 2009.

Information in Constant Currencies

When the Company believes it would be helpful for understanding trends in its business, the Company provides percentage increases or decreases in its revenue (on a non-GAAP basis) to eliminate the effect of changes in currency values, particularly the U.S. dollar (US\$) and the Japanese yen (JPY), relative to the euro. When trend information is expressed herein "in constant currencies", the results of the "current" period have first been recalculated using the average exchange rates of the comparable period in the preceding year, and then compared with the results of the comparable period in the preceding year.

- Fourth quarter average exchange rates: US\$1.32 per €1.00 and JPY126.4 to €1.00 for the 2008 fourth quarter, compared to US\$1.45 per €1.00 and JPY164.3 to €1.00 for the 2007 fourth quarter.
- Full year average exchange rates: US\$1.47 per €1.00 and JPY152.3 to €1.00 for the full year 2008, compared to US\$1.37 per €1.00 and JPY161.4 to €1.00 for the full year 2007.

Fourth Quarter and Full Year 2008 Press Release and Conference Call Notification

Dassault Systèmes will release its fourth quarter and full year 2008 financial results on February 11, 2009 and it will host a webcast and conference call that day. The webcast will be held at 10:00 AM London/11:00 AM CET/ 5:00 AM New York. The conference call will be held at 2:00 PM London/3:00 PM CET/ 9:00 AM New York. The webcast and conference call will be available via the Internet by accessing <http://www.3ds.com/corporate/investors/>. Please go to the website at least fifteen minutes prior to the webcast and conference call to register, download and install any necessary audio software.

Cautionary Statement Regarding Preliminary Non-GAAP Financial Information

The above statements contain estimates of the Company's non-GAAP 2008 fourth quarter and full year financial information. The Company is continuing to review its financial and operating results, and actual results may differ materially from those contained herein based on further review, any additional year-end accounting adjustments and other factors.

About Dassault Systèmes:

As a world leader in 3D and Product Lifecycle Management (PLM) solutions, Dassault Systèmes brings value to more than 100,000 customers in 80 countries. A pioneer in the 3D software market since 1981, Dassault Systèmes develops and markets PLM application software and services that support industrial processes and provide a 3D vision of the entire lifecycle of products from conception to maintenance to recycling. The Dassault Systèmes portfolio consists of CATIA for designing the virtual product - SolidWorks for 3D mechanical design - DELMIA for virtual production - SIMULIA for virtual testing - ENOVIA for global collaborative lifecycle management, and 3DVIA for online 3D lifelike experiences. Dassault Systèmes' shares are listed on Euronext Paris (#13065, DSY.PA) and Dassault Systèmes' ADRs may be traded on the US Over-The-Counter (OTC) market (DASTY). For more information, visit <http://www.3ds.com>

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