Dassault Systèmes Reports Strong Growth in Revenue, Earnings and Operating Margin for 2010

Paris, France, February 10, 2011 ─ Dassault Systèmes (Euronext Paris: #13065, DSY.PA) reports IFRS unaudited financial results for the fourth quarter and year ended December 31, 2010. These results were reviewed by the Company's Board of Directors on February 9, 2011.

Summary Highlights

- Reached all 2010 objectives
- 2010 revenue growth in constant currencies of 20% to €1.56 billion (IFRS) and 21% to €1.58 billion (non-IFRS)
- 2010 new licenses revenue up 30% (IFRS and non-IFRS) in constant currencies
- 2010 EPS growth of 27% to €1.82 (IFRS) and 34% to €2.50 (non-IFRS)
- Net operating cash flow of €408 million for 2010
- Strong sales channels performances and successful integration of IBM PLM
- Over 16,000 new customers in 2010

Fourth Quarter Financial Summary

(unaudited)

In millions of Euros, except per share data	IFRS			Non-IFRS		
		Change	Change in cc*		Change	Change in cc*
Q4 Total Revenue	462.7	36%	29%	467.3	38%	31%
Q4 Software Revenue	418.2	39%	32%	422.8	40%	33%
Q4 EPS	0.64	(2%)		0.83	22%	
Q4 Operating Margin	27.0%			33.9%		

*In constant currencies.

"In short, we had an outstanding finish to a great year. Our sales pipeline entering the fourth quarter strengthened further, leading to new licenses revenue growth of 33% in constant currencies, with all our brands and sales channels contributing to this outperformance. We had a very good level of Version 6 wins in the quarter with both new and existing customers and see an important inflection point ahead in the adoption of our Version 6 PLM 2 applications," commented Bernard Charlès, Dassault Systèmes President and Chief Executive Officer.

"Dassault Systèmes' full year financial performance was equally strong. New licenses revenue increased 30% in constant currencies, clearly demonstrating the success of the IBM PLM integration, and non-IFRS earnings per diluted share rose 34% with our non-IFRS operating margin reaching 28.6%. These results highlight the broad interest in our product offer with each of our brands delivering double-digit

software growth, our progress in industry diversification, with a robust year in high tech and energy in particular, and good growth in automotive and industrial equipment."

"To date, more than 600 companies have adopted PLM 2 with our Version 6 for many reasons, and key among these, are the attractiveness of its online features, its real-time collaboration capabilities and the creation, management and protection of intellectual property which Version 6 enables. We are expanding into new domains such as embedded system management with Version 6. In this regard, we were pleased to announce today that BMW has selected Version 6 as its new platform for Embedded Systems architecture, integration and design. In fact, our customers tell us that the best way for them to power open collaboration between suppliers and partners, while protecting intellectual property, is PLM 2 with Version 6."

"In 2011, we plan to drive even more diversification and expansion into all sectors of the global economy through our search-based applications (SBA) and our focus on innovation through communities. And, as our financial objectives indicate, 2011 should be another year of strong performance with double-digit growth in new licenses revenue."

Dassault Systèmes completed the acquisition of the IBM PLM operations on March 31, 2010 and these operations were merged into the Company's operations within its PLM business segment for the nine-month period commencing April 1, 2010. Due to the successful integration of former IBM PLM employees into the Company's operations, involving many changes in sales territories and responsibilities, it is not possible to track the IBM PLM revenue and profit since the acquisition date. As previously disclosed, the IBM PLM share of Dassault Systèmes software revenue was estimated at approximately €53 million in the 2009 fourth quarter and €151 million for the April to December 2009 nine-month period.

Fourth Quarter 2010 Financial Review

(unaudited)

In millions of Euros	IFRS			Non-IFRS		
	Q4 2010	**Q4 2009**	**Change in cc***	**Q4 2010**	**Q4 2009**	**Change in cc***
Total Revenue	462.7	339.0	29%	467.3	339.1	31%
Software Revenue	418.2	301.1	32%	422.8	301.2	33%
Services and other Revenue	44.5	37.9	11%	44.5	37.9	11%
PLM software Revenue	335.4	237.1	34%	340.0	237.2	36%
Mainstream 3D software Revenue	82.8	64.0	22%	82.8	64.0	22%
Americas	132.3	103.3	18%	134.1	103.3	19%
Europe	215.3	160.9	33%	218.7	161.0	35%
Asia	115.1	74.8	36%	114.5	74.8	36%

*In constant currencies.

- IFRS and non-IFRS total revenue increased 29% and 31%, respectively, principally reflecting software revenue growth of 32% and 33%, respectively (all figures in constant currencies).

- IFRS and non-IFRS new license revenue increased 33% in constant currencies on strong contributions from the Company's sales channels and brands.

- IFRS and non-IFRS recurring software revenue grew 31% and 33%, respectively, in constant currencies. The growth in recurring software revenue reflected a further improvement in subscription revenue trends and the higher level of new business activity during 2010 compared to 2009. Approximately €11 million of 2010 fourth quarter non-IFRS recurring software revenue related to maintenance reinstatements and other similar one-time adjustments.

- Services and other revenue (IFRS and non-IFRS) contributed to the growth in total revenue increasing 11% in constant currencies.

- IFRS PLM software revenue grew 34% in constant currencies. Non-IFRS PLM software revenue increased 36%, with CATIA software revenue higher by 43%, ENOVIA by 32% and Other PLM by 21% (all figures in constant currencies).

- Mainstream 3D (IFRS and non-IFRS) software revenue increased 22% in constant currencies. New SolidWorks commercial seats licensed increased 22% to 11,983 seats in the fourth quarter.

- While IFRS operating income increased 36% in the fourth quarter, IFRS earnings per diluted share decreased 2% principally reflecting a lower tax rate in the year-ago period related to non-recurring tax benefits. Non-IFRS earnings per diluted share increased 22% to €0.83 principally reflecting a 43% increase in operating income. The IFRS operating margin was 27.0% in the 2010 fourth quarter. The non-IFRS operating margin increased to 33.9% from 32.6% in the 2009 fourth quarter.

2010 Financial Summary
(unaudited)

In millions of Euros, except per share data	IFRS			Non-IFRS		
		Change	**Change in cc***		**Change**	**Change in cc***
FY 2010 Total Revenue	1,563.8	25%	20%	1,580.0	26%	21%
FY 2010 Software Revenue	1,411.0	28%	23%	1,427.2	30%	24%
FY 2010 EPS	1.82	27%		2.50	34%	
FY 2010 Operating Margin	20.6%			28.6%		

*In constant currencies.

In millions of Euros	IFRS			Non-IFRS		
	FY 2010	FY 2009	Change in cc*	FY 2010	FY 2009	Change in cc*
Total Revenue	1,563.8	1,251.3	20%	1,580.0	1,252.8	21%
Software Revenue	1,411.0	1,099.8	23%	1,427.2	1,101.3	24%
Services and other Revenue	152.8	151.5	(3%)	152.8	151.5	(3%)
PLM software Revenue	1,099.5	839.0	26%	1,115.7	840.5	27%
Mainstream 3D software Revenue	311.5	260.8	15%	311.5	260.8	15%
Americas	456.5	386.3	12%	461.8	386.9	13%
Europe	702.9	577.5	21%	709.2	577.7	22%
Asia	404.4	287.5	27%	409.0	288.2	28%

*In constant currencies.

- IFRS and non-IFRS total revenue increased 20% and 21%, respectively, on software revenue growth of 23% and 24%, respectively, all figures in constant currencies. The Company saw a positive dynamic in the target industries, and growth in investments by automotive and industrial equipment companies compared to 2009. By geographic region and in constant currencies, Europe represented approximately 45% of total revenues, the Americas 29% and Asia 26%.

- New licenses revenue (IFRS and non-IFRS) increased 30% in constant currencies well supported by the performances of each of the Company's six brands.

- Recurring software revenue increased 21% (IFRS) and 23% (non-IFRS) in constant currencies and represented approximately 72% of total software revenue in 2010 compared to 73% in 2009.

- Services and other revenue (IFRS and non-IFRS) increased in the second half of 2010 but for the year decreased 3% in constant currencies reflecting the lower software activity in 2009.

- PLM IFRS software revenue increased 26%. PLM non-IFRS software revenue rose 27% with CATIA up 31%, ENOVIA up 29% and Other PLM higher by 16% (all figures in constant currencies).

- Mainstream 3D reported record software revenue of €311.5 million (IFRS and non-IFRS), with new SolidWorks commercial seats licensed up 18% to 42,205 seats, accompanied by strong sales of its product data management and simulation software. Total SolidWorks commercial and educational seats sold surpassed 1.5 million seats at the end of 2010.

- Operating income increased 39.4% to €322.0 million (IFRS) and 44.0% to €451.7 million (non-IFRS). The non-IFRS operating margin was well in line with the Company's objective, increasing to 28.6% for 2010 compared to 25.0% in 2009, reflecting operating leverage. The operating margin also benefited from currency exchange rates and from the impact of a change in tax law that resulted in the classification as income tax of certain French taxes previously accounted for as operating expenses.

- Net income per diluted share increased 27.3% to €1.82 (IFRS) and 34.4% to €2.50 (non-IFRS) per share on strong operating income growth.

Cash Flow and Other Financial Highlights

IFRS net operating cash flow was €408.3 million for 2010, compared to €297.9 million for 2009.

The Company's net financial position was €845.7 million at December 31, 2010, compared to a net financial position of €858.0 million at December 31, 2009. The Company's cash and short-term investments and long-term debt were €1.14 billion and €293.4 million, respectively at December 31, 2010 compared to €1.06 billion and €200.0 million, respectively at the end of 2009. For 2010, the Company's principal uses of cash included cash acquisitions totaling €462.5 million, net of cash acquired and cash dividends of €54.5 million.

Business and Corporate Highlights

Premium German Automaker, BMW, Implements Dassault Systèmes' V6 PLM Solutions as New Platform for Embedded Systems Architecture, Integration and Design. In a separate press release issued today, Dassault Systèmes announced that BMW has selected its V6 PLM Solutions to develop the future electrical, electronics and embedded software (E/E) architecture of BMW cars to thousands of engineers.

ENOVIA V6 Collaborative Innovation Solution is Helping LG Electronics to Enhance and Integrate Collaboration and Product Data Management. On November 3, 2010 Dassault Systèmes announced that LG Electronics (LG) has successfully adopted Dassault Systèmes' ENOVIA V6 solution. Designed to enhance and integrate collaboration and product data management, LG's Mobile Communications (MC) Company's deployment of ENOVIA V6 has been implemented in its R&D, manufacturing and purchasing processes by LG CNS, an IT consulting and Solutions Company, and Dassault Systèmes. Starting with LG's MC business unit, ENOVIA V6 will be implemented enterprise-wide to support the entire product development process.

Bell Helicopter Improves Collaboration and Time-to-Market with Dassault Systèmes V6 PLM Platform. On November 9, 2010 Dassault Systèmes announced that Bell Helicopter, a Textron company, is using its V6 PLM platform to improve collaboration and decrease the amount of time it takes to bring a new helicopter to market. As part of an effort to improve business processes and update systems across the company, Bell Helicopter is leveraging Dassault Systèmes' full range of brands, including ENOVIA V6, CATIA V6, DELMIA V6, 3DVIA V6, and SIMULIA V6. The project will eventually be deployed to 6,000 users.

Apparel Manufacturer Mammut Sports Group AG Adopts Dassault Systèmes' ENOVIA V6 Solution. On November 18, 2010 Dassault Systèmes announced that Switzerland-based Mammut Sports Group AG has selected Dassault Systèmes' ENOVIA V6 solution to manage its development processes from initial product design through to sourcing, manufacturing and sales. The company needed to group information related to all its products in one database and replace manual, time-consuming methods for data search and consolidation that left room for error when communicating internally and with external suppliers.

Ran-tech Engineering & Aerospace, an Aerospace and Defense Part Supplier to Airbus and Boeing, is utilizing Dassault Systèmes' V6 platform to manufacture parts, design fixtures and collaborate throughout the company. On December 15, 2010 Dassault Systèmes announced that Ran-tech will be utilizing DELMIA V6 Machining solutions to virtually create and control all production processes and CATIA V6 Design for innovative product authoring.

Dassault Systèmes Reinforces its Field Operations with Jeff Ray promoted to Executive Vice President, Geography Operations, Newly Created Position. On January 5, 2011 Dassault Systèmes announced that Jeff Ray, formerly SolidWorks CEO, will oversee the company's geographies in order to empower the Dassault Systèmes local teams to serve customers' and partners' growing needs and fully exploit the market growth potential. In tandem, Bertrand Sicot has been named SolidWorks CEO. These changes were effective as of January 5, 2011.

Dassault Systèmes Five-Year Financial Objectives Outlined at Capital Markets Day on June 15, 2010. Dassault Systèmes publicly outlined its growth plan targeting a five-year goal to more than double non-IFRS EPS in comparison to 2009. The presentations and webcasts are available on Dassault Systèmes website at www.3ds.com/company/finance/overview.

Business Outlook

Thibault de Tersant, Senior Executive Vice President and CFO, commented, *"During 2010 we achieved all our key financial and business objectives. It was a year of good execution, with the integration of IBM PLM, the expansion of our addressable markets with the acquisitions of Exalead in search-based applications and Geensoft for embedded systems management, and the investments in strengthening our infrastructure and all our teams, with our employee base growing 15% in 2010. With these results, we had a promising start for our five-year financial objectives.*

"Working with customers in more than 80 countries across a diverse set of industries, Dassault Systèmes has a strong global presence. We are also focused on continuing to develop our local teams to serve our customers and are already well positioned thanks to the extraordinary value brought by our employees, representing more than 90 different nationalities, and to the leadership of Jeff Ray who was recently appointed to lead Geography Operations.

"Looking forward, both our fourth quarter sales as well as the pipeline of opportunities we have entering 2011 support our view of a pattern of progressive improvement in customer investments. At the same time, we believe the overall global economic environment could continue to be volatile. Taking into account these factors, we are targeting new license revenue growth of about 15% in constant currencies, a healthy increase in our recurring revenue, even with the important level of one-time maintenance recoveries we had in 2010, and further improvement of our operating margin."

The Company's initial 2011 financial objectives are the following:

- First quarter 2011 non-IFRS total revenue objective of about €390 to €400 million, non-IFRS operating margin of about 25% to 26% and non-IFRS EPS of about €0.53 to €0.57;
- 2011 non-IFRS revenue growth objective range of about 9% to 11% in constant currencies; (€1.68 to €1.71 billion based upon the 2011 currency exchange rate assumptions below);

- 2011 non-IFRS operating margin of about 29.0%;

- 2011 non-IFRS EPS range of about €2.64 to €2.75, representing growth of about 6% to 10%;

- Objectives are based upon exchange rate assumptions for the 2011 first quarter and full year of US$1.40 per €1.00 and JPY120 per €1.00.

- The Company noted that in preparing its revenue growth objectives it took into account the fact that approximately €11 million of 2010 fourth quarter non-IFRS recurring software revenue related to maintenance reinstatements and other similar one-time adjustments.

The Company's objectives are prepared and communicated only on a non-IFRS basis and are subject to the cautionary statement set forth below.

The non-IFRS objectives set forth above do not take into account the following accounting elements and are estimated based upon the 2011 currency exchange rates above: deferred revenue write-downs estimated at approximately €1 million for 2011; share-based compensation expense estimated at approximately €15 million for 2011 and amortization of acquired intangibles estimated at approximately €80 million for 2011. The above objectives do not include any impact from other operating income and expense, net principally comprised of, acquisition, integration and restructuring expenses. These estimates do not include any new stock option or share grants, or any new acquisitions or restructurings completed after February 10, 2011.

Webcast and Conference Call Information

Dassault Systèmes will first host a meeting in Paris which will be webcasted and then host a conference call today, Thursday, February 10, 2011. Management will host the meeting and webcast at 10:00 AM London time/11:00 AM Paris time and will then host the conference call at 9:00 AM New York time/2:00 PM London time/3:00 PM Paris time. The webcast and conference call will be available via the Internet by accessing **http://www.3ds.com/company/finance/**. Please go to the website at least 15 minutes prior to the webcast or conference call to register, download and install any necessary audio software. The webcast and conference call will be archived for 30 days.

Additional investor information can be accessed at **http://www.3ds.com/company/finance/** or by calling Dassault Systèmes' Investor Relations at 33.1.61.62.69.24.

Forward-looking Information

Statements herein that are not historical facts but express expectations or objectives for the future, including but not limited to statements regarding the Company's non-IFRS financial performance objectives, are forward-looking statements.

Such forward-looking statements are based on Dassault Systèmes management's current views and assumptions and involve known and unknown risks and uncertainties. Actual results or performances may differ materially from those in such statements due to a range of factors. The Company's current outlook for 2011 assumes, among other things, that the global economic recovery will continue, but if global economic and business conditions improve more slowly than anticipated, or remain stable or deteriorate, the Company's business results may not develop as currently anticipated and may remain below their earlier levels for an extended period of time. In preparing such forward-looking statements, the Company has in particular assumed an average U.S. dollar to euro exchange rate of US$1.40 per €1.00 and an average Japanese yen to euro exchange rate of JPY120 to €1.00 for 2011; however, currency values fluctuate, and the Company's results of operations may be significantly affected by changes in exchange rates. The Company's actual results or performance may also be materially negatively affected by changes in the current global economic context, difficulties or adverse changes affecting its partners or its relationships with its partners, changes in exchange rates, new product developments, and technological changes; errors or defects in its products; growth in market share by its competitors; and the realization of any risks related to the integration of any newly acquired company and internal reorganizations. Unfavorable changes in any of the above or other factors described in the Company's regulatory reports, including the 2009 *Document de référence*, and the 2010 Half Year Report as filed with the French "*Autorité des marchés financiers"* (AMF) on April 1, 2010, and August 2, 2010, respectively, could materially affect the Company's financial position or results of operations.

Non-IFRS Financial Information

Readers are cautioned that the supplemental non-IFRS (previously referred to as "adjusted IFRS") information presented in this press release is subject to inherent limitations. It is not based on any comprehensive set of accounting rules or principles and should not be considered as a substitute for IFRS measurements. Also, the Company's supplemental non-IFRS financial information may not be comparable to similarly titled non-IFRS measures used by other companies. Further specific limitations for individual non-IFRS measures, and the reasons for presenting non-IFRS financial information, are set forth in the Company's annual report for the year ended December 31, 2009 included in the Company's 2009 *Document de référence* and 2010 First Half Report filed with the AMF on April 1, 2010 and August 2, 2010, respectively.

In the tables accompanying this press release the Company sets forth its supplemental non-IFRS figures for revenue, operating income, operating margin, net income and diluted earnings per share, which exclude the effect of adjusting the carrying value of acquired companies' deferred revenue, stock-based compensation expense, the expenses for the amortization of acquired intangible assets and other income and expense, net (in each case, as explained respectively in the Company's 2009 *Document de référence* filed with the AMF on April 1, 2010 and 2010 First Half Report filed on August 2, 2010*)* and the income tax effect of the non-IFRS adjustments and certain one-time tax effects. The tables also set forth the most comparable IFRS financial measure and reconciliations of this information with non-IFRS information.

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 (in both IFRS as well as non-IFRS) to eliminate the effect of changes in currency values, particularly the U.S. dollar and the Japanese yen, 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.

About Dassault Systèmes

As a world leader in 3D and Product Lifecycle Management (PLM) solutions, Dassault Systèmes brings value to more than 130,000 customers in more than 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 virtual product design - SolidWorks 3D for Professionals - DELMIA for virtual production - SIMULIA for realistic simulation - ENOVIA for global collaborative lifecycle management, and 3DVIA for online 3D lifelike experiences. Dassault Systèmes' shares are listed on NYSE 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

(Tables to follow)

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NON-IFRS KEY FIGURES
(unaudited; in millions of Euros, except per share data, headcount and exchange rates)

Non-IFRS key figures exclude the effects of adjusting the carrying value of acquired companies' deferred revenue, stock-based compensation expense, amortization of acquired intangible assets, and other operating income and expense, net.

Comparable IFRS financial information and a reconciliation of the IFRS and non-IFRS measures are set forth in the separate tables within this Attachment.

	Three months ended				Twelve months ended			
	December 31, 2010	**December 31, 2009**	**Change**	**Change in cc***	**December 31, 2010**	**December 31, 2009**	**Change**	**Change in cc***
Non-IFRS Revenue	**€ 467.3**	**€ 339.1**	**38%**	**31%**	**€ 1,580.0**	**€ 1,252.8**	**26%**	**21%**
Non-IFRS Revenue breakdown by activity								
Software revenue	422.8	301.2	40%	33%	1,427.2	1,101.3	30%	24%
of which new licenses revenue	*135.8*	*96.7*	*40%*	*33%*	*393.9*	*289.7*	*36%*	*30%*
of which periodic licenses, maintenance and product development revenue	*287.0*	*204.5*	*40%*	*33%*	*1,033.3*	*811.6*	*27%*	*22%*
Services and other revenue	44.5	37.9	17%	11%	152.8	151.5	1%	(3%)
Recurring software revenue	**285.2**	**202.5**	**41%**	**33%**	**1,030.8**	**806.7**	**28%**	**23%**
Non-IFRS software revenue breakdown by product line								
PLM software revenue	340.0	237.2	43%	36%	1,115.7	840.5	33%	27%
of which CATIA software revenue	*202.8*	*134.3*	*51%*	*43%*	*667.3*	*487.5*	*37%*	*31%*
of which ENOVIA software revenue	*67.9*	*48.6*	*40%*	*32%*	*205.2*	*152.8*	*34%*	*29%*
Mainstream 3D software revenue	82.8	64.0	29%	22%	311.5	260.8	19%	15%
Non-IFRS Revenue breakdown by geography								
Americas	134.1	103.3	30%	19%	461.8	386.9	19%	13%
Europe	218.7	161.0	36%	35%	709.2	577.7	23%	22%
Asia	114.5	74.8	53%	36%	409.0	288.2	42%	28%
Non-IFRS operating income	**€ 158.6**	**€ 110.7**	**43%**		**€ 451.7**	**€ 313.7**	**44%**	
Non-IFRS operating margin	**33.9%**	**32.6%**			**28.6%**	**25.0%**		
Non-IFRS net income	**101.8**	**81.5**	**25%**		**302.6**	**221.0**	**37%**	
Non-IFRS diluted net income per share	**€ 0.83**	**€ 0.68**	**22%**		**€ 2.50**	**€ 1.86**	**34%**	
Closing headcount	**9,022**	**7,834**	**15%**		**9,022**	**7,834**	**15%**	
Average Rate USD per Euro	1.36	1.48	(8%)		1.33	1.39	(5%)	
Average Rate JPY per Euro	112.1	132.7	(16%)		116.2	130.3	(11%)	

*In constant currencies

DASSAULT SYSTEMES

CONDENSED CONSOLIDATED STATEMENTS OF INCOME (IFRS)

(unaudited; in millions of Euros, except per share data)

	Three months ended		Twelve months ended	
	December 31, 2010	December 31, 2009	December 31, 2010	December 31, 2009
New licenses revenue	135.8	96.7	393.9	289.7
Periodic licenses, maintenance and product development revenue	282.4	204.4	1,017.1	810.1
Software revenue	418.2	301.1	1,411.0	1,099.8
Services and other revenue	44.5	37.9	152.8	151.5
Total Revenue	**€ 462.7**	**€ 339.0**	**€ 1,563.8**	**€ 1,251.3**
Cost of software revenue (excluding amortization of acquired intangibles)	(20.8)	(15.8)	(76.2)	(56.6)
Cost of services and other revenue	(38.6)	(33.6)	(144.9)	(139.4)
Research and development	(77.7)	(66.8)	(322.1)	(302.5)
Marketing and sales	(138.0)	(89.6)	(480.1)	(356.7)
General and administrative	(37.5)	(28.7)	(125.9)	(108.4)
Amortization of acquired intangibles	(23.5)	(9.4)	(71.8)	(41.6)
Other operating income and expense, net	(1.9)	(3.4)	(20.8)	(15.1)
Total Operating Expenses	(€ 338.0)	(€ 247.3)	(€ 1,241.8)	(€ 1,020.3)
Operating Income	**€ 124.7**	**€ 91.7**	**€ 322.0**	**€ 231.0**
Financial revenue and other, net	0.0	0.9	(2.0)	(4.1)
Income before income taxes	124.7	92.6	320.0	226.9
Income tax expense	(46.0)	(15.6)	(99.4)	(56.9)
Net Income	**78.7**	**77.0**	**220.6**	**170.0**
Minority interest	0.0	(0.1)	(0.1)	(0.3)
Net Income attributable to equity holders of the parent	**€ 78.7**	**€ 76.9**	**€ 220.5**	**€ 169.7**
Basic net income per share	0.66	0.65	1.85	1.44
Diluted net income per share	**€ 0.64**	**€ 0.65**	**€ 1.82**	**€ 1.43**
Basic weighted average shares outstanding (in millions)	120.1	117.9	119.1	117.6
Diluted weighted average shares outstanding (in millions)	123.0	119.2	121.2	118.5

IFRS revenue variation as reported and in constant currencies

	Three months ended December 31, 2010		Twelve months ended December 31, 2010	
	Change*	Change in cc**	Change*	Change in cc**
IFRS Revenue	36%	29%	25%	20%
IFRS Revenue by activity				
Software Revenue	39%	32%	28%	23%
Services and other Revenue	17%	11%	1%	(3%)
IFRS Software Revenue by product line				
PLM software revenue	41%	34%	31%	26%
of which CATIA software revenue	48%	41%	34%	29%
of which ENOVIA software revenue	38%	31%	32%	27%
Mainstream 3D software revenue	29%	22%	19%	15%
IFRS Revenue by geography				
Americas	28%	18%	18%	12%
Europe	34%	33%	22%	21%
Asia	54%	36%	41%	27%

* Variation compared to the same period in the prior year. ** In constant currencies.

DASSAULT SYSTEMES

CONDENSED CONSOLIDATED BALANCE SHEETS (IFRS)

(unaudited; in millions of Euros)

	December 31, 2010	December 31, 2009
ASSETS		
Cash and cash equivalents	976.5	939.1
Short-term investments	162.6	118.9
Accounts receivable, net	413.5	322.3
Other current assets	120.6	121.4
Total current assets	**1,673.2**	**1,501.7**
Property and equipment, net	66.4	59.6
Goodwill and Intangible assets, net	1,233.3	660.8
Other non current assets	98.9	77.6
Total Assets	**€ 3,071.8**	**€ 2,299.7**
LIABILITIES AND SHAREHOLDERS' EQUITY		
Accounts payable	93.1	67.7
Unearned revenues	387.0	243.7
Other current liabilities	296.4	174.3
Total current liabilities	**776.5**	**485.7**
Long-term debt	293.4	200.1
Other non current obligations	211.5	165.1
Total long-term liabilities	**504.9**	**365.2**
Minority interests	1.0	1.1
Parent shareholders' equity	1,789.4	1,447.7
Total Liabilities and Shareholders' equity	**€ 3,071.8**	**€ 2,299.7**

DASSAULT SYSTEMES

CONDENSED CONSOLIDATED CASH FLOW STATEMENTS (IFRS)

(unaudited; in millions of Euros)

	Three months ended			Twelve months ended		
	December 31, 2010	**December 31, 2009**	**Change**	**December 31, 2010**	**December 31, 2009**	**Change**
Net Income attributable to equity holders of the parent	78.7	76.9	1.8	220.5	169.7	50.8
Minority interest	0.0	0.1	(0.1)	0.1	0.3	(0.2)
Net Income	78.7	77.0	1.7	220.6	170.0	50.6
Depreciation of property & equipment	6.9	6.1	0.8	24.2	23.1	1.1
Amortization of intangible assets	24.4	10.8	13.6	75.8	46.3	29.5
Other non cash P&L Items	15.3	24.0	(8.7)	30.9	30.1	0.8
Changes in working capital	(33.7)	(53.9)	20.2	56.8	28.4	28.4
Net Cash provided by operating activities	**91.6**	**64.0**	**27.6**	**408.3**	**297.9**	**110.4**
Acquisition of assets and equity, net (1)	(5.3)	(4.3)	(1.0)	(499.7)	(22.7)	(477.0)
Sale of fixed assets	0.3	0.0	0.3	1.3	0.5	0.8
Sale (purchase) of short term investments, net	(83.5)	25.0	(108.5)	(41.9)	(73.8)	31.9
Loans and others	0.2	0.1	0.1	(1.1)	0.4	(1.5)
Net Cash provided by (used in) investing activities	**(88.3)**	**20.8**	**(109.1)**	**(541.4)**	**(95.6)**	**(445.8)**
Proceeds (Repayments) of short-term and long-term debt	(12.7)	0.0	(12.7)	102.3	(0.1)	102.4
Share repurchase	0.0	0.0	0.0	(7.2)	0.0	(7.2)
Exercise of DS stock option	57.6	13.5	44.1	97.4	15.5	81.9
Cash dividend paid	0.0	0.0	0.0	(54.5)	(54.8)	0.3
Net Cash provided by (used in) financing activities	**44.9**	**13.5**	**31.4**	**138.0**	**(39.4)**	**177.4**
Effect of exchange rate changes on cash and cash equivalents	**7.7**	**9.3**	**(1.6)**	**32.5**	**(17.9)**	**50.4**
Increase in cash and cash equivalents	**55.9**	**107.6**	**(51.7)**	**37.4**	**145.0**	**(107.6)**
Cash and cash equivalents at beginning of period	**920.6**	**831.5**		**939.1**	**794.1**	
Cash and cash equivalents at end of period	**976.5**	**939.1**		**976.5**	**939.1**	

(1) The acquisition of the IBM PLM operations is presented net of payments received from IBM in connection with the settlement of royalties due as of March 31, 2010. As a result, reported cash flows from operations are lower in the periods presented above than they would have been had this transaction not occurred.

DASSAULT SYSTEMES

SUPPLEMENTAL NON-IFRS FINANCIAL INFORMATION
IFRS – NON-IFRS RECONCILIATION

(unaudited; in millions of Euros, except per share data)

Readers are cautioned that the supplemental non-IFRS information presented in this press release is subject to inherent limitations. It is not based on any comprehensive set of accounting rules or principles and should not be considered as a substitute for IFRS measurements. Also, the Company's supplemental non-IFRS financial information may not be comparable to similarly titled non-IFRS measures used by other companies. Further specific limitations for individual non-IFRS measures, and the reasons for presenting non-IFRS financial information, are set forth in the Company's *Document de référence* for the year ended December 31, 2009 and 2010 Half Year report filed with the AMF on April 1, 2010, and August 2, 2010, respectively. To compensate for these limitations, the supplemental non-IFRS financial information should be read not in isolation, but only in conjunction with the Company's consolidated financial statements prepared in accordance with IFRS.

In millions of Euros, except per share data and percentages	Three months ended December 31,						Change	
	2010 IFRS	Adjustment (1)	2010 non-IFRS	2009 IFRS	Adjustment (1)	2009 non-IFRS	IFRS	Non-IFRS (2)
Total Revenue	**€ 462.7**	**4.6**	**€ 467.3**	**€ 339.0**	**0.1**	**€ 339.1**	**36%**	**38%**
Total Revenue breakdown by activity								
Software revenue	418.2	4.6	422.8	301.1	0.1	301.2	39%	40%
New Licenses	*135.8*			*96.7*			*40%*	
Product Development	*1.8*			*2.0*				
Periodic Licenses and Maintenance	*280.6*	*4.6*	*285.2*	*202.4*	*0.1*	*202.5*	*39%*	*41%*
Recurring portion of Software revenue	*67%*		*67%*	*67%*		*67%*		
Services and other revenue	44.5			37.9			17%	
Total Software Revenue breakdown by product line								
PLM software revenue	335.4	4.6	340.0	237.1	0.1	237.2	41%	43%
of which CATIA software revenue	*199.0*	*3.8*	*202.8*	*134.3*			*48%*	*51%*
of which ENOVIA software revenue	*67.0*	*0.9*	*67.9*	*48.6*			*38%*	*40%*
Mainstream 3D software revenue	82.8			64.0			29%	
Total Revenue breakdown by geography								
Americas	132.3	1.8	134.1	103.3	0.0	103.3	28%	30%
Europe	215.3	3.4	218.7	160.9	0.1	161.0	34%	36%
Asia	115.1	(0.6)	114.5	74.8	0.0	74.8	54%	53%
Total Operating Expenses	**(€ 338.0)**	**29.3**	**(€ 308.7)**	**(€ 247.3)**	**18.9**	**(€ 228.4)**	**37%**	**35%**
Stock-based compensation expense	(3.9)	3.9	-	(6.1)	6.1	-	-	-
Amortization of acquired intangibles	(23.5)	23.5	-	(9.4)	9.4	-	-	-
Other operating income and expense, net	(1.9)	1.9	-	(3.4)	3.4	-	-	-
Operating Income	**€ 124.7**	**33.9**	**€ 158.6**	**€ 91.7**	**19.0**	**€ 110.7**	**36%**	**43%**
Operating Margin	**27.0%**		**33.9%**	**27.1%**		**32.6%**		
Income before Income Taxes	124.7	33.9	158.6	92.6	19.0	111.6	35%	42%
Income tax expense	**(46.0)**	**(10.8)**	**(56.8)**	**(15.6)**	**(14.4)**	**(30.0)**	-	-
Income tax adjustments	(10.8)	10.8	-	(14.4)	14.4	-	-	-
Minority interest	0.0			(0.1)			-	
Net Income attributable to shareholders	**€ 78.7**	**23.1**	**€ 101.8**	**€ 76.9**	**4.6**	**€ 81.5**	**2%**	**25%**
Diluted Net Income Per Share (3)	**€ 0.64**	**0.19**	**€ 0.83**	**€ 0.65**	**0.03**	**€ 0.68**	**(2%)**	**22%**

In millions of Euros	Three months ended December 31,					
	2010 IFRS	Adjustment	2010 non-IFRS	2009 IFRS	Adjustment	2009 non-IFRS
Cost of services and other revenue	(38.6)	0.2	(38.4)	(33.6)	0.2	(33.4)
Research and development	(77.7)	2.2	(75.5)	(66.8)	3.5	(63.3)
Marketing and sales	(138.0)	0.8	(137.2)	(89.6)	1.2	(88.4)
General and administrative	(37.5)	0.7	(36.8)	(28.7)	1.2	(27.5)
Total stock-based compensation expense		**3.9**			**6.1**	

(1) In the reconciliation schedule above, (i) all adjustments to IFRS revenue data reflect the exclusion of the deferred revenue adjustment of acquired companies; (ii) adjustments to IFRS operating expenses data reflect the exclusion of the amortization of acquired intangibles, share-based compensation expense, and other operating income and expense, and (iii) all adjustments to IFRS income data reflect the combined effect of these adjustments, plus with respect to net income and diluted net income per share, the income tax effect of the non-IFRS adjustments.

(2) The non-IFRS percentage increase (decrease) compares non-IFRS measures for the two different periods. In the event there is non-IFRS adjustment to the relevant measure for only one of the periods under comparison, the non-IFRS increase (decrease) compares the non-IFRS measure to the relevant IFRS measure.

(3) Based on a weighted average 123.0 million diluted shares for Q4 2010 and 119.2 million diluted shares for Q4 2009.

DASSAULT SYSTEMES

SUPPLEMENTAL NON-IFRS FINANCIAL INFORMATION
IFRS – NON-IFRS RECONCILIATION

(unaudited; in millions of Euros, except per share data)

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In millions of Euros, except per share data and percentages	Twelve months ended December 31,						Change	
	2010 IFRS	**Adjustment (1)**	**2010 non-IFRS**	**2009 IFRS**	**Adjustment (1)**	**2009 non-IFRS**	**IFRS**	**Non-IFRS (2)**
Total Revenue	**€ 1,563.8**	**16.2**	**€ 1,580.0**	**€ 1,251.3**	**1.5**	**€ 1,252.8**	**25%**	**26%**
Total Revenue breakdown by activity								
Software revenue	1,411.0	16.2	1,427.2	1,099.8	1.5	1,101.3	28%	30%
New Licenses	*393.9*			*289.7*			*36%*	
Product Development	*2.5*			*4.9*				
Periodic Licenses and Maintenance	*1,014.6*	*16.2*	*1,030.8*	*805.2*	*1.5*	*806.7*	*26%*	*28%*
Recurring portion of Software revenue	*72%*		*72%*	*73%*		*73%*		
Services and other revenue	152.8			151.5			1%	
Total Software Revenue breakdown by product line								
PLM software revenue	1,099.5	16.2	1,115.7	839.0	1.5	840.5	31%	33%
of which CATIA software revenue	*654.1*	*13.2*	*667.3*	*487.5*			*34%*	*37%*
of which ENOVIA software revenue	*202.4*	*2.8*	*205.2*	*152.8*			*32%*	*34%*
Mainstream 3D software revenue	311.5			260.8			19%	
Total Revenue breakdown by geography								
Americas	456.5	5.3	461.8	386.3	0.6	386.9	18%	19%
Europe	702.9	6.3	709.2	577.5	0.2	577.7	22%	23%
Asia	404.4	4.6	409.0	287.5	0.7	288.2	41%	42%
Total Operating Expenses	**(€ 1,241.8)**	**113.5**	**(€ 1,128.3)**	**(€ 1,020.3)**	**81.2**	**(€ 939.1)**	**22%**	**20%**
Stock-based compensation expense	(20.9)	20.9	-	(24.5)	24.5	-	-	-
Amortization of acquired intangibles	(71.8)	71.8	-	(41.6)	41.6	-	-	-
Other operating income and expense, net	(20.8)	20.8	-	(15.1)	15.1	-	-	-
Operating Income	**€ 322.0**	**129.7**	**€ 451.7**	**€ 231.0**	**82.7**	**€ 313.7**	**39%**	**44%**
Operating Margin	**20.6%**		**28.6%**	**18.5%**		**25.0%**		
Income before Income Taxes	320.0	129.7	449.7	226.9	82.7	309.6	41%	45%
Income tax expense	**(99.4)**	**(47.6)**	**(147.0)**	**(56.9)**	**(31.4)**	**(88.3)**	-	-
Income tax adjustments	(47.6)	47.6	-	(31.4)	31.4	-	-	-
Minority interest	(0.1)			(0.3)			-	
Net Income attributable to shareholders	**€ 220.5**	**82.1**	**€ 302.6**	**€ 169.7**	**51.3**	**€ 221.0**	**30%**	**37%**
Diluted Net Income Per Share (3)	**€ 1.82**	**0.68**	**€ 2.50**	**€ 1.43**	**0.43**	**€ 1.86**	**27%**	**34%**

In millions of Euros	Twelve months ended December 31,					
	2010 IFRS	Adjustment	2010 non-IFRS	2009 IFRS	Adjustment	2009 non-IFRS
Cost of services and other revenue	(144.9)	0.8	(144.1)	(139.4)	0.6	(138.8)
Research and development	(322.1)	12.0	(310.1)	(302.5)	14.1	(288.4)
Marketing and sales	(480.1)	4.3	(475.8)	(356.7)	4.7	(352.0)
General and administrative	(125.9)	3.8	(122.1)	(108.4)	5.1	(103.3)
Total stock-based compensation expense		**20.9**			**24.5**	

(1) In the reconciliation schedule above, (i) all adjustments to IFRS revenue data reflect the exclusion of the deferred revenue adjustment of acquired companies; (ii) adjustments to IFRS operating expenses data reflect the exclusion of the amortization of acquired intangibles, share-based compensation expense, and other operating income and expense, and (iii) all adjustments to IFRS income data reflect the combined effect of these adjustments, plus with respect to net income and diluted net income per share, the income tax effect of the non-IFRS adjustments.

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(3) Based on a weighted average 121.2 million diluted shares for FY 2010 and 118.5 million diluted shares for FY 2009.