

## GRI Standards Content Index

We are pleased to publish our first disclosure in alignment with the Global Reporting Initiative (GRI) Core Standard. The scope of information provided is for the entire enterprise for full year 2021. Additional disclosure topics were determined based on our current ESG framework. In the future, we will continue to enhance our reporting in alignment with GRI and to include additional metrics over time.

### GRI 101: Foundation 2016

| Foundation | Information Links                        |
|------------|--|
| GRI 101    | <a href="#">GRI 101: Foundation 2016</a> |

### GRI 102: General Disclosures 2016

| Organizational Profile  | Information Links  |
|---|--|
| 102-1 Name of the organization.   | Bentley Systems, Incorporated<br><a href="#">2021 Form 10-K</a>  |
| 102-2 Activities, brands, products and services.  | <a href="#">Activities, Brands, Products and Services</a><br><a href="#">2021 Form 10-K</a>  |
| 102-3 Location of the organization's headquarters.  | Exton, Pennsylvania  |
| 102-4 Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the topics covered in the report. | <a href="#">Location of Operations</a><br><a href="#">Bentley Global Operations</a>  |
| 102-5 Nature of ownership and legal form.   | Bentley Systems, Incorporated, is a publicly traded company headquartered in Exton, Pennsylvania, and incorporated in Delaware. Bentley trades as BSY on the NASDAQ exchange.<br><br><a href="#">Bentley Investor Relations Schedule 14A</a><br><a href="#">Bentley.com About Us</a> |
| 102-6 Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).  | <a href="#">Markets Served</a><br><a href="#">2021 Form 10-K</a>   |
| 102-7 Scale of reporting organization.  | <a href="#">Scale of the Organization</a><br><a href="#">2021 Form 10-K</a>  |

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|--------|---|---|
| 102-8  | Information on employees and other workers.   | <a href="#">Information on Employees and Other Workers</a>  |
| 102-9  | Description of the organization's supply chain.   | <a href="#">2021 Form 10-K</a>  |
| 102-10 | Significant changes during the reporting period to the organization's size, structure, ownership, or its supply chain.  | Please see our 2021 10-K for details regarding our recent acquisitions and changes.<br><a href="#">2021 Form 10-K</a> |
| 102-11 | Whether and how the organization applies the Precautionary Principle or approach.   | The company does not presently apply the Precautionary Principle.   |
| 102-12 | List of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. | <a href="#">External Initiatives</a><br><a href="#">ES(D)G Page</a>   |
| 102-13 | Memberships of industry or other associations, and national or international advocacy organizations.  | <a href="#">Membership of Associations</a>  |

| Strategy | Information Links |
|----------|-------------------|
|----------|-------------------|

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|--------|---|---------------------------|
| 102-14 | Statement from the most senior decision-maker at Bentley about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability. | No information available. |
|--------|---|---------------------------|

| Ethics and Integrity | Information Links |
|----------------------|-------------------|
|----------------------|-------------------|

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|--------|---|--|
| 102-16 | A description of the organization's values, principles, standards, and norms of behavior. | <a href="#">Values, Principles, Standards, and Norms of Behavior</a><br><br><a href="#">Mission and Values</a> |
|--------|---|--|

| Governance | Information Links |
|------------|-------------------|
|------------|-------------------|

|        |   |                                      |
|--------|---|--------------------------------------|
| 102-18 | Governance structure of the organization, including committees of the highest governance body and committees responsible for the decision-making on economic, environmental, and social topics. | <a href="#">Governance Structure</a> |
|--------|---|--------------------------------------|

| Stakeholder Engagement | Information Links |
|------------------------|-------------------|
|------------------------|-------------------|

|        |  |  |
|--------|--|--|
| 102-40 | List of stakeholder groups engaged by the organization.  | <a href="#">List of Stakeholder Groups</a>             |
| 102-41 | Percentage of total employees covered by collective bargaining agreements.   | <a href="#">Collective Bargaining Agreements</a>       |
| 102-42 | Basis for identification and selection of stakeholders with whom to engage.  | <a href="#">Identifying and Selecting Stakeholders</a> |
| 102-43 | Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. | <a href="#">Approach to Stakeholder Engagement</a>     |

| Reporting Practice |   | Information Links  |
|--------------------|---|--|
| 102-46             | Details on report content and topic boundaries.   | <a href="#">Defining Report Content and Topic Boundaries</a>             |
| 102-47             | A list of the material topics identified in the process for defining report content.  | <a href="#">List of Material Topics</a>                                  |
| 102-48             | Explanation of the effect of any restatements of information provided in previous reports, and the reasons for such restatements. | This is our first GRI report.  |
| 102-49             | Significant changes from previous reporting periods in the list of material topics and topic boundaries.                          | This is our first GRI report.  |
| 102-50             | Reporting period for information provided.  | <a href="#">Reporting Period</a>   |
| 102-51             | Date of most recent previous report.  | No information available   |
| 102-52             | Reporting cycle (such as annual, biennial).   | <a href="#">Reporting Cycle</a>  |
| 102-53             | Contact point for questions regarding the report or its content.  | <a href="#">Contact Point for Questions Regarding the Report</a>         |
| 102-54             | The claim made by the organization, if it has prepared a report in accordance with the GRI Standards.                             | <a href="#">Claims of Reporting in Accordance with the GRI Standards</a> |

## Economic

| GRI 205: Anti-Corruption 2016 |  | Information Links   |
|-------------------------------|--|---|
| 205-1                         | Operations assessed for risks related to corruption                      | No information available.   |
| 205-2                         | Communication and training about anti-corruption policies and procedures | <a href="#">Communication and Training about Anti-Corruption Policies and Procedures</a>  |
| 205-3                         | Confirmed incidents of corruption and actions taken                      | <a href="#">Confirmed Incidents of Corruption and Actions Taken</a>   |
| GRI 207: Tax 2019             |  | Information Links   |
| 207-1                         | Approach to tax  | <a href="#">Approach to Tax</a>   |
| 207-2                         | Tax governance, control, and risk management                             | <a href="#">Tax Governance, Control, and Risk Management</a><br><a href="#">Global Tax Policy</a><br><a href="#">2021 Form 10-K</a> |

## Environmental

| GRI 302: Energy 2016    |  | Information Links  |
|-------------------------|--|--|
| 302-1                   | Energy consumption within the organization | <a href="#">Energy Consumption Within the Organization</a> |
| GRI 305: Emissions 2016 |  | Information Links  |
| 305-1                   | Direct (Scope 1) GHG emissions             | <a href="#">Direct (Scope 1) GHG Emissions</a>             |
| 305-2                   | Energy indirect (Scope 2) GHG emissions    | <a href="#">Energy Indirect (Scope 2) GHG Emissions</a>    |
| 305-3                   | Other indirect (Scope 3) GHG emissions     | <a href="#">Other Indirect (Scope 3) GHG Emissions</a>     |
| 305-4                   | GHG emissions intensity                    | <a href="#">GHG Emissions Intensity</a>                    |

## Social

| GRI 401: Employment 2016                      |  | Information Links  |
|---|--|--|
| 401-1   | New employee hires and employee turnover   | <a href="#">New Employee Hires and Employee Turnover</a>   |
| 401-2   | Benefits provided to full-time employees that are not provided to temporary or part-time employees | <a href="#">Benefits Provided to Full-Time Employees that are Not Provided to Temporary or Part-Time Employees</a> |
| GRI 404: Training and Education 2016          |  | Information Links  |
| 404-2   | Programs for upgrading employee skills and transition assistance programs                          | <a href="#">Programs for Upgrading Employee Skills and Transition Assistance Programs</a>                          |
| 404-3   | Percentage of employees receiving regular performance and career development reviews               | <a href="#">Percentage of Employees Receiving Regular Performance and Career Development Reviews</a>               |
| GRI 405: Diversity and Equal Opportunity 2016 |  | Information Links  |
| 405-1   | Diversity of governance bodies and employees   | <a href="#">Diversity of Governance Bodies and Employees</a>   |
| GRI 406: Non-Discrimination 2016              |  | Information Links  |
| 406-1   | Incidents of discrimination and corrective actions taken   | <a href="#">Incidents of Discrimination and Corrective Actions Taken</a>   |
| GRI 418: Customer Privacy 2016                |  | Information Links  |
| 418-1   | Substantiated complaints concerning breaches of customer privacy and losses of customer data       | <a href="#">Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data</a>       |