



LRQA Independent Assurance Statement

Relating to Bentley Systems Inc.'s Greenhouse Gas Emissions Assertion for the Calendar Year 2025

This Assurance Statement has been prepared for Bentley Systems, Incorporated in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Bentley Systems, Incorporated (Bentley) to provide independent assurance of its greenhouse gas (GHG) emissions inventory ("the Report") for the for the Calendar Year (CY) 2025 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Bentley's global operations and activities under it's operational control, and specifically the following requirements:

- Verifying conformance with:
 - Bentley's reporting methodologies for the selected datasets; and
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data¹.
- Evaluating the accuracy and reliability of data and information for only the selected indicators: Direct (Scope 1) and Energy Indirect (Scope 2).

Our assurance engagement excluded the data and information of Bentley's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to Bentley. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Bentley's responsibility is for collecting, aggregating, analyzing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Bentley.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Bentley has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance² and at the materiality of the professional judgement of the verifier.

¹ <http://www.ghgprotocol.org/>

² The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



Table 1. Summary of Bentley's Greenhouse Gas Emissions Data for CY 2025:

Scope of GHG emissions	Tonnes CO ₂ e
Scope 1 GHG emissions	1,313
Scope 2 GHG emissions (Location-based)	1,725
Scope 2 GHG emissions (Market-based)	2,099
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015	

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- reviewing processes related to the control of GHG emissions data and records;
- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- assessing Bentley's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2025; and
- reviewing Bentley's Base Year recalculation policy and confirming conformance with GHG Protocol requirements.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity audit – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification audits is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 11 September 2026

A handwritten signature in black ink, reading 'Brooke Farrell', is positioned above the printed name.

Brooke Farrell
LRQA Lead Verifier
On behalf of LRQA, Inc.,
2500 City West Blvd, Suite 150, Houston, TX 77042
LRQA reference: UQA00002973 / 8055278

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