

Public Country by Country Report (on income tax information)

Introduction

This public Country-by-Country Report has been prepared in accordance with the Spanish implementation of Directive (EU) 2021/2101 carried out through Law 28/2022, of 21 December 2022, effective for fiscal years starting on or after 22 June 2024. All information disclosed pertains solely to Spanish operations (with the limitations indicated below in section 4), as the group's ultimate parent company, Bentley Systems, Incorporated, has not made available the data regarding the group's worldwide operations. Publication of the Spanish only data is provided initially due to the accelerated 6-month reporting timetable in Spain.

Section 1. General information

Name of ultimate parent of group / of standalone company	Bentley Systems, Incorporated
Country of registered office of ultimate parent undertaking	The United States of America
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	USD
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Bentley Systems Iberica S.A. Paseo de la Castellana número 280 planta baja Madrid, Spain, 28043
Language of report	english - en

Section 2. Overview of information on a country-by-country basis

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Revenues	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued – current year	Accumulated earnings	Number of employees
Spain	ES	9,803,052	483,721	153,618	72,410	-325,285	61

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Spain	ES	Bentley Systems Iberica S.A.	Administrative, Management or Support Services; Research and Development; Sales, Marketing or Distribution
Spain	ES	Cohesive Spain, S.L.	Provision of Services to unrelated parties

Section 4. Omitted information

The data set out above is published on behalf of Bentley Systems Iberica S.A. and Cohesive Spain S.L (hereinafter, the "Bentley Group entities in Spain") to meet the Public Country by Country Reporting requirements as required in Spain by the Eleventh Additional Provision ("11th AP") of Law 22/2015.

Publication of the Spanish statutory accounts data is provided initially due to the accelerated 6-month reporting timetable in Spain. The information to prepare a full Country by Country Report on income tax was not made available to Bentley Group entities in Spain within this accelerated timeframe as the preparation, review and approval process for the full Group Country by Country Report is aligned with the standard 12-month reporting timetable set out in the Directive.