



Endava Greenhouse Gas ('GHG') Emissions Reporting Update – Scope 3 Emissions Reporting

March 2024

Greenhouse Gas ('GHG') Emissions Reporting Update - Scope 3 Emissions Reporting

We care deeply about our impact on the world, and we believe environmental transparency is crucial for a sustainable future. We approach our environmental responsibilities seriously and prepare our disclosures with the utmost integrity. During the financial year ended 30 June 2023, we focussed on improving our processes and procedures in relation to calculating our GHG emissions, and we completed a more comprehensive accounting of the Scope 3 element of our total Scope 1, 2 and 3 GHG emissions.

Our work was performed in two phases. In the first phase, we finalised our calculation of Global Scope 1 and 2 GHG emissions and produced an initial calculation of Global Scope 3 GHG emissions. This work was completed in September 2023, and was reported in our 2023 Annual Report and 2023 Sustainability Report.

The second phase of our work, completed in February 2024, focussed on refining and finalising our calculation of Global Scope 3 GHG emissions. This resulted in a revision of certain Scope 3 GHG emissions numbers previously reported, as further detailed in Table 1 below. This report provides our updated reporting of Global Scope 3 GHG emissions for the year ended 30 June 2023.

We engaged PricewaterhouseCoopers LLP ('PwC') to perform independent limited assurance procedures on selected Global GHG emissions data for the year ended 30 June 2023. Owing to the timing of when our GHG emissions calculations were finalised, as above, there are two separate assurance opinions covering the different parts of our GHG emissions.

Scope 3 Emissions Reporting and Assurance

Our methodology for reporting GHG emissions is based on principles and guidance within the UK Government Environmental Reporting Guidelines, the GHG Protocol Corporate and Reporting Standard (revised edition), Corporate Value Chain (Scope 3) Accounting and Reporting Standard and Scope 3 Calculation Guidance. For specific details on how we report our GHG emissions please refer to our [Scope 3 Methodology Document](#) ('Methodology Document'), available on our website.

PricewaterhouseCoopers LLP ('PwC') conducted a limited assurance engagement on Total Global Scope 3 emissions data for the year ended 30 June 2023 in accordance with International Standard on Assurance Engagements 3000 (revised), and the International Standard on Assurance Engagements 3410, issued by the International Auditing and Assurance Standards Board.

The Total Global Scope 3 GHG emissions figure that has been covered by this assurance process is indicated by the symbol (A) in the table below. A copy of [PwC's Report](#) and our [methodology](#) is available on our website.

As shown in the table below, Endava's Global Scope 3 GHG emissions are largely attributable to goods and services we obtain from our suppliers (including capital goods), and business travel. Further information will be provided on our environmental aims and progress in our future UK Group Annual Reports and Sustainability Reports.

Table 1: Global Scope 3 GHG Emissions (tCO₂e) – year ended 30 June 2023

	Year ended 30 June 2023
	Global Operations (tCO₂e)
Category 1 – Purchased goods and services	11,288
Category 2 – Capital goods	3,911
Category 3 – Fuel and energy-related activities not included in Scope 1 or Scope 2	1,098
Category 5 – Waste generated in operations	269
Category 6 – Business travel	5,519
Category 7 – Employee commuting ²	1,600
Category 8 – Upstream leased assets ²	224
Total Global Scope 3 GHG Emissions^{1,2}	23,909 (A)

1. All categories (1 to 15) of Scope 3 GHG emissions have been considered by management in our reporting for the year ended 30 June 2023. Any Scope 3 categories not included in the table above are considered by management to be either immaterial, not applicable, or excluded due to unavailability of data.
2. Total Global Scope 3 GHG emissions as reported in our 2023 Annual Report and 2023 Sustainability Report have been partially revised, reducing the figure previously reported from 29,602 tCO₂e to 23,909 tCO₂e. The figures that have been revised, and the reasons for revision, are as follows:
 - i. Category 7 as previously reported included employee commuting and home office emissions. Our methodology has since been revised to remove home office emissions, which are outside the minimum reporting boundary (as per the GHG Protocol). In addition, we refined our methodology for the calculation of employee commuting emissions, to provide a more reliable estimate. These adjustments resulted in a decrease in Category 7 emissions from 7,295 tCO₂e previously reported to 1,600 tCO₂e.
 - ii. Category 8 has been updated to correct a calculation error identified in the previously reported numbers. This adjustment resulted in an increase in Category 8 emissions from 222 tCO₂e previously reported to 224 tCO₂e.

Directors' responsibilities statement

The directors of Endava are responsible for the Global Scope 3 GHG emissions information presented in the table above. The Environmental Steering Committee supported the directors in the preparation of the GHG emissions data. The directors confirm that they have oversight over the Environmental Steering Committee that:

- designed, implemented and maintained internal controls and processes over information relevant to the measurement, evaluation and preparation of the selected ESG performance metrics that is free from material misstatement, whether due to fraud or error;
- established objective reporting criteria for preparing and presenting the selected ESG performance metrics, including clear definition of the entity's organisational boundaries, and applied them consistently;
- presented information, including the reporting criteria, in a manner that provides relevant, complete, reliable, unbiased/neutral, comparable and understandable information; and
- reported the selected ESG performance metrics in accordance with the reporting criteria.