



## Independent Limited Assurance Report to the Directors of Endava plc on the selected ESG performance metrics

The Board of Directors of Endava plc (“Endava”) engaged us to obtain limited assurance on the selected ESG performance metrics (together the “Subject Matter Information”) as defined below and marked with the symbol **(A)** under the heading ‘Appendix 3.1 - Greenhouse Gas (GHG) Emissions Data - Global Operations’ in Endava’s ‘We Care’ Sustainability Report for the year ended 30 June 2023; and under the heading ‘Table 1: Global GHG emissions (tonnes of CO<sub>2</sub> equivalent)’ within the ‘Greenhouse Gas (“GHG”) Emissions’ section in Endava’s Annual Report and Financial Statements for the year ended 30 June 2023 (the “Reports”).

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Reports including any images, audio files or videos.

### Our limited assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information in Endava’s Reports for the year ended 30 June 2023, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out in the ‘Subject Matter Information and Reporting Criteria’ section below.

### Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Endava is solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are set out in the table below:

Subject Matter Information for the year ended 30 June 2023			Reporting Criteria	Materiality
Selected ESG performance metric	Unit	FY 2023		
Total Global Scope 1 GHG Emissions tCO <sub>2</sub> e	tCO <sub>2</sub> e	779	Endava Greenhouse Gas (“GHG”) Emissions Reporting Principles and Methodologies for Data Subject to Independent Limited Assurance Reporting period 1st July 2022 to 30th June 2023 <a href="https://info.endava.com/en/endava-ghg-reporting-principles-and-methodologies-fy-23">https://info.endava.com/en/endava-ghg-reporting-principles-and-methodologies-fy-23</a> <sup>1</sup>	A benchmark materiality of 5% has been applied.
Total Global Market based Scope 2 GHG Emissions tCO <sub>2</sub> e	tCO <sub>2</sub> e	2,447		A benchmark materiality of 5% has been applied.
Total Global Location based Scope 2 GHG Emissions tCO <sub>2</sub> e	tCO <sub>2</sub> e	2,191		A benchmark materiality of 5% has been applied.

### Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

<sup>1</sup>The maintenance and integrity of Endava plc’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Endava plc’s website.

## ***Responsibilities of the directors***

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The Directors of Endava are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Endava and the intended users of the Reports;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error; and
- producing the Reports, including underlying data and a statement of directors' responsibility, which provides a balanced reflection of Endava's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Reports.

## ***Our responsibilities***

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We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Endava.

## ***Professional standards applied***

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We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

## ***Our independence and quality control***

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We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply the International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## ***Materiality***

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We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise.

Based on our professional judgement, we determined materiality for the Subject Matter Information as indicated in the Materiality column of the table in the Subject Matter Information and Reporting Criteria section above.

For each of the selected ESG performance metrics listed in the Subject Matter Information above, a misstatement of the designated percentage in the materiality column, as an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the selected ESG performance metric had not been prepared in all material respects in accordance with the Reporting Criteria.

## ***Summary of work performed***

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We performed a limited assurance engagement. Limited assurance can cover a range of assurance from low (i.e. just above assurance that is likely to enhance the intended user's confidence about what has been assured to a degree that it is clearly more than inconsequential) to just below reasonable assurance. Because the level of assurance in a limited assurance engagement varies in this way, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less than in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- considered the suitability in the circumstances of Endava's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- obtained an understanding of Endava's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Endava, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Endava's estimates;
- performed limited substantive testing on a selective basis of the Subject Matter Information, which is aggregated from information submitted by Endava's operational sites. Testing involved: comparing year on year movements and obtaining explanations from management for significant differences we identified, agreeing arithmetical accuracy and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- undertook a physical site visit at Old Broad Street (UK), as well as virtual site visits at Charlotte (USA) and Belgrade (Serbia). We selected these sites based on their inherent risk and materiality to the group; and
- considered the disclosure and presentation of the Subject Matter Information.

### ***Other information***

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The other information comprises all of the information in the Reports other than the Subject Matter Information and our assurance report. The directors are responsible for the other information. As explained above, our assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

### ***Use of our report***

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Our report, including our conclusion, has been prepared solely for the Board of Directors of Endava in accordance with the agreement between us dated 15 May 2023 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Endava for our work or this report except where terms are expressly agreed between us in writing.



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**19 September 2023**