

Endava (UK) Limited  
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## **Independent Limited Assurance Report to the Directors of Endava (UK) Limited and Endava plc on selected Subject Matter Information for the year ended 30 June 2025.**

This report is made in accordance with the terms of our Engagement Letter dated 05 March 2025 for the purpose of reporting to Endava (UK) Limited and Endava plc ('the Entity') in connection with the Subject Matter Information disclosed in Endava plc's Annual Report and Financial Statements for the year ended 30 June 2025 and the We Care Sustainability Report 2025 ('the Sustainability Information') and for no other purpose.

This report was prepared solely for the benefit of the Directors of the Entity and no responsibility or liability is accepted towards any other person in respect of the use of the Report or for any reliance on information contained in the Report by any other person or entity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors of the Entity for our work, for this report, or for the conclusions we have formed.

### **Limited Assurance Conclusion**

We have conducted a limited assurance engagement on the Subject Matter Information described in the *Subject Matter Information and Reporting Criteria* section below.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Subject Matter Information is not prepared, in all material respects, in accordance with the Reporting Criteria.

### **Basis for Conclusion**

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3410 ("ISAE 3410"), "Assurance Engagements on Greenhouse Gas Statements" and the International Standard on Assurance Engagements (UK) 3000 (July 2020) ("ISAE (UK) 3000"), "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the Financial Reporting Council.

The procedures in a limited assurance engagement vary in nature and timing from, and are less 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.

Our responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

We are independent of the Company in accordance with the Code of Ethics of the Institute of Chartered Accountants England and Wales (ICAEW) together with the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for

Accountants. We have fulfilled our other ethical responsibilities in accordance with the requirements of the ICAEW Code of Ethics and the IESBA Code.

Our firm applies International Standard on Quality Management (UK) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ISQM (UK) 1), and, accordingly, maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Subject Matter Information and Reporting Criteria

We have conducted a limited assurance engagement on the information marked with the symbol '®' in Endava plc's Annual Report and Financial Statements for the year ended 30 June 2025 and We Care Sustainability Report 2025 as set out in the table below defined as "the Subject Matter Information":

Subject Matter Information	Reported Value	Unit
Scope 1 emissions	466	tCO2e
Scope 2 emissions (Market-based)	2787	tCO2e
Scope 2 emissions (Location-based)	2675	tCO2e

The Subject Matter Information has been prepared in accordance with the Entity's 'Greenhouse Gas ('GHG') Reporting Principles and Methodologies Reporting Period 1st July 2024 to 30th June 2025 for Scope 1 and 2' document ("the Reporting Criteria") which outlines the Reporting Criteria against which the Subject Matter Information has been measured. The Reporting Criteria has been produced by the Entity and will be published on its website.

## Other Information

Management of the Entity is responsible for the other information. The other information comprises the remaining information in the Annual Report and Sustainability Report 2025 but does not include the Subject Matter Information and our assurance report thereon.

Our conclusion on the Subject Matter Information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Subject Matter Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we report that fact. We have nothing to report in this regard.

## Summary of the Work Performed

The procedures in a limited assurance engagement vary in nature and timing from, and are less 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.

A limited assurance engagement involves performing procedures to obtain evidence about the Subject Matter Information. The nature, timing and extent of procedures selected depend on professional judgment, including the

identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Subject Matter Information.

The procedures we performed were based on our professional judgment and included enquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods, and agreeing or reconciling with underlying records as appropriate. In conducting our limited assurance engagement, we:

1. Evaluated of the appropriateness of the Reporting Criteria used.
2. Inquired with the relevant staff to understand the internal processes, IT systems and controls for collecting, reporting, and consolidating information relating to each Subject Matter Information area.
3. Evaluation of key management assumptions and critical emissions estimates for reasonableness and consistency with applicable criteria and historical performance.
4. Performed virtual site visits at a representative sample of locations to observe operations, verify physical assets, and engage with on-site personnel to validate reported data and assess compliance with internal controls.
5. Assessed a selection of formulae used (including the appropriateness of unit and carbon conversion factors by reference to widely recognised and established conversion factors) and manual calculations performed over the Subject Matter Information.
6. Reviewed the data consolidation process to evaluate its accuracy and appropriateness, ensuring that aggregated information is complete, consistent, and aligned with the applicable Reporting Criteria.
7. Performed analytical procedures including reconciliations and trend analysis to identify abnormal consumption in the year and to identify areas where a material misstatement is likely to occur.
8. Tested data by selecting a sample across areas of the Subject Matter Information, verifying accuracy and completeness against supporting source documentation, and assessing whether the data was collected and reported in accordance with the Applicable Criteria.
9. Reviewed the relevant extracts of the Entity's We Care Sustainability Report 2025 to confirm that the presentation of data and supporting narrative is consistent with our findings.

In relation to acquisitions, the Entity applies an "operational control" approach to reporting and accounts for GHG emissions from the entities acquired during a financial year in the next reporting period. During the year ended 30 June 2024 Endava plc acquired GalaxE which comprised of Endava Poland sp. z.o.o., GalaxE Solutions India Private Limited and GalaxE Solutions Inc.. The GHG emissions for this acquisition is therefore reported in the year ended 30 June 2025 and we performed the following procedures over this acquisition:

1. Obtained an understanding of the entity, its environment and structure, including the nature and scale of the operations of entities acquired.
2. Considered the consistent application of the Reporting Criteria, with respect to the acquisition.
3. Agreed the acquisition to the Entity's FY24 Annual Report and website.
4. Conducted a virtual site visit at the Voyager Building (Units A, C & D) to understand the emission sources at the site.
5. Confirmed that electricity and heating emissions were included in FY25 reporting (where applicable) for the acquired sites.

## Management's Responsibilities for the Subject Matter Information

Management is responsible for:

- The preparation and fair presentation of the Subject Matter Information in accordance with the Reporting Criteria.
- Designing, implementing and maintaining internal control relevant to the preparation of the Subject Matter Information to enable the preparation of such information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Entity's sustainability reporting process.

## Inherent Limitations in Preparing the Subject Matter Information

Due to the self-defined Reporting Criteria and the nature of the Subject Matter Information, and in the absence of consistent external standards, entities may adopt different, yet valid, measurement methodologies. These differences can lead to variations between entities and may also affect year-on-year comparability within the same organisation as methodologies evolve over time.

GHG quantification is also subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

## Practitioner's Responsibilities

Our responsibility is to express a limited assurance conclusion on whether anything has come to our attention to cause us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Subject Matter Information.

As part of a limited assurance engagement in accordance with ISAE 3410 and ISAE (UK) 3000, we exercise professional judgment and maintain professional skepticism throughout the engagement. Given the circumstances of the engagement, in performing the procedures listed in *Summary of Work Performed* we:

- Through inquiries, obtained an understanding of the Entity's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
- Evaluated whether the Entity's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Endava plc's estimates.
- Undertook virtual site visits at three sites to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and acquisitions made in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

While we acknowledge that this report will be published on the Entity's website, the maintenance and integrity of that website is the responsibility of the Directors. Our procedures do not involve consideration of the maintenance and

integrity of that website and, accordingly, we accept no responsibility for any changes that may have occurred to this report and the We Care Sustainability Report 2025, since they were initially presented on the website.

## **Inherent Limitations in an Assurance Engagement**

Inherent limitations exist in all assurance engagements due to the selective enquiry of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected by the assurance procedures performed. Additionally, non-financial information, such as that reported in the selected subject matter, is subject to more inherent limitations than financial information, given the nature and methods used for determining, calculating, and sampling or estimating such information.

A handwritten signature in black ink that reads 'Forvis Mazars LLP'.

**Forvis Mazars LLP**

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Date: 29/08/2025