

Endava Tax Strategy

Governance, Assurance and Tax Risk Management

The Board of Directors of Endava plc has overall responsibility for tax. The Board discharges its responsibilities by satisfying itself there is an effective organisation and control environment in place. The Group Chief Financial Officer advises the Board of the tax control environment and the Head of Tax is responsible for the setting of the Tax Strategy. Policies and procedures are in place which support the management of tax risk, along with documented systems, processes and controls.

The Audit Committee and the Board approve the Tax Strategy on an annual basis.

Attitude to tax planning

Endava takes its corporate responsibilities seriously and recognises the need to make its required tax contribution in the territories in which it operates. Where it is appropriate to do so, Endava will structure its affairs tax efficiently, however:

- 10 Tax planning will only be considered in the context of the commercial needs of Endava and within the letter and spirit of all applicable laws;
- 10 Endava undertakes material transactions between group companies on an arm's length basis in accordance with OECD transfer pricing principles;
- 10 Endava only operates in tax havens or low tax territories where there is a genuine commercial purpose to do so. Endava will not transfer value to such territories for the purpose of reducing its tax liabilities.

Approach towards relationship with tax authorities

Endava endeavours to maintain professional and open relationships with all tax authorities that it deals with, in particular acting in a cooperative manner with a view to having this approach reciprocated.

Compliance with laws, rules and regulations

In line with our values, Endava is committed to complying with all tax laws and regulations in the countries in which it operates.

Tax communication

The tax function acts as a business partner to provide clear advice and guidance to the Group's business operations across all significant transactions. Good lines of communication should be maintained between Group Tax and all other Endava departments.

This Tax Strategy has been approved by the Endava Board and has effect in relation to the year ending 30 June 2027