



Charter of the Audit Committee of The Board of Directors

Endava PLC | January 2024

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1 Purpose and Policy

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Endava plc (“**Endava**”) is to:

- oversee the Endava’s corporate accounting and financial reporting processes, systems of internal control and of disclosure controls and procedures, and financial-statement audits and the quality and integrity of Endava’s financial statements;
- manage the selection, engagement terms, fees, qualifications, independence, and performance of the registered public accounting firms engaged as Endava’s independent outside auditors and UK statutory auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (the “**Auditors**”);
- review any reports or disclosures required by applicable rules and regulations of the U.S. Securities and Exchange Commission (the “**SEC**”) and the New York Stock Exchange or applicable UK laws and regulations;
- oversee the organization and performance of Endava’s internal audit function;
- help the Board oversee Endava’s legal and regulatory compliance programs;
- oversee and review Endava’s guidelines and policies that govern the process by which Endava’s exposure to risk is assessed and managed by management; and
- provide regular reports and information to the Board.

The Committee will maintain and foster an open avenue of communication with Endava’s management, internal audit team, and Auditors. It will also be responsible for any additional duties and responsibilities that the Board mandates.

2 Composition

The members of the Committee, including the Chairperson, will be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee will be filled by the Board. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

The Committee will consist of at least three members of the Board. Each member of the Committee will satisfy:

- the independence and financial-literacy requirements imposed by the SEC and the stock exchange that lists Endava’s ADSs or ordinary shares, including any exceptions permitted by such requirements;
- any other qualifications determined by the Board; and
- any other requirements imposed by applicable law.

At least one member of the Committee will satisfy the applicable financial-sophistication requirements and any other requirement for accounting or related financial management expertise as determined by the Board and required by the SEC and New York Stock Exchange.

No member of the Committee may serve simultaneously on the Audit Committee of more than two other public companies.

3 Authority

The Committee will have access to all Endava books, records, facilities and personnel as deemed necessary or appropriate by any member of the Committee. If the Committee concludes that it must retain legal, accounting, or other outside advisors, it may do so and determine compensation for those advisors at Endava's expense. The Committee may also pay, at the expense of Endava, any ordinary administrative expenses (including expenditures for external resources) it deems appropriate in carrying out its duties, unless prohibited by law. The Committee will have authority to require that any of the Company's personnel or outside advisors attend any meeting of the Committee or meet with any member of the Committee or any of its advisors.

The Committee may form and delegate authority to one or more subcommittees consisting of one or more members of the Board (whether or not he, she or they are on the Committee) to the extent allowed under the Company's articles of association (the "Articles"), applicable law and stock exchange listing requirements. By delegating an issue to a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to a subcommittee, doing so will not limit or restrict future action by the subcommittee on any matters delegated to it. Any action or decision of a subcommittee, including the preapproval of audit or non-audit services, will be presented to the full Committee at its next scheduled meeting. The operation of the Committee shall be subject to the Articles as in effect from time to time and the UK Companies Act 2006 (the "Companies Act"). By approving this Charter, the Board delegates authority to the Committee with respect to the responsibilities set forth herein.

4 Responsibilities

The Committee's responsibilities are for oversight, as generally described under "Purpose and Policy" above. The Auditors will report directly to the Committee and be accountable to it. The members of the Committee are not employees of the Company, and they do not perform management's functions or functions of the Auditors. The Committee relies on the expertise and knowledge of management and the Auditors in carrying out its oversight responsibilities. See Section 4.4.3 for the general authority of the Committee.

The Committee shall have the following responsibilities; provided, however, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities, and establish policies and procedures, to the extent permitted by applicable law and stock exchange listing requirements. The Board will retain the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable law and stock exchange listing requirements.

4.1 Auditor Management

4.1.1 Selecting Auditors

The Committee will evaluate and make recommendations to the Board, to be put to the shareholders for approval at the annual general meeting, regarding whether to appoint, reappoint or remove any Auditors. The Committee will also evaluate the performance, determine whether to retain and determine the fees of the Auditors. In addition, the Committee may recommend to the Board to remove the Auditors if circumstances warrant such removal.

4.1.2 Approving Audit and Non-Audit Engagements

The Committee will review audit plans, the adequacy of staffing, the fees to be paid by the Company to Auditors, and oversee the negotiation and execution of any engagement letters on behalf of Endava. The Committee will oversee the rotation of the Auditors' partners on Endava's audit engagement team as required by applicable rules and regulations. The Committee will approve all audit and non-audit related services that the Auditors provide to Endava before the engagement begins, unless applicable rules and regulations allow otherwise. The Committee may establish pre-approval policies and procedures or delegate pre-approval authority to one or more Committee members as permitted by applicable rules and regulations.

4.1.3 Auditor Independence

At least annually, the Committee will assess the qualifications, performance, and independence of the Auditors, including an evaluation of the lead audit partner, or in the case of prospective Auditors, before they are engaged. That assessment will include reviewing written disclosures from any Auditors regarding any relationships they have that may affect independence, as defined by applicable rules and regulations. The Committee will review a written statement from any Auditors affirming their independence, and assess, consider, and discuss with them any potential relationships concerning their objectivity and independence. The Committee will assure the regular rotation of the lead audit partner and consider regular rotation of the accounting firm serving as Endava's independent outside auditors.

4.1.4 Auditor Quality

At least annually, the Committee will review a report by the Auditors describing the Auditors' internal quality-control procedures and any material issues raised by (i) that firm's internal quality-control review, (ii) any peer review of the firm's internal quality-control procedures or review, or (iii) any inquiry or investigation by governmental or professional authorities conducted in the last five years of any audit performed by the Auditors. As part of this annual review, the Auditors' report will also describe any steps taken to address the issues raised.

4.1.5 Former Employees of Auditors

The Committee will oversee the policies and procedures as required by applicable rules and regulations governing how Endava may employ individuals who are or once were employed by the Auditors.

4.2 Financial Review and Disclosure

4.2.1 Annual Audit Results

The Committee will review with management and the Auditors the results of the annual audit, including:

- the Auditors' assessment of the quality of Endava's accounting principles and practices;
- the Auditors' views about qualitative aspects of Endava's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates and analyses of the effects of alternative International Financial Reporting Standards as issued by the International Accounting Standards Board, or in the case of the UK statutory accounts and the UK annual report, International Accounting Standards in conformity with the requirements of the Companies Act ("*IFRS*");
- all known and likely misstatements identified during the audit (other than those the Auditors believe to be trivial);
- the adequacy of the disclosures in the financial statements; and

- any other matters that the Auditors must communicate to the Committee under applicable accounting or auditing standards.

4.2.2 Audited Financial Statement Review; Periodic and Annual Reports

The Committee will review with management and the Auditors the annual audited financial statements (including the UK statutory accounts), the quarterly or semi-annual financial statements and, when included, Endava's disclosures contained under the captions "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Risk Factors" or similar captions in its periodic reports and other filings to be filed with the SEC and Companies House, as applicable. The Committee will be responsible for recommending to the Board whether the proposed annual audited financial statements and UK statutory accounts should be included in Endava's annual reports to be filed with the SEC and Companies House.

4.2.3 Earnings Announcements

The Committee will review and discuss with management and the Auditors any earnings press releases and other financial information and guidance regarding Endava's results of operations provided publicly or to ratings agencies.

4.2.4 Annual Report; Proxy Report

The Committee will oversee the preparation of any report required by applicable rules and regulations to be included in any of Endava's annual reports or the proxy statement.

4.2.5 Accounting Principles and Policies

The Committee will review and discuss with management and the Auditors significant issues regarding accounting principles and financial-statement presentation, including:

- critical accounting policies and practices;
- alternative accounting policies available under IFRS;
- the potential impact on Endava's financial statements of alternative treatments; and
- any other significant reporting issues and judgments, significant regulatory, legal, and accounting initiatives, or developments that may have a material impact on Endava's financial statements, compliance programs, and policies.

The Committee will review with the Auditors and management, if appropriate, any written communication, such as any management letter or internal-control letter, before the Auditors issue it and before management responds to the communication.

4.2.6 Management Cooperation with Audit

The Committee will review and discuss with the Auditors and management (i) any audit problems or difficulties, including difficulties encountered by the Auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (ii) any significant disagreements with management and (iii) management's response to these problems, difficulties or disagreements. The Committee will resolve any conflicts or disagreements regarding financial reporting.

4.3 Internal Control and Procedures

4.3.1 Risk Assessment and Management

The Committee will review and discuss with management, the internal audit department and the Auditors the risks faced by the Company and the policies, guidelines and process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and risks relating to data privacy, technology and information

security, including cyber security, and back-up of information systems as well as the steps management has taken to monitor and control such exposures. The Committee will provide regular reports to the Board about material issues affecting the quality or integrity of Endava's financial statements, compliance with legal or regulatory requirements, the performance or independence of the Auditors, the performance of Endava's internal audit function, and other matters as the Committee deems appropriate.

4.3.2 Internal Auditors

The Committee will review the audit plan of the internal audit team and discuss with that team the adequacy and effectiveness of the scope, staffing, and general audit approach. The Committee will review any significant reports prepared by Endava's internal auditors, as well as management's response. The Committee should also regularly discuss with the Auditors the responsibilities, budget and staffing of Endava's internal audit function. The head of the internal auditors will also report to and be evaluated by the Committee.

4.3.3 Internal Control over Financial Reporting; Disclosure Controls

The Committee will confer with management and the Auditors concerning the scope, design, adequacy and effectiveness of internal control over financial reporting, the adequacy and effectiveness of Endava's information and cyber security policies, and Endava's disclosure controls and procedures. The Committee will review reports on key findings and recommendations with respect to internal controls over financial reporting, together with management responses and any special audit steps adopted in light of any material control deficiencies.

4.3.4 Correspondence with Regulators

The Committee will consider and review with management, the Auditors, and outside advisors or accountants at least annually any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding Endava's financial statements or accounting policies.

4.3.5 Internal Control Report

At least annually (if required by applicable stock exchange listing requirements) or as may otherwise be determined by the Committee, the Committee will review a report by the Auditors describing its internal quality-control procedures and any material issues raised by (a) that firm's internal quality-control review, (b) any peer review of the firm's internal quality-control procedures or review, or (c) any inquiry or investigation by governmental or professional authorities conducted in the last five years of any audit performed by the Auditors.

4.3.6 Complaint Procedures

The Committee is responsible for overseeing procedures for receiving, retaining, and investigating:

- complaints received by Endava regarding accounting, internal accounting controls, or auditing matters and the confidential; and
- confidential and anonymous submissions by employees concerning questionable accounting or auditing matters.

In addition, the Committee will oversee procedures for receiving, retaining and investigating any "hotline" complaints or submissions delegated to the Committee by the Board.

4.3.7 Ethical Compliance

The Committee will review the results of management's efforts to monitor compliance with Endava's programs and policies adhering to applicable laws and rules, including Endava's Code of Conduct.

4.3.8 Related Party Transactions

The Committee will review and approve, in accordance with Endava's policies, any related party transaction as defined by applicable rules and regulations.

4.4 Other Matters

4.4.1 Committee Self-Assessment

The Committee will annually evaluate its performance. The Committee shall also review and assess the adequacy of this Charter annually and shall recommend any proposed changes to the Board for its consideration.

4.4.2 Other Legal and Finance Matters

The Committee will review with management legal and regulatory compliance and any actual, pending, or threatened legal or financial matters that could significantly affect Endava's business or financial statements or as otherwise deemed appropriate by the Committee.

4.4.3 General Authority

The Committee will perform such other functions and have such other powers as may be necessary or appropriate in complying with the policies of this Charter.

The Committee shall perform all its duties on the basis of the considerations required to be taken into account by the rules of the New York Stock Exchange, all applicable codes of practice and laws (including the Companies Act) and the Committee's view of good practice at the relevant time. In addition, while carrying out its duties, the Committee shall have due regard to their duties as directors of the Company under the Companies Act, and will conduct itself in accordance with Endava's Code of Conduct.

The Committee's responsibility is one of oversight. The members of the Committee are not employees of Endava, and they do not perform management's or any Auditors' functions. The Committee relies on the expertise and knowledge of management, the internal auditors, and any Auditors in carrying out its oversight responsibilities. Management is responsible for preparing accurate and complete financial statements in accordance with IFRS, crafting periodic reports, and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The Auditors will audit Endava's annual consolidated financial statements and, when required, the effectiveness of Endava's internal control over financial reporting and review Endava's quarterly or semi-annual financial statements. It is not the Committee's responsibility to prepare or certify Endava's financial statements, guarantee the audits or reports of the Auditors, certify as to whether any Auditors are "independent" under applicable rules, or ensure that the financial statements or periodic reports are complete and accurate, conform to IFRS, or otherwise comply with applicable laws and Endava's policies.

5 Meetings and Minutes

The Committee will meet whenever its members deem a meeting necessary or appropriate. The Committee will meet at least quarterly, but may meet more frequently if its members deem doing so necessary or appropriate. The Committee will determine where and when to meet and provide this schedule in advance to the Board. The Chairperson will establish

agendas for Committee meetings in consultation with Committee members.

Unless otherwise directed by the Committee, each regularly scheduled meeting will conclude with an executive session that excludes members of management. As part of its responsibility to foster open communication, the Committee will meet periodically with management, personnel in charge of the internal audit function and the Auditors in separate executive sessions.

The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

6 Policy Revision

Revision	Date	Description of update	Approved By
1.0	28.06.2018	Initial version	Endava plc Board
2.0	31.10.2019	Reviewed and approved policy wording	Audit
3.0	07.05.2020	Reviewed and approved policy wording	Endava plc Board
4.0	17.05.2022	Reviewed and approved policy wording	Endava plc Board
5.0	03.05.2023	Reviewed and approved policy wording	Endava plc Board
6.0	25.01.2024	Redesign as per new brand format	n/a