

29 September 2005 – Tate & Lyle PLC

Trading Update

In line with its regular practice, Tate & Lyle issues the following trading update prior to meeting with stockbrokers' analysts and entering a closed period in respect of the interim results to 30 September 2005. The interim results will be announced on 3 November 2005.

Trading since the update issued on 28 July 2005, prior to the Annual General Meeting, has continued to be in line with our internal expectations. Over the five months to 31 August 2005, profit before tax and amortisation has met our budgetary expectations and is modestly above the corresponding period of the prior year, despite higher interest charges as we invest for growth.

SPLENDA® Sucralose has continued to enjoy strong demand across all major food, beverage and pharmaceutical categories. Similar to 2005, demand from existing customers is expected to outpace production through the year to March 2006. The expansion projects to increase sucralose production capacity in Alabama, USA and Singapore are on schedule and the related capital expenditure is in line with budget.

We are aware that a no-calorie sweetener tabletop product containing sucralose and called "Altern" has been available in one or two stores in the USA. We have determined that the sucralose contained in the product was manufactured in our facility in McIntosh, Alabama. This product has now been withdrawn from sale.

Food & Industrial Ingredients Americas has again demonstrated good growth in value added food ingredients. Industrial ingredients have performed as planned in difficult market conditions. Ethanol has benefited from increased margins in recent months. Commodity sweetener volumes have exceeded our expectations whilst margins have been stable. The citric acid product line has contributed increased profitability. Increased costs, in particular energy and transport, have partially eroded margin gains in this division. As expected, small start up losses have been incurred on both Aquasta™ astaxanthin and the Bio-PDO (Bio-3G) joint ventures.

Food & Industrial Ingredients Europe has achieved higher sales volumes with good growth in food ingredients. This benefit has been partially offset by lower sweetener selling prices and margins following the 2005 calendar year pricing round, and higher costs, particularly energy and transport. These cost increases will affect second half performance and will need to be recovered in the 2006 calendar year pricing round.

Profitability in our EU sugar refining business has been substantially reduced with oversupply in the market coupled with the expected higher cost of export licenses. Energy costs were also higher. This profit reduction has partially been offset by a good performance in sugar trading. A fire in our Portuguese refinery resulted in a loss of raw sugar stock which resulted in a small loss in our re-insurance operation. In Canada, performance has been as expected, but below the level of the comparative period.

Overall, our expectations for the full financial year to March 2006 remain unchanged. Looking further forward, if prevailing energy prices persist through our financial year

2007 it would increase our costs by around £40 million. We aim to recover this through product pricing.

There has not been any new information or clarification on the proposals for reform of the EU sugar regime which were tabled by the European Commission on 22 June 2005. Our efforts to achieve an equitable solution for our businesses continue. We expect the Commission to announce final proposals for the EU Sugar Regime towards the end of November 2005.

END

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About Tate & Lyle:

Tate & Lyle is a world leading manufacturer of renewable food and industrial ingredients. It uses innovative technology to transform corn, wheat and sugar into value-added ingredients for customers in the food, beverage, pharmaceutical, cosmetic, paper, packaging and building industries. The Company is a leader in cereal sweeteners and starches, sugar refining, value added food and industrial ingredients, and citric acid. Tate & Lyle is the world number-one in industrial starches and is the sole manufacturer of SPLENDA[®] Sucralose.

Headquartered in London, Tate & Lyle is listed on the London Stock Exchange under the symbol TATE.L. In the US its ADRs trade under TATYY. The Company operates more than 60 production facilities in 28 countries, throughout Europe, the Americas and South East Asia. It employs 6,700 people in its subsidiaries with a further 4,500 employed in joint ventures. Sales in the year to 31 March 2005 totalled £3.3 billion. Additional information can be found on www.tateandlyle.com.

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