

Notice of Annual General Meeting 2008 Wednesday 23 July at 11.15 am

This document is important. Please read it straight away.

If you have any doubts about the action you should take, you should immediately consult your stockbroker, bank manager, solicitor, accountant or other professional adviser duly authorised under the Financial Services and Markets Act 2000.

If you have sold or transferred all your shares in Tate & Lyle PLC, please send this document, and the accompanying proxy form, at once to the purchaser or transferee, or to the stockbroker, bank or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee.

Dear Shareholder

I am pleased to send you your notice of Annual General Meeting (AGM) for 2008. This meeting will be held on Wednesday 23 July 2008 at 11.15 am at the Queen Elizabeth II Conference Centre, Broad Sanctuary, Westminster, London SW1P 3EE.

The Notice of Meeting is set out in Appendix 1 on page 4. An explanation of the resolutions you will be asked to vote on can be found in Appendix 3 on pages 8 and 9. As well as matters that our AGM deals with every year (resolutions 1 to 7), there are also five items of special business (resolutions 8 to 12). The full text of the resolutions for the five items of special business is in Appendix 2 on page 7.

Re-election of directors

Resolutions 4 and 5 deal with the re-election of two directors who are retiring in accordance with the Company's Articles of Association and the Combined Code. Biographical details of the two directors standing for re-election can be found in Appendix 3 on page 8.

Each director standing for re-election has been through a formal performance review process, further details of which can be found in the Annual Report 2008. Following this process, I can confirm, on behalf of the Board, that the performance of Dr Barry Zoumas, the non-executive director standing for re-election at the AGM, is considered fully satisfactory and that he demonstrates the commitment expected of a director of Tate & Lyle.

May I draw your attention to the letter addressed to shareholders from the Senior Independent Director set out on page 3, which refers to my own re-election.

Share capital

Resolutions 8, 9 and 10 relate to the share capital of the Company and are similar to resolutions passed by shareholders in previous years. An explanation of these resolutions can be found in Appendix 3 on pages 8 and 9. Your directors believe that the authorities in these resolutions should be continued, to give flexibility for business opportunities as they arise.



Political donations

Resolution 11 asks shareholders to renew the authority given at the 2007 AGM to enable the Company to support organisations that may fall within the scope of a 'political organisation' and to incur 'political expenditure' as defined in the Companies Act 2006 (the Act).

Tate & Lyle's policy is not to make donations to EU political parties and there is no intention of changing that policy. However, the Act includes broad definitions of political parties and political expenditure, which may include some normal business activities that would not otherwise be regarded as being political in nature. Consequently, the Board, in common with many other companies, on a precautionary basis and to avoid contravening the Act, considers it prudent to ask shareholders to renew this authority for a further period, which will expire at the next AGM or 22 October 2009, whichever is the earlier.

Adoption of amended Articles of Association

Resolution 12 proposes amended Articles of Association to reflect a number of changes required due to the implementation of the Companies Act 2006. An explanation of the proposed changes is provided in Appendix 4 on pages 10 and 11.

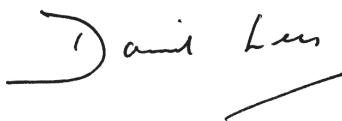
Proxy Form

A Proxy Form is enclosed, which covers all the resolutions to be proposed at the AGM. You should complete the Proxy Form according to the instructions printed on it and send it to our registrars as soon as possible. All proxies must be received by our registrars by 11.15 am on Monday 21 July 2008. If you prefer, you can also submit your proxy appointment electronically either via our registrars' website (www.sharevote.co.uk) or, if you are a CREST member, through the CREST system. More details of how to appoint a proxy electronically can be found on page 5. Appointment of a proxy will not prevent you from attending and voting at the meeting, if you so wish.

Recommendation

Your directors believe that all the resolutions in the Notice of Meeting are in the best interests of Tate & Lyle and its shareholders and recommend that you vote in favour of them. The directors intend to vote their own shares in favour of these resolutions.

Yours sincerely,



Sir David Lees

Chairman
16 June 2008

From the Senior Independent Director

Dear Shareholder

One of the resolutions being proposed at the AGM is the re-election of Sir David Lees as a director of the Company. Under the Combined Code, a non-executive director who has served for more than nine years should stand for annual re-election. Sir David Lees has been a director and Chairman of the Company since October 1998. Accordingly, he is retiring at the AGM and offering himself for re-election.

In January 2008, I led the non-executive directors in a review of Sir David's performance as Chairman.

We concluded that Sir David continues to make an extremely valuable contribution to the Board and demonstrates significant commitment to his role. We are satisfied that he has sufficient time to devote to the role of Chairman and unanimously recommend that you vote in favour of his re-election as a director at the AGM.

Yours sincerely,
Richard Delbridge, Senior Independent Director

Appendix 1

Notice of Annual General Meeting

Notice is hereby given that the one hundred and fifth Annual General Meeting of Tate & Lyle PLC will be held at the Queen Elizabeth II Conference Centre, Broad Sanctuary, Westminster, London SW1P 3EE on Wednesday 23 July 2008 at 11.15 am for the following purposes:

Ordinary business

1. To receive the Reports and Accounts of the Directors and of the Auditors for the year ended 31 March 2008.
2. To approve the Directors' Remuneration Report set out in the Report and Accounts for the year ended 31 March 2008.
3. To declare a final dividend on the ordinary shares of the Company.
4. To re-elect Dr Barry Zoumas as a director of the Company.
5. To re-elect Sir David Lees as a director of the Company.
6. To re-appoint PricewaterhouseCoopers LLP as Auditors.
7. To authorise the directors to set the remuneration of the Auditors.

Special business

To consider and, if thought fit, pass the resolutions set out in Appendix 2 of the Chairman's letter dated 16 June 2008, which appendix forms part of this notice, of which resolutions 9 and 11 will be proposed as ordinary resolutions and resolutions 8, 10 and 12 will be proposed as special resolutions:

8. To renew the Company's authority to purchase its own shares.
9. To renew the directors' authority to allot shares.
10. To renew the directors' authority to disapply shareholders' pre-emption rights in relation to the allotment of shares.
11. To renew the Company's authority to make political donations and incur political expenditure.
12. To approve and adopt the amended Articles of Association of the Company.

By order of the Board

Robert Gibber
Company Secretary
16 June 2008

Registered Office:
Sugar Quay
Lower Thames Street
London EC3R 6DQ

Registered in England
Company number 76535.

Notes to the Notice of Annual General Meeting 2008

Attending and voting

Pursuant to Regulation 41 of the Uncertificated Securities Regulations 2001, to be entitled to attend and vote at the meeting (and for the purpose of determining the number of votes they may cast), shareholders must be entered on the Company's Register of Members at 6.00 pm on Monday 21 July 2008.

Appointment of proxies

Any member of the Company entitled to attend and vote is entitled to appoint another person as his or her proxy to exercise all or any of his or her rights to attend and to speak and to vote at the AGM. A member may appoint more than one proxy in relation to the AGM provided that each proxy is appointed to exercise the rights attached to a different share or shares held by that member. A proxy need not be a member of the Company. A Proxy Form is enclosed. Shareholders who prefer to register the appointment of their proxy or proxies electronically via the internet can do so through the Company's registrars' (Equiniti) website at www.sharevote.co.uk, where full instructions on the procedure are given. The Voting ID, Task ID and Shareholder Reference Number printed on the Proxy Form will be required to use this electronic proxy appointment system. Alternatively, shareholders who have already registered with Equiniti's online portfolio service, Shareview, can appoint their proxy or proxies electronically by logging on to their portfolio at www.shareview.co.uk and clicking on 'Company Meetings'. Please note that any electronic communication found to contain a computer virus will not be accepted.

To be effective, the Proxy Form (or electronic appointment of a proxy) must be received by Equiniti by 11.15 am on Monday 21 July 2008. The appointment of a proxy will not prevent a shareholder from attending and voting in person at the AGM.

Corporate representatives

To facilitate voting by corporate representatives at the meeting, arrangements will be put in place at the meeting so that (i) if a corporate shareholder has appointed the Chairman of the meeting as its corporate representative with instructions to vote on a poll in accordance with the directions of all the other corporate representatives for that shareholder at the meeting, then on a poll those corporate representatives will give voting directions to the Chairman and the Chairman will vote (or withhold a vote) as corporate representative in accordance with those directions; and (ii) if more than one corporate representative for the same corporate shareholder attends the meeting but the corporate shareholder has not appointed the Chairman of the meeting as its corporate representative, a designated corporate representative will be nominated from those corporate representatives who attend, who will vote on a poll and the other corporate representatives will give voting directions to that designated corporate representative. Corporate shareholders are referred to the guidance issued by the Institute of Chartered Secretaries and Administrators on proxies and corporate representatives (www.icsa.org.uk) for further details of this procedure. The guidance includes a sample form of representation letter if the Chairman is being appointed as described in (i) above.

Appointment of proxies through CREST

CREST members who wish to appoint a proxy or proxies through the CREST electronic proxy appointment service may do so for the AGM to be held on Wednesday 23 July 2008 and any adjournment(s) thereof by using the procedures described in the CREST Manual. CREST personal members or other CREST-sponsored members, and those CREST members who have appointed a voting service provider(s), should refer to their CREST sponsor or voting service provider(s), who will be able to take the appropriate action on their behalf.

In order for a proxy appointment or instruction made using the CREST service to be valid, the appropriate CREST message (a 'CREST Proxy Instruction') must be properly authenticated in accordance with CRESTCo's specifications and must contain the information required for such instructions, as described in the CREST Manual.

The message, regardless of whether it relates to the appointment of a proxy or to an amendment to the instruction given to a previously appointed proxy must, in order to be valid, be transmitted so as to be received by Equiniti (ID RA19) by no later than 11.15 am on Monday 21 July 2008. For this purpose, the time of receipt will be taken to be the time (as determined by the timestamp applied to the message by the CREST Applications Host) from which Equiniti is able to retrieve the message by enquiry to CREST in the manner prescribed by CREST. After this time, any change of instructions to proxies appointed through CREST should be communicated to the appointee through other means.

CREST members and, where applicable, their CREST sponsors or voting service providers should note that CRESTCo does not make available special procedures in CREST for any particular messages. Normal system timings and limitations will therefore apply in relation to the input of CREST Proxy Instructions. It is the responsibility of the CREST member concerned to take (or, if the CREST member is a CREST personal member or sponsored member or has appointed a voting service provider(s), to procure that his CREST sponsor or voting service provider(s) take(s)) such action as shall be necessary to ensure that a message is transmitted by means of the CREST system by any particular time. In this connection, CREST members and, where applicable, their CREST sponsors or voting service providers are referred, in particular, to those sections of the CREST Manual concerning practical limitations of the CREST system and timings.

Tate & Lyle may treat as invalid a CREST Proxy Instruction in the circumstances set out in Regulation 35(5)(a) of the Uncertificated Securities Regulations 2001.

Appendix 1 continued

Section 527 Companies Act 2006

Members should note that, on a request made by members of the Company under section 527 of the Companies Act 2006, the Company may be required to publish on a website a statement setting out any matter relating to: (i) the audit of the Company's accounts (including the auditor's report and the conduct of the audit) that are to be laid before the AGM for the financial year beginning 1 April 2009; or (ii) any circumstance connected with an auditor of the Company appointed for the financial year beginning 1 April 2009 ceasing to hold office since the previous meeting at which annual accounts and reports were laid. The Company may not require the members requesting any such website publication to pay its expenses in complying with sections 527 or 528 (requirements as to website availability) of the Companies Act 2006. Where the Company is required to place a statement on a website under section 527 of the Companies Act 2006, it must forward the statement to the Company's auditor not later than the time when it makes the statement available on the website. The business which may be dealt with at the AGM for the relevant financial year includes any statement that the Company has been required under section 527 of the Companies Act 2006 to publish on a website.

Nominated persons

A person who is not a shareholder of the Company, but has been nominated by a shareholder to enjoy information rights in accordance with section 146 of the Companies Act 2006 ('nominated person') does not have a right to appoint any proxy. Nominated persons may have a right under an agreement with the shareholder to be appointed (or to have someone else appointed) as a proxy for the meeting. Alternatively, if nominated persons do not have such a right, or do not wish to exercise it, they may have a right under an agreement with the relevant shareholder to give instructions as to the exercise of voting rights.

If you have been nominated to receive general shareholder communications directly from the Company, it is important to remember that your main contact in terms of your investment remains the registered shareholder or custodian or broker who administers the investment on your behalf. Therefore, any changes or queries relating to your personal details and holding (including any administration) must continue to be directed to your existing contact at your investment manager or custodian. The Company cannot guarantee to deal with matters that are directed to them in error. The only exception to this is where the Company, in exercising one of its powers under the Companies Act 2006, writes to you directly for a response.

American Depository Receipts (ADRs)

Holders of ADRs should complete ADR proxy cards in relation to the voting rights attached to the ordinary shareholding represented by their ADRs. Such cards should be returned to the US Depository, The Bank of New York Mellon, as indicated as soon as possible and no later than 5.00 pm Eastern Standard Time on 16 July 2008.

Issued share capital

As at 22 May 2008, being the last practicable date prior to the publication of the Notice of Meeting, the total number of issued ordinary shares was 459,931,872. The Company held 2,045,592 shares in treasury and therefore the total number of voting rights was 457,886,280. On a vote by show of hands, every member who is present has one vote and every proxy present who has been duly appointed by a member entitled to vote has one vote. On a poll every member who is present in person or by proxy has one vote for every ordinary share of which he is the holder.

Inspection of documents

The following documents are available for inspection at the registered office of the Company during normal business hours on any weekday (Saturdays, Sundays and public holidays excluded) and on the date of the AGM when they will be available at the Queen Elizabeth II Conference Centre from 11.00 am until the close of the meeting:

- a) copies of executive directors' service contracts;
- b) a copy of the terms and conditions of appointment of the non-executive directors;
- c) the register of directors' share interests;
- d) a copy of the current Articles of Association; and
- e) a copy of the proposed new amended Articles of Association.

Appendix 2

Special business

At the Annual General Meeting (AGM) of the Company to be held on Wednesday 23 July 2008, the resolutions below will be proposed as special business. Resolutions 9 and 11 will be proposed as ordinary resolutions and resolutions 8, 10 and 12 as special resolutions.

Special resolution 8

That the Company be and is hereby unconditionally and generally authorised for the purpose of Section 166 of the Companies Act 1985 to make market purchases (as defined in Section 163 of that Act) of ordinary shares of 25p each in the capital of the Company and where such shares are held in treasury, the Company may use them for the purposes of its employee share schemes, provided that:

- a) the maximum number of shares which may be purchased is 45,788,628;
- b) the minimum price which may be paid for a share is the nominal value of that share;
- c) the maximum price which may be paid for a share is an amount equal to 105% of the average of the middle market quotations of the Company's ordinary shares as derived from The Stock Exchange Daily Official List for the five business days immediately preceding the day on which such shares are contracted to be purchased; and
- d) this authority shall expire at the conclusion of the AGM of the Company held in 2009 or, if earlier, 22 October 2009 (except in relation to the purchase of shares the contract for which was concluded before the expiry of such authority and which might be executed wholly or partly after such expiry).

Ordinary resolution 9

That the authority conferred on the directors by Article 11(B) of the Company's Articles of Association in force at the start of the AGM be renewed for the period ending on the date of the AGM in 2009 or on 22 October 2009, whichever is the earlier, and that for such period the Section 80 Amount shall be £38,157,190.

Special resolution 10

That the power conferred on the directors by Article 11(C) of the Company's Articles of Association in force at the start of the AGM be renewed for the period ending on the date of the AGM in 2009 or on 22 October 2009, whichever is the earlier, and that for such period the Section 89 Amount shall be £5,723,578.

Ordinary resolution 11

That the Company be and is hereby authorised to:

- a) make political donations to political organisations not exceeding £100,000 in total; and
- b) incur political expenditure not exceeding £100,000 in total,

during the period beginning with the date of the passing of this resolution and ending on the date of the AGM in 2009 or on 22 October 2009, whichever is the earlier.

For the purposes of this resolution, the expressions 'political donations', 'political organisations' and 'political expenditure' have the meanings set out in sections 363 to 365 of the Companies Act 2006.

Special resolution 12

That with effect from 00.01 am on 1 October 2008 the amended Articles of Association produced to the meeting and initialled by the Chairman of the meeting for the purpose of identification be adopted as the Articles of Association of the Company in substitution for, and to the exclusion of, the existing Articles of Association.

Appendix 3

Explanatory notes

This year, shareholders will be asked to approve 12 resolutions. Resolutions 1 to 7 and Resolutions 9 and 11 will be proposed as ordinary resolutions. This means that more than 50% of the votes cast must support these resolutions if they are to be passed. Resolutions 8, 10 and 12 will be proposed as special resolutions. At least 75% of the votes cast must support these resolutions if they are to be passed.

Resolution 1

To receive the Reports and Accounts of the directors and of the auditors for the year ended 31 March 2008

The directors will present their reports and audited accounts for the year ended 31 March 2008. Copies of the Annual Report 2008 will be available at the AGM. A copy can also be found on our website at www.tateandlyle.com.

Resolution 2

To approve the directors' remuneration report for the year ended 31 March 2008

Under the Companies Acts, listed companies must give shareholders the opportunity to vote on the report on directors' remuneration before the Company in general meeting. A copy of this year's report can be found on pages 82 to 92 of the Annual Report 2008.

Resolution 3

To declare a final dividend

You will be asked to declare a final dividend of 16.1 pence per ordinary share for the year ended 31 March 2008. If approved, the dividend will be paid on 31 July 2008 to shareholders on the Register of Members at the close of business on 4 July 2008.

Resolutions 4 and 5

Re-election of directors

Article 84 of the Company's Articles of Association states that every year one-third (or the nearest whole number below one-third) of the directors must retire by rotation. This year, Dr Barry Zoumas is retiring by rotation and is standing for re-election. Stanley Musesengwa and Stuart Strathdee are also retiring at the AGM but are not standing for re-election.

In accordance with the Combined Code, a non-executive director who has served for more than nine years should stand for annual re-election. Sir David Lees joined the Board in October 1998 and so this year is retiring and standing for re-election. A letter from the Senior Independent Director concerning the re-election of Sir David Lees is on page 3.

The Board benefits greatly from the knowledge and expertise of Dr Barry Zoumas. The Chairman, on behalf of the Board, confirms that, following a formal review, his performance continues to be effective and he demonstrates full commitment to his role as a non-executive director, including an appropriate commitment of time for Board and Committee meetings and other duties required of him. The Board has also concluded that Dr Barry Zoumas is independent in terms of the Combined Code.

The biographical details of both directors standing for re-election are as follows:

Sir David Lees, Chairman

Joined the Board and was appointed Chairman in October 1998. He joined GKN plc in 1970 and became Group Finance Director in 1982, Group Managing Director in 1987 and then Chairman and Chief Executive in 1988 before becoming non-executive Chairman of GKN in 1997 until his retirement in May 2004. He served as a non-executive director of the Bank of England from 1991 to 1999 and as Chairman of Courtaulds plc from 1996 to 1998. He is currently Deputy Chairman and Senior Independent Director of QinetiQ Group plc, a director of Royal Opera House, Covent Garden Limited, a member of the Panel on Takeovers and Mergers and is a former Chairman of the Governing Body of Shrewsbury School. He is a Fellow of the Institute of Chartered Accountants in England and Wales, and is a Deputy Lieutenant of the County of Shropshire.

Dr Barry Zoumas, Independent Non-Executive Director

Joined the Board in May 2005. He is currently the Alan R. Wareham Professor of Agribusiness and Professor of Food Science and Nutrition at The Pennsylvania State University, USA. He is also the Global Chairman of the International Life Sciences Institute. He worked for Hershey Foods Corporation for 27 years, the last 16 as Corporate Vice-President, Science and Technology.

Resolution 6

Re-appointment of auditors

The Company is required to re-appoint auditors at each general meeting at which accounts are laid. The Board, on the recommendation of the Audit Committee, who evaluated the independence of the external Auditors and the effectiveness of the audit process, is proposing that PricewaterhouseCoopers LLP be re-appointed as the Company's auditors.

Resolution 7

Auditors' remuneration

This resolution proposes that the directors be authorised to set the auditors' remuneration.

Resolution 8

To renew the Company's authority to purchase its own shares

As in previous years, you will be asked to renew the Company's authority to purchase up to approximately 10% of its issued ordinary shares. The resolution specifies the maximum number of shares that may be purchased and the minimum or maximum prices at which they may be bought. The directors would only use this authority after taking account of the market conditions prevailing at the time, the investment needs of the Company, its opportunities for expansion and its overall financial position.

The directors would exercise the authority to purchase ordinary shares only if they considered it to be in the best interests of shareholders and after considering the effects on earnings per share.

During the year ended 31 March 2008, the Company purchased 33,627,000 ordinary shares at a total cost of £159,327,758 under the share buyback programme announced on 18 July 2007. This represents 6.86% of the issued share capital as at 18 July 2007. Of these, 30,327,000 shares were cancelled and 3,300,000 shares were transferred to treasury.

The Company can either cancel shares that have been purchased or hold them as treasury shares (or a combination of both). The resolution authorises the Company to use any shares purchased and held in treasury for the purposes of its employee share schemes.

The total number of ordinary shares which may be issued on the exercise of outstanding options as at 22 May 2008 (the latest practicable date prior to posting of this document) is 8,373,725, which represents approximately 1.83% of the issued share capital at that date (excluding shares held in treasury). If the Company were to purchase shares up to the maximum permitted by this resolution, the proportion of ordinary shares subject to outstanding options would represent approximately 2.03% of the issued share capital (excluding shares held in treasury) as at 22 May 2008.

Resolutions 9 and 10

To renew the directors' authority to allot shares and disapplication of pre-emption rights

Under resolution 9, which is similar to that passed by shareholders in previous years, you will be asked to give the directors the authority to allot £38,157,190 in nominal value of the authorised but unissued share capital consisting of 152,628,760 ordinary shares and representing approximately one-third of the ordinary share capital in issue (excluding treasury shares) as at 22 May 2008. As at this date, the Company held 2,045,592 ordinary shares in treasury, representing 0.45% of the issued share capital excluding treasury shares. Within this authorised amount, by the passing of special resolution 10, the pre-emption provisions contained in Section 89(1) of the Companies Act 1985 will be disapplied for any rights issue and for any other allotment for cash up to £5,723,578 in nominal amount of share capital, representing approximately 5% of the ordinary share capital in issue on 22 May 2008 and consisting of 22,894,312 ordinary shares. This authority will give the directors the flexibility to issue ordinary shares up to this amount without the need first to offer such shares to existing shareholders.

This authority covers the disposal of shares held in treasury in the same way as the allotment of unissued share capital. The authority and disapplication provided for in these resolutions will remain in force until the next AGM or 22 October 2009, whichever is the earlier. The directors have no present intention to issue any of the unissued share capital, or to dispose of any shares held in treasury, except in connection with the Company's employee share schemes.

Resolution 11

To renew the Company's authority to make political donations and incur political expenditure

Resolution 11 is similar to the resolution passed by shareholders at previous AGMs. The current authority expires at the end of this year's AGM and you are being requested to approve an authority to enable the Company to support organisations that may fall within the scope of a 'political organisation' and to incur 'political expenditure' as defined in sections 363 to 365 of the Companies Act 2006 (the Act).

Tate & Lyle's policy is not to make donations to such EU political parties and there is no intention of changing that policy. However, the Act includes broad definitions of political parties and political expenditure, which may include some normal business activities that would not otherwise be regarded as being political in nature. Consequently, the Board, in common with many other companies, on a precautionary basis and to avoid contravening the Act, considers it prudent to ask shareholders to renew this authority for a further period, which will expire at the next AGM or 22 October 2009, whichever is the earlier.

Resolution 12

To adopt amended Articles of Association

It is proposed that the Company adopt new Articles of Association to update the Company's current Articles of Association, primarily to take account of the changes in English company law brought about by the Companies Act 2006 and to make a number of minor, technical and consequential changes to clarify, update and modernise the Articles of Association. A summary of the principal changes is set out in Appendix 4 on pages 10 and 11. Other changes that are of a technical or clarifying nature and also some minor changes which merely reflect changes made by the Companies Act 2006 have not been included in Appendix 4.

A copy of the proposed new Articles of Association of the Company in their proposed amended form and a copy of the existing Articles of Association marked to show the changes being proposed in this resolution are available for inspection as outlined on page 6 and online at www.tateandlyle.com.

It is expected that shareholders will also be asked to adopt a further set of Articles of Association at next year's AGM to reflect changes arising from the implementation of the remaining provisions of the Companies Act 2006.

Appendix 4

Summary of the principal changes to the Articles of Association

The Companies Act 2006 is being implemented in phases with a number of provisions having been brought into force throughout 2007 and 2008, and with further provisions due to come into force on 1 October 2008 and 1 October 2009.

Although small amendments have been made to the Articles from time to time over the last few years, the Board considers that this is an appropriate time to review the Articles against best practice and to take account of the provisions of the Companies Act 2006 that have either already been brought into force or which will be brought into force on 1 October 2008 as well as other recent legislative and regulatory changes.

As some of the proposed amendments result from the implementation of provisions of the Companies Act 2006 which will not come into force until 1 October 2008, it is proposed that while the amended Articles are being recommended for approval at the AGM, they would not be adopted by the Company until 1 October 2008, until which date the existing Articles will continue to apply.

The majority of the changes made to the amended Articles are not material, so although the wording, numbering and order of the Articles has changed, the meaning and effect of most provisions will not.

The principal changes proposed in the amended Articles are summarised below. Other changes, which are of a minor, technical or clarifying nature, consequential changes as a result of re-numbering provisions of the Articles and some minor changes that merely reflect changes made by the Companies Act 2006, have not been noted.

1 Articles which duplicate statutory provisions

Provisions in the existing Articles which replicate provisions contained in the Companies Act 2006 are in the main amended to bring them into line with the Companies Act 2006. Certain examples of such provisions include provisions as to the form of resolutions, the period of notice required to convene general meetings and proxies.

2 Extraordinary resolutions

The concept of extraordinary resolutions has not been retained by the Companies Act 2006 so all references to a requirement for an extraordinary resolution have been replaced by a requirement for a special resolution.

3 Convening and notice of general meetings

The provisions in the existing Articles dealing with the convening of general meetings and the length of notice required to convene general meetings have been amended to conform to new provisions in the Companies Act 2006. In particular, a general meeting (other than an annual general meeting) to consider a special resolution can now be convened on 14 days' notice under the amended Articles, whereas previously 21 days' notice was required, and the amended Articles remove the concept of an extraordinary general meeting. The amended Articles also reflect that the chairman of a general meeting no longer has a casting vote under the provisions of the Companies Act 2006.

The amended Articles also provide that the Company holds its Annual General Meeting within six months of the end of the accounting period of the Company, as required by the Companies Act 2006.

4 Proxies and corporate representatives

Under the Companies Act 2006, proxies have a statutory right to speak at a general meeting and are also entitled to vote on a show of hands, whereas under the existing Articles proxies are only entitled to vote on a poll. The time limits for the appointment or termination of a proxy appointment have been altered by the Companies Act 2006 so that the Articles cannot provide that they should be received more than 48 hours before the meeting or in the case of a poll taken more than 48 hours after the meeting, more than 24 hours before the time for the taking of a poll, with weekends and bank holidays being permitted to be excluded for this purpose. Multiple proxies may be appointed provided that each proxy is appointed to exercise the rights attached to a different share held by the shareholder. The new Articles reflect all of these new provisions.

5 Retirement of directors

Under the existing Articles, one-third of the directors are required to retire each year. In line with best practice, the amended Articles provide that all directors are subject to election by shareholders at the first annual general meeting after their appointment, and to re-election thereafter at intervals of no more than three years.

6 Directors' interests

The Companies Act 2006 contains provisions setting out directors' general duties, which largely codify the existing law, but with some changes. Under the Companies Act 2006, on 1 October 2008 a new provision will be introduced requiring directors to avoid situations where they have, or can have, a direct or indirect interest that conflicts, or possibly may conflict with the company's interests. The requirement is very broad and could apply, for example, if a director becomes a director of another company or a trustee of another organisation. The Companies Act 2006 allows the board to authorise a director's conflicts and potential conflicts, where the Articles contain a provision to this effect. The Companies Act 2006 also allows the Articles to contain other provisions for dealing with directors' conflicts of interest to avoid a breach of duty. The amended Articles give the directors authority to approve such situations and to include other provisions to allow conflicts of interest to be dealt with in a similar way to the current position.

There are safeguards that will apply when directors decide whether to authorise a conflict or potential conflict. Only directors who are independent, in that they have no interest in the matter being considered, will be able to take the relevant decision. In addition, in taking such a decision the directors must act in a way that they consider, in good faith, will be most likely to promote the company's success. The directors will be able to impose limits or conditions when giving authorisation, if they consider it appropriate to do so.

The amended Articles include provisions relating to confidential information, attendance at board meetings and availability of board papers to protect a director being in breach of duty if a conflict of interest or potential conflict of interest arises. These provisions will only apply where the position giving rise to the potential conflict has previously been authorised by the directors.

7 Electronic and web communications

Provisions of the Companies Act 2006, which came into force in January 2007, enable companies to communicate with members by electronic and/or website communications. Before the Company can communicate with a member by means of website communication, the relevant member must be asked individually by the Company to agree that the Company may send or supply documents or information to him by means of a website, and the Company must either have received a positive response or have received no response within the period of 28 days beginning with the date on which the request was sent. The Company will notify the member (either in writing, or by other permitted means) when a relevant document or information is placed on the website and a member can always request a hard-copy version of the document or information.

Shareholders passed a resolution at the 2007 AGM to enable the Company to take advantage of these new provisions without altering the Company's Articles of Association and the Company consulted members about their chosen method of communication in January 2008. The amended Articles continue to allow the Company to communicate with members by electronic and/or website communications.

8 Directors' indemnities and loans to fund expenditure

The Companies Act 2006 has in some areas widened the scope of the powers of a company to indemnify directors and to fund expenditure incurred in connection with certain actions against directors. In particular, a company that is a trustee of an occupational pension scheme can now indemnify a director against liability incurred in connection with the company's activities as trustee of the scheme. In addition, the existing exemption allowing a company to provide money for the purpose of funding a director's defence in court proceedings now expressly covers regulatory proceedings and applies to associated companies. The amended Articles reflect the provisions of the Companies Act 2006.

Useful addresses and telephone numbers

Registered Office

Tate & Lyle PLC
Sugar Quay
Lower Thames Street
London EC3R 6DQ
Tel: +44 (0)20 7626 6525
Fax: +44 (0)20 7623 5213

Website

www.tateandlyle.com

Registrar

Equiniti Limited
Aspect House
Spencer Road
Lancing
West Sussex BN99 6DA
Tel: 0871 384 2063 (for UK calls)
+44 (0)121 415 7047 (for calls from overseas)
www.equiniti.com
www.shareview.co.uk

Calls to 0871 numbers are charged at 8 pence per minute from a BT landline. Other telephone providers' costs may vary.

ADR Depository

The Bank of New York Mellon
Shareowner Services
PO Box 358516
Pittsburgh
PA 15252-8516
Tel: +1 888 269 2377

Corporate Brokers

Citigroup
33 Canada Square
Canary Wharf
London E14 5LB

Hoare Govett
250 Bishopsgate
London EC2M 4AA