



Bureau Veritas' Independent Assurance Statement

To the stakeholders of Tate & Lyle PLC

Introduction and objectives

Bureau Veritas UK Ltd (Bureau Veritas) has been engaged by Tate & Lyle PLC (Tate & Lyle) to provide independent assurance over certain environmental performance data for calendar year 2015 presented in the Corporate Responsibility section of its Annual Report 2016 on page 39. The objective of our work is to provide assurance to Tate & Lyle's stakeholders that the data reported is accurate, reliable and a fair representation of the environmental performance of Tate & Lyle.

Responsibilities of the verification provider

The preparation of the Report is the sole responsibility of Tate & Lyle. The verifier has an obligation to stakeholders and users of the report and is exclusively responsible for the content of this verification statement. Tate & Lyle has provided access to the documentation and data required to undertake the verification process and Bureau Veritas is confident that no material information has been withheld.

Boundary and Scope

Reported environmental performance in Tate & Lyle's report covers global manufacturing operations. The information and data reviewed as part of this assurance engagement cover the reported performance for the reporting period 1st January 2015 - 31st December 2015 in accordance with Tate & Lyle's CR Reporting Criteria – available on Tate & Lyle's Corporate Responsibility website¹.

The following environmental data was assured by Bureau Veritas:

- Energy use per tonne production
- Primary carbon footprint (CO₂e emissions) per tonne production
- Group greenhouse gas (GHG) emissions in tonnes of carbon dioxide equivalent (tCO₂e)
- Water use per tonne production
- Waste to landfill per '000 tonnes production

Bureau Veritas' assurance protocol has been used to conduct this assurance engagement, which is based on best practice assurance standards including AA1000AS, ISAE3000, and ISO14064-3. The verification was conducted to a limited level of assurance.

Methodology

In order to form its conclusions, Bureau Veritas conducted the activities outlined below:

- Enquiries of Tate & Lyle's management, including the Sustainability team and those with responsibility for environmental data management and Group environmental reporting;
- Review of data management and data accuracy through interrogation of spreadsheets and sampling of select datasets;
- Review of supporting source documentation (including: procedures, invoices, waste transfer notes, etc); and
- Review of consolidated site environmental and production data sets.

Bureau Veritas Opinion

Based on our verification activities, no evidence has come to our attention to suggest that:

- the reported environmental data do not provide a fair representation of Tate & Lyle's performance for the defined period; and
- there are significant omissions which could affect stakeholders' ability to make informed judgements on Tate & Lyle's reported performance against targets.

Such opinion is based on work undertaken and defined herein. Certain limitations and exclusions apply and are included below but these do not detract from the verification opinion stated.

Limitation and Exclusions

Excluded from the scope of our work is:

- Any information not directly linked to the selected environmental data;
- Activities outside the defined reporting period;
- Company strategy and position statements (including any expression of opinion, belief, aspiration, expectation or aim); and
- Financial data which is taken from Tate & Lyle's Annual Report and Accounts.

This independent statement should not be relied upon to detect errors, omissions or misstatements that may exist within Tate & Lyle's reported information. The scope of our work was defined and agreed in consultation with Tate & Lyle. Our work covers global manufacturing operations and relies upon the accurate collation of information at Tate & Lyle's worldwide manufacturing locations.

Statement of Independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, health, safety, social and environmental management advice and compliance with over 180 years history in providing independent verification and assurance services. Bureau Veritas has implemented a code of ethics across its business which ensures that all our staff members maintain high standards of integrity and independence. We believe our verification assignment did not raise any conflicts of interest. Our team completing the work has extensive knowledge and experience of conducting verification over sustainability information and systems.

Bureau Veritas UK Ltd

London, May 2016

¹http://www.tateandlyle.com/responsibility/corporate_responsibility_report/pages/corporateresponsibilityreport.aspx