

INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Tate & Lyle Plc



Introduction and objectives of work

Bureau Veritas UK Ltd has been engaged by Tate & Lyle Plc (Tate & Lyle) to provide limited assurance over selected environmental performance data for calendar year 2016. This assurance statement applies to the related information included within the scope of work described below.

Scope of Work

Reported environmental performance in Tate & Lyle's report covers its global manufacturing operations. The scope of our work was limited to assurance over the following information (the 'Selected Information') included within the website and Corporate Responsibility section of its Annual Report 2017 ('the Report'):

- Energy use (GJ per tonne of production) for the period 1st January 2016 - 31st December 2016,
- Primary Carbon Footprint (tonnes of scope 1 & 2 CO₂-equivalent emissions per tonne of production) for the period 1st January 2016 - 31st March 2017,
- Water use (cubic metres per tonne of production) for the period 1st January 2016 - 31st December 2016, and
- Waste to landfill (tonnes per tonne of production) for the period 1st January 2016 - 31st December 2016.

Our assurance does not extend to any other information included in the Report.

Reporting criteria

The Selected Information needs to be read and understood together with the 'CR Reporting Criteria', as set out at: <http://www.tateandlyle.com/about-us/corporate-responsibility>.

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- information related to activities outside the defined reporting period or scope; and
- positional statements (expressions of opinion, belief, aim or future intention by Tate & Lyle) and statements of future commitment;

This limited assurance engagement relies on a risk based selected sample of environmental data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Tate & Lyle. Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- provide limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Tate & Lyle.

Assessment Standard

We performed our work in accordance with a comprehensive internal protocol that guides our verification activities. Our methodology is based on international best practice and incorporates the requirements of the most widely used assurance international standards including AA1000 Assurance Standard, ISO14064-3, and the International Standard on Assurance Engagements (ISAE) 3000 Revised. Our conclusions are for 'limited' assurance as set out in ISAE3000.

Summary of work performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Selected Information;
2. Reviewing the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Tate & Lyle;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reperforming aggregation calculations of the Selected Information; and
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2008, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Tate & Lyle.

Bureau Veritas UK Ltd

London, May 2017

¹ Certificate of Registration FS 34143 issued by BSI Assurance UK Limited

² International Federation of Inspection Agencies – Compliance Code – Third Edition