

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 indicators for inclusion in its 2019 Annual Report ('the Report'). This Assurance Statement applies to the related information included within the scope of work described below.

Scope of Work

The scope of our work was limited to assurance over the following information (the 'Selected Information') in the Report:

- Energy use (GJ per tonne of production) for the period 1st January 2018 - 31st December 2018,
- Primary Carbon Footprint (tonnes of scope 1 & 2 CO₂-equivalent emissions per tonne of production) for the period 1st January 2018 - 31st December 2018,
- Water use (cubic metres per tonne of production) for the period 1st January 2018 - 31st December 2018, and
- Waste to landfill (tonnes per 1,000 tonnes of production) for the period 1st January 2018 - 31st December 2018.

The Selected Information covers Tate & Lyle's global manufacturing operations.

Reporting criteria

The Selected Information has been prepared in accordance 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;
- positional statements, including but not limited to expressions of opinion, belief, aim or future intention by Tate & Lyle;
- the appropriateness of the reporting criteria and its boundaries;
- other information included in the Report other than the scope defined above; and

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 Tate & Lyle management. 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 detailed findings and recommendations to the management of Tate & Lyle.

Our work has been undertaken in accordance with the terms of our engagement with Tate & Lyle and for those matters we have been engaged for. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tate & Lyle for our work, for this statement, or for the conclusions we have reached.

Assessment Standard

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board, and in accordance with the main requirements of ISO 14064:2006 Part 3 - Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions.

Summary of work performed

As part of our independent verification, our work included:

1. Reviewing the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
2. Remote review of a sample of the Selected Information against the corresponding source evidence provided by a sample of nine Tate & Lyle operating sites, selected on the basis of their contribution to Group totals and/or geographical spread.
3. Recalculating a selection of the Selected Information against the corresponding source documentation;
4. Reperforming aggregation calculations of the Selected Information; and
5. 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 and that it has not been prepared in accordance with the Reporting Criteria.

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 conducting this work does not have any involvement in any other Bureau Veritas projects with Tate & Lyle and did not raise any conflict of interest to best of our knowledge.



Bureau Veritas UK Ltd
London, 28 May 2019

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

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