



Independent Verification Statement

Objectives

AECOM Ltd. was engaged by Tate & Lyle Plc (Tate & Lyle) to provide an independent review of its global environmental activity data presented in its 2020 Annual Report. The objective of the review was to seek to determine the robustness of Tate & Lyle's processes for environmental reporting and the accuracy of the 2019 environmental data generated.

This Independent Verification Statement applies to Tate & Lyle's 2019 global environmental activity metrics and greenhouse gas (GHG) emission data:

- Energy use (GJ / tonne of production);
- Carbon footprint (Scope 1 & 2 GHG emissions reported as tCO₂e / tonne of production);
- Water use (m³ / tonne of production);
- Waste to landfill (tonnes / tonne of production) * 1,000; and
- Beneficial use of waste (tonnes).

Responsibilities

This verification statement represents the independent opinion of AECOM Ltd in relation to a sample set of Tate & Lyle's 2019 environmental activity data. Information contained in the Annual Report is the sole responsibility of Tate & Lyle. AECOM Ltd was not involved in the preparation of any other element of Tate & Lyle's Annual Report or Tate and Lyle's Reporting Criteria.

AECOM Ltd undertook this assurance assessment by checking samples of data, alongside supporting information and documents that were made available by Tate & Lyle.

AECOM's engagement and Assurance Opinion excludes verification of:

- The appropriateness of the reporting criteria and scope;
- Information related to activities outside of the defined reporting period or scope; and
- The accuracy of the supporting information reported at site level.

The verification statement provided by AECOM Ltd. is not issued as a statement of advice nor intended to be used as advice for any decisions, including without limitation, financial or investment decisions. AECOM does not accept or assume any responsibility or liability whatsoever, and however so occurring, to anyone other than Tate & Lyle Plc for our work, this verification statement, or the conclusions within.

Approach

AECOM delivered this engagement in accordance with the principal requirements of the International Standard on Assurance Engagements (ISAE) 3000 Revised, and in accordance with the requirements of ISO 14064:2006 Part 3 -Specification with Guidance for the validation and verification of greenhouse gas assertions.

AECOM reviewed Tate & Lyle's reporting process and undertook a sample-based audit of 2019 environmental data. Data sampling focussed upon the activity data and supporting evidence reported by sites making the greatest contribution to Tate & Lyle's 2019 metrics and activity data reported by sites for which findings were raised in the external Assurance Report for 2018.

AECOM's audit and verification findings are based on review and evaluation of Tate & Lyle's reported environmental activity data against the supporting evidence; which included:

- Tate & Lyle's Environment, Health, & Safety Reporting Criteria;
- Tate & Lyle's procedures for collection and management of environmental data;
- Tate & Lyle's online Group Environmental Data Management System including data extracted from site level records and spreadsheets.

Assurance Findings

Tate & Lyle has developed and implemented reporting criteria, management procedures and eco-inventory / data analytics to record and monitor its global environmental performance. The processes applied to management of Tate & Lyle's 2019 global environmental data are consistent with the application of Tate & Lyle's Environment, Health, & Safety Reporting Criteria and the supporting procedures. Tate & Lyle's corporate environmental data, including greenhouse gas emissions, is faithfully represented, contains no material misstatements, is consistent with the supporting data and has been collected and analysed in a transparent and reliable manner.

No errors, omissions or misrepresentations likely to materially affect the accuracy of the environmental data when aggregated at an enterprise wide level were identified through AECOM's data checks. However, a number of non-systemic, data handling errors were identified in the draft Environmental Data, these errors have been corrected in the activity data as reported in Tate & Lyle's Annual Report & Accounts. AECOM has also identified opportunities for Tate & Lyle to improve data handling and transparency.



David Smith, Technical Director, Climate Change and Sustainability Services, UK

For and on behalf of AECOM Ltd

London, May 2020