

Environment, Health & Safety Reporting Criteria

2020 Annual Report

This document sets out the scope, principles, and methodologies used in reporting environment, health, & safety metrics in the Environment, Health and Safety section of Tate & Lyle's Annual Report 2020 ("the Report").

Our General Reporting Principles

We have sought to ensure that:

- The reported data accurately reflects our performance
- Information reported is transparent to enable the Report's users to have confidence in the integrity of the data and information we report
- The data reported is meaningful and consistent with the definitions, scope and methodology stated in these Reporting Criteria
- Consistent data scope and methodologies are used year-to-year and between our historical 'base year' (2008) and subsequent years to provide accurate and transparent performance comparison over time - any material changes are made clear
- Any specific, material exclusions are stated and explained
- Assumptions used in regard to measurement and calculation methods are stated
 - We are not aware of any estimates, assumptions or extrapolations used in relation to the EHS data presented in the Report that are material to data quality

Reporting Boundaries

The reporting boundaries used in the Report are as follows:

Environment, Health and Safety Data

- Environmental, Health and Safety related performance data is reported by calendar year (i.e. 1 January through 31 December 2019), to ensure regulatory compliance with U.S. EPA and OSHA reporting requirements
- Safety performance data is reported from Tate & Lyle-owned and joint-venture manufacturing facilities, offices and other facilities (e.g. research & development centers), where Tate & Lyle owns $\geq 50\%$
- Safety performance data is collected for all Tate & Lyle employees, regardless of the duration of employment, and contractors
- Environmental performance data is reported only for qualifying facilities
 - Qualifying facilities: Any Tate & Lyle-owned and joint-venture manufacturing facility where Tate & Lyle owns $\geq 50\%$ and where 2015 energy use comprised an amount equal to or greater than 0.05% of the total. The sum of all excluded facilities' data comprises $< 1\%$ of the 2015 total energy use and from four small manufacturing facilities and thus are immaterial.

Site Openings, Restarts and Acquisitions

Unless otherwise stated, the following principles are applied:

- Safety data is included from the date of purchase or operation start date of a new facility
- Safety data is included in the external reporting scope for the first full calendar year of its operation under our ownership / control (i.e. data from a manufacturing facility purchased in March 2017 would be included from 1 January 2018)
- Environmental data is externally reported after it has been internally collected for two full years through our metrics reporting system to ensure data accuracy
 - Environmental performance data for Gemacom was first reported in Annual Report 2019

Site Closings and Divestitures

Unless otherwise stated, the following principles are applied:

- Safety data is included up until the date of sale and/or closure, as far as practical
- Environmental data is included up until the last full month of ownership / control
- Employee data, as held in the Company's Human Resources database, is included as of 31 March of the year being reported

Restatement of Reported Data

We periodically open, close, acquire or divest manufacturing, R&D and office facilities based on business requirements. As appropriate to maintain or improve the accuracy and/or comparability of data and performance trends between years and/or with the historical base-year of 2008, and/or where any variance in prior years' data is identified, the data is restated in the Report. Tate & Lyle sold its facility in Kimstad, Sweden in 2019. The Report has restated CY2017 and CY2018 to exclude all Environmental Data from that facility.

Data Quality Assurance

Since 2018, the system of record for EHS related data is Gensuite, which is web-based and commercially available. All EHS Data mentioned herein is audited pursuant to internal procedure – internal EHS professionals review measured data on a regular basis, and both the internal audit team and third party auditors review data annually for inclusion in the Annual Report.

Reporting Details and Methodology

Safety Data

- Recordable Incident Rate (also referred to as the Total Incident Recordable Rate (TRIR))
 - Scope: Includes all full-, part-time and contracted temporary employees of the Company while working for the Company; and, contractors undertaking work at Company facilities globally. This includes work-related travels but excludes travel to/from their place of work
 - Calculation: The number of work-related injuries and illness cases as defined by U.S. Occupational, Health and Safety Administration (OSHA) recordkeeping requirements multiplied by 200,000 and divided by the total hours worked in the calendar year
 - Source: Safety data is recorded by incident and reported at the facility, organization and business levels. EHS related incidents are communicated immediately upon entry, summarized weekly, reviewed with Senior Leaders monthly
- Lost Work Case Rate (LWCR)
 - Scope: Includes all full-, part-time and contracted temporary employees of the Company while working for the Company; and, contractors undertaking work at Company facilities globally. This includes work-related travel, but excludes travel to/from their place of work
 - Calculation: The number of work-related injuries and illness cases as defined by U.S. OSHA recordkeeping requirements that resulted in days away from work multiplied by 200,000 and divided by the total hours worked in the calendar year
 - Source: Safety data is recorded by incident and reported at the facility, organization and business levels in Gensuite. EHS related incidents are communicated immediately upon entry, summarized weekly, reviewed with Senior Leaders monthly

Environmental Data

- Energy Use
 - Definition: Energy used at qualifying facilities
 - Scope: All natural gas, coal, electricity, steam, biomass and output from any onsite Combined Heat and Power (CHP) plants consumed by the facility, excluding biogas/ biofuel generated onsite (e.g., hydrogen sulfide from anaerobic wastewater treatment). Where process and non-process electricity uses are metered separately, only included is the process electricity; where process and non-process electricity uses are metered together, both are included in the data.
 - Units: Gigajoules (GJ)
 - Calculation: Electricity, steam, and fuel usage is based on invoiced or metered quantities and is converted to GJ in the Gensuite system using International Standard Organization (ISO) unit conversion factors
 - Source: Usage is primarily based on third party invoices or, in their absence, from calibrated meter readings and is reported pursuant to Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting requirements (March 2019).

- Carbon Footprint
 - Definition: Carbon dioxide equivalent (CO₂e) emissions arising from onsite energy use as defined above but excluding biomass consumption and including gasoline/ petrol, diesel oil, residual fuel oil, and liquefied petroleum gas (LPG) consumed by onsite mobile equipment
 - Scope: Scope 1 direct emissions and Scope 2 indirect emissions as defined by the GHG Protocol Corporate Accounting and Reporting Standard - Revised Edition (WRI / WBCSD, 2004, revised 2015)
 - Units: Tonnes CO₂e, the universal unit of measurement to indicate the global warming potential (GWP) of each of the greenhouse gases required by the UNFCCC/Kyoto Protocol during inventory compilation, expressed in terms of the GWP of one unit of carbon dioxide. It is used to evaluate releasing (or avoiding releasing) different greenhouse gases against a common basis.
 - Calculation: Tonnes CO₂e are calculated in the Gensuite system by multiplying the reported energy quantities in kWh by the appropriate conversion factor derived from the most recent currently available international sources as detailed below
 - Source: CO₂e emissions are calculated using internationally recognized methodology of the GHG Protocol Corporate Accounting and Reporting Standard - Revised Edition (WRI / WBCSD, 2004, revised 2015) and pursuant to Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting requirements (March 2019). Applicable emissions factors are used, as appropriate, from the GHG Protocol, the International Energy Authority (IEA), the U.S. Environmental Protection Agency (EPA) 40CFR Part 98 Mandatory Greenhouse Gas Reporting requirements, and the US EPA's Emissions and Generation Integrated Database (eGRID).

- Water Use
 - Definition: Process water used at qualifying facilities
 - Scope: Process water consumed onsite from both offsite and onsite sources (e.g. wells or boreholes). Where process and non-process water uses are metered separately, included is only the water consumed in the process; where process and non-process water uses are metered together, both are included in the data. Cooling tower make-up water is considered to be consumed in the process. Non-contact cooling water is included unless the non-contact cooling water is returned to its original source (e.g. taken from a river and returned to the same river).
 - Units: Cubic meters (m³)
 - Calculation: Process water usage is based on the invoiced or metered quantities and converted to m³ by the Gensuite system
 - Source: Usage is primarily based on third party invoices or, in their absence, from calibrated meter readings for water supplied from offsite or onsite sources

- Waste to Landfill
 - Definition: Waste going to landfill generated at qualifying facilities
 - Scope: All waste generated onsite and landfilled. Included are waste streams generated at infrequent intervals (e.g. expired chemicals, spent process media, off-specification product returns, off-specification in-process materials, and cleaning materials). Excluded is construction and demolition waste and waste streams diverted from landfill for beneficial use.
 - Units: Tonnes
 - Calculation: Waste to landfill weights are based on the invoiced or weighbridge quantities and converted to tonnes by the Gensuite system.
 - Source: Waste generation data is taken primarily from third party invoices for waste transfer and disposal offsite or, in their absence, from internal waste shipment records with the weight taken from weighbridges where available.

- Production
 - Definition: The denominator of the environmental metrics used for normalization
 - Scope:
 - At corn wet milling facilities: The volume of corn input into the production process. All corn is reported as the volume before cleaning. Due to the complexity of corn wet milling facility manufacturing processes and product/co-product output, the grind volume is the standard measure of manufacturing volume here.
 - At all other facilities (i.e. non-corn wet milling facilities): The volume of product exiting the manufacturing process and shipped to customers
 - Units: Tonnes
 - Calculation: Production weights are based on reported quantities and converted to tonnes by the Gensuite system.
 - Source: Data is derived from site-level process control software and accounting systems

Contact Details

Any queries or comments regarding these Reporting Criteria can be provided to Jan-jaap.vanderBij@tateandlyle.com.

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