



Independent Verification Opinion

Objectives

AECOM Ltd. was engaged by Tate & Lyle Plc (Tate & Lyle) to undertake an independent review of specific global environmental activity data presented in its 2021 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 2020 environmental data generated.

This Independent Verification Opinion applies to the following 2020 global environmental activity metrics and greenhouse gas (GHG) emission data:

- Energy use (GJ);
- Production (tonnes);
- Water use (m³);
- Waste to landfill (tonnes);
- Beneficial Use (% waste beneficially used/total waste);
- Scope 1 and 2 carbon footprint (absolute CO₂e tonnes) - market-based; and
- Scope 1 and 2 carbon footprint (absolute CO₂e tonnes) - location-based.

Changes to the Tate & Lyle reporting sites over time are reflected in the scopes of reporting for Tate & Lyle's 2020 and 2030 Targets. AECOM audited the activity data and associated calculations applied to the two scopes of reporting.

Reported Metrics

Tate & Lyle's 2020 environmental metrics and GHG emissions for scope of 2020 Targets are reported as follows:

- Energy consumption (GJ) = 36,444,149
- Water Use (m³) = 33,415,063
- Waste to Landfill (tonnes) = 46,647
- Scope 1 GHG emissions (tCO₂e) = 1,865,841
- Scope 2 GHG emissions (tCO₂e) - location based = 577,852
- Scope 1 and 2 carbon footprint (tCO₂e per tonne production) - location-based = 0.33

Tate & Lyle's 2020 environmental metrics and GHG emission for scope of 2030 Targets are reported as follows:

- Energy consumption (GJ) = 33,981,321
- Water Use (m³) = 31,642,915
- Waste Beneficially Used (%) = 69%
- Scope 1 GHG emissions (tCO₂e) = 1,729,683
- Scope 2 GHG emissions (tCO₂e) - market based = 527,364
- Scope 2 GHG emissions (tCO₂e) - location based = 555,134

Responsibilities

This verification opinion represents the independent opinion of AECOM Ltd in relation to a sample set of Tate & Lyle's 2020 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 Tate & Lyle's Reporting Criteria, collation of global environmental activity data or calculation of 2020 Scope 1 and 2 greenhouse gas emissions.

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 relates to the environmental metrics and greenhouse gas emissions data applied above and 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 opinion 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 opinion, or the conclusions within.

Approach

AECOM delivered this engagement in accordance with the requirements of ISO 14064:2019 Part 3 - Specification with guidance for the verification and validation of greenhouse gas statements.

AECOM reviewed Tate & Lyle's reporting process and undertook a sample-based audit of 2020 environmental data. Data sampling focussed upon the activity data and supporting evidence reported by sites making the greatest contribution to Tate & Lyle's metrics. AECOM also reviewed 2020 activity data reported by sites for which findings were raised in the AECOM Assurance Report for 2019.

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 2020 global environmental data are consistent with the application of Tate & Lyle's Environment, Health, & Safety Reporting Criteria and the supporting procedures. Tate & Lyle has improved its environmental reporting processes since last year, and further opportunities have been identified through this review. However, the existing processes are able to generate environmental data consistent with the supporting data in a transparent and reliable manner.

Tate and 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.

A handwritten signature in blue ink, appearing to read 'D. Smith', is centered on a light yellow rectangular background.

Dr David Smith, Technical Director for Business Sustainability

For and on behalf of AECOM Ltd

London, April 2021