



Independent Verification Opinion

Objectives

AECOM Ltd. was engaged by Tate & Lyle Plc (Tate & Lyle) to undertake an independent review of specific global corporate environmental metrics for disclosure in its 2022 Annual Report. The review sought to assess the robustness of Tate & Lyle's processes for environmental reporting and the accuracy of the 2021 calendar year environmental data generated supporting the provision of a reasonable level of assurance.

This Independent Verification Opinion applies to the following 2021 global environmental activity metrics and greenhouse gas (GHG) emission data:

- Energy use (GJ);
- Production (tonnes);
- Water use (m³);
- Total Waste (tonnes);
- Waste beneficial use % by weight (waste beneficial use/total waste);
- Scope 1 and 2 carbon footprint (tonnes CO₂e) – market-based; and
- Scope 1 and 2 carbon footprint (tonnes CO₂e) – location-based.

Reported Metrics

Tate & Lyle's 2021 environmental metrics and GHG emissions for scope 2030 Targets are reported as:

- Energy use = 34,454,491 GJ
- Production = 6,589,197 metric tonnes
- Water Use = 33,170,482 m³
- Total Waste = 231,506 metric tonnes
- Waste beneficial use % (waste beneficial use/total waste) = 83% (by weight)
- Scope 1 GHG emissions = 1,688,514 tCO₂e
- Scope 2 GHG emissions (location-based) = 497,003 tCO₂e
- Scope 2 GHG emissions (market-based) = 466,234 tCO₂e

Responsibilities

This verification opinion represents the independent opinion of AECOM Ltd in relation to a sample set of Tate & Lyle's 2021 environmental activity data. Information contained in the Annual Report is the sole responsibility of Tate & Lyle. AECOM Ltd was not involved in the preparation Tate & Lyle's reporting criteria, collation of global environmental activity data or calculation of 2021 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 opinion relates to the environmental metrics and greenhouse gas emissions data 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.

This 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 the requirements of ISO 14064-3:2019, Specification with guidance for the verification and validation of greenhouse gas statements. A similar approach was applied to review of the non-greenhouse gas environmental metrics.

AECOM reviewed Tate & Lyles's reporting process and undertook a sample-based audit of 2021 environmental data. Data sampling focussed upon the activity data and supporting evidence reported by sites making the greatest contribution to Tate & Lyle's metrics and issues identified through this and the previous (2020) AECOM assurance process.

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 2021 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, with further opportunities for improvement identified through this review. The existing processes are however, considered to be able to generate environmental data consistent with the supporting data in a transparent and reliable manner.

It is our opinion that Tate and Lyle's 2021 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 in the reported activity data.



Dr David Smith, Technical Director for Business Sustainability

For and on behalf of AECOM Ltd
London, May 2022