

## Independent Verification Opinion

### Objectives

Tate & Lyle commissioned Arcadis UK and Ireland ('Arcadis') on 07 November 2024 to provide independent review of specific metrics within Tate & Lyle's 2024 global environmental activity data for inclusion in its 2025 Annual Report. The review sought to assess the robustness of Tate & Lyle's processes for environmental reporting and the accuracy of the 2024 calendar year environmental data generated supporting the provision of a reasonable level of assurance.

The scope of the engagement comprised Tate & Lyle's calendar year 2024 global environmental activity metrics and global greenhouse gas (GHG) emission data:

- Production (metric tonnes);
- Energy consumption (GJ);
- Water use (m<sup>3</sup>);
- Waste beneficial use % (waste beneficial use/total waste);
- Renewable electricity % versus target
- Scope 1 greenhouse gas (GHG) emissions (tonnes CO<sub>2</sub>e)
- Scope 2 greenhouse gas emissions (tonnes CO<sub>2</sub>e) - market-based; and
- Scope 3 greenhouse gas emissions (tCO<sub>2</sub>e) associated with:
  - Purchased goods and services
  - Processing of sold products
  - Downstream transportation and distribution
  - Upstream transportation and distribution
  - Employee commuting
  - Travel
  - Waste related emissions
  - Fuel and energy related activities not included in scope 1 & 2
  - End of life treatment of sold products
  - Investments

### Reported Metrics

Tate & Lyle 2024 environmental metrics and GHG emissions for scope 2030 targets are reported as:

- Production = 1,246,725 tonnes
- Energy consumption = 2,441,517.892 MWh
- Water Use = 7,943,484 m<sup>3</sup>
- Waste beneficial Use = 93% (waste beneficially used tonnes / total waste tonnes)
- Renewable electricity % versus target = 61%
- Scope 1 greenhouse gas emissions = 346,378 tonnes CO<sub>2</sub>e
- Scope 2 greenhouse gas emissions = 86,345 tCO<sub>2</sub>e - market-based
- Scope 3 greenhouse gas emissions = 2,274,421 tonnes CO<sub>2</sub>e, comprising:
  - Purchased goods and services = 958,175 tCO<sub>2</sub>e
  - Processing of sold products = 574,605 tCO<sub>2</sub>e
  - Downstream transportation and distribution = 194,474 tCO<sub>2</sub>e
  - Upstream transportation and distribution = 70,714 tCO<sub>2</sub>e
  - Employee commuting = 3,915 tCO<sub>2</sub>e
  - Travel = 4,130 tCO<sub>2</sub>e
  - Waste related emissions = 8,237 tCO<sub>2</sub>e
  - Fuel and energy related activities not included in scope 1 & 2 = 86,668 tCO<sub>2</sub>e
  - End of life treatment of sold products = 11,859 tCO<sub>2</sub>e
  - Investments = 361,643 tCO<sub>2</sub>e

## Responsibilities

This verification opinion represents the independent opinion of Arcadis in relation to a sample set of Tate & Lyle's 2024 calendar year environmental activity data, Arcadis was not directly involved in the preparation of Tate & Lyle's reporting criteria, collation of global environmental activity data or calculation of 2024 greenhouse gas emissions. Information contained in the annual report is the sole responsibility of Tate & Lyle.

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

Arcadis' 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 scope or reporting period; and
- The accuracy of the supporting information reported at site level.

This verification opinion 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. Arcadis 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

Arcadis delivered this engagement in accordance with the requirements ISO 14064:3 (2019), specification with guidance for the verification and validation of greenhouse gas statements. A similar approach was applied to the verification of the non-greenhouse environmental gas metrics.

Arcadis reviewed Tate and Lyle's reporting process and undertook a sample-based audit of 2024 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 year's assurance process.

Arcadis 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 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 2024 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 & Lyle's 2024 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 enterprise-wide level were identified in the reported activity data.



Dr David N Smith, Technical Director, Sustainability Advisory  
For and on behalf of Arcadis UK and Ireland  
London, March 2025