

## Independent Verification Opinion

### Objectives

Tate & Lyle commissioned Arcadis UK and Ireland ('Arcadis') on 14 November 2025 to provide independent review of specific metrics within Tate & Lyle's 2025 global environmental activity data for inclusion in its 2026 Annual Report. The review sought to assess the robustness of Tate & Lyle's processes for environmental reporting and the accuracy of the 2025 calendar year environmental data generated supporting the provision of a reasonable level of assurance.

Arcadis also undertook a review of legacy CP Kelco CY2019-CY2024 environmental performance data to support its incorporation into the Tate & Lyle historic data set, however, this activity did not extend to provision of reasonable assurance.

The scope of the engagement comprised Tate & Lyle's calendar year 2025 global environmental activity metrics and global greenhouse gas (GHG) emission data for the combined business:

- Production (metric tonnes)
- Energy consumption (MWh)
- Water use (m<sup>3</sup>)
- Waste beneficial Use (tonnes)
- Waste non-beneficial Use (tonnes)
- Waste beneficial use (% waste beneficial use/total waste)
- Renewable purchased electricity versus corporate 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)
- 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
  - Business travel
  - Waste related emissions
  - Fuel and energy related activities not included in scope 1 & 2
  - End of life treatment of sold products

### Reported Metrics

Tate & Lyle 2025 combined business environmental metrics and GHG emissions for scope 2030 targets are reported as:

- Production = 1,296,204 metric tonnes
- Energy consumption = 4,667,092 MWh
- Water use = 14,228,883 m<sup>3</sup>
- Total waste = 223,451 tonnes
- Waste beneficial Use = 98% (waste beneficially used tonnes / total waste tonnes)
- Renewable purchased electricity versus corporate target = 65%
- Scope 1 greenhouse gas emissions = 607,567 tCO<sub>2</sub>e
- Scope 2 greenhouse gas emissions = 210,716 tCO<sub>2</sub>e - market-based
- Scope 3 greenhouse gas emissions = 2,064,614 tCO<sub>2</sub>e, excluding investments, comprising:
  - Purchased goods and services = 1,263,809 tCO<sub>2</sub>e
    - Purchased goods and services (E&I) = 1,004,772\* tCO<sub>2</sub>e
    - Purchased goods and services (FLAG) = 259,037 tCO<sub>2</sub>e

- Processing of sold products = 225,813 tCO<sub>2</sub>e
- Downstream transportation and distribution = 104,137 tCO<sub>2</sub>e
- Upstream transportation and distribution = 292,602 tCO<sub>2</sub>e
- Employee commuting = 6,026 tCO<sub>2</sub>e
- Business travel = 5,615 tCO<sub>2</sub>e
- Waste related emissions = 16,085 tCO<sub>2</sub>e
- Fuel and energy related activities not included in scope 1 & 2 = 138,903 tCO<sub>2</sub>e
- End of life treatment of sold products = 11,623 tCO<sub>2</sub>e

\* Scope 3 emissions from Purchased goods and services (E&I) have been rounded up to allow consistent reporting of emissions from PG&S.

## Responsibilities

This verification opinion represents the independent opinion of Arcadis in relation to a sample set of Tate & Lyle's 2025 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 2025 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 & Lyle's reporting process and undertook a sample-based audit of 2025 environmental data. Data sampling focused upon the activity data and supporting evidence reported by sites making the greatest contribution to Tate & Lyle's metrics, sites reporting for the first time 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 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 2025 global environmental data are consistent with the application of Tate & Lyle's corporate Operating Procedure, for Reporting and Verification of EHS Data. 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 2025 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.

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

Dr David N Smith, Technical Director, Sustainability Advisory  
For and on behalf of Arcadis UK and Ireland  
London, March 2026