

Independent Verification Opinion

Objectives

Tate & Lyle commissioned Arcadis UK and Ireland ('Arcadis') on 08 November 2023 to provide independent review of specific metrics within Tate & Lyle's 2023 global environmental activity data for inclusion in its 2024 Annual Report. The review sought to assess the robustness of Tate & Lyle's processes for environmental reporting and the accuracy of the 2023 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 2023 global environmental activity metrics and global greenhouse gas (GHG) emission data:

- Production (metric tonnes);
- Energy consumption (GJ);
- Water use (m³);
- Waste beneficial use % (waste beneficial use/total waste);
- Scope 1 greenhouse gas (GHG) emissions (tonnes CO₂e)
- Scope 2 greenhouse gas (GHG) emissions (tonnes CO₂e) - market-based;
- Scope 2 GHG emissions (tonnes CO₂e) - location-based; and
- Scope 3 (travel, purchased goods and services, and waste) GHG emissions (tonnes CO₂e).

Reported Metrics

Tate & Lyle 2023 environmental metrics and GHG emissions for scope 2030 targets are reported as:

- Production = 1,172,172 tonnes
- Energy consumption = 8,417,076 GJ
- Water Use = 7,668,683 m³
- Waste beneficial Use = 90% (waste beneficially used tonnes / total waste tonnes)
- Scope 1 greenhouse gas emissions = 337,085 tonnes CO₂e
- Scope 2 greenhouse gas emissions = 161,099 tonnes CO₂e - market-based
- Scope 2 greenhouse gas emissions = 174,390 tonnes CO₂e - location-based
- Scope 3 (travel, purchased goods and services, and waste) GHG emissions = 825,368 tonnes CO₂e

Responsibilities

This verification opinion represents the independent opinion of Arcadis in relation to a sample set of Tate & Lyle's 2023 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 2023 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 2023 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 2023 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 2023 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, May 2024.