

## 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 CO<sub>2</sub>e)
- Scope 2 greenhouse gas (GHG) emissions (tonnes CO<sub>2</sub>e) - market-based;
- Scope 2 GHG emissions (tonnes CO<sub>2</sub>e) - location-based; and
- Scope 3 (travel, purchased goods and services, and waste) GHG emissions (tonnes CO<sub>2</sub>e).

### 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 m<sup>3</sup>
- Waste beneficial Use = 90% (waste beneficially used tonnes / total waste tonnes)
- Scope 1 greenhouse gas emissions = 337,085 tonnes CO<sub>2</sub>e
- Scope 2 greenhouse gas emissions = 161,099 tonnes CO<sub>2</sub>e - market-based
- Scope 2 greenhouse gas emissions = 174,390 tonnes CO<sub>2</sub>e – location-based
- Scope 3 (travel, purchased goods and services, and waste) GHG emissions = 825,368 tonnes CO<sub>2</sub>e

### 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.

The SCS Greenhouse Gas Footprint Verification Program has conducted a verification of GHG emissions based upon the following Scope, Objectives, and Criteria:

## Verification Scope

# Primient

5450 Prairie Stone Pkwy, Hoffman Estates, IL 60192, USA  
**Reporting Period:** 01/01/2023 – 12/31/2023

**Geographic Boundary:** U.S., Brazil

### Facilities, physical infrastructure, activities, technologies, and processes:

Manufacturing (Corn wet milling, acidulant manufacturing); 6 manufacturing plants (excludes offices, grain elevators, and bulk/transfer stations)

### GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - natural gas, LPG, diesel, gasoline, biogas, kerosene, fuel oil  
Scope 2 – purchased electricity, purchased steam/heat  
Biogenic – biogas, fugitive CO<sub>2</sub>, purchased electricity/steam/heat

**Boundary Method:** Operational Control (with exclusions, excludes offices, grain elevators, and bulk/transfer stations)

**GHG Gases:** CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC

**Level of Assurance:** Limited

**Materiality:** +/-5% quantitative, qualitative based upon requirements specified within verification criteria

## Verification Objectives

- Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance
- Evaluate the organization's GHG inventory is in conformance with the specified verification criteria

## Verification Criteria

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
- World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
- World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
- The Investor CDP Information Request
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions



## Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

- Positive Verification (Limited Assurance) – No evidence was found that the GHG assertion was not prepared in all material respects with the reporting criteria

## Verification Qualifications

- None

## Verified Emissions

Emissions Summary – Tonnes CO2e	
Scope	Total (tCO2e)
Scope 1	1,165,114
Scope 2 - Location	166,058
Scope 2 - Market	103,562
Biogenic	160,902

## Lead Verifier

*Tavio Benetti*

DATE: 04-24-2024

Tavio Benetti, *Lead Verifier, SCS Climate Services Environmental Certification Services*  
SCS Global Services, 2000 Powell Street, Suite 600,  
Emeryville, CA 94608 USA

## Independent Reviewer

*Prachiti Niranjani*

DATE: 05-16-2024

Prachiti Niranjani, *Technical Manager, SCS Climate Services Environmental Certification Services*  
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