

Tate & Lyle PLC
Reconciliation of Adjusted Information
(Before reclassification of Sugars division as discontinued)

All in £m	Year to 31 March 2010			Six months to 30 Sept 2009		
	Reported	Exceptionals/ Amortisation	Adjusted	Reported	Exceptionals/ Amortisation	Adjusted
Continuing operations						
Sales	3,506	-	3,506	1,823	-	1,823
Operating profit	8	290	298	86	62	148
Net finance expense	(69)	-	(69)	(36)	-	(36)
(Loss)/profit before tax	(61)	290	229	50	62	112
Income tax credit/(expense)	84	(131)	(47)	(2)	(24)	(26)
Non-controlling interests	(4)	-	(4)	(2)	-	(2)
Profit attributable to equity holders of the Company	19	159	178	46	38	84
Basic EPS (p)	4.2	34.9	39.1	10.0	8.4	18.4
Diluted EPS (p)	4.2	34.7	38.9	10.0	8.3	18.3
Tax rate	137.7%		20.4%	5.3%		23.3%
Discontinued operations						
Sales	101	-	101	79	-	79
Operating loss	(2)	-	(2)	(1)	-	(1)
Net finance expense	(2)	-	(2)	(1)	-	(1)
Loss before tax	(4)	-	(4)	(2)	-	(2)
Income tax credit/(expense)	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-
Loss attributable to equity holders of the Company	(4)	-	(4)	(2)	-	(2)
Basic EPS (p)	(0.9)	-	(0.9)	(0.5)	-	(0.5)
Diluted EPS (p)	(0.9)	-	(0.9)	(0.5)	-	(0.5)
Tax rate	-		-	(2.3)%		(2.3)%
Total operations						
Sales	3,607	-	3,607	1,902	-	1,902
Operating profit	6	290	296	85	62	147
Net finance expense	(71)	-	(71)	(37)	-	(37)
(Loss)/profit before tax	(65)	290	225	48	62	110
Income tax credit/(expense)	84	(131)	(47)	(2)	(24)	(26)
Non-controlling interests	(4)	-	(4)	(2)	-	(2)
Profit attributable to equity holders of the Company	15	159	174	44	38	82
Basic EPS (p)	3.3	34.9	38.2	9.5	8.4	17.9
Diluted EPS (p)	3.3	34.7	38.0	9.5	8.3	17.8
Tax rate	129.2%		20.9%	5.4%		23.8%
Shares for basic EPS			457.0			457.2
Shares for diluted EPS			459.3			458.3

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All in £m	Year to 31 March 2010			Six months to 30 Sept 2009		
	Reported	Exceptionals/ Amortisation	Adjusted	Reported	Exceptionals/ Amortisation	Adjusted
Continuing operations						
Sales	2,533	-	2,533	1,298	-	1,298
Operating (loss)/profit	(44)	312	268	82	62	144
Net finance expense	(72)	-	(72)	(37)	-	(37)
(Loss)/profit before tax	(116)	312	196	45	62	107
Income tax credit/(expense)	95	(136)	(41)	1	(24)	(23)
Non-controlling interests	-	-	-	-	-	-
(Loss)/profit attributable to equity holders of the Company	(21)	176	155	46	38	84
Basic EPS (p)	(4.7)	38.6	33.9	9.7	8.4	18.1
Diluted EPS (p)	(4.7)	38.4	33.7	9.7	8.3	18.0
Tax rate	81.9%		20.8%	(2.2)%		21.5%
Discontinued operations						
Sales	1,074	-	1,074	604	-	604
Operating profit	50	(22)	28	3	-	3
Net finance expense	1	-	1	-	-	-
Profit before tax	51	(22)	29	3	-	3
Income tax expense	(11)	5	(6)	(3)	-	(3)
Non-controlling interests	(4)	-	(4)	(2)	-	(2)
Profit/(loss) attributable to equity holders of the Company	36	(17)	19	(2)	-	(2)
Basic EPS (p)	8.0	(3.7)	4.3	(0.2)	-	(0.2)
Diluted EPS (p)	8.0	(3.7)	4.3	(0.2)	-	(0.2)
Tax rate	21.6%		20.7%	100.0%		100.0%
Total operations						
Sales	3,607	-	3,607	1,902	-	1,902
Operating profit	6	290	296	85	62	147
Net finance expense	(71)	-	(71)	(37)	-	(37)
(Loss)/profit before tax	(65)	290	225	48	62	110
Income tax credit/(expense)	84	(131)	(47)	(2)	(24)	(26)
Non-controlling interests	(4)	-	(4)	(2)	-	(2)
Profit attributable to equity holders of the Company	15	159	174	44	38	82
Basic EPS (p)	3.3	34.9	38.2	9.5	8.4	17.9
Diluted EPS (p)	3.3	34.7	38.0	9.5	8.3	17.8
Tax rate	129.2%		20.9%	5.4%		23.8%
Shares for basic EPS			457.0			457.2
Shares for diluted EPS			459.3			458.3