

GLOSSARY

Absolute TSR	Share price appreciation plus dividends paid to show total return to a Shareholder, expressed as a percentage	Executive Management	Definition to be inserted into the FCA's Listing Rules under LR App 1, App 1.1: "the executive committee or most senior executive or managerial body below the board (or where there is no such formal committee or body, the most senior level of managers reporting to the chief executive), including the company secretary but excluding administrative and support staff"
AGM	Annual General Meeting	EU	European Union
AIFM	Alternative Investment Fund Manager	FCA	Financial Conduct Authority
AIMS	Foresight's Accelerated Inheritance Tax Solution	FCM	Foresight Capital Management
AML	Anti-Money Laundering	FEIP	Foresight Energy Infrastructure Partners
AUM	Assets Under Management (FUM + DUM)	FG Australia	Foresight Group Australia Pty Ltd
CAGR	Compound Annual Growth Rate	FGCI	Foresight Group CI Limited
CASS	The Financial Conduct Authority's Client Assets Sourcebook	FGLLP	Foresight Group LLP
CFO	Chief Financial Officer of Foresight Group	FIIF	FP Foresight UK Infrastructure Income Fund
Company	Foresight Group Holdings Limited	Foresight/ Foresight Group/Group	Foresight Group Holdings Limited together with its direct and indirect subsidiary undertakings
COO	Chief Operating Officer	Foresight SICAV	Foresight Global Real Infrastructure (Lux) Fund
Core EBITDA	Core earnings before interest, taxes, depreciation and amortisation. See explanation in note 9 of the financial statements	FRIF	Foresight Regional Investment Fund LP
CRO	Chief Risk Officer of Foresight Group	FSFC	Foresight Sustainable Forestry Company plc
DTRs	Disclosure Guidance and Transparency Rules	FSFL	Foresight Solar Fund Limited
DUM	Debt Under Management	FTE	Full-Time Equivalent
EDD	Enhanced Due Diligence	FUM	Funds Under Management
EIS	Enterprise Investment Scheme	FVTPL	Fair value through profit and loss
EPS	Earnings per share	FY20/21/22	Year ending 31 March 2020/21/22
ESG	Environmental, Social and Governance	GHGs	Greenhouse gases
Ethical Standard	FRC's Revised Ethical Standard (2019)	GRIF	FP Foresight Global Real Infrastructure Fund
Exco	Executive Committee	HR	Human Resources
Executive Group	Executive Committee and the Company Secretary	IASB	International Accounting Standards Board
		IBR	Incremental Borrowing Rate

IC	Investment Committee	Recurring revenue	Management, secretarial and Directors' fees
I&D	Inclusion and Diversity	REF	FP Foresight Sustainable Real Estate Securities Fund
IFA	Independent financial advisers	Relationship Agreement	Pursuant to Listing Rule 9.8.4, the Company has entered into a relationship agreement with Bernard Fairman, Beau Port Investments Limited and other parties with whom they are deemed to be acting in concert
IFRS	International Financial Reporting Standard(s)	RMF	Risk Management Framework
IPEV	International Private Equity and Venture Capital	RPI	Retail Price Index
IPO	Initial Public Offering	SBP	Share-based payment
ISAE 3402	International Standard on Assurance Engagements – 3402, Assurance Reports on Controls at a Service Organisation	SBTi	Science Based Targets initiative
ITS	Foresight's Inheritance Tax Solution	SC	Sustainability Committee
JLEN	JLEN Environmental Assets Group	SDGs	Sustainable Development Goals
LSE	London Stock Exchange	SDR	UK Sustainable Disclosure Requirements
MAR	Market Abuse Regulation, being the UK version of Regulation (EU) No 596/2014 which has effect in English law by virtue of the European Union (Withdrawal) Act 2018	SECR	Streamlined Energy and Carbon Reporting
Minority ethnic background	Definition to be inserted into the FCA's Listing Rules under LR App 1, App 1.1: from one of the following categories of ethnic background, as set out in the tables in LR 9 Annex 2.1R(b) and LR 14 Annex 1.1R(b), excluding the category "White British or other White (including minority-white groups)"	SET	Sustainability Evaluation Tool
NAV	Net Asset Value	SFDR	Sustainable Finance Disclosure Regulation
NCIA	Sustainable Market Initiative's Natural Capital Investment Alliance	SFT	Sustainable Future Themes Fund
NEDs	Non-Executive Directors	Shareholder	Holder of the Company's Ordinary Shares
OEIC	Open Ended Investment Company	SIP	Share Incentive Plan
O&M	Operations and maintenance	SSPs	Shared Socioeconomic Pathways
Parent Company	Foresight Group Holdings Limited	TCFD	Task Force on Climate-related Financial Disclosures
PiP	Pensions Infrastructure Platform	the Code	The UK Corporate Governance Code
PRI	The UN's Principles for Responsible Investment	ToR	Terms of Reference
PSP	Performance Share Plan	TSR	Total Shareholder Return
RCSA	Risk Control Self-Assessment	UNGC	UN Global Compact
		VAM	VAM Global Infrastructure Fund
		VCM	Voluntary Carbon Market
		VCT	Venture Capital Trust
		WACC	Weighted average cost of capital