Glossary

AC	Audit Committee
ACRA	Singapore's Accounting and Corporate Regulatory Authority
AGM	annual general meeting
ASEAN	Association of Southeast Asian Nations
C&R	commercial & residential
ccwc	Climate Change Working Committee
CDP	formerly known as Carbon Disclosure Project
the Code	Singapore Code of Corporate Governance 2018
COVID-19	coronavirus disease 2019
D/C	debt-to-capitalisation ratio
the Distribution	the distribution <i>in specie</i> of ordinary shares in the capital of Sembcorp Marine Limited by Sembcorp Industries to its shareholders which was completed on September 11, 2020
EBITDA	earnings before interest, tax, depreciation and amortisation
	EBITDA figures exclude major non-cash items such as the effects of fair value adjustments, re-measurements, impairments and write-offs
EGM	extraordinary general meeting
EI	exceptional item(s)
ERCC	Executive Resource & Compensation Committee
ERM	enterprise risk management
ESG	environmental, social and governance
ExCo	Executive Committee
FRS	Financial Reporting Standards (Singapore)
FY	financial year
GHG	greenhouse gas
GRI	Global Reporting Initiative
HSSE	health, safety, security and environment
IFRS	International Financial Reporting Standards

IAF	Integrated Assurance
	Framework
IPT	interested person transactions
IOGP	International Association of
	Oil and Gas Producers
1A	joint venture
KPIs	key performance indicators
LOD	line of defence
m³	cubic metres
m³/day	cubic metres per day
MW	megawatt
MWh	megawatt hour
MWp	megawatt-peak
NC	Nominating Committee
NIOSH	US National Institute for
	Occupational Safety and Health
NM	not meaningful
NCI	non-controlling interest
PLF	plant load factor
PPE	personal protective equipment
PV	photovoltaic
R&D	research & development
RC	Risk Committee
REC	renewable energy certificate
SDGs	Sustainable Development Goals
SFRS(I)	Singapore Financial Reporting Standards (International)
SGX	Singapore Exchange
SGXNet	Singapore Exchange's web-based platform that enables listed issuers to upload announcements
SGX-ST	Singapore Exchange Securities Trading
SSC	Sustainability Steering Committee
TAP	Technology Advisory Panel
TCFD	Task Force on Climate-related Financial Disclosures
tCO₂e	tonnes of carbon dioxide equivalent
UN	United Nations