

Foresight Inheritance Tax Fund (Fund)
Foresight [Accelerated] Inheritance Tax Solution (Foresight [Accelerated] ITS)
Sustainability Product Level Report 2025/26

PRODUCT

Product Name: Foresight Inheritance Tax Fund (the "Fund") - Solutions within the Fund - Foresight [Accelerated] Inheritance Tax Solution (Foresight [Accelerated] ITS)

ISIN: n/a

Manager Name: Foresight Group LLP ("Foresight")

Competent Authority: The Financial Conduct Authority (FCA FRN 198020)

Contact Details: Foresight Group LLP, The Shard, 32 London Bridge Street London SE1 9SG +44 (0)20 3667 8100 <http://www.foresight.group/>

Periodic Disclosures for Use of Sustainability Related terms

ESG 5.5.6R(1)

No sustainability label

The Fund does not have a UK sustainable investment label.

The Fund does not specifically target sustainability-related investments. However, the Fund invests, and will continue to invest, in sustainable infrastructure and real assets projects that deliver measurable environmental and social benefit.

ESG 5.5.6R(3) Date

15 September 2025

ESG 5.5.6R(5)

Investment Policy and Strategy – Sustainability Approach

The strategy of the Fund is to invest in companies that qualify for Business Relief. The Fund invests in infrastructure and real assets businesses and other trades that have a number of attractive characteristics for investors, namely investments that offer a combination of stable and predictable cash flows, low correlation to economic, business and market cycles and relatively low default rates.

Although the Fund has no specific objective to invest in companies which deliver environmental or social benefit, driven primarily by a growing population, supportive government policy and a broad-based push for more sustainable infrastructure across the whole economy, it invests in sustainable infrastructure and real assets projects that deliver measurable environmental and social benefits.

Furthermore, Environmental, Social and Governance considerations form an integral part of day-to-day decision making and investment management. Foresight is a signatory to, and applies the principles of both the UN Global Compact and the Principles for Responsible Investment (PRI). These organisations promote 'responsible investment', which Foresight believes is a key basis for generating attractive returns for investors and helping to build better quality businesses in the UK that contribute positively to environmental and societal wellbeing. Foresight Group has a [Responsible Investment Policy](#) that sets out the Group's minimum standards for Responsible Investment that also includes an exclusions list of investment products that Foresight Group, including the Fund, will not make or hold any direct investments in.

In recognition of this, Foresight uses the UN's Sustainable Development Goals (SDGs) and they're underlying targets as a framework for quantifying and reporting on the environmental and social benefits the Fund's investments deliver as set out below.

ESG 5.3.3R(8)(9)

The UN Sustainable Development Goals (SDGs) are a set of 17 goals for sustainable development to be achieved by 2030. [Under each of the 17 Goals, sits a series of targets. Using recognised

Sustainability Metrics

frameworks for calculation, the Fund measures, quantifies and reports its contribution to the SDGs and their underlying targets to the Fund's investors.

As the Fund does not have a sustainability goal, it has not implemented any specific targets for the purposes of meeting such a goal, but currently reports on the below metrics provided to investors through quarterly updates on the Fund:

Goal	SDG Target	Contribution	
		FY 2023-24	FY 2024-25
 3 GOOD HEALTH AND WELL-BEING	3.9 Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. <i>Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels.</i>	186,426kg NOx (Nitrogen Oxides) avoided 136,713kg SOx avoided Sulphur Oxides) avoided	170,268kg NOx (Nitrogen Oxides) avoided 124,863kg SOx avoided Sulphur Oxides) avoided
 7 AFFORDABLE AND CLEAN ENERGY	7.2 Increase substantially the share of renewable energy in the global energy mix. <i>Achieved by reducing reliance on fossil fuels via investment in renewable energy generation.</i>	345.2 GWh Renewable energy generated 127,864 Homes powered for a year	315 GWh Renewable energy generated 116,782 Homes powered for a year
 9 INDUSTRY INNOVATION AND INFRASTRUCTURE	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all. <i>Achieved by future-proofing energy systems through investment in generation assets using the latest technologies to maximise electrical output.</i>	198.4MW of renewable generation capacity added to the electricity grid	198.4MW of renewable generation capacity added to the electricity grid
 13 CLIMATE ACTION	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning. <i>Achieved by raising awareness and improving institutional capacity on climate change mitigation.</i>	102,634 tCO₂e Emissions avoided compared to grid	93,432 tCO₂e Emissions avoided compared to grid
 15 LIFE ON LAND	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species <i>Achieved by preserving the integrity of land through investment in low-polluting technologies.</i>	29,685 TOE (tonnes of oil equivalent) saved, contributing to the avoidance of fossil fuel use	27,112 TOE (tonnes of oil equivalent) saved, contributing to the avoidance of fossil fuel use

ESG 5.5.6R(10) – Material deviations	There have been no material deviations from the entity-level approach in relation to the ITS/ITS product during the reporting period.	
Further details	<i>Key Information Document (KID)</i>	Foresight ITS KID Foresight AITS KID JLSD Cover Category A Foresight AITS KID JLSD Cover Category B Foresight AITS KID JLSD Cover Category A & B Foresight AITS KID Single Life Cover Category A Foresight AITS KID Single Life Cover Category B
	<i>Sustainability Pre-Contractual Disclosures</i>	Foresight ITS Pre Contractual Disclosure Foresight AITS Pre Contractual Disclosure
	<i>Investor Guide</i>	Foresight ITS Investor Guide Foresight AITS Investor Guide
	<i>Foresight website</i>	https://www.foresight.group/
	<i>Foresight Sustainability Report</i>	Sustainability Foresight Group