

Foresight Inheritance Tax Fund (“Fund”)




Foresight Inheritance Tax Solution (“Foresight ITS”) and (Foresight Accelerated Inheritance Tax Solution (“Foresight AITS”)





Consumer Facing Sustainability Disclosure Requirements

Investor Guides and Customer Agreements dated 26 July 2024 (the “Investor Guides”)

Consumer Facing Disclosures dated 2 December 2024

Definitions used in the Investor Guide apply herein.

Manager name	Foresight Group LLP						
Fund name	<p>Foresight Inheritance Tax Fund</p> <ul style="list-style-type: none"> Foresight Inheritance Tax Solution Foresight Accelerated Inheritance Tax Solution 						
Product identifier	The Fund does not have an ISIN.						
No sustainability label	<p>The Fund does not have a UK sustainable investment label.</p> <p>The Fund does not specifically target sustainability-related investments. However, the Fund does invest in sustainable infrastructure and real assets projects that Foresight believes deliver measurable environmental and social benefit.</p>						
Sustainability approach	<p>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.</p> <p>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 infrastructure and real assets projects that we believe delivers measurable environmental and social benefits.</p> <p>Furthermore, Environmental, Social and Governance considerations form an integral part of Foresight’s 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.</p> <p>In recognition of this, Foresight uses the UN’s Sustainable Development Goals (SDGs) and their underlying targets as a framework for quantifying and reporting on the environmental and social benefits which the Fund’s investments deliver, as set out below.</p>						
Sustainability metrics	<p>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 frameworks for calculation, Foresight measures, quantifies and reports on the Fund’s contribution to the SDGs and their underlying targets to the Fund’s investors.</p> <p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #00a651; color: white;"> <th style="text-align: left;">Goal</th> <th style="text-align: left;">SDG Target</th> <th style="text-align: left;">Contribution</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">  </td> <td> <p>3.9 Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.</p> </td> <td> <p>Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels.</p> <p>kg of NOx (Nitrogen Oxides) avoided kg of SOx (Sulphur Oxides) avoided kg of Particulate Matter (PM) 10 avoided</p> </td> </tr> </tbody> </table>	Goal	SDG Target	Contribution		<p>3.9 Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.</p>	<p>Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels.</p> <p>kg of NOx (Nitrogen Oxides) avoided kg of SOx (Sulphur Oxides) avoided kg of Particulate Matter (PM) 10 avoided</p>
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	<p>3.9 Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.</p>	<p>Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels.</p> <p>kg of NOx (Nitrogen Oxides) avoided kg of SOx (Sulphur Oxides) avoided kg of Particulate Matter (PM) 10 avoided</p>					

	 7.2 Increase substantially the share of renewable energy in the global energy mix.	kg of Particulate Matter (PM) 10 avoided Achieved by reducing reliance on fossil fuels via investment in renewable energy generation. GWh of renewable energy produced UK homes powered for a year by equivalent generation
	 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.	Achieved by future-proofing energy systems through investment in generation assets using the latest technologies to maximise electrical output. MW of renewable generation capacity added to the electricity grid.
	 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	Achieved by raising awareness and improving institutional capacity on climate change mitigation. Tonnes of CO₂e emissions avoided vs national grid comparator
	 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	Achieved by preserving the integrity of land through investment in low-polluting technologies. TOE (tonnes of oil equivalent) saved, contributing to the avoidance of fossil fuel use
Further details	<i>Key Information Document (KID)</i>	Foresight Inheritance Tax Solution KID here Foresight Accelerated Tax Solution KID here
	<i>Sustainability Pre-Contractual Disclosure</i>	https://media.umbraco.io/foresight/q2alofx5/sdr-pre-contractual-disclosures-iht-fund.pdf?1733150648042
	<i>Investor Guide</i>	<i>Available from your Financial Adviser</i>
	<i>Foresight website</i>	https://www.foresight.group/
	<i>Foresight Sustainability Report</i>	Sustainability Foresight Group