

## Foresight Inheritance Tax Fund ("Fund")

### Foresight Inheritance Tax Solution ("Foresight ITS") and (Foresight Accelerated Inheritance Tax Solution ("Foresight AITS") Pre-contractual Sustainability Disclosure Requirements

#### PURPOSE

This document has been created because the Foresight ITS and the Foresight AITS Investor Guides and Customer Agreements, dated 26 July 2024 (the "Investor Guides"), use certain sustainability-related terms identified in 4.3.2R(2) of the FCA's ESG Sourcebook. Definitions used in the Investor Guides apply herein.

#### PRODUCT

**Product Name:** Foresight Inheritance Tax Fund (the "Fund") (comprising the Foresight [Accelerated] Inheritance Tax Solution ("Foresight ITS") and (Foresight [Accelerated] Inheritance Tax Solution ("Foresight AITS"))

**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/>

**Version Date:** 2 December 2024

#### Pre-Contractual Disclosures for Use of Sustainability Related terms

ESG 4.3.5R(3)(b)-(c) 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 does invest in sustainable infrastructure and real assets projects that Foresight believes deliver measurable environmental and social benefit.

ESG 5.3.3R(3)(a) Investment Policy and Strategy

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 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.

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.

ESG 5.3.3R(6) Sustainability Metrics

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.

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
	<b>3.9</b> Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.	Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels.  <b>kg of NOx (Nitrogen Oxides) avoided</b> <b>kg of SOx (Sulphur Oxides) avoided</b> <b>kg of Particulate Matter (PM) 10 avoided</b> <b>kg of Particulate Matter (PM) 10 avoided</b>
	<b>7.2</b> Increase substantially the share of renewable energy in the global energy mix.	Achieved by reducing reliance on fossil fuels via investment in renewable energy generation.  <b>GWh of renewable energy produced</b>  <b>UK homes powered for a year</b> by equivalent generation
	<b>9.1</b> 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.  <b>MW of renewable generation capacity added to the electricity grid.</b>
	<b>13.3</b> 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.  <b>Tonnes of CO<sub>2</sub>e emissions avoided</b> vs national grid comparator
	<b>15.5</b> 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.  <b>TOE (tonnes of oil equivalent) saved,</b> contributing to the avoidance of fossil fuel use