

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 7 August 2025 and 19 September 2025 (the "Investor Guides")

Consumer Facing Disclosures dated 30 December 2025

Definitions used in the Investor Guide apply herein.

Manager name	Foresight Group LLP						
Fund name	Foresight Inheritance Tax Fund <ul style="list-style-type: none">Foresight Inheritance Tax SolutionForesight Accelerated Inheritance Tax Solution						
Product identifier	The Fund does not have an ISIN.						
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.						
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 (ESG) considerations form an integral part of Foresight's day-to-day decision making and investment management for the relevant funds. 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><tr><th>Goal</th><th>SDG Target</th><th>Contribution FY 2024-25</th></tr><tr><td></td><td>3.9 Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.</td><td>Achieved through the reduction of pollution and emissions by the installation and management of clean energy generation assets that displace fossil fuels. 170,268kg of NOx (Nitrogen Oxides) avoided 124,863kg of SOx (Sulphur Oxides) avoided</td></tr></table>	Goal	SDG Target	Contribution FY 2024-25		3.9 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. 170,268kg of NOx (Nitrogen Oxides) avoided 124,863kg of SOx (Sulphur Oxides) avoided
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	<p>2,964 kg of PM₁₀ (µm₁₀ Particulate Matter) 1,356 kg of PM_{2.5} (µm_{2.5} Particulate Matter)</p>	
		<p>7.2 Increase substantially the share of renewable energy in the global energy mix.</p> <p>Achieved by reducing reliance on fossil fuels via investment in renewable energy generation.</p> <p>315 GWh of renewable energy produced</p> <p>116,782 UK homes powered for a year by equivalent generation</p>
		<p>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.</p> <p>Achieved by future-proofing energy systems through investment in generation assets using the latest technologies to maximise electrical output.</p> <p>597 MW of renewable generation capacity added to the electricity grid.</p>
		<p>13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p> <p>Achieved by raising awareness and improving institutional capacity on climate change mitigation.</p> <p>93,432 Tonnes of CO₂e emissions avoided vs national grid comparator</p>
		<p>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</p> <p>Achieved by preserving the integrity of land through investment in low-polluting technologies.</p> <p>27,112 TOE (tonnes of oil equivalent) saved, contributing to the avoidance of fossil fuel use</p>
Further details	Key Information Document (KID)	<p>Foresight Inheritance Tax Solution KID here</p> <p>Foresight Accelerated Tax Solution KID here</p>
	Sustainability Product Level Report	Sustainability Product Level Report
	Investor Guide	Available from your Financial Adviser
	Foresight website	https://www.foresight.group/
	Foresight Sustainability Report	Sustainability Foresight Group