

Sustainability strategy

FY25 commitments reference table

Commitments for FY25	Theme
Review and enhance processes for ESG due diligence, monitoring and engagement across the investment streams, reflecting Foresight's material sustainability topics and broader regulatory requirements.	Investment process
Enhance the Group Enterprise Risk Management ("ERM") framework by integrating identified risks from the double materiality analysis.	Risk
Enhance our Group Sustainability team function, ensuring we have the skillsets and resources in place to meet the evolving regulations and business needs.	Governance
Identify which of our funds require a sustainability label and ensure those funds secure the appropriate sustainability label.	Regulatory
Ensure all our communications referring to sustainability are in line with the SDR anti-greenwashing rules.	Regulatory
Continue to review and enhance disclosures and reporting for all our funds falling under SFDR and SDR.	Regulatory
Continue to work towards our stated objectives on diversity and inclusion within our own workforce, confirming that our disclosures are in line with the FCA consultation paper on diversity and inclusion.	Our people
Publish an overarching Group Code of Conduct.	Governance
Apply the updated UK Corporate Governance Code 2024 at Group level.	Governance
Publish fund-level TCFD Reports for applicable funds.	Regulatory – TCFD
Advance Group-level TCFD reporting by expanding the scenario analysis to include Private Equity and Foresight Capital Management divisions.	Regulatory – TCFD
Develop carbon reduction targets/climate transition plans for relevant funds or portfolios of investments.	Regulatory – TCFD
Continue to evaluate the feasibility of a Group-level carbon reduction/transition plan.	Regulatory – TCFD
Continue to evaluate whether to include climate-related KPIs for employees as part of the remuneration strategy.	Regulatory – TCFD
Further develop the Group-level exclusion list for investments to be aligned with Foresight's sustainability focus.	Governance
Initiate Group-level human rights due diligence process, and review and enhance existing processes at the investment division level where needed, to align with OECD Guidelines and UN Guiding Principles.	Investment process
For the report for FY26, we intend to integrate the Sustainability Report in the Annual Report, and report and enhance data collection to align with ISSB and upcoming UK Sustainability Reporting Standards ("SRS").	Regulatory
Over the medium term we aim to advance our reporting to meet the Corporate Sustainability Reporting Directive ("CRSD") by using the European Sustainability Reporting Standards ("ESRS").	Regulatory