

# Indices

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Disclosure category	Sub-category	Disclosure covered	Section in the report	Comments
<b>Governance</b>  To understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee sustainability-related risks and opportunities.	—	IFRS S1: 27 a) – b) IFRS S2: 6 a) – b)	Sustainability Governance Environment/TCFD Report – Governance	—
<b>Strategy</b>  To understand an entity’s strategy for managing sustainability-related risks and opportunities.	Sustainability-related risks and opportunities	IFRS S1: 30 a) – c) IFRS S2: 10 a) – d)	Sustainability Strategy, Business Model and Value Chain Climate change – Strategy Nature, pollution, water and the circular economy Own workforce Workers in the value chain Affected communities Consumers and end-users Business conduct	Definition of short, medium and long term used:  Short term: 1 fiscal year Medium term: 1-3 years Long term: more than 3 years  This is aligned with Foresight Group’s ERM.
	Business model and value chain	IFRS S1: 32 a) – b) IFRS S2: 13 a) – b)	Sustainability Strategy, Business Model and Value Chain	Climate change:  Climate transition plan, climate targets and resource allocation for related activities are not in place. Foresight Group has not yet set carbon reduction or net zero targets at the Group level, but continues to evaluate the feasibility and timing of such commitments. Work on climate targets has commenced at the fund level, with FGEN becoming the first fund to voluntarily set a net zero emissions target in FY25.  Additionally, see the section “Sustainability at Foresight” for the overall steps planned to be taken in the upcoming year to manage Foresight’s material risks and opportunities.

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<b>Strategy</b>  To understand an entity's strategy for managing sustainability-related risks and opportunities.	Strategy and decision making	IFRS S1: 33 a) – c) IFRS S2: 14 a) – c)	Sustainability Strategy, Business Model and Value Chain Climate change – Strategy Nature, pollution, water and the circular economy Own workforce Workers in the value chain Affected communities Consumers and end-users Business conduct	—
	Financial position, financial performance and cash flows	IFRS S1: 35 a) – d) 40 a) – c) IFRS S2: 16 a) – d) 21 a) – c)	Climate risk management	The financially material sustainability topics have now been integrated into the Group ERM platform. Additionally, the Risk function has enhanced its set of Key Risk Indicators for the Risk Appetite Statement to monitor our progress toward our sustainability objectives. Additionally, within the Infrastructure division the standardised approach for climate risk assessment and analysis is conducted using the Climonomics platform. However, further work is required to quantify certain qualitative impacts and long-term sustainability outcomes.
	Resilience	IFRS S1: 41 IFRS S2: 22 a) – b)	Sustainability Strategy, Business Model and Value Chain Climate change – Strategy Nature, pollution, water and the circular economy Own workforce Workers in the value chain Affected communities Consumers and end-users Business conduct	For climate change: Foresight undertook quantitative scenario analysis for its Infrastructure and FCM portfolios, and qualitative scenario analysis for a subset of the Private Equity portfolio in FY25, as part of its assessment of climate resilience.

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<b>Risk management</b>  To understand an entity's processes to identify, assess, prioritise and monitor sustainability-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process and to assess the entity's overall risk profile and its overall risk management process.	—	IFRS S1: 44 a) – c) IFRS S2: 25 a) – c)	Sustainability Strategy, Business Model and Value Chain Climate risk management	—
<b>Metrics and targets</b>  To understand an entity's performance in relation to its sustainability-related risks and opportunities, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.	Metrics	IFRS S1: 46 a) – b) 49 IFRS S2: 28 a) – c) 29 a) – g)	Climate change – Metrics and targets Nature, pollution, water and the circular economy Own workforce Workers in the value chain Affected communities Consumers and end-users Business conduct	Source for metrics reported in the sections: <ul style="list-style-type: none"> <li>• IFRS S2</li> <li>• SASB standards for asset managers</li> <li>• Principal Adverse Impact (“PAI”) Indicators (EU Sustainable Finance Disclosure Requirements)</li> <li>• European Sustainability Reporting Standards</li> <li>• FCA diversity and inclusion consultation paper</li> </ul> No internal carbon pricing is currently in place.
	Targets	IFRS S1: 51 a) – g) IFRS S2 33 a) – h) 34 a) – d) 36 a) – e)	Own workforce	Own workforce: Currently, targets are in place only for own workforce related KPIs. The target KPIs are gender split among employees, % senior female employees and gender pay gap.  Climate change: See TCFD index.