

## Sustainability

### General disclosures

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##### Basis of preparation

The scope of consolidation of the sustainability disclosures aligns with Foresight Group's financial reporting.

##### Post-period end events

Post-period end, Foresight Group announced an agreement to dispose of its public markets FCM division. Consequently, throughout this Annual Report, data relating to FCM has been classified and presented as a discontinued operation. In advance of the expected completion of this agreement, we have continued to include FCM within certain sustainability data, predominantly relating to people data and carbon emissions, where we have also provided breakdowns which set out FCM's relevant footprint for FY26.

##### Frameworks and data selection

Climate-related financial information has been prepared in accordance with the TCFD requirements. In preparing other sustainability-related financial information, the Group has referred to and considered the applicability of the ISSB standards.

##### Foresight's employee data

Employee data has been reported based on actual headcount. Figures are reported either as at year end, 31 March 2026, or cover the period from 1 April 2025 to 31 March 2026 and include employees from the now discontinued operations (FCM). No estimates have been made in the compilation of the data.

##### Measurement uncertainties

GHG emissions quantification is subject to significant inherent limitations, due to incomplete scientific knowledge and inherent limitations in the nature of and methods used to determine emission factors. Estimation methodologies for data gaps have been further developed during the financial year. The TCFD section of this report provides detailed explanations on how the emissions data has been prepared, covering Scopes 1, 2 and 3.

##### Judgements

The Company exercised judgements in assessing the potential impact of relevant risks and opportunities.

##### External review

Carbon emissions data (excluding Scope 3 financed emissions) are audited with limited assurance by Turley Associates Ltd, an independent third party.

#### Principles for Responsible Investment

Signatory of:



##### Our results:

We were pleased with the results of this year's PRI assessment, which awarded us five-star scores across all modules except Listed Equities, where our rating moved from five stars to four stars. This change in rating primarily reflected Foresight's appointment as sub-investment manager of the Liontrust Diversified Real Assets Fund ("DRAF") in January 2025. Since the PRI submission, Foresight has announced its intention to dispose of its FCM (Listed Equities) division.

Our full set of scores is set out below:

- Policy Governance and Strategy: 91% (★★★★★)
- Direct - Listed Equity (Active Fundamental): 82% (★★★★)
- Direct - Private Equity: 95% (★★★★★)
- Direct - Infrastructure: 96% (★★★★★)
- Confidence-Building Measures: 100% (★★★★★)

For more information on PRI and their reporting framework you can visit their website.