

Sustainability Indices

ISSB Index

Disclosure category	Sub-category	Disclosure covered	Section in the report	Comments
Governance 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	—
Strategy 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)	TCFD Report - Risk management Our people Climate resilience Human and labour rights in the value chain Anti-bribery and corruption Biodiversity and ecosystems Responsible marketing Cybersecurity and data governance AI ethics Economic and social impact on local communities	
	Business model and value chain	IFRS S1: 32 a) - b) IFRS S2: 13 a) - b)	Overview of Group's exposure to risks and opportunities	Climate change: Resource allocation for related activities is not in place. Foresight Group's Climate Alignment Plan acts as a carbon reduction objective at the Group level.
	Strategy and decision-making	IFRS S1: 33 a) - c) IFRS S2: 14 a) - c)	Our people Climate resilience Human and labour rights in the value chain Anti-bribery and corruption Biodiversity and ecosystems Responsible marketing Cybersecurity and data governance AI ethics Economic and social impact on local communities	—
	Financial position, financial performance and cash flow	IFRS S1: 35 a) - d) 40 a) - c) IFRS S2: 16 a) - d) 21 a) - c)	TCFD Report - Risk management Financial position, financial performance and cash flow	The financially material sustainability topics have been refreshed and materiality definitions refined. Additionally, climate risks are now incorporated into divisional risk registers with assigned ownership, mitigation plans and regular reporting to Senior Management and respective Boards.

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Strategy To understand an entity's strategy for managing sustainability-related risks and opportunities.	Resilience	IFRS S1: 41 IFRS S2: 22 a) - b)	Our people Climate resilience Human and labour rights in the value chain Anti-bribery and corruption Biodiversity and ecosystems Responsible marketing Cybersecurity and data governance AI ethics Economic and social impact on local communities	For climate change: Foresight undertook a quantitative scenario analysis for its Real Assets portfolio and a qualitative scenario analysis for a subset of the Private Equity portfolio in FY26 as part of its assessment of climate resilience.
Risk management 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)	TCFD Report - Risk management Financial position, financial performance and cash flow	—
Metrics and targets 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)	Our people Climate resilience Human and labour rights in the value chain Anti-bribery and corruption Biodiversity and ecosystems Responsible marketing Cybersecurity and data governance AI ethics Economic and social impact on local communities	Source for metrics reported in the sections: IFRS S2 SASB standards for asset managers Principal Adverse Impact ("PAI") Indicators (EU Sustainable Finance Disclosure Requirements) European Sustainability Reporting Standards FCA diversity and inclusion consultation paper 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)	Strategy - Our Climate Alignment Plan Strategy - Our long-term objectives	Foresight's Climate Alignment Plan has been developed to strengthen how we manage climate-related risks and opportunities across the business. The Plan is informed by recognised external frameworks, including the Science Based Targets initiative ("SBTi") Financial Institutions Net Zero ("FINZ") recommendations, which we have used to guide our approach. Additionally, our Sustainability Strategy sets out seven long-term objectives covering responsible business, people and culture, and climate and environment.