

Website Disclosures for Low Duration Opportunities ESG Fund

Date: 30 January 2026

This disclosure is made by PIMCO Global Advisors (Ireland) Limited in respect of Low Duration Opportunities ESG Fund (the '**Fund**'), a sub-fund of PIMCO Funds: Global Investors Series plc pursuant to Article 10 of the Sustainable Finance Disclosure Regulation (EU) 2019/2088 ('**SFDR**').

A translated summary section is available at the following [link](#).

The Fund supplement is available on the PIMCO [website](#) along with a copy of the most recent [annual reports](#) of the Fund.

Summary

In this section, we provide a summary of the information which is provided in more detail below.

As outlined in the Fund Supplement, the Fund promotes environmental and social characteristics but does not have as its objective sustainable investment meaning that the Fund is classified as an Article 8 fund under SFDR. The Fund has not designated a reference benchmark for the purpose of meeting the environmental or social characteristics.

As further outlined in the Fund's Supplement, the binding elements of the Fund's investment strategy are partial investments in sustainable investments and the application of the Investment Advisor's exclusion strategy. The Fund promotes environmental and social characteristics through an exclusion strategy and by making meaningful allocations to ESG Fixed Income Securities (as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**") (noting the Fund seeks to invest a minimum of 10% of net assets in sustainable investments with an environmental objective). This will include the Fund adhering to the ESMA guidelines on funds' names using ESG or sustainability-related terms (the "**Guidelines**"), including the references to the Paris aligned benchmarks exclusion criteria, referred to in Article 12(1)(a) to (g) of Commission Delegated Regulation (EU) 2020/1818, as amended from time to time (the "**PAB Exclusion Criteria**"). Additionally, the companies in which the Fund invests follow good governance practices as determined by the Investment Advisor.

As set out in the Fund's Supplement, the Fund's sustainable investments are assessed by the Investment Advisor to seek to ensure that they do not cause significant harm to any environmental or social sustainable investment objective. In this regard, such sustainable investments align with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. Further, the Fund's exclusion strategy applies to 100% of its assets. However, the Fund may invest in index derivatives, such as credit default swap indices, which may provide indirect exposure to excluded issuers as outlined herein. The Fund's exclusion strategy along with the minimum proportion of investments in sustainable investments set out above are monitored by the Investment Advisor on a pre-trade basis and on an ongoing basis thereafter.

Data required for the aforementioned binding criteria is typically sourced by the Investment Advisor in various ways, including from a third party data vendor and/or generating such data through proprietary analysis carried out by the Investment Advisor and/or obtaining such data directly from the underlying issuer. As appropriate, due diligence will be carried out on such data sources used by the Investment Advisor. The Fund may need to use proxies or estimates from time to time as a result of data challenges (data availability and reliability). For example, the availability of sustainability-related data can in certain circumstances be limited due to a lack of corporate disclosure being made by issuers or in circumstances where such data may not be standardized or verified when provided by an issuer. Such data challenges may result in difficulty in reporting sufficiently accurate numbers or affect the proportion of estimated or approximated data used by the Investment Advisor.

The Investment Advisor seeks to ensure any such data challenges do not impede the promotion of the environmental or social characteristics by the Fund.

In addition, the Investment Advisor will actively engage with certain issuers as applicable (examples of such engagement may include material climate and biodiversity related matters), including for example, by encouraging issuers to align to the Paris Agreement, adopt science-based targets for carbon emissions reduction and/or broadly advance their sustainability commitments.

No Sustainable Investment Objective

As outlined in the Fund Supplement, this Fund promotes environmental and social characteristics, but does not have as its objective sustainable investment. Securities will be selected according to the Investment Advisor's internal sustainability screening process. The Fund's sustainable investments are assessed to seek to ensure that they do not cause significant harm to any environmental or social sustainable investment objective. This assessment is carried out by the Investment Advisor's application of various adverse sustainability indicators, including but not limited to, exposure to Fossil Fuel related sectors (including issuers engaged principally in the oil industry, including extraction, production, refining, transportation, the mining and sale of coal and coal-fired generation and issuers that derive revenues (subject to the thresholds set down in the PAB Exclusion Criteria) from the exploration, extraction, manufacturing or distribution of gaseous fuels), greenhouse gas emissions and military weapons. The Investment Advisor seeks to mitigate principal adverse impacts including, for example, through its exclusion strategy and issuer engagement. As detailed in the Fund Supplement, sustainable investments align with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights through the use of UNGC (UN Global Compact) controversies screening along with other tools including ESG scores and research as part of the investment due diligence process.

Environmental or Social Characteristics of the Financial Product

As detailed in the Fund Supplement, the Fund's approach to sustainable investing is through the promotion of environmental and social characteristics. While the Fund does not have sustainable investment as its objective, it seeks to invest a portion of its assets in sustainable investments. The Fund will promote environmental characteristics through the use of an exclusion strategy. In addition, the Fund will actively engage with certain issuers as applicable (examples of such engagement may include material climate and biodiversity related matters), including for example, by encouraging issuers to align to the Paris Agreement, adopt science-based targets for carbon emissions reduction and/or broadly advance their sustainability commitments.

Investment Strategy

As set out in the Fund's Supplement and as further detailed below, the binding elements of the Fund's investment strategy are the partial investments in sustainable investments and the exclusion strategy.

Firstly, as further outlined in the Fund's Supplement, the Fund will promote environmental and social characteristics through the use of an exclusion strategy. However, the Fund may invest in index derivatives, such as credit default swap indices, which may provide indirect exposure to excluded issuers as outlined herein. This will include the Fund adhering to the ESMA guidelines on funds' names using ESG or sustainability-related terms (the "**Guidelines**"), including the references to the Paris aligned benchmarks exclusion criteria, referred to in Article 12(1)(a) to (g) of Commission Delegated Regulation (EU) 2020/1818, as amended from time to time (the "**PAB Exclusion Criteria**"). The Investment Advisor will seek to invest in issuers that it believes have strong ESG practices and the strategy applied by the Investment Advisor may exclude issuers on the basis of the industry in which they participate. For example and subject to the Guidelines, the Fund will not invest in the securities of any corporate issuer determined by the Investment Advisor to be engaged principally in Fossil Fuel related sectors (as described above). Furthermore, the Fund will not invest in the securities of any corporate issuer that derives revenues (subject to the thresholds set down in the PAB Exclusion Criteria) from electricity generation with a GHG intensity in excess of the level

prescribed by the PAB Exclusion Criteria. However, subject to the Guidelines, ESG Fixed Income Securities (as further described in the section of the Prospectus entitled “**ESG Fixed Income Securities**”) from issuers involved in Fossil Fuel related sectors or electricity generation, as described above, may be permitted.

Secondly, as further outlined in the Fund’s Supplement, the Fund will make meaningful allocations to ESG Fixed Income Securities (as further described in the section of the Prospectus entitled “**ESG Fixed Income Securities**”). All securities will be selected according to the Investment Advisor’s internal sustainability screening process designed to incorporate environmental, social and governance (ESG) factors.

In addition, as part of the investment process, the Investment Advisor considers the principal adverse impacts (“**PAIs**”) of investment decisions on sustainability factors. In addition to the indicators identified in the Fund’s Supplement, the Investment Advisor has identified the following adverse sustainability indicators outlined in Table 1 to Annex I of Commission Delegated Regulation (EU) 2022/1288 as being relevant to the Fund’s investments:

- PAI 3 (GHG intensity of investee companies);
- PAI 4 (share of investments in companies active in the fossil fuel sector);
- PAI 10 (share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises);
- PAI 14 (share of investments in investee companies involved in the manufacture or selling of controversial weapons including anti-personnel mines, cluster munitions, chemical weapons and biological weapons); and
- PAI 16 (number of investee countries subject to social violations (absolute number and relative number divided by all investee countries) as referred to in international treaties and conventions, United Nations principles and, where applicable, national law).

The Investment Advisor uses a combination of methods to help mitigate PAIs including exclusions and issuer engagement. The Fund’s financial statements disclose how PAIs on sustainability factors have been considered during the relevant reporting period.

As detailed in the Fund Supplement, the companies in which investments are made follow good governance practices as determined by the Investment Advisor. The Investment Advisor assesses the governance practices of the Fund’s investee companies by means of a proprietary and/or third party scoring system which considers how an investee company’s governance compares to its peers in the industry. Notwithstanding the above, when the Investment Advisor is applying its policy to assess good governance practices, the Fund has the ability to retain securities from investee companies that the Investment Advisor deems to be in the best interests of the Fund and its Shareholders.

As outlined in the Fund Supplement, the Investment Advisor will actively engage with certain issuers as applicable (examples of such engagement may include material climate and biodiversity related matters), including for example, by encouraging issuers to align to the Paris Agreement, adopt science-based targets for carbon emissions reduction and/or broadly advance their sustainability commitments.

Proportion of Investments

The Fund’s exclusion strategy applies to 100% of the Fund’s assets, with the exception of index derivatives. The Fund seeks to invest a minimum of 10% of its net assets in sustainable investments with an environmental objective. The derivatives (save for index derivatives) held by the Fund shall be subject to the Fund’s exclusion strategy and used to promote the environmental and social characteristics promoted by the Fund.

Monitoring of Environmental or Social Characteristics

The Investment Advisor monitors the Fund's binding criteria at the time of trade and on an ongoing basis by way of its internal compliance system which has codified (i) the relevant exclusion strategies adopted by the Investment Advisor for this Fund and (ii) the criteria which must be satisfied in order for an investment to be classified by the Investment Advisor as a "sustainable investment" in accordance with its proprietary framework used for such purposes.

Methodologies for Environmental or Social Characteristics

The Fund's exclusion strategy applies to 100% of the Fund's assets, with the exception of index derivatives. The application of the exclusion strategy and the criteria used to classify an investment as a "sustainable investment" on a pre-trade basis and on an ongoing basis thereafter is monitored in the manner described above. These criteria are periodically reviewed and updated by a dedicated PIMCO group level Exclusions Advisory Group, which consists of PIMCO senior investment professionals. This group meets regularly to ensure that the Fund's guidelines are being applied in an appropriate manner and in line with PIMCO's evolving views on sustainability.

As noted above, the Investment Advisor has implemented a proprietary framework setting down criteria which must be satisfied in order for an investment to be categorised as a "sustainable investment".

Data Sources and Processing

Data required for the aforementioned binding criteria is typically sourced in various ways at the discretion of the Investment Advisor, including from a third-party data vendor and/or generating such data through proprietary analysis carried out by the Investment Advisor and/or obtaining such data directly from the underlying issuer. As appropriate, due diligence will be carried out on such data sources used by the Investment Advisor. The Fund may need to use proxies or estimates from time to time as a result of data challenges (data availability and reliability). For example, the availability and accuracy of sustainability-related data can in certain circumstances be limited due to a lack of corporate disclosure being made by issuers and depends on the composition of issuers, the nature of their businesses and the sectors in which they operate. However, the Investment Advisor expects that data availability and reliability will improve as the market and methods for obtaining and reporting sustainability-related data mature.

In addition, circumstances may arise in which such data may not be standardized or verified when provided by an issuer or the data sourced/generated by the Investment Advisor may conflict with data supplied by other data vendors. Such data challenges may result in difficulty in reporting sufficiently accurate numbers or affect the proportion of estimated or approximated data used by the Investment Advisor.

Limitations to Methodologies and Data

As noted above, the availability and accuracy of sustainability-related data can in certain circumstances be limited and data quality can be a challenge due to a lack of corporate disclosure, the nature of the disclosure being made by issuers or the data supplied by third party vendors, among other factors. In certain instances, sustainability-related data relied on by the Investment Advisor will be based on proxies or estimates. However, the Investment Advisor seeks to ensure any such data challenges do not impede the promotion of the environmental or social characteristics by the Fund.

Due Diligence

Information on the due diligence carried out by the Investment Advisor is detailed above under "Investment Strategy" and "Methodologies for Environmental or Social Characteristics".

Engagement Policies

As outlined above, the Investment Advisor will actively engage with certain issuers as applicable (examples of such engagement may include material climate and biodiversity related matters), including for example, by encouraging issuers to align to the Paris Agreement, adopt science-based targets for carbon emissions reduction and/or broadly advance their sustainability commitments.

Designated reference benchmark

As detailed in the Fund Supplement, the Fund has not designated a reference benchmark for the purpose of meeting the environmental or social characteristics promoted by it.