Website Disclosures for PIMCO Advantage US Low Duration Corporate Bond UCITS ETF

Date: 21 September, 2026

This disclosure is made by PIMCO Global Advisors (Ireland) Limited in respect of PIMCO Advantage US Low Duration Corporate Bond UCITS ETF (the '**Fund**'), a sub-fund of PIMCO ETFs 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. Please refer to each of the relevant sections below for further information.

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 the SFDR. The environmental characteristic promoted by the Fund is climate change mitigation. The social characteristics promoted by the Fund are human rights, labour rights and anti-corruption compliance as set out in the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises; and avoiding the financing of controversial weapons (including the manufacture or selling of cluster munitions, landmines and biological weapons or chemical weapons). It 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 Fund promotes environmental and social characteristics through an exclusion strategy and shall exclude any direct investment in the securities of any issuer determined by the Investment Advisor to be principally engaged in thermal coal mining and generation or in the exploration and production of unconventional oil and gas. In addition, the Fund shall exclude direct investment in the securities of any issuer determined by the Investment Advisor to be principally engaged in the controversial weapons sector (as described above), the manufacture of conventional and nuclear weapons and the production of tobacco, among others. The Fund shall also exclude direct investment in the securities of any issuer determined by the Investment Advisor to be in violation of human rights, labour rights or anti-corruption compliance as set out in the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. Notwithstanding the Fund's exclusion strategy, certain ESG Fixed Income Securities (including green bonds and social bonds as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**") from excluded sectors may be permitted, if the Investment Advisor determines such investments are aligned with the Fund's promotion of environmental and social characteristics. 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, at least 51% of the Fund's portfolio will be used to meet the environmental and social characteristics promoted by the Fund. However, as set out in the Fund's Supplement, the Fund may invest in cash, investments in derivatives and other instruments which are used for (i) hedging purposes and/or (ii) investment purposes and/or (iii) efficient portfolio management and/or (iv) overall risk management. The Fund's exclusion strategy is monitored by the Investment Advisor on a pre-trade basis and on an ongoing basis thereafter.

Data required for the binding criteria of the Fund's investment strategy 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 and accuracy 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 does not impede the promotion of the environmental or social characteristics by the Fund.

No Sustainable Investment Objective

This Fund promotes environmental and social characteristics but does not have as its objective sustainable investment.

Environmental or Social Characteristics of the Financial Product

As outlined in the Fund Supplement, the Fund will promote environmental and social characteristics by operating an exclusion strategy. The environmental characteristic promoted by the Fund is climate change mitigation. The social characteristics promoted by the Fund are human rights, labour rights and anti-corruption compliance as set out in the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises; and avoiding the financing of controversial weapons (including the manufacture or selling of cluster munitions, landmines and biological weapons or chemical weapons).

In measuring the attainment of the environmental characteristic of the Fund, the Investment Advisor uses certain sustainability indicators, including:

- Exposure to issuers determined by the Investment Advisor to be principally engaged in the financing of certain fossil fuel related activities, specifically those (1) determined to be principally engaged in thermal coal mining and generation and (2) determined to be principally engaged in the exploration and production of unconventional oil and gas. An issuer will typically be deemed to be principally engaged in an activity if it derives more than 10% of its revenues from such activities. It is not anticipated that the Fund will have exposure to any such issuers.

In measuring the attainment of the social characteristics of the Fund, the Investment Advisor uses certain sustainability indicators, including:

- Exposure to issuers determined by the Investment Advisor to be in violation of human rights, labour rights and anti-corruption compliance as set out in the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. It is not anticipated that the Fund will have exposure to any such issuers.
- Exposure to controversial weapons (as described above). It is not anticipated that the Fund will have exposure to any such issuers.

Investment Strategy

As set out in the Fund's Supplement and as further detailed below, the Fund shall exclude any direct investment in the securities of any issuer determined by the Investment Advisor to be principally engaged in thermal coal mining and generation or in the exploration and production of unconventional oil and gas. In addition, the Fund shall exclude direct investment in the securities of any issuer determined by the Investment Advisor to be principally engaged in the controversial weapons sector (as described above), the manufacture of conventional and nuclear weapons and the production of tobacco, among others. The Fund shall also exclude direct investment in the securities of any issuer determined by the Investment Advisor to be in violation of human rights, labour rights or anti-corruption compliance as set out in the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. To the extent possible on the basis of information available to the Investment Advisor, an issuer will typically be deemed to be principally engaged in an activity if it derives more than 10% of its revenues from such activities. The Fund will also actively engage with certain issuers, as applicable, in seeking to improve investment outcomes and issuers' sustainability practices, including for example by encouraging companies to align to the Paris Agreement, adopt science-based targets for carbon emissions reduction and/or broadly advance their sustainability commitments. Notwithstanding the Fund's exclusion strategy, certain ESG Fixed Income Securities (including green bonds and social bonds as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**") from excluded sectors may be permitted, if the Investment Advisor determines such investments are aligned with the Fund's promotion of environmental and social characteristics. The proceeds of such ESG Fixed Income Securities may be used to finance or re-finance new and existing projects or activities with positive environmental impact such as renewable energy, energy efficiency and clean transportation. In addition, the proceeds of ESG Fixed Income Securities may be used to finance or re-finance social projects or activities that aim to address or mitigate a specific social issue or seek to achieve positive social outcomes such as affordable basic infrastructure, access to essential services and affordable housing (as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**").

In addition, as part of the investment process, the Investment Advisor considers the principal adverse impacts ("**PAIs**") on investment decisions on sustainability factors. In addition to the indicators identified in the Fund's Supplement, the Investment Advisor has identified the followoing 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 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 companies 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 applying an exclusion strategy and issuer engagement. The Fund's financial statements disclose how PAIs on sustainability factors have been considered during the relevant reporting period.

In addition, as detailed in the Fund Supplement, the companies in which the Fund invests follow good governance practices as determined by the Investment Advisor. The Investment Advisor assesses such governance practices by means of a proprietary and/or third party scoring system which considers how an

investee company's governance compares to its industry peers and the Investment Advisor refers globally accepted norms such as the UN Global Compact Principles in relation to sound management practices, employee relations and remuneration of staff. 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.

Proportion of Investments

As set out in the Fund's Supplement, at least 51% of the Fund's portfolio will be used to meet the environmental and social characteristics promoted by the Fund. However, as set out in the Fund's Supplement, the Fund may invest in cash, investments in derivatives and other instruments which are used for (i) hedging purposes and/or (ii) investment purposes and/or (iii) efficient portfolio management and/or (iv) overall risk management. The Fund does not seek to invest in sustainable investments.

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 the relevant exclusion policies adopted by the Investment Advisor for this Fund.

Methodologies for Environmental or Social Characteristics

As outlined in the Fund Supplement, the Fund operates an exclusion strategy. The application of the exclusion policy 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.

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 detailed in the Fund Supplement, the Investment Advisor will also actively engage with certain issuers, as applicable, in seeking to improve investment outcomes and issuers' sustainability practices, including for example by encouraging companies 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.