

## **Website Disclosures for PIMCO Advantage Global Government Bond UCITS ETF**

**Date: 30 January 2026**

This disclosure is made by PIMCO Global Advisors (Ireland) Limited in respect of PIMCO Advantage Global Government 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 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; the Fund also promotes transparency and anti-corruption by refraining from investing in sovereign issuers that rank lowest on transparency and corruption indices. The environmental characteristics promoted by the Fund are climate change mitigation and avoiding the financing of certain fossil fuel related activities such as thermal coal mining. It has not designated a reference benchmark for the purpose of meeting the environmental or social characteristics promoted by the Fund.

As further outlined in the Fund's Supplement, the Fund promotes environmental and social characteristics through an exclusion strategy and by investing in ESG Fixed Income Securities (including green bonds and social bonds as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**"). The Fund shall exclude direct investment in sovereign issuers that rank lowest on transparency and corruption indices and/or are in violation of human rights, labour rights or anti-corruption compliance. Moreover, the Fund shall exclude direct investment in the securities of any issuer determined by the Investment Advisor to be engaged principally in the tobacco industry. In addition, the Fund shall exclude direct investment in the securities of any issuer determined by the Investment Advisor to be engaged principally in thermal coal mining. Notwithstanding the Fund's exclusion strategy, certain 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 Fund will typically invest at least 5% of its net assets in ESG Fixed Income Securities under normal market conditions. 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, derivatives and other instruments which are principally used for the purposes of overall risk management (including liquidity and hedging). 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 of sustainability-related data can in

certain circumstances be limited due to a lack of 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 and by investing in ESG Fixed Income Securities. 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; the Fund also promotes transparency and anti-corruption by refraining from investing sovereign issuers that rank lowest on transparency and corruption indices. The environmental characteristics promoted by the Fund are climate change mitigation and avoiding the financing of certain fossil fuel related activities such as thermal coal mining.

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

- Exposure to sovereign issuers that rank lowest on transparency and corruption indices. It is not anticipated that the Fund will have exposure to any such issuers.
- Assessment of issuers' adherence to generally accepted international norms and standards set by the UN Global Compact and exposure to issuers determined to be in violation of human rights, labour rights and anti-corruption compliance as set out in the principles of the UN Global Compact. It is not anticipated that the Fund will have exposure to any such issuers.
- Exposure to issuers determined to be engaged principally in the tobacco industry. An issuer will typically be deemed to be principally engaged in an activity if it derives more than 10% of its gross revenues from such activities. It is not anticipated that the Fund will have exposure to any such issuers.

In measuring the attainment of the environmental characteristics of the Fund, the Investment Advisor uses certain sustainability indicators, which may include:

- Exposure to issuers determined to be engaged principally in thermal coal mining. An issuer will typically be deemed to be principally engaged in an activity if it derives more than 10% of its gross revenues from such activities. It is not anticipated that the Fund will have exposure to any such issuers.
- Exposure to ESG Fixed Income Securities (as further described in the section of the Prospectus entitled "**ESG Fixed Income Securities**"). The Fund will typically invest at least 5% of its net assets in ESG Fixed Income Securities under normal market conditions.

### **Investment Strategy**

As set out in the Fund's Supplement and as further detailed below, the Fund shall exclude direct investment in sovereign issuers that rank lowest on transparency and corruption indices. Moreover, the Fund shall exclude direct investment in the securities of any issuer determined by the Investment Advisor to be engaged principally in thermal coal mining, the tobacco industry among others and/or in violation of human rights, labour rights or anti-corruption compliance. 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 gross revenues from such activities. Notwithstanding the Fund's exclusion strategy, certain 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 Fund will typically invest at least 5% of its net assets in ESG Fixed Income Securities under normal market conditions.

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.

### **Proportion of Investments**

As detailed in the Fund 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, derivatives and other instruments which are principally used for the purposes of overall risk management (including liquidity and hedging). 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, 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, derivatives and other instruments which are principally used for the purposes of overall risk management (including liquidity and hedging).

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 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 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”.

#### **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.