

PIMCO GLOBAL ADVISORS (IRELAND) LIMITED ("PGAIL")

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COMPLAINTS HANDLING PROCEDURE

In accordance with the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (the "**UCITS Regulations**") PGAIL is authorised by the Central Bank of Ireland (the "**Central Bank**") to act as the UCITS management company for PIMCO Funds: Global Investors Series p.l.c. ("**GIS**"), PIMCO Select Funds p.l.c. ("**PSFP**") and PIMCO ETFs plc ("**PETF**"). PGAIL is the Alternative Investment Fund Manager of PIMCO Funds Ireland plc ("**PFI**") and PIMCO Specialty Funds Ireland plc ("**PSFI**") for the purposes of the Alternative Investment Fund Managers Directive 2011/61/EU (the "**Directive**") on Alternative Investment Fund Managers and EU Commission Delegated Regulation (EU) No. 231/2013 (the "**Regulation**"). GIS, PSFP and PETF are each an Irish authorised UCITS umbrella investment company, PFI is Irish authorised qualifying investor alternative investment fund and PSFI is a retail investor alternative investment fund (each a "**Fund**", collectively the "**Funds**").

The procedure applicable to complaints received by PGAIL or fund service providers from shareholders in Funds managed by PGAIL is as follows:

1. Investors in any Fund may make complaints free of charge. Information regarding complaints or any aspect of the procedure applicable thereto will be made available to investors in the relevant Fund free of charge and on written request.
2. In circumstances where a complaint is received by PGAIL from an investor in the Fund, such complaint shall be considered by the Designated Person responsible for Distribution (the "**Designated Person**"). Once considered and a course of action determined, the Compliance Officer (following consultation with the Designated Person) or the relevant service provider will respond to the investor or revert to the relevant service provider of the Fund (the "**Service Provider**") (e.g. the Administrator or the Investment Advisor) who will respond to the complainant within a reasonable time frame.
3. In circumstances where a complaint is received by a Service Provider, such complaint shall be referred promptly to the Designated Person for consideration. In considering a complaint, the Designated Person may consult with the relevant Service Provider and / or refer the complaint to the board of directors of PGAIL (the "**Board**") if considered necessary at the discretion of the Designated Person and in accordance with the Escalation Procedures & Exception Reporting as set out in the Programme of Activity. Once considered and a course of action determined, the Designated Person or the Compliance Officer (following consultation with the Designated Person) will revert to the relevant Service Provider who will respond to the complainant within a reasonable time frame.
4. All complaints received by a Service Provider relating to a Fund shall be reported (i) promptly to the Designated Person and (ii) on a quarterly basis to the Board, by the relevant Service Provider.
5. All complaints must be acknowledged in writing by PGAIL or the relevant Service Provider (as applicable) within a reasonable time frame of being received but no later than 5 business days. If the complaint cannot be answered in full within a reasonable time frame,

a holding letter must be sent by the Service Provider to the complainant within the same time frame.

6. All relevant parties must be kept advised of the action taken through to final resolution of the complaint and be provided with regular updates on the progress of the complaint at reasonable intervals. Formal responses must include the understanding of the complaint, details of investigations carried out and, if appropriate, reasoning for the provision or non-provision of a financial or other recompense. If the complaint is being refuted, the complainant should be given the reasons for the decision.
7. The Designated Person will ensure a file is maintained by each Service Provider of all written complaints received from investors in a Fund, including a record of the responses and the actions if any taken as a result of the complaints.
8. An attempt must be made to resolve a complaint within 40 business days of the date of receipt of a complaint and failing to resolve within this timeframe, the complainant must be immediately notified of an expected timeframe for resolution.
9. Where a complainant has received a substantive reply and does not within one month of it being dispatched indicate that he/she/it is not satisfied, the complaint may be treated as settled on the terms of that reply provided that the reply included a notification to the complainant that his complaint would be so treated in the circumstances.
10. Where a complainant is not satisfied with the outcome of an investigation into a complaint, the complainant shall be notified by the relevant Service Provider of its right to refer the matter to the Financial Services Ombudsman, if applicable.
11. The Depositary, the Investment Advisors and the Administrator in respect of each Fund have policies and procedures in place to handle complaints and shall operate such policies and procedures in a manner consistent with those of PGAIL.

Role of the Designated Person

The Directors have collective responsibility for this Policy. The Designated Person with responsibility for Distribution will assist in ensuring that this Policy is acted upon and complied with, subject to the overall monitoring and oversight by the Board. If any issue arises in connection with this Policy, such issue will be escalated in accordance with PGAIL's Escalation Procedures & Exception Reporting, as set out in its Programme of Activity.

30 October 2024

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