# L&G ASIA PACIFIC EX JAPAN ESG PARIS ALIGNED UCITS ETF

*A sub-fund of Legal & General UCITS ETF Plc, an umbrella investment company with variable capital and segregated liability between its Funds.*

**This Supplement contains information relating to the L&G Asia Pacific ex Japan ESG Paris Aligned UCITS ETF (the "Fund") which is a separate Fund of Legal & General UCITS ETF Plc (the "Company"). This Supplement forms part of and should be read in the context of, and together with, the Prospectus dated 18 September 2026. If you are in any doubt about the action to be taken or the contents of this Supplement, please consult your stockbroker or other financial adviser. Potential investors should consider the risk factors set out in the Prospectus and in this Supplement before investing in this Fund. An investment in the Fund involves certain risks and may only be suitable for persons who are able to assume the risk of losing their entire investment.**

## FUND DETAILS

| | |
|---|---|
| **Base Currency** | USD. |
| **Investment Approach** | Index Tracking – Physical Replication. |
| **Eligible Assets** | Equity Securities; Depositary Receipts; FDIs, namely, Total Return Swaps, forward currency contracts (including non-deliverable forwards) and Equity Futures; Money Market Funds. |
| **Securities Financing Transactions** | Securities Lending: Maximum 45%, Expected 0-20%<br>Repurchase, Reverse Repurchase and TRS Transactions: Maximum 100%, Expected 0%. |
| **SFDR** | Article 9. |
| **Summary of Sustainable Investment Objective** | The sustainable investment objective of the Fund is to provide low carbon emission exposure to the large and mid-cap equity market in the developed market countries of the Pacific region, excluding Japan. Through the attainment of its sustainable investment objective, the Fund is expected to contribute to the climate change mitigation and climate change adaptation environmental objectives set out in Article 9 of the Taxonomy Regulation. Further information on the sustainable investment objective of the Fund can be found in the Annex. |
| **Index** | Solactive L&G DM Pacific ex Japan Paris-aligned (PAB) ESG SDG USD Index NTR. |
| **Index Rebalancing** | Semi-annually, in May and November. |
| **Index Characteristics** | The Index is a Net Total Return Index. |
| **Additional Index Details** | Further information on the Index methodology, constituents and weightings can be found here. |
| **TER** | Unhedged Classes: 0.16%, Hedged Classes: 0.21%. |
| **Minimum Subscription / Redemption Amount** | 100,000 Shares. |
| **Initial Offer Price** | Approximately USD 10, expressed in the class currency of the relevant class. |
| **Initial Offer Period** | Unlaunched Shares in each class will be available at the Initial Offer Price from 9 am UK time on 21 September 2026 to 4:00 pm on 19 March 2027 or such earlier or later date as the Directors may determine and notify to the Central Bank. |
| **Transaction Charges** | In respect of each subscription or redemption of Shares, the Manager (or its delegate) may apply Duties and Charges or an Anti-Dilution Levy either as a fixed amount or on an actual cost basis. Any fixed charge shall not exceed 5% of the Net Asset Value of the Shares subscribed for or redeemed. |

Capitalised expressions used and not defined in this Supplement shall bear the meanings as set out in the Prospectus.

## INVESTMENT OBJECTIVE

The investment objective of the Fund is to provide low carbon emission exposure to the large and mid-cap equity market in the developed market countries of the Pacific region, excluding Japan.

## INVESTMENT POLICY

In order to achieve this investment objective, the Fund will seek to track the performance of the Index, before the deduction of the TER and other Fund expenses, as further described under "*Fees and Expenses*" in the Prospectus. It will do so by investing, as far as possible and practicable, in the Index Securities, in the same proportions as their weightings in the Index.

**Accordingly, the Fund may have exposure to or invest directly up to 20% of its Net Asset Value in shares issued by the same body, which limit may be raised to 35% for a single issuer in exceptional market conditions, including (but not limited to) circumstances in which such issuer occupies a dominant market position**.

The Index is an equity index based on the Solactive GBS Developed Markets Pacific ex Japan Large & Mid Cap USD Index PR, which is designed to be a benchmark for developed market equities in the Pacific region, excluding Japan, and measures the performance of large and mid-cap publicly traded companies from various developed markets in the Pacific region, excluding Japan, which satisfy minimum criteria relating to liquidity and size (the "**Underlying Universe**").

The Index has been designed by Solactive AG (the "**Index Provider**") and the Investment Manager to meet the requirements set out for EU PABs in the Commission Delegated Regulation (EU) 2020/1818 supplementing Regulation (EU) 2016/1011 of the European Parliament and European Council with regards to the minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (the "**PAB Regulation**") in order to be designated as an EU PAB.

The Index is constructed from the Underlying Universe by applying certain exclusions which remove any security that has an average SDG Solutions Score of -7.5 or lower as determined by the Index Provider. Further exclusion criteria are applied in accordance with the PAB Regulation, as described under "*PAB Regulation Exclusions*" in the Prospectus.

## PROFILE OF A TYPICAL INVESTOR

It is expected that investors in the Fund will be informed investors who: (i) have taken professional advice and who understand (and are able to bear) the risk of losing their investment; and (ii) can accept the levels of risks associated with investing in large and mid-cap equity markets in the developed market countries of the Pacific region, excluding Japan.

## RISK FACTORS

Investors are referred to "*Risk Factors*" and Schedule II of the Prospectus and should consider all relevant risk factors prior to investing in the Fund. Investors should consider, in particular those relating to Shares, Index Tracking-Related Risks, Equity Risk, Sustainability Risk and Micro, Small and Mid-Capitalisation Companies Risk.

## INDEX DISCLAIMER

Neither Solactive AG, nor any of its respective affiliates (collectively, the "Index Parties") makes any representation or warranty, express or implied, to investors in the Fund or any member of the public regarding the advisability of investing in financial products generally or in the Fund particularly or the ability of the Index or any sub-indices thereto (individually and collectively, the "Index") to track general market performance. The Index Parties have no obligation to take the needs or interests of the Fund or investors in the Fund into consideration in determining, composing or calculating the Index. The Index Parties have no obligation or liability in connection with the administration, marketing or trading of the Fund.

None of the Index Parties shall be liable (whether in negligence or otherwise) to any person for any error in the Index and the Index Parties are under no obligation to advise any person of any error therein. None of Index Parties nor their respective affiliates shall have any liability for any act or failure to act by any such party in connection with the calculation,

adjustment or maintenance of the Index. Although each of the Index Parties will obtain information concerning the Index from publicly available sources it believes reliable, it will not independently verify this information. Accordingly, no representation, warranty or undertaking (express or implied) is made and no responsibility is accepted by any of the Index Parties or their respective affiliates as to the accuracy, completeness and timeliness of information concerning the Index, or as to the continuance of calculation or publication of the Index.

The Fund is not sponsored, promoted, sold or supported in any other manner by Solactive AG nor does Solactive AG offer any express or implicit guarantee or assurance either with regard to the results of using the Index and/or Index trade mark or the Index price at any time or in any other respect. The Index is calculated and published by Solactive AG. Solactive AG uses its best efforts to ensure that the Index is calculated correctly. Irrespective of its obligations towards the Company, Solactive AG has no obligation to point out errors in the Index to third parties including but not limited to investors and/or financial intermediaries of the Fund. Neither publication of the Index by Solactive AG nor the licensing of the Index or Index trade mark for the purpose of use in connection with the Fund constitutes a recommendation by Solactive AG to invest capital in the Fund nor does it in any way represent an assurance or opinion of Solactive AG with regard to any investment in this financial instrument.

# Pre-contractual disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

**Product name:**

**L&G Asia Pacific ex Japan ESG Paris Aligned UCITS ETF**

**Legal entity identifier:**

**213800MXB1N5CK2DG981**

**Sustainable investment** means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

## Sustainable investment objective

### Does this financial product have a sustainable investment objective?

- [x] **Yes**
- [ ] **No**

- [x] It will make a minimum of **sustainable investments with an environmental objective**: 90.00%
  - [ ] in economic activities that qualify as environmentally sustainable under the EU Taxonomy
  - [x] in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
- [ ] It will make a minimum of **sustainable investments with a social objective**: __%
- [ ] It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of __% of sustainable investments
  - [ ] with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
  - [ ] with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
  - [ ] with a social objective
- [ ] It promotes E/S characteristics, but **will not make any sustainable investments**

### What is the sustainable investment objective of this financial product?

The sustainable investment objective of the Fund is to provide low carbon emission exposure to the large and mid-cap equity market in the developed market countries of the Pacific region, excluding Japan. The Fund seeks to achieve its investment objective by tracking the performance of the Solactive L&G DM Pacific ex Japan Paris Aligned (PAB) ESG SDG USD Index NTR (the "Index"). The Index is constructed to meet the minimum requirements of the EU Paris-aligned Benchmark Regulations (Regulation EU 2019/2089) (the "PAB Regulation"). The Index is a reference benchmark that has been designated for the purpose of attaining the sustainable investment objective of the Fund.

**Sustainability indicators** measure how the sustainable objectives of this financial product are attained.

- ***What sustainability indicators are used to measure the attainment of the sustainable investment objective of this financial product?***

1. Greenhouse gas intensity of the Index compared to the greenhouse gas intensity of the Solactive GBS DM Pacific ex Japan Large & Mid Cap USD Index PR (the "Parent Index").
2. The proportion of the Parent Index excluded through the application of the exclusionary criteria set out below.

3. The L&G ESG score of the Index compared to the ESG score of the Parent Index.
4. Percentage increase in green revenue of the Index compared to the Parent Index.

- ***How do sustainable investments not cause significant harm to any environmental or social sustainable investment objective?***

The Fund will exclude companies in accordance with Article 12 of Delegated Regulation EU 2020/1818 (which supports the PAB Regulation) (the "Delegated Regulation"), which includes the following exclusions through tracking the Index in accordance with the requirements of the PAB Regulation:

• companies involved in controversial weapons,
• companies involved in the cultivation and production of tobacco,
• companies that generate revenues from coal, oil and gas exploration or processing activities above the thresholds set out in the Delegated Regulation, as well as those companies that derive 50% or more from electricity generation with carbon intensity of lifecycle emissions higher than 100gCO2e/kwh, and
• companies that fail to respect established environmental and social norms, or are subject to severe or very severe controversies.

The Fund also applies the following exclusions through tracking the Index:

• companies that have a significant negative impact on certain UN Sustainable Development Goals.

Through the application of the above listed exclusions, it is ensured that the investments held by the Fund do not significantly harm any environmental or social objectives.

**Principal adverse impacts** are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

→ *How have the indicators for adverse impacts on sustainability factors been taken into account?*

The Investment Manager assessed the Index against all sustainability indicators outlined in Table 1 of Annex I of Commission Delegated (EU) 2022/1288 (the "SFDR Level 2 Measures") and a majority of them are taken into account directly or indirectly by application of the above-listed exclusions. A direct approach occurs where an exclusionary screen incorporates, in its methodology, the metric defined in Table 1 of Annex I of the SFDR Level 2 Measures relating to the relevant sustainability indicator. The indirect approach will incorporate different metrics that are not defined in Table 1 of Annex I of the SFDR Level 2 Measures but associated with the sustainability indicators, such as norms-based or controversy screens to exclude issuers involved in violations.

It should be noted that a small subset of sustainability indicators are not directly or indirectly mapped to the above-listed exclusions following consideration of their appropriateness to the Fund's investment strategy. The rationale for this may include inadequate data quality or coverage, or limited relevance to the Fund's eligible investment universe.

→ *How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights?*

The Fund's sustainable investments are aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights through the application of the investment strategy used to attain the sustainable investment objective. In particular, the Index is designed to comply with the principles of the United Nation Global Compact and have an enhanced United Nation Sustainable Development Goal ("SDG") profile. In addition, the Fund excludes companies that fail to respect established environmental and social norms, or are subject to severe or very severe controversies as well as companies that have a significant negative impact on certain UN SDGs.

Accordingly, the Fund's investments aim to indirectly follow the UN Guiding Principles on Business and Human Rights, as well as the OECD Guidelines for Multinational Enterprises.

## Does this financial product consider principal adverse impacts on sustainability factors?

| | |
|---|---|
| x | Yes, the Fund considers principal adverse impacts on sustainability factors. The Investment Manager takes the adverse sustainability indicators listed in Table 1 of Annex I of the SFDR Level 2 Measures into account, except for a small subset of indicators as explained above. The Fund considers principal adverse impacts, that are identified using the above-mentioned sustainability indicators, by tracking the Index that employs the sustainability-related investment strategy outlined below in line with its methodology. For example, the Fund uses the 'GHG intensity of investee companies' indicator (indicator 3 of Table 1 of Annex I of SFDR) to identify any principal adverse impacts relating to greenhouse gas emissions and then considers and takes actions in relation to the principal adverse impacts identified through the implementation of the Paris-aligned benchmark optimisation as outlined below. |

Further information on how the Manager and the Investment Manager consider principal adverse impacts on an entity level can be found in the Sustainability Policy which is available on L&G's website. Reporting on principal adverse impacts on sustainability factors will be made available in the annual report of the Fund.

| | |
|---|---|
| | No |

## What investment strategy does this financial product follow?

**The investment strategy** guides investment decisions based on factors such as investment objectives and risk tolerance.

The Fund follows the below-listed sustainability-related investment strategy by tracking the Index that incorporates the following components designed to help investors move towards a low-carbon economy and align investments to the Paris Agreement:

i) **Paris-aligned Exclusions**: Excluding such companies as those set out in Article 12(1)(a) to (g) of the Delegated Regulation, which includes companies involved in controversial weapons, the production of tobacco and companies that generate revenues from coal, oil and gas exploration or processing activities above the thresholds set out in the Delegated Regulation, as well as those companies that derive 50% or more of their revenues from electricity generation with carbon intensity of lifecycle emissions higher than 100gCO2e/kwh. The Index also excludes companies that fail to respect established environmental and social norms, or are subject to severe or very severe controversies.

ii) **SDG Exclusions**: The Index also excludes companies that have a significant negative impact on certain UN Sustainable Development Goals. This is measured by a pre-determined score threshold based on research provided by a third-party data provider.

iii) **L&G ESG Score**: The Index is tilted to increase the exposure to companies with higher L&G ESG scores (i.e. there is either a positive or negative tilt from the constituents' market capitalisation index weights, depending on the issuers' ESG scores). The L&G ESG scores are created by the Investment Manager and use a number of metrics representing environmental, social and governance considerations with adjustments made for an issuer's overall level of transparency with regards to ESG issues. Such metrics, which may change over time, include carbon emissions intensity, green revenues, women in management, equal voting rights and ESG reporting standard.

iv) **Paris-aligned benchmark optimisation**: At launch the Index achieved a 50% reduction in greenhouse gas intensity relative to the Parent Index and targets a further 7% reduction annually. In order to achieve this, the Index overweights those companies which are committed to reducing greenhouse gas emissions, assessed using greenhouse gas intensity as measured by scope 1, 2 and 3 emissions described in the PAB Regulation and Delegated Regulation. When determining the relevant overweights of the Index components relative to the Parent Index, the Index methodology takes into consideration how aligned individual companies within the Parent Index are to the 2ºC global warming scenario, e.g. a company's emissions, green revenue, and measures and strategies in place to reduce emissions; with companies which are not aligned or are poorly aligned with this scenario given lower weightings relative to those which are better aligned. Sector allocation

constraints are then applied to ensure the allocation in the Index to high climate impact sectors matches that of the Parent Index. In addition, the average green revenue of the Index must increase by 50% compared to the Parent Index, by focusing on companies offering products and services that by their intended purposes address the root causes of climate change such as solar and wind power, small-scale hydropower, insulating materials and battery technology.

The Index, which is constructed to follow the PAB Regulation, is consistent with the sustainable investment objective of the Fund by providing exposure to securities in accordance with the Index methodology described above and disclosed in further detail on the Solactive Website.

- ***What are the binding elements of the investment strategy used to select the investments to attain the sustainable investment objective***

  The Fund aims to track the Index in accordance with its investment policy. Through its investment policy, a minimum of 90% of the Fund's Net Asset Value is aligned with its sustainable investment objective. As a result, the investment strategy set out above is binding on the investment decision-making process of the Fund.

**Good governance** practices include sound management structures, employee relations, remuneration of staff and tax compliance.

- ***What is the policy to assess good governance practices of the investee companies?***

  The Investment Manager ensures that the investee companies in which the Fund invests follow good governance practice by tracking an index that excludes companies that (i) fail to meet globally accepted norms and standards relating to governance matters, or (ii) are involved in incidents with negative governance implications. As part of its due diligence the Investment Manager assessed the Index to ensure compliance with these requirements.

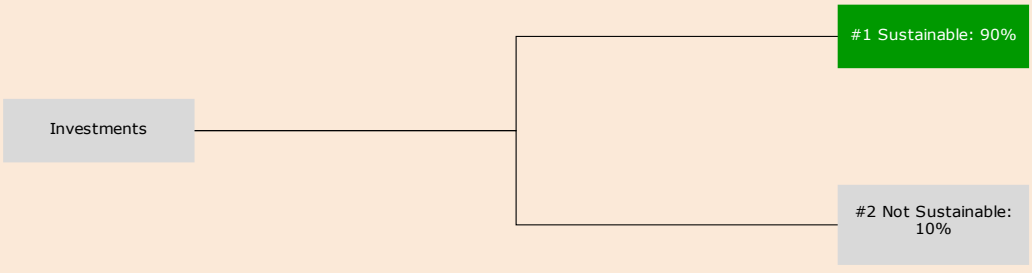
  In addition, the Investment Manager also integrates the principles of good governance practices into its stewardship and engagement approach by setting expectations with investee companies' management regarding good governance practices; actively engaging with the investee companies; utilising its voting rights; and supporting policymakers and legislators to ensure there is strong regulation and standards.

## What is the asset allocation and the minimum share of sustainable investments?

**Asset allocation** describes the share of investments in specific assets.

The Fund is a financial product subject to Article 9(3) of SFDR with an objective of low carbon emission exposure in view of achieving the long term global warming objectives of the Paris Agreement ("Paris-aligned Objective"). The Fund commits to a minimum 90% of its portfolio in sustainable investments and it is expected to have a higher proportion of sustainable investments than the Parent Index which does not have a Paris-aligned Objective.

Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.




**#1 Sustainable** covers sustainable investments with environmental or social objectives.
**#2 Not sustainable** includes investments which do not qualify as sustainable investments.

- ***How does the use of derivatives attain the sustainable investment objective?***

The Fund does not make use of derivatives to attain the sustainable investment objective.

## To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?

The Fund does not invest a minimum amount in economic activities that qualify as environmentally sustainable under the Taxonomy Regulation.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

- ***Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy?[1]***

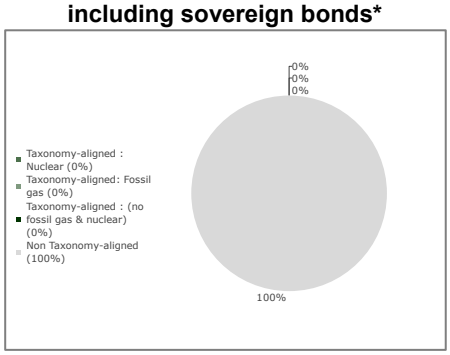
☐ Yes

☐ In fossil gas ☐ In nuclear energy

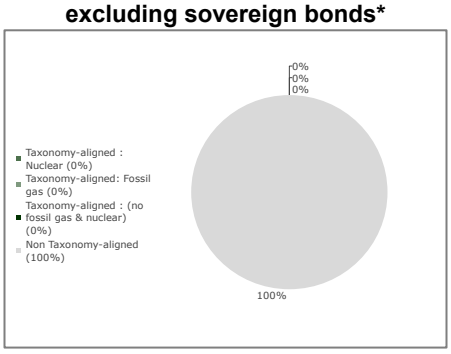
☒ No

***The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy-alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy-alignment only in relation to the investments of the financial product other than sovereign bonds.***

1. Taxonomy alignment of investments **including sovereign bonds***




2. Taxonomy alignment of investments **excluding sovereign bonds***




This graph represents 100 % of the total investments.

**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objectives - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

**Enabling activities** directly enable other activities to make a substantial contribution to an environmental objective.
**Transitional activities** are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

- ***What is the minimum share of investments in transitional and enabling activities?***

  The Fund does not invest a minimum amount in economic activities that qualify as environmentally sustainable under the Taxonomy Regulation.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

### What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

The Fund does not specify a minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy.

### What is the minimum share of sustainable investments with a social objective?

The Fund does not invest a minimum share of sustainable investments with a social objective.

### What investments are included under "#2 Not sustainable", what is their purpose and are there any minimum environmental or social safeguards?

In accordance with the Fund's investment policy, "#2 Not sustainable" may include cash deposits, other money-market instruments, other collective investment schemes, and financial derivative instruments where these are used for efficient portfolio management purposes.

With regards to any minimum environmental or social safeguards applied to our counterparties, the Investment Manager considers ESG factors, including analysis from the relevant responsible investing methodologies as part of assessing the credit risk profile of its most significant counterparties. The Investment Manager has an internal control framework in place to consider and take appropriate action in the event that a significant counterparty fails to meet any minimum standards in respect of such ESG factors as defined by the Investment Manager.

## Is a specific index designated as a reference benchmark to meet the sustainable investment objective?

Yes, the Index has been designated as a reference benchmark.

**Reference benchmarks** are indexes to measure whether the financial product attains the sustainable investment objective.

- ***How does the reference benchmark take into account sustainability factors in a way that is continuously aligned with the sustainable investment objective?***

  The Index was constructed to meet the minimum requirements of the PAB Regulation.

- ***How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?***

  The Investment Manager ensures that the investment strategy aligns with the methodology of the Index on an ongoing basis by setting a tracking error tolerance for the Fund as set out in the Investment Policy section of the Fund's Supplement.

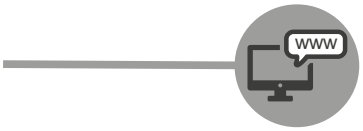
- ***How does the designated index differ from a relevant broad market index?***

  The Index differs from the relevant broad market index as a result of the implementation of the sustainable investment objective because the Index was constructed to meet the

minimum requirements of the PAB Regulation. The Index will also result in a smaller investment universe than the broad market index due to the exclusions employed. The sustainability-related investment strategy will also impact the weightings of the Index constituents compared to the broad market index.

- ***Where can the methodology used for the calculation of the designated index be found?***

  For further information in relation to the Index methodology please see: http://www.solactive.com/news/documents/




## *Where can I find more product specific information online?*

More product-specific information can be found on :

More product-specific information can be found on the website: L&G Asia Pacific ex Japan ESG Paris Aligned UCITS ETF – L&G Fund Centre

Further information on the L&G ESG Score is available at: https://esgscores.landg.com/