

# BLACKROCK FIXED INCOME DUBLIN FUNDS PLC

## SUSTAINABILITY-RELATED DISCLOSURES (UNAUDITED) (continued)

### ISHARES GREEN BOND INDEX FUND (IE)

Periodic disclosure for 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

#### Sustainable investment

means an investment in an economic activity that contributes to 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.

#### Product name:

iShares Green Bond Index Fund (IE)

#### Legal entity identifier:

549300O118D0DNZ3EO03

#### Sustainable Investment Objective

Did this financial product have a sustainable investment objective?	
<input checked="" type="radio"/> <input checked="" type="radio"/> <input checked="" type="checkbox"/> <b>Yes</b>	<input type="radio"/> <input type="checkbox"/> <b>No</b>
<input checked="" type="checkbox"/> It made Sustainable Investments with an environmental objective: 95.92%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of _% of Sustainable Investments
<input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy	<input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
<input checked="" type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	<input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
<input type="checkbox"/> It made Sustainable Investments with a social objective: _%	<input type="checkbox"/> with a social objective
	<input type="checkbox"/> It promoted E/S characteristics, but did not make any Sustainable Investments



#### To what extent was the sustainable investment objective of this financial product met?

The following table lists the sustainable investment objectives which were promoted by the Fund throughout the reference period. Further information on these sustainable investment objectives is outlined in the Fund's prospectus. Please refer to the section below, "How did the sustainability indicators perform?", which provides information about the extent that the Fund met such sustainable investment objectives.

#### Sustainability indicators

measure how the environmental or social characteristics promoted by the financial product are attained.

#### Environmental and social characteristics promoted by the Fund

Exposure to bonds classed as green bonds.

Exclusion of issuers involved in certain activities deemed to have negative environmental and/or social outcomes such as: cluster munitions, landmines, depleted uranium, biological/chemical weapons, blinding lasers, non-detectable fragments, white phosphorous, incendiary weapons, thermal coal.

Exposure to investments qualifying as Sustainable Investments.

Exclusion of issuers with a zero MSCI controversy score.

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- **How did the sustainability indicators perform?**

The following table provides information about the performance of the sustainability indicators used to measure the attainment of each of the environmental and social characteristics promoted by the Fund, as further detailed in the Fund's prospectus.

Sustainability Indicator	Metric	Performance for the reference period
Exposure to bonds classed as green bonds	% market value exposure to green bonds	98.54%*
Exclusion of issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	% market value exposure to issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	0.00%
Exposure to investments qualifying as Sustainable Investments	% market value exposure to Sustainable Investments	95.92%**
Exclusion of issuers with a zero MSCI controversy score	% market value exposure to issuers with a zero MSCI controversy score	0.00%

\*Over the reference period, there were three instances of the Fund holding bonds that were subsequently determined by the index provider to have entered the index in error on the basis of not meeting the 'green bond' criteria. Unless such securities had already been removed from the index, they were disposed of by the Fund as soon as practicable.

\*\*Green bonds classed as 'corporates' without a controversy score are excluded from the Sustainable Investments calculation but included in the figure for green bonds.

- **...and compared to previous periods?**

As this is the first reference period that the periodic disclosure for 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 are effective, no comparatives are presented.

- **How did the sustainable investments not cause significant harm to any sustainable investment objective?**

The Sustainable Investments held by the Fund during the reference period met the do no significant harm ("DNSH") requirements, as defined by applicable law and regulation. At each index rebalance, all investments qualifying as Sustainable Investments were assessed against certain minimum environmental and social indicators. As part of the assessment, issuers were assessed on their involvement in activities deemed to have highly negative environmental and social impacts. Where an issuer was identified as being involved in activities with highly negative environmental and social impacts, it was not eligible as a Sustainable Investment.

For bonds qualifying as green bonds, the assessment was conducted at an issuance level based on the use of the proceeds of the bonds which must be formally and exclusively applied to promote climate or other environmental sustainability purposes. In addition, certain minimum safeguards and eligibility exclusions were incorporated in the selection of green bonds to avoid exposure to bonds associated with activities deemed to have highly negative environmental and societal impacts.

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

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Periodic disclosure for 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 (continued)

- **How were the indicators for adverse impacts on sustainability factors taken into account?**

At each index rebalance, all investments qualifying as sustainable are assessed against certain minimum environmental and social indicators. As part of the assessment, companies are assessed on their involvement in activities deemed to have highly negative environmental and social impacts. Where a company has been identified as being involved in activities with highly negative environmental and social impacts, it shall not be eligible as a sustainable investment.

Where a the Fund invests in use of proceeds bonds, such as green bonds, the assessment will be conducted at an issuance level based on the use of the proceeds of the bonds which must be formally and exclusively applied to promote climate or other environmental or social sustainability purposes. In addition, certain minimum safeguards and eligibility exclusions are incorporated in the selection of green bonds to avoid exposure to bonds associated with activities deemed to have highly negative environmental and societal impacts.

The mandatory indicators for adverse impacts on sustainability factors (as set out in the Regulatory Technical Standards ("RTS") under the SFDR) were considered at each index rebalance through the assessment of the Fund's investments qualifying as sustainable.

Following this assessment, the following investments did not qualify as Sustainable Investments: (1) companies deemed to be deriving at least 1% of their revenue from thermal coal which is significantly carbon intensive and a major contributor to greenhouse gas emissions (taking into account indicators relating to GHG emissions) (2) companies that have been deemed to be involved in severe ESG related controversies (taking into account indicators relating to greenhouse gas emissions, biodiversity, water, waste and social and employee matters), and (3) companies which are deemed to be lagging industry peers based on their high exposure and failure to manage significant ESG risks (taking into account indicators relating to greenhouse gas emissions, biodiversity, water, waste, unadjusted gender pay gap and board gender diversity).

At each index rebalance, the Benchmark Index also excluded: (1) companies which are classified as violating or are at risk of violating commonly accepted international norms and standards, enshrined in the United Nations Global Compact (UNGC) Principles, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights (UNGPs) and their underlying conventions and (2) companies determined to have any tie to controversial weapons (taking into account indicators concerning ties to controversial weapons).

- **Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**

Sustainable Investments held during the reference period were assessed to consider any detrimental impacts and ensure compliance with international standards of the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights. Issuers deemed to have violated these conventions are not considered as Sustainable Investments.

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

BlackRock has developed a set of criteria across all Sustainable Investments, to assess whether an investment does significant harm by reference to all the relevant mandatory principal adverse impacts (PAIs). The criteria targets sustainability factors such as investee companies with exposure to fossil fuels, violations of international norms, environmentally negative business practices and controversial weapons. Investments are screened against these criteria using system-based controls and any which are considered to be causing significant harm do not qualify as Sustainable Investments. BlackRock assesses the indicators for adverse impacts on sustainability factors for each type of investment as defined by the regulation. Criteria for adverse impacts are assessed using third-party vendor data regarding an investment's business involvement (in specific activities identified as having negative environmental or social impacts) or environmental or social controversies to exclude investments which BlackRock has determined are harmful to sustainability indicators subject to limited exceptions, for example, where the data is determined to be inaccurate or not up to date.

The following PAIs are captured through the do no significant harm process:

#### Environmental and social characteristics promoted by the Fund

Greenhouse gas (GHG) emissions (Scope 1/2/3)  
Carbon footprint  
GHG intensity of investee companies  
Exposure to companies active in the fossil fuel sector  
Share of non-renewable energy consumption and production  
Energy consumption intensity per high impact climate sector  
Activities negatively affecting biodiversity-sensitive areas  
Emissions to water  
Hazardous waste and radioactive waste ratio  
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises  
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises  
Unadjusted gender pay gap  
Board gender diversity  
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)  
GHG intensity (Sovereigns & Supranationals)  
Investee countries subject to social violations (Sovereigns & Supranationals)  
Greenhouse gas (GHG) emissions (Scope 1/2/3)  
Investee countries subject to social violations (Sovereigns & Supranationals)



#### What were the top investments of this financial product?

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: From 1 August 2022 to 31 July 2023.

Largest investments	Sector	% Assets	Country
France (Republic of) 2039-06-25	Treasuries	3.01%	France
UK Conv Gilt Regs 2033-07-31	Treasuries	1.59%	United Kingdom
European Union Regs 2037-02-04	Government Related	1.44%	Supranational
Netherlands (Kingdom of) 2040-01-15	Treasuries	1.27%	Netherlands
France (Republic of) 2044-06-25	Treasuries	1.20%	France
Belgium (Kingdom of) Regs 2033-04-22	Treasuries	1.04%	Belgium
Italy (Republic of) 2045-04-30	Treasuries	0.93%	Italy
Germany (Federal Republic of) Regs 2030-08-15	Treasuries	0.90%	Germany
Italy (Republic of) 2035-04-30	Treasuries	0.85%	Italy
UK Conv Gilt Regs 2053-07-31	Treasuries	0.84%	United Kingdom
Germany (Federal Republic of) Regs 2031-08-15	Treasuries	0.82%	Germany
European Union Regs 2048-02-04	Government Related	0.75%	Supranational
Ireland (Republic of) Regs 2031-03-18	Treasuries	0.71%	Ireland
Germany (Federal Republic of) Regs 2050-08-15	Treasuries	0.63%	Germany
Spain (Kingdom of) 2042-07-30	Treasuries	0.60%	Spain

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Periodic disclosure for 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 (continued)

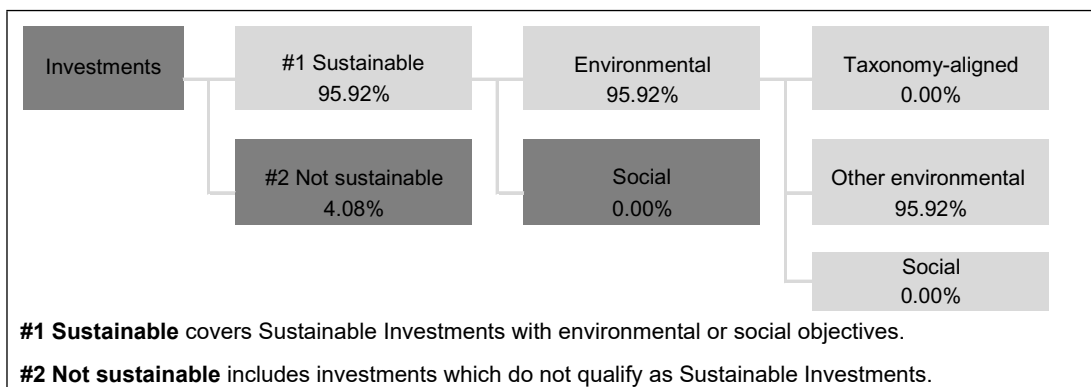


#### What was the proportion of sustainability-related investments?

- What was the asset allocation?

#### Asset allocation

describes the share of investments in specific assets.



- In which economic sectors were the investments made?

The following table details the economic sectors representing 1% or over of Investments held that the Fund was exposed to during the reference period.

Sector	Sub-sector	% of investments
Government Related	Agency	20.59%
Treasuries	Treasuries	18.58%
Banking	Banking	13.34%
Government Related	Supranational	10.52%
Electric	Electric	8.05%
Government Related	Local Authority	7.03%
Securitized	Covered	4.49%
Financial Other	Financial Other	2.68%
Government Related	Sovereign	2.34%
REITs	Other REIT	2.04%
Consumer Cyclical	Automotive	1.28%
Natural Gas	Natural Gas	1.15%
REITs	Office REIT	1.11%
Insurance	Life Insurance	1.05%

During the reference period, none of the Fund's investments were held in the following sub-sectors (as defined by the Barclays Industry Classification System): integrated, independent, midstream, oil field services, refining, or metals and mining.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) showing the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.



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

For the reference period, the Fund's investment alignment with EU Taxonomy is shown in the graphs below.

- Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy<sup>1</sup>?

☐ Yes

☐ In fossil gas ☐ In nuclear energy

☒ No

<sup>1</sup> 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 objective – 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.

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## SUSTAINABILITY-RELATED DISCLOSURES (UNAUDITED) (continued)

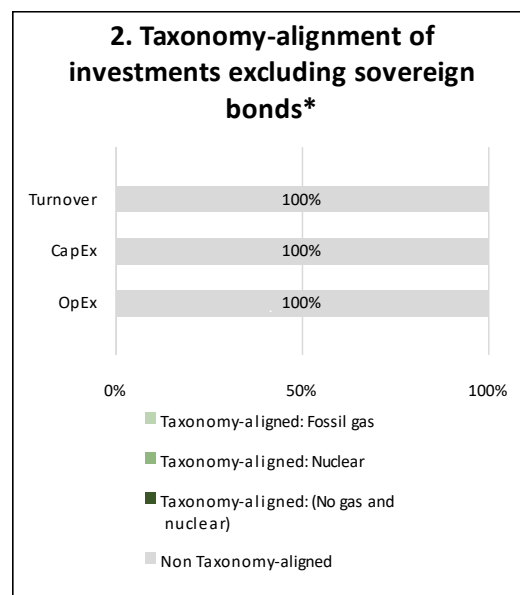
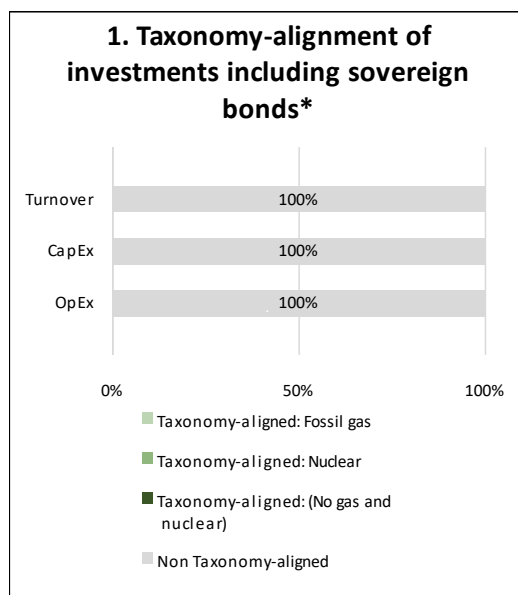
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To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste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

**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.



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

- What was the share of investments made in transitional and enabling activities?**

For the reference period, 0% of the Fund's investments are identified for the purposes of this report as being in transitional and enabling activities.

- How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

As this is the first reference period that the periodic disclosure for 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 are effective, no comparatives are presented.

 \*Sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



**What was the share of sustainable investments\* with an environmental objective not aligned with the EU Taxonomy?**

For the reference period, 95.92% of the Fund's investments were classified as Sustainable Investments with an environmental objective not aligned with EU Taxonomy.

The Fund invested in Sustainable Investments that were not aligned with the EU Taxonomy for the following reasons: (i) it is part of the investment strategy of the Fund; (ii) data to determine EU Taxonomy-alignment was unavailable; and/or (iii) underlying economic activities were not eligible under the EU Taxonomy's available technical screening criteria or did not comply with all requirements set out in such technical screening criteria.



**What was the share of socially sustainable investments?**

For the first reference period, 0% of the Fund's investments were classified as socially Sustainable Investments.



**What investments were included under "Not sustainable", what was their purpose and were there any minimum environmental or social safeguards?**

Investments included under "#2 Not sustainable" included cash and derivatives, however such holdings did not exceed 10%. Such investments were used only for investment purposes in pursuit of the Fund's (non-ESG) investment objective, for the purposes of liquidity management and/or hedging.

No other investments held by the Fund were assessed against minimum environmental or social safeguards.



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#### What actions have been taken to meet the environmental and/or social characteristics during the reference period?

The Fund met the sustainable investment objective by tracking the sustainable investment objectives of the benchmark index. The benchmark index methodology incorporates the sustainable investment objective outlined (see section “To what extent was the sustainable investment objective of this financial product met?”).



#### How did this financial product perform compared to the reference benchmark?

For the reference period, the Fund has designated the Benchmark Index as a reference benchmark for the purpose of attaining the sustainable investment objective of the Fund. The performance of the Fund compared to the Benchmark Index is outlined below.

**Reference benchmarks** are indexes to measure whether the financial products attain the environmental or social characteristics that they promote.

- **How does the reference benchmark differ from a broad market index?**

The Benchmark Index excludes issuers that do not meet its ESG selection criteria from its broad market Bloomberg Global Aggregate Bond Index. The ESG selection criteria that is excluded is set out above (see To what extent was the sustainable investment objective of this financial product met?). Further details regarding the methodology of the Benchmark Index (including its constituents) are available on the index provider’s website at [https://www.msci.com/index-methodology\\_browser:https://www.bloomberg.com/professional/product/indices/bloomberg-fixed-income-indices/#/ucits](https://www.msci.com/index-methodology_browser:https://www.bloomberg.com/professional/product/indices/bloomberg-fixed-income-indices/#/ucits)

- **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

The Fund achieved its sustainable investment objective in a portfolio that is primarily made up of securities that represent the Fund’s benchmark index.

- **How did this financial product perform compared with the reference benchmark?**

Sustainability Indicator	Sustainability Indicator Metric	Performance	Reference benchmark
Exposure to bonds classed as green bonds	% market value exposure to green bonds	98.54%	98.14%
Exclusion of issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	% market value exposure to issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	0.00%	0.00%
Exposure to investments qualifying as Sustainable Investments	% market value exposure to Sustainable Investments	95.92%	96.31%
Exclusion of issuers with a zero MSCI controversy score	% market value exposure to companies classified as violating United Nations Global Compact principles	0.00%	0.00%

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## SUSTAINABILITY-RELATED DISCLOSURES (UNAUDITED) (continued)

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Periodic disclosure for 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 (continued)

- How did this financial product perform compared with the broad market index?

Sustainability Indicator	Sustainability Indicator Metric	Performance	Broad Market Index
Exposure to bonds classed as green bonds	% market value exposure to green bonds	98.54%	1.67%
Exclusion of issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	% market value exposure to issuers involved in certain activities deemed to have negative environmental and/or social outcomes (listed above)	0.00%	0.14%
Exposure to investments qualifying as Sustainable Investments	% market value exposure to Sustainable Investments	95.92%	5.28%
Exclusion of issuers with a zero MSCI controversy score	% market value exposure to companies classified as violating United Nations Global Compact principles	0.00%	0.14%