

3.6 Certification Report on Sustainability and Taxonomy information

This is a translation into English of the Statutory Auditors report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A ("Haute Autorité de l'Audit") guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

(Year ended 31 December 2025)

To the Annual General Meeting of Amundi,

This report is issued in our capacity as Statutory Auditors of AMUNDI. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in chapter 3 "Sustainability report (audited)" of the universal registration document, hereinafter the "Sustainability report".

Our work relating to this information was carried out in an evolving context characterized by uncertainties regarding the interpretation of the regulations and the development of market practices.

Pursuant to Article L.233-28-4 of the French Commercial Code, AMUNDI is required to include the above-mentioned information in a separate section of the group management report.

This information provides an understanding of the impacts of the Group's activities on sustainability matters, as well as how these matters influence the Group's business development, results and situation. Sustainability matters include environmental, social and governance issues.

In accordance with paragraph II of Article L.821-54 of the aforementioned Code, our engagement consists in carrying out the procedures necessary to issue an opinion, expressing limited assurance, on:

- compliance with the requirements arising from the sustainability reporting standards adopted by the European Commission pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter the 'ESRS' - European Sustainability Reporting Standards), in respect of the process implemented by AMUNDI to determine the information disclosed, which includes, where applicable, the obligation to consult the social and economic

committee as provided for in the sixth paragraph of Article L.2312-17 of the French Labour Code

- compliance of the sustainability information included in the Sustainability report with the requirements of L.233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the French High Authority for Audit (*Haute Autorité de l'Audit*) entitled "Assurance engagement on sustainability information and verification of compliance with the publication requirements set out in Article 8 of Regulation (EU) 2020/852"

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where we consider it necessary to draw your attention to one or more disclosures of sustainability information provided by AMUNDI in the sustainability report, we include an emphasis of matter paragraph.

Limits of our engagement

As our engagement is intended to provide limited assurance, the nature (choice of audit techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not consist in guaranteeing the viability or the quality of the management of AMUNDI, nor in providing an assessment, which would go beyond compliance with ESRS

disclosure requirements, of the appropriateness of the choices made by AMUNDI in terms of action plans, targets, policies, scenario analyses and transition plans.

Furthermore, as forward-looking information is by nature uncertain, actual future outcomes may differ significantly from the forward-looking information presented in the Sustainability Report.

However, our engagement enables us to express conclusions regarding the process for determining the published sustainability information, the information itself, and the information published pursuant to Article 8 of Regulation (EU) 2020/852, with respect to the absence of — or, conversely, the identification of errors, omissions or inconsistencies of such significance that they could influence the decisions of readers of the information subject to our procedures.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty due to the state of scientific knowledge and the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it, as presented in the Group management Report.

Compliance with the ESRS of the process implemented by Amundi to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L.2312-17 of the French Labour Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by AMUNDI, including the obligation to consult the social and economic committee as required by the sixth paragraph of Article L.2312-17 of the French Labour Code, enabled the entity, in accordance with the ESRS, to identify and assess its impacts, risks and

opportunities related to sustainability matters, and to identify those impacts, risks and opportunities considered material that led to the publication of sustainability information in the Sustainability Report; and

- the information provided on this process is also compliant with the ESRS.

Conclusion of the procedures carried out

Based on the procedures we performed, we did not identify any material errors, omissions or inconsistencies regarding the compliance of the process implemented by AMUNDI with the ESRS.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information presented in the sub-paragraph "Themes Pollution (E2), Water and Marine Resources (E3), Biodiversity and Ecosystems (E4) and Resource use and Circular economy (E5)" of paragraph "3.1.4.1 Description of procedures for identifying and assessing material impacts, risks and opportunities" of the Sustainability Report, which describes:

- the limitations explaining why AMUNDI considers that, for the 2025 financial year, it is not yet in a position to reach a conclusion on the materiality of topics E2, E3, E4 and E5 (Pollution, Water and Marine Resources, Biodiversity and Ecosystems, and Resource use and Circular Economy); and
- the exploratory work being pursued by AMUNDI in order to develop a methodology that will enable it to conclude on the materiality of these topics.

Elements that received particular attention

We present below the matters to which we paid particular attention regarding the compliance of the process implemented by AMUNDI with the ESRS for determining the information disclosed.

The information relating to how AMUNDI updated its double materiality assessment process is provided in section "3.1.4.1 Description of the procedures for identifying and assessing material impacts, risks and opportunities" of the Sustainability Report.

Through interviews with the individuals we deemed appropriate and by reviewing the available documentation, we familiarized ourselves with the analyses carried out by AMUNDI to identify

and assess the internal and external factors that led to the update of the double materiality analysis process.

Based on our professional judgment, our procedures notably consisted in:

- exercising professional skepticism with respect to the documentation of the analyses performed by the Group, as well as the approach implemented to identify the internal and external factors to be considered;
- assess the appropriateness of the contextual and regulatory elements considered by the Group in light of our knowledge of the Group;

- assessing the relevance of the significant changes made by the Group regarding the identification of stakeholders and the identification of impacts, risks and opportunities, as well as the assessment of impact materiality and financial materiality, in light of our knowledge of the Group and of sectorial analyses and competitive benchmarks that we deemed relevant;
- assessing, for the significant changes affecting actual and potential impacts, risks and opportunities, the compliance of

the Group's impact materiality and financial materiality assessment process (including the setting of thresholds) with the criteria defined by ESRS 1;

- assessing the appropriateness of the description provided in section 3.1.4.1 "Description of the procedures for identifying and assessing material impacts, risks and opportunities" of the Sustainability Report

Compliance of the sustainability information included in the Sustainability report with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;

- the scope chosen by AMUNDI for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability report, with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matters

Without calling into question the conclusion expressed above, we draw your attention to:

- paragraphs "3.2.3.1 Strategy" and "3.2.3.3 Metrics", specifying the scope of the decarbonization objectives for Net Zero assets under management,
- the paragraph after the table "Scope 1, 2, 3 and total carbon intensity per FTE" of paragraph "3.2.4.3 Metrics", which sets

out the reasons why, given the state of the regulations described in paragraph "3.1.1.2 Disclosure of information relating to special circumstances", Amundi does not include assets managed on behalf of third parties in its carbon footprint. On a voluntary basis, Amundi publishes GHG emissions in intensity per million euros of turnover for Net Zero assets under management.

Elements that received particular attention

We present below the matters to which we paid particular attention regarding the compliance of the sustainability information included in the Sustainability Report with the provisions of Article L.233-28-4 of the French Commercial Code, including with the ESRS.

Information provided in application of environmental standards (ESRS E1)

The disclosures for climate change (ESRS E1) are referred to in section 3.2 Climate change (ESRS E1) of the Sustainability Report.

Below we present the elements that have been the subject of particular attention on our part regarding the compliance of this information with the ESRS.

With regard to the disclosures under the greenhouse gas (GHG) emissions balance sheet per FTE (ESRS E1-6), as mentioned in paragraph "3.2.4.3 Metrics" of the Sustainability Report, our due diligence has included the following:

- familiarize themselves with the processes, methodologies, benchmarks, data and estimates used by the group to establish the information published, including, where applicable, the implementation framework and the associated internal control where this exists;
- concerning, more specifically, the information relating to the intensity per Full-Time Equivalent (FTE) of scope 1, scope 2 and scope 3 (category 6) emissions relating to the group's own operations:

- assess the appropriateness of the emission factors used and the calculation of the related conversions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used,
- reconcile, on a sampling basis, the underlying data used to compile the greenhouse gas emissions balance per FTE with the supporting documents and to assess the arithmetic accuracy of the calculations used to establish the published emissions intensity per FTE.

In addition, with regard to the carbon intensity disclosures related to Net Zero assets under management, as mentioned in paragraph "3.2.4.3 Metrics" of the Sustainability Report, our due diligence has included the following:

- understand the scope of assets covered as described in the "Objectives and implementation of a proprietary Net Zero methodology" section of paragraph "3.2.3.1 Strategy";
- assess, on the basis of surveys, that the basis for calculating the carbon intensity linked to the portfolios in the Net Zero range corresponds to the scope of assets covered as described in paragraph "3.2.3.1 Strategy";
- examine the methodology for calculating the carbon intensity of scopes 1, 2 and 3 and the calculation assumptions used by the group;

- assess, on the basis of surveys, the arithmetic accuracy of the calculation of the aggregate carbon intensity for all assets under management in the Net Zero range.

With regard to the disclosures under the decarbonization targets for assets under management of Net Zero portfolios for climate change mitigation and adaptation to 2025 as referred to in paragraph "3.2.3.1 Strategy" and "3.2.3.3 Metrics" of the Sustainability Report, our due diligence has included the following:

- assess the information relating to the scope of the decarbonization objectives relating to the assets under management of the Net Zero portfolios as well as the processes, methodologies, benchmarks, data and estimates used by the Group to establish the information published;
- assess the consistency of these decarbonization objectives with the commitments made by the Group as reflected in the ESG Ambition Plan 2025 and the other communications made by the Group;
- assess, on the basis of a sample of assets under management:
 - the consistency of the portfolios' strategy with the climate target of attachment,
 - the arithmetic accuracy of the calculation of the reduction in carbon intensity,
 - the arithmetic accuracy of the calculation of the metric for tracking decarbonization targets on the Net Zero range.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by AMUNDI to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We determined that there were no specific items to communicate in our report.

Neuilly-sur-Seine and Levallois-Perret, 31 March 2026

The Statutory Auditors

PricewaterhouseCoopers Audit

Bara Naija

Forvis Mazars SA

Jean Latorzeff

Jean-Baptiste Meugnot