

3.6 REPORT OF THE INDEPENDENT THIRD-PARTY ORGANISATION ON THE CONSOLIDATED SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION APPEARING IN THE MANAGEMENT REPORT

This is a free translation into English of a report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and is construed in accordance with, French law and professional auditing standards applicable in France.

For the year ended 31 December 2016

To the Shareholders,

In our capacity as an independent, third-party organisation, member of the network of one of statutory auditors of the Amundi company, accredited by COFRAC under number 3-1050, we present our report on the consolidated social, environmental and societal information relating to the year ended 31 December 2016, presented in the management report (hereinafter the “CSR Information”), pursuant to the provisions of Article L. 225-102-1 of the French Commercial Code.

CORPORATE RESPONSIBILITY

It is the duty of the Board of Directors to prepare a management report including the CSR Information referred to in Article R. 225-105-1 of the French Commercial Code and prepared in accordance with the guidelines used by the Company (hereinafter “the Guidelines”), a summary of which is included in the management report and available upon request from the Company’s registered office.

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by regulatory texts, the professional code of ethics and the provisions of Article L. 822-11 of the French Commercial Code. In addition to this, we have implemented a system of quality control which includes policies and documented procedures to ensure the respect of the rules of ethics, professional standards and applicable legal and regulatory texts.

INDEPENDENT THIRD PARTY ORGANISATION’S RESPONSIBILITY

It is our responsibility, based on our findings:

- to attest that the CSR information required is present in the management report or, if omitted, that an explanation is provided pursuant to paragraph three of Article R. 225-105 of the French Commercial Code (“Attestation of the presence of CSR information”);
- to express a conclusion of moderate assurance that the CSR Information taken as a whole is presented fairly in all material respects in accordance with the Guidelines (opinion, stating reasons, as to the fairness of the CSR Information).

Our work called on the skills of four persons and was performed between October 2016 and February 2017 over a total period of approximately eight weeks.

We conducted the work described hereinafter in accordance with the standards of professional practice applicable in France and with the decree of 13 May 2013 determining the ways in which the independent third-party organisation is to conduct the assignment and, with respect to the opinion stating reasons as to the fairness, with international standard ISAE 3000.