

## 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 guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### (Year ended December 31, 2024)

To the Annual General Meeting

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 December 31, 2024 and included in in the group management report and presented in part 3 "Sustainability statement" of the universal registration document, hereinafter "The Sustainability Statement".

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 has been prepared in the context of the first-time application of the aforementioned articles, a context characterized by uncertainties regarding the interpretation of the laws and regulations, the use of significant estimates, the absence of established practices and frameworks in particular for the double-materiality assessment, and an evolving internal control system. It enables to understand the impact of the activity of Amundi on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) 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;

### Limits of our engagement

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

Furthermore, this engagement does not provide guarantee regarding the viability or the quality of the management of Amundi, in particular it does not provide an assessment of the relevance of the choices made by Amundi in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

- compliance of the sustainability information included in the Sustainability Statement of the group management report with the requirements of Article 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 H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure 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 deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Amundi in its Sustainability Statement, we have included an emphasis of matter paragraph hereafter.

It does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Any comparative information that would be included in the Sustainability Statement are not covered by our engagement.

## 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 has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in the Sustainability Statement;

- the information provided on this process also complies with the ESRS.

We also checked the compliance with the requirement to consult the social and economic committee.

### Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Amundi with the ESRS.

Concerning the consultation of the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code, we inform you that as of the date of this report, this consultation has not yet been held.

### Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the note "Environmental themes other than Climate" of paragraph "3.1.4.1 Description of procedures for identifying and assessing material impacts, risks and opportunities" of the Sustainability Statement,

which describes the uncertainties and methodological limits explaining why Amundi considers itself unable, at this stage, to conclude on the materiality of themes E2, E3, E4, and E5 (pollution, aquatic and marine resources, biodiversity and ecosystems, and resource use and circular economy).

### Elements that received particular attention

We present below the elements that have received particular attention from us regarding the compliance with ESRS of the process implemented by Amundi to determine the published information.

#### Concerning the identification of stakeholders

Information relating to the identification of stakeholders is mentioned in paragraph "3.1.3.2 Interests and perspectives of stakeholders" of the Sustainability Report.

We have reviewed the analysis carried out by the entity to identify:

- stakeholders who can affect entities within the scope of information or can be affected by them, their activities, and direct or indirect business relationships within the value chain;
- key users of the sustainability statements (including key users of the financial statements).

We have engaged with management and those we deemed appropriate and inspected the available documentation. Our procedures particularly consisted of:

- assessing the consistency of key stakeholders identified by the entity with the nature of its activities, taking into account its business relationships and value chain;
- exercising our critical judgment to assess the representativeness of stakeholders identified by the entity;
- assessing the appropriateness of the description given in paragraph "3.1.3.2 Interests and perspectives of stakeholders" of the Sustainability Report, especially regarding the methods used by the entity to collect the interests and viewpoints of stakeholders.

### Concerning the identification of impacts, risks and opportunities ("IRO")

Information related to the identification of impacts, risks, and opportunities is mentioned in paragraph "3.1.4.1 Description of procedures for identifying and assessing significant impacts, risks, and opportunities" of the Sustainability Statement.

We have taken note of the process implemented by the Group regarding the identification of impacts (negative or positive), risks, and opportunities ("IRO"), real or potential, in connection with sustainability issues mentioned in paragraph AR 16 of the "Application Requirements" of the ESRS 1 standard, as well as those that are specific to the Group, as presented in the note "Presentation of impacts, risks, and opportunities" of paragraph "3.1.3.3 Material impacts, risks and opportunities and their relationship to the strategy and business model" of the Sustainability Statement.

We have taken note of the list of IROs identified by the Group, including a description of their distribution in the company's own activities and value chain, as well as their temporal horizon (short, medium, or long term), and have assessed the coherence of this mapping with our knowledge of the group.

### Concerning the assessment of impact materiality and financial materiality

Information regarding the assessment of impact materiality and financial materiality is mentioned in paragraph 3.1.4.1 "Description of procedures for identifying and assessing significant impacts, risks, and opportunities" of the Sustainability Report.

We have reviewed, through interviews with management and inspection of available documentation, the process for assessing impact materiality and financial materiality implemented by Amundi, and assessed its compliance with the criteria defined by ESRS 1.

Furthermore, we have evaluated the compliance of the approach adopted by the Group to define the materiality of the information to be published in connection with the criteria defined by the ESRS 1 standard for determining material information published for identified significant IROs and thematic ESRS standards and Group-specific information.

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

### Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the paragraph following the table "Gross GHG emissions of scopes 1, 2 and 3 and total GHG emissions per FTE" in the paragraph "3.2.4.3 Metrics" of the Sustainability Statement which explains why, in the context of this first year of application

as described in the paragraph "3.1.1.2 Disclosures in relation to specific circumstances", Amundi does not include third-party investments in its carbon footprint as they are not part of the minimum requirements of the GHG Protocol.

### Elements that received particular attention

We determined that there were no items to add to our report.

## 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.

### Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information contained in "Annex 2: European Taxonomy" of the Sustainability Statement which explains the reasons chosen by Amundi for the non-publication

of indicators related to the fossil gas and nuclear sectors with regard to the climate objectives of climate change mitigation (CCM) and climate change adaptation (CCA).

### Elements that received particular attention

We determined that there were no items to add to our report.

Neuilly-sur-Seine and Paris La Défense, March 31, 2025

The Statutory Auditors

#### PricewaterhouseCoopers Audit

Agnès Hussherr

Bara Naija

#### Forvis Mazars SA

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