

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph of Regulation (EU) 2020/852

Product name:
Onemarkets Amundi Flexible Income Fund

Legal entity identifier:
529900ANIKKO9ZCAA439

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 lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

Yes

No

It made **sustainable investments with an environmental objective:** _____

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It made a **sustainable investments with a social objective:** _____

It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of **28.44%** 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 promoted E/S characteristics, but **did not make any sustainable investments**



To what extent were the environmental and/or social characteristics promoted by this financial product met?

The product has respected all material aspects of the characteristics described in the prospectus.

The Sub-Fund promoted environmental and/or social characteristics by complying with the ESG analysis framework and scoring methodology of Amundi which includes a mix of exclusion, ESG integration and engagement approach.

Amundi's ESG analysis framework was designed to assess corporate behaviour in three fields: Environment, Social, and Governance (ESG).

Amundi assessed companies' exposure to ESG risks and opportunities, including sustainability factors and sustainability risks, and how corporates manage these challenges in each of their sectors. As far as issuers of listed securities are concerned, Amundi scored issuers regardless of the instrument type, equity or debt.

The environmental and/or social characteristic promoted by this financial product were embedded in the criteria identified to perform the ESG analysis framework.

These criteria are different for corporates issuing listed instruments and for sovereign entities. Regarding corporate issuers, our ESG analysis framework is comprised of 38 criteria, of which 17 are cross-sector criteria, common to all companies whatever their business sector, and 21 sector specific criteria. These criteria were designed to either assess how sustainability issues might affect the issuer as well as the quality of the management of this dimension. Impact on sustainability factors as well as quality of the mitigation undertaken were also considered.

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

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

Amundi has developed its own in-house ESG rating process based on the “Best-in-class” approach.

Ratings adapted to each sector of activity aim to assess the dynamics in which companies operate.

For more details, please refer to the Sustainable Investment section of the Prospectus.

At the end of the period:

- The weighted average ESG rating of the portfolio is **0.774 (C)**
- The weighted average ESG rating of the reference index is **0.000 (D)**

The sustainability indicators were not subject to an assurance provided by an auditor or a review by a third party.

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

Sustainability indicator	30.06.2024	30.06.2023
Weighted average ESG rating of the portfolio	0.829 (C)	0.73 (C)
Weighted average ESG rating of the reference index	0 (D)	0 (D)

During previous reference periods, the fund applied the target exclusion policy.

● ***What were the objectives of the sustainable investments that the financial product partially intends to make and how did the sustainable investment contribute to such objectives?***

The objectives of the sustainable investments are to invest in investee companies that seek to meet two criteria:

1. follow best environmental and social practices; and
2. avoid making products or providing services that harm the environment and society.

In order for the investee company to be deemed to contribute to the above objective it must be a "best performer" within its sector of activity on at least one of its material environmental or social factors.

The definition of "best performer" relies on Amundi's proprietary ESG methodology which aims to measure the ESG performance of an investee company. In order to be considered a "best performer", an investee company must perform with the best top three rating (A, B or C, out of a rating scale going from A to G) within its sector on at least one material environmental or social factor. Material environmental and social factors are identified at a sector level. The identification of material factors is based on Amundi ESG analysis framework which combines extra-financial data and qualitative analysis of associated sector and sustainability themes. Factors identified as material result in a contribution of more than 10% to the overall ESG score. For energy sector for example,

material factors are: emissions and energy, biodiversity and pollution, health and security, local communities and human rights. For a more complete overview of sectors and factors, please refer to the Amundi ESG Regulatory Statement available at www.Amundi.lu

To contribute to the above objectives, the investee company should not have significant exposure to activities (e.g. tobacco, weapons, gambling, coal, aviation, meat production, fertilizer and pesticide manufacturing, single-use plastic production) not compatible with such criteria.

The sustainable nature of an investment is assessed at investee company level.

The EU Taxonomy objectives to which the Sub-Fund contributed are further described in the section “To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?”.

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 did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

To ensure sustainable investments do no significant harm ('DNSH'), Amundi utilises two filters:

The first DNSH filter relies on monitoring the mandatory Principal Adverse Impacts indicators in Annex 1, Table 1 of the RTS where robust data is available (e.g. GHG intensity of investee companies) via a combination of indicators (e.g. carbon intensity) and specific thresholds or rules (e.g. that the investee company's carbon intensity does not belong to the last decile of the sector).

Amundi already considers specific Principle Adverse Impacts within its exclusion policy as part of Amundi's Responsible Investment Policy. These exclusions, which apply on the top of the tests detailed above, cover the following topics: exclusions on controversial weapons, violations of UN Global Compact principles, coal and tobacco.

Beyond the specific sustainability factors covered in the first filter, Amundi has defined a second filter, which does not take the mandatory Principal Adverse Impact indicators above into account, in order to verify that the company does not badly perform from an overall environmental or social standpoint compared to other companies within its sector which corresponds to an environmental or social score superior or equal to E using Amundi's ESG rating.

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

The indicators for adverse impacts have been taken into account as detailed in the first do not significant harm (DNSH) filter above.

The first DNSH filter relies on monitoring of mandatory Principal Adverse Impacts indicators in Annex 1, Table 1 of the Delegated Regulation (EU) 2022/1288 where robust data is available via the combination of following indicators and specific thresholds or rules:

- Have a CO2 intensity which does not belong to the last decile compared to other companies within its sector (only applies to high intensity sectors), and
- Have a Board of Directors' diversity which does not belong to the last decile compared to other companies within its sector, and
- Be cleared of any controversy in relation to work conditions and human rights.
- Be cleared of any controversy in relation to biodiversity and pollution

Amundi already considers specific Principle Adverse Impacts within its exclusion policy as part of Amundi's Responsible Investment Policy. These exclusions, which apply on the top of the tests detailed above, cover the following topics: exclusions on controversial weapons, Violations of UN Global Compact principles, coal and tobacco.

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

Yes, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights are integrated into our ESG scoring methodology. Our proprietary ESG rating tool assesses issuers using available data from our data providers. For example the model has a dedicated criteria called “Community Involvement & Human Rights” which is applied to all sectors in addition to other human rights linked criteria

including socially responsible supply chains, working conditions, and labour relations. Furthermore, we conduct controversy monitoring on a, at minimum, quarterly basis which includes companies identified for human rights violations. When controversies arise, analysts evaluate the situation and apply a score to the controversy (using our proprietary scoring methodology) and determine the best course of action. Controversy scores are updated quarterly to track the trend and remediation efforts.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



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

The product considers all the mandatory Principal Adverse Impacts as per Annex 1, Table 1 of the Delegated Regulation (EU) 2022/1288 applying to the product’s strategy and relies on a combination of exclusion policies (normative and sectorial), engagement and voting approaches:

- Exclusion: Amundi has defined normative, activity-based and sector-based exclusion rules covering some of the key adverse sustainability indicators listed by the Disclosure Regulation.
- ESG factors integration: Amundi has adopted minimum ESG integration standards applied by default to its actively managed open-ended funds (exclusion of G rated issuers and better weighted average ESG score higher than the applicable benchmark). The 38 criteria used in Amundi ESG rating approach were also designed to consider key impacts on sustainability factors, as well as quality of the mitigation undertaken are also considered in that respect.
- Engagement: Engagement is a continuous and purpose driven process aimed at influencing the activities or behaviour of investee companies. The aim of engagement activities can fall into two categories: to engage an issuer to improve the way it integrates the environmental and social dimension, to engage an issuer to improve its impact on environmental, social, and human rights-related or other sustainability matters that are material to society and the global economy.
- Vote: Amundi's voting policy responds to a holistic analysis of all the long-term issues that may influence value creation, including material ESG issues. For more information, please refer to Amundi's Voting Policy.
- Controversies monitoring: Amundi has developed a controversy tracking system that relies on three external data providers to systematically track controversies and their level of severity. This quantitative approach is then enriched with an in-depth assessment of each severe controversy, led by ESG analysts and the periodic review of its evolution. This approach applies to all Amundi's funds.

#	PAI	Consideration	
		Via	SFDR asset allocation
Indicators applicable to investments in investee companies			
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS			
1	GHG emission	Exclusion	# 1 – E/S Characteristics
		ESG scoring	# 1 A – sustainable investments
2	Carbon footprint	ESG scoring	# 1 A – sustainable investments
3	GHG intensity of investee companies	ESG scoring	# 1 A – sustainable investments
4	Exposure to companies active in the fossil fuel sector	Exclusion	# 1 – E/S Characteristics
5	Share of non-renewable energy consumption and production	ESG scoring	# 1 A – sustainable investments
6	Energy consumption intensity per high impact climate sector	ESG scoring	# 1 A – sustainable investments
7	Activities negatively affecting biodiversity-sensitive areas	Exclusion	# 1 – E/S Characteristics
		ESG scoring	# 1 A – sustainable investments
8	Emissions to water	ESG scoring	# 1 A – sustainable investments
9		Exclusion	# 1 – E/S Characteristics

	Hazardous waste and radioactive waste ratio	ESG scoring	# 1 A – sustainable investments
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS			
10	Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Exclusion	# 1 – E/S Characteristics
11	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	ESG scoring	# 1 A – sustainable investments
12	Unadjusted gender pay gap	Engagement & Voting	# 1 A – sustainable investments
13	13. Board gender diversity	Engagement & Voting	# 1 A – sustainable investments
14	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons)	Exclusion	# 1 – E/S Characteristics

For any further detail on how mandatory Principal Adverse Impact indicators are taken into account, please refer to the Amundi Sustainable Finance Disclosure Statement available at www.Amundi.com.



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 01/07/2024 to 30/06/2025**

Largest Investments	Sector	Country	% Assets
AMUNDI PHYSICAL METALS PLC - GOLD	Financial Services & Investment Vehicles	Ireland	4.64%
REPUBLIQUE FEDERALE D GERMANY 6.25% 04-01-30	Public Sector & Supranational Entities	Germany	3.16%
REPUBLIQUE FEDERALE D GERMANY 4.75% 04-07-40	Public Sector & Supranational Entities	Germany	1.32%
REPUBLIQUE FEDERALE D GERMANY 6.5% 04-07-27	Public Sector & Supranational Entities	Germany	1.28%
REPUBLIQUE FEDERALE D GERMANY 4.75% 04-07-34	Public Sector & Supranational Entities	Germany	1.13%
BUNDESSCHATZANWEISUNGEN 3.1% 18-09-25	Public Sector & Supranational Entities	Germany	1.08%
UBS ETC LKD TO UBS BBG COMDTY EX-AGRI	Financial Services & Investment Vehicles	Great Britain	1.06%
ITALY BUONI POLIENNALI DEL TESORO 6.0% 01-05-31	Public Sector & Supranational Entities	Italy	0.83%
FRANCE GOVERNMENT BOND OAT 5.5% 25-04-29	Public Sector & Supranational Entities	France	0.82%
UBS ETC LKD TO UBS BBG CMCI COPPER	Public Sector & Supranational Entities	Germany	0.79%
REPUBLIQUE FEDERALE D GERMANY 2.6% 15-08-33	Public Sector & Supranational Entities	Germany	0.72%
REPUBLIQUE FEDERALE D GERMANY 2.5% 15-08-54	Public Sector & Supranational Entities	Germany	0.71%
SPAIN GOVERNMENT BOND 5.9% 30-07-26	Public Sector & Supranational Entities	Spain	0.67%
ITALY BUONI POLIENNALI DEL TESORO 6.5% 01-11-27	Public Sector & Supranational Entities	Italy	0.63%
PHILIPPINE GOVERNMENT BOND 6.25% 28-02-29	Public Sector & Supranational Entities	Philippines	0.58%

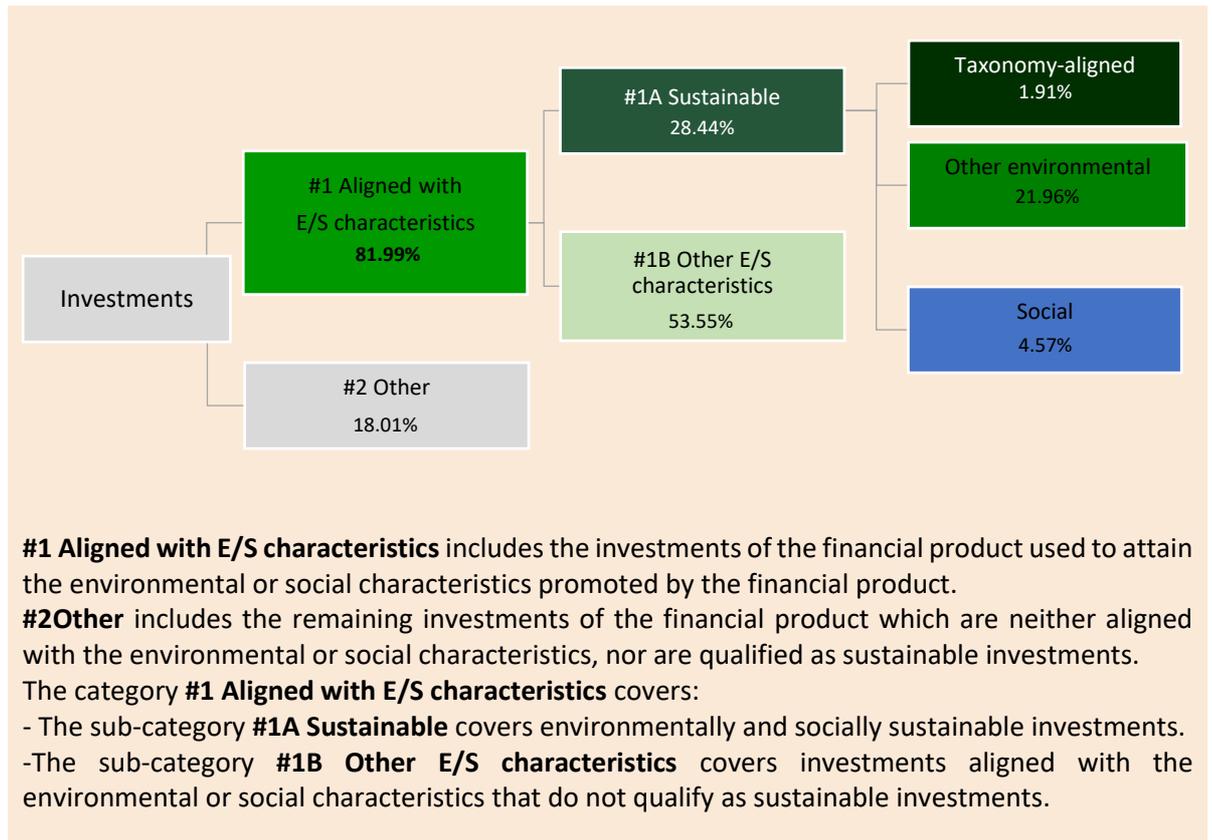
Please note: The proportion of top investments is calculated based on the average of the quarter-end figures of the reference period. This data includes all securities, excluding derivatives.



What was the proportion of sustainability-related investments?

The fund invested 28.44% in sustainability-related investments.

What was the asset allocation?



Asset allocation describes the share of investments in specific assets.

Historical comparison of the asset allocation for article 8	FY 2023	FY 2024
#1 Aligned with E/S Characteristics	82.92%	83.73%
#2 Other	17.08%	16.27%
#1A Sustainable	24.88%	28.36%
#1B Other E/S Characteristics	58.04%	55.38%
Taxonomy-aligned	1.09%	0.58%
Other environmental	20.48%	22.32%
Social	14.53%	5.46%

● *In which economic sectors were the investments made?*

Sector	Sub-Sector	% Assets
Conglomerates & Non-Classifiable Entities	Miscellaneous services	1.04%
Conglomerates & Non-Classifiable Entities	Non-classifiable/non-classified institutions	0.06%
Consumer Goods & Retail	Food & soft drinks	0.70%
Consumer Goods & Retail	Miscellaneous trading companies	0.27%
Consumer Goods & Retail	Retail trade & department stores	0.87%
Consumer Goods & Retail	Tobacco & alcoholic beverages	0.76%
Digital Economy & Emerging Technologies	Computer hardware & networking	0.99%
Digital Economy & Emerging Technologies	Internet, software & IT services	2.16%
Energy, Utilities & Environmental Services	Energy & water supply	3.94%
Extractive & Primary Industries	Agriculture & fishery	0.09%
Extractive & Primary Industries	Mining, coal & steel	0.09%
Extractive & Primary Industries	Non-ferrous metals	0.11%
Extractive & Primary Industries	Petroleum/Oil and natural gas	1.65%
Extractive & Primary Industries	Precious metals & precious stones	0.19%
Financial Services & Investment Vehicles	Banks & other credit institutions	13.26%
Financial Services & Investment Vehicles	Financial, investment & other diversified comp.	12.69%
Financial Services & Investment Vehicles	Insurance companies	1.69%
Financial Services & Investment Vehicles	Investment or pension funds/trusts	2.35%
Healthcare, Life Sciences & Social Services	Healthcare & social services	0.35%
Healthcare, Life Sciences & Social Services	Pharmaceuticals, cosmetics & med. products	2.02%
Hospitality, Leisure & Entertainment	Lodging & catering ind., leisure facilities	0.40%
Manufacturing & Industrial Production	Aeronautic & aeronautic industry	0.42%
Manufacturing & Industrial Production	Biotechnology	0.11%
Manufacturing & Industrial Production	Building materials & building industry	0.61%
Manufacturing & Industrial Production	Chemicals	1.64%
Manufacturing & Industrial Production	Electrical appliances & components	1.17%
Manufacturing & Industrial Production	Electronics & semiconductors	1.42%
Manufacturing & Industrial Production	Mechanical engineering & industrial equip.	0.92%

Manufacturing & Industrial Production	Miscellaneous consumer goods	0.52%
Manufacturing & Industrial Production	Packaging industries	0.26%
Manufacturing & Industrial Production	Rubber & tires	0.14%
Manufacturing & Industrial Production	Textiles, garments & leather goods	0.17%
Manufacturing & Industrial Production	Vehicles	1.39%
Manufacturing & Industrial Production	Watch & clock industry, jewellery	0.17%
Manufacturing & Industrial Production	Various capital goods	0.07%
Public Sector & Supranational Entities	Countries & central governments	38.30%
Public Sector & Supranational Entities	Supranational organisations	1.23%
Public Sector & Supranational Entities	Cantons, federal states, counties, provinces etc.	0.11%
Public Sector & Supranational Entities	Cities, municipal authorities	0.03%
Real Estate & Construction	Real estate	1.65%
Telecommunications & Media	Graphics, publishing & printing media	0.41%
Telecommunications & Media	Telecommunication	1.97%
Transportation, Logistics & Infrastructure	Traffic & Transportation	1.60%

Most exposures to fossil fuel activities referred to in Article 54 of this Regulation are concentrated in the Energy, Materials, Utilities and Industrials sectors and their respective sub-sectors. Nonetheless, certain exposures may pertain to issuers with diversified operations, and residual exposures may therefore exist in sectors and sub-sectors other than those listed.

Note: The sector exposure of investments is calculated in alignment with the financial statement of the sub-fund as per financial year end.



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

The fund promotes both environmental and social characteristics. While the fund did not commit to making investments aligned with the EU Taxonomy, during the reporting period the fund invested 1.91% in sustainable investments aligned with the EU Taxonomy. These investments contributed to the climate change mitigation objectives of the EU Taxonomy. The alignment of investee companies with the above-mentioned EU Taxonomy objectives is measured using turnover (or revenues) and/or green bond use-of-proceeds data. The reported alignment percentage of the investments of the fund with the EU Taxonomy has not been audited by the fund auditors or by any third party. The methodology used to calculate the Taxonomy-aligned investments complies with Article 3 of the EU Taxonomy Regulation. The calculation of the Taxonomy KPIs was based on publicly available data.

- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹ ?**

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.

Yes:

In fossil gas In nuclear energy

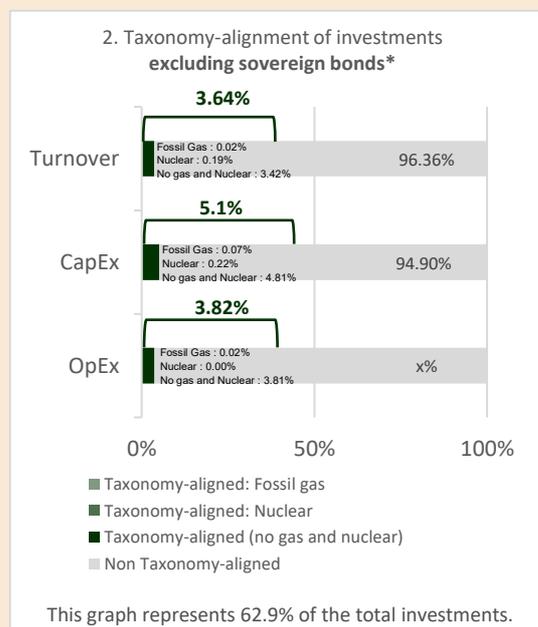
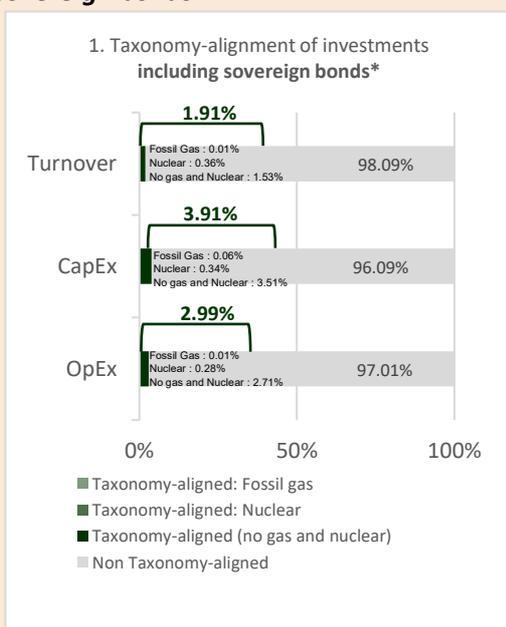
No

⁴Fossil 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 no significant harm to any EU Taxonomy objective. 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.

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.

The graphs below show in green the percentage of investments that were 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.



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

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

As of 30/06/2025, using turnover and/or green bond use-of-proceeds data as an indicator, the fund's share of investment in transitional activities was 0.32% and the share of investment in enabling activities was 1.06%. The reported alignment percentage of the investments of the fund with the EU Taxonomy has not been audited by the fund auditors or by any third party.

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

At the end of the previous period ended on 30.06.2024, the percentage of investments with Taxonomy alignment was 0.58%. For the period ended on 30.06.2023, Taxonomy alignment was not reported, because at the time reliable reported data was not yet available.

 are 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?

The share of sustainable investments with environmental objective not aligned to taxonomy was **21.96%** at the end of the period.

This is due to the fact that some issuers are considered sustainable investments under the SFDR Regulation but do have a portion of activities that are not aligned with EU taxonomy standards, or for which data is not yet available to perform an EU taxonomy assessment.



What was the share of socially sustainable investments?

The share of socially sustainable investments at the end of the period was 4.57%.



What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?

“#2 Other” includes cash and other instruments held for the purpose of liquidity and portfolio risk management. For unrated bonds and shares, minimum environmental and social safeguards are in place via controversy screening against the UN Global Compact Principles. It may also include ESG unrated securities for which data needed for the measurement of attainment of environmental or social characteristics is not available.



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

Sustainability indicators are continuously made available in the portfolio management system allowing the portfolio managers to assess the impact of their investment decisions.

These indicators are embedded within Amundi’s control framework, with responsibilities spread between the first level of controls performed by the Investment teams themselves and the second level of controls performed by the Risk teams, who monitor compliance with environmental or social characteristics promoted by the fund on an ongoing basis.

Moreover, Amundi’s Responsible Investment Policy sets out an active approach to engagement that promotes dialogue with investee companies including those in the portfolio of this product. Our Annual Engagement Report, available on <https://about.Amundi.com/esg-documentation>, provides detailed reporting on this engagement and its results.



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

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

This product does not have an ESG Benchmark.

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

This product does not have an ESG Benchmark.

- ***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?***

This product does not have an ESG Benchmark.

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

This product does not have an ESG Benchmark.

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

This product does not have an ESG Benchmark.