

February 10, 2026

To Whom It May Concern:

Company Name:	Honda Motor Co., Ltd
Representative:	Toshihiro Mibe
	Director, President and Representative
	Executive Officer
	(Securities Code: 7267 Prime Market, TSE)
Contact Person:	Masao Kawaguchi
	Head of Accounting and Finance Unit
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Notice Regarding Reorganization of the Company and its Consolidated Subsidiary

Honda Motor Co., Ltd. (the “Company”) announces that the Company has resolved to have Honda R&D Co., Ltd., the Company’s consolidated subsidiary, succeed to the automobile product development and SDV* development functions of the Company by company split (the “Reorganization”).

The Reorganization falls under a category of a simplified absorption-type company split which is conducted between the Company and its wholly-owned subsidiary. Therefore, some of the relevant matters and details have been omitted from this disclosure.

*SDV: Software Defined Vehicle

1. Purpose of the Reorganization

Regarding the Company’s automobile R&D functions, the Company has decided to transfer its automobile product development and SDV development functions to Honda R&D Co., Ltd. This transition is intended to shift from a separate operational structure —under which the Company develops production models and Honda R&D Co., Ltd. conducts research on future technologies—to an integrated structure in which the entire process, from the selection of technology themes through product market launches, is viewed as one integrated flow to drive end-to-end.

Through the Reorganization, the Company will strengthen its R&D foundation to respond flexibly and swiftly to rapid changes in the market environment and to continuously create compelling products.

2. Summary of the Reorganization

(1) Schedule of the Reorganization

Date of resolution by the board of directors	February 10, 2026
Date of execution of the Absorption-type Company Split Agreement	February 10, 2026
Scheduled date of the absorption-type company split (effective date)	April 1, 2026 (scheduled)
Date of registration of the absorption-type company split	April 1, 2026 (scheduled)

* The Reorganization falls under a category of a simplified absorption-type company split as prescribed in Article 784, paragraph 2 of the Companies Act, and therefore, the Company will conduct the Reorganization without obtaining a resolution at the shareholders’ meeting.

(2) Method of the Reorganization

The Reorganization is a simplified absorption-type company split in which Honda R&D Co., Ltd. will be a succeeding company and the Company will be a split company.

(3) Allotment of Consideration in relation to the Reorganization

Not applicable.

(4) Handling of Stock Acquisition Rights and Bonds with Stock Acquisition Rights upon the Reorganization

Not applicable.

(5) Increase or Decrease of Stated Capital upon the Reorganization

There will be no increase/decrease in the stated capital of the Company as a result of the Reorganization.

(6) Rights and Obligations to be Succeeded by the Succeeding Company

Honda R&D Co., Ltd. will succeed to such assets, liabilities, and the contractual status relating to the Reorganization as set forth in the Absorption-Type Company Split Agreement.

(7) Prospects for Performance of Liabilities

The Company determines that there will be no concern in the Reorganization about prospects for performance of liabilities to be borne by Honda R&D Co., Ltd.

3. Outline of the Parties to the Reorganization

	Split Company (the Company)	Succeeding Company
(a) Company name	Honda Motor Co., Ltd.	Honda R&D Co., Ltd.
(b) Registered office	TORANOMON ALCEA TOWER, 2-2-3, Toranomon, Minato-ku, Tokyo	1-4-1, Chuo, Wako-shi, Saitama
(c) Title and name of the representative	Toshihiro Mibe Director, President and Representative Executive Officer	Keiji Otsu, President & Representative Director
(d) Description of business	Manufacturing, sales, and other business for the Motorcycle business operations, Automobile business operations, Power Products business operations, and other business operations.	Research, development, and other business for the Motorcycle business operations, Automobile business operations, Power Products business operations, and other business operations.
(e) Stated capital	86,067 million yen	7,400 million yen
(f) Date of establishment	September 24, 1948	July 1, 1960
(g) Number of issued and outstanding shares	5,280,000,000 shares	14,800,000 shares
(h) Account closing date	March 31	March 31

(i)	Major shareholders and ownership percentage (as of September 30, 2025)	The Master Trust Bank of Japan, Ltd. (Trust Account): 19.80% Custody Bank of Japan, Ltd. (Trust Account): 7.50% Moxley & Co. LLC: 5.10%	Honda Motor Co., Ltd.: 100%
(j)	Operating results and financial condition of the split company for the preceding fiscal year		
	Fiscal year ended March 2025 (consolidated, IFRS)		
	Equity attributable to owners of the parent 12,326,529 million yen		
	Total assets 30,775,867 million yen		
	Equity per share attributable to owners of the parent 2,835.96 yen		
	Sales revenue 21,688,767 million yen		
	Operating profit 1,213,486 million yen		
	Profit before income taxes 1,317,640 million yen		
	Profit for the period attributable to owners of the parent 835,837 million yen		
	Basic earnings per share for the period (attributable to owners of the parent) 178.93 yen		
(k)	Operating results and financial condition of the succeeding company for the preceding fiscal year		
	Fiscal year ended March 2025 (non-consolidated, Japan GAAP)		
	Net assets 11,117 million yen		
	Total assets 99,060 million yen		
	Net assets per share 751.16 yen		
	Sales 219,341 million yen		
	Operating loss 4,332 million yen		
	Recurring profit 924 million yen		
	Net profit for the period 941 million yen		
	Net profit per share for the period 63.59 yen		

4. Outline of the Business to be Split or Succeeded

(1) Summary of Business to be Split or Succeeded

Automobile product development and SDV development

(2) Items and Value of Assets and Liabilities to be Split or Succeeded (fiscal year ended March 2025)

Assets		Liabilities	
Item	Book value	Item	Book value
Current assets	19,361 million yen	Current liabilities	31,299 million yen
Fixed assets	70,474 million yen	Fixed liabilities	3,429 million yen
Total	89,835 million yen	Total	34,728 million yen

5. Status after the Reorganization

There will be no changes to trade name, business, registered office, representative, stated capital, and account closing date of the Company and Honda R&D Co., Ltd. as a result of the Reorganization.

6. Future Prospects

It is expected that the impact caused by the Reorganization on the Company's consolidated financial results will be minor.

End.