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# Assurance (Environment/Social)

To disclose environment and social-related data to our diverse stakeholders in a more transparent and reliable manner, Honda obtained the independent practitioner's assurance of the environment- and social-related data indicated with  for the year ended March 31, 2024 in the Japanese version of this report by Deloitte Tohmatsu Sustainability Co., Ltd., a subsidiary of Deloitte Touche Tohmatsu LLC, which is a member firm of Deloitte Touche Tohmatsu Limited.

## Scope of Assurance

### Environment-related data assured:

- Direct emissions from business activities (Scope 1), Indirect emissions from energy use (Scope 2), Emissions from Honda business activities (Total of Scope 1 and 2) and Emissions from customer use of sold products (Scope 3, category 11) out of Honda's total GHG emissions
- GHG emissions (Direct emissions (Scope 1), Indirect emissions (Scope 2), Total emissions (Scopes 1 and 2))
- Energy consumption (Direct energy consumption, Indirect energy consumption and Total energy consumption)
- Water intake/Wastewater volume
- Atmospheric pollutants (SOx emissions, NOx emissions)
- Waste generated

### Social-related data assured:

- Lost time injury frequency rate (LTIFR) in Japan
- The number of work accident fatality in Japan

**Deloitte.**

デロイトトーマツ

(TRANSLATION)

Independent Practitioner's Assurance Report

June 21, 2024

Mr. Toshihiro Mibe,  
Director, President and Representative Executive Officer,  
Chief Executive Officer  
Honda Motor Co., Ltd.

Tomoharu Hase  
Representative Director  
Deloitte Tohmatsu Sustainability Co., Ltd.  
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We have undertaken a limited assurance engagement of the environment- and social-related data indicated with  for the year ended March 31, 2024 (the "Sustainability Information") included in the "Honda ESG Data Book 2024" (the "Report") of Honda Motor Co., Ltd. (the "Company").

**The Company's Responsibility**

The Company is responsible for the preparation of the Sustainability Information in accordance with the calculation and reporting standard adopted by the Company (indicated with the Sustainability Information in the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

**Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Our Responsibility**

Our responsibility is to express a limited assurance conclusion on the Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and the *Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

**Limited Assurance Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.

Member of  
Deloitte Touche Tohmatsu Limited



# GRI Content Index

## Universal Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission		
			Part omitted	Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>	<b>1. The organization and its reporting practices</b>				
	<b>2-1</b> Organizational details	2			
	<b>2-2</b> Entities included in the organization's sustainability reporting	2			
	<b>2-3</b> Reporting period, frequency and contact point	2			
	<b>2-4</b> Restatements of information	2			
	<b>2-5</b> External assurance	2, 165			
	<b>2. Activities and workers</b>				
	<b>2-6</b> Activities, value chain and other business relationships	99, 101, 102, 104			
	<b>2-7</b> Employees	155			
	<b>2-8</b> Workers who are not employees	Form 20-F 112, 113 <a href="https://global.honda/en/investors/library/form20_f.html">https://global.honda/en/investors/library/form20_f.html</a>			
	<b>3. Governance</b>				
	<b>2-9</b> Governance structure and composition	123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136			
	<b>2-10</b> Nomination and selection of the highest governance body	125, 126, 131, 132, 133, 134, 135, 136			
	<b>2-11</b> Chair of the highest governance body	131			
	<b>2-12</b> Role of the highest governance body in overseeing the management of impacts	4, 5, 6, 7, 8, 9			
	<b>2-13</b> Delegation of responsibility for managing impacts	125			
	<b>2-14</b> Role of the highest governance body in sustainability reporting	5, 6			
	<b>2-15</b> Conflicts of interest	123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136			
	<b>2-16</b> Communication of critical concerns	123, 124			
	<b>2-17</b> Collective knowledge of the highest governance body	123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136			
	<b>2-18</b> Evaluation of the performance of the highest governance body	127			
	<b>2-19</b> Remuneration policies	127			
<b>GRI 2: General Disclosures 2021</b>	<b>2-20</b> Process to determine remuneration	127			
	<b>2-21</b> Annual total compensation ratio	162			

# GRI Content Index

## Universal Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission		
			Part omitted	Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>					
<b>4. Strategy, policies and practices</b>					
2-22	Statement on sustainable development strategy	<a href="https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2023-en-all.pdf#page=07">Integrated Report (Honda Report 2023) p.05~07 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2023-en-all.pdf#page=07</a>			
	Policy commitments	66, 67, 68, 90, 91			
	Embedding policy commitments	66, 67, 68, 90, 91			
	Processes to remediate negative impacts	138			
	Mechanisms for seeking advice and raising concerns	138			
	Compliance with laws and regulations	20, 137, 138			
	Membership associations	9, 114			
	<b>5. Stakeholder engagement</b>				
2-29	Approach to stakeholder engagement	7, 8, 9			
2-30	Collective bargaining agreements	<a href="https://global.honda/en/investors/library/form20_f.html">Form 20-F 112, 113 https://global.honda/en/investors/library/form20_f.html</a>			
<b>GRI 3: Material Topics 2021</b>					
3-1	Process to determine material topics	5, 6, 10, 11, 12			
3-2	List of material topics	5, 6, 10, 11, 12			
3-3	Management of material topics	5, 6, 10, 11, 12			

## Topic Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission		
			Part omitted	Reason	Explanation
<b>Economy</b>					
<b>GRI 201: Economic Performance 2016</b>					
201-1	Direct economic value generated and distributed	<a href="https://global.honda/en/investors/library.html">IR Library https://global.honda/en/investors/library.html</a>			
	Financial implications and other risks and opportunities due to climate change	16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 145, 154			
	Defined benefit plan obligations and other retirement plans	<a href="https://global.honda/en/investors/library/form20_f.html">Form 20-F F-23, F-49, F-50, F-51, F-52, F-53 https://global.honda/en/investors/library/form20_f.html</a>			

# GRI Content Index

## Topic Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission		
			Part omitted	Reason	Explanation
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	-	Financial assistance received from government	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2025 ESG Data Book (to be published in June 2025).
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level employee wage by gender compared to local minimum wage	159			
	202-2 Proportion of senior management hired from the local community	155			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	9, 46, 47			
	203-2 Significant indirect economic impacts	102, 160			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	102			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	138			
	205-2 Communication and training on anti-corruption policies and procedures	138			
	205-3 Confirmed incidents of corruption and actions taken	138			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	137			
GRI 207: Tax 2019	207-1 Approach to tax	129, 163			
	207-2 Tax governance, control, and risk management	129, 163			
	207-3 Stakeholder engagement and management of concerns related to tax	129, 163			
	207-4 Country-by-country reporting	-	Country-by-country reporting	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2025 ESG Data Book (to be published in June 2025).
<b>Environment</b>					
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-	Materials used by weight or volume	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2025 ESG Data Book (to be published in June 2025).
	301-2 Recycled input materials used	-	Recycled input materials used	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2025 ESG Data Book (to be published in June 2025).
	301-3 Reclaimed products and their packaging materials	26			



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## Topic Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission			
			Part omitted	Reason	Explanation	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	152			
	302-2	Energy consumption outside of the organization	152			
	302-3	Energy intensity	-	Energy intensity	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2025 ESG Data Book (to be published in June 2025).
	302-4	Reduction of energy consumption	18, 19, 152			
	302-5	Reductions in energy requirements of products and services	18, 19, 20, 21, 22, 23, 152			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	25, 31			
	303-2	Management of water discharge-related impacts	25, 31			
	303-3	Water withdrawal	25, 31, 147			
	303-4	Water discharge	25, 31, 147			
	303-5	Water consumption	25, 31, 147			
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	28, 29, 30, 31			
	304-2	Significant impacts of activities, products, and services on biodiversity	28, 29, 30, 31			
	304-3	Habitats protected or restored	28, 29, 30, 31			
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	28, 29, 30, 31			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	146, 148, 149, 150			
	305-2	Energy indirect (Scope 2) GHG emissions	146, 148, 149, 150			
	305-3	Other indirect (Scope 3) GHG emissions	146, 148, 149			
	305-4	GHG emissions intensity	19, 21, 146			
	305-5	Reduction of GHG emissions	146, 148, 149, 150			
	305-6	Emissions of ozone-depleting substances (ODS)	25			
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	151			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	25, 26, 27, 147			
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	306-3	Waste generated	25, 26, 27, 147			



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## Topic Standards

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			Part omitted	Reason	Explanation
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	306-5	Waste directed to disposal	25, 26, 27, 147		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	101		
	308-2	Negative environmental impacts in the supply chain and actions taken	100, 103, 104, 105, 106, 107		
<b>Social</b>					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	155		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	87, 88		
	401-3	Parental leave	83, 86, 156		
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	89		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	92		
	403-2	Hazard identification, risk assessment, and incident investigation	92, 94		
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	403-4	Worker participation, consultation, and communication on occupational health and safety	92		
	403-5	Worker training on occupational health and safety	93, 94		
	403-6	Promotion of worker health	95, 96, 97		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	90, 92		
	403-8	Workers covered by an occupational health and safety management system	92		
	403-9	Work-related injuries	159		
	403-10	Work-related ill health	159		
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	155		
	404-2	Programs for upgrading employee skills and transition assistance programs	69, 70, 71, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 87, 88, 157, 158		
	404-3	Percentage of employees receiving regular performance and career development reviews	159		



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## Topic Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission			
			Part omitted	Reason	Explanation	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	69, 79, 80, 81, 82, 83, 123, 124, 155, 157, 158, 161			
	405-2	Ratio of basic salary and remuneration of women to men	156			
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	137, 138, 139			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	73, 101, 105, 106, 107			
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	101, 139			
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	101, 139			
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	71, 155			
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	100, 101, 102, 105, 106, 107			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	7, 8, 116, 117, 118, 119, 120, 121			
	413-2	Operations with significant actual and potential negative impacts on local communities	7, 8, 116, 117, 118, 119, 120, 121			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	101			
	414-2	Negative social impacts in the supply chain and actions taken	101, 105, 106, 107			
GRI 415: Public Policy 2016	415-1	Political contributions	9			
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	48			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	63			
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	417-2	Incidents of non-compliance concerning product and service information and labeling	20			
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GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	143			



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