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Assurance

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 fiscal year ended March 31, 2025 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 20, 2025

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, 2025 (the "Sustainability Information") included in the "Honda ESG Report 2025" (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 criteria adopted by the Company (indicated with the Sustainability Information included 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 criteria 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)	Part omitted	Reason	Omission	Explanation
GRI 2: General Disclosures 2021	1. The organization and its reporting practices					
	2-1	Organizational details	2			
	2-2	Entities included in the organization's sustainability reporting	2			
	2-3	Reporting period, frequency and contact point	2			
	2-4	Restatements of information	2			
	2-5	External assurance	2, 210			
	2. Activities and workers					
	2-6	Activities, value chain and other business relationships	126, 128, 130, 140			
	2-7	Employees	119			
	2-8	Workers who are not employees	Form 20-F 114, 115 https://global.honda/en/investors/library/form20_f.html			
	3. Governance					
	2-9	Governance structure and composition	185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198			
	2-10	Nomination and selection of the highest governance body	187, 188, 193, 194, 195, 196, 197, 198			
	2-11	Chair of the highest governance body	193			
	2-12	Role of the highest governance body in overseeing the management of impacts	4, 5, 6, 7, 8, 9			
	2-13	Delegation of responsibility for managing impacts	187			
	2-14	Role of the highest governance body in sustainability reporting	5, 6			
	2-15	Conflicts of interest	185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198			
	2-16	Communication of critical concerns	185, 186			
	2-17	Collective knowledge of the highest governance body	185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198			
	2-18	Evaluation of the performance of the highest governance body	189			
	2-19	Remuneration policies	189			
	2-20	Process to determine remuneration	189			
	2-21	Annual total compensation ratio	207			

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Universal Standards

GRI Standard		Disclosure	Page number (s) and/or URL (s)	Part omitted	Reason	Omission	Explanation
GRI 2: General Disclosures 2021	4. Strategy, policies and practices						
	2-22	Statement on sustainable development strategy	Integrated Report (Honda Report 2024) p. 05-09 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2024-en-all.pdf#page=07				
	2-23	Policy commitments	70, 71, 72, 107, 108, 109, 111, 114				
	2-24	Embedding policy commitments	70, 71, 72, 107, 108, 109, 111, 114				
	2-25	Processes to remediate negative impacts	200				
	2-26	Mechanisms for seeking advice and raising concerns	200				
	2-27	Compliance with laws and regulations	30, 199, 200				
	2-28	Membership associations	9, 140				
	5. Stakeholder engagement						
	2-29	Approach to stakeholder engagement	7, 8, 9				
	2-30	Collective bargaining agreements	Form 20-F 114 https://global.honda/en/investors/library/form20_f.html				
	GRI 3: Material Topics 2021	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				

Universal Standards

Universal Standards			Omission		
GRI Standard	Disclosure	Page number (s) and/or URL (s)	Part omitted	Reason	Explanation
Economy					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	IR Library https://global.honda/en/investors/library.html		
	201-2	Financial implications and other risks and opportunities due to climate change	18, 21, 22, 29, 30, 32, 33, 34, 41, 44, 45, 46, 47, 48, 49, 51, 52, 53		

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Universal Standards

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omission		
			Part omitted	Reason	Explanation
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Form 20-F F-54, F-55, F-56, F-57, F-58, F-59, F-60, F-61 https://global.honda/en/investors/library/form20_f.html			
	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 ESG Report 2026 (to be published in June 2026).
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level employee wage by gender compared to local minimum wage	124			
	202-2 Proportion of senior management hired from the local community	119			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	9, 166, 167			
	203-2 Significant indirect economic impacts	128, 148			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	128			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	200			
	205-2 Communication and training on anti-corruption policies and procedures	200			
	205-3 Confirmed incidents of corruption and actions taken	200			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	199			
GRI 207: Tax 2019	207-1 Approach to tax	191, 208			
	207-2 Tax governance, control, and risk management	191, 208			
	207-3 Stakeholder engagement and management of concerns related to tax	191, 208			
	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 ESG Report 2026 (to be published in June 2026).
Environment					
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 ESG Report 2026 (to be published in June 2026).
	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 ESG Report 2026 (to be published in June 2026).
	301-3 Reclaimed products and their packaging materials	54, 55, 56, 57			

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Universal 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	66			
	302-2	Energy consumption outside of the organization	66			
	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 ESG Report 2026 (to be published in June 2026).
	302-4	Reduction of energy consumption	18, 29, 66			
	302-5	Reductions in energy requirements of products and services	18, 29, 30, 32, 33, 34, 66			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	44, 52			
	303-2	Management of water discharge-related impacts	44, 52			
	303-3	Water withdrawal	44, 52, 62			
	303-4	Water discharge	44, 52, 62			
	303-5	Water consumption	44, 52, 62			
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	44, 45, 46, 47, 48, 49			
	304-2	Significant impacts of activities, products, and services on biodiversity	44, 45, 46, 47, 48, 49			
	304-3	Habitats protected or restored	44, 45, 46, 47, 48, 49			
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	44, 45, 46, 47, 48, 49			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	59, 61, 63, 64			
	305-2	Energy indirect (Scope 2) GHG emissions	59, 61, 63, 64			
	305-3	Other indirect (Scope 3) GHG emissions	59, 61, 63			
	305-4	GHG emissions intensity	29, 32, 61			
	305-5	Reduction of GHG emissions	59, 61, 63, 64			
	305-6	Emissions of ozone-depleting substances (ODS)	52			
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	65			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	52, 53, 62			
	306-2	Management of significant waste-related impacts	52, 53, 62			
	306-3	Waste generated	52, 53, 62			
	306-4	Waste diverted from disposal	52, 53, 62			

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GRI Standard		Disclosure	Page number (s) and/or URL (s)	Omission		
				Part omitted	Reason	Explanation
GRI 306: Waste 2020	306-5	Waste directed to disposal	52, 53, 62			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	140			
	308-2	Negative environmental impacts in the supply chain and actions taken	127, 129, 130, 131, 134			
Social						
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	119			
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	94, 95			
	401-3	Parental leave	83, 89, 93, 94, 117, 120, 123			
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	78			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	110			
	403-2	Hazard identification, risk assessment, and incident investigation	110, 113			
	403-3	Occupational health services	114, 115, 116			
	403-4	Worker participation, consultation, and communication on occupational health and safety	110			
	403-5	Worker training on occupational health and safety	112, 113, 115			
	403-6	Promotion of worker health	114, 115, 116			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	108, 110			
	403-8	Workers covered by an occupational health and safety management system	110			
	403-9	Work-related injuries	124			
	403-10	Work-related ill health	124			
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		Average hours of training per year per employee	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our ESG Report 2026 (to be published in June 2026).
	404-2	Programs for upgrading employee skills and transition assistance programs	73, 74, 75, 79, 81, 82, 83, 84, 85, 87, 88, 89, 94, 95, 122, 123			
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	124			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	73, 84, 85, 87, 88, 89, 119, 122, 123, 185, 186			

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Universal Standards

GRI Standard		Disclosure	Page number (s) and/or URL (s)	Omission		
				Part omitted	Reason	Explanation
GRI 405: Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	121			
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	199, 200, 201			
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	77, 131, 134, 140			
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	140, 201			
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	140, 201			
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	75, 119			
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	127, 128, 130, 131, 134, 140			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	7, 8, 142, 143, 144, 145, 146, 147			
	413-2	Operations with significant actual and potential negative impacts on local communities	7, 8, 142, 143, 144, 145, 146, 147			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	140			
	414-2	Negative social impacts in the supply chain and actions taken	128, 130, 131, 134, 140			
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	164			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	183			
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	27			
	417-2	Incidents of non-compliance concerning product and service information and labeling	27			
	417-3	Incidents of non-compliance concerning marketing communications	199, 200, 201			
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	205			

HONDA
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