

6

Data

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, 2026 in this report by KPMG AZSA Sustainability Co., Ltd., a subsidiary of KPMG AZSA LLC, which is a member firm of KPMG International Limited.

Scope of Assurance

Environment-related data assured

	Item	Reference page
Greenhouse gas emissions	Scope 1	➔ p. 31, 32
	Scope 2 (Market-based)	➔ p. 31, 32
	Scope 2 (Location-based)	➔ p. 31, 32
	Scope 1 + Scope 2 (Market-based)	➔ p. 31, 32
	Scope 3, category 11	➔ p. 31
Energy consumption	Direct energy consumption	➔ p. 34
	Indirect energy consumption	➔ p. 34
	Total energy consumption	➔ p. 34
Water withdrawal / Water discharge		➔ p. 50, 51
Waste generated		➔ p. 66

Social-related data assured


	Item	Reference page
Lost time injury frequency rate (LTIFR) in Japan		➔ p. 116
The number of work accident fatality in Japan		➔ p. 116

Assurance

Independent Practitioner's Limited Assurance Report

To the Director, President and Representative Executive Officer, Chief Executive Officer of Honda Motor Co., Ltd.

Conclusion

We have performed a limited assurance engagement on whether selected environmental and social performance indicators (the "subject matter information" or the "SMI") presented in Honda Motor Co., Ltd.'s (the "Company") Honda ESG Report 2026 (the "Report") for the year ended March 31, 2026 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained in the Report. The SMI subject to the assurance engagement is indicated in the Report with the symbol " 

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information. We do not express any form of conclusion thereon.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria.

Inherent limitations in preparing the SMI

As described in the Report, GHG emissions quantification is subject to uncertainty when measuring activity data,

determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the management.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- evaluating whether the Company's process for developing estimates as well as its use of data, selection of the methods and assumptions were appropriate;
- performing site visits at two of the Company's sites which were determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

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 a reasonable assurance engagement been performed.

/s/ Kazuhiko Saito

Kazuhiko Saito, Engagement Partner
KPMG AZSA Sustainability Co., Ltd.
Tokyo Office, Japan
June 19, 2026

GRI Content Index

Statement of use	Honda has reported in accordance with the GRI Standards for the period from April 1, 2025 to March 31, 2026.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location and Notes
GRI 2: General Disclosures 2021	1. The organization and its reporting practices	
	2-1 Organizational details	Editorial Policy (➔ p. 03)
	2-2 Entities included in the organization's sustainability reporting	Editorial Policy (➔ p. 03)
	2-3 Reporting period, frequency and contact point	Editorial Policy (➔ p. 03)
	2-4 Restatements of information	Editorial Policy (➔ p. 03)
	2-5 External assurance	Editorial Policy (➔ p. 03) Assurance (➔ p. 197)
	2. Activities and workers	
	2-6 Activities, value chain and other business relationships	Supply Chain Management (➔ p. 186)
	2-7 Employees	Human Resources > Employment and Personnel Composition (➔ p. 97)
	2-8 Workers who are not employees	Human Resources > Employment and Personnel Composition (➔ p. 97)
	3. Governance	
	2-9 Governance structure and composition	Sustainability Management Structure (➔ p. 05) Corporate Governance (➔ p. 162)
	2-10 Nomination and selection of the highest governance body	Corporate Governance (➔ p. 162)
	2-11 Chair of the highest governance body	Corporate Governance > Directors (➔ p. 171)
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Management Structure (➔ p. 05)
	2-13 Delegation of responsibility for managing impacts	Sustainability Management Structure (➔ p. 05) Corporate Governance (➔ p. 162)
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Management Structure (➔ p. 05)
	2-15 Conflicts of interest	Corporate Governance (➔ p. 163)
	2-16 Communication of critical concerns	Corporate Governance (➔ p. 162) Risk Management (➔ p. 182)
	2-17 Collective knowledge of the highest governance body	Sustainability Management Structure (➔ p. 05) Corporate Governance (➔ p. 163) Corporate Governance > Skills Matrix (➔ p. 175)
2-18 Evaluation of the performance of the highest governance body	Corporate Governance > Evaluation of the Effectiveness of the Board of Directors (➔ p. 166)	
2-19 Remuneration policies	Corporate Governance > Executive Remuneration (➔ p. 170) Corporate Governance > Amount of Remuneration for Directors and Executive Officers (➔ p. 178)	

GRI Content Index

GRI Standard	Disclosure	Location and Notes	
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Corporate Governance > Nominating Committee, Audit Committee, and Compensation Committee (➔ p. 163) Corporate Governance > Metrics and Targets (➔ p. 178)	
	2-21 Annual total compensation ratio	Corporate Governance > Metrics and Targets (➔ p. 178)	
	4. Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	Honda Report 2025 p. 2-4 🌐 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2025-en-all.pdf#page=04	
	2-23 Policy commitments	Environmental Management > Honda Environment Statement (➔ p. 18) Human Rights > Honda Human Rights Policy (➔ p. 71) Compliance > Honda Code of Conduct (➔ p. 179)	
	2-24 Embedding policy commitments	Sustainability Management Structure (➔ p. 05) Human Rights (➔ p. 71) Compliance (➔ p. 179)	
	2-25 Processes to remediate negative impacts	Human Rights (➔ p. 71) Compliance (➔ p. 179)	
	2-26 Mechanisms for seeking advice and raising concerns	Human Resources > Counseling Hotlines for Associates (➔ p. 94) Compliance > Business Ethics Kaizen Proposal Line (➔ p. 180) Supply Chain Management > Establishing a Hotline to Receive Suggestions and Consultation Requests from Suppliers (➔ p. 189)	
	2-27 Compliance with laws and regulations	Environmental Management > Current Status of Compliance with Environmental Regulations (➔ p. 14) Compliance (➔ p. 179)	
	2-28 Membership associations	Stakeholder Engagement (➔ p. 08) Advocacy Activities on Climate Change Issues (➔ p. 35)	
	5. Stakeholder engagement		
	2-29 Approach to stakeholder engagement	Stakeholder Engagement (➔ p. 08)	
	2-30 Collective bargaining agreements	Human Resources > Labor Practices (➔ p. 103)	
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	Honda Report 2025 p. 8-9 🌐 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2025-en-all.pdf#page=10
3-2 List of material topics		Honda Report 2025 p. 10 🌐 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2025-en-all.pdf#page=12	
3-3 Management of material topics		Honda Report 2025 p. 10 🌐 https://global.honda/en/sustainability/integratedreport/pdf/Honda_Report_2025-en-all.pdf#page=12 * Please refer to "Form 20-F Concepts and Approaches to Sustainability p. 39" for KGI/KPI.	

GRI Content Index

GRI Standard	Disclosure	Location and Notes
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Environmental Management > Honda Environmental and Safety Vision / Honda Environment Statement (➔ p. 18) Biodiversity and Ecosystems > Honda Biodiversity Guidelines (➔ p. 53)
	101-2 Management of biodiversity impacts	Biodiversity and Ecosystems (➔ p. 52)
	101-3 Access and benefit-sharing	-
	101-4 Identification of biodiversity impacts	Biodiversity and Ecosystems (➔ p. 52)
	101-5 Locations with biodiversity impacts	Water (➔ p. 48) Biodiversity and Ecosystems (➔ p. 52)
	101-6 Direct drivers of biodiversity loss	Water > Water Withdrawal, Water Consumption (➔ p. 50)
	101-7 Changes to the state of biodiversity	-
	101-8 Ecosystem services	Water (➔ p. 48) Biodiversity and Ecosystems > Initiatives (➔ p. 54)
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	Climate Change > Climate Change-Related Disclosures (Response to the TCFD Recommendations) (➔ p. 39)
	201-3 Defined benefit plan obligations and other retirement plans	Form 20-F F-54 to F-61 🌐 https://global.honda/en/investors/library/form20_f.html
	201-4 Financial assistance received from government	-
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Human Resources > Compensation (➔ p. 101)
	202-2 Proportion of senior management hired from the local community	Human Resources > Diversity & Inclusion (➔ p. 100)
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Safety > Traffic Ecosystem: Collaboration, Development of Systems/Services (➔ p. 132) Social Contribution Activities (➔ p. 153)
	203-2 Significant indirect economic impacts	Safety > Traffic Ecosystem: Collaboration, Development of Systems/Services (➔ p. 132) Social Contribution Activities (➔ p. 153)
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-
	205-2 Communication and training about anti-corruption policies and procedures	Compliance > Basic Approach and Awareness-raising / Education Activities (➔ p. 179) Compliance > Initiatives to Prevent Bribery and Corruption (➔ p. 180)
	205-3 Confirmed incidents of corruption and actions taken	Compliance > Business Ethics Kaizen Proposal Line (➔ p. 180)
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance (➔ p. 179)
GRI 207: Tax 2019	207-1 Approach to tax	Corporate Governance > Tax Policy (➔ p. 169)
	207-2 Tax governance, control, and risk management	Corporate Governance > Tax Policy (➔ p. 169)
	207-3 Stakeholder engagement and management of concerns related to tax	Corporate Governance > Tax Policy (➔ p. 169)

GRI Content Index

GRI Standard	Disclosure	Location and Notes
GRI 207: Tax 2019	207-4 Country-by-country reporting	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-
	301-2 Recycled input materials used	Resource Use and Circular Economy > Usage rate of recycled and biomass materials (➔ p. 66)
	301-3 Reclaimed products and their packaging materials	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Climate Change > Energy Consumption (➔ p. 34)
	302-2 Energy consumption outside of the organization	-
	302-3 Energy intensity	-
	302-4 Reduction of energy consumption	Climate Change > Initiatives for Reduction of CO ₂ Emissions from Corporate Activities (➔ p. 22) Climate Change > Energy Consumption (➔ p. 34)
	302-5 Reductions in energy requirements of products and services	Climate Change > Reduction of CO ₂ Emissions from Product Use (➔ p. 28)
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Pollution > Water Pollution (➔ p. 45) Water (➔ p. 48)
	303-2 Management of water discharge-related impacts	Pollution > Water Pollution (➔ p. 45) Water (➔ p. 48)
	303-3 Water withdrawal	Water > Water Withdrawal (➔ p. 50)
	303-4 Water discharge	Water > Water Discharge (➔ p. 51)
	303-5 Water consumption	Water > Water Consumption (➔ p. 51)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Change > Reduction of CO ₂ Emissions from Corporate Activities (➔ p. 29) Climate Change > GHG Emissions (➔ p. 30)
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Change > Reduction of CO ₂ Emissions from Corporate Activities (➔ p. 29) Climate Change > GHG Emissions (➔ p. 30)
	305-3 Other indirect (Scope 3) GHG emissions	Climate Change > Reduction of CO ₂ Emissions from Product Use (➔ p. 28) Climate Change > GHG Emissions (➔ p. 30)
	305-4 GHG emissions intensity	Climate Change > Approach to Measuring GHG Emissions (➔ p. 33)
	305-5 Reduction of GHG emissions	Climate Change > Metrics and Targets (➔ p. 28)
	305-6 Emissions of ozone-depleting substances (ODS)	-
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Pollution > Air Pollutant Emissions (➔ p. 47)
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Resource Use and Circular Economy (➔ p. 56)
	306-2 Management of significant waste-related impacts	Resource Use and Circular Economy (➔ p. 56)
	306-3 Waste generated	Resource Use and Circular Economy > Waste generated by region (➔ p. 66)
	306-4 Waste diverted from disposal	-
	306-5 Waste directed to disposal	Resource Use and Circular Economy > Waste generated by region (➔ p. 66)
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management > Supplier Selection (➔ p. 188)
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management (➔ p. 185)

GRI Content Index

GRI Standard	Disclosure	Location and Notes
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Resources > Recruitment, Transfers, and Turnover (➔ p. 98)
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
	401-3 Parental leave	Human Resources > Work Styles and Working Environment (➔ p. 102)
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Human Resources > Human Resource Systems Based on Three Principles (➔ p. 77)
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety and Health Management (➔ p. 105)
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety and Health Management > Initiatives for Occupational Safety and Health (➔ p. 109)
	403-3 Occupational health services	Occupational Health and Safety and Health Management > Initiatives for Occupational Safety and Health (➔ p. 109)
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety and Health Management > Governance (➔ p. 105)
	403-5 Worker training on occupational health and safety	Occupational Health and Safety and Health Management > Initiatives for Occupational Safety and Health (➔ p. 109)
	403-6 Promotion of worker health	Occupational Health and Safety and Health Management > Initiatives for Health and Productivity Management (➔ p. 112)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Supply Chain Management (➔ p. 186)
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety and Health Management (➔ p. 105)
	403-9 Work-related injuries	Human Resources > Total working hours per associate (➔ p. 102) Occupational Health and Safety and Health Management > Lost time injury frequency rate, Changes in the number of work accident fatalities (➔ p. 116)
	403-10 Work-related ill health	Occupational Health and Safety and Health Management > Initiatives for Health and Productivity Management (➔ p. 112) Occupational Health and Safety and Health Management > Lost time injury frequency rate, Changes in the number of work accident fatalities (➔ p. 116)
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Resources > Competency Development and Evaluation (➔ p. 101)
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Resources > Fundamental Philosophy Behind Human Resource Development Initiatives (➔ p. 82)
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Resources > Competency Development and Evaluation (➔ p. 101)
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance > Governance Data (➔ p. 177)
	405-2 Ratio of basic salary and remuneration of women to men	Human Resources > Base salary and ratio of total compensation for males and females (➔ p. 100)
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	-
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	Human Resources > Fundamental Beliefs for Human Resources Based on the Honda Philosophy (➔ p. 76)

GRI Content Index

GRI Standard	Disclosure	Location and Notes
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights (➔ p. 68) Supply Chain Management (➔ p. 185)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights (➔ p. 68) Supply Chain Management (➔ p. 185)
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement (➔ p. 08) Social Contribution Activities (➔ p. 153)
	413-2 Operations with significant actual and potential negative impacts on local communities	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Management > Supplier Selection (➔ p. 188)
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management (➔ p. 185)
GRI 415: Public Policy 2016	415-1 Political contributions	Stakeholder Engagement > Cooperation with External Organizations (➔ p. 10)
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Safety (➔ p. 119) Quality (➔ p. 135)
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Quality > Handling Major Quality Issues When They Occur (➔ p. 149)
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Stakeholder Engagement > Appropriate Advertising and Publicity (➔ p. 10)
	417-2 Incidents of non-compliance concerning product and service information and labeling	-
	417-3 Incidents of non-compliance concerning marketing communications	-
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Compliance > Initiatives for Information Management (➔ p. 181)

HONDA
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Honda Motor Co., Ltd.

Toranomon Alcea Tower, 2-2-3 Toranomom,
Minato-ku, Tokyo 105-8404, Japan
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