

GRI Content Index



For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report.

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
GRI 102: General Disclosures 2016	Organizational profile				
	102-1	Name of the organization	10		
	102-2	Activities, brands, products, and services	7,8,10		
	102-3	Location of headquarters	2,10		
	102-4	Location of operations	2,10		
	102-5	Ownership and legal form	10		
	102-6	Markets served	10,11		
	102-7	Scale of the organization	10,13 2020 Form 20-F https://global.honda/investors/library/form20_f.html 1, 2, 9, 10, 11, 12, 13, 29, 30, F-8, F-46, F-47, F-48		
	102-8	Information on employees and other workers	130		
	102-9	Supply chain	135,142		
	102-10	Significant changes to the organization and its supply chain	2		
	102-11	Precautionary Principle or approach	2		
	102-12	External initiatives	32		
	102-13	Membership of associations	32,119,148		
	Strategy				
	102-14	Statement from senior decision-maker	3,4		
	102-15	Key impacts, risks, and opportunities	15,16,17,18,19,20,21,22,23,24,25,26, 27,33,34,35,48,49,50,56,57,58,59,60, 61,81,82,95,111,135		
	Ethics and integrity				
	102-16	Values, principles, standards, and norms of behavior	5,15,16,17,24,45		
	102-17	Mechanisms for advice and concerns about ethics	46		
	Governance				
	102-18	Governance structure	28,37,38,39,40,41,42,43,44		
	102-19	Delegating authority	28		
	102-20	Executive-level responsibility for economic, environmental, and social topics	28		
	102-21	Consulting stakeholders on economic, environmental, and social topics	28		
	102-22	Composition of the highest governance body and its committees	37,38,39,40,41,42,43,44		
	102-23	Chair of the highest governance body	37,38,39,40,41,42,43,44		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
	102-24 Nominating and selecting the highest governance body	37,38,39,40,41,42,43,44 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-25 Conflicts of interest	37,38,39,40,41,42,43,44 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-26 Role of highest governance body in setting purpose, values, and strategy	28			
	102-27 Collective knowledge of highest governance body	28			
	102-28 Evaluating the highest governance body's performance	28			
	102-29 Identifying and managing economic, environmental, and social impacts	28			
	102-30 Effectiveness of risk management processes	28			
	102-31 Review of economic, environmental, and social topics	28			
	102-32 Highest governance body's role in sustainability reporting	28			
	102-33 Communicating critical concerns	28,37			
	102-34 Nature and total number of critical concerns	28,37,38,40			
	102-35 Remuneration policies	41,51 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-36 Process for determining remuneration	41,51 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-37 Stakeholders involvement in remuneration	41,51 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-38 Annual total compensation ratio	41,51 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			
	102-39 Percentage increase in annual total compensation ratio	41,51 Honda Corporate Governance Basic Policies https://global.honda/investors/policy/governance.html			



GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
	Stakeholder engagement				
	102-40	List of stakeholder groups	29,30		
	102-41	Collective bargaining agreements	2020 Form 20-F https://global.honda/investors/library/form20_f.html 81,82		
	102-42	Identifying and selecting stakeholders	29,30		
	102-43	Approach to stakeholder engagement	29,30		
	102-44	Key topics and concerns raised	29,30		
	Reporting practice				
	102-45	Entities included in the consolidated financial statements	2 2020 Form 20-F https://global.honda/investors/library/form20_f.html 29, 30, F-91		
	102-46	Defining report content and topic Boundaries	2,15,16,17,24,28		
	102-47	List of material topics	24		
	102-48	Restatements of information	2		
	102-49	Changes in reporting	2		
	102-50	Reporting period	2		
	102-51	Date of most recent report	2		
	102-52	Reporting cycle	2		
	102-53	Contact point for questions regarding the report	2		
	102-54	Claims of reporting in accordance with the GRI Standards	2		
	102-55	GRI content index	159,160,161,162,163,164,165,166,167,168,169,170		
	102-56	External assurance	158		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Material Topics					
GRI 200 Economic Standard Series					
Economic Performance					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24		
	103-2	The management approach and its components	24		
	103-3	Evaluation of the management approach	24		
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	13		
	201-2	Financial implications and other risks and opportunities due to climate change	56,57,58,63		
	201-3	Defined benefit plan obligations and other retirement plans	2020 Form 20-F https://global.honda/investors/library/form20_f.html F-25, F-54, F-55, F-56, F-57, F-58		
	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 2021 Sustainability Report (to be published in June 2021).
Market Presence					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24		
	103-2	The management approach and its components	24		
	103-3	Evaluation of the management approach	24		
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	132		
	202-2	Proportion of senior management hired from the local community	130		
Indirect Economic Impacts					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24		
	103-2	The management approach and its components	24		
	103-3	Evaluation of the management approach	24		
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	92		
	203-2	Significant indirect economic impacts	10,142,156		
Procurement Practices					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24		
	103-2	The management approach and its components	24		
	103-3	Evaluation of the management approach	24		
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	142		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Anti-corruption					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,45,46,47		
	103-2	The management approach and its components	24,45,46,47		
	103-3	Evaluation of the management approach	24,45,46,47		
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	46		
	205-2	Communication and training about anti-corruption policies and procedures	46		
	205-3	Confirmed incidents of corruption and actions taken	46		
Anti-competitive Behavior					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,45,46,47		
	103-2	The management approach and its components	24,45,46,47		
	103-3	Evaluation of the management approach	24,45,46,47		
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	47		
GRI 300 Environmental Standards Series					
Materials					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,54,55,56,57,58,59,60,61		
	103-2	The management approach and its components	24,54,55,56,57,58,59,60,61		
	103-3	Evaluation of the management approach	24,54,55,56,57,58,59,60,61		
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 2021 Sustainability Report (to be published in June 2021).
	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 2021 Sustainability Report (to be published in June 2021).
	301-3	Reclaimed products and their packaging materials	67		
Energy					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,54,55,56,57,58,59,60,61		
	103-2	The management approach and its components	24,54,55,56,57,58,59,60,61		
	103-3	Evaluation of the management approach	24,54,55,56,57,58,59,60,61		

GRI Content Index

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	75		
	302-2	Energy consumption outside of the organization	75		
	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 2021 Sustainability Report (to be published in June 2021).
	302-4	Reduction of energy consumption	75		
	302-5	Reductions in energy requirements of products and services	56,57,58,66		
Water					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,54,55,56,57,58,59,60,61		
	103-2	The management approach and its components	24,54,55,56,57,58,59,60,61		
	103-3	Evaluation of the management approach	24,54,55,56,57,58,59,60,61		
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	60,70		
	303-2	Management of water discharge-related impacts	70		
	303-3	Water withdrawal	76		
	303-4	Water discharge	60,70,76		
	303-5	Water consumption	76		
Biodiversity					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,54,55,56,57,58,59,60,61,71		
	103-2	The management approach and its components	24,54,55,56,57,58,59,60,61,71		
	103-3	Evaluation of the management approach	24,54,55,56,57,58,59,60,61,71		
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	71		
	304-2	Significant impacts of activities, products, and services on biodiversity	71		
	304-3	Habitats protected or restored	-	Habitats protected or restored	This information is currently unavailable. We will improve our information disclosure using GRI Standards with a view to completing this in time for our 2021 Sustainability Report (to be published in June 2021).
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	71		



GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Emissions					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	24,54,55,56,57,58,59,60,61,63,65,66,69,72,73		
	103-2	The management approach and its components	24,54,55,56,57,58,59,60,61,63,65,66,69,72,73		
	103-3	Evaluation of the management approach	24,54,55,56,57,58,59,60,61,63,65,66,69,72,73		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	72,74,75		
	305-2	Energy indirect (Scope 2) GHG emissions	72,74,75		
	305-3	Other indirect (Scope 3) GHG emissions	72,74		
	305-4	GHG emissions intensity	78		
	305-5	Reduction of GHG emissions	72,74,75		
	305-6	Emissions of ozone-depleting substances (ODS)	68		
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	77		
Effluents and Waste					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	54,55,56,57,58,59,60,61,68,70		
	103-2	The management approach and its components	54,55,56,57,58,59,60,61,68,70		
	103-3	Evaluation of the management approach	54,55,56,57,58,59,60,61,68,70		
GRI 306: Effluents and Waste 2016	306-1	Water discharge by quality and destination	76		
	306-2	Waste by type and disposal method	77		
	306-3	Significant spills	55		
	306-4	Transport of hazardous waste	68		
	306-5	Water bodies affected by water discharges and/or runoff	70		
Environmental Compliance					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	54,55,56,57,58,59,60,61		
	103-2	The management approach and its components	54,55,56,57,58,59,60,61		
	103-3	Evaluation of the management approach	54,55,56,57,58,59,60,61		
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	55		
Supplier Environmental Assessment					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	135,140		
	103-2	The management approach and its components	135,140		
	103-3	Evaluation of the management approach	135,140		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	141		
	308-2	Negative environmental impacts in the supply chain and actions taken	140,144,145,146,148		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
GRI 400 Social Standards Series					
Employment					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113		
	103-2	The management approach and its components	111,112,113		
	103-3	Evaluation of the management approach	111,112,113		
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	130		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	123		
	401-3	Parental leave	121,131		
Labor/Management Relations					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113		
	103-2	The management approach and its components	111,112,113		
	103-3	Evaluation of the management approach	111,112,113		
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	125		
Occupational Health and Safety					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113		
	103-2	The management approach and its components	111,112,113		
	103-3	Evaluation of the management approach	111,112,113		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	126		
	403-2	Hazard identification, risk assessment, and incident investigation	126,127		
	403-3	Occupational health services	127,128		
	403-4	Worker participation, consultation, and communication on occupational health and safety	126		
	403-5	Worker training on occupational health and safety	127		
	403-6	Promotion of worker health	128,129		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	126		
	403-8	Workers covered by an occupational health and safety management system	126		
	403-9	Work-related injuries	126,132		
	403-10	Work-related ill health	126,132		
Training and Education					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113		
	103-2	The management approach and its components	111,112,113		
	103-3	Evaluation of the management approach	111,112,113		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	115,126,127,130		
	404-2	Programs for upgrading employee skills and transition assistance programs	112,113,114,115,116,118,119,120,121, 122		
	404-3	Percentage of employees receiving regular performance and career development reviews	124,132		
Diversity and Equal Opportunity					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113,114,117		
	103-2	The management approach and its components	111,112,113,114,117		
	103-3	Evaluation of the management approach	111,112,113,114,117		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	37,51,114,117,118,119,120,121,122,130		
	405-2	Ratio of basic salary and remuneration of women to men	124,131		
Non-discrimination					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	45,46,47,111		
	103-2	The management approach and its components	45,46,47,111		
	103-3	Evaluation of the management approach	45,46,47,111		
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	45,46,47		
Freedom of Association and Collective Bargaining					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,135,140		
	103-2	The management approach and its components	111,135,140		
	103-3	Evaluation of the management approach	111,135,140		
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	125,141,144,145,146,148		
Child Labor					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,135,140		
	103-2	The management approach and its components	111,135,140		
	103-3	Evaluation of the management approach	111,135,140		
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	141		
Forced or Compulsory Labor					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,135,140		
	103-2	The management approach and its components	111,135,140		
	103-3	Evaluation of the management approach	111,135,140		
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	141		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Security Practices					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111		
	103-2	The management approach and its components	111		
	103-3	Evaluation of the management approach	111		
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	114,130		
Rights of Indigenous Peoples					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111		
	103-2	The management approach and its components	111		
	103-3	Evaluation of the management approach	111		
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	140,141,142,143,145,146		
Human Rights Assessment					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	111,112,113,140,141		
	103-2	The management approach and its components	111,112,113,140,141		
	103-3	Evaluation of the management approach	111,112,113,140,141		
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	114,130		
	412-2	Employee training on human rights policies or procedures	114,130		
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	141,145,146		
Local Communities					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	29,30,54,150,151,156 https://global.honda/about/sustainability/community.html		
	103-2	The management approach and its components	29,30,54,150,151,156 https://global.honda/about/sustainability/community.html		
	103-3	Evaluation of the management approach	29,30,54,150,151,156 https://global.honda/about/sustainability/community.html		
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	29,30,54,150,151,152,153,154,155,156 https://global.honda/about/sustainability/community.html		
	413-2	Operations with significant actual and potential negative impacts on local communities	29,30,54,150,151,152,153,154,155,156 https://global.honda/about/sustainability/community.html		

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Supplier Social Assessment					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	135,140		
	103-2	The management approach and its components	135,140		
	103-3	Evaluation of the management approach	135,140		
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	141		
	414-2	Negative social impacts in the supply chain and actions taken	141,144,145,146,148		
Public Policy					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	29,30,31		
	103-2	The management approach and its components	29,30,31		
	103-3	Evaluation of the management approach	29,30,31		
GRI 415: Public Policy 2016	415-1	Political contributions	31		
Customer Health and Safety					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	81,82,83,84,85,86,87,88,91,93,95		
	103-2	The management approach and its components	81,82,83,84,85,86,87,88,91,93,95		
	103-3	Evaluation of the management approach	81,82,83,84,85,86,87,88,91,93,95		
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	93		
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	108		
Marketing and Labeling					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	45,46,47,54,55,56,57,58,59,60,61		
	103-2	The management approach and its components	45,46,47,54,55,56,57,58,59,60,61		
	103-3	Evaluation of the management approach	45,46,47,54,55,56,57,58,59,60,61		
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	65		
	417-2	Incidents of non-compliance concerning product and service information and labeling	65		
	417-3	Incidents of non-compliance concerning marketing communications	45,46,47		



GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
Customer Privacy					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	48,49,50		
	103-2	The management approach and its components	48,49,50		
	103-3	Evaluation of the management approach	48,49,50		
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	50		
Socioeconomic Compliance					
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	45,46,47		
	103-2	The management approach and its components	45,46,47		
	103-3	Evaluation of the management approach	45,46,47		
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	46		