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Third-party assurance

Independent Practitioner’s Limited Assurance Report

To the Representative Executive Officer, President and CEO of Nissan Motor Co., Ltd.

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the “subject matter information” or the “SMI”) presented in Nissan Motor Co., Ltd.’s (the “Company”) Sustainability data book 2025 (the “Sustainability data book”) for the year ended March 31,2025 have been prepared in accordance with the criteria (the “Criteria”), which are established by the Company and are explained in its Sustainability data book. 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 31,2025 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.

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 Sustainability data book, 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 Company’s 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;
- performing a site visit at Oppama Plant of the Company which was 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/ Kenichiro Sato

Kenichiro Sato, Engagement Partner
KPMG AZSA Sustainability Co., Ltd.
Tokyo Office, Japan
July 10, 2025

Notes to the Reader of Assurance Report:
This is a copy of the Assurance Report and the original copies are kept separately by the Company and KPMG AZSA Sustainability Co., Ltd.

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[Remarks] Basis of calculation for CO₂ emissions subject to third-party assurance

■ CO₂ emissions from Nissan Motor Co., Ltd. and consolidated subsidiaries: Calculated based on Nissan internal standards referencing the GHG Protocol. The energy input data of each site is based on invoices from suppliers, which are multiplied by publicly available CO₂ emission coefficients for Nissan Motor Co., Ltd. and each of its consolidated subsidiaries.

[Electricity]

- Japan: Adjusted emission factors in the “List of Emission Factors by Electricity Suppliers (for submission in 2024)” published by the Ministry of the Environment
- Other than Japan: Emission factors for each electricity supplier based on local contracts are used. If emission factors for each electricity supplier are not available, country-specific emission factors from IEA emission factors are used.

[Other than electricity]

- Japan: Emission factors listed in the “List of Calculation Methods and Emission Factors of the Greenhouse Gas Emissions Calculation, Reporting, and Disclosure System” published by the Ministry of the Environment
- Other than Japan: Emission factors published by each country

■ CO₂ emissions from purchased goods & services: The calculation formula has been revised based the fiscal year 2024 results. For each major product in the segments defined based on vehicle size and powertrain, the amount of CO₂ emissions per vehicle was calculated by applying data from Sphera Solutions Inc.’s GaBi database to the input volume of raw materials per vehicle. This figure was then multiplied by the global annual sales volume (partially including production volume) in fiscal year 2024 to determine the total CO₂ emissions.

■ CO₂ emissions from the use of sold products: The calculation formula has been revised based on the fiscal year 2024 results. Calculated using the average regional CO₂ emissions per vehicle multiplied by the regional estimated average life cycle mileage and multiplied by fiscal year 2024 sales volumes.

The average CO₂ emissions for the use phase were calculated using the Well-to-Wheel (WtW) factors defined in the Global Logistics Emissions Council (GLEC) Framework, covering the range from fuel extraction to tire movement. For each of our main regions (Japan, the U.S.A., EU and China), market-specific average was used and extrapolated from the average emissions of these markets for other markets. Estimated average lifetime mileages until end of life were set based on published country-by-country market average lifetime mileage data.

■ Quantification of CO₂ emissions is subject to uncertainties related to the measurement of activity data, the determination of emission factors, and scientific uncertainty involved in the determination of global warming potential (GWP).