

Contents	CEO Message	CSO Message	Corporate Purpose / ESG Highlights	Sustainability at Nissan	Nissan's Contribution to the SDGs	The Alliance
Environmental	Social	Governance	ESG Data	Editorial Policy	GRI Content Index	Quick Guide For Investors

# THIRD-PARTY ASSURANCE

GRI102-56



**Independent Assurance Report**

To the Representative executive officer, president and CEO of Nissan Motor Co., Ltd.

We were engaged by Nissan Motor Co., Ltd. (the "Company") to undertake a limited assurance engagement of the environmental performance indicators in the table below (the "Indicators") for the period from April 1, 2019 to March 31, 2020 included in its Sustainability Report (the "Report") for the fiscal year ended March 31, 2020.

- Total energy consumption at global production sites
- Total CO<sub>2</sub> emissions, Scope 1 emissions and Scope 2 emissions from manufacturing processes
- CO<sub>2</sub> emissions from the employee commuting
- CO<sub>2</sub> emissions from the use of sold products
- Water input from production sites
- Waste generated globally from production sites

**The Company's Responsibility**  
The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the "Company's reporting criteria"), as described in the Report.

**Our Responsibility**  
Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with the 'International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information' and the 'ISAE 3410, Assurance Engagements on Greenhouse Gas Statements' issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature from, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviewing the Company's responsible personnel to obtain an understanding of its policy for preparing the Report and reviewing the Company's reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company's reporting criteria, and recalculating the Indicators.
- Visiting the Company's Iwaki Plant selected on the basis of a risk analysis.
- Evaluating the overall presentation of the Indicators.

**Conclusion**  
Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Report are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Report.



**Our Independence and Quality Control**  
We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Control 1, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*KPMG AZSA Sustainability Co., Ltd.*  
KPMG AZSA Sustainability Co., Ltd.  
Tokyo, Japan  
September 16, 2020

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[Remarks] Basis of calculation for CO<sub>2</sub> emissions, waste generated and water input subject to third-party assurance

- CO<sub>2</sub> emissions from production sites: Calculated based on Nissan internal standards. The energy use data of each site is based on invoices from suppliers, which are multiplied by a CO<sub>2</sub> emissions coefficient publicly available for each production site.
- CO<sub>2</sub> emissions resulting from employee commuting Calculated based on the GHG Protocol Scope 3 Standard. Specifically, the annual CO<sub>2</sub> emissions resulting from each employee's commute are calculated using a standard unit of measurement announced by Japan's Ministry of Economy, Trade and Industry, Ministry of the Environment, and Ministry of Land, Infrastructure, Transport and Tourism. This figure is calculated on the basis that employees working at Global Headquarters commute by train and other employees use cars that are average vehicles designated by Nissan. This is multiplied by the number of employees at each facility or office.
- CO<sub>2</sub> emissions from the use of sold products: Calculated using the average regional CO<sub>2</sub> emissions per vehicle multiplied by the regional estimated average lifecycle mileage and multiplied by fiscal 2019 sales volumes. The average CO<sub>2</sub> emissions for the use phase (including direct emissions only) per unit are calculated for each of our main regions (Japan, U.S., EU and China) and extrapolated from average emissions of these markets for other markets. The Sustainable Mobility Project (SMP) model issued by the International Energy Agency was used to determine estimated average lifecycle mileages.

- Scope 3 emissions figures are estimates subject to varying inherent uncertainties.
- Waste generated from production sites: Calculated based on Nissan internal standards. The discharged waste is based on data from truck scales at the sites or data reported by disposal contractors. All discharged waste within the sites concerned is targeted. However, non-steady and irregular generated waste, waste generated in canteens, waste from permanently stationed companies at the sites, waste generated by external vendors and waste from construction are excluded. In addition, materials recycled in-house, used in reproduction (reused by Nissan) or recycled (as salable, valuable materials) are not categorized as generated waste.
- Water input from production sites: Calculated based on Nissan internal standards. Water input is the water withdrawal amount according to billing meters or company meters installed on site. The water withdrawal amount includes drinking water (tap water) , industrial-use water, underground water (spring/well water) and rainwater or the like.