

Third-party assurance

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 marked with a star ★ (the "Indicators") for the period from April 1, 2023 to March 31, 2024 included in its Sustainability data book 2024 (the "Sustainability data book") for the fiscal year ended March 31, 2024.

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 Sustainability data book.

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 Sustainability data book, 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 Sustainability data book 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 Smyrna Vehicle Assembly Plant of Nissan North America, Inc. 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 Sustainability data book are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Sustainability data book.

Our Independence and Quality Management

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 Management 1, we 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.

/s/ Kenichiro Sato
Kenichiro Sato, Partner
KPMG AZSA Sustainability Co., Ltd.
Tokyo, Japan
July 16, 2024

Notes to the Reader of Independent Assurance Report:

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

[Remarks] Basis of calculation for CO₂ emissions, waste generated and water input subject to third-party assurance

- CO₂ emissions from Nissan Motor Co., Ltd. and consolidated subsidiaries: Calculated based on Nissan internal standards. The energy use data of each site is based on invoices from suppliers, which are multiplied by a CO₂ emissions coefficient publicly available for each Nissan Motor Co., Ltd. and consolidated subsidiaries.
- CO₂ emissions from purchased goods & services: Calculated by multiplying the amount of CO₂ emissions per vehicle by the annual global production volume in fiscal 2023, covering raw materials purchased in conjunction with automobile production. CO₂ emissions per vehicle are calculated by applying the Database on GHG Emission Factors (ver.3.0) for Carbon Footprint of Products Pilot Project to the amount of raw material input per typical vehicle as of 2010.
- CO₂ emissions from the use of sold products: Calculated using the average regional CO₂ emissions per vehicle multiplied by the regional estimated average lifecycle mileage and multiplied by fiscal 2023 sales volumes. The average CO₂ emissions for the use phase (including direct emissions only) per unit are calculated for each of our main regions (Japan, U.S.A., EU and China) and extrapolated from average emissions of these markets for other markets. Estimated average lifetime mileages are set based on published country-by-country market average lifetime mileage data.
- Scope 3 emissions figures are estimates subject to varying inherent uncertainties.
- Waste generated from production sites (Nissan Motor Co., Ltd., consolidated subsidiaries and part of its affiliates accounted for by the equity method): Calculated based on Nissan internal standards. The discharged waste within production sites is based on data from truck scales at the sites or data reported by disposal contractors. However, 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 (Nissan Motor Co., Ltd., consolidated subsidiaries and part of its affiliates accounted for by the equity method): 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.