

Solution:

(1)

$$\text{Par value} = \frac{86,067,000,000}{1,811,428,430} = 47.51 \text{ yen}$$

(2)

$$\text{Avg price per share} = 47.51 + \frac{172,529,000,000}{1,811,428,430} = 142.75 \text{ yen}$$

(3)

This is very less, indicating that the value of the share of Honda was underestimated by Honda.