

(Translation)

**Board of Director's determination regarding internal control and governance
framework pursuant to the Japanese Companies Act**

In connection with the internal control and governance framework of Sony Group Corporation ("Sony") and its subsidiaries ("Sony Group Companies") regarding the matters/systems set forth in Article 416, paragraph 1, item (1) of the Japanese Companies Act (the "Act"), the Board of Directors (the "Board") reaffirmed the following as its internal control and governance framework in effect as of the date of determination and determined to continue to evaluate and improve such framework going forward, as appropriate. Sony and Sony Group Companies are collectively referred to as "Sony Group" in this document.

1. Matters regarding the execution of duties by the Audit Committee

(1) Matters regarding Directors and/or employees of Sony who support the execution of duties by the Audit Committee

"Audit Committee Supporting Personnel" who assist the execution by the Audit Committee of its duties shall be designated by the resolution of the Board. The Audit Committee Supporting Personnel, upon instruction by each Audit Committee member, conduct investigations and analysis on auditing matters as well as engage in physical inspections or visiting audits (either by themselves or by cooperating with relevant departments) in order to support the Audit Committee.

(2) Matters regarding independence of the Audit Committee Supporting Personnel and matters to assure that the Audit Committee's instructions to the Personnel are carried out

Audit Committee Supporting Personnel, as stated above, are employees of Sony, and any appointment or dismissal thereof shall be subject to the approval of the Audit Committee. Performance of such personnel shall be evaluated by the Audit Committee. Such personnel shall be supervised by the Audit Committee and shall not concurrently hold positions related to the business operations of Sony Group.

(3) System of reporting to the Audit Committee of Sony by the Directors (excluding a Director who is a member of the Audit Committee), the Corporate Executive Officers, the Accounting Advisors, employees and system of reporting to the Audit Committee of Sony by the Directors, the Accounting Advisors, the Statutory Auditors, the Corporate Executive Officers of Sony Group Companies or, any personnel who execute their duties under Article 598, paragraph 1 of the Act, employees or certain personnel who received a report from the above, of Sony Group Companies

An Audit Committee member designated by the Audit Committee has the authority to require other Directors, Corporate Executive Officers and employees of Sony to report matters regarding their performance of duties, to require each Sony Group Company to report its business, and to investigate the status of the business and assets of each Sony Group Company. The Audit Committee has the authority to require Directors, Corporate Executive Officers and employees of Sony Group Companies ("Sony Group Companies Personnel") to attend Audit Committee meetings and provide an explanation with respect to matters requested by the Audit Committee.

The Audit Committee has the authority and responsibility to establish procedures for the receipt, retention and other treatment of complaints regarding accounting, internal accounting controls or auditing matters (including procedures for the confidential or anonymous submission of expressions of opinion regarding accounting or auditing matters) by employees and may direct Senior Executives to take necessary actions for this purpose.

Considering the above authorities and responsibilities, Corporate Executive Officers and employees of Sony periodically report the following matters to the Audit Committee in accordance with the resolution of the Board (upon their own knowledge or upon receiving reports from relevant Sony Group Companies Personnel, as appropriate). The contents of the report, frequency and person in charge are determined by the Audit

Committee.

- Activity report provided directly or indirectly by divisions in charge of internal controls of Sony Group (internal audit, accounting, finance, IR, compliance and others) and/or Statutory Auditors/Audit Committee members of Sony Group companies
- Material accounting policies/standards of Sony Group and revisions of the same (shall be reported before such revisions)
- Contents of Sony's earnings releases and other material disclosure documents
- Report on Sony Group's internal hotline system and of reports received
- Report from attorneys of violations of U.S. securities regulations, etc.
- Change of audit partners of independent auditors
- Appointment or dismissal of Statutory Auditors/Audit Committee members of Sony Group companies and heads of internal audit in each region or in each business domain of Sony Group that are designated by the Audit Committee

In the event that a Corporate Executive Officer becomes aware of any fact that will cause significant damage to Sony Group, he/she must immediately report the fact to the Audit Committee (upon his/her own knowledge or upon receiving reports from relevant Sony Group Companies Personnel, as appropriate).

In addition to the above, the CEO and CFO of Sony shall, pursuant to the U.S. securities laws, report to the Audit Committee the following matters (upon their own knowledge or upon receiving reports from relevant Sony Group Companies Personnel, as appropriate):

- i) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect Sony's ability to record, process, summarize and report financial information; and
- ii) Any fraud, whether or not material, that involves management or other employees who have a significant role in Sony's internal control over financial reporting.

(4) System to ensure any personnel who report on Item (3) above would not be treated unfavorably due to their report

Sony Group requires all personnel to raise questions or concerns promptly, if they realize that any personnel may have engaged in unethical conduct or possible violations of the law or Sony policy. To facilitate communication and adequate handling of any such concerns, Sony Group establishes and maintains hotline system(s) independent of ordinary reporting structures. Personnel who come forward in good faith to report issues shall be treated fairly and respectfully regardless of whether the report was made to the Audit Committee or not. Sony Group shall not tolerate any form of retaliation against any such individuals and shall endeavor to protect their anonymity as far as practicable.

(5) Matters regarding the procedures for prepayment or reimbursement of expenses resulting from the execution of duties by the Audit Committee members and the policy for any expenses or liabilities resulting from the execution of their duties

The Audit Committee shall prepare its activity plan and budget plan regarding the performance of duties of the Audit Committee and members thereof. The Audit Committee shall charge Sony necessary expenses incurred by its activities according to such activity plan and budget plan. These expenses shall include, but not be limited to fees for outside consultants, outside attorneys, or other outside experts retained by the Audit Committee as deemed necessary for the performance of its duties.

(6) Other system to ensure effective audit by the Audit Committee of Sony

- The Audit Committee works with divisions in charge of internal controls of Sony Group and Statutory Auditors of Sony Group Companies in assessing the effectiveness of the internal control system over financial reporting of Sony Group.
- The Audit Committee evaluates the appropriateness of the audits by the independent auditors and the adequacy of the independence and qualification of the independent auditors, and pre-confirms and pre-approves the independent auditor's audit plan, compensation, engagement in non-audit services and audit partner rotation. The Audit Committee financial expert(s) receives reports from the independent auditor on accounting matters as necessary.
- The appointment or dismissal of the person in charge of the internal audit division of Sony shall be subject to prior approval of the Audit Committee. The appointment or dismissal of persons such as Statutory Auditors or Audit Committee members of Sony Group Companies or heads of internal audit in each region of Sony Group, and heads of internal audit in each business domain of Sony Group, shall require either the prior approval of, or a report to, the Audit Committee, should the Audit Committee so designate.

2. System to ensure the Corporate Executive Officers' compliance with laws and Articles of Incorporation and system to ensure the adequacy of business of the Sony and Sony Group Companies

(1) System to ensure the execution of duties by the Corporate Executive Officers, employees and Directors of Sony Group Companies in compliance with laws and the Articles of Incorporation

The compliance division of Sony is responsible for establishing a group-wide compliance system and promotion of compliance activities.

In order to promote such activities, Sony has established a network comprised of Sony's compliance division and regional compliance divisions (Americas, Europe, Japan, East Asia and Pan-Asia) cooperating to ensure compliance by Sony Group worldwide (the "Compliance Network").

Regional compliance divisions are responsible for assisting Sony's compliance division in establishing compliance systems and promoting compliance activities such as compliance with laws and internal policies in the regional Sony Group Companies. Each regional compliance officer, who is the head of the regional compliance division, has the necessary authority to achieve such responsibility, including the authority to instruct and supervise the relevant regional Sony Group Companies with respect to such matters.

Under this structure, Sony continues to communicate and promote the importance of corporate ethics throughout Sony Group. As a part thereof, Sony has established the "Sony Group Code of Conduct" and other important internal policies and rules to be commonly applied within the entire Sony Group, communicates the importance of these rules to the officers and employees of Sony Group repeatedly, and implements on-going education and training programs as appropriate. In order to require reporting or inquiries regarding ethics or possible violations of the law or Sony policy from the officers and employees, Sony has established, implements and maintains an internal hotline system independent of ordinary reporting structures for Sony and Sony Group Companies. The performance of such internal hotline system is periodically reported to the Audit Committee by the responsible officer or employee.

The compliance division of Sony engages in the above mission and continuously promotes compliance activities, including by maintaining a group-wide compliance system through the “Compliance Network” and specifically by means of mechanisms including the following:

- i) “Delegations of Authority” (please refer to the item (2) below) and other internal controls that limit ability to act other than as authorized.
- ii) Obligation to report on misconduct to Sony.
- iii) Compliance division’s oversight “protocols” on compliance communication, education, enforcement and reporting.

To ensure that all material information of Sony Group is timely disclosed in compliance with the Japanese/U.S. securities laws, as well as SEC rules and the listing standards of the stock exchanges on which Sony shares are listed, Sony has established and maintains a system of Disclosure Controls and Procedures (the “DCP”). As a body to assist the CEO and CFO of Sony in the design, implementation, evaluation and maintenance of the DCP, Sony has established the “Disclosure Committee,” which is comprised of senior management in charge of relevant departments. In order to assure appropriate and timely disclosure, the Disclosure Committee evaluates events that are applied/reported from the important business units, subsidiaries, affiliated companies and corporate divisions in accordance with the “Delegations of Authority” (please refer to item (2) below) and the separately-issued “Reporting Requirements for Material Event Disclosure”, in light of their materiality to Sony Group. Based on such evaluation, the Disclosure Committee reviews the necessity of disclosure in accordance with applicable laws and regulations, as well as the listing standards of relevant stock exchanges and Sony Group’s internal policies, and reports to the CEO and CFO for their determination.

(2) System to ensure Corporate Executive Officers of Sony and Directors of Sony Group Companies’ efficient execution of their duties

The Board determines matters set forth in the applicable laws/the Articles of Incorporation/the Charter of the Board of Directors as well as oversees the performance of Sony Group’s business operations for the purpose of guiding Sony Group towards the enhancement of its corporate value. As a part thereof, the Board sets forth the assignment of duties of Senior Executives including Corporate Executive Officers by clarifying the respective areas of which they are in charge and accordingly delegating its decision-making authority to the relevant Senior Executives. Each Senior Executive endeavors to achieve the corporate business objectives of Sony Group through achieving its goal in its respective areas and makes a decision based on the reasonable judgment for Sony Group’s best interest. When execution of duties of a Senior Executive affects the area of another Senior Executive who is not under his/her direction or supervision, he/she shall discuss the matter with such Senior Executive to pursue the best alternative for Sony Group, and as necessary ask for decision by a more senior Senior Executive who supervises or is in charge of both areas. A Senior Executive may delegate part of his/her duties to subordinate officers in accordance with the “Sony Group Corporation Delegation of Authority”.

In order to ensure that all material activities of Sony Group are reported to Sony management by Sony Group Companies and decided by appropriate decision-making persons/body, Sony has issued the “Sony Group Delegation of Authority” and implemented it to Sony Group Companies (excluding any listed company and certain joint ventures with third parties) as appropriate. These rules define the items that need to be approved by the Sony management, items that are delegated to the subsidiaries’ own decision and items that need to be reported to Sony. Also, Sony has issued the “Sony Group Corporation Delegation of Authority,” which defines the items that need to be approved by the Board, the CEO and other Senior Executives or persons to whom authority is delegated by Senior Executives, and implemented it throughout Sony. (“Sony Group Delegation of Authority” and “Sony Group Corporation Delegation of Authority” are collectively referred to as “Delegations of Authority”.)

Persons who have decision-making authority pursuant to the “Delegations of Authority” are required to collect sufficient information on the issues to be decided, including the purpose, method, timing, cost, outcome and risk of the same, evaluate the same, and confirm that the decision is reasonably in the best interest of Sony Group.

(3) System regarding rules and other structure of risk management

Each business unit, subsidiary/affiliated companies and corporate division of Sony Group shall periodically review and assess risks and establish and maintain necessary risk management systems (such as detection, communication, evaluation and response) for the area of which they are in charge. In addition, Senior Executives including the Corporate Executive Officers of Sony shall have authority and responsibility to establish and maintain a system to identify and control risks that may cause losses to Sony Group regarding his/her area in charge, including a system to receive reports from each business unit, subsidiary/affiliated companies or corporate division of Sony Group in connection with the above review and assessment, as appropriate. Corporate Executive Officers in charge of Sony Group's headquarters functions shall have authority and responsibility to evaluate and manage the risks of the entire Sony Group regarding his/her area in charge and also have authority and responsibility to establish and maintain internal systems necessary to ensure the implementation of the same, as appropriate. The Corporate Executive Officer in charge of group risk control shall comprehensively promote and manage the establishment and maintenance of the systems as stated above.

(4) System of reporting to Sony regarding matters related to the execution of the duties of Directors of Sony Group Companies

Sony Group Companies are required to report their financial information periodically to Sony, directly or indirectly, pursuant to internal rules provided by Sony and, as stated in the above item 2(2), Sony maintains the "Sony Group Delegation of Authority," which defines the items that need to be approved by Sony management and items that need to be reported to Sony from Sony Group Companies. Sony also communicates and promotes the "Sony Group Delegation of Authority" within the entire Sony Group (excluding any listed company and certain joint ventures with third parties). Further, as stated in the above item 2(1), Sony maintains the reporting system to ensure that certain information that is material for the entire Sony Group is reported from the lead business units of Sony Group, subsidiaries, affiliated companies or corporate divisions pursuant to the "Disclosure Controls and Procedures" and other methods.

(5) System regarding the retention/management of information relating to duties of Corporate Executive Officers

Sony and Sony Group Companies retain and/or manage documents and any other information regarding their duties pursuant to the applicable laws and internal rules of Sony.

The following records shall be retained for at least 10 years:

- i) Records regarding decisions made by Senior Executives including Corporate Executive Officers
- ii) Records regarding decisions made by employees who are delegated the decision-making authority from Senior Executives
- iii) Meeting minutes of the body that assists the CEO and CFO

Determined: May 14, 2024