

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Sony Group Corporation		2 Issuer's employer identification number (EIN) 98-0359124	
3 Name of contact for additional information Sadahiko Hayakawa	4 Telephone No. of contact +81-3-6748-2111	5 Email address of contact sonyir@jp.sony.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1-7-1 KONAN, MINATO-KU		7 City, town, or post office, state, and ZIP code of contact TOKYO, 108-0075, JAPAN	
8 Date of action October 1, 2024		9 Classification and description 5-for-1 common stock split	
10 CUSIP number 835699307	11 Serial number(s)	12 Ticker symbol SONY	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **At the Board of Directors meeting held on May 14, 2024, Sony decided to conduct a stock split, effective on October 1, 2024 with a record date of September 30, 2024. On October 1, 2024, each Sony common stock stockholder received four (4) additional shares of Sony common stock for every Sony common stock held by the stockholder as of September 30, 2024.**

Citibank, N.A., as depository for Sony's ADR program, received on behalf of each holder of a Sony ADR four (4) additional shares of Sony common stock for every Sony common stock held by the depository as of September 30, 2024.

Accordingly, on October 8, 2024, each Sony ADR holder received four (4) additional Sony ADRs for every Sony ADR held as of September 30, 2024, (together with the common stock split, the "Stock Split").

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **As a result of the Stock Split, Sony stockholders and ADR holders received four (4) additional shares or ADRs for each share or ADR owned as of September 30, 2024.**

In accordance with Section 307(a) of the Internal Revenue Code of 1986, as amended (the "Code"), each stockholder or ADR holder is required to allocate the aggregate tax basis in its shares or ADRs held immediately before the Stock Split among the shares or ADRs held immediately after the Stock Split.

Accordingly, the number of shares or ADRs held by each stockholder or ADR holder were multiplied by 5, but each stockholder's or ADR holder's total or aggregate basis and proportionate interest in Sony shares or ADRs remained the same.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **Sony recommends that each person who received additional shares or ADRs in the Stock Split consult with its own tax advisor. The following is only intended to provide general guidance and is not tax advice.**

A stockholder or ADR holder will multiply the basis in each share or ADR held before the Stock Split by 20% to determine the basis in that share or ADR and additional shares or ADRs received in the Stock Split.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

The treatment of the Stock Split as a non-taxable event is based on sections 305(a) and 307(a) of the Code.

Under Code Section 305(a), the distribution is not taxable to shareholders or ADR holders. Under Section 307(a), each shareholder's basis in its stock (or each ADR holder's basis in its ADR) must be allocated between the old stock and the new stock (or the old ADR and the new ADRs) that was distributed in the Stock Split.

18 Can any resulting loss be recognized? ▶ **Under current U.S. law, the Stock Split is not expected to give rise to U.S. taxable income, gain or loss for U.S. tax purposes.**

The laws of non-U.S. jurisdictions may impose taxes on the Stock Split.

Sony recommends that each person who received additional shares or ADRs consult with its own tax advisor.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

For a stockholder or an ADR holder whose taxable year is the calendar year, the reportable year is 2024.

For other stockholders or ADR holders, the reportable year is the holder's tax year that includes October 1, 2024.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *H Totoki* Date ▶ *Nov. 13, 2024*

Print your name ▶ **Hiroki Totoki** Title ▶ **President, COO and CFO**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.