# **Editorial Policy**

## **Editorial Policy**

Sony started to issue its Environmental Report in 1994. The report was then issued as Sony's CSR Report from 2003 to 2017, and has been issued as the Sustainability Report since 2018.

The Sustainability Report 2024 has been issued to provide a comprehensive and detailed report on non-financial information for a wide range of stakeholders. This report focuses on major sustainability efforts in fiscal year 2023. It is issued with the approval of the Senior Executive in charge of sustainability.

## Scope:

Sony Group Corporation, consolidated subsidiaries and other companies within the scope of consolidation.

In this report, "Sony" refers to the "Sony Group," as distinct from Sony Group Corporation and Sony Corporation. "Headquarters" refers to Sony Group Corporation. The "Sony Group" refers to Sony Group Corporation (the parent company operating in Japan) and all consolidated subsidiaries in which Sony Group Corporation holds a capital stake of more than 50%. For a list of consolidated subsidiaries please see "Affiliated Companies" on Sony Group Portal.

Affiliated Companies

## **Period Covered**

Fiscal year 2023 (April 1, 2023 - March 31, 2024)
Some information on activities in April 2024 and after is also included.

## **Date of Issue**

August 2024 (Previous report issued: August 2023; issued annually)

#### **Referenced Guidelines**

The information in this report is presented with reference to the Global Reporting Initiative (GRI) Standards. This report also refers to the Environmental Reporting Guidelines (fiscal year 2018 version) published by Japan's Ministry of the Environment.

→ GRI Standards Content Index

## **Reporting Principles of Materiality**

Sony has defined materiality as "material topics related to sustainability that impact Sony's value creation and are based on mid- to long-term social changes and the needs of diverse stakeholders," and conducted a materiality assessment from the perspectives of both the company and the stakeholders.

→ Materiality

## **Third-Party Verification**

For a third-party report on the assurance of environmental data, please use the link below.

→ Independent Assurance Statement

# Disclosure and Communication of Financial and Non-Financial Information

Sony understands the importance of appropriate disclosure to and communication with stakeholders. Since 2019, Sony has been issuing its Corporate Report to comprehensively communicate financial information and non-financial information, including policies for mid- to long-term value creation and business strategies. Sony also posts financial data, non-financial information and business summaries designed primarily for investors and shareholders on the Investor Relations section of its website. In addition, Sony issues its Sustainability Report to provide a wide range of stakeholders with non-financial information on topics such as activities related to sustainability and CSR.

#### Disclosure of Financial and Non-Financial Information

#### Corporate Report

Integrated report covering financial and non-financial information, such as business strategy and management policies for mid- to long-term value creation

- Messages from the CEO and the COO/CFO
- Value Creation at Sony
- Value Creation in Each Business
- Corporate Governance

#### **Investor Relations Website**

A business overview, with financial and non-financial information, particularly relevant to investors and shareholders

#### Briefings for Investors

- Corporate Strategy Meeting
- Earnings Announcement
- Business Segment Meeting
- Sustainability MeetingTechnology Meeting

## Financial Reports

- Securities Report (Japanese only)
- SEC Filings

# Corporate Governance and Internal Controls

• Corporate Governance Report

#### Sustainability Report

Covers non-financial information, such as activities related to sustainability and CSR, relevant to a wide range of stakeholders

- · Sony's Sustainability
- Employees
- Occupational Health & Safety
- Respect for Human Rights
- Responsible Al
- Accessibility
- Quality and Customer Service
- Responsible Supply Chain
- Community Engagement
- Environment
- Technology
- Ethics and Compliance
- Corporate Governance

## **Other Media for Disclosure**

#### Reports

- ☑ Corporate Governance Report (in Japanese)
- ☑ SEC Filings

#### Website Links

- Sustainability

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Sony's Purpose & Values

The Sony Group Code of Conduct

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Sony's Basic Policy for Sustainability Initiatives

Sony's Sustainability Vision

At a Glance 2023

#### Editorial Policy / Business Overview

Sony's Sustainability

Materiality

**Employees** 

Occupational Health & Safety

Respect for Human Rights

Responsible Al

Accessibility

**Quality and Customer Service** 

Responsible Supply Chain

Community Engagement

Environment

Technology

Ethics and Compliance

Corporate Governance

Sustainability Information

Sustainability Report 2024