

GRI Standards Content Index

Sony's Sustainability reporting refers to international standards and guidelines related to Sustainability activity reporting. Below GRI Sustainability Reporting Standards Content Index includes related information available on Sony websites.

Index No.	Index name	Related page
GRI Universal Standards		
GRI 1: Foundation 2021		
GRI 2: General Disclosures 2021		
1. The organization and its reporting practice		
2-1	Organizational details	Corporate Info Form 20-F Item4 Business Overview Sony Supply Chain
2-2	Entities included in the organization's sustainability reporting	Editorial Policy
2-3	Reporting period, frequency and contact point	
2-4	Restatements of information	GRI Standards Content Index
2-5	External assurance	Independent Assurance Statement
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Form 20-F Item4
2-7	Employees	Form 20-F Item4 Datasheet
2-8	Workers who are not employees	Datasheet
3. Governance		
2-9	Governance structure and composition	Corporate Strategy, Business Strategy and Other Policies Governance Framework

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2-10	Nomination and selection of the highest governance body	Governance Framework
2-11	Chair of the highest governance body	Governance Framework Corporate Governance Report (in Japanese)
2-12	Role of the highest governance body in overseeing the management of impacts	Form 20-F Item4 Corporate Governance Report (in Japanese)
2-13	Delegation of responsibility for managing impacts	Organizational Structure
2-14	Role of the highest governance body in sustainability reporting	Sony's Sustainability
2-15	Conflicts of interest	Evaluation of the Board and the Committees' Effectiveness
2-16	Communication of critical concerns	Corporate Governance Ethics and Compliance
2-17	Collective knowledge of the highest governance body	Relationship with Shareholders and Other Stakeholders
2-18	Evaluation of the performance of the highest governance body	Evaluation of the Board and the Committees' Effectiveness
2-19	Remuneration policies	Details of Actions Taken by the Board
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	<p>The average annual compensation of our employees in FY2023 is approximately 11.13 million yen, the total amount of cash compensation*1 of the CEO is approximately 593 million yen, and the ration of the average annual compensation of our employees to the total cash compensation of the CEO is 1:53. The ratio of total cash compensation plus the theoretical value of stock-based compensation*2 is 1:210.</p> <p>*1 Fixed remuneration and remuneration linked to business results *2 Stock options and restricted stock. Stock options values is calculated using fair market value per share as of the grant date in FY2023, restricted stock value is calculated using FY2023 issue price. For details, see page 73 of the FY2023 SEC Filing</p> Form 20-F

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4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Vision of Founder and Basic Policy for Sustainability Initiatives Form 20-F Sony's Basic Policy for Sustainability Initiatives
2-23	Policy commitments	Ethics and Compliance Responsible Supply Chain
2-24	Embedding policy commitments	Ethics and Compliance Responsible Supply Chain
2-25	Processes to remediate negative impacts	Respect for Human Rights Ethics and Compliance Supply Chain Management
2-26	Mechanisms for seeking advice and raising concerns	Sony's Sustainability Ethics and Compliance
2-27	Compliance with laws and regulations	Ethics and Compliance Response to Soil and Groundwater Contamination Managing Chemical Substances
2-28	Membership associations	Sony's Sustainability
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	Sony's Sustainability
2-30	Collective bargaining agreements	Employees
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	The Materiality Assessment Process
3-2	List of material topics	Analysis Results and Sony Group Material Topics
3-3	Management of material topics	Strategies, Targets and Major Initiatives Relating to the Most Important Material Topics
Economic		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Securities Report (in Japanese)
201-2	Financial implications and other risks and opportunities due to climate change	Form 20-F Disclosure of Climate-related Information in Accordance with the TCFD Recommendations

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201-3	Defined benefit plan obligations and other retirement plans	Form 20-F
201-4	Financial assistance received from government	-
GRI202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Attracting Diverse Talent Recruitment Information
202-2	Proportion of senior management hired from the local community	Attracting Diverse Talent Datasheet
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	Community Engagement
203-2	Significant indirect economic impacts	Form 20-F
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	Supply Chain Management
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	Ethics and Compliance
205-2	Communication and training about anti-corruption policies and procedures	
205-3	Confirmed incidents of corruption and actions taken	
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Ethics and Compliance
GRI 207: Tax 2019		
207-1	Approach to tax	Tax Policy
207-2	Tax governance, control, and risk management	Governance Structure Approach to Tax Planning Tax Risks
207-3	Stakeholder engagement and management of concerns related to tax	-
207-4	Country-by-country reporting	Form 20-F

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GRI 301: Materials 2016		
301-1	Materials used by weight or volume	→ Overview of Sony's Environmental Impact
301-2	Recycled input materials used	→ Total Volume of Resources Used in Products → Reducing Use of Virgin Plastics Product Bodies → Reducing Plastic Packaging
301-3	Reclaimed products and their packaging materials	→ Total Volume of Resources Used in Products → Reducing Use of Virgin Plastics Product Bodies → Reducing Plastic Packaging → Product Recycling → Environmental Data
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	→ Overview of Sony's Environmental Impact
302-2	Energy consumption outside of the organization	→ Environmental Data
302-3	Energy intensity	→ Reducing Greenhouse Gas Emissions → Overview of Environmental Impact
302-4	Reduction of energy consumption	→ Reducing Greenhouse Gas Emissions → Overview of Sony's Environmental Impact
302-5	Reductions in energy requirements of products and services	→ Reducing Greenhouse Gas Emissions → Environmental Data
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	→ Proper Water Management to Protect the Local Environment
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	→ Overview of Sony's Environmental Impact → Proper Water Management to Protect the Local Environment → Environmental Data

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303-4	Water discharge	→ Overview of Sony's Environmental Impact → Environmental Data
303-5	Water consumption	-
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	→ Examples of Biodiversity Conservation Initiatives → Environmental Data
304-2	Significant impacts of activities, products, and services on biodiversity	→ Examples of Biodiversity Conservation Initiatives
304-3	Habitats protected or restored	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	→ Reducing Greenhouse Gas Emissions → Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	
305-3	Other indirect (Scope 3) GHG emissions	→ Overview of Sony's Environmental Impact → Reducing Greenhouse Gas Emissions → Environmental Data
305-4	GHG emissions intensity	→ Overview of Sony's Environmental Impact → Reducing Greenhouse Gas Emissions
305-5	Reduction of GHG emissions	→ Reducing Greenhouse Gas Emissions → Reducing Greenhouse Gas Emissions → Reducing the Environmental Impact of Logistics
305-6	Emissions of ozone-depleting substances (ODS)	→ Management of Chemical Substances
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	→ Management of Chemical Substances → Environmental Data

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306-2	Management of significant waste-related impacts	→ Reducing Waste Generation
306-3	Waste generated	→ Overview of Sony's Environmental Impact ↳ Environmental Data
306-4	Waste diverted from disposal	→ Overview of Sony's Environmental Impact
306-5	Waste directed to disposal	
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	→ Responsible Supply Chain
308-2	Negative environmental impacts in the supply chain and actions taken	→ Responsible Supply Chain → Reducing Environmental Impact Across the Supply Chain
Social		
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	↳ Form 20-F → Datasheet
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	→ Diversity, Equity and Inclusion
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	-
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	→ Global OHS Initiative
403-2	Hazard identification, risk assessment, and incident investigation	→ OHS Education
403-3	Occupational health services	→ Global OHS Initiative

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403-4	Worker participation, consultation, and communication on occupational health and safety	→ Global OHS Initiative
403-5	Worker training on occupational health and safety	→ Global OHS Initiative
403-6	Promotion of worker health	→ Maintaining and Promoting Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	→ Global OHS Initiative
403-8	Workers covered by an occupational health and safety management system	
403-9	Work-related injuries	→ OHS Performance
403-10	Work-related ill health	
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	→ Talent Development and Employee Engagement
404-2	Programs for upgrading employee skills and transition assistance programs	
404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	→ Datasheet → Diversity, Equity and Inclusion → Talent Development and Employee Engagement
405-2	Ratio of basic salary and remuneration of women to men	↳ Form 20-F → Diversity, Equity and Inclusion
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	→ Ethics and Compliance → Respect for Human Rights
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	→ Supply Chain Management

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GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	→ Supply Chain Management → Responsible Sourcing of Minerals
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	-
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	-
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	→ Community Engagement
413-2	Operations with significant actual and potential negative impacts on local communities	→ Respect for Human Rights → Supply Chain Management → Environment
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	→ Supply Chain Management
414-2	Negative social impacts in the supply chain and actions taken	→ Supply Chain Management → Responsible Sourcing of Minerals
GRI 415: Public Policy 2016		
415-1	Political contributions	-
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	→ Product Quality and Quality Management
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	

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GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	→ Management of Chemical Substances → Product Recycling Policy and Performance
417-2	Incidents of non-compliance concerning product and service information and labeling	-
417-3	Incidents of non-compliance concerning marketing communications	-
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	→ Ethics and Compliance

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