



【Note】

**The original “Independent Practitioner’s Limited Assurance Report” is in Japanese. This English translation is for readers' convenience and reading this translation is not a substitute for reading the original assurance report in Japanese.**

**Independent Practitioner’s Limited Assurance Report  
(English Translation)**

To Mr. Kenichiro Yoshida, Chairman and CEO Representative Corporate Executive Officer of Sony Group Corporation

PricewaterhouseCoopers Sustainability LLC  
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Toru Yoshioka  
Partner

We have undertaken a limited assurance engagement in respect of the information listed below and identified with a ✓ (checkmark) (the “Identified Sustainability Information”) in Sony Group Corporation’s (the “Company”) Sustainability Report for the year ended March 31, 2024 (the “Sustainability Report 2024”).

**Identified Sustainability Information**

The Identified Sustainability Information for the year ended March 31, 2024 is summarized below:

| Identified Sustainability Information   | Amount (unit)                           |
|---|---|
| Greenhouse gas emissions: Scope 1 (direct emissions)  | 241 (thousand tons-CO <sub>2</sub> )    |
| Greenhouse gas emissions: Scope 2 (indirect emissions)  | 826 (thousand tons-CO <sub>2</sub> )    |
| Total of the following Greenhouse gas emissions: Scope 3 (Other emissions)<br>Category 2: Capital goods<br>Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)<br>Category 4: Upstream transportation and distribution<br>Category 5: Waste generated in operations<br>Category 6: Business travel<br>Category 11: Use of sold products<br>Category 12: End-of-life treatment of sold products | 15,117 (thousand tons-CO <sub>2</sub> ) |
| Generation of renewable energy  | 35.3%                                   |
| Water consumption at sites  | 20.9 (million m <sup>3</sup> )          |
| Amount of wastewater from sites   | 19.7 (million m <sup>3</sup> )          |
| Amount of BOD in wastewater from sites  | 419 (tons)                              |
| Amount of COD in wastewater from sites  | 86 (tons)                               |



Our assurance was with respect to the information for the year ended March 31, 2024 only and we have not performed any procedures with respect to earlier periods or any other elements included in the Sustainability Report 2024 and, therefore, do not express any conclusion thereon.

### **Reporting criteria**

The reporting criteria used by the Company to prepare the Identified Sustainability Information are set out in “Environmental Data Collection Methods and Rationale” in "Data Section" of the Sustainability Report 2024 (the “Criteria”).

### **The Company’s responsibility**

The Company is responsible for the preparation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

### **Inherent limitations**

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

### **Our independence and quality management**

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements”, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Our responsibility**

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, and, International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board.

These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.



The procedures we performed were based on our professional judgment and included inquiries, observation, inspection, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. We primarily :

- made inquiries of the persons responsible for the Identified Sustainability Information;
- obtained an understanding of the process for collecting and reporting the Identified Sustainability Information at certain sites that were selected on the basis of their inherent risk and materiality to the Company;
- performed analyses of the Identified Sustainability Information to check that data had been appropriately measured, recorded, collated and reported, and performed limited substantive testing on a sample basis; and
- considered the disclosure and presentation of the Identified Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Sustainability Information has been prepared, in all material respects, in accordance with the Criteria.

**Limited assurance conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information for the year ended March 31, 2024 is not prepared, in all material respects, in accordance with the Criteria.