

Non-consolidated
Balance Sheets and Statements of Income
pursuant to the Companies Act of Japan
(TRANSLATION)

From April 1, 2024

To March 31, 2025

Sony Group Corporation

Non-consolidated Balance Sheets (Unaudited)**March 31**

	Yen in millions	
	2024	2025
Assets		
Current assets		
Cash and deposits	45,814	95,672
Accounts receivable - trade	55,812	57,925
Finished goods	17	-
Work in process	212	330
Raw materials and supplies	16	15
Prepaid expenses	6,150	4,836
Deposits paid	34,193	142,544
Short-term loans receivable	1,707,938	1,653,281
Other	90,219	115,467
Allowance for doubtful accounts	-150	-134
Total current assets	1,940,221	2,069,936
Non-current assets		
Property, plant and equipment		
Buildings	177,790	178,610
Accumulated depreciation	-134,560	-136,947
Buildings, net	43,230	41,664
Structures	8,831	10,666
Accumulated depreciation	-7,335	-7,306
Structures, net	1,495	3,360
Machinery and equipment	1,513	1,689
Accumulated depreciation	-808	-933
Machinery and equipment, net	705	755
Vehicles	206	212
Accumulated depreciation	-156	-177
Vehicles, net	49	36
Tools, furniture and fixtures	8,233	8,437
Accumulated depreciation	-5,472	-5,817
Tools, furniture and fixtures, net	2,761	2,620
Land	12,264	12,251
Leased assets	424	436
Accumulated depreciation	-257	-373
Leased assets, net	167	63
Construction in progress	1,343	68
Total property, plant and equipment	62,014	60,816

March 31

	Yen in millions	
	2024	2025
Intangible assets		
Patent right	1,149	916
Leasehold interests in land	1,548	1,548
Software	3,150	4,838
Other	10,048	9,143
Total intangible assets	15,896	16,444
Investments and other assets		
Investment securities	36,445	76,877
Shares of subsidiaries and associates	2,522,870	2,583,020
Investments in capital	1,001	4,001
Investments in capital of subsidiaries and associates	102,297	169,731
Long-term loans receivable	433,852	248,230
Distressed receivables	269	266
Long-term prepaid expenses	5,914	4,751
Prepaid pension cost	31,735	61,825
Deferred tax assets	6,046	-
Other	52,737	46,642
Allowance for doubtful accounts	-246,216	-60,908
Total investments and other assets	2,946,950	3,134,435
Total non-current assets	3,024,861	3,211,695
Total assets	4,965,082	5,281,630
Liabilities		
Current liabilities		
Notes payable - trade	247	277
Accounts payable - trade	2,281	2,748
Short-term borrowings	706,404	937,876
Current portion of long-term borrowings	-	30,000
Current portion of bonds payable	30,000	80,000
Lease obligations	164	34
Accounts payable - other	57,498	48,303
Accrued expenses	5,163	4,291
Income taxes payable	372	11
Advances received	4,328	3,772
Deposits received	9,199	13,132
Unearned revenue	17	45
Provision for bonuses	6,291	6,772
Provision for stock-based compensation	2,978	7,804
Asset retirement obligations	43	-
Other	1,701	579
Total current liabilities	826,684	1,135,644

March 31

	Yen in millions	
	2024	2025
Non-current liabilities		
Bonds payable	445,000	475,000
Long-term borrowings	337,704	305,232
Lease obligations	22	37
Deferred tax liabilities	-	3,115
Provision for retirement benefits	12,478	14,041
Provision for recycling costs of personal computers	411	344
Provision for loss on guarantees	3,453	-
Provision for stock-based compensation	2,503	6,412
Asset retirement obligations	7,097	7,145
Other	40,497	39,106
Total non-current liabilities	849,165	850,432
Total liabilities	1,675,848	1,986,077
Net assets		
Shareholders' equity		
Common stock	881,357	881,357
Capital surplus		
Capital reserves	1,095,050	1,095,050
Other capital surplus	839	-
Total capital surplus	1,095,889	1,095,050
Retained earnings		
Legal reserves	34,870	34,870
Other retained earnings		
Retained earnings brought forward	1,636,172	1,542,197
Total retained earnings	1,671,042	1,577,067
Treasury stock, at cost	-403,934	-296,860
Total shareholders' equity	3,244,353	3,256,613
Valuation and translation adjustments		
Valuation difference on other securities	6,761	556
Total valuation and translation adjustments	6,761	556
Share acquisition rights	38,119	38,384
Total net assets	3,289,233	3,295,554
Total liabilities and net assets	4,965,082	5,281,630

* This is an English translation of excerpts from the financial statements of Sony Group Corporation (non-consolidated) that are prepared in accordance with Japanese generally accepted accounting principles.

Non-consolidated Statements of Income (Unaudited)

Fiscal Year Ended March 31	Yen in millions	
	2024	2025
Operating revenue		
Net sales	158,726	173,940
Dividends from subsidiaries and associates	314,529	306,982
Total operating revenue	473,255	480,922
Cost of sales	31,939	33,604
Gross profit	441,316	447,318
Selling, general and administrative expenses	146,641	127,143
Operating income	294,675	320,175
Non-operating income		
Interest and dividend income	10,876	18,625
Other	50,665	48,707
Total non-operating income	61,541	67,332
Non-operating expenses		
Interest expenses	7,493	12,634
Other	45,112	52,009
Total non-operating expenses	52,605	64,642
Ordinary income	303,611	322,865
Income before income taxes	303,611	322,865
Income taxes - current	-13,692	-50,697
Income taxes - deferred	907	11,883
Total income taxes	-12,785	-38,814
Net income	316,396	361,678

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