

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

From April 1, 2025

To March 31, 2026

Sony Group Corporation

Non-consolidated Balance Sheets (Unaudited)

March 31

	Yen in millions	
	2025	2026
Assets		
Current assets		
Cash and deposits	95,672	464,270
Accounts receivable - trade	57,925	54,503
Work in process	330	293
Raw materials and supplies	15	64
Prepaid expenses	4,836	3,935
Deposits paid	142,544	148,649
Short-term loans receivable	1,653,281	1,653,837
Other	115,467	104,831
Allowance for doubtful accounts	-134	-5
Total current assets	2,069,936	2,430,376
Non-current assets		
Property, plant and equipment		
Buildings	178,610	180,268
Accumulated depreciation	-136,947	-140,123
Buildings, net	41,664	40,145
Structures	10,666	10,359
Accumulated depreciation	-7,306	-7,115
Structures, net	3,360	3,243
Machinery and equipment	1,689	1,826
Accumulated depreciation	-933	-1,031
Machinery and equipment, net	755	795
Vehicles	212	212
Accumulated depreciation	-177	-198
Vehicles, net	36	14
Tools, furniture and fixtures	8,437	8,598
Accumulated depreciation	-5,817	-6,139
Tools, furniture and fixtures, net	2,620	2,459
Land	12,251	12,015
Leased assets	436	475
Accumulated depreciation	-373	-390
Leased assets, net	63	85
Construction in progress	68	129
Total property, plant and equipment	60,816	58,885

March 31

	Yen in millions	
	2025	2026
Intangible assets		
Patent right	916	700
Leasehold interests in land	1,548	1,548
Software	4,838	3,706
Other	9,143	6,928
Total intangible assets	16,444	12,882
Investments and other assets		
Investment securities	76,877	174,939
Shares of subsidiaries and associates	2,583,020	2,093,643
Investments in capital	4,001	4,001
Investments in capital of subsidiaries and associates	169,731	86,567
Long-term loans receivable	248,230	245,122
Distressed receivables	266	281
Long-term prepaid expenses	4,751	4,526
Prepaid pension cost	61,825	70,250
Other	46,642	41,719
Allowance for doubtful accounts	-60,908	-53,583
Total investments and other assets	3,134,435	2,667,466
Total non-current assets	3,211,695	2,739,233
Total assets	5,281,630	5,169,609
Liabilities		
Current liabilities		
Notes payable - trade	277	268
Accounts payable - trade	2,748	2,147
Short-term borrowings	937,876	1,375,495
Current portion of long-term borrowings	30,000	-
Current portion of bonds payable	80,000	125,000
Lease obligations	34	46
Accounts payable - other	48,303	91,175
Accrued expenses	4,291	4,402
Income taxes payable	11	4,533
Advances received	3,772	3,627
Deposits received	13,132	15,008
Unearned revenue	45	26
Provision for bonuses	6,772	8,317
Provision for stock-based compensation	7,804	17,879
Provision for loss on business of subsidiaries and associates	-	25,154
Other	579	84
Total current liabilities	1,135,644	1,673,162

March 31

	Yen in millions	
	2025	2026
Non-current liabilities		
Bonds payable	475,000	350,000
Long-term borrowings	305,232	317,820
Lease obligations	37	50
Deferred tax liabilities	3,115	5,333
Provision for retirement benefits	14,041	12,366
Provision for recycling costs of personal computers	344	294
Provision for stock-based compensation	6,412	10,388
Asset retirement obligations	7,145	7,131
Other	39,106	37,808
Total non-current liabilities	850,432	741,189
Total liabilities	1,986,077	2,414,351
Net assets		
Shareholders' equity		
Common stock	881,357	881,357
Capital surplus		
Capital reserves	1,095,050	-
Other capital surplus	-	1,107,848
Total capital surplus	1,095,050	1,107,848
Retained earnings		
Legal reserves	34,870	88,730
Other retained earnings		
Retained earnings brought forward	1,542,197	1,351,800
Total retained earnings	1,577,067	1,440,530
Treasury stock, at cost	-296,860	-752,106
Total shareholders' equity	3,256,613	2,677,628
Valuation and translation adjustments		
Valuation difference on other securities	556	-559
Total valuation and translation adjustments	556	-559
Share acquisition rights	38,384	78,189
Total net assets	3,295,554	2,755,258
Total liabilities and net assets	5,281,630	5,169,609

* 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	
	2025	2026
Operating revenue		
Net sales	173,940	164,460
Dividends from subsidiaries and associates	306,982	637,672
Total operating revenue	480,922	802,132
Cost of sales	33,604	32,361
Gross profit	447,318	769,771
Selling, general and administrative expenses	127,143	143,098
Operating income	320,175	626,673
Non-operating income		
Interest and dividend income	18,625	26,372
Other	48,707	56,910
Total non-operating income	67,332	83,283
Non-operating expenses		
Interest expenses	12,634	15,268
Other	52,009	43,945
Total non-operating expenses	64,642	59,212
Ordinary income	322,865	650,743
Extraordinary losses		
Loss on valuation of shares of subsidiaries and associates	-	100,649
Expenses related to a partial spin-off	-	54,074
Provision for loss on business of subsidiaries and associates	-	25,154
Loss on support to subsidiaries and associates	-	13,775
Total extraordinary losses	-	193,651
Income before income taxes	322,865	457,092
Income taxes - current	-50,697	-7,953
Income taxes - deferred	11,883	2,732
Total income taxes	-38,814	-5,221
Net income	361,678	462,313

* 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.