

# GRI Standards Content Index

Sony's Sustainability reporting refers to international standards and guidelines related to Sustainability activity reporting. The below GRI Sustainability Reporting Standards Content Index includes related information available on Sony Group Portal Website.

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	<a href="#">Corporate Info</a> <a href="#">Form 20-F Item 4</a> <a href="#">Editorial Policy</a> <a href="#">Sony Supply Chain</a>
2-2	Entities included in the organization's sustainability reporting	<a href="#">Editorial Policy</a>
2-3	Reporting period, frequency and contact point	
2-4	Restatements of information	<a href="#">GRI Standards Content Index</a>
2-5	External assurance	<a href="#">Independent Assurance Statement</a>
2. Activities and workers		
2-6	Activities, value chain and other business relationships	<a href="#">Form 20-F Item 4</a>
2-7	Employees	<a href="#">Form 20-F Item 4</a> <a href="#">Datasheet</a>
2-8	Workers who are not employees	<a href="#">Datasheet</a>
3. Governance		
2-9	Governance structure and composition	<a href="#">Corporate Strategy, Business Strategy and Other Policies</a> <a href="#">Governance Framework</a>

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2-10	Nomination and selection of the highest governance body	<a href="#">Governance Framework</a>
2-11	Chair of the highest governance body	<a href="#">Governance Framework</a> <a href="#">Corporate Governance Report</a>
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Form 20-F Item 4</a> <a href="#">Corporate Governance Report</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">Organizational Structure</a>
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Organizational Structure of Sustainability</a>
2-15	Conflicts of interest	<a href="#">Evaluation of the Board and the Committees' Effectiveness</a>
2-16	Communication of critical concerns	<a href="#">Corporate Governance</a> <a href="#">Ethics and Compliance</a>
2-17	Collective knowledge of the highest governance body	<a href="#">Relationship with Shareholders and Other Stakeholders</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">Evaluation of the Board and the Committees' Effectiveness</a>
2-19	Remuneration policies	<a href="#">Details of Actions Taken by the Board</a>
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	<p>The average annual compensation of our employees in FY2024 is approximately 11.18 million yen, the total amount of cash compensation*1 of the CEO is approximately 636 million yen, and the ratio of the average annual compensation of our employees to the total cash compensation of the CEO is 1:57. The ratio of total cash compensation plus the theoretical value of stock-based compensation*2 is 1:226.</p> <p>*1 Fixed remuneration and remuneration linked to business results                      *2 Stock options and restricted stock units (RSUs). As to the stock-based compensation, the underlying amount is calculated based on the weighted-average fair value per share of stock acquisition rights and the RSUs at the date of their grant in FY2024. For details, see page 71 of the FY2024 SEC Filing.</p> <a href="#">Form 20-F</a>

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

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

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<b>Environmental</b>		
<b>GRI 301: Materials 2016</b>		
301-1	Materials used by weight or volume	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">↗ Environmental Data File</a>
301-2	Recycled input materials used	<a href="#">→ Conserving Resources in Products and Services</a>
301-3	Reclaimed products and their packaging materials	<a href="#">→ Conserving Resources in Products and Services</a> <a href="#">→ Proper Utilization of Resource</a> <a href="#">→ Product Recycling</a> <a href="#">↗ Environmental Data File</a>
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organization	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">↗ Environmental Data File</a>
302-2	Energy consumption outside of the organization	<a href="#">↗ Environmental Data File</a>
302-3	Energy intensity	<a href="#">→ Overview of Sony's Environmental Impact</a>
302-4	Reduction of energy consumption	<a href="#">→ Reducing Greenhouse Gas Emissions</a>
302-5	Reductions in energy requirements of products and services	<a href="#">→ Reducing Greenhouse Gas Emissions</a> <a href="#">↗ Environmental Data File</a>
<b>GRI 303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	<a href="#">→ Appropriate Local Water Management at Sony Sites</a>
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">→ Appropriate Local Water Management at Sony Sites</a> <a href="#">↗ Environmental Data File</a>
303-4	Water discharge	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">↗ Environmental Data File</a>
303-5	Water consumption	-

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<b>GRI 304: Biodiversity 2016</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">→ Biodiversity Conservation Initiatives at Sony Sites</a> <a href="#">↗ List of Biodiversity Conservation Initiatives at Sony Sites (GRI 304)</a>
304-2	Significant impacts of activities, products, and services on biodiversity	
304-3	Habitats protected or restored	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	<a href="#">→ Overview of Sony's Environmental Impact</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">→ Reducing Greenhouse Gas Emissions</a> <a href="#">↗ Environmental Data File</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">→ Climate Change</a> <a href="#">↗ Environmental Data File</a>
305-4	GHG emissions intensity	<a href="#">↗ Environmental Data File</a>
305-5	Reduction of GHG emissions	<a href="#">→ Climate Change</a>
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">→ Management of Chemical Substances</a>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">→ Management of Chemical Substances</a> <a href="#">→ Managing Chemical Substances in Products and Services</a> <a href="#">↗ Environmental Data File</a>
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	<a href="#">→ Overview of Sony's Environmental Impact</a>
306-2	Management of significant waste-related impacts	<a href="#">→ Reducing Waste Generation at Sony Sites</a>
306-3	Waste generated	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">→ Reducing Waste Generation at Sony Sites</a> <a href="#">↗ Environmental Data File</a>

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306-4	Waste diverted from disposal	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">→ Proper Utilization of Resource</a> <a href="#">→ Product Recycling</a>
306-5	Waste directed to disposal	<a href="#">→ Overview of Sony's Environmental Impact</a> <a href="#">→ Reducing Waste Generation at Sony Sites</a>
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	<a href="#">→ Responsible Supply Chain</a>
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">→ Responsible Supply Chain</a> <a href="#">→ Reducing Greenhouse Gas Emissions Across the Supply Chain</a>
<b>Social</b>		
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<a href="#">🔗 Form 20-F</a> <a href="#">→ Datasheet</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	<a href="#">→ Creating an Environment where Individuality is Maximized</a>
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	-
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	<a href="#">→ Global OHS Initiatives</a>
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">→ OHS Education</a>
403-3	Occupational health services	<a href="#">→ Global OHS Initiatives</a>
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">→ Global OHS Initiatives</a>
403-5	Worker training on occupational health and safety	<a href="#">→ Global OHS Initiatives</a>

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403-6	Promotion of worker health	<a href="#">→ Maintaining and Promoting Health</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">→ Global OHS Initiatives</a>
403-8	Workers covered by an occupational health and safety management system	
403-9	Work-related injuries	<a href="#">→ OHS Performance</a>
403-10	Work-related ill health	
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<a href="#">→ Learning and Career</a>
404-2	Programs for upgrading employee skills and transition assistance programs	
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">→ Broad Career Initiatives</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	<a href="#">→ Datasheet</a> <a href="#">→ Learning and Career</a> <a href="#">→ Creating an Environment where Individuality is Maximized</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">→ Sony's Diversity and "An Organization that Embraces Diverse Perspectives"</a>
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	<a href="#">→ Ethics and Compliance</a> <a href="#">→ Respect for Human Rights</a>
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">→ Supply Chain Management</a>
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">→ Supply Chain Management</a> <a href="#">→ Responsible Sourcing of Minerals</a>

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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">→ Supply Chain Management</a> <a href="#">→ Responsible Sourcing of Minerals</a>
<b>GRI 410: Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	-
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	-
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	→ <a href="#">Community Engagement</a>
413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">→ Respect for Human Rights</a> <a href="#">→ Supply Chain Management</a> <a href="#">→ Environment</a>
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	→ <a href="#">Supply Chain Management</a>
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">→ Supply Chain Management</a> <a href="#">→ Responsible Sourcing of Minerals</a>
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	-
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	→ <a href="#">Product Quality and Quality Management</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	
<b>GRI 417: Marketing and Labeling 2016</b>		
417-1	Requirements for product and service information and labeling	<a href="#">→ Managing Chemical Substances in Products and Services</a> <a href="#">→ Product Recycling</a>

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417-2	Incidents of non-compliance concerning product and service information and labeling	-
417-3	Incidents of non-compliance concerning marketing communications	-
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	→ <a href="#">Ethics and Compliance</a>

**Revision history**

Date of revision	Page	Revision details	Reason for revision
December 18, 2025	104	Note*3 for Chemical substances subject	Correction

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