

# INDEPENDENT ASSURANCE STATEMENT

To: Sony Group Corporation



Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Sony Group Corporation (Sony) to provide limited assurance and to conduct an external review over sustainability information selected by Sony. This Assurance Statement applies to the related information included within the scope of work described below.

## Selected information

The scope of our assurance work was limited to assurance over the following information included within Sony's Sustainability Report 2021 (the 'Report') or reported internally to Sony Group only for the purpose of internal management for the period of April 1, 2020 through March 31, 2021 (the 'Selected Information'):

- 1) The following environmental performance data through business operations of all ISO 14001-certified sites as of March 31, 2021 in Sony Group
  - Greenhouse gas emissions (Scope 1 and Scope 2): Energy related CO<sub>2</sub> emissions and Non-energy related greenhouse gases including PFCs
  - Energy consumption (including fuel for motor vehicles)
  - Water consumption and discharge
  - Water pollutant (BOD/COD) emissions
- 2) Categories 4, 6 and 11 of Scope 3 GHG emissions accounted within the boundaries defined by Sony for each category
  - Category 4: CO<sub>2</sub> emissions from logistics (\*1)
  - Category 6: CO<sub>2</sub> emissions from employee business trips (\*2)
  - Category 11: CO<sub>2</sub> emissions from the electricity consumption during product use

(\*1) Total CO<sub>2</sub> emissions from logistics include emissions arising from transportation of electronics products handled by the Sony Group over 40 countries around the world including Japan, the United States, Europe, and Asia. GHG emissions from logistics within Japan also include those from components transportation.

(\*2) Emissions are calculated for business trips undertaken by employees from central departments, which account for the largest share of business trips taken by employees of Sony and Sony Group Electronics Business companies in Japan, Europe, North America and China. (In the case of Japan and North America, trips taken by employees from some music-related companies are included.)

The scope of our review work was limited to review over the following information reported internally to Sony Group only for the purpose of internal management for the period of April 1, 2020 through March 31, 2021 (the 'Selected Information'):

- CO<sub>2</sub> emissions reduction achieved by using renewable energy

Note: The reporting boundaries and calculation methodologies were defined by Sony.



## **Reporting criteria**

The Selected Information included within the Report needs to be read and understood together with the reporting criteria stated in the Report.

The Selected Information reported internally to Sony Group only for the purpose of internal management needs to be read and understood together with the internal reporting criteria defined by Sony.

## **Limitations and Exclusions**

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Any other information within the Report, which is not listed as the Selected Information.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## **Responsibilities**

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Sony.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria by conducting our assurance work;
- assess the reliability and accuracy of the Selected Information by conducting our review work;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Sony.

## **Assessment Standard**

We performed our assurance work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Effective for assurance reports dated on or after December 15, 2015) issued by the International Auditing and Assurance Standards Board and ISO14064-3 (2006): Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

We performed our review work by using Bureau Veritas' standard procedures for external review of sustainability information.

## **Summary of work performed**

As part of our independent verification, our work included:

1. Conducting interviews with relevant personnel of Sony Group;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Sony Group;
4. Reviewing Sony Group systems for quantitative data aggregation and analysis;



5. Verification of sample of data back to source by carrying out three physical site visits at the following locations:

- Sony's headquarters
- Sony Global Manufacturing & Operations Corporation, Kohda Site
- Sony Interactive Entertainment Inc. Sony City

Bureau Veritas also assessed the reliability of environmental performance data management across other sites and business sections by testing the implementation and effectiveness of the Sony Global Environmental Management System (GEMS).

6. Reperforming a selection of aggregation calculations of the Selected Information;
7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals.

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 a reasonable assurance engagement been performed.

**Verified greenhouse gas emissions**

We performed our verification work on greenhouse gas emissions data in accordance with the requirements of ISO14064-3(2006).

Verified data in greenhouse gas assertion made by Sony are as follows.

	Greenhouse gas emissions [kt-CO <sub>2</sub> e]	Boundary
Scope 1	189	CO <sub>2</sub> emissions from energy use and other greenhouse gases including PFCs through business operations of all ISO 14001-certified sites as of March 31, 2021 in Sony Group
Scope 2	1,204 (market-based)	
Scope 3	11,658	Categories 4, 6 and 11 of Scope 3 GHG emissions accounted within the boundaries defined by Sony for each category

The breakdown of Scope 3 emissions are as follows.

- Category 4 : 249 kt-CO<sub>2</sub>e
- Category 6 : 6 kt-CO<sub>2</sub>e
- Category 11 : 11,403 kt-CO<sub>2</sub>e

**Conclusion**

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria;
- It is our opinion that Sony has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our work.



### **Statement of Independence, Integrity and Competence**

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior and high ethical standards in their day-to-day business activities.

Bureau Veritas Japan Co., Ltd.

Yokohama, Japan

August 2, 2021

