June 25, 2026

Sony Financial Group Inc.
President and CEO: Toshihide Endo
Security Code: 8729, TSE Prime Market

Matters Regarding Controlling Shareholders, etc.

1. Trade name, etc. of other affiliated company

(As of March 31, 2026)

Name	Attribute	Percentage of voting rights (%) (*)			Securities exchanges on which issued shares are listed
		Directly held	Indirectly held	Total	
Sony Group Corporation	Other affiliated company	17.40	0.00	17.40	Tokyo Stock Exchange Prime Market New York Stock Exchange (U.S.A.)

(*) The percentage of voting rights is calculated based on the total number of voting rights (67,363,559 units) as of March 31, 2026.

2. Positioning of SFGI in corporate group centering on other affiliated company and other relationships between SFGI and the other affiliated company

Sony Group Corporation ("SGC") executed a partial spin-off of Sony Financial Group Inc. ("SFGI") on October 1, 2025 (the "Spin-off"), pursuant to which 83.60% of shares of common stock of SFGI ("SFGI shares") held by SGC were distributed to SGC's shareholders as dividends in kind. As a result, SGC's ownership ratio in SFGI shares decreased to 16.40% after the execution of the Spin-off. In addition, certain officer of SFGI who had been dispatched from SGC when it was SFGI's wholly owning parent company continued to serve as an officer of SFGI after the execution of the Spin-off. SFGI had been accounted for as an equity method affiliate of SGC mainly due to such shareholding and continued personnel relationship.

At the Annual General Meeting of Shareholders held on June 25, 2026, such officer was reappointed based on the exercise of voting rights by SFGI's shareholders following the Spin-off and the listing of SFGI shares. In addition, no officers are currently dispatched from SGC. As a result, the significant influence based on the personnel relationship has ceased. Consequently, SFGI is no longer accounted for as an equity method affiliate of SGC.

This change arises solely from the circumstances surrounding the appointment of the officer described above. There is no substantive change in SGC's shareholding in SFGI shares, the business relationship between SFGI and SGC including trade name and trademark licensing agreements regarding Sony brand, or the overall business relationship between the two companies.

3. Matters concerning transactions with controlling shareholders, etc.

(1) Transactions between SFGI and related parties (for the fiscal year ended March 31, 2026)

Type	Name	Location	Capital (¥ million)	Business	Voting Rights (%)	Relationship	Transaction Details	Transaction Amount (¥ million)	Account	Ending Balance (¥ million)
Other affiliated company	Sony Group Corporation	Tokyo	881,356	Management of subsidiaries	Direct 17.40	Secondment of employees, concurrent directorships, etc.	Payment of seconded employees' salaries	353	Accounts receivable	4,837
							Receipt of seconded employees' salaries	13		
							Brand royalties	855		
							Payment of outsourcing expenses, etc.	104		

(Notes) 1. Transaction amounts exclude consumption taxes, while ending balances include consumption taxes.
2. Transaction terms and policies for determining transaction terms are as follows:
(1) Payments of seconded employees' salaries are made based on a memorandum of understanding regarding secondment, and are calculated as the equivalent personnel costs for such seconded employees.
(2) Receipts of seconded employees' salaries are received based on a memorandum of understanding regarding secondment, and are calculated as the equivalent personnel costs for such seconded employees.
(3) The trade names and trademarks using "Sony" or "ソニー" used by SFGI and its group companies are owned by SGC. With respect to the use of such trademarks, SFGI has entered into trademark and trade name license agreements with SGC.
(4) Other transactions are determined with reference to market prices and general transaction terms.

(2) Transactions between consolidated subsidiaries and related parties (for the fiscal year ended March 31, 2026)

Type	Name	Location	Capital (¥ million)	Business	Voting Rights (%)	Relationship	Transaction Details	Transaction Amount (¥ million)	Account	Ending Balance (¥ million)
Other affiliated company	Sony Group Corporation	Tokyo	881,356	Management of subsidiaries	Direct 17.40	Payment of brand royalties, leasing of buildings, secondment of employees, etc.	Payment of brand royalties	888	Other liabilities	5,073
							Receipt of building lease income	9,257		
							Payment of seconded employees' salaries	130		
							Others	403		

(Notes) 1. Transaction amounts exclude consumption taxes, while ending balances include consumption taxes.
2. Transaction terms and policies for determining transaction terms are as follows:
(1) As part of asset management, a life insurance subsidiary has leased its head office building to Sony Corporation (currently SGC) since October 2006. The rental fees are determined through negotiation based on real estate appraisal values.
(2) The trade names and trademarks using "Sony" or "ソニー" used in the names of SFGI, its subsidiaries and affiliates are owned by SGC. With respect to the use of such trademarks, SFGI, its subsidiaries and affiliates have entered into trademark and trade name license agreements with SGC. Based on these agreements, brand royalties are paid.
In addition, from the middle of the fiscal year ended March 31, 2026, SFGI has entered into trademark and trade name license agreements with SGC, while its subsidiaries and affiliates have entered into sub-license agreements with SFGI.
(3) Payments of seconded employees' salaries are made based on memoranda of understanding regarding secondment, and are calculated as the equivalent personnel costs for such seconded employees.
(4) The acquisition prices of buildings and land are determined through negotiation based on real estate appraisal values.
(5) Other transactions are determined with reference to market prices and general transaction terms.

End