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SONY CORP  
Form 6-K/A  
July 06, 2004

Form 6-K/A

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D. C. 20549  
FORM 6-K/A

REPORT OF FOREIGN PRIVATE ISSUER

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For the month of July 2004

SONY CORPORATION  
(Translation of registrant's name into English)

7-35 KITASHINAGAWA 6-CHOME, SHINAGAWA-KU, TOKYO, JAPAN  
(Address of principal executive offices)

The registrant files annual reports under cover of Form 20-F.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the  
registrant has duly caused this report to be signed on its behalf by the  
undersigned, thereunto duly authorized.

SONY CORPORATION  
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(Registrant)

By: /s/ Katsumi Ihara

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(Signature)

Katsumi Ihara  
Executive Deputy President,  
Chief Strategy Officer and  
Chief Financial Officer

Date: July 06, 2004

The filing has been re-submitted to incorporate the new signatory above.

## Edgar Filing: SONY CORP - Form 6-K/A

List of materials

Documents attached hereto:

i) A press release regarding Reform of Pension Plan - Amended

No. 03-034E

July 2, 2004

Reform of Sony's Employee Retirement Pension Plan in Japan;  
Transfer of the Substitutional Portion of the Employees' Pension Fund to the  
Japanese Government

As of July 2004, Sony Corporation has reformed its defined benefit pension plan to respond to current economic and social conditions and to ensure the sustainability of plan into the future. This reform has been made possible due to the legislative enactment of a series of pension plan related acts in Japan that enabled Sony to consider an expanded number of options in pension plan.

In addition, an approval has been obtained from the Minister of Health, Labor and Welfare of Japan as of July 1, 2004, for the exemption from benefit obligations relating to future employee service under the substitutional portion of Employees' Pension Fund liabilities pursuant to Defined Benefit Corporation Pension Fund Act of Japan.

Pension Plan Reform:

- 1) Pension benefit has been changed from fixed to floating benefit rates
  - In an effort to reflect market interest rate conditions, the rates used in calculating pension benefit amounts are determined by taking into consideration the yields of 10-year and 20-year Japanese Government Bonds. (A ceiling of 6.0 percent and a floor of 3.5 percent will be maintained on pension benefit rates.)
- 2) Guaranteed installment period has been extended from 15 years to 18 years
  - The guaranteed installment period for life-time annuities has been extended from 15 years to 18 years in light of the increase in average life expectancy.

Transfer of the Substitutional Portion:

The remaining substitutional portion (the benefit obligation related to past employee services) of the Employees' Pension Fund from will be separated from the corporate portion and will be accounted for after completing the transfer to the Japanese Government of the substitutional portion of employee benefit obligations and related plan assets in accordance with the Financial Accounting Standard Board Emerging Issues Task Force Issue No. 03-2. Accordingly, the financial impact on Sony's consolidated operating results will be determined following the completion of this separation.

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