



To whom it may concern:

Company Name: Orient Corporation Representative: Makoto Umemiya

President and Representative Director

(Securities Code: 8585, TSE Prime Market)

Inquiries: Nakajima Tomoki

General Manager, Investor Relations

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Matters Concerning Controlling Shareholder, Etc.

1. Trade names of other affiliated companies, etc.

(As of March 31, 2025)

					, , ,	
	Attribute	Ratio of	voting rights hel			
Name		Voting rights directly held	Voting rights subject to aggregation	Total	Financial instruments exchange, et on which the issued shares are listed	
Mizuho Financial Group, Inc.	Other affiliated companies	_	48.91	48.91	Tokyo Stock Exchange Prime Market New York Stock Exchange	
Mizuho Bank, Ltd.	Other affiliated companies	48.80	_	48.80	_	

2. Name of the company within the category of other affiliated companies that is recognized as having the greatest influence on the Company and reason for having such recognition

Name: Mizuho Financial Group, Inc.

Reason: Mizuho Financial Group, Inc. is a holding company which has Mizuho Bank, Ltd., the major shareholder of the Company, under its umbrella.

3. Positioning of the Company in the corporate group centering on other affiliated companies and the relationships between other listed companies and the parent company, etc.

The Company is an equity method affiliate of Mizuho Financial Group, Inc. with a 48.91% investment, to which Mizuho Bank, Ltd. belongs.

The Company's sales activities are supported by sales collaboration with Mizuho Financial Group, Inc. as well as fund raising mainly from Mizuho Bank, Ltd. as our main bank.

No directors of major shareholders serve concurrently as directors of the Company. In order to strengthen corporate planning and alliances, the Company accepts secondees from the major shareholder (15 employees

4. Matters concerning transactions with other affiliated companies

(From April 1, 2024 to March 31, 2025)

Туре	Name of company, etc.	Ratio of voting rights, etc. held (%)	Related party relationship Details of transactions		Transaction amount (Millions of yen)	Item	Closing balance (Millions of yen)	
Other affiliated companies	Mizuho Bank, Ltd.	Direct 48.80	Borrowing funds	Borrowing funds (Net amount)		-95,925	Short-term borrowings	6,725
							Long-term borrowings due within one year	84,020
							Long-term borrowings	109,880
				Interest payments		2,384	Accrued expenses	51
			Loan business alliance	Affiliated loan guarantee	Loan guarantee	_	(Note) 3	40,633
					Receipt of guarantee fees	_	_	_
				Bank loan- guarantee	Loan guarantee	162,529	(Note) 3	372,194
					Receipt of guarantee fees	13,504	Other current assets	1,136

(Note) 1. Terms and conditions of transactions and policy for determining thereof

Interest rates, guarantee fee rates, etc. are determined with reference to the levels of other general transactions in order to ensure that such transactions do not harm the interests of the Company and the common interests of its shareholders

- 2. Mizuho Bank, Ltd. is also a subsidiary of other affiliated companies.
- 3. The guarantee outstanding amount is not recorded on the balance sheet but is noted as a contingent liability. "Transaction amount" indicates the annual transaction volume, and "Closing balance" indicates the guarantee outstanding amount.
- 5. Status of implementation of measures to protect minority shareholders in transactions, etc. with other affiliated companies

In the decision-making process of the Company, such as for business plans, there is no involvement from major shareholders that requires prior approval, and independence is fully ensured.

The Company strives to ensure fairness in terms and conditions of transactions with the major shareholder to protect the interests of the Company and minority shareholders. Also, in order to ensure that this operation is conducted appropriately, based on the "Corporate Governance Policies" established by the Board of Directors' resolution, the Company investigates transactions with major shareholders, etc. once a year and reports important facts to the Board of Directors, and discloses them appropriately in accordance with the provisions of laws and regulations.

As an advisory body to the Board of Directors, the Company established Conflict of Interest Management Committee, whose chairperson and the majority of members are independent outside directors. The committee reviews significant transactions with companies of MHFG, which is the major shareholder of the Company with over 40% shareholding ratio.

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