

To whom it may concern:

Company Name: Orient Corporation
Representative: Makoto Umemiya
President and Representative Director
(Securities Code: 8585, TSE Prime Market)
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Matters Concerning Controlling Shareholder, Etc.

1. Trade names of other affiliated companies, etc.

(As of March 31, 2026)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Mizuho Financial Group, Inc.	Other affiliated companies	—	48.85 ※1	48.85	Tokyo Stock Exchange Prime Market New York Stock Exchange
Mizuho Bank, Ltd.	Other affiliated companies	48.79 ※2	—	48.79	—

(※1) The percentage of voting rights held by Mizuho Financial Group, Inc. reflects the most recent figures available to the Company as of March 31, 2026.

(※2) As disclosed in the announcement dated May 15, 2026, a portion of the shares of the Company held by Mizuho Bank, Ltd. was transferred to Muninova Holdings Co., Ltd., resulting in Mizuho Bank, Ltd.'s voting rights holding ratio standing at 33.79%. It has been confirmed that Mizuho Bank, Ltd. submitted a Large Shareholding Report (Amendment Report) to the Kanto Local Finance Bureau on June 8, 2026.

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., including Mizuho Bank, Ltd.

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

No officers of Mizuho Financial Group, Inc. or its group companies (hereinafter "MHFG Group Companies") serve concurrently as officers of the Company. In order to strengthen corporate planning and alliances, the Company accepts secondees from MHFG Group Companies (15 employees from MHFG Group Companies as of June 17, 2026).

4. Matters concerning transactions with other affiliated companies

(From April 1, 2025 to March 31, 2026)

Type	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 48.79	Borrowing funds	Borrowing funds (Net amount)		-6,725	Long-term borrowings due within one year	64,212
							Long-term borrowings	129,688
				Interest payments		2,648	Accrued expenses	8
			Loan business alliance	Affiliated loan guarantee	Loan guarantee	—	(Note) 3	26,264
					Receipt of guarantee fees	—	—	—
				Bank loan guarantee	Loan guarantee	171,581	(Note) 3	367,372
					Receipt of guarantee fees	13,653	Other current assets	1,156

(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.

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 principle, the Corporate Governance Standard requires that the majority of the Board of Directors consist of Non-Executive Directors to strengthen its supervisory function; accordingly, independent Outside Directors currently constitute the majority of the Board of Directors.
- In its Basic Policy on Corporate Governance, the Company clearly states the protection of shareholders' common interests, has established the Conflict of Interest Management Committee, and deliberates on significant transactions with MHFG Group Companies. Through these initiatives, the Company strives to maintain appropriate transaction conditions and ensure independence.
- In principle, the Company conducts annual investigations regarding transactions with Directors, Executive

Officers, and major shareholders and reports the findings to the Conflict of Interest Management Committee and the Board of Directors. Furthermore, the Company discloses information appropriately in compliance with applicable laws and ordinances to secure the fairness of the Board of Directors' decision-making process.

- MHFG Group Companies are not involved in the Company's decision-making processes, including the formulation of business plans, and no prior approval is required from them, thereby ensuring sufficient independence.

End of Notice

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