

To whom it may concern:



June 28, 2024

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

1. Trade names, etc., of other affiliated companies

(As of March 31, 2024)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Mizuho Financial Group, Inc.	Other affiliated companies	—	49.16	49.16	Tokyo Stock Exchange Prime Market New York Stock Exchange
Mizuho Bank, Ltd.	Other affiliated companies	48.80	—	48.80	—
ITOCHU Corporation	Other affiliated companies	16.57	—	16.57	Tokyo Stock Exchange Prime Market

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

Company Name: Mizuho Financial Group, Inc.

Reason: It is a group holding company, to which Mizuho Bank, Ltd., a significant shareholder of the Company, belongs to

3. The position of the listed company in the corporate group of other affiliated companies, the relationship between other listed companies and the parent company, etc.

The Company is owned 49.16% by Mizuho Financial Group (MHFG), including Mizuho Bank, Ltd. and 16.57% by ITOCHU Corporation, and is an equity method affiliate of both companies.

The Company conducts our business activities in collaboration with MHFG and ITOCHU Corporation and are also supported by fund raising from Mizuho Bank, Ltd. as our main bank.

No directors of the major shareholder concurrently serve on management of the Company. To strengthen management planning, alliances, etc., the Company accepts seconded employees from its major shareholders (as of June 28, 2024, 11 employees from Mizuho Bank, Ltd. and one from ITOCHU Corporation).

4. Matters related to transactions with other affiliated companies

(From April 1, 2023 to March 31, 2024)

Classification	Name of the Company, etc.	Percentage of voting rights, etc., owned (%)	Relationship with related parties	Transaction details	Transaction amount (Millions of Yen)	Account	Balance at the end of the period (Millions of yen)	
Other affiliated companies	Mizuho Bank, Ltd.	Direct 48.80	Borrowing of funds	Borrowing of funds (Net amount)	99,329	Short-term debt	106,551	
						Long-term debt due within one year	54,820	
						Long-term debt	135,180	
				Interest payments	1,220	Prepaid expense	154	
			Accrued expenses			55		
			Loan business alliance	Affiliated loan guarantee	Loan guarantee	—	—	58,714
					Receipt of guarantee fees	—	—	—
				Bank loan guarantee	Loan guarantee	162,285	—	383,811
Receipt of guarantee fees	13,929	Other of current assets	1,173					

(Notes)

- Terms and conditions of transactions and policy for determining terms and conditions of transactions. Interest rates, guarantee fee rates, etc., are determined based on the level of other general transaction conditions.
- Mizuho Bank, Ltd. is also a subsidiary of other affiliated companies.

5. Status of implementation of measures to protect minority shareholders when conducting transactions, etc., with other affiliated companies

The Company's decision-making process, including management planning, does not require the prior approval of major shareholders, and the Company's independence is sufficiently ensured.

The Company strives to ensure that the terms and conditions of transactions with major shareholders are appropriate and do not impede the interests of the Company and its minority shareholders. To confirm that management is conducting this operation properly, the Company conducts an annual investigation of transactions with major shareholders, etc., in accordance with the "Corporate Governance Policies" established by a resolution of the Board of Directors, reports material facts to the Board of Directors, and

discloses them appropriately in accordance with the provisions of laws and regulations, etc.

The Company has established the Conflict of Interest Management Committee as an advisory body to the Board of Directors, the majority of whose members are independent Outside Directors, to deliberate on important transactions with MHFG companies that are major shareholders holding more than 40% of the Company's total share capital.

End

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