

ORIX Group
Third-Party Assurance Information
of Total Energy Consumption
for the Fiscal Year Ended March 31, 2026

June 2026
ORIX Corporation

Third-Party Assurance Information of Total Energy Consumption (FY ended March 2026)

Note: ★ Items subject to third-party assurance from KPMG AZSA Sustainability Co., Ltd.

■ Energy Consumption

(Unit : GWh)

Energy Type		FY2025	FY2026
Electricity	Purchased electricity and internal consumption from on-site generation facilities	346	397
Heat	Non-industrial steam, Cold Water, Hot Water	43	50
Fossil Fuels	Thermal coal, Heavy oil, diesel , Gasoline, City Gas, LPG, CNG, etc.	2,806	2,739
Biofuels	Biomass (wood) and Biogas	1,304	1,203
Total		4,500	★ 4,389

Notes

1: Biomass (wood) is calculated on a dry weight basis.

2: From FY 2026, energy consumption associated with electricity purchased from intra-Group power generation companies was deducted.

(We deducted 4.9 GWh in FY ended March 2026.)

(Unit : GWh)

Energy Consumption from Renewable and Non-renewable		FY2025	FY2026
Renewable Energy		1,408	1,369
Non-Renewable Energy		3,092	3,020

Notes

1. Renewable energy: Non-fossil energy derived from sources such as solar power, geothermal energy, biomass, biogas, and waste. Electricity purchased from renewable energy sources.

2. Non-renewable energy: Energy other than renewable energy.

Calculation Boundary and Method

Calculation Period	From April 1 to March 31 of each fiscal year
Calculation Boundary	Consolidated ORIX Group companies (Japan and overseas, excluding some companies where energy consumption are not considered material)
Calculation Method	<ul style="list-style-type: none"> Energy consumption is calculated based on the Group's calculation guidelines, using amounts reported by each company, aggregated by energy type, and converted into a standardized unit (GWh) using prescribed conversion factors. Conversion factors are, in principle, based on calorific factors and other relevant factors prescribed by domestic regulations. Some calculations use estimated values.

Independent Practitioner’s Limited Assurance Report

To the Representative Executive Officer of ORIX Corporation

Report on Total Energy Consumption included in ORIX Corporation's Third-Party Assurance Information of Total Energy Consumption

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the “subject matter information” or the “SMI”) presented in ORIX Corporation’s (the “Company”) Third-Party Assurance Information of Total Energy Consumption for the Fiscal Year Ended March 31, 2026 (the “Assurance Information of Energy Consumption”) for the period from April 1, 2025 to March 31, 2026 have been prepared in accordance with the criteria (the “Criteria”), which are established by the Company and are explained on the Assurance Information of Energy Consumption . The SMI subject to the assurance engagement is indicated in the Assurance Information of Energy Consumption with the symbol “★”.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company’s SMI for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the “Our responsibilities” section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as “other information”). We have read the other information but have not performed any procedures with respect to the other information. We do not express any form of conclusion thereon.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and

- preparing the SMI in accordance with the Criteria.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Management.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- performing site visits at Hibikinada Energy Park LLC. and Soma Energy Park LLC. which were determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

/s/ Masaru Inoue, Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo Office, Japan

June 10, 2026

Notes to the Reader of Assurance Report:

This is a copy of the Assurance Report and the original copies are kept separately by the Company and KPMG AZSA Sustainability Co., Ltd.