

U.S. Department of Justice

Washington, DC 20530

**Exhibit B to Registration Statement  
Pursuant to the Foreign Agents Registration Act of  
1938, as amended**

**INSTRUCTIONS.** A registrant must furnish as an Exhibit B copies of each written agreement and the terms and conditions of each oral agreement with his foreign principal, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances by reason of which the registrant is acting as an agent of a foreign principal. Compliance is accomplished by filing an electronic Exhibit B form at <https://www.fara.gov>.

**Privacy Act Statement.** The filing of this document is required for the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide the information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the FARA Unit in Washington, DC. Statements are also available online at the FARA Unit's webpage: <https://www.fara.gov>. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public online at: <https://www.fara.gov>.

**Public Reporting Burden.** Public reporting burden for this collection of information is estimated to average .32 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, FARA Unit, Counterintelligence and Export Control Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name of Registrant  
samuel Group Inc.

2. Registration Number  
7673

3. Name of Foreign Principal  
IHI Corporation

Check Appropriate Box:

4.  The agreement between the registrant and the above-named foreign principal is a formal written contract. If this box is checked, attach a copy of the contract to this exhibit.
5.  There is no formal written contract between the registrant and the foreign principal. The agreement with the above-named foreign principal has resulted from an exchange of correspondence. If this box is checked, attach a copy of all pertinent correspondence, including a copy of any initial proposal which has been adopted by reference in such correspondence.
6.  The agreement or understanding between the registrant and the foreign principal is the result of neither a formal written contract nor an exchange of correspondence between the parties. If this box is checked, give a complete description below of the terms and conditions of the oral agreement or understanding, its duration, and the fees and expenses, if any, to be received.
7. What is the date of the contract or agreement with the foreign principal? 03/01/2026
8. Describe fully the nature and method of performance of the above indicated agreement or understanding.

See attached contract. Registrant will provide Principal with government relations, defense advisory, meeting coordination, and strategic marketing services relating to defense cooperation.

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9. Describe fully the activities the registrant engages in or proposes to engage in on behalf of the above foreign principal.

See attached contract. Registrant will provide Principal with government relations, defense advisory, meeting coordination, and strategic marketing services relating to defense cooperation.

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10. Will the activities on behalf of the above foreign principal include political activities as defined in Section 1(o) of the Act.<sup>1</sup>

Yes  No

If yes, describe all such political activities indicating, among other things, the relations, interests or policies to be influenced together with the means to be employed to achieve this purpose. The response must include, but not be limited to, activities involving lobbying, promotion, perception management, public relations, economic development, and preparation and dissemination of informational materials.

Registrant will provide Principal with government relations, defense advisory, meeting coordination, and strategic marketing services relating to defense cooperation.

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11. Prior to the date of registration<sup>2</sup> for this foreign principal has the registrant engaged in any registrable activities, including political activities, for this foreign principal?

Yes  No

N/A - This statement is filed to update the registrant's agreement/contract with the foreign principal.

If yes, describe in full detail all such activities. The response should include, among other things, the relations, interests, and policies sought to be influenced and the means employed to achieve this purpose. If the registrant arranged, sponsored, or delivered speeches, lectures, social media, internet postings, or media broadcasts, give details as to dates, places of delivery, names of speakers, and subject matter. The response must also include, but not be limited to, activities involving lobbying, promotion, perception management, public relations, economic development, and preparation and dissemination of informational materials.

Set forth below a general description of the registrant's activities, including political activities.

Set forth below in the required detail the registrant's political activities.

Date	Contact	Method	Purpose
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12. During the period beginning 60 days prior to the obligation to register<sup>3</sup> to the date of registration for this foreign principal, has the registrant received from the foreign principal, or from any other source, for or in the interests of the foreign principal, any contributions, income, money, or thing of value either as compensation, or for disbursement, or otherwise?

Yes No 

N/A - This statement is filed to update the registrant's agreement/contract with the foreign principal.

If yes, set forth below in the required detail an account of such monies or things of value.

Date Received	From Whom	Purpose	Amount/Thing of Value
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13. During the period beginning 60 days prior to the obligation to register<sup>4</sup> to the date of registration for this foreign principal, has the registrant disbursed or expended monies, or disposed of anything of value other than money, in connection with activity on behalf of the foreign principal or transmitted monies to any such foreign principal?

Yes No 

N/A - This statement is filed to update the registrant's agreement/contract with the foreign principal.

If yes, set forth below in the required detail an account of such monies or things of value.

Date	Recipient	Purpose	Amount/Thing of Value
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1 "Political activity," as defined in Section 1(o) of the Act, means any activity which the person engaging in believes will, or that the person intends to, in any way influence any agency or official of the Government of the United States or any section of the public within the United States with reference to formulating, adopting, or changing the domestic or foreign policies of the United States or with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party.

2,3,4 Pursuant to Section 2(a) of the Act, an agent must register within ten days of becoming an agent, and before acting as such.

**EXECUTION**

In accordance with 28 U.S.C. § 1746, and subject to the penalties of 18 U.S.C. § 1001 and 22 U.S.C. § 618, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this statement filed pursuant to the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, that he/she is familiar with the contents thereof, and that such contents are in their entirety true and accurate to the best of his/her knowledge and belief.

Date	Printed Name	Signature
06/22/2026	Goran Samuel Pesic	<input data-bbox="889 457 959 485" type="text" value="Sign"/> /s/Goran Samuel Pesic
_____	_____	<input data-bbox="889 541 959 581" type="text" value="Sign"/> _____
_____	_____	<input data-bbox="889 630 959 669" type="text" value="Sign"/> _____
_____	_____	<input data-bbox="889 709 959 753" type="text" value="Sign"/> _____

**EXECUTION**

In accordance with 28 U.S.C. § 1746, and subject to the penalties of 18 U.S.C. § 1001 and 22 U.S.C. § 618, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this statement filed pursuant to the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, that he/she is familiar with the contents thereof, and that such contents are in their entirety true and accurate to the best of his/her knowledge and belief.

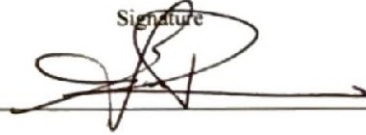
Date

Printed Name

Signature

June 18, 2026

Goran Samuel Pesic



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\_\_\_\_\_  
\_\_\_\_\_



Washington, D.C., USA  
January 29, 2026

Mr. Hideaki Koito  
Head of Global Business Development Group  
IHI Corporation  
Toyosu IHI Building  
1-1, Toyosu 3-chome  
Koto-ku, Tokyo 135-8710  
Japan

**Subject: Extension of Consulting Agreement SGDC06062025**

Dear Mr. Koito,

We refer to the Consulting Agreement between **Samuel Group Inc.** ("Samuel Group") and **IHI Corporation** ("Client"), under which Samuel Group provides advisory services related to U.S. federal government affairs in Washington, D.C. (the "Agreement").

As you know, the Agreement is currently scheduled to expire on **February 28, 2026**. Samuel Group remains fully committed to advancing IHI's strategic business objectives with the highest standard of professionalism, integrity and effectiveness.

In order to ensure continuity of services and to allow both parties sufficient time to finalize the terms of a longer-term renewal, we would welcome the opportunity to extend the current Agreement.

Accordingly, the parties agree to extend the term of the Agreement for an additional one (1) month, under the same terms and conditions, unless otherwise agreed in writing.

The extension shall **commence on March 1, 2026, and continue through March 31, 2026** (the "Extension Period").

Please indicate IHI's acceptance of this extension by signing below.

We appreciate the trust you have placed in Samuel Group and look forward to continuing our successful partnership.

**For Samuel Group Inc.**  
Washington, D.C.



**Goran Samuel Pesic**  
President & CEO  
Samuel Group Inc.

Date: January 29, 2026

*I have authority to bind the corporation.*

**Accepted and Agreed:**  
For IHI Corporation

**Mr. Hideaki Koito**  
Head of Global Business Development Group  
IHI Corporation

Date: February 17, 2026



Samuel Group Inc.  
Ronald Reagan Building  
1300 Pennsylvania Ave., NW, Suite 700  
Washington, D.C. 20004  
Main: (202) 753-9034  
info@samuelgroup.us  
www.samuelgroup.us

Samuel Client ID: SGDC06062025  
Revised: SGDC26022026

February 26, 2026

Mr. Hideaki Koito  
Head of Global Business Development Group  
IHI Corporation  
Toyosu IHI Building  
1-1, Toyosu 3-chome  
Koto-ku, Tokyo 135-8710  
Japan

Dear Mr. Koito-san,

Thank you for the opportunity to provide IHI Corporation ("Client") with advisory services. This letter constitutes the proposal of **Samuel Group Inc.** ("Samuel Group") to represent the Client on U.S. federal governmental affairs matters in Washington, D.C. (collectively, the "Services"). Upon Client's execution hereof, this letter will constitute our agreement (this "Agreement").

### **Purpose of the Engagement**

IHI Corporation ("IHI") is seeking to expand its global defense presence by leveraging its expertise in F100 and F110 engine sustainment to enter the U.S. market. To support this effort, IHI has engaged Samuel Group Inc., a Washington, D.C.-based defense advisory firm, to provide strategic guidance and lead stakeholder engagement across Congress, the Executive Branch, and the Department of Defense, in alignment with broader U.S.–Japan defense cooperation objectives.

### **Scope of Services**

Samuel Group Inc. shall provide government relations, defense advisory, meeting coordination, and strategic marketing services to IHI Corporation in furtherance of its efforts to engage with stakeholders of the United States Government, including but not limited to the United States Congress, the Department of Defense, and the Executive Branch. Services may include, but are not limited to: developing stakeholder engagement strategies, coordinating meetings or briefings, preparing background materials and messaging, and providing ongoing strategic counsel. Samuel Group shall provide the Client with regular progress updates and shall make personnel reasonably available for consultation and coordination throughout the term of this Agreement.

If the Client requests any corrections or revisions to the deliverables received from Samuel Group, Samuel Group shall promptly make such corrections or revisions free of charge by the date separately agreed upon between both parties. However, such corrections or revisions shall not expand or materially alter the scope of services or deliverables unless mutually agreed in writing. Any substantive changes to scope, content, or objectives must be documented and approved by both parties through a written amendment to this agreement.

Notwithstanding the foregoing, all Services shall remain within the scope of activities permitted under the Lobbying Disclosure Act of 1995 (LDA), codified at 2 U.S.C. § 1601 et seq., and nothing in this Agreement shall be construed to require Samuel Group to undertake any activity beyond such statutory authority unless mutually agreed in writing by both parties.

### **Compensation and Term**

As compensation for the Services, Client shall pay to Samuel Group a total fee of twenty-two thousand five hundred and 00/100 U.S. Dollars (\$22,500.00 USD) per month (the "Fee"), payable in advance upon execution of this Agreement and then on the first day of each successive month during the contract term. The term of this Agreement shall be for six (6) months, commencing April 1, 2026, and is renewable upon mutual written agreement.



### **Fee Adjustments and Modification of Scope**

In the event Client requests services beyond the Scope of Services set forth herein, including any material expansion, modification, or increase in the level of effort, complexity, or duration of the engagement (collectively, "Additional Services"), the parties agree that the compensation payable to Samuel Group may be equitably adjusted to reflect such Additional Services.

No adjustment to the Fees shall be effective unless set forth in a written amendment or addendum executed by authorized representatives of both parties. Any modification of compensation absent such written agreement shall be void and unenforceable. All fee adjustments agreed upon pursuant to this Section shall become effective on the date specified in the applicable written amendment.

### **Lobbying Compliance (United States of America)**

Pursuant to the Foreign Agents Registration Act (FARA), 22 U.S.C. § 611 et seq., Samuel Group Inc. hereby notifies IHI Corporation that it will be acting as an agent of a foreign principal and will register as such with the U.S. Department of Justice. IHI acknowledges and accepts that Samuel Group will engage in political and governmental activities on its behalf, as defined under FARA. Both parties agree to comply with all applicable requirements under FARA, including registration, disclosure, recordkeeping, and reporting obligations. IHI further agrees to reasonably cooperate with Samuel Group's compliance efforts, including providing necessary information or documentation to support timely and accurate filings, to the extent permitted by applicable law.

Notwithstanding the foregoing, Samuel Group shall register under the Lobbying Disclosure Act of 1995 (LDA), codified at 2 U.S.C. § 1601 et seq., and shall claim the exemption from registration under FARA pursuant to Section 613(h), 22 U.S.C. § 613(h). Samuel Group shall not be obligated to undertake any activity requiring FARA registration unless separately agreed in writing by both parties.

### **Export Control Compliance**

The parties acknowledge that certain technical data or services that may arise in connection with this engagement could be subject to U.S. export control laws, including the International Traffic in Arms Regulations (ITAR) and the Export Administration Regulations (EAR). Each party agrees to comply fully with such laws and regulations, including obtaining any necessary licenses or authorizations. Neither party shall transfer, disclose, or permit access to any controlled technical data or defense articles without prior authorization from the relevant U.S. government authorities.

### **Confidentiality and Disclosures**

Samuel Group agrees to maintain strict confidentiality with respect to all discussions, documents, and activities undertaken in support of Client. No information shall be shared without Client's express consent. This obligation shall survive termination of this Agreement.

### **Expenses**

In addition to the Fee, Client agrees to reimburse Samuel Group for reasonable expenses related to the representation. Expenses exceeding one hundred dollars (\$100.00 USD) shall be subject to prior written approval. Invoices for approved expenses shall be payable within thirty (30) days of receipt, accompanied by itemized documentation.

From time to time, Samuel Group may recommend that Client consider joining relevant organizations or engaging additional advisors or vendors to support specific elements of the work. Any such third-party costs will be the responsibility of the Client and are not included in the Fee.

### **Limitation of Guarantees**

Client understands that Samuel Group does not guarantee any particular outcome, legislative result, or government decision as a result of the Services provided under this Agreement. Neither party shall be liable for any delay or failure in performance under this Agreement to the extent such delay or failure arises from acts of God, natural disasters, war, terrorism, civil unrest, labor strikes, supply chain disruptions, acts of government, or any other cause beyond the reasonable control of the affected party, provided that the affected party notifies the other party promptly and takes commercially reasonable efforts to resume performance.



**Governing Law and Termination**

This Agreement shall be governed by the laws of the District of Columbia and the United States of America. Either party may terminate this Agreement upon thirty (30) days' prior written notice. If any provision is deemed unenforceable, the remainder of the Agreement shall remain in full force.

This Agreement is non-transferable without the prior written consent of both parties. Samuel Group is not acting in the capacity of legal counsel, and no attorney-client relationship is formed by this engagement.

If these terms are acceptable, please sign below to indicate your approval.

Sincerely,

By:   
**Goran Samuel Pesic**  
President & CEO  
Samuel Group Inc.

Signed on March 11, 2026 in Washington, D.C.

--- (Signature and approval page attached below) ---

**Proposal Acceptance and Approval**

By signing below, you confirm that you have read, understood, and accepted this proposal from Samuel Gorup Inc.

**IHI Corporation**

Per:   
\_\_\_\_\_  
I have authority to bind the Corporation.

Name: Hideaki Koito


Title: Head of Global Business Development Group

Date: March 23rd, 2026

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**EXECUTION**

In accordance with 28 U.S.C. § 1746, and subject to the penalties of 18 U.S.C. § 1001 and 22 U.S.C. § 618, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this statement filed pursuant to the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, that he/she is familiar with the contents thereof, and that such contents are in their entirety true and accurate to the best of his/her knowledge and belief.

Date	Printed Name	Signature
<u>June 18, 2026</u>	<u>Goran Samuel Pesic</u>	
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