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Orico

FASF

July 31, 2026

To whom it may concern:

Company Name: Orient Corporation
Representative: Makoto Umemiya
President and Representative Director
(Securities Code: 8585, TSE Prime Market)
Inquiries: Tomoki Nakajima
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Notice Concerning the Absorption-type Merger (Simplified Merger) of a Consolidated Subsidiary

At the meeting of the Board of Directors held today, the Company resolved to conduct an absorption-type merger (hereinafter "the Merger"), effective April 1, 2027, whereby Business Orico Co., Ltd. (hereinafter "Business Orico"), the Company's wholly owned consolidated subsidiary, will be absorbed into the Company. Details are below.

As the Merger is a simplified absorption-type merger involving a wholly owned subsidiary, certain disclosure items and details have been omitted.

Note:

1. Purpose of the Merger

In order to achieve overall optimization of the Company's operational functions, the Company has decided to merge with Business Orico, the Company's wholly owned consolidated subsidiary.

2. Summary of the Merger

(1) Schedule for the Merger

Board of Directors Meeting to Approve the Merger	July 31, 2026
Execution of the Merger Agreement	August 5, 2026
Effective Date of the Merger	April 1, 2027 (Planned)

(Note) Since this merger constitutes a simplified merger for the Company as defined in Article 796, Paragraph 2 of the Companies Act, and a short-form merger for the subsidiary as defined in Article 784, Paragraph 1 of the Companies Act, a shareholders' meeting to approve the merger agreement will not be held in either case.

(2) Method of the Merger

This merger will be conducted as an absorption-type merger in which the Company will be the surviving company, and Business Orico will be dissolved upon the effective date of the Merger.

(3) Details of the Allotment in Connection with the Merger

As the merger is between the Company and its wholly owned subsidiary, no shares, money or other assets will be allotted in connection with the Merger.

(4) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights

Not applicable.

3. Overview of the Companies Involved in the Merger

	Surviving Company	Dissolving Company
(1) Name	Orient Corporation	Business Orico
(2) Location	5-2-1 Kojimachi, Chiyoda-ku, Tokyo	6-1, Kujiraishinden, Kawagoe, Saitama
(3) Job title and name of representative	Makoto Umemiya President and Representative Director	Satoshi Itagaki President and Representative Director
(4) Description of business	Credit Cards and Cash Loans Business Settlement and Guarantee Business Installment Credit Business Bank Loan Guarantee Business Overseas Business	Information processing services and entrusted planning, operation and administration of administrative processing services.
(5) Share capital	150,000 million yen	50 million yen
(6) Date of establishment	March 15, 1951	April 1, 1998
(7) Number of issued shares ※	171,888,020 shares	1,000 shares
(8) As of / Fiscal year ended	March 31	March 31
(9) Major shareholders and Shareholding Ratio ※	Mizuho Bank, Ltd. 48.66% INTERTRUST TRUSTEES(CAYMAN) LIMITED SOLELY IN ITS CAPACITY AS TRUSTEE OF JAPAN-UP 9.74%	Orient Corporation 100%
(10) Financial Position and Operating Results for the Most Recent Fiscal Year		
Fiscal year ended	March 31, 2026	March 31, 2026

Net assets	257,188 million yen	365 million yen
Total assets	2,844,481 million yen	618 million yen
Net assets per share	1,463.12 yen	365,946 yen
Operating revenue	247,631 million yen	1,539 million yen
Operating profit	14,444 million yen	95 million yen
Ordinary profit	14,444 million yen	102 million yen
Profit attributable to owners of parent	12,889 million yen	83 million yen
Profit per share	75.30 yen	83,626 yen

Note: The number of issued shares and the major shareholders and shareholding ratios shown in items (7) and (9) are as of March 31, 2026.

4. Status after the Merger

There will be no changes to the Company's name, head office location, title and name of the Company's representative, business activities, stated capital, or fiscal year ended as a result of the Merger.

5. Future Outlook

As the Merger is between the Company and its wholly owned consolidated subsidiary, its impact on the Company's consolidated financial results is expected to be immaterial.

End