Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2026 (Six Months Ended June 30, 2026)

[Under IFRS]

August 14, 2026

Company name: Orchestra Holdings Inc.
Listing: Tokyo Stock Exchange
Stock code: 6533
URL: https://orchestra-hd.co.jp/
Representative: Yoshiro Nakamura, President and Representative Director
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Scheduled date of filing of Semi-annual Report: August 14, 2026
Scheduled date of payment of dividend: -
Preparation of supplementary materials for financial results: Yes
Holding of financial results meeting: Yes (for analysts and institutional investors)

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the First Six Months of 2026 (January 1 to June 30, 2026)

(1) Consolidated results of operations

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Profit before tax		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Jun. 30, 2026	7,798	0.1	873	26.7	844	27.5	543	38.0
Six months ended Jun. 30, 2025	7,794	15.8	689	(9.6)	662	(11.4)	393	(13.9)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
	Million yen	%	Million yen	%	Yen	Yen
Six months ended Jun. 30, 2026	515	36.5	456	23.0	55.05	-
Six months ended Jun. 30, 2025	377	(10.8)	370	(21.8)	38.91	-

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Million yen	Million yen	Million yen	%
As of Jun. 30, 2026	18,317	7,257	6,715	36.7
As of Dec. 31, 2025	16,159	7,014	6,500	40.2

2. Dividends

	Dividends per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
2025	-	0.00	-	12.00	12.00
2026	-	0.00			
2026 (forecast)			-	30.00	30.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated Forecast for 2026 (January 1 to December 31, 2026)

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	17,500	11.0	1,600	10.9	1,550	11.9	970	12.1	960	17.5	102.54

Note: Revisions to the consolidated forecast most recently announced: None

*** Notes**

(1) Significant changes in scope of consolidation during the period: Yes

Newly added: 1 Name: SALTO Co., Ltd.

Excluded: -

(2) Changes in accounting policies and changes in accounting estimates

1) Changes in accounting policies required by IFRS: None

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

(3) Number of shares issued (common stock)

1) Number of shares issued at the end of the period (including treasury shares)

As of Jun. 30, 2026:	10,034,200 shares	As of Dec. 31, 2025:	10,034,200 shares

2) Number of treasury shares at the end of the period

As of Jun. 30, 2026:	692,832 shares	As of Dec. 31, 2025:	600,332 shares

3) Average number of shares during the period

Six months ended Jun. 30, 2026:	9,366,013 shares	Six months ended Jun. 30, 2025:	9,704,347 shares

* The current financial report is not subject to quarterly (semi-annual) review by certified public accountants or auditing firms.

* Proper use of earnings forecasts, and other special matters

Cautionary statement with respect to forward-looking statements

Forecasts of future performance in this document are based on assumption judged to be valid and information currently available to the Company’s management, but are not promises by the Company regarding future performance. Actual results may differ materially from the forecasts for a number of reasons.

Condensed Interim Consolidated Financial Statements

(1) Condensed Interim Consolidated Statement of Financial Position

(Thousands of yen)

	2025 (As of Dec. 31, 2025)	Second quarter of 2026 (As of Jun. 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	3,538,337	4,253,811
Trade and other receivables	3,247,336	3,200,808
Deposits paid	346,510	353,091
Other current assets	222,882	314,009
Subtotal	7,355,065	8,121,719
Assets held for sale	177,000	177,000
Total current assets	7,532,065	8,298,719
Non-current assets		
Property, plant and equipment	196,141	203,004
Right-of-use assets	1,282,049	1,282,710
Goodwill	5,393,812	6,885,600
Intangible assets	48,705	38,405
Other financial assets	1,569,988	1,447,540
Deferred tax assets	129,141	153,778
Other non-current assets	8,015	8,224
Total non-current assets	8,627,854	10,019,264
Total assets	16,159,920	18,317,984

(Thousands of yen)

	2025 (As of Dec. 31, 2025)	Second quarter of 2026 (As of Jun. 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	2,053,727	2,085,379
Borrowings	1,550,440	1,991,415
Income taxes payable	256,225	340,578
Lease liabilities	317,363	324,028
Other current liabilities	1,196,607	1,415,400
Subtotal	5,374,364	6,156,801
Liabilities directly associated with assets held for sale	43,030	41,002
Total current liabilities	5,417,394	6,197,803
Non-current liabilities		
Borrowings	2,419,431	3,573,384
Lease liabilities	1,003,076	999,112
Provisions	95,150	100,921
Other non-current liabilities	20,101	38,508
Deferred tax liabilities	190,475	150,948
Total non-current liabilities	3,728,234	4,862,874
Total liabilities	9,145,629	11,060,678
Equity		
Share capital	354,060	354,060
Capital surplus	1,803,258	1,803,258
Retained earnings	4,553,125	4,955,547
Treasury shares	(549,949)	(649,861)
Other components of equity	340,328	252,755
Total equity attributable to owners of parent	6,500,823	6,715,760
Non-controlling interests	513,467	541,545
Total equity	7,014,291	7,257,306
Total liabilities and equity	16,159,920	18,317,984

(2) Consolidated Interim Statements of Income and Comprehensive Income

(Consolidated Interim Statement of Income)

(Thousands of yen)

	First six months of 2025 (Jan. 1 – Jun. 30, 2025)	First six months of 2026 (Jan. 1 – Jun. 30, 2026)
Revenue	7,794,144	7,798,910
Cost of sales	4,401,085	4,135,184
Gross profit	3,393,058	3,663,725
Selling, general and administrative expenses	2,745,110	2,799,093
Other income	58,792	15,419
Other expenses	17,497	6,483
Operating profit	689,243	873,569
Finance income	3,312	10,719
Finance expenses	30,222	39,665
Profit before tax	662,333	844,623
Income tax expense	268,507	301,010
Profit	393,826	543,612
Profit attributable to:		
Owners of parent	377,639	515,627
Non-controlling interests	16,186	27,984
Profit	393,826	543,612
Earnings per share:		
Basic earnings per share (yen)	38.91	55.05
Diluted earnings per share (yen)	-	-

Note: Diluted earnings per share are not presented since dilutive potential shares do not exist.

Condensed Interim Consolidated Statement of Comprehensive Income

(Thousands of yen)

	First six months of 2025 (Jan. 1 – Jun. 30, 2025)	First six months of 2026 (Jan. 1 – Jun. 30, 2026)
Profit	393,826	543,612
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	(21,865)	(88,493)
Total of items that will not be reclassified to profit or loss	(21,865)	(88,493)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(1,259)	1,013
Total of items that may be reclassified to profit or loss	(1,259)	1,013
Total other comprehensive income	(23,125)	(87,479)
Comprehensive income	370,700	456,132
Comprehensive income attributable to:		
Owners of parent	354,873	428,054
Non-controlling interests	15,827	28,078
Profit	370,700	456,132

(3) Condensed Interim Consolidated Statement of Changes in Equity

First six months of 2025 (Jan. 1 – Jun. 30, 2025)

(Thousands of yen)

	Equity attributable to owners of parent			
	Share capital	Capital surplus	Retained earnings	Treasury shares
Balance as of Jan. 1, 2025	354,060	1,838,072	3,843,064	(300,043)
Profit			377,639	
Other comprehensive income				
Total comprehensive income	-	-	377,639	-
Purchase of treasury shares				(49,974)
Dividends			(106,970)	
Total transactions with owners	-	-	(106,970)	(49,974)
Balance as of Jun. 30, 2025	354,060	1,838,072	4,113,733	(350,018)

	Equity attributable to owners of parent		Non-controlling interests	Total net assets
	Other components of equity	Total equity attributable to owners of parent		
Balance as of Jan. 1, 2025	292,547	6,027,702	470,089	6,497,791
Profit		377,639	16,186	393,826
Other comprehensive income	(22,765)	(22,765)	(359)	(23,125)
Total comprehensive income	(22,765)	354,873	15,827	370,700
Purchase of treasury shares		(49,974)		(49,974)
Dividends		(106,970)		(106,970)
Total transactions with owners	-	(156,945)	-	(156,945)
Balance as of Jun. 30, 2025	269,782	6,225,630	485,916	6,711,546

First six months of 2026 (Jan. 1 – Jun. 30, 2026)

(Thousands of yen)

	Equity attributable to owners of parent			
	Share capital	Capital surplus	Retained earnings	Treasury shares
Balance as of Jan. 1, 2026	354,060	1,803,258	4,553,125	(549,949)
Profit			515,627	
Other comprehensive income				
Total comprehensive income	-	-	515,627	-
Purchase of treasury shares				(99,911)
Dividends			(113,206)	
Total transactions with owners	-	-	(113,206)	(99,911)
Balance as of Jun. 30, 2026	354,060	1,803,258	4,955,547	(649,861)

	Equity attributable to owners of parent		Non-controlling interests	Total net assets
	Other components of equity	Total equity attributable to owners of parent		
Balance as of Jan. 1, 2026	340,328	6,500,823	513,467	7,014,291
Profit		515,627	27,984	543,612
Other comprehensive income	(87,573)	(87,573)	93	(87,479)
Total comprehensive income	(87,573)	428,054	28,078	456,132
Purchase of treasury shares		(99,911)		(99,911)
Dividends		(113,206)		(113,206)
Total transactions with owners	-	(213,117)	-	(213,117)
Balance as of Jun. 30, 2026	252,755	6,715,760	541,545	7,257,306

(4) Consolidated Interim Statement of Cash Flows

(Thousands of yen)

	First six months of 2025 (Jan. 1 – Jun. 30, 2025)	First six months of 2026 (Jan. 1 – Jun. 30, 2026)
Cash flows from operating activities		
Profit before income taxes	662,333	844,623
Depreciation and amortization	181,210	175,511
Finance costs (income)	(18,855)	28,904
Decrease (increase) in trade and other receivables	404,520	232,998
Increase (decrease) in trade and other payables	(262,634)	(160,315)
Other, net	(135,175)	20,439
Subtotal	831,399	1,142,161
Interest and dividends received	3,312	10,719
Interest paid	(30,987)	(41,354)
Income taxes refund	72,381	3,343
Income taxes paid	(315,078)	(254,387)
Net cash provided by (used in) operating activities	561,028	860,482
Cash flows from investing activities		
Purchase of investment securities	(19,026)	-
Proceeds from sale of investment securities	4,360	-
Purchase of property, plant and equipment	(65,028)	(4,819)
Purchase of intangible assets	(400)	-
Proceeds from collection of loans receivable	1,262	474
Payments of leasehold and guarantee deposits	(45,029)	-
Proceeds from refund of leasehold and guarantee deposits	12,001	4,117
Payments for acquisition of subsidiaries	(1,149,605)	(1,279,640)
Proceeds from the collection of other investments	104,910	-
Other, net	24,817	193
Net cash provided by (used in) investing activities	(1,131,735)	(1,279,674)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	392,166	181,838
Proceeds from long-term borrowings	1,030,000	1,720,000
Repayments of long-term borrowings	(348,540)	(400,203)
Repayments of lease obligations	(138,188)	(155,231)
Purchase of treasury shares	(50,124)	(99,911)
Dividends paid	(106,939)	(113,275)
Net cash provided by (used in) financing activities	778,373	1,133,216
Effect of exchange rate change on cash and cash equivalents	(3,390)	1,449
Net increase (decrease) in cash and cash equivalents	204,276	715,474
Cash and cash equivalents at beginning of period	3,302,440	3,538,337
Cash and cash equivalents at end of period	3,506,716	4,253,811

This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with International Financial Reporting Standards (IFRS), for the convenience of readers who prefer an English translation.