

June 10, 2026

## Consolidated Financial Results for the Fiscal Year Ended April 30, 2026 (Under Japanese GAAP)

Company name: Rock Field Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 2910  
 URL: <https://www.rockfield.co.jp>  
 Representative: Takashi Furutsuka, President and Representative Director  
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 Scheduled date of annual general meeting of shareholders: July 28, 2026  
 Scheduled date to commence dividend payments: July 29, 2026  
 Scheduled date to file annual securities report: July 27, 2026  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the fiscal year ended April 30, 2026 (from May 1, 2025 to April 30, 2026)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
April 30, 2026	51,096	(0.2)	780	(37.2)	800	(38.5)	98	(69.9)
April 30, 2025	51,184	(0.3)	1,242	(28.5)	1,301	(27.1)	329	(73.7)

Note: Comprehensive income For the fiscal year ended April 30, 2026:¥290 million[(19.1)%]  
 For the fiscal year ended April 30, 2025:¥359 million[(72.9)%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
April 30, 2026	3.79	-	0.3	2.3	1.5
April 30, 2025	12.60	-	1.1	3.7	2.4

Note: Equity capital and total assets in the calculation of return on equity and return on total assets are calculated as equity capital and year-end equity capital and year-end We are using total assets.

#### (2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
April 30, 2026	34,866	28,612	82.1	1,094.58
April 30, 2025	35,308	28,908	81.9	1,106.30

Reference: Equity As of April 30, 2026:¥28,612 million As of April 30, 2025:¥28,908 million

#### (3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
April 30, 2026	2,315	(1,714)	(1,026)	12,754
April 30, 2025	2,027	(1,403)	(1,192)	13,195

### 2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended April 30, 2025	-	9.00	-	14.00	23.00	601	182.5	2.1
Fiscal year ended April 30, 2026	-	9.00	-	15.00	24.00	627	633.7	2.2
Fiscal year ending April 30, 2027 (Forecast)		9.00		15.00	24.00		200.3	

Note: Net assets per share at the dividend ratio (consolidated) are based on net assets per share at the end of the fiscal year.

### 3. Forecast of consolidated financial results for the fiscal year ending April 30, 2027 (from May 1, 2026 to April 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending October 31, 2026	25,542	1.9	176	109.9	213	94.3	103	-	3.95
Fiscal year ending April 30, 2027	52,160	2.1	531	(32.0)	582	(27.2)	313	216.4	11.98

#### \*Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
  - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None
- (3) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of April 30, 2026	26,788,748 shares
As of April 30, 2025	26,788,748 shares

- (ii) Number of treasury shares at the end of the period

As of April 30, 2026	648,131 shares
As of April 30, 2025	657,684 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended April 30, 2026	26,137,938 shares
Fiscal year ended April 30, 2025	26,128,999 shares

#### [Reference] Overview of non-consolidated financial results

##### 1. Non-consolidated financial results for the fiscal year ended April 30, 2026 (from May 1, 2025 to April 30, 2026)

###### (1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended April 30, 2026	50,884	(0.0)	832	(36.0)	892	(34.4)	291	18.3
April 30, 2025	50,898	(0.3)	1,299	(27.2)	1,360	(26.1)	246	(81.2)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
April 30, 2026	11.14	-
April 30, 2025	9.42	-

###### (2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
April 30, 2026	34,987	28,807	82.3	1,102.04
April 30, 2025	35,292	28,908	81.9	1,106.30

Reference: Equity

As of April 30, 2026: ¥28,807 million

As of April 30, 2025: ¥28,908 million

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

(How to obtain supplementary explanatory materials for financial results)

The Company plans to hold an online financial results briefing for institutional investors and analysts on Thursday, June 11, 2026. The financial results briefing materials to be used on the day of the event are disclosed today (June 10, 2026) on TDnet and posted on the Company's website.

# Consolidated balance sheet

(Millions of yen)

	As of April 30, 2025	As of April 30, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	13,596	13,155
Accounts receivable - trade	3,909	3,909
Finished goods	68	77
Work in process	190	196
Raw materials and supplies	758	894
Other	262	325
<b>Total current assets</b>	<b>18,786</b>	<b>18,559</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	22,212	22,336
Accumulated depreciation	(13,615)	(14,026)
Buildings and structures, net	8,597	8,309
Machinery, equipment and vehicles	5,458	5,648
Accumulated depreciation	(4,309)	(4,508)
Machinery, equipment and vehicles, net	1,148	1,140
Land	2,974	2,974
Leased assets	1,273	1,290
Accumulated depreciation	(619)	(688)
Leased assets, net	654	601
Construction in progress	30	8
Other	3,381	3,640
Accumulated depreciation	(2,771)	(2,888)
Other, net	609	752
<b>Total property, plant and equipment</b>	<b>14,014</b>	<b>13,787</b>
Intangible assets		
Software	590	547
Other	48	44
<b>Total intangible assets</b>	<b>639</b>	<b>592</b>
Investments and other assets		
Investment securities	530	808
Guarantee deposits	701	750
Deferred tax assets	327	101
Other	330	296
Allowance for doubtful accounts	(23)	(29)
<b>Total investments and other assets</b>	<b>1,867</b>	<b>1,928</b>
<b>Total non-current assets</b>	<b>16,521</b>	<b>16,307</b>
<b>Total assets</b>	<b>35,308</b>	<b>34,866</b>

	As of April 30, 2025	As of April 30, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,258	1,353
Current portion of long-term borrowings	100	100
Lease liabilities	326	313
Accounts payable - other	1,108	1,057
Accrued expenses	1,501	1,509
Income taxes payable	133	231
Provision for bonuses	805	806
Provision for point card certificates	159	2
Provision for loss on liquidation of subsidiaries	-	47
Other	133	95
<b>Total current liabilities</b>	<b>5,526</b>	<b>5,517</b>
Non-current liabilities		
Long-term borrowings	275	175
Lease liabilities	417	371
Asset retirement obligations	180	179
Provision for loss on liquidation of subsidiaries	-	10
<b>Total non-current liabilities</b>	<b>872</b>	<b>736</b>
<b>Total liabilities</b>	<b>6,399</b>	<b>6,253</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	5,544	5,544
Capital surplus	5,888	5,889
Retained earnings	18,100	17,598
Treasury shares	(928)	(915)
<b>Total shareholders' equity</b>	<b>28,603</b>	<b>28,116</b>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	222	417
Foreign currency translation adjustment	82	79
<b>Total accumulated other comprehensive income</b>	<b>305</b>	<b>496</b>
<b>Total net assets</b>	<b>28,908</b>	<b>28,612</b>
<b>Total liabilities and net assets</b>	<b>35,308</b>	<b>34,866</b>

## Consolidated statement of income

(Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Net sales	51,184	51,096
Cost of sales	21,795	21,796
Gross profit	29,388	29,299
Selling, general and administrative expenses	28,145	28,518
Operating profit	1,242	780
Non-operating income		
Dividend income	12	15
Dividend income of insurance	12	20
Other	43	27
Total non-operating income	68	64
Non-operating expenses		
Interest expenses	3	2
Foreign exchange losses	1	39
Other	5	2
Total non-operating expenses	9	44
Ordinary profit	1,301	800
Extraordinary losses		
Special retirement payments	500	-
Impairment losses	160	249
Loss on liquidation of subsidiaries and associates	-	53
Provision of allowance for doubtful accounts	-	5
Total extraordinary losses	660	308
Profit before income taxes	641	492
Income taxes - current	333	289
Income taxes - deferred	(21)	103
Total income taxes	312	393
Profit	329	98
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	329	98

## Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Profit	329	98
Other comprehensive income		
Valuation difference on available-for-sale securities	29	194
Foreign currency translation adjustment	0	(2)
Total other comprehensive income	29	191
Comprehensive income	359	290
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	359	290

## Consolidated statement of changes in equity

Fiscal year ended April 30, 2025

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income			Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	5,544	5,887	18,371	(938)	28,864	193	81	275	29,139
Changes during period									
Dividends of surplus			(600)		(600)				(600)
Profit attributable to owners of parent			329		329				329
Purchase of treasury shares				(0)	(0)				(0)
Disposal of treasury shares		0		10	10				10
Net changes in items other than shareholders' equity						29	0	29	29
Total changes during period	-	0	(271)	10	(260)	29	0	29	(230)
Balance at end of period	5,544	5,888	18,100	(928)	28,603	222	82	305	28,908

## Consolidated statement of changes in equity

Fiscal year ended April 30, 2026

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income			Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	5,544	5,888	18,100	(928)	28,603	222	82	305	28,908
Changes during period									
Dividends of surplus			(601)		(601)				(601)
Profit attributable to owners of parent			98		98				98
Purchase of treasury shares				(0)	(0)				(0)
Disposal of treasury shares		1		13	14				14
Net changes in items other than shareholders' equity						194	(2)	191	191
Total changes during period	-	1	(502)	13	(487)	194	(2)	191	(295)
Balance at end of period	5,544	5,889	17,598	(915)	28,116	417	79	496	28,612

## Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Cash flows from operating activities		
Profit before income taxes	641	492
Depreciation	1,773	1,924
Increase (decrease) in provision for bonuses	17	1
Increase (decrease) in provision for point card certificates	(8)	(156)
Increase (decrease) in allowance for doubtful accounts	-	5
Interest and dividend income	(13)	(17)
Interest expenses	3	2
Foreign exchange losses (gains)	-	39
Impairment losses	160	249
Loss (gain) on liquidation of subsidiaries and associates	-	53
Decrease (increase) in trade receivables	121	0
Decrease (increase) in inventories	(91)	(150)
Increase (decrease) in trade payables	39	94
Other, net	44	(40)
Subtotal	2,687	2,499
Interest and dividends received	13	17
Interest paid	(3)	(2)
Income taxes paid	(669)	(198)
Net cash provided by (used in) operating activities	2,027	2,315
Cash flows from investing activities		
Payments into time deposits	(421)	(421)
Proceeds from withdrawal of time deposits	421	421
Purchase of property, plant and equipment	(950)	(1,385)
Purchase of intangible assets	(344)	(178)
Purchase of long-term prepaid expenses	(78)	(85)
Payments of guarantee deposits	(40)	(57)
Proceeds from refund of guarantee deposits	15	13
Other, net	(5)	(20)
Net cash provided by (used in) investing activities	(1,403)	(1,714)
Cash flows from financing activities		
Repayments of long-term borrowings	(300)	(100)
Repayments of lease liabilities	(291)	(328)
Purchase of treasury shares	(0)	(0)
Dividends paid	(601)	(597)
Net cash provided by (used in) financing activities	(1,192)	(1,026)
Effect of exchange rate change on cash and cash equivalents	0	(16)
Net increase (decrease) in cash and cash equivalents	(568)	(441)
Cash and cash equivalents at beginning of period	13,764	13,195
Cash and cash equivalents at end of period	13,195	12,754

## Balance sheet

(Millions of yen)

	As of April 30, 2025	As of April 30, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	13,569	12,884
Accounts receivable - trade	3,894	3,902
Finished goods	68	77
Work in process	190	196
Raw materials and supplies	755	891
Prepaid expenses	216	254
Other	43	66
Total current assets	18,739	18,273
Non-current assets		
Property, plant and equipment		
Buildings	8,351	8,057
Structures	245	252
Machinery and equipment	1,109	1,106
Vehicles	38	33
Tools, furniture and fixtures	609	752
Land	2,974	2,974
Leased assets	654	601
Construction in progress	30	8
Total property, plant and equipment	14,014	13,787
Intangible assets		
Trademark right	28	24
Software	590	547
Telephone subscription right	19	19
Total intangible assets	639	592
Investments and other assets		
Investment securities	417	695
Shares of subsidiaries and associates	113	113
Investments in capital of subsidiaries and associates	44	220
Long-term prepaid expenses	252	218
Guarantee deposits	688	734
Deferred tax assets	327	296
Other	86	86
Allowance for doubtful accounts	(31)	(31)
Total investments and other assets	1,899	2,334
Total non-current assets	16,552	16,713
Total assets	35,292	34,987

	As of April 30, 2025	As of April 30, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,250	1,346
Current portion of long-term borrowings	100	100
Lease liabilities	326	313
Accounts payable - other	1,102	1,052
Accrued expenses	1,500	1,508
Income taxes payable	133	231
Provision for bonuses	805	806
Provision for point card certificates	159	2
Deposits received	57	44
Other	75	47
<b>Total current liabilities</b>	<b>5,510</b>	<b>5,453</b>
Non-current liabilities		
Long-term borrowings	275	175
Lease liabilities	417	371
Asset retirement obligations	180	179
<b>Total non-current liabilities</b>	<b>872</b>	<b>726</b>
<b>Total liabilities</b>	<b>6,383</b>	<b>6,179</b>
Net assets		
Shareholders' equity		
Share capital	5,544	5,544
Capital surplus		
Legal capital surplus	5,861	5,861
Other capital surplus	26	28
<b>Total capital surplus</b>	<b>5,888</b>	<b>5,889</b>
Retained earnings		
Legal retained earnings	179	179
Other retained earnings		
Reserve for dividends	100	100
General reserve	6,396	6,396
Reserve for tax purpose reduction entry of non-current assets	173	156
Retained earnings brought forward	11,333	11,040
<b>Total retained earnings</b>	<b>18,182</b>	<b>17,872</b>
Treasury shares	(928)	(915)
<b>Total shareholders' equity</b>	<b>28,686</b>	<b>28,390</b>
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	222	417
<b>Total valuation and translation adjustments</b>	<b>222</b>	<b>417</b>
<b>Total net assets</b>	<b>28,908</b>	<b>28,807</b>
<b>Total liabilities and net assets</b>	<b>35,292</b>	<b>34,987</b>

## Statement of income

(Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Net sales	50,898	50,884
Cost of sales	21,590	21,645
Gross profit	29,307	29,239
Selling, general and administrative expenses	28,008	28,407
Operating profit	1,299	832
Non-operating income		
Interest and dividend income	13	17
Dividend income of insurance	12	20
Other	42	26
Total non-operating income	67	64
Non-operating expenses		
Interest expenses	3	2
Other	3	1
Total non-operating expenses	6	3
Ordinary profit	1,360	892
Extraordinary losses		
Special retirement payments	500	-
Impairment losses	148	239
Loss on valuation of investments in capital of subsidiaries and associates	153	124
Total extraordinary losses	802	363
Profit before income taxes	558	528
Income taxes - current	333	289
Income taxes - deferred	(21)	(52)
Total income taxes	312	237
Profit	246	291

## Statement of changes in equity

Fiscal year ended April 30, 2025

(Millions of yen)

	Shareholders' equity											
	Share capital	Capital surplus			Retained earnings						Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings				Total retained earnings		
						Reserve for dividends	General reserve	Reserve for tax purpose reduction entry of non-current assets	Retained earnings brought forward			
Balance at beginning of period	5,544	5,861	26	5,887	179	100	6,396	194	11,667	18,537	(938)	29,030
Changes during period												
Dividends of surplus									(600)	(600)		(600)
Profit									246	246		246
Purchase of treasury shares											(0)	(0)
Disposal of treasury shares			0	0							10	10
Reversal of reserve for tax purpose reduction entry of non-current assets								(21)	21	-		-
Net changes in items other than shareholders' equity												
Total changes during period	-	-	0	0	-	-	-	(21)	(333)	(354)	10	(344)
Balance at end of period	5,544	5,861	26	5,888	179	100	6,396	173	11,333	18,182	(928)	28,686

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	193	193	29,223
Changes during period			
Dividends of surplus			(600)
Profit			246
Purchase of treasury shares			(0)
Disposal of treasury shares			10
Reversal of reserve for tax purpose reduction entry of non-current assets			-
Net changes in items other than shareholders' equity	29	29	29
Total changes during period	29	29	(314)
Balance at end of period	222	222	28,908

## Statement of changes in equity

Fiscal year ended April 30, 2026

(Millions of yen)

	Shareholders' equity											
	Share capital	Capital surplus			Retained earnings						Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings				Total retained earnings		
						Reserve for dividends	General reserve	Reserve for tax purpose reduction entry of non-current assets	Retained earnings brought forward			
Balance at beginning of period	5,544	5,861	26	5,888	179	100	6,396	173	11,333	18,182	(928)	28,686
Changes during period												
Dividends of surplus									(601)	(601)		(601)
Profit									291	291		291
Purchase of treasury shares											(0)	(0)

Disposal of treasury shares			1	1							13	14
Reversal of reserve for tax purpose reduction entry of non-current assets								(16)	16	-		-
Net changes in items other than shareholders' equity												
Total changes during period	-	-	1	1	-	-	-	(16)	(293)	(310)	13	(295)
Balance at end of period	5,544	5,861	28	5,889	179	100	6,396	156	11,040	17,872	(915)	28,390

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	222	222	28,908
Changes during period			
Dividends of surplus			(601)
Profit			291
Purchase of treasury shares			(0)
Disposal of treasury shares			14
Reversal of reserve for tax purpose reduction entry of non-current assets			-
Net changes in items other than shareholders' equity	194	194	194
Total changes during period	194	194	(100)
Balance at end of period	417	417	28,807

(Notes on segment information, etc.)

Segment Information

The previous fiscal year (May 1, 2024 to April 30, 2025) and the current fiscal year (May 1, 2025 to April 30, 2026)

Since the Group is a single segment of the prepared foods business, the description is omitted.