



June 10, 2026

To whom it may concern,

Company name: Rock Field Co., Ltd.
Name of representative: Takashi Furutsuka,
President and Representative Director
(Code No. 2910, TSE Prime Market)
Inquiries: Masahiko Shinbe, Executive Officer,
General Manager of Administration Division
(TEL. +81-78-435-2800)

Notice Concerning Differences between Full-Year Earnings Forecast and Actual Results for the Fiscal Year Ended April 30, 2026

Rock Field Co., Ltd. (the “Company”) hereby announces the differences between the consolidated earnings forecast for the fiscal year ended April 30, 2026 announced on December 5, 2025 and the actual results announced today as follows.

1. Differences between the consolidated earnings forecast and actual results for the fiscal year ended April 30, 2026 (May 1, 2025 to April 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 50,924	Millions of yen 378	Millions of yen 415	Millions of yen 59	yen 2.29
Actual results (B)	51,096	780	800	98	3.79
Change (B-A)	171	402	385	39	-
Change (%)	0.3	106.2	92.6	65.4	-
(Reference) Actual results for the previous fiscal year (Fiscal year ended April 30, 2025)	51,184	1,242	1,301	329	12.60

2. Reason for the difference

Net sales for the second half of the fiscal year ended April 30, 2026 (November 1, 2025 to April 30, 2026) were solid, exceeding the revised forecast. In particular, strong performance during the Christmas and year-end sales seasons contributed to the results exceeding the forecast announced on December 5, 2025.

In terms of profit and loss, in addition to the effects of increased sales, ongoing efforts to review product designs and improve manufacturing processes resulted in cost reductions. At the same time, operating profit and ordinary profit were significantly above the forecast, partly due to the effect of the reversal of the provision for expiring points in accordance with the expiration agreement of the Company's point program. In the fourth quarter of the fiscal year under review, as extraordinary losses, the Company recorded an impairment loss of ¥114 million on non-current assets related to stores with declining profitability, and a loss on liquidation of subsidiary of ¥53 million and provision of allowance for doubtful accounts of ¥5 million as estimated losses associated with dissolution of overseas consolidated subsidiary, resulting in profit attributable to owners of parent of ¥98 million.

Note: This document has been translated from the Japanese original for reference purposes only.

In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.