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September 4, 2026

Consolidated Financial Results for the Three Months Ended July 31, 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
Inquiries: Masahiko Shinbe, Executive Officer, General Manager of Administration Division
Telephone: +81-78-435-2800
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended July 31, 2026 (from May 1, 2026 to July 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	12,675	1.6	180	-	206	383.5	99	-
July 31, 2025	12,471	(1.5)	10	(96.8)	42	(88.0)	(10)	-

Note: Comprehensive income For the three months ended July 31, 2026: ¥223 million [550.4%]
For the three months ended July 31, 2025: ¥34 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
July 31, 2026	3.80	-
July 31, 2025	(0.41)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
July 31, 2026	34,274	28,444	83.0	1,088.12
April 30, 2026	34,866	28,612	82.1	1,094.58

Reference: Equity As of July 31, 2026: ¥28,444 million As of April 30, 2026: ¥28,612 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended April 30, 2026	-	9.00	-	15.00	24.00
Fiscal year ending April 30, 2027	-				
Fiscal year ending April 30, 2027 (Forecast)		9.00		15.00	24.00

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

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

Note: Revisions to the earnings forecasts most recently announced: None

***Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) 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

(4) Number of issued shares (common shares)

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

As of July 31, 2026	26,788,748 shares
As of April 30, 2026	26,788,748 shares

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

As of July 31, 2026	648,131 shares
As of April 30, 2026	648,131 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended July 31, 2026	26,140,617 shares
Three months ended July 31, 2025	26,131,064 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, such as earnings forecasts, contained in this material are based on the information available to the Company and are reasonable.
It is based on certain assumptions to be judged, and is not intended to be a promise by the Company to realize them. In addition, the actual work
Results may vary due to a variety of factors. Use of the conditions on which earnings forecasts are based and earnings forecasts
For precautions, please refer to the attached P.3 "1. Summary of operating results, etc. (3) Forward-looking information such as consolidated earnings forecasts
Description.

(How to obtain supplementary explanatory materials for financial results)

Supplementary financial results materials will be disclosed today (September 4, 2026) on TDnet and posted on the Company's website.
Yes, we do.

Quarterly consolidated balance sheet

(Millions of yen)

	As of April 30, 2026	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	13,155	12,025
Accounts receivable - trade	3,909	4,371
Finished goods	77	85
Work in process	196	249
Raw materials and supplies	894	949
Other	325	392
Total current assets	18,559	18,073
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,309	8,243
Land	2,974	2,974
Other, net	2,502	2,410
Total property, plant and equipment	13,787	13,628
Intangible assets		
Other	592	578
Total intangible assets	592	578
Investments and other assets		
Other	1,957	2,023
Allowance for doubtful accounts	(29)	(29)
Total investments and other assets	1,928	1,994
Total non-current assets	16,307	16,200
Total assets	34,866	34,274

(Millions of yen)

	As of April 30, 2026	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,353	1,377
Current portion of long-term borrowings	100	100
Income taxes payable	231	70
Provision for bonuses	806	334
Provision for point card certificates	2	1
Provision for loss on liquidation of subsidiaries	47	48
Other	2,975	3,172
Total current liabilities	5,517	5,105
Non-current liabilities		
Long-term borrowings	175	150
Provision for loss on liquidation of subsidiaries	10	11
Other	551	563
Total non-current liabilities	736	724
Total liabilities	6,253	5,830
Net assets		
Shareholders' equity		
Share capital	5,544	5,544
Capital surplus	5,889	5,889
Retained earnings	17,598	17,305
Treasury shares	(915)	(915)
Total shareholders' equity	28,116	27,823
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	417	534
Foreign currency translation adjustment	79	86
Total accumulated other comprehensive income	496	620
Total net assets	28,612	28,444
Total liabilities and net assets	34,866	34,274

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended July 31, 2025	Three months ended July 31, 2026
Net sales	12,471	12,675
Cost of sales	5,350	5,342
Gross profit	7,120	7,332
Selling, general and administrative expenses	7,109	7,152
Operating profit	10	180
Non-operating income		
Dividend income	8	10
Dividend income of insurance	19	20
Other	5	5
Total non-operating income	33	36
Non-operating expenses		
Interest expenses	0	0
Foreign exchange losses	0	7
Other	0	2
Total non-operating expenses	1	11
Ordinary profit	42	206
Extraordinary losses		
Impairment losses	16	6
Total extraordinary losses	16	6
Profit before income taxes	25	199
Income taxes	36	99
Profit (loss)	(10)	99
Profit attributable to non-controlling interests	-	-
Profit (loss) attributable to owners of parent	(10)	99

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended July 31, 2025	Three months ended July 31, 2026
Profit (loss)	(10)	99
Other comprehensive income		
Valuation difference on available-for-sale securities	45	116
Foreign currency translation adjustment	(0)	6
Total other comprehensive income	45	123
Comprehensive income	34	223
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	34	223
Comprehensive income attributable to non-controlling interests	-	-

Quarterly consolidated statement of cash flows

(Millions of yen)

	Three months ended July 31, 2025	Three months ended July 31, 2026
Cash flows from operating activities		
Profit before income taxes	25	199
Depreciation	446	449
Increase (decrease) in provision for bonuses	(474)	(472)
Increase (decrease) in provision for point card certificates	14	(0)
Interest and dividend income	(8)	(10)
Interest expenses	0	0
Foreign exchange losses (gains)	0	7
Impairment losses	16	6
Decrease (increase) in trade receivables	(332)	(460)
Decrease (increase) in inventories	17	(115)
Increase (decrease) in trade payables	51	23
Other, net	125	115
Subtotal	(116)	(258)
Interest and dividends received	8	10
Interest paid	(0)	(0)
Income taxes paid	(34)	(122)
Net cash provided by (used in) operating activities	(142)	(371)
Cash flows from investing activities		
Payments into time deposits	(20)	(20)
Purchase of property, plant and equipment	(300)	(220)
Purchase of intangible assets	(93)	(35)
Purchase of long-term prepaid expenses	(17)	(11)
Payments of guarantee deposits	(7)	(7)
Proceeds from refund of guarantee deposits	4	0
Other, net	(0)	(0)
Net cash provided by (used in) investing activities	(435)	(294)
Cash flows from financing activities		
Repayments of long-term borrowings	(25)	(25)
Repayments of lease liabilities	(83)	(82)
Dividends paid	(353)	(378)
Net cash provided by (used in) financing activities	(462)	(485)
Effect of exchange rate change on cash and cash equivalents	2	1
Net increase (decrease) in cash and cash equivalents	(1,038)	(1,150)
Cash and cash equivalents at beginning of period	13,195	12,754
Cash and cash equivalents at end of period	12,157	11,604

(Notes on segment information, etc.)

Segment Information

The three months of the previous fiscal year (May 1, 2025 to July 31, 2025) and the three months of the current fiscal year (May 1, 2026 to July 31, 2026)

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