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February 10, 2026

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(Securities code: 7384; Prime Market, Tokyo Stock Exchange)
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Notice Concerning Risk of Uncollectibility or Delayed Collection of Receivables Held by a Subsidiary of the Company

Procrea Holdings, Inc. (the “Company”) hereby announces that, Sassho Bussan Co., Ltd., a transaction counterparty of the Company’s consolidated subsidiary, Aomori Michinoku Bank, Ltd., was subject to a suspension of transactions with banks on February 9, 2026. This has created a risk that the receivables from Sassho Bussan Co., Ltd. may become uncollectible, or that collection thereof may be delayed, as follows.

1. Overview of the said transaction counterparty

(1) Name	Sassho Bussan Co., Ltd.	
(2) Location	Minami 7-jo Nishi 1-chome 13-6-6 Chuo-ku, Sapporo, Japan	
(3) Name of representative	Masayuki Akita	
(4) Description of business	Wooden construction business	
(5) Share capital	70 million yen	
(6) Relationship with the said bank	Capital relationship	Not applicable
	Personnel relationship	Not applicable
	Business relationship	Loans and bills discounted / Deposits
	Overview of the related party	
	Not applicable	

2. Type and amount of receivables from the said transaction counterparty (As of February 9, 2026)

Loans and bills discounted: 2,154 million yen (Percentage of consolidated net assets at the end of the most recent quarter: 1.29%)

3. Future outlook

Regarding the portion of the aforementioned receivables that is not secured by collateral, allowances, or other provisions, full allowances are in place, and no revisions have been made to the consolidated financial results forecast for the fiscal year ending March 31, 2026 announced on May 15, 2025.