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March 31, 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 a transaction counterparty of Aomori Michinoku Bank, Ltd., a consolidated subsidiary of the Company, has filed for special liquidation proceedings with the Aomori District Court on March 30, 2026, following the approval of its corporate rehabilitation plan, which was formulated with the involvement of Aomori Small and Medium Enterprise Vitalization Council, and that, as a consequence, there is a risk that the receivables from the said transaction counterparty may become uncollectible, or that collection thereof may be delayed, as described below.

#### 1. Overview of the said transaction counterparty

This situation is a consequence of the approval of a corporate rehabilitation plan that was formulated with the involvement of Aomori Small and Medium Enterprise Vitalization Council. Out of concern that making public the details of the said transaction counterparty may cause rumors and other impacts that harm the credibility of the said transaction counterparty or its related parties, which could lead to significant damage to its enterprise value and other impacts that eventually hinder its rehabilitation, we do not disclose the name, location, or description of business of the said transaction counterparty.

Relationship with the Company’s transaction counterparty

- |                                   |                            |
|-----------------------------------|----------------------------|
| (1) Capital relationship          | Not applicable             |
| (2) Personnel relationship        | Not applicable             |
| (3) Business relationship         | Loans and bills discounted |
| (4) Overview of the related party | Not applicable             |

#### 2. Type and amount of receivables from the said transaction counterparty (As of March 31, 2026)

Loans and bills discounted: 521 million yen (Percentage of consolidated net assets at the end of the previous fiscal year: 0.32%)

#### 3. Future outlook

Regarding the portion of the aforementioned receivables that is not secured by collateral, allowances, or other provisions, full allowances have already been made, 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.