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.

October 26, 2026

Company name: Procrea Holdings, Inc.
Representative: Keitaro Ishikawa, Representative Director and President
(Securities code: 7384; Prime Market, Tokyo Stock Exchange)
Inquiries: Koji Uemura, General Manager of Management Planning Department
(Telephone: +81-17-777-5111)

Notice Concerning Unrealized Losses on Securities for the Six Months Ended September 30, 2026

Procrea Holdings, Inc. (the "Company") hereby announces that it has completed the calculation of the total amount of unrealized losses on securities (held-to-maturity bonds) held by Aomori Michinoku Bank, Ltd., the Company's consolidated subsidiary, as of September 30, 2026, as follows.

1. Securities subject to the calculation (held-to-maturity bonds)

(A) Total amount of unrealized losses on securities for the six months ended September 30, 2026	14,448 million yen
(B) Consolidated ordinary profit for the fiscal year ended March 31, 2026 (A/B × 100)	6,557 million yen (220.3%)
(C) Profit attributable to owners of parent for the fiscal year ended March 31, 2026 (A/C × 100)	3,783 million yen (381.8%)

(Notes) 1. Securities subject to the calculation are those held-to-maturity bonds for which market value can be reasonably calculated.
2. Book value of the securities subject to the calculation 216,590 million yen
Market value 202,155 million yen

2. Impact on the financial result

This will have no impact on the consolidated financial results forecasts and dividends forecasts for the fiscal year ended March 31, 2027 announced on May 15, 2026.

* Forward-looking statements such as the business outlooks contained in this document are based on the information currently available to the Company and certain assumptions that it deems to be reasonable. Actual results may differ materially from these projections due to various factors.

(Reference)

1. The Company and its subsidiary's second quarter of fiscal year ends on September 30.
2. Unrealized gains and net unrealized gains (losses) on held-to-maturity bonds for the six months ended September 30, 2026, are as follows.

(D) Total unrealized gains on securities for the six months ended September 30, 2026	13 million yen
(E) Total net unrealized gains (losses) on securities for the six months ended September 30, 2026 (D-A)	(14,435) million yen