March 4, 2026

Dear Sirs,

Name of the Company:	Beat Holdings Limited (URL: https://www.beatholdings.com)
Representative:	Chief Executive Officer, Chin Siang Hui (TSE Standard Market, Code：9399)
Inquiries to:	IR Manager, Yuta Takayama (TEL: Tokyo 03-4570-0741)

Monthly Report of Bitcoin ETF and Corrections

We hereby announce the market value etc. of iShares Bitcoin Trust ("IBIT") a Bitcoin ETF the Company holds as of February 27, 2026 (EST) as follows. In addition, we have slightly corrected some past purchase price per unit and others as follows, as well.

1. Monthly report of Bitcoin ETF

Item	Quantity	Total purchase price #		Market value * #		Valuation gain/△loss	
		USD	JPY	USD	JPY	USD	JPY
IBIT	330,930	18,136,652	2,825,871,772	12,307,287	1,917,598,341	△5,829,365	△908,273,431

* Based on the closing price per unit of USD37.19 (JPY5,794.57) at NASDAQ as of February 27, 2026 (EST).
# Excluding transaction cost.

(Reference) Historical data of purchase date etc. of Bitcoin ETF

Purchase date	Item	Quantity	Price per unit #		Total purchase price #	
			USD	JPY	USD	JPY
2025/2/12	IBIT	18,260	54.210	8,446.46	989,875	154,232,361
2025/2/13	IBIT	18,300	54.490	8,490.09	997,167	155,368,590
2025/2/14	IBIT	1,419	55.000	8,569.55	78,045	12,160,191
2025/2/14	IBIT	13,751	55.400	8,631.87	761,805	118,696,899
2025/4/3	IBIT	20,400	48.845	7,610.54	996,438	155,255,005
2025/4/4	IBIT	21,200	46.675	7,272.36	989,500	154,173,933
2025/4/9	IBIT	22,400	44.560	6,942.89	998,144	155,520,817
2025/4/10	IBIT	15,500	44.140	6,877.45	684,170	106,600,528
2025/5/9	IBIT	12,000	58.339	9,089.75	700,064	109,076,973
2025/5/16	IBIT	12,100	58.659	9,139.59	709,768	110,589,005
2025/5/20	IBIT	12,000	59.490	9,269.12	713,879	111,229,456
2025/6/3	IBIT	12,000	59.270	9,234.86	711,240	110,818,304
2025/6/4	IBIT	12,000	60.300	9,395.34	723,600	112,744,116
2025/6/5	IBIT	24,000	59.900	9,333.09	1,437,610	223,994,058
2025/8/1	IBIT	30,000	65.460	10,199.32	1,963,800	305,979,678

2025/8/2	IBIT	30,000	65.550	10,213.35	1,966,500	306,400,365
2026/1/15	IBIT	11,600	55.190	8,599.15	640,204	99,750,185
2026/1/21	IBIT	12,500	51.280	7,989.94	641,000	99,874,210
2026/1/31	IBIT	13,800	47.159	7,347.85	650,795	101,400,388
2026/2/2	IBIT	17,700	44.240	6,893.03	783,048	122,006,709
Total		330,930	54.805	8,539.18	18,136,652	2,825,871,772

Excluding transaction cost.
The amounts in Japanese yen are calculated by the foreign currency exchange rate (middle rate, buy/sell), USD1 = JPY155.81, from the quotations by MUFG Bank, Ltd. as of February 27, 2026.

Going forward, the value of the balance of IBIT, is expected to be marked to market value each quarter, and the valuation gains and losses will be recorded as other comprehensive income. In the event of any significant impacts on our quarterly performance, we will announce such on a timely basis.

2. Correction of some past purchase price per unit and others

As there had been a difference between the purchase price per unit of January 31, 2026, at the time of order and final statements, we have corrected such which we announced in our press releases "Additional Purchase of Bitcoin ETF and Corrections" dated February 2, 2026, and "Monthly Report of Bitcoin ETF" and "Additional Purchase of Bitcoin ETF" dated February 3, 2026 respectively, as follows. Places corrected are underlined. The chart in the 1st page of this press release reflects these corrections.

(1) The chart in the press release "Additional Purchase of Bitcoin ETF and Corrections" dated February 2, 2026.

【Before correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.160	7,383.37	650,808	101,890,500
Total		313,230	55.402 #		17,353,617	2,716,882,282

【After correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.159	7,383.21	650,794	101,888,340
Total		313,230	55.402 #		17,353,603	2,716,880,122

(Note) Exchange rate used USD1 = JPY156.56, from the quotations by MUFG Bank, Ltd. for buying and selling spot USD by telegraphic transfer against yen as of December 30, 2025.

(2) The chart in the press release "Monthly Report of Bitcoin ETF" dated February 3, 2026.

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【Before correction】

Item	Quantity	Total purchase price #	Market value * #	Valuation gain/△loss

		USD	JPY	USD	JPY	USD	JPY
IBIT	313,230	17,353,617	2,666,556,793	14,875,293	2,285,737,476	△2,478,324	△380,819,317

【After correction】

Item	Quantity	Total purchase price #		Market value * #		Valuation gain/△loss	
		USD	JPY	USD	JPY	USD	JPY
IBIT	313,230	17,353,603	2,666,554,672	14,875,293	2,285,737,476	△2,478,311	△380,817,196

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【Before correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.160	7,246.61	650,808	100,003,157
Total		313,230	55.402 #		17,353,617	2,666,556,793

【After correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.159	7,246.45	650,794	100,001,037
Total		313,230	55.402 #		17,353,603	2,666,554,672

(Note) Exchange rate used USD1 = JPY153.66, from the quotations by MUFG Bank, Ltd. for buying and selling spot USD by telegraphic transfer against yen as of January 30, 2026.

(3) The chart in the press release “Additional Purchase of Bitcoin ETF” dated February 3, 2026.

【Before correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.160	7,383.37	650,808	101,890,500
2026/2/2	IBIT	17,700	44.240	6,797.92	783,048	120,323,156
Total		330,930	54.805 #		18,136,665	2,786,879,949

【After correction】

Date	Item	Quantity	Price per unit *		Total purchase price	
			USD	JPY	USD	JPY
(Omitted trading before 2026/1/31)						
2026/1/31	IBIT	13,800	47.159	7,246.45	650,794	100,001,037
2026/2/2	IBIT	17,700	44.240	6,797.92	783,048	120,323,156

Total	330,930	54.805 #		18,136,651	2,786,877,828

(Note) Exchange rate used USD1 = JPY153.66, from the quotations by MUFG Bank, Ltd. for buying and selling spot USD by telegraphic transfer against yen as of January 30, 2026.

This document is the English translation of the official Japanese version of the Press Release ("Official Japanese Version"). This English translation was prepared for your reference. In the event of any discrepancy between the Official Japanese Version and this English translation, the Official Japanese Version shall prevail.

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About Beat Holdings Limited

Beat Holdings is a global investment company, incorporated in and registered at Cayman Islands under the laws of Cayman, headquartered in Hong Kong, with subsidiaries in Japan, Singapore, Malaysia, Indonesia, China and Canada. Through our subsidiary, Xinhua Mobile Limited (HK), we acquire and license intellectual property rights. Through our subsidiary, GINSMS Inc. (listed on Toronto Venture Exchange, TSXV: GOK), provides mobile messaging service, software products and services as well. Beat is listed on Tokyo Stock Exchange's Standard Market (TSE: 9399).

For more information, please visit https://www.beatholdings.com/

This is a disclosure document to the public and shall not constitute an offer to invest in the securities of our company. Upon making an investment decision to our company, investors should read documents of disclosures including but not limited to past timely disclosure and statutory disclosure of our company as well, and consider the risk factors together with other information contained therein when making such decision.