March 13, 2026

Dear Sirs,

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

Extension of the Revolving Credit Facility Agreement

In our press release "(Progress of Matter Disclosed) Concluding Exclusive Right Agreement and Loan Agreement" dated March 31, 2025 (Note), the Company announced that we have concluded a Revolving Credit Facility Agreement ("Credit Facility Agreement") with Mr. Lian Yih Hann ("Mr. Lian"), the former CEO of the Company.
(Note) For more details, please refer to the press release mentioned above as well.

The term of Facility Agreement had been one year up to March 30, 2026. Today, we hereby announce that the Board of directors has resolved to extend the term of the Credit Facility Agreement with Mr. Lian, for one additional year up to March 30, 2027, by changing the interest from "Interest: 8% per annum on a compounded basis" to "Interest: 12% per annum on a compounded basis", after negotiation with Mr. Lian. Key terms of the extended Facility Agreement are as follows.

- Limit: HK$200 million (JPY4,044 million)
- Term: 1 year
- Interest: 12% per annum on a compounded basis
- Collateral/Guarantee: None

Impacts to the forecasted performance of the Group for the year ended December 31, 2026 are expected to be low, however, in case any event occurred or had been decided related to this case, required to be disclosed, we will announce such on a timely basis.

For reference, the current situation of borrowings/repayment based on the Credit Facility Agreement is as follows.

Date	Amount of borrowing (Repayment: △)	
	HKD・JPY・USD (Original currency upon borrowing)	JPY
April 2, 2025	USD 3,670 thousand	572 million
May 9, 2025	USD 2,085 thousand	325 million
May 21, 2025	(Note) HKD 18 million	364 million
May 23, 2025	(Note) JPY 100 million	100 million
June 16, 2025	JPY 300 million	300 million
July 29, 2025	△USD 2,805 thousand	△325 million
December 9, 2025	USD 300 thousand	47 million
Total		1,383 million

(Note) The borrowing of approximately USD3 million announce in our press release “Draw Down from the Revolving Credit Facility”, had been drown down in 2 times, in HKD on May 21, 2025, and in JPY on May 23, 2025, under the exchange rate at that time.

Exchange rate applied in this press release are HKD1= JPY20.22 and USD1= JPY155.81; buying and selling spot middle rate of telegraphic transfer at MUFG Bank, Ltd. as of February 28, 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 Second Section (TSE: 9399).

For more information, please visit https://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.