March 30, 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 Number：9399)
Inquiries to:	IR Manager, Yuta Takayama （TEL: Tokyo 03-4570-0741)

Recording Non-Operating Income

The Company hereby announces that we are expected to record Non-operating income (Dividend received) in the 1st quarter consolidated cumulative period of the fiscal year ended December 31, 2026 (this "Quarter") as follows.

The Group owns 353,600 shares of Beaglee Inc. (TSE Standard Market, Code Number: 3981, "Beaglee"). The Company has confirmed in the extraordinary report filed by Beaglee through EDINET on March 30, 2026, that dividend of JPY42 per share had been approved at their Annual General Shareholders Meeting held on March 27, 2026. Therefore, the Company is expected to record dividend received of JPY 14,851,200 from Beaglee in this Period.

Impacts of the above has already been reflected in the "Forecast on Consolidated Results for the period ended December 31, 2026" of "Financial Summary for the 2025 Year Financial Summary [Japan GAAP] (Consolidated)" disclosed on February 13, 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.

[End]

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.