April 1, 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

We hereby announce the market value etc. of iShares Bitcoin Trust ("IBIT") a Bitcoin ETF the Company holds as of March 31, 2026 (EST) as follows.

Item	Quantity	Total purchase price #		Market value * #		Valuation gain/△loss	
		USD	JPY	USD	JPY	USD	JPY
IBIT	330,930	18,136,652	2,899,687,946	12,714,331	2,032,767,176	△5,422,322	△866,920,769

* Based on the closing price per unit of USD38.42 (JPY6,142.59) at NASDAQ as of March 31, 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	8,667.09	989,875	158,261,151
2025/2/13	IBIT	18,300	54.490	8,711.86	997,167	159,427,060
2025/2/14	IBIT	1,419	55.000	8,793.40	78,045	12,477,835
2025/2/14	IBIT	13,751	55.400	8,857.35	761,805	121,797,447
2025/4/3	IBIT	20,400	48.845	7,809.34	996,438	159,310,507
2025/4/4	IBIT	21,200	46.675	7,462.32	989,500	158,201,196
2025/4/9	IBIT	22,400	44.560	7,124.25	998,144	159,583,263
2025/4/10	IBIT	15,500	44.140	7,057.10	684,170	109,385,100
2025/5/9	IBIT	12,000	58.339	9,327.19	700,064	111,926,234
2025/5/16	IBIT	12,100	58.659	9,378.33	709,768	113,477,762
2025/5/20	IBIT	12,000	59.490	9,511.25	713,879	114,134,943
2025/6/3	IBIT	12,000	59.270	9,476.09	711,240	113,713,051
2025/6/4	IBIT	12,000	60.300	9,640.76	723,600	115,689,168
2025/6/5	IBIT	24,000	59.900	9,576.88	1,437,610	229,845,132
2025/8/1	IBIT	30,000	65.460	10,465.74	1,963,800	313,972,344
2025/8/2	IBIT	30,000	65.550	10,480.13	1,966,500	314,404,020

Purchase date	Item	Quantity	Price per unit #		Total purchase price #	
			USD	JPY	USD	JPY
2026/1/15	IBIT	11,600	55.190	8,823.78	640,204	102,355,816
2026/1/21	IBIT	12,500	51.280	8,198.65	641,000	102,483,080
2026/1/31	IBIT	13,800	47.159	7,539.79	650,795	104,049,124
2026/2/2	IBIT	17,700	44.240	7,073.09	783,048	125,193,714
Total		330,930	54.805	8,762.24	18,136,652	2,899,687,946

Excluding transaction cost.
The amounts in Japanese yen are calculated by the foreign currency exchange rate (middle rate, buy/sell), USD1 = JPY159.88, from the quotations by MUFG Bank, Ltd. as of March 31, 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.

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.