May 13, 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 and Non-Operating Expenses

The Company announces of recording Non-operating income (Equity in earnings of affiliates and Foreign exchange gain) and Non-operating expenses (Interest expenses) in the 1st quarter consolidated cumulative period of fiscal year ended December 31, 2026 (this "Quarter") as follows.

1. Non-operating income

The Group recorded equity in earnings of affiliates of USD19 thousand (JPY3 million) for this Quarter. This is due to our affiliated companies, Fame Rich Enterprises Limited and its subsidiaries have recorded earnings.
In addition, the Group recorded foreign exchange gain of USD359 thousand (JPY57 million) for this Quarter. This is mainly due to the fluctuation of the exchange rate between RMB and USD in this Quarter.

2. Non-operating expenses

The Group recorded interest expenses of USD324 thousand (JPY52 million) for this Quarter. This is mainly due to interest expenses incurred on the short-term loans from the revolving credit facility and the multi-series bond in this Quarter.

Impacts of the non-operating income and non-operating expenses above are reflected in "Financial Summary for the First Quarter of Fiscal Year ending December 31, 2026 [Japan GAAP] (Consolidated)" disclosed today.

Exchange rate used USD1 = JPY159.88; the amounts in JPY are calculated by the foreign currency exchange rate (middle rate), from the quotations by MUFG Bank, Ltd. for buying and selling spot as of March 31, 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 will 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.