



November 7, 2025

Dear Sirs,

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

Recording Dividend Income from Affiliated Company

The Company announces of recording Dividend income in the 4th quarter consolidated financial period of the fiscal year ended December 31, 2025 (“this Quarter”) through its wholly-owned subsidiary, Xinhua Holdings (HK) Limited (“XHHK”), as follows.

Today, Fame Rich Enterprises Limited (“Fame Rich”), an affiliated company of the Group has paid dividend of HKD1,277 thousand (JPY25 million) to XHHK, which holds 30% equities in Fame Rich. On group level, such dividend income will be offset with Investment in affiliates by applying equity method in this Quarter. Such dividend will increase the Cash and Deposits under Current Assets and decrease the Investment in Affiliates under Investments and Other Assets in the same amount. As a result, there will be no impact on the profit and loss of the Group from this case for the fiscal year December 31, 2025.

Exchange rate used HKD1 = JPY19.83; 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 October 31, 2025.

This document is the English translation of the official Japanese version of the Press Release (“Official Japanese Version”). This English translation had been 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 Section (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.