November 4, 2026

Dear Sirs,

| | |
|---|---|
| Name of the Company: | Beat Holdings Limited<br>(URL: https://www.beatholdings.com) |
| Representative: | Chief Executive Officer,<br>Chin Siang Hui<br><br>(TSE Standard Market, Code：9399) |
| Inquiries to: | IR Manager,<br>Yuta Takayama<br><br>(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 October 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 | 2,857,248,180 | 14,349,125 | 2,260,561,121 | △3,787,527 | △596,687,059 |

* Based on the closing price per unit of USD43.36 (JPY6,830.93) at NASDAQ as of October 30, 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 | 8,540.24 | 989,875 | 155,944,844 |
| 2025/2/13 | IBIT | 18,300 | 54.490 | 8,584.35 | 997,167 | 157,093,689 |
| 2025/2/14 | IBIT | 1,419 | 55.000 | 8,664.70 | 78,045 | 12,295,209 |
| 2025/2/14 | IBIT | 13,751 | 55.400 | 8,727.72 | 761,805 | 120,014,823 |
| 2025/4/3 | IBIT | 20,400 | 48.845 | 7,695.04 | 996,438 | 156,978,843 |
| 2025/4/4 | IBIT | 21,200 | 46.675 | 7,353.10 | 989,500 | 155,885,767 |
| 2025/4/9 | IBIT | 22,400 | 44.560 | 7,019.98 | 998,144 | 157,247,606 |
| 2025/4/10 | IBIT | 15,500 | 44.140 | 6,953.82 | 684,170 | 107,784,142 |
| 2025/5/9 | IBIT | 12,000 | 58.339 | 9,190.67 | 700,064 | 110,288,084 |
| 2025/5/16 | IBIT | 12,100 | 58.659 | 9,241.07 | 709,768 | 111,816,904 |
| 2025/5/20 | IBIT | 12,000 | 59.490 | 9,372.04 | 713,879 | 112,464,466 |
| 2025/6/3 | IBIT | 12,000 | 59.270 | 9,337.40 | 711,240 | 112,048,750 |
| 2025/6/4 | IBIT | 12,000 | 60.300 | 9,499.66 | 723,600 | 113,995,944 |
| 2025/6/5 | IBIT | 24,000 | 59.900 | 9,436.71 | 1,437,610 | 226,481,124 |
| 2025/8/1 | IBIT | 30,000 | 65.460 | 10,312.57 | 1,963,800 | 309,377,052 |
| 2025/8/2 | IBIT | 30,000 | 65.550 | 10,326.75 | 1,966,500 | 309,802,410 |
| 2026/1/15 | IBIT | 11,600 | 55.190 | 8,694.63 | 640,204 | 100,857,738 |

| Purchase date | Item | Quantity | Price per unit # | | Total purchase price # | |
|---|---|---|---|---|---|---|
| | | | USD | JPY | USD | JPY |
| 2026/1/21 | IBIT | 12,500 | 51.280 | 8,078.65 | 641,000 | 100,983,140 |
| 2026/1/31 | IBIT | 13,800 | 47.159 | 7,429.44 | 650,795 | 102,526,263 |
| 2026/2/2 | IBIT | 17,700 | 44.240 | 6,969.57 | 783,048 | 123,361,382 |
| Total | | 330,930 | 54.805 | 8,634.00 | 18,136,652 | 2,857,248,180 |

# Excluding transaction cost.
The amounts in Japanese yen are calculated by the foreign currency exchange rate (middle rate, buy/sell), USD1 = JPY157.54, from the quotations by MUFG Bank, Ltd. as of October 30, 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 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.