



August 28, 2026

Company Name: Pole To Win Holdings, Inc.
Representative: President & CEO Teppei Tachibana
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Notice Regarding the Signing of a Memorandum of Understanding by Our Consolidated Subsidiary ~ Leading the Commercialization of Autonomous AI Agents for Automated Game QA ~

We are pleased to announce that Side International Holdings Limited (Headquarters: London, UK; CEO: Deborah Kirkham; hereinafter “Side”), a consolidated subsidiary of our Company, has entered into a memorandum of understanding (hereinafter “the Agreement”) with Modl.ai APS (Headquarters: Copenhagen, Denmark; Managing Director: Christoffer Holmgård; hereinafter “Modl.ai”)—a company developing AI-powered QA tools—regarding the product development and commercialization of autonomous AI agents.

1. Purpose and Backgrounds

Advances in AI technology are significantly expanding the potential for efficiency and automation in game development. However, due to confidentiality restrictions and significant differences in the worldviews and specifications of individual titles, developing AI tools that balance high versatility with precision is no easy task. Even in the field of game QA, while many companies and organizations are working on developing AI tools, we believe that no QA tool has yet been established that is sufficiently robust for practical use.

Our Group, with its extensive track record in game QA, is in a globally advantageous position to achieve this goal, and we have been working to strengthen alliances with AI-related companies and promote the utilization of cutting-edge technologies.

2. Overview of the Counterparty

(1) Company Name	Modl.ai APS	
(2) Location	Copenhagen, Denmark	
(3) Title and Name of Representative	Managing Director: Christoffer Holmgård	
(4) Description of Business	Development and provision of AI-driven game quality assurance and testing solutions	
(5) Share Capital	211,570 DKK	
(6) Date of Establishment	December 27, 2018	
(7) Relationship between the Company and the Counterparty	Capital Relationship	None
	Personnel Relationship	None
	Business Relationship	None

Modl.ai is a cutting-edge AI startup dedicated to developing autonomous AI agents. Since its founding in 2018, the company has received funding from leading venture capital funds, including M12, a subsidiary of Microsoft, and Griffin Gaming Partners, one of the world’s leading large-scale funds specializing in the gaming industry.

3. Detail and Schedule of the Agreement

Date of Execution	August 14, 2026
Effective Date of the Agreement	August 14, 2026

Side and Modl.ai announced the execution of this Agreement on August 27, 2026 (Japan Standard Time). Under this agreement, Side will exclusively lead Modl.ai's plan to develop and improve its AI-powered QA tools over the next six months. With Side spearheading the productization effort from both technical and commercial perspectives, we expect to begin pilot testing of this QA tool with customers within a few months.

4. Future Outlook

We expect that the integration of game QA and AI technology will significantly transform quality control in game development and create game experiences that are of higher quality and more diverse than ever before.

While we recognize that the impact of this initiative on our current fiscal year's performance will be minimal, given its significance as a potential game-changer for the future, we are exploring ways to strengthen collaboration with relevant companies. We will continue to further enhance our competitive advantage in the market and strive to increase our corporate value over the medium to long term.

Please refer to the attached materials for further details regarding this matter.

■ Side Signs Binding Memorandum of Understanding with Danish AI Software Developer Modl.ai

Initial six-month agreement to focus on product development and commercial pilots in the video games sector

Side Signs Binding Memorandum of Understanding with Danish AI Software Developer Modl.ai

*Initial six-month agreement to focus on product development and commercial pilots
in the video games sector*

August 27th, Cologne, Germany – Today at Gamescom, leading games services provider, Side, and Danish AI games software developer, Modl.ai, officially announced the successful signing and adoption of a binding six-month Memorandum of Understanding. Modl.ai was founded in 2018 with the goal of innovating QA for games. The team's unique, computer-vision backed tool will now be amplified with Side's industry expertise and world-class team of QA AI Engineers. An exclusive list of developers and publishers will be provided with pilot opportunities in the coming months.

For developers and studios, increasing production costs are creating a difficult new-normal in the games industry, making the advancement of new technology all the more pertinent. In Modl.ai's "The state of games QA" report, 94% of game developers agreed that AI will play an important role in the future of games QA and 77% of developers admitted that they had conducted less QA than they should have for their studio's most recent release. Built with developers in mind, Side and Modl.ai's proposition is easy to integrate with no SDK requirement.

"AI integration should be informed, strategic, and delivered on a sliding scale tailored to the project; that's why we trust our QA experts to build this tool in collaboration with Modl.ai – our QA industry knowledge is impossible to replicate," said Deborah Kirkham, Chief Executive Officer at Side. "Our partnership with Modl.ai is about harnessing the expertise we have at Side and leveraging that knowledge to develop the next evolution of QA for our industry."

Currently, a tester working on casual games would need to run hundreds of repetitive tests every time a developer issues an updated build. Using the Modl.ai tool, Side's QA AI Engineers can prompt AI agents to execute tasks and review the outputs with plain language commands. While the agents spot bugs, computer vision is used to create an audit trail – testers are able to review full recordings of each test, timestamped where bugs occurred. Not only can Modl.ai speed up testing, it can catch issues that the human eye can easily miss.

The augmented workflow frees up critical bandwidth to focus on content that requires more advanced testing. Crucially, repeat tasks are where humans are more likely to make mistakes; a metric Side believes this partnership can lower dramatically over time. Unique to Modl.ai, the software becomes more effective over time, without requiring a bespoke AI model for every title. The more it works with a game, the better and faster it becomes at testing it.

"We learned from early work that source code-level testing automation can be difficult to deliver externally. A computer vision driven solution that does not require source code access, on the other hand, is perfect for scaling external testing," said Christoffer Holmgård, Founder of Modl.ai.

"It puts the QA team in the driver's seat with a powerful tool they can use to build automation. We are extremely excited to be working with Side's world class team. By combining our testing technology with Side's industry expertise, we believe we can improve the reliability and accuracy of AI-driven testing and transform the role of QA teams in modern game development."

Side will have more to share on the results of the pilot process and platform development in 2027.

About Side:

Side is a global video game development and services provider, offering technical and creative solutions to many of the largest developers and studios around the world. Founded in 2009, Side has grown from their Japanese roots to become a global force in the technology industry, with 15+ studios in over a dozen countries across North America, Europe, South America, and Asia. Their industry-leading services include art production, game development, audio production, quality assurance, localisation, localisation QA, player support, community management, and datasets. For more information, visit www.side.inc

About Modl.ai:

modl.ai is the AI quality assurance company for the games industry. Its platform, modl:QA+, pairs autonomous game-testing agents with AI analysts that identify issues from agent playthroughs, extending QA coverage across builds, platforms, and devices without engine integration, SDKs, or code changes. Teams define tests in plain language and get back bug reports with video, logs, and reproduction steps. Founded in 2018 by game developers and AI researchers, modl.ai is headquartered in Copenhagen, Denmark. Learn more at modl.ai.