



October 20, 2026

Company Name: Pole To Win Holdings, Inc.
Representative: President & CEO Teppei Tachibana
(Stock code: 3657, Tokyo Stock Exchange, Prime Market)
Contact Person: Director & CFO Joji Yamauchi
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Notice Regarding the Acquisition of a Business by a Consolidated Subsidiary

At a meeting of the Board of Directors held on October 20, 2026, it was resolved that Side International Holdings Limited (Headquarters: London, UK; CEO: Deborah Kirkham; hereinafter “Side”) will acquire the art production business of Roboto Entertainment Limited (Headquarters: Chengdu, Sichuan Province, China; Managing Director: Andrea Cordella; hereinafter “Roboto”).

1. Background of the Business Acquisition

Major game publishers are actively promoting the creation of new IPs and the global expansion of existing IPs, leading to a further increase in demand for art assets and various creative productions. As the global expansion of IPs originating from East Asia—particularly Japan—accelerates, demand is expected to grow for high-quality illustrations and graphics, which are crucial to a game’s appeal.

Side is an intermediate holding company that oversees subsidiaries engaged in Overseas Solutions. Its group companies offer services including game QA, localization, voice recording, customer support, and art production. Sales from Overseas Solutions account for 42.6% of our consolidated sales for the fiscal year ending January 2026.

China is not only one of the world’s largest gaming markets but also a global site for content production, home to a concentration of leading game companies and development studios. As such, demand for high-quality art production—including quality control and art direction—is expected to grow.

Meanwhile, the Group’s sales in Asia (excluding Japan) accounted for only 8.6% of our consolidated sales (for the fiscal year ending January 2026), and we have been working to strengthen our business foundation in Asia through initiatives such as the opening of a new studio in Taipei.

2. Purpose of the Business Acquisition

Roboto has been operating since 2014. Based in Chengdu, Sichuan Province—a region focused on the development of the digital content industry—the company has built a track record by undertaking commissioned art production for video games while navigating regulatory requirements and local business practices.

Starting in September 2026, we welcomed Mr. Andrea Cordella, the founder of Roboto, as the Business Head of Art for Overseas Solutions, and have been driving the expansion of our art production business in the Asian region.

Through this transaction, our Group will acquire local production capabilities, a talent base, and a customer network, thereby strengthening our access to the Asian market. At the same time, by promoting cross-selling through collaboration with our existing Overseas Solutions, we aim to achieve medium- to long-term business expansion and enhance corporate value.

3. Overview of the Business to Be Acquired

(1) Details of the Business to Be Acquired	Contract art production for video games
(2) Financial Results of the Business to Be Acquired	Not disclosed at the counterparty's request
(3) Purchase Price	Up to 65,000 USD Includes 25,000 USD upon contract execution and 40,000 USD in earn-out

4. Overview of the Counterparty to the Business Acquisition

(1) Name	Roboto Entertainment Limited
(2) Location	Room No.3, 19F, Building 3#, 88 Jitai 5th Rd, Chengdu High-Tech Zone, Sichuan, China
(3) Title and Name of Representative	Managing Director, Andrea Cordella
(4) Business Description	Contract art production for games
(5) Share capital	550,000 USD
(6) Date of Incorporation	August 2014
(7) Remarks	This transaction involves the acquisition of business assets. The scope of the acquisition is limited to certain assets necessary for business operations, customer relationships, and personnel; liabilities and other legal obligations will not be assumed.

5. Overview of the Subsidiary Acquiring the Business (Side)

(1) Name	Side International Holdings Limited
(2) Location	Unit A12, Tileyard London, 105 Blundell Street - King's Cross, London N7 9BN, United Kingdom
(3) Title and Name of Representative	CEO, Deborah Kirkham
(4) Business Description	Control and management of business activities of subsidiaries and related operations as intermediate holding company
(5) Share capital	22,821, 595 GBP
(6) Date of Incorporation	January 2016
(7) Major Shareholders and Shareholding Ratios	Pole To Win Holdings, Inc. 100%

6. Schedule

(1) Date of Board of Directors' Resolution	October 20, 2026
(2) Date of Contract Execution	October 20, 2026
(3) Business Transfer Date	October 20, 2026

7. Overview of Accounting Treatment

This business acquisition is expected to qualify as an “acquisition” under business combination accounting standards. While the amount of goodwill and other items to be recognized as a result of this transaction is currently under review, we expect it to be immaterial.

8. Future Outlook

This transaction is one of the measures taken in accordance with our strategy to expand market share—centered on broadening sales channels for existing businesses—in the overseas gaming sector, which our Group identifies as one of its growth areas. We will seek to create further opportunities for business growth through the establishment of a new studio in Chengdu and other initiatives; however, the impact on our earnings forecast for the current fiscal year is expected to be minimal. Should any matters requiring disclosure arise in the future, we will disclose them promptly.