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June 2, 2026

For Immediate Release

Company	E-Guardian Inc.
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**For 2Q of the fiscal year ending September 2026 and OS Communications Inc.
Notice of Q&A Release Regarding Conversion to Wholly Owned Subsidiary**

We are pleased to disclose the main questions we received and our responses to the announcement on May 8, 2026 of our financial results for the second quarter of the fiscal year ending September 2026 and the announcement on May 22, 2026 of Announcement regarding the Conclusion of Share Transfer Agreement for Acquiring OS Communications (for 100% Consolidation)

This disclosure is voluntarily implemented by us with the aim of further deepening the understanding of market participants. We have made additions and amendments to some of the questions that you have received to make them easier to understand.

We sincerely hope that this report will help deepen understanding of us among all our stakeholders, including shareholders and investors.

End

E-Guardian Inc. Q&A

Date of disclosure: June 2, 2026

No.	Classification	Q&A
1	Overall	<p>Q. Please tell us about the large-scale projects that you are expecting from the second half.</p> <p>A. In addition to additional orders from existing customers who perform monitoring and screening operations, we also expect to win projects from new customers, and there are cases where orders have already been received. By identifying AI Utilization Domain and Human Decision Domain and designing business processes, we have improved our profit margins. These achievements have been recognized highly, as well as realizing cost-cutting for our customers and further improving the quality of our services. In addition, under the leadership of AI Strategic Management Department, we developed a proprietary system with high-throughput capacity in a short period of time for large-volume projects that cannot be handled solely by manpower. In some cases, we were awarded orders by demonstrating our superiority over other companies in terms of both proposed speed and price competitiveness. We have received many inquiries about AI utilization regardless of existing/new customers, and we are making steady progress in accumulating projects to achieve our full-year earnings forecast. We will continue our efforts to secure orders.</p>
2	Overall	<p>Q. Looking at the trend in the gross margin, 2Q has improved significantly, but will it improve further from the second half? Please tell us about your current outlook.</p> <p>A. The improvement in the gross profit margin in the quarter under review reflects the fact that the implementation of AI is becoming fully fledged on a project-by-project basis and the establishment of a "AI-BPO between AI and People" has led to a rise in the structural profit margin. AI learning of on-site business know-how and data has led to a full-fledged shift from "labor-intensive, which increases costs if sales increase," to "highly profitable, which improves profitability as the scope of AI responses expands and learning progresses." Furthermore, the more AI the operational data is accumulated, the greater the hurdle for replacement with other companies, and the greater the continuity of projects. This is also a major advantage. We plan to further improve the gross profit margin by rolling out this highly profitable collaborative model horizontally from the second half onwards.</p>
3	BPO	<p>Q. The company plans to close the Tachikawa Center and the Koriyama Center. Will the sites continue to be consolidated in the future.</p> <p>A. We believe that the closing of these 2 facilities is a very positive outcome of the streamlining of our AI initiatives. Until now, as sales grew, we had increased the number of personnel and bases in proportion to the number of employees. However, as AI has become more advanced on-site, we are shifting to a new structure where the number of personnel and bases required to achieve sales growth does not necessarily increase.</p>
4	BPO	<p>Please tell us about the benefits of providing Q."Claude Code to all employees at all centers.</p> <p>A. This investment is considered to be an upfront investment that is extremely ROI (return on investment) in order to implement our AI strategy on a company-wide basis. Employees of the Centre have already made use of Claude Code to streamline operations in many projects. For each project, the center employees, who are in the closest position, will be self-driven to pursue development. This will enable real-time efficiency improvements in all projects. As a result, we believe that the speed of proposals to customers will be significantly accelerated and the quality of services will improve, which will lead to increased sales of existing projects and the acquisition of new projects.</p>
5	M&A	<p>Q. Please tell us about the significance of making OSCOM a subsidiary.</p> <p>A. In BPO domain, we intend to provide services that enable all companies to focus exclusively on creating their own value under We Guard All management philosophy. To this end, we will expand into a variety of BPO domains, including back-office, sales/marketing, and affairs BPO, in addition to existing domains. Furthermore, we will incorporate AI-BPO model that we are building into the business processes of M&A targets, and by enhancing the quality of our services and growing them into high-margin businesses, we will aim to move away from labor-intensive businesses on a Group-wide basis. We view the consolidation of OSCOM as a first step in entering new domains in BPO.</p>
6	M&A	<p>Q. Regarding OSCOM's share transfer contract, as a medium-to long-term initiative, "Shift to a high-profit model in which profitability improves as sales grow." What is your image specifically.</p> <p>A. We will not only reduce costs, but also aim to transform the structure of our business model. We will have AI continuously learn customer data and dialogue history, By expanding the scope of AI responses, such as optimizing scripts that take account of customer attributes and improving the accuracy of approaches, we will curb additional personnel costs and man-hours, and as sales grow, our marginal profit ratio will improve. The process of reflecting AI-BPO model in M&A destinations will be implemented in conjunction with the content of operations for M&A destinations in the future, and a highly profitable model structure for the Group as a whole will be established.</p>
7	M&A	<p>Q. The M&A of OSCOM was announced this time, but could you tell us about the pace of M&A that your company is anticipating in the future and the sense of budgetary scale?</p> <p>A. The pace of implementation will depend on negotiations with the other party, but we are looking to conclude multiple contracts with the potential for growth synergies with us throughout the current and next fiscal years. We are flexibly considering the scale of our investments, ranging from several ¥100 million to several ¥1 billion, depending on the nature of the project. We place particular emphasis on synergies with our AI-BPO initiatives. We will rigorously scrutinize whether any of these projects will lead to improved business performance from the next fiscal year onward and to our medium-to long-term growth, while maintaining our financial soundness.</p>
8	IR	<p>Q. You seem to be working on a variety of measures, most notably AI strategies, to recover business performance. What IR activities are you considering in the future in order to inform the private investor segment of that strategy?</p> <p>A. We recognize that it is a crucial task to ensure that individual investors correctly understand our growth strategy, which is centered on the process of turnaround and our AI strategy. Currently, we are considering positively improving access to information by updating IR section and holding briefings for individual investors. Disclosure will be made as soon as the policy is decided.</p>