



GHG EMISSIONS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024 – FINAL FIGURES

Published on September 25, 2025

GHG EMISSIONS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024 – FINAL FIGURES

We hereby report the EPS Group's greenhouse gas emissions for the fiscal year ended September 30, 2024, expressed as carbon dioxide equivalent (CO₂e).

Reporting period: FY2024 (October 1, 2023 – September 30, 2024)

Organizational boundary: 28 consolidated entities of the EPS Group

11 entities located in Japan (Scope 1, Scope 2, and Scope 3)

2 entities located in the United States and Taiwan (Scope 1 and Scope 2)

EPS Creative Health Technology Group Limited and its 15 affiliated entities (Scope 1 and Scope 2)

Calculation period: January–June 2025

Total emissions: 25,300 tCO₂e [market-based], 25,200 tCO₂e [location-based]

Scope Breakdown (Market-Based):

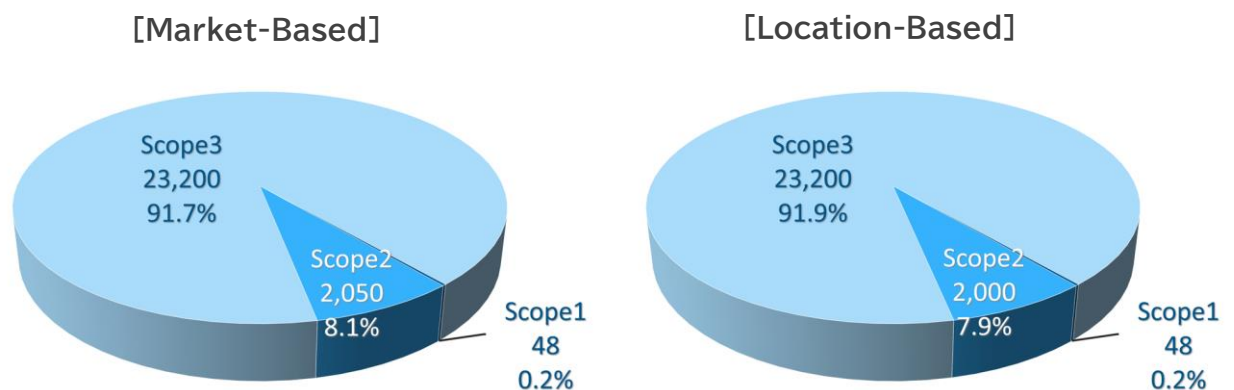
Scope	Emissions (tCO ₂ e)
Scope 1 (Direct Emissions)	48
Scope 2 (Energy-Indirect [Market-Based])	2,050
Scope 3 (Other Indirect Emissions)	23,200
Group Total (market-based; Japan and certain overseas entities included)	25,300

Scope Breakdown (Location-Based):

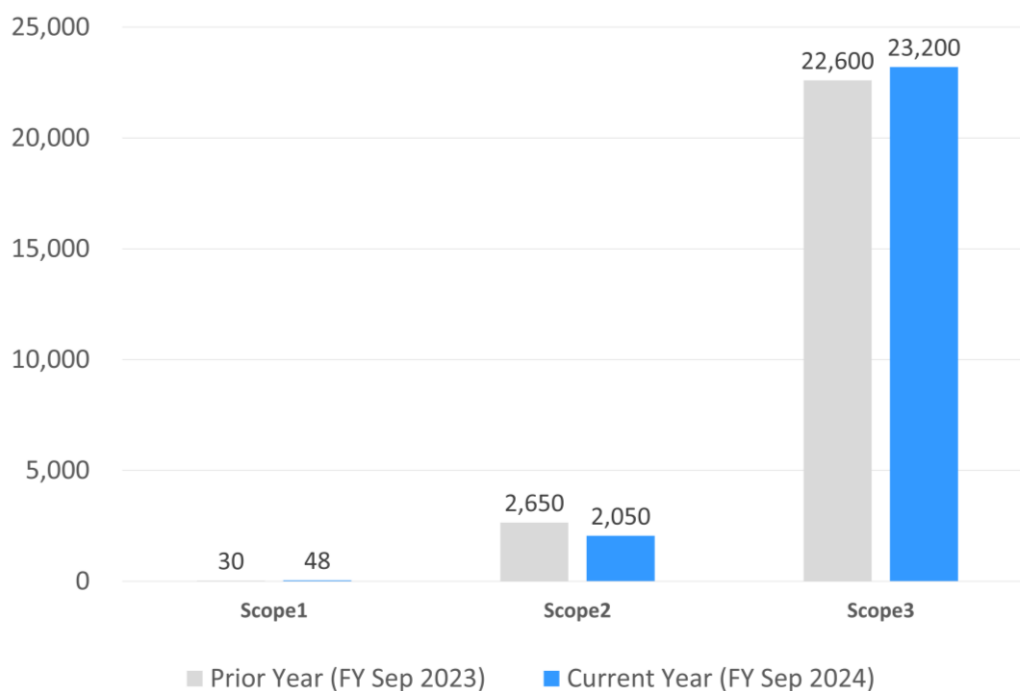
Scope	Emissions (tCO ₂ e)
Scope 1 (Direct Emissions)	48
Scope 2 (Energy-Indirect [Location-Based])	2,000
Scope 3 (Other Indirect Emissions)	23,200
Group Total (location-based; Japan and certain overseas entities included)	25,200

- ※ *Note on final figures: Emissions for Scopes 1, 2, and Scope 3, as well as the total, are shown to three significant figures, rounded at the fourth significant figure. Where the third significant figure lies to the right of the decimal point, the value is rounded up to the nearest integer.*
- ※ *A Assurance obtained: Emissions for Scope 1, Scope 2 (market-based and location-based), and Scope 3 were assured by a third-party provider as of September 5, 2025. Please refer to the attached assurance report for details*

Emissions Breakdown by Scope — FY Ended September 2024 (Unit: tCO₂e)



Comparison of Current-Year and Prior-Year Emissions [Market-Based](Unit: tCO₂e)



Year-on-Year Change: GHG Emissions Scope 1 + Scope 2

Market-Based

Scope	Unit	Emissions [Prior Year] (FY ended September 2023)	Emissions [Current Year] (FY ended September 2024)	Year-on-Year Change (%)
Scope1	tCO2e	30	48	60%
Scope2 (market-based)	tCO2e	2,650	2,050	-23%
Scope 1 + Scope 2 Total (market-based)	tCO2e	2,680	2,100	-22%

Location-Based

Scope	Unit	Emissions [Prior Year] (FY ended September 2023)	Emissions [Current Year] (FY ended September 2024)	Year-on-Year Change (%)
Scope1	tCO2e	30	48	60%
Scope2 (location-based)	tCO2e	2,830	2,000	-29%
Scope 1 + Scope 2 Total (location-based)	tCO2e	2,860	2,050	-28%

The organizational boundaries for the prior fiscal year (FY ended September 2023) and the current fiscal year (FY ended September 2024) are as follows:

Prior year: 16 entities in Japan.

Current year: 11 entities in Japan; 2 entities located in the United States and Taiwan; EPS Creative Health Technology Group Limited and its 15 affiliated entities.

The main drivers of year-on-year changes are as follows:

Scope 1 — Increase due to reclassification from Scope 3: Emissions from certain gasoline use that were reported under Scope 3 in the prior year were separated and accounted for as Scope 1 in the current year.

Scope 2 — Decrease due to switching from estimates to actuals: Sites for which usage was difficult to capture in the prior year were estimated; in the current year, calculation based on more accurate actual usage data was possible, resulting in a significant decrease.

Due to rounding, the sum of individual items may not match the reported total.

Year-on-Year Change: GHG Emissions Scope 3

Scope	Unit	Emissions [Prior Year] (FY ended September 2023)	Emissions [Current Year] (FY ended September 2024)	Year-on-Year Change (%)
Category1 Purchased goods and services	tCO2e	15,900	16,600	4 %
Category2 Capital goods	tCO2e	1,680	810	-52 %
Category3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	tCO2e	467	328	-30 %
Category4 Upstream transportation and distribution	tCO2e	1,300	228	-82 %
Category5 Waste generated in operations	tCO2e	No data for the previous year	197	--- %
Category6 Business travel	tCO2e	1,950	1,715	-12 %
Category7 Employee commuting	tCO2e	1,200	1,410	18 %
Category13 Downstream leased assets	tCO2e	49	65	33 %
Category15 Investments	tCO2e	No data for the previous year	1,790	--- %
Scope 3 Total	tCO2e	22,600	23,200	3 %

The organizational boundaries are as follows:

Prior year: 16 entities in Japan.

Current year: 11 entities in Japan.

For Scope 3 Categories 5 and 15, the current year is the first year of calculation; therefore, no historical measurement data are available.

Due to rounding, the sum of individual line items may not match the reported total.

Independent Assurance Statement

September 4, 2025

Mr. Hao Yan
Representative Director
EPS Holdings, Inc.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by EPS Holdings, Inc., (“the Company”) to provide limited assurance on the greenhouse gas emissions for the fiscal year ended September 30, 2024: 48 t-CO₂e for Scope1, 2.05 kt-CO₂e for market-based Scope2 and 2.00 kt-CO₂e for location-based Scope2 accounting for the Company and its domestic group and overseas operating companies*; and 23.2 kt-CO₂e for Scope3 (Categories 1,2,3,4,5,6,7,13,15) accounting for the Company and its domestic group. The purpose of this process is to express our conclusion on whether the greenhouse gas emissions were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the greenhouse gas emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

*The two companies EPS AMERICAS CORP and Total Trial Management Consulting Co., Ltd., and EPS Creative Health Technology Group Limited and its affiliated companies that have overseas bases.

2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the greenhouse gas emissions were calculated in accordance with the Company’s standards.

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the greenhouse gas emissions have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.