

## Independent Practitioner's Limited Assurance Report

August 24, 2026

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 following data from October, 2024 to September, 2025, covering the domestic group companies and two overseas subsidiaries\*, with the overseas subsidiaries subject to Scope1 and Scope2 only, : 42 t-CO<sub>2</sub>e for Scope1, 1.79 kt-CO<sub>2</sub>e for market-based Scope2, 1.74 kt-CO<sub>2</sub>e for location-based Scope2 and 23.2 kt-CO<sub>2</sub>e for Scope3 (categories 1, 2, 3, 4, 5, 6, 7, 13, 15) (collectively, "the Environmental Performance Indicators"). The purpose of this process is to express our conclusion on whether the Environmental Performance Indicators were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the Environmental Performance Indicators. 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.,

### 2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000) and International Standard on Assurance Engagements 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 recalculation to determine whether the Environmental Performance Indicators 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 Environmental Performance Indicators have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest with the Company.



Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.