

Institutional Announcement

Singapore, 30 April 2026

Defining the Pre-Disclosure Layer: EMJ.NEXUS and the Emergence of ESG Execution Infrastructure

1. Global Context

As global alignment around sustainability disclosure continues to accelerate particularly under frameworks issued by the IFRS Foundation and its International Sustainability Standards Board (ISSB), significant progress has been made in standardizing reporting structures, disclosure formats, and regulatory expectations.

Across jurisdictions, ESG reporting is increasingly moving toward consistency, comparability, and integration with financial systems.

However, while reporting frameworks are becoming more standardized, the underlying formation of sustainability-related data remains largely heterogeneous.

In many cases, data originates from fragmented operational activities, manually aggregated records, or system-specific inputs that are not inherently designed for structured ESG disclosure.

This introduces a growing reliance on downstream validation, rather than upstream data integrity.

2. The Structural Gap

A structural gap exists between sustainability activities and ESG disclosure systems.

This gap is not a matter of reporting design, but of execution.

It is characterized by:

- The absence of consistent mechanisms to translate activities into structured data
- Limited traceability between real-world actions and reported ESG outcomes

- Dependence on post-hoc assurance processes without a corresponding upstream execution framework

As ESG disclosures become more closely linked to financial decision-making, regulatory oversight, and capital allocation, this gap may increasingly affect the reliability and interpretability of sustainability data.

3. What EMJ.NEXUS Is, and Is Not

EMJ.NEXUS is formalized as a **pre-disclosure execution infrastructure layer**, designed to operate prior to reporting and assurance processes.

Its function is to structure sustainability-related activities into traceable, machine-readable data before they enter disclosure systems.

Its positioning is strictly defined by the following boundaries:

EMJ.NEXUS Is:

- An execution-layer infrastructure for activity-to-data structuring
- A deterministic environment for forming structured evidence from participation and actions
- A neutral system designed to operate independently of external standards

EMJ.NEXUS Is Not:

- A reporting framework
- An ESG rating or scoring system
- An assurance, audit, or certification body
- A compliance or regulatory authority

EMJ.NEXUS does not interpret external standards, does not perform materiality assessments, and does not validate or certify ESG disclosures.

It operates strictly as an upstream infrastructure layer.

4. Architecture Overview

The EMJ.NEXUS framework is structured through a set of institutional components designed to support the formation of ESG-compatible data at the execution level:

- **Global ESG Evidence Architecture (GEEA):** a seven-layer model distinguishing real-world activities, execution environments, data structuring layers, and assurance domains
- **Mechanical Mapping Engine (MME):** a deterministic mechanism that transforms participation and actions into structured data points
- **Evidence Anchoring & Institutional SDK Specification (EAISS):** an interface layer designed to enable compatibility with audit and assurance workflows
- **Non-Tradable Commitment Credits (NTCC):** a non-financial, non-tradable unit representing quantifiable sustainability-related actions

Together, these components are designed to support the formation of structured, traceable, and machine-readable evidence prior to ESG disclosure processes.

5. Open Infrastructure and Ecosystem Positioning

EMJ.NEXUS is structured as an **open, non-exclusive infrastructure layer**.

It is designed to operate alongside existing enterprise systems, reporting frameworks, and assurance environments without structural dependency or control relationships.

Rather than integrating or replacing existing systems, EMJ.NEXUS enables:

- The structuring of activity-level data before it enters reporting workflows
- The potential alignment of execution-layer data with downstream disclosure requirements
- Interoperability across different institutional environments without centralized control

This positioning reflects a non-competitive approach to existing standards, assurance institutions, and enterprise systems.

6. Interface Direction

As ESG systems continue to evolve, the need for structured data formation prior to disclosure may become increasingly relevant across multiple environments.

Potential interface directions for execution-layer infrastructure may include:

- Enterprise operational systems (e.g., ERP environments)
- Sustainability reporting workflows
- Assurance-compatible data structuring interfaces
- Cross-organizational activity tracking and data consistency mechanisms

These directions are not prescriptive integrations, but indicative of where execution-layer infrastructure may interact with existing systems over time.

7. Closing Statement

This announcement is issued for institutional clarity.

It does not constitute a commercial offer, partnership proposal, or solicitation of engagement.

Its sole purpose is to define the emergence of a pre-disclosure execution layer within ESG systems, and to clarify the positioning of EMJ.NEXUS within the broader sustainability and financial reporting landscape.

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