

## **EMJ.LIFE Secures IFRS LEVEL III License and Releases ESG Evidence Infrastructure Framework**

EMJ.LIFE obtains IFRS LEVEL III license to reference ISSB sustainability standards into its ESG evidence infrastructure.

EMJ LIFE HOLDINGS PTE. LTD. (“EMJ.LIFE”), a Singapore-based institutional technology company, said it has obtained an IFRS LEVEL III license from the IFRS Foundation, allowing the company to reference elements of sustainability standards issued by the International Sustainability Standards Board (ISSB) within licensed technology applications.

The license agreement became effective on **3 March 2026**.

The authorization allows EMJ.LIFE to reference internationally recognized sustainability disclosure standards in the development of its ESG evidence data architecture, which aims to structure real-world sustainability participation data in ways that may support ESG reporting, analysis and disclosure.

EMJ.LIFE is developing institutional infrastructure designed to connect sustainability participation activities with global ESG reporting environments.

### **Research Publications on ESG Evidence Infrastructure**

Alongside the licensing milestone, EMJ.LIFE also announced the publication of a series of institutional research papers outlining the methodological foundations of its ESG evidence infrastructure framework.

The research series includes three working papers and one institutional research publication. Each paper has been assigned a **Digital Object Identifier (DOI)** to support international academic and institutional referencing.

### **Working Papers**

#### **WP01 — Behavioral Evidence Accumulation (BEA)**

A conceptual model describing how sustainability participation activities can

accumulate into structured behavioral evidence datasets.

<https://doi.org/10.64969/emj.wp.bea.2026.v1>

### **WP02 — Identity-Bound Confidential Verification Architecture (IB-CVA)**

A methodological framework for identity-bound behavioral verification designed to support credibility and traceability in participation-based sustainability evidence systems.

<https://doi.org/10.64969/emj.wp.ibcva.2026.v1>

### **WP03 — Evidence Anchoring & Institutional SDK Specification (EAISS)**

A methodological and technical framework outlining how sustainability participation evidence can be anchored to institutional sustainability standards and reporting systems.

<https://doi.org/10.64969/emj.wp.eaiss.2026.v1>

## **Institutional Research Publication**

### **IP01 — Global ESG Evidence Architecture (GEEA)**

A conceptual architecture describing how sustainability participation data, behavioral evidence accumulation and institutional ESG reporting systems can be connected through a structured ESG evidence infrastructure layer.

<https://doi.org/10.64969/ip.geea.2026.v1>

The GEEA framework synthesizes the methodological foundations established in WP01–WP03 and outlines a conceptual architecture for structuring sustainability participation data as verifiable ESG evidence.

## **Building ESG Evidence Infrastructure**

EMJ.LIFE is developing technological infrastructure designed to translate sustainability participation activities into structured and traceable ESG data.

While global sustainability disclosure standards have evolved rapidly in recent years, mechanisms connecting real-world sustainability participation with formal reporting frameworks remain limited.

EMJ.LIFE's platform architecture focuses on developing an **ESG evidence layer** designed to structure participation-based sustainability data in ways that can interact with institutional ESG reporting systems.

The platform is implemented through the **EMJ.NEXUS ecosystem**, which integrates several methodological frameworks developed by EMJ.LIFE, including:

- EAISS — Evidence Anchoring & Institutional SDK Specification
- BEA — Behavioral Evidence Accumulation
- IB-CV — Identity-Bound Confidential Verification
- GEEA — Global ESG Evidence Architecture
- PADV — Participation → Action → Data → Value methodology
- NTCC — Non-Tradable Commitment Credit (Participation Evidence Unit)

Together these frameworks aim to support the structuring of sustainability participation data as verifiable ESG evidence capable of interacting with evolving sustainability reporting ecosystems.

### **Development Roadmap**

EMJ.LIFE is currently advancing the development of the **EMJ.NEXUS ecosystem**, which serves as the implementation layer for the ESG evidence infrastructure described in the company's research publications.

The platform is expected to enter its **initial operational phase before the third quarter of 2026**, marking the transition from research architecture to operational ESG evidence infrastructure.

### **Executive Comment**

Founder **Anderson Yu** said that global sustainability disclosure standards are evolving rapidly, creating new opportunities for sustainability data infrastructure.

"Global sustainability standards are advancing quickly, but the infrastructure required to translate real-world sustainability participation into structured ESG evidence is still emerging," Yu said.

“Our objective is to develop infrastructure capable of structuring sustainability participation data in ways that can interact with global ESG reporting frameworks.”

### **Institutional Timeline**

#### **3 March 2026**

IFRS LEVEL III License agreement became effective.

#### **9 March 2026**

Publication of the Global ESG Evidence Architecture (GEEA) research paper with DOI registration.

#### **14 March 2026**

Official press release announcing the integration of sustainability standards and the publication of EMJ.LIFE’s institutional ESG evidence research series.

### **About EMJ.LIFE**

EMJ LIFE HOLDINGS PTE. LTD. is a Singapore-based institutional technology company focused on the development of ESG evidence infrastructure and behavioral sustainability data systems.

The company develops methodological and technological frameworks designed to structure sustainability participation data generated through real-world activities and connect such data with institutional ESG reporting environments.

Its core technology ecosystem, **EMJ.NEXUS**, integrates participation platforms, evidence-layer data architecture and verification methodologies designed to support the creation of structured sustainability evidence infrastructures.

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## **Standards Reference**

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