

**Press Release***Singapore — 31 March 2026***EMJ.LIFE Included in IFRS Sustainability Licensing Directory and Publishes Mechanical Mapping Engine (MME)**

**EMJ LIFE HOLDINGS PTE. LTD. (“EMJ.LIFE”)**, a Singapore-based institutional technology company, announces its inclusion in the IFRS Sustainability Licensing Directory, following the effectiveness of its commercial licensing agreement with the IFRS Foundation on 3 March 2026.

The inclusion reflects EMJ.LIFE’s use of licensed IFRS Sustainability Disclosure Standards (ISSB Standards) and SASB Standards within its internal ESG data infrastructure development.

**IFRS–EMJ.LIFE Technical Session (17 March 2026)**

On 17 March 2026, EMJ.LIFE participated in an online session with the IFRS Foundation Standards Licensing Program.

The session introduced data resources available to licensees and included general discussion of disclosure-related concepts referenced under IFRS S1 and IFRS S2.

IFRS representatives presented:

- IFRS Standards data files
- Concept-based disclosure structures
- Reference materials supporting IFRS S1 and S2
- The role of SASB industry standards across 77 industries

EMJ.LIFE shared an overview of its platform architecture, including:

- SDGS PASS participation system
- EDU-SDGS PASS
- Enterprise participation modules

- EMJ.NEXUS integration layer
- PADV behavioral data structuring methodology

EMJ.LIFE also introduced the conceptual design of the Mechanical Mapping Engine (MME), which is intended to support the structuring and organization of participation-based data.

The discussion included general considerations related to data preparation processes associated with the **Metrics & Targets** component of ISSB sustainability disclosures.

**No specific guidance, validation, or endorsement was provided by the IFRS Foundation.**

## Publication of Mechanical Mapping Engine (MME)

EMJ.LIFE has published:

### **Mechanical Mapping Engine (MME)**

*A Deterministic Execution Layer for Machine-Verifiable ESG Evidence*

EMJ.LIFE Institutional Papers, IP-02

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

The publication describes a system architecture for structuring behavioral sustainability activity into standardized, traceable, and machine-verifiable data structures.

Within the Global ESG Evidence Architecture (GEEA), the MME is described as operating at the **Evidence Layer (Layer 6)**, positioned between real-world activity and disclosure frameworks.

The MME is designed as a non-interpretive execution layer and:

- does not interpret ESG standards
- does not determine materiality
- does not generate ESG reports

All interpretive, reporting, and assurance functions remain the responsibility of

relevant standard-setting bodies, regulators, and assurance providers.

## ESG Data Infrastructure Context

As sustainability disclosure frameworks continue to evolve, organizations are required to improve the consistency, traceability, and auditability of ESG-related data. At the same time, mechanisms that connect real-world sustainability activities with formal reporting structures remain under development.

EMJ.LIFE is developing infrastructure intended to support the structuring of sustainability participation data for potential use in reporting, analysis, and disclosure contexts.

Its EMJ.NEXUS ecosystem includes multiple methodological components, such as:

- BEA — Behavioral Evidence Accumulation
- IB-CVA — Identity-Bound Confidential Verification Architecture
- EAISS — Evidence Anchoring & Institutional SDK Specification
- GEEA — Global ESG Evidence Architecture
- MME — Mechanical Mapping Engine
- PADV — Participation → Action → Data → Value
- NTCC — Non-Tradable Commitment Credit

These components are designed to support structured ESG data systems at the execution layer.

## Executive Comment

Founder Anderson Yu stated:

“Sustainability disclosure frameworks continue to evolve, while infrastructure connecting real-world activities with structured reporting systems is still developing.”

“Our work focuses on supporting the structuring and organization of sustainability-related data within these evolving frameworks, while

maintaining clear institutional boundaries.”

## Institutional Progress Timeline

- **3 March 2026**  
IFRS commercial licensing agreement became effective
- **14 March 2026**  
Initial ESG evidence infrastructure research release
- **17 March 2026**  
IFRS–EMJ.LIFE technical session
- **28 March 2026**  
Inclusion in IFRS Sustainability Licensing Directory
- **30 March 2026**  
Publication of Mechanical Mapping Engine (MME), IP-02

## About EMJ.LIFE

EMJ LIFE HOLDINGS PTE. LTD. is a Singapore-based institutional technology company focused on ESG data infrastructure and sustainability participation systems.

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

Its core ecosystem, EMJ.NEXUS, integrates participation systems, data structuring methodologies, and evidence-layer architecture.

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## Standards Reference

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