



OFFICIAL PRESS RELEASE | HISTORICAL SOURCE RECORD

EMJ.LIFE Included in IFRS Sustainability Licensing Directory and Publishes Mechanical Mapping Engine (MME)

EMJ.LIFE announces its inclusion in the IFRS Sustainability Licensing Directory and the publication of its Mechanical Mapping Engine (MME).

IFRS Sustainability Licensing Directory | ESG Evidence Infrastructure | Institutional Papers

Singapore | 31 March 2026 | Institutional Press Release

Original source: <https://www.emj.life/press-release>

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 Standards data files
- Concept-based disclosure structures
- Reference materials supporting IFRS S1 and IFRS 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)

Mechanical Mapping Engine (MME) A Deterministic Execution Layer for Machine-Verifiable ESG Evidence EMJ.LIFE Institutional Papers, IP-02 <https://doi.org/10.64969/ip.mme.2026.v1>

<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.

IP02 - Mechanical Mapping Engine (MME)

A deterministic execution layer for machine-verifiable ESG evidence.

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

IP01 - Global ESG Evidence Architecture (GEEA)

A conceptual architecture describing the evidence layer within ESG reporting systems.

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

Executive Comment

“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.” - Anderson Yu, Founder

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.

Standards Reference

References to IFRS sustainability standards in this release are made in accordance with the licensing agreement between EMJ LIFE HOLDINGS PTE. LTD. and the IFRS Foundation.

IFRS Foundation, ISSB and SASB are trademarks of the IFRS Foundation.

Their use does not imply endorsement, partnership, or certification by the IFRS Foundation.

Media Contact EMJ LIFE HOLDINGS PTE. LTD. Email: sdgspass@emj.life Website: <https://www.emj.life>

Preservation note: This PDF reproduces the complete first-party press-release text published in the original EMJ.LIFE press centre. It is preserved for download continuity during the website and DNS migration.