

INTERNATIONAL CONSULTATION RECORD

CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE GUIDELINES CONSULTATION

Risk Prioritisation, Monitoring and Evidence Continuity in Due Diligence Systems

Record type

SUBMITTED POSITION PAPER

Record ID: EMJ.ICR.CSDDD.2026.01

EMJ LIFE HOLDINGS PTE. LTD.

Operating under the external brand EMJ.LIFE | Singapore

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1. Record Information

Field	Controlled record
Record ID	EMJ.ICR.CSDDD.2026.01
Record type	Submitted Position Paper
Status	Historical consultation contribution recorded
Submitting organisation	EMJ LIFE HOLDINGS PTE. LTD.
External brand	EMJ.LIFE
Representative / author	Anderson Yu, Founder & Chief Executive Officer
Country of origin	Singapore
Consultation authority	European Commission
Consultation	Open Public Consultation on the Development of Guidelines for the Corporate Sustainability Due Diligence Directive (CSDDD)
Legal context stated in the paper	Directive (EU) 2024/1760, as amended by Directive 2026/470
Contribution language	English
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Version	Version 1.0
Document classification	Policy Position Paper Public Consultation Submission
DOI status in canonical PDF	Not Applicable
License	Creative Commons Attribution 4.0 International (CC BY 4.0), as stated in the paper

Record Authority and Limitation

Record classification
The canonical position paper identifies itself as a public consultation submission. This record therefore classifies the contribution as a Submitted Position Paper. No European Commission portal receipt, response identifier or downloaded completed questionnaire was available in the reviewed materials. The questionnaire text file is retained only as a structural reference and is not treated as an official submission record.

2. Canonical Submission Artifact

Artifact field	Canonical value
Canonical filename	EMJ-LIFE_Position_Paper_CSDDD_Guidelines_Consultation_2026.pdf
Title	Risk Prioritisation, Monitoring and Evidence Continuity in Due Diligence Systems
Format	PDF A4 20 pages
Publisher stated in paper	EMJ LIFE Holdings Pte. Ltd. (Singapore)
Canonical legal name for current registry	EMJ LIFE HOLDINGS PTE. LTD.
SHA-256 of reviewed PDF	711c55b0f1c84c08f6a4f38e86abefbcfb30941e62468c323642f7fa4dbe5758
Related editable source	EMJ-LIFE_CSDDD_Position_Paper_Risk_Prioritisation_Monitoring_Evidence_Continuity_2026.docx
Duplicate / alternate export	PCP01.pdf; substantively the same extracted text, retained as an alternate export rather than a separate consultation contribution
Questionnaire reference	CSDDD .txt; blank or uncompleted structure copy, not an official response record

Canonicalisation Decision

Only one CSDDD Position Paper is counted in the International Consultation Record. Duplicate PDF exports and the editable source do not create additional consultation entries. The historical publisher wording is preserved within the original artifact; the current registry normalises the legal entity name to EMJ LIFE HOLDINGS PTE. LTD. and the external brand to EMJ.LIFE.

Evidence Grade

Documented submission artifact
The contribution is supported by a completed position paper that expressly states its public consultation submission context. Because a portal-generated confirmation or completed questionnaire record is not present, the registry does not classify it as an authority-confirmed submission receipt.

3. Extracted Institutional Contribution

The paper contributes an implementation-oriented view of CSDDD due diligence. Its central argument is that effective due diligence depends not only on identifying adverse impacts, but on maintaining continuity between identification, prioritisation, monitoring, stakeholder engagement, corrective action and remediation as operational conditions change.

3.1 Due Diligence as a Continuous Process

Due diligence should be treated as an ongoing governance process rather than a periodic documentation exercise. Identification, assessment, prioritisation, monitoring and response are interconnected stages that require updating and review.

3.2 Dynamic Risk Prioritisation

Severity and likelihood remain the primary criteria, but prioritisation must be periodically reassessed as stakeholder conditions, operational circumstances and value-chain risks evolve. Contextual factors can support sequencing and resource allocation without displacing the Directive's criteria.

3.3 Monitoring and Evidence Continuity

Digital tools provide their greatest value when they maintain a consistent and traceable chain of information across due diligence stages. The objective is not simply to collect more data, but to preserve visibility into how risks, decisions, actions and outcomes change over time.

3.4 Human Responsibility and Technology

Technology may support pattern identification, record maintenance and monitoring, but prioritisation, stakeholder engagement, remediation and governance remain human and organisational responsibilities.

3.5 Collaboration Without Responsibility Transfer

Cooperation, industry initiatives and multi-stakeholder arrangements can reduce duplication and improve information availability. They should support implementation without removing the responsibility of individual companies to make and govern their own due diligence decisions.

Core Contribution Statement

Evidence Continuity

The future challenge of due diligence is not limited to identifying risks. It concerns maintaining confidence that identified risks remain visible, prioritised, monitored and acted upon throughout changing operational and value-chain conditions.

4. Extracted Recommendations

Risk-based due diligence

- Present due diligence as a continuous process supported by ongoing monitoring, periodic reassessment and adaptive risk management.
- Treat prioritisation as a dynamic and reviewable decision process rather than a one-time ranking exercise.
- Document the reasoning used to sequence actions and allocate limited organisational resources.
- Clarify that prioritisation supports action sequencing and does not justify inaction.

Digital tools and information governance

- Encourage tools that preserve continuity, traceability and interoperability across identification, prioritisation, monitoring, remediation and stakeholder engagement.
- Maintain links between source information, risk assessments, prioritisation decisions, actions, reviews and outcomes.
- Use digital systems to reduce duplication while keeping decision responsibility with the company.

Monitoring and reassessment

- Maintain visibility of identified risks as circumstances evolve.
- Update relevant information and reassess priorities when operational, geographic or stakeholder conditions change.
- Preserve sufficient records to explain changes in assessment, action and remediation over time.

Collaboration and multi-stakeholder implementation

- Support information-sharing, capacity building and common implementation resources.
- Recognise the value of common infrastructures while preventing the transfer or dilution of company responsibility.
- Promote interoperable information practices across complex value chains and participating initiatives.

5. Relationship to EMJ.LIFE Evidence Infrastructure

This record demonstrates that Evidence Continuity was already being applied by EMJ.LIFE to operational due diligence before its later use in cross-border sustainability disclosure consultations. The CSDDD contribution addresses a different regulatory function from reporting standards, but the underlying governance problem is consistent: material decisions must remain connected to identifiable sources, actors, boundaries, methodologies, reviews and outcomes.

CSDDD process stage	Evidence-continuity requirement	Governance outcome
Identification	Source, affected population, operational context and risk signal remain identifiable	Material adverse impacts remain visible
Prioritisation	Criteria, contextual factors, decision owner and sequencing rationale are retained	Resources can be allocated transparently
Monitoring	Risk status, indicators, updates and review history remain connected	Changes are detected and reassessed
Stakeholder engagement	Participants, inputs, confidentiality controls and resulting decisions are traceable	Engagement informs action without becoming a procedural formality
Corrective action and remediation	Actions, responsibilities, evidence of implementation and outcome review remain linked	The organisation can demonstrate follow-through

Institutional Continuity

The CSDDD paper forms part of the documented development path leading to EMJ.LIFE's later consultation contributions on disclosure interoperability, reporting boundaries, evidence governance and assurance readiness. It should therefore be cited as an earlier due-diligence application of the same evidence-infrastructure thesis, not as a separate or unrelated product narrative.

6. Registry Classification

Registry field	Classification
Primary category	International Public Consultation Contribution
Contribution type	Submitted Position Paper
Policy domain	Corporate sustainability due diligence; human rights and environmental due diligence
Technical domains	Risk prioritisation; monitoring; digital tools; traceability; interoperability; evidence continuity; stakeholder engagement
Geographic scope	European Union consultation; contribution from Singapore
Institutional role	Non-EU sustainability evidence infrastructure provider and research institution
Publication status	Historical external contribution; controlled registry entry established
Canonical count	One contribution

7. Governance Notes

Preservation rule

The original Position Paper and its historical metadata must be preserved unchanged. Corrections to legal-name styling or registry terminology are applied only in this controlled record and in future outward-facing registry descriptions unless a formally revised publication is issued.

Included Source Files

- EMJ-LIFE_Position_Paper_CSDDD_Guidelines_Consultation_2026.pdf — canonical submitted position paper artifact.
- EMJ-LIFE_CSDDD_Position_Paper_Risk_Prioritisation_Monitoring_Evidence_Continuity_2026.docx — related editable source.
- PCP01.pdf — alternate export; not counted as a separate consultation contribution.
- CSDDD .txt — consultation questionnaire structure; not an official submission record.

Non-Endorsement

This record documents EMJ.LIFE's contribution to a public consultation. It does not imply that the European Commission accepted, endorsed or incorporated the recommendations, and it does not represent the views of the European Commission or any other institution.

Controlled Record Statement

This entry is approved for inclusion in the EMJ.LIFE International Consultation Record under the classification Submitted Position Paper. Future references should use the Record ID EMJ.ICR.CSDDD.2026.01 and link to one canonical copy of the Position Paper.

From Participation to Evidence. From Evidence to Trust.