CONSULTATION CONTRIBUTION RECORD

# ISSB / SASB Exposure Draft 2026

## Organisational response and individual comment letter

**CONTROLLED DUAL-CAPACITY RECORD**

This record documents two distinct responses to Exposure Draft SASB/ED/2026/1: an organisational questionnaire response by EMJ LIFE HOLDINGS PTE. LTD. and a separate individual comment letter by Anderson Yu. The capacities, artefacts and permissible claims are kept separate. Commercial licensing evidence does not imply ISSB or IFRS Foundation endorsement.

Institutional brand: EMJ.LIFE
Individual contributor: Anderson Yu
Record date: 6 August 2026

## 1. Record Control

| Field | Controlled value |
|---|---|
| Consultation body | International Sustainability Standards Board (ISSB) |
| Exposure Draft | SASB/ED/2026/1 - Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance |
| Corporate record | EMJ.ICR.ISSB-SASB.2026.01 |
| Individual record | AY.ICR.ISSB-SASB.2026.01 |
| Corporate classification | Submitted Organisational Consultation Response |
| Individual classification | Submitted Individual Comment Letter |
| Corporate respondent | EMJ LIFE HOLDINGS PTE. LTD. |
| Individual respondent | Anderson Yu, Independent Sustainability Researcher |
| Comment-letter date | 13 June 2026 |
| Record status | Final - evidence-controlled |

### Why two records

The official questionnaire explicitly records that the respondent answered on behalf of an organisation. The separate letter explicitly states that Anderson Yu responded in his individual capacity. These are distinct acts of participation and must not be merged into a single corporate submission.

| COUNTING RULE |
|---|
| For the combined Anderson Yu / EMJ.LIFE contribution history, these count as two external submissions. For EMJ.LIFE corporate reporting alone, only the organisational questionnaire counts as an EMJ.LIFE submission. |

## 2. Submission Register

| Dimension | Corporate response | Individual letter |
|---|---|---|
| Record ID | EMJ.ICR.ISSB-SASB.2026.01 | AY.ICR.ISSB-SASB.2026.01 |
| Capacity | Organisation | Individual |
| Respondent | EMJ LIFE HOLDINGS PTE. LTD. | Anderson Yu |
| Format | 12-page official response export | 7-page comment letter |
| Scope | Questions 1-10 and subquestions | Narrative response to major proposals |
| Primary lens | Implementation and machine-readable evidence infrastructure | Independent sustainability research and evidence interoperability |
| Submission status | Completed response artefact | Submitted comment letter, user-attested |

### Evidence assessment

The corporate PDF is an official-form response export with respondent type, organisation identity and complete question-by-question answers. Its filename carries the identifiers 672 and 69902. The individual package includes two letter exports; the later 13 June file is treated as canonical. No separate email receipt was supplied for the individual letter.

### Institutional identity

The corporate response describes EMJ LIFE HOLDINGS PTE. LTD. as a Singapore-based technology company focused on sustainability evidence infrastructure and machine-readable governance architecture.

## 3. Corporate Response - EMJ.LIFE

EMJ.ICR.ISSB-SASB.2026.01 | Submitted Organisational Consultation Response

The response addresses all ten consultation topics, including the three priority industry standards, consequential IFRS S2 guidance amendments, effective date, interoperability, climate-related content, nature and human capital.

### Positions recorded

- Supports inclusion of direct farming operations and broader agricultural value-chain coverage.
- Supports the proposed Meat, Poultry & Dairy and Electric Utilities & Power Generators amendments.
- Supports consequential amendments to IFRS S2 Industry-based Guidance.
- Supports the proposed relationship between SASB Standards and IFRS Sustainability Disclosure Standards.
- Supports the proposed effective-date approach and early application.
- Supports stronger interoperability with GRI, ESRS and TNFD-related structures.

### Distinctive institutional recommendations

- Connect metrics to traceable supplier-level and operational evidence.
- Strengthen machine-readable mapping architectures and cross-framework references.
- Apply proportionality to supply-chain traceability, water, methane, Scope 3, grid resilience and nature-related data challenges.
- Treat data maturity and evidence continuity as implementation conditions affecting decision-usefulness.

**CONTROLLED SUMMARY**

The EMJ.LIFE response supports the Exposure Draft while arguing that international applicability and interoperability increasingly depend on structured, traceable and machine-processable evidence across value chains and jurisdictions.

## 4. Individual Comment Letter - Anderson Yu

AY.ICR.ISSB-SASB.2026.01 | Submitted Individual Comment Letter

The canonical letter is dated 13 June 2026 and states that Anderson Yu is responding in an individual capacity, based on research and practical engagement across sustainability reporting, governance, disclosure interoperability, value-chain transparency and sustainability-related information systems.

### Principal observations

- Supports expanded agricultural scope, nature, human-capital and supply-chain disclosures.
- Emphasises traceability and verifiability in fragmented agricultural and livestock supply chains.
- Connects transition disclosures with evidence of implementation and continuity over time.
- Argues that evidence interoperability may become as important as disclosure interoperability.
- Supports proportionality for supplier monitoring, biodiversity assessment, verification and complex value-chain data collection.

### Version decision

The filename `Anderson_Yu_Individual_Comment_Letter...13Jun2026` is treated as canonical because it is the later export and presents the cleanest capacity boundary: Independent Sustainability Researcher. The earlier PDF is retained as a prior version because its signature also stated IFRS ISSB & SASB Commercial Licensee, which could blur the distinction between personal views and the company's licensing status.

| CAPACITY BOUNDARY |
| --- |
| The individual letter must be cited as Anderson Yu's contribution. It should not be represented as an official position of EMJ LIFE HOLDINGS PTE. LTD., even though the author is the company's Founder and CEO. |

## 5. Comparative Contribution Map

| Dimension | Corporate response | Individual letter |
|---|---|---|
| Voice | We / organisational implementation | I / independent research |
| Structure | Official question-by-question form | Narrative comment letter |
| Coverage | All consultation questions | Priority industries and cross-cutting themes |
| Primary emphasis | Operational architecture, structured data and proportionality | Evidence quality, value-chain traceability and investor use |
| Interoperability | Machine-readable mappings and reference structures | Shift from disclosure interoperability to evidence interoperability |
| Public attribution | EMJ.LIFE | Anderson Yu |

### Common analytical through-line

Both responses support the direction of the Exposure Draft and converge on one core proposition: the decision-usefulness of industry-based disclosures increasingly depends on the traceability, continuity and interoperability of information generated beyond the reporting boundary.

### Why the dual submission matters

The organisational response demonstrates implementation capability across a complete technical questionnaire. The individual letter provides a broader research argument concerning evidence interoperability and proportionality. Their value lies in complementary capacities, not duplicated representation.

## 6. Artefact and Licensing Boundaries

| Artefact | Controlled role | Treatment |
|---|---|---|
| 672_69902…EMJ-LIFE…pdf | Corporate response | Canonical organisational consultation export |
| Anderson_Yu_Individual…pdf | Individual response | Canonical individual comment letter |
| Comment Letter on Exposure Draft SASB.pdf | Prior individual version | Retained for version history; not canonical |
| DRAFT EMJ License Agreement.pdf | Licensing evidence | Confidential contractual background; not a consultation submission |
| EMJ.LIFE-S100 Project licensed by IFRS.pdf | Project / licensing context | Supporting institutional context only; not submitted feedback |

### Licensing statement

EMJ.LIFE's ISSB and SASB Level III commercial licensing status is relevant institutional context. It does not confer standard-setting authority and does not imply that the IFRS Foundation or ISSB endorses the views, products, systems or consultation responses of EMJ.LIFE or Anderson Yu.

### Permitted status language

- EMJ.LIFE submitted an organisational response to SASB/ED/2026/1.
- Anderson Yu separately submitted an individual comment letter on SASB/ED/2026/1.
- EMJ.LIFE is an ISSB and SASB Level III commercial licensee, stated separately from consultation participation.

| RESTRICTED LANGUAGE |
|---|
| Do not state that the responses were accepted, adopted, validated or endorsed by the ISSB or IFRS Foundation. Do not use the commercial licence as evidence of influence over standard-setting. |

## 7. Integrity Register and Citations

| Artefact | SHA-256 |
|---|---|
| Corporate response | c671d678d3a372b09d35aec6173e23f2ec50009a0ef57ffd7f684f97ad27fa7a |
| Canonical individual letter | 67cb5c0e76d8b6b198f0eb7b8fbd202c5f59b6d622cd6fc5c4f341e91d285e42 |
| Prior individual letter | cf843c718b755c8ebdc1f8cf1a9a1aec45d3bd402cdaab0665cf9dccc3e4d0b1 |
| Draft licensing agreement | 4a6a8c2d41ec1fdf91a67a835b236a29dbd00dc0435113c3420be1eb6cd3630f |
| S100 project context | 004db3ba80319b4ecbd7ea796046c60f4c87b804d4b8fc9b1c15f352da1e47d2 |

### Corporate citation

*EMJ.LIFE (2026). Organisational Response to Exposure Draft SASB/ED/2026/1: Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance. EMJ LIFE HOLDINGS PTE. LTD., Singapore.*

### Individual citation

*Yu, A. (2026). Individual Comment Letter on Exposure Draft SASB/ED/2026/1: Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance. Submitted 13 June 2026.*

### Governance statement

This controlled record was compiled from the supplied official-form export, individual comment letters and licensing-context documents. The corporate and individual contribution histories must remain separately attributable in future institutional registries, CVs and public communications.

**END OF CONTROLLED RECORD**