

INTERNATIONAL CONSULTATION RECORD

TISFD Open Call Research Contributions

Two submitted research contributions | 2026

CONTROLLED INSTITUTIONAL RECORD

This record registers two distinct EMJ.LIFE research contributions submitted through the TISFD Open Call Research Contributions form. It separates submission artefacts from consultation source materials and does not imply endorsement, acceptance, citation or adoption by TISFD.

Prepared for EMJ LIFE HOLDINGS PTE. LTD.
External brand: EMJ.LIFE
Record date: 6 August 2026

1. Record Control

Field	Controlled value
Record family	EMJ.LIFE International Consultation Record
Consultation body	Taskforce on Inequality and Social-related Financial Disclosures (TISFD)
Channel	Open Call Research Contributions
Records	EMJ.ICR.TISFD.2026.01 and EMJ.ICR.TISFD.2026.02
Classification	Submitted Research Contribution
Submitting person	Anderson Yu
Affiliation	EMJ LIFE HOLDINGS PTE. LTD.
Declared relationship	TISFD Alliance Member
Jurisdiction	Singapore
Record status	Final — evidence-controlled

Classification rationale

The official channel requests research outputs or projects and labels the form “Open Call Research Contributions”. Accordingly, the controlled classification is Submitted Research Contribution. “Submitted Position Paper” would overstate the form and purpose of these artefacts.

Identity note

The source forms display the legal entity name EMJ LIFE HOLDINGS PTE. LTD. and the declared TISFD Alliance Member relationship. This record uses EMJ.LIFE solely as the external brand.

2. Submission Register

Record ID	01	02
Submission date evidence	19 Feb 2026	6 Jun 2026
Research title	Task-Level Behavioral Evidence Infrastructure for People-Related and System-Level Risks	Evidence Formation and Continuity in Social-related Financial Disclosure
Research status	Ongoing	Completed and published
Author	Yu, Anderson	Yu, Anderson
Institution type selected	Individual researcher	Business
Affiliation	EMJ LIFE HOLDINGS PTE. LTD.	EMJ LIFE HOLDINGS PTE. LTD.
Geographical level	Global	Global
Publication type	Working paper (not peer-reviewed)	Report (not peer-reviewed)

Interpretive note

The two records should remain separate. The February contribution proposes a task-level behavioral evidence architecture and an ongoing research agenda. The June contribution advances a completed conceptual report focused on evidence formation, continuity and disclosure reliability.

3. Record 01 — Task-Level Behavioral Evidence Infrastructure

EMJ.ICR.TISFD.2026.01 | Submitted Research Contribution

Submitted through the TISFD Open Call Research Contributions form. PDF metadata records creation on 19 February 2026 and identifies the author as Yu Anderson.

Research proposition

The contribution develops a task-level behavioral evidence infrastructure for verifiable people-related impact assessment and system-level risk analysis. It examines how individual actions, micro-behaviors and task-specific decision patterns aggregate into organisational outcomes and system-level propensities.

Method and scope

- Integrates behavioral data mapping, task-level process tracing and evidence-chain reconstruction.
- Establishes traceability from data generation to disclosure.
- Uses a cross-sector design, with initial testing in service-oriented and knowledge-work environments.
- Global scope, with early applications in Asia.

TISFD alignment

- Mapped by the submitter across all four TISFD research pillars: impacts; entity-level financial materiality; system-level risks and opportunities; and people–nature–climate interactions.
- Addresses impacts, value-chain propagation, construct ambiguity, verifiability and macro-level outcomes.

CONTROLLED SUMMARY

The contribution argues that a scalable behavioral evidence infrastructure can connect task-level actions to people-related impacts and system-level risks, thereby reducing construct ambiguity and strengthening the verifiability of future disclosures.

4. Record 02 — Evidence Formation and Continuity

EMJ.ICR.TISFD.2026.02 | Submitted Research Contribution

Submitted through the same official Open Call channel. PDF metadata records creation on 6 June 2026 and identifies the author as Yu Anderson.

Research proposition

The contribution examines an upstream structural gap in social-related financial disclosure: disclosure frameworks and assurance mechanisms are evolving, while the conditions governing evidence formation remain fragmented and underdefined.

Principal findings

- Interoperability may depend not only on reporting-level alignment, but also on the quality, continuity and structural integrity of underlying evidence.
- Fragmented evidence environments can constrain impact assessment, financial materiality analysis and system-level risk identification.
- Evidence continuity is proposed as an enabling condition for traceable, credible and decision-useful social-related financial information.

Declared scope

- Completed and published in 2026; report, not peer-reviewed.
- Global, multi-industry research with Financial Services selected as the primary industry focus.
- Conceptual contribution addressing operational activities, stakeholder interactions, social outcomes and disclosure outputs.

CONTROLLED SUMMARY

The contribution reframes evidence continuity as infrastructure: the reliability of social-related disclosure depends on preserving traceable connections between operational activity, impact formation, assessment and reported information over time.

5. Comparative Contribution Map

Dimension	Record 01	Record 02
Primary unit	Task and micro-behavior	Evidence lifecycle and continuity
Research stage	Ongoing architecture	Completed conceptual report
Causal pathway	Action → organisational outcome → system propensity	Activity → evidence formation → disclosure reliability
Core problem	Abstract constructs and weak operationalisation	Fragmented upstream evidence conditions
Main contribution	Behavioral traceability infrastructure	Continuity as an enabling condition
Decision-use	People-related impact and system-risk analysis	Comparability, credibility and interoperability

Institutional through-line

Together, the submissions articulate a consistent EMJ.LIFE research position: people-related and inequality-related disclosures require more than reporting definitions. They require evidence structures capable of connecting participation, operational activity and behavioral signals to impacts, financial effects and system-level outcomes with continuity and traceability.

Collaboration position recorded in the forms

- Methodological exchange and shared testing environments.
- Co-development of traceability frameworks for verifiable people-related disclosures.
- Comparative case studies and interdisciplinary work on evidence continuity and interoperability.
- Participation in the TISFD Research Network was indicated as of interest.

6. Evidence Inventory and Boundaries

Artefact	Role	Evidentiary treatment
TISFD-20260219 OPEN CALL...pdf	Submitted form record 01	Canonical submission artefact; metadata + completed answers
TISFD-20260606 OPEN CALL...pdf	Submitted form record 02	Canonical submission artefact; metadata + completed answers
TISFD-Feedback.png	Completion screenshot	Confirms a feedback completion screen; does not independently bind a specific form version or timestamp
TISFD Conceptual Foundations Feedback.pdf	Official aggregate source	Contextual source only; not an EMJ.LIFE submission and not evidence of adoption
TISFD Framework Beta Version 0.1.pdf	Official framework source	Consultation/reference source only; not an EMJ.LIFE submission

Evidence limitations

- The completed-form PDFs demonstrate the answers retained in each exported record, but do not contain a platform-generated response ID.
- The completion screenshot states “Thank you for sharing your feedback with us” but does not display the respondent, contribution title or submission timestamp.
- No claim is made that TISFD accepted, validated, cited, adopted or endorsed either contribution.

STATUS LANGUAGE
Permitted: submitted to the TISFD Open Call Research Contributions channel. Not permitted without further evidence: accepted by TISFD, recognised by TISFD, incorporated into the TISFD Framework, or endorsed by TISFD.

7. Integrity Register and Citation Form

Artefact	SHA-256
Record 01 PDF	7258071dec1ab64dacd5232fa5e60710aa7e318c1f4ee6ab9962c8c7ffeee061
Record 02 PDF	b1ffc516bc319639684a19d6316f6696e03dabff16a5c59de4a14fe34ecbc6d1
Official feedback report	ee5ee3e31bc94426f5b68bd12d6286ee43dd6ee22342ebed1e7803200d378782
Official Beta 0.1 framework	5b4e97cffded36b32405fee1fe8e9b4256962e1e481125bff599f95fb040784a
Completion screenshot	cf110cfb1b37d581da6a214c55d06f33a457a9fc1b075e52907efd3ec1f02121

Recommended institutional citation

EMJ.LIFE (2026). TISFD Open Call Research Contributions: Task-Level Behavioral Evidence Infrastructure for People-Related and System-Level Risks; and Evidence Formation and Continuity in Social-related Financial Disclosure. EMJ LIFE HOLDINGS PTE. LTD., Singapore. Submitted Research Contributions, 19 February and 6 June 2026.

Public description

In 2026, EMJ.LIFE submitted two research contributions to the TISFD Open Call Research Contributions channel, addressing task-level behavioral evidence infrastructure and evidence continuity in social-related financial disclosure.

Governance statement

This controlled record was compiled from the supplied completed-form exports, the supplied completion screenshot and official TISFD source documents. Any future public claim should remain within the evidence boundaries stated in Section 6 and should be updated if stronger submission receipts, response IDs or TISFD correspondence become available.

END OF CONTROLLED RECORD