

U.S. SEC 2026

External Supplement Appendix

Climate-Related Disclosure and Internal Control Governance

Controlled external-source governance for COSO-linked evidence, disclosure controls, internal control over financial reporting and filing accountability.

Controlling rule: SEC sources define securities-reporting and filing contexts; COSO provides a recognized internal-control architecture; EMJ.NEXUS operationalizes task, evidence, control-performance, review and accountability records. EMJ.NEXUS does not interpret securities law, determine registrant status or materiality, assess DCP or ICFR effectiveness, classify deficiencies, provide audit assurance, approve disclosure conclusions or execute SEC filings.

Regulatory status cut-off: 3 August 2026. As of that date, the SEC 2024 climate-related disclosure rules remained stayed. The proposed rescission comment period had closed, but final Commission action remained pending.

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1. Authority, Purpose and Non-Amendment Boundary

This Appendix is an external regulatory-governance and source-control document. It governs how selected SEC, eCFR, PCAOB and COSO sources may be identified, status-controlled, cited and linked to EMJ.LIFE evidence workflows. It is not U.S. legal advice, an SEC filing, a legal opinion, a management materiality conclusion, a control-effectiveness assessment, an auditor report, a Governance Master or a Direct Mapping Guideline.

Decision boundary: The legally and institutionally authorized actor retains every substantive decision right, including registrant and filing applicability, materiality, disclosure content, DCP and ICFR scope, control design and effectiveness, deficiency classification, remediation, certification, filing approval and external assurance.

1.1 Controlling source hierarchy

Tier	Source class	Controlled effect	Authority boundary
1	Securities Act, Exchange Act and current eCFR	Binding legal and regulatory context	Only official law and regulation establish legal requirements.
2	SEC releases, orders, rules, forms and staff materials	Authoritative regulatory status and filing context	Status must be read as of the controlled cut-off date.
3	PCAOB standards	External-auditor and integrated-audit context	Do not convert audit requirements into EMJ assurance.
4	COSO Internal Control - Integrated Framework	Recognized internal-control architecture	COSO does not determine SEC disclosure content or certify an implementation.
5	EMJ.NEXUS / 128 MME	Task, evidence, review and accountability infrastructure	Does not replace management, counsel, auditors, audit committee or SEC.

1.2 Non-amendment statement

- No change to the canonical 38-field Physical Interface or 128 MME task identities.
- No change to the nine underlying mapping families: ISSB, SASB, GRI, ESRS, TNFD, TISFD, COSO, Scope 3 and SDGs.
- No automatic SEC applicability, filing obligation, materiality status, DCP or ICFR scope, control-effectiveness status, deficiency classification, assurance status or filing conclusion.
- No conversion of COSO mapping coverage into COSO compliance, certification, control effectiveness or absence of material weakness.
- No redistribution of protected SEC, PCAOB or COSO content beyond applicable rights and permissions.

2. Controlled Source Registry and Regulatory Status Baseline

This edition controls official locators and status records. A source is not treated as byte-locked unless the exact acquired file and SHA-256 value are entered in Appendix A. Official web locators remain authoritative locators and must be revalidated before operational release.

ID	Controlled source	Status at cut-off	Official locator
SEC-01	2024 Climate-Related Disclosure Final Rules, Releases 33-11275 / 34-99678	FINAL RULE - STAYED	sec.gov/files/rules/final/2024/33-11275.pdf
SEC-02	Order Issuing Stay, Releases 33-11280 / 34-99908	EFFECTIVE STAY ORDER	sec.gov/files/rules/other/2024/33-11280.pdf
SEC-03	SEC vote to end defense of 2024 Climate Rules, 27 Mar 2025	COMMISSION POSITION / LITIGATION EVENT	sec.gov/newsroom/press-releases/2025-58
SEC-04	Proposed Rescission, Releases 33-11421 / 34-105572, File S7-2026-19	PROPOSED WITHDRAWAL; COMMENT CLOSED	sec.gov/files/rules/proposed/2026/33-11421.pdf
SEC-05	17 CFR 240.13a-15 and 240.15d-15	CURRENT eCFR	ecfr.gov/current/title-17/chapter-II/part-240
SEC-06	Regulation S-K Items 307 and 308	CURRENT eCFR	ecfr.gov/current/title-17/chapter-II/part-229
PCAOB-01	AS 2201, Integrated Audit of ICFR	CURRENT / VERSION-CONTROL REQUIRED	pcaobus.org/oversight/standards/auditing-standards/details/AS2201
COSO-01	2013 Internal Control - Integrated Framework	CURRENT RECOGNIZED FRAMEWORK	coso.org/guidance-on-ic

2.1 Status snapshot

Date	Event	Controlled interpretation
6 Mar 2024	SEC adopted final climate-related disclosure rules.	Final rule event; not treated as currently operative because of the stay.
4 Apr 2024	SEC issued a voluntary stay pending judicial review.	Blocks implementation assumptions; preserves the rule as a stayed source.
27 Mar 2025	SEC voted to end its defense of the final rules.	Does not itself repeal or rescind the rules.
12 Sep 2025	Eighth Circuit held petitions in abeyance pending SEC reconsideration or renewed defense.	Litigation status event; does not create an EMJ legal conclusion.
29 May 2026	SEC proposed rescission in entirety.	Proposal only; no final rescission at cut-off.
3 Aug 2026	Public comment period closed.	RESCISSION PROPOSED / COMMENT CLOSED / FINAL ACTION PENDING.

Status rule: “Comment period closed” must never be rendered as “rescinded,” “withdrawn,” “not applicable” or “no SEC climate disclosure risk.” Existing securities-law, disclosure-control, ICFR, material-misstatement and omission responsibilities remain separate from the status of the 2024 Climate Rules.

3. Long-Term Governance Basis Beyond the 2024 Climate Rules

The durable purpose of this Appendix is not dependent on the survival of the 2024 Climate Rules. Climate-related operational evidence may enter securities-reporting decisions through existing filing requirements, financial statements, estimates, Risk Factors, MD&A, voluntary statements, targets, transition plans and other investor communications.

Governance context	Evidence question	EMJ.NEXUS support	Reserved determination
Risk Factors	Could a climate-related matter be material to investors?	Source, owner, time horizon, evidence, review and judgment lineage.	Materiality and disclosure conclusion.
MD&A	Does a known trend, event or uncertainty affect liquidity, capital resources or results?	Operational-to-financial evidence bridge and assumptions record.	MD&A inclusion and wording.
Financial statements	Does a climate matter affect recognition, measurement, estimates or notes?	Data lineage, estimate inputs, review and change history.	Accounting treatment and audit conclusion.
Targets / transition claims	Are public statements supported and current?	Baseline, boundary, method, progress, exception and approval evidence.	Legality, materiality and adequacy of disclosure.
DCP / ICFR	Which controls govern collection, communication and financial reporting?	Control objective, owner, performance record, review and exception.	Scope and effectiveness assessment.

3.1 Evidence continuity principle

Operational source → 128 MME Task → Evidence Unit → COSO-linked control → Control-performance record → DCP / ICFR assessment → Management materiality judgment → Disclosure committee review → Authorized filing decision → Filed disclosure or controlled non-disclosure record

A controlled non-disclosure record is part of the governance chain. It may document what was assessed, which evidence was considered, who was authorized to decide, the stated rationale, open assumptions and the next reassessment trigger. It is not proof that non-disclosure was legally correct.

4. COSO-Linked Internal Control Architecture

COSO is used as an internal-control architecture, not as a disclosure taxonomy. The COSO mapping within the 128 MME connects governance principles to operational tasks and evidence without converting mapping coverage into a conclusion about control design, implementation or operating effectiveness.

COSO component	Operational focus in EMJ.NEXUS	Illustrative evidence	Authority boundary
Control Environment	Roles, accountability, delegation, competence and oversight.	Control owner, approver, committee mandate, policy acknowledgment.	No conclusion on tone at the top or governance effectiveness.
Risk Assessment	Disclosure risk, estimation uncertainty, fraud and change risk.	Risk statement, affected assertion, likelihood/impact input, reassessment trigger.	No materiality or risk-acceptance decision.
Control Activities	Review, approval, reconciliation, validation, segregation and change control.	Procedure, performer, timestamp, evidence, exception and approval.	No automatic control-effectiveness conclusion.
Information & Communication	Source provenance, completeness, escalation and management communication.	Data lineage, handoff, issue escalation, certification input.	No confirmation that all required information was captured.
Monitoring Activities	Testing, exception tracking, deficiency escalation and remediation.	Test result, exception, action owner, due date, retest record.	No deficiency severity or material-weakness classification.

4.1 Executable control chain

COSO principle → Control objective → 128 MME Task → Control owner → Evidence Unit → Control performance → Review / exception → Remediation → Authorized effectiveness determination → Disclosure or filing decision

Evidence is not effectiveness: Evidence Available, Control Performed and Control Reviewed are record states. “Control Effective,” “Significant Deficiency,” “Material Weakness” and equivalent conclusions are reserved for authorized actors under applicable governance and professional requirements.

5. Disclosure Controls and Procedures versus ICFR

DCP and ICFR overlap but are not interchangeable. Climate-related information does not become ICFR merely because it is quantitative, investor-facing or used in a sustainability report. The authorized registrant must determine scope based on the filing context and financial-reporting effect.

Layer	Primary purpose	Climate-related examples	EMJ record
Operational controls	Produce and govern underlying operational data.	Energy, emissions, facilities, hazards, targets, supplier data.	Task, source, method, performer, validation, exception.
DCP	Record, process, summarize, communicate and report required disclosure information on time.	Risk, governance, strategy, target and materiality inputs routed to management.	Disclosure issue, owner, escalation, committee review, decision.
ICFR	Support reliable financial reporting and preparation of financial statements.	Impairment, useful life, provisions, capitalized cost, inventory, estimates and notes.	Account/assertion link, control, evidence, review, effectiveness conclusion reference.
Filing governance	Approve and preserve the authorized filed or non-filed outcome.	10-K, 10-Q, 20-F, registration statement and incorporated disclosure.	Version, approver, certification input, filing/non-disclosure record.

5.1 Routing tests

1. Identify the exact external statement, filing item or financial-reporting effect under review.
2. Identify whether the information must be accumulated and communicated for a timely disclosure decision.
3. Determine whether the information affects financial statements, accounts, assertions, estimates or notes.
4. Route to operational controls, DCP, ICFR or more than one layer without collapsing the distinctions.
5. Record the authorized scope decision, rationale, reviewer and reassessment trigger.

6. 128 MME SEC-COSO External-Supplement Protocol

The 128 MME Mapping remains intact. The SEC-COSO layer is a logical external-supplement record linked to a canonical task and Evidence Unit. It does not add a tenth mapping framework, change points or weights, or rewrite task identity.

Record family	Minimum controlled fields	Purpose
source_governance	source_id; authority; release_no; locator; source_date; access_date; status; cut_off_date	Provenance and regulatory state.
filing_context	registrant_context; form; period; item; disclosure_topic; applicability_status	Filing question without system legal determination.
control_context	control_id; COSO_component; objective; owner; frequency; DCP_ICFR_route	Control design and routing record.
performance_record	performed_by; performed_at; evidence_refs; result; exception_id	Evidence that an activity occurred.
review_record	reviewer; review_date; review_scope; issues; remediation_ref	Review and exception continuity.
judgment_record	authorized_actor; materiality_status; rationale; assumptions; next_review	Management or governance conclusion reference.
decision_record	disclose_non_disclose; committee_ref; approval; filing_ref; version	Authorized output and accountability.
change_context	change_event; affected_record; reopened_status; supersedes; superseded_by	Non-destructive regulatory and evidence change history.

6.1 Applicability states

State	Meaning	Prohibited inference
SOURCE-RELEVANT	An official source is relevant to a controlled question.	No registrant obligation or legal applicability conclusion.
ASSESSMENT-REQUIRED	An authorized assessment is required.	No presumption that disclosure is required.
DCP-ROUTE	Record is routed to disclosure controls.	No DCP effectiveness conclusion.
ICFR-ROUTE	Record is routed to financial-reporting controls.	No ICFR effectiveness or audit conclusion.
DUAL-ROUTE	Both DCP and ICFR records are linked.	No statement that scopes are identical.
NOT-ROUTED	Authorized actor recorded no present control route.	No permanent non-applicability conclusion.
REVIEW-REQUIRED	Source, facts, estimates or decisions changed.	Blocks current-status release until resolved.
SUPERSEDED	A later controlled record replaces current use.	Historical record remains retained.

7. Enterprise Implementation Workflow

Stage	Enterprise action	Required controlled output
1. Question	Define the filing, disclosure, estimate, target or risk question.	Question, period, owner and decision-use boundary.
2. Source status	Resolve official source and regulatory status as of the cut-off.	Source ID, locator, status and date.
3. Task routing	Link relevant 128 MME tasks and Evidence Units.	Task IDs, evidence requirements and mapping context.
4. Control design	Identify COSO component, objective, owner, DCP/ICFR route and frequency.	Control record and segregation/approval design.
5. Performance	Execute control and retain evidence, calculations and exceptions.	Timestamped performance record.
6. Review	Review completeness, quality, assumptions, conflicts and exceptions.	Review, escalation and remediation record.
7. Judgment	Authorized management evaluates materiality, scope and disclosure.	Judgment, rationale, assumptions and next review.
8. Decision and release	Authorized body approves disclosure or controlled non-disclosure.	Approved output, version, filing reference or non-disclosure record.
9. Monitoring	Track source, fact, control and filing changes; reopen affected records.	Current/superseded relationship and change log.

7.1 Exception and escalation classes

Observed condition	System action	Reserved conclusion
Missing, late or inaccessible evidence	Flag, assign owner, block dependent release where configured.	Whether deficiency exists.
Conflicting source or calculation	Preserve both records; require resolution and rationale.	Correct accounting or disclosure treatment.
Unsupported estimate or assumption	Route to reviewer; record sensitivity and remediation.	Material misstatement or control deficiency.
Control exception or review failure	Create exception, escalation and retest record.	Deficiency severity.
Potential restatement or amendment trigger	Escalate to authorized legal, finance and audit governance.	Whether amendment or restatement is required.

8. Control Performance and Effectiveness Authority Gate

State	What may be recorded	Who determines
EVIDENCE AVAILABLE	Required Evidence Units are linked and accessible.	System state based on record presence; no sufficiency conclusion.
CONTROL PERFORMED	A designated performer completed the recorded activity.	Recorded workflow fact.
CONTROL REVIEWED	A designated reviewer completed the defined review.	Recorded workflow fact.
EXCEPTION OPEN / REMEDIATED	Exception and action history are retained.	Recorded workflow fact; remediation effectiveness remains reserved.
EFFECTIVENESS DETERMINED	Authorized conclusion and supporting reference are recorded.	Management, auditor or other authorized actor, as applicable.
DEFICIENCY CLASSIFIED	Authorized severity classification is recorded.	Management, audit committee and/or auditor under applicable requirements.

Authority gate: EMJ.NEXUS may record an authorized conclusion, its issuer, date, scope and evidence reference. It may not generate, infer, upgrade or downgrade a control-effectiveness conclusion or deficiency classification from task completion, mapping coverage, evidence count, score, tier or workflow status.

8.1 Prohibited automations

- Evidence complete → ICFR effective.
- COSO mapping present → COSO compliant.
- No open exception → no material weakness.
- Task approved → management certification satisfied.
- Internal review → auditor assurance.
- Climate Rule stayed → climate-related disclosure assessment unnecessary.

9. Materiality, Disclosure and Non-Disclosure Judgment Record

Field	Minimum content	Boundary
decision_question	Specific disclosure, omission, estimate or filing question.	Not a generic “ESG materiality” label.
evidence_population	Sources and Evidence Units considered, including contrary evidence.	Completeness remains subject to authorized review.
financial_and_investor_context	Affected financial condition, operations, strategy, risk or investor context.	No automated materiality conclusion.
assumptions_and_uncertainty	Methods, estimates, ranges, limitations and sensitivities.	Uncertainty must not be hidden by a score.
authorized_actor	Named role or committee with decision authority.	System role assignment does not create legal authority.
decision_and_rationale	Disclose, do not disclose, defer or reassess, with rationale.	Legal adequacy remains outside EMJ authority.
reassessment_trigger	Source, fact, threshold, event or date that reopens the decision.	No permanent closure without governance basis.

9.1 Controlled non-disclosure

A controlled non-disclosure record is retained with the same provenance, review and version discipline as a disclosure record. Public output must not expose privileged legal analysis, confidential committee deliberations or protected business information. The record demonstrates process continuity, not the correctness of the outcome.

10. Enterprise Evidence Package and DOI Landing Page

10.1 Protected Enterprise Evidence Package

A protected package may contain the question, source-status register, filing context, 128 MME tasks, Evidence Units, COSO-linked controls, performance records, DCP/ICFR routing, reviews, exceptions, remediation, management judgments, disclosure-committee decisions, certifications, filing references, hashes and supersession history. Legal advice, privileged communications, audit materials and sensitive business data require separate access controls.

10.2 Public DOI Landing Page

The public page may expose only status-level provenance: supplement version, regulatory cut-off, source family, evidence period, review state, Evidence Package identity, current/review-required/superseded state and claims boundary. It must not publish control-test details, deficiency assessments, materiality rationales, privileged content, draft filings or protected evidence.

Permitted public language	Prohibited or reserved language
SEC-related source status recorded as of 3 August 2026	SEC compliant / SEC aligned / SEC approved
COSO-linked control evidence record maintained	COSO compliant / COSO certified
DCP or ICFR routing recorded for authorized review	DCP effective / ICFR effective
Control performance and review evidence available	No material weakness / no significant deficiency
Management disclosure decision recorded	Materiality confirmed by EMJ.NEXUS
Evidence Package current / review required / superseded	Audit assured / regulator accepted / filing completed, unless independently true and authorized

11. Rights, Version and Change Control

11.1 Change triggers

- SEC issues final action on the proposed rescission, withdraws the proposal or adopts a replacement rule.
- A court issues a material order or judgment affecting the 2024 Climate Rules.
- Relevant eCFR provisions, forms, Regulation S-K or Regulation S-X requirements change.
- PCAOB standards or effective dates relevant to ICFR and integrated audits change.
- COSO publishes a superseding framework or authoritative update.
- A source locator, file, hash, rights term or official status changes.
- An enterprise filing context, control scope, fact pattern, estimate, evidence or authorized judgment changes.

11.2 Release gates

Gate	Required release assertion
Source	Official identity, status, locator, dates and access record verified.
Regulatory status	Final, stayed, proposed and pending states are not collapsed.
Architecture	No change to canonical 128 MME physical interface or scoring logic.
COSO boundary	Mapping is not represented as compliance or effectiveness.
DCP / ICFR	Routes are separated and authorized scope decisions recorded.
Decision authority	Materiality, effectiveness, deficiency and filing conclusions remain reserved.
Rights and privacy	Protected, privileged and licensed content is access-controlled.
Claims	Public language passes the permitted/prohibited vocabulary gate.
Version	Current, review-required and superseded relationships are non-destructive.

12. Standard Insertion and Citation Language

12.1 Core-document reference

"U.S. SEC-related regulatory sources and COSO-linked control records are governed through EMJ.LIFE, U.S. SEC 2026 External Supplement Appendix v1.1 (EMJ-EXT-USSEC-2026-APPX). The Supplement supports controlled source status, task and evidence lineage, DCP/ICFR routing, control-performance records, management judgment and filing accountability. It does not determine securities-law applicability, materiality, control effectiveness, deficiency classification, assurance or filing conclusions."

12.2 128 MME task note

"SEC-COSO contextual use is recorded through a logical external-supplement object. It does not amend the canonical task, mapping, points, weights, Evidence Tier, RCF, MCP, AEU or NTCC logic."

12.3 Third-party attribution and endorsement statement

"The SEC, PCAOB and COSO were not involved in developing this EMJ.LIFE resource. Reference to their official materials does not imply review, approval, endorsement, certification, partnership or recognition of EMJ.LIFE, EMJ.NEXUS, any entity, any control system, any disclosure or any filing."

12.4 Short citation

EMJ.LIFE (2026), U.S. SEC 2026 External Supplement Appendix v1.1 , EMJ-EXT-USSEC-2026-APPX, regulatory status cut-off 3 August 2026.

Appendix A. Controlled Source Manifest

ID	Official artifact / locator	File control	Status
SEC-01	33-11275.pdf - 2024 Final Rules	Official locator registered; hash pending controlled acquisition.	FINAL RULE - STAYED
SEC-02	33-11280.pdf - Order Issuing Stay	Official locator registered; hash pending controlled acquisition.	EFFECTIVE ORDER
SEC-03	SEC release on ending defense, 27 Mar 2025	Official webpage locator registered.	STATUS EVENT
SEC-04	33-11421.pdf - 2026 Proposed Rescission	Official locator registered; hash pending controlled acquisition.	PROPOSED / COMMENT CLOSED
SEC-05	17 CFR 240.13a-15 and 240.15d-15	Dynamic eCFR locator; access-date control required.	CURRENT eCFR
SEC-06	17 CFR Part 229, Items 307 and 308	Dynamic eCFR locator; access-date control required.	CURRENT eCFR
PCAOB-01	AS 2201 official standard page	Dynamic official locator; effective-date review required.	CURRENT / REVIEW REQUIRED
COSO-01	2013 Internal Control - Integrated Framework official page	Rights-controlled external framework; no embedded reproduction.	CURRENT RECOGNIZED FRAMEWORK

Manifest limitation: v1.1 registers authoritative locators and status. SHA-256 values must not be invented. A later byte-lock release may add acquired filenames, hashes, acquisition dates and rights states without changing the substantive authority boundary.

Appendix B. Controlled Status Vocabulary

Vocabulary	Definition
CURRENT	Approved for present controlled use under the recorded cut-off and scope.
REVIEW-REQUIRED	A change or unresolved condition blocks current-status reliance.
SUPERSEDED	Replaced by a later controlled record; retained for history.
FINAL-RULE-STAYED	A final rule exists but implementation is stayed by an effective order.
RESCISSION-PROPOSED	The Commission proposed withdrawal; no final rescission inferred.
COMMENT-CLOSED	The comment deadline passed; final Commission action remains pending.
SOURCE-RELEVANT	Source is relevant to a question; no legal applicability conclusion.
AUTHORIZED-CONCLUSION-RECORDED	A conclusion by an identified authorized actor is stored; EMJ did not make it.

Appendix C. Final Release Assertions

Control assertion	Result	Release basis
Regulatory cut-off	PASS	3 August 2026 is stated and 2024/2026 statuses are separated.
Source authority	PASS	Official SEC, eCFR, PCAOB and COSO locators are registered.
COSO architecture	PASS	Five components are linked to task and evidence controls without effectiveness inference.
DCP / ICFR boundary	PASS	Operational controls, DCP, ICFR and filing governance are differentiated.
Authority gate	PASS	Materiality, effectiveness, deficiency, assurance and filing conclusions are reserved.
Evidence Package	PASS	Protected evidence and public status output are separated.
Claims vocabulary	PASS	SEC/COSO compliance, certification and effectiveness claims are prohibited.
Version continuity	PASS	Current, review-required and superseded history is non-destructive.
Core architecture	PASS	Canonical 128 MME schema, mappings and value logic remain unchanged.

Release status: CONTROLLED EXTERNAL REGULATORY SUPPLEMENT - v1.1 SEC-COSO INTERNAL CONTROL GOVERNANCE EDITION. Suitable for controlled reference by IP02, the 128 MME Mapping, Evidence Package Specification, DOI Source Data Schema and Enterprise DOI Landing Page Specification, subject to the authority, rights and claims boundaries in this Appendix.

Document Control and Disclaimer

Field	Controlled value
Document title	EMJ.LIFE U.S. SEC 2026 External Supplement Appendix v1.1
Document ID	EMJ-EXT-USSEC-2026-APPX
Issue date	3 October 2026
Regulatory status cut-off	3 August 2026
Control status	CONTROLLED EXTERNAL REGULATORY SUPPLEMENT - REGULATORY GOVERNANCE / NON-AUTHORITATIVE APPLICATION
Owner	EMJ LIFE HOLDINGS PTE. LTD.
Permitted effect	Source-status governance, COSO-linked task/evidence/control records, DCP/ICFR routing, judgment and filing-accountability support.
Prohibited effect	No legal advice, SEC applicability, materiality, control-effectiveness, deficiency, assurance, filing or regulator-acceptance conclusion.
Next review trigger	Final SEC rescission action or other material source, court, eCFR, PCAOB, COSO or enterprise-control change.

Disclaimer: This document is a technical governance resource and is not legal, accounting, audit, investment or regulatory advice. Users must obtain advice from appropriately qualified professionals and retain decisions with authorized management, legal counsel, auditors, audit committees and other responsible bodies. References to third-party institutions and materials are for controlled provenance and contextual use only.

Appendix D. Controlled identity correction

D.1 Why v1.1 is required

Published-file identity erratum and controlled-publication clarification: the onsite v1.0 copy carried UNEP FI running identifiers. The authoritative SEC manuscript supplies the corrected identity; substantive SEC/COSO, DCP/ICFR and decision-authority controls are retained.

D.2 Authoritative baseline and corrected copy

The retained author manuscript is a 15-page U.S. SEC supplement with the correct EMJ-EXT-USSEC-2026-APPX identity. The published onsite v1.0 variant incorrectly carried UNEP FI running headers and the EMJ-EXT-UNEPFI-2026-APPX footer. This edition follows the correct SEC manuscript, standardises the running identity and pagination, and updates own-edition citations and publication controls to v1.1.

D.3 Regulatory scope is preserved

Issue and update date: 3 October 2026. The substantive regulatory status cut-off remains 3 August 2026. This editorial revision does not certify that all SEC, court, eCFR, PCAOB and COSO sources have been comprehensively revalidated as of October. The SEC/COSO, DCP/ICFR, materiality, deficiency, filing, assurance and decision-authority boundaries in the original body remain controlling.

A targeted check on 3 October 2026 found that the official S7-2026-19 docket still classifies Release 33-11421 as Proposed and records the 3 August 2026 comment deadline. That docket classification is not a representation that every subsequent court or regulatory event has been searched or that a final rescission occurred.

Official status locator: [SEC: S7-2026-19 / Rescission of Climate-Related Disclosure Rules](#).

Institutional context: EMJ.LIFE is an Institutional Evidence Systems Integrator. Pre-Disclosure Evidence Infrastructure is the core evidence layer; EMJ.NEXUS is the controlled ecosystem. This release changes no architecture, mapping or scoring mechanics and activates no service.

Appendix D. Publication and version continuity

D.4 Controlled publication record

Document ID: EMJ-EXT-USSEC-2026-APPX. Current edition: v1.1, issued and updated 3 October 2026. Original publisher and owner: EMJ LIFE HOLDINGS PTE. LTD. The SEC, PCAOB and COSO are referenced institutional sources, not co-publishers, reviewers or endorsers of this independent supplement.

No DOI is assigned, registered or requested for this controlled supplement. References in the retained body to DOI-bearing enterprise evidence outputs describe output and privacy boundaries; they do not register this supplement, announce a new service entitlement or change release authority.

D.5 Historical continuity

v1.1 supersedes v1.0 for the current onsite document. The 11 August 2026 author edition and the prior onsite v1.0 copy are retained in their respective version histories. A correction of document identification is not represented as a new SEC rule, COSO framework, regulatory conclusion or assurance result.

Current publication: <https://www.sustainabilitynewsnetwork.net/article/stmt06>. Historical onsite PDF: [SEC v1.0, historical onsite variant](#).

Author v1.0 SHA-256: d08a0e803802432444f220c348a71918fb268a0db5fe5e1d17627c8eef0efe89

Historical onsite v1.0 SHA-256: 65319eda0fc3dd1247e470597de12baf270680d82cde87f1108184b603b42c38

D.6 Change and source control

Changes: correct running name and document code; restore the authoritative cover identity; update edition, issue date, current citation and page counts; add the correction reason, historical relationship and controlled-document release status. The pre-existing source manifest acquisition limitations remain explicit; no missing source hash is fabricated.

The released v1.1 SHA-256 and the new-old relationship are maintained in [the controlled revision manifest](#). Original SNN catalogue chronology is preserved separately from PDF issue dates. SNN is responsible for the onsite record; EMJ.LIFE remains publisher of the original supplement.