ABS Quality Evaluations
An ABS Group Company

ISO 14001:2026 TRANSITION ROADMAP

Sustainability has become a core business priority, influencing strategy, investment and supply chain decisions. ISO 14001 continues to provide a trusted foundation for managing environmental responsibilities and the forthcoming ISO 14001:2026 revision offers an opportunity to turn compliance into competitive advantage. By clarifying expectations on climate change, biodiversity and lifecycle impacts, the revised standard helps organizations enhance their Environmental Management System (EMS), improve performance and support broader ESG objectives.

Prepare Your EMS for the Next Wave of Environmental Expectations

The International Organization for Standardization (ISO) 14001 is evolving. The upcoming ISO 14001:2026 revision is expected to sharpen requirements around climate change, biodiversity, life-cycle thinking and environmental performance.

Why Prepare Now?

ISO 14001:2026 is expected to:

- Maintain the overall structure of ISO 14001:2015, so your environmental management system (EMS) foundation remains valid.
- Clarify expectations for climate change, biodiversity and external environmental conditions.
- Make life-cycle perspective and “externally provided processes” (suppliers, contractors, outsourced activities) more explicit.
- Restructure risk and opportunity planning in Clause 6.
- Increase emphasis on leadership accountability and measurable environmental performance.

Preparing early allows you to spread changes over 2026, align with your Environmental, Social and Governance (ESG) and sustainability objectives and avoid last minute, disruptive updates.

This roadmap is based on the ISO 14001:2026 Draft International Standard (DIS) and is intended as a practical, “no-regrets” guide to prepare your EMS ahead of the Final Draft International Standard (FDIS) and publication.

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1. Understand the Expected Changes

ISO 14001:2026 is expected to maintain the overall structure of ISO 14001:2015 but clarify and strengthen several requirements. Key themes include context and scope, leadership, planning, operations and performance evaluation.

1.1 Context & Scope

- Stronger focus on climate change, biodiversity, resource availability and other environmental conditions (Clauses 4.1 and 4.2).
- Life-cycle perspective is more explicit when defining EMS scope (Clause 4.3), including upstream and downstream impacts.

1.2 Leadership & Accountability

- Clearer language on top management's role and ongoing accountability, even when tasks are delegated (Clause 5.1).
- Reinforced expectations that leadership actively demonstrates commitment to environmental performance.

1.3 Planning (Clause 6)

- Restructured risk and opportunity planning with new/renumbered subclauses such as:
  - 6.1.4 "Risks and opportunities"
  - 6.1.5 "Planning actions"
- More explicit expectations for life-cycle thinking and environmental aspects evaluation.

1.4 Operations & Supply Chain

- Clearer treatment of externally provided processes (outsourcing, contractors, suppliers) and operational controls across the value chain.
- Stronger linkage between operational planning and supply chain controls.

1.5 Performance Evaluation & Improvement

Stronger emphasis on environmental performance, not just conformity to procedures.

Clearer expectations for:

- Internal audit focus
- Environmental performance metrics
- Management review inputs and outputs

2. Run a Gap Assessment Against Your Current EMS

Before FDIS is published, you can safely conduct a "no-regrets" gap analysis using the DIS as a guide.

2.1 Map Clauses

Create a simple crosswalk between:

- ISO 14001:2015 clauses and
- ISO 14001:2026 (DIS) clauses.

Note where structure and wording have changed (for example, text from 6.1 was moved to 6.1.4 and 6.1.5).

2.2 Assess Maturity for Key New/Clarified Themes

For each theme, assess your current maturity on a 0–3 scale (0 = not addressed, 3 = robust):

- Climate change and external environmental conditions
  - Do you identify how climate change, biodiversity and resource constraints affect your operations and how your operations affect them?
- Life-cycle perspective and scope
  - Is life-cycle thinking visible in your aspects register, objectives and operational controls?
  - Is EMS scope defined with upstream and downstream effects in mind?
- Supply chain / externally provided processes
  - Are environmental expectations for suppliers and contractors clear, documented and monitored?
- Environmental performance metrics
  - Do you have clear key performance indicators (KPIs) (e.g., energy, emissions, waste, water, spills, biodiversity impacts) linked to significant aspects and objectives?
- Change management and risk & opportunity planning
  - Do you treat changes (projects, new products, process changes) systematically from an environmental risk/opportunity perspective?

2.3 Document the Gaps

- Capture the results in a simple table, for example:
  - Requirement / Status / Gap / Priority / Owner / Due date.
- Use this as your working transition action plan.

3. Strengthen Climate, Biodiversity and Life-cycle Integration

Climate, biodiversity and life-cycle perspective are central in the revision and are safe areas to improve before FDIS.

3.1 Update Context (4.1) and Interested Parties (4.2)

- Update your context analysis (4.1) to explicitly reference:
  - Climate change impacts and adaptation
  - Biodiversity and ecosystem services
  - Natural resource constraints
  - Relevant regulatory trends and stakeholder expectations
- Ensure your list of interested parties (4.2) reflects expectations related to these themes.
- Document this in your context tools (e.g., SWOT, PESTLE or similar).

3.2 Refresh Environmental Aspects and Impacts

Revisit your aspects register with life cycle and the revised themes in mind:

- Upstream: suppliers, raw materials, logistics
- Onsite: operations, maintenance, abnormal conditions
- Downstream: product use, end of life
- Add or refine criteria to capture:
  - Climate impacts (e.g., GHG emissions)
  - Biodiversity impacts
  - Resource use (energy, water, materials)
  - Pollution (air, water, soil, noise, etc.)

3.3 Align Objectives and KPIs

- Ensure at least some objectives/targets and KPIs clearly address:
  - Climate (e.g., emissions, energy efficiency)
  - Biodiversity and habitat (where relevant)
  - Resource efficiency (water, materials, waste minimization)
- Link these objectives directly to your updated aspects and context.

4. Tighten Operational and Supply Chain Controls

The revision is expected to reinforce how externally provided processes are controlled within the EMS.

4.1 Review Procurement and Contractor Controls

- Confirm that supplier and contractor requirements reflect your significant aspects, such as:
  - Waste handling and disposal
  - Emissions and air quality
  - Chemical management
  - Work in biodiversity-sensitive areas
- Ensure environmental expectations are embedded in:
  - Contracts and purchase orders
  - Supplier codes of conduct or requirement documents
- Evaluate supplier and contractor performance on relevant environmental criteria where appropriate.

4.2 Clarify Emergency Preparedness vs. Abnormal Operations

The revision clarifies the distinction between emergencies and abnormal operations. Verify that you:

- Identify abnormal but reasonably foreseeable situations (e.g., startups, shutdowns, maintenance) separately from true emergencies.
- Maintain operational controls and contingency procedures for both categories.

4.3 Demonstrate Evidence of Control

Ensure you can demonstrate:

- How operational and supply chain controls are communicated (procedures, work instructions, contracts)
- How controls are monitored (inspections, KPIs, supplier audits, performance reviews)
- Records that show effective implementation and follow-up

5. Focus on Environmental Performance Evaluation

The revised standard reinforces that performance outcomes are central to effective EMS.

5.1 Review Monitoring and Measurement (Clause 9)

Confirm that:

- Each significant aspect and major objective has at least one relevant performance indicator.
- Data sources for indicators are reliable and traceable.
- Trends are analyzed over time, not just reported as isolated numbers.

5.2 Tune Internal Audits

Update internal audit checklists and programs to:

- Test the new and clarified themes (context, climate/biodiversity, life-cycle perspective, supplier and contractor controls).
- Focus on the effectiveness of controls and

achievement of environmental objectives, not just adherence to documented procedures.

Consider conducting a mock transition audit using ISO 14001:2026 DIS and relevant transition guidance as references.

5.3 Enhance Management Review

Prepare to present at a management review:

- Environmental performance trends and KPIs
- Progress on climate, biodiversity and resource-related objectives
- Key risks and opportunities, with proposed actions
- Status of your ISO 14001:2026 transition plan and associated EMS changes

6. Update Documentation Smartly (Minimal Disruption)

Avoid a major rewrite. Instead, adapt your existing EMS documentation.

6.1 Policies and High-Level Procedures

Review your environmental policy to ensure it:

- Explicitly commits to protection of the environment
- Recognizes climate considerations and sustainable resource use, where applicable

Update high-level procedures to reference the new clause structure where needed, while avoiding unnecessary complexity.

6.2 Documented Information

Recognize that many changes are clarifications rather than new requirements. Ensure that:

- Procedures, registers and forms already used in practice are properly controlled as documented information.
- Terminology is consistent (e.g., using “externally provided processes” rather than legacy terms like “outsourced” when appropriate).

6.3 Change Control

Treat the transition to ISO 14001:2026 as a managed change:

Maintain a transition log and apply version control to affected documents.

Clearly note EMS changes related to the revision to facilitate transition audits.

7. Build Awareness and Competence

People will determine the effectiveness and smoothness of your transition.

7.1 Targeted Awareness

Provide short, tailored briefings or toolbox talks for:

- **Top management:** strategic changes, resource needs and transition timeline.
- **EMS implementation team:** detailed changes, responsibilities and action plans.
- **Internal auditors:** clause changes, new risk areas and expectations for performance-oriented auditing.

7.2 Competence in New Focus Areas

Consider upskilling in the following areas:

- **Climate and GHG basics**, especially if emissions are not yet systematically tracked or managed.
- **Biodiversity impact** assessment and management, particularly for high-risk sites or operations.
- **Life-cycle** thinking in design, development and procurement activities.

8. Coordinate Early with ABS Quality Evaluations, Inc.

Early coordination with your certification body helps align expectations and avoid surprises.

8.1 Support from ABS Quality Evaluations

ABS Quality Evaluations, Inc. (ABS QE) is expected to:

- Officially publish transition timelines and deadlines once ISO 14001:2026 is released.
- Provide readiness tools such as checklists and guidance materials.
- Offer combined surveillance and transition audits.

8.2 Plan Your Audit Timing

Decide in which audit cycle you will complete the transition, for example:

- First surveillance audit after FDIS publication, or
- Next recertification audit.

Build a backward plan from your chosen transition audit date to complete:

- Gap closure and implementation of improvements
- Documentation updates and approvals
- Internal audits and management review under the revised structure

Using This Roadmap

This roadmap is intended as a practical guide to help you:

- Understand the likely changes in ISO 14001:2026
- Evaluate your current EMS against those expectations
- Plan a structured, low-disruption transition

For detailed transition requirements and official deadlines, always refer to:

- The published ISO 14001:2026 standard (once available)
- Transition communications and guidance from ABS Quality Evaluations, Inc.

About ABS Quality Evaluations

ABS Quality Evaluations, Inc. (ABS QE) is a subsidiary of ABS Group of Companies, Inc. (www.abs-group.com). As a world-leading certification body, ABS QE works with companies to improve the performance of their business, systems, people and supply chains through management systems certification, verification, training and assessments, including supply chain and cybersecurity. ABS QE's global network of auditors plays a crucial role in helping organizations achieve business excellence and obtain the necessary certifications to get products and services to market.

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