Environmental management

Comparison of ISO 14001:2015 and ISO 14001:2026

Management Summary

The revision of ISO 14001 brings greater clarity and sharper focus: While proven fundamentals remain in place, the new ISO 14001:2026 specifies key requirements more precisely and strengthens forward-looking topics such as climate change, biodiversity, life cycle perspective and change management. This comparison with ISO 14001:2015 provides clear guidance on what is new, what remains unchanged and where organizations should take early action. It supports companies in identifying relevant areas of adjustment and preparing proactively for a smooth and reliable transition to the revised standard.

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ISO 14001:2015 vs. ISO 14001:2026

What does the new ISO 14001:2026 mean for your organization?

The ISO 14001:2026, published in mid-April 2026, leads to the need for adjustments in existing environmental management systems and requires a structured review of all relevant processes. The revision further anchors environmental management in a more holistic and systematic way and aligns it more closely with the company's strategic direction. In the future, companies are expected to consider not only their own processes and products but – where control or influence is possible – also their supply chains and the entire life cycle.

Environmental, climate, and biodiversity risks are thus increasingly considered as part of environmental strategy, risk management, and corporate governance.

Environmental management is gaining importance particularly for top management: The standard emphasizes the responsibility to integrate environmental aspects more strongly into decision-making processes and no longer to regard environmental management exclusively as an operational task. At the same time, the revision supports the shift from a purely compliance-driven approach toward an instrument for resilience, innovation capability and sustainable value creation.

Organizations should assess the extent to which the refined requirements are already integrated into processes, responsibilities and governance mechanisms. This applies in particular to the consideration of relevant environmental conditions such as climate change and biodiversity within the context of the organization, the more consistent integration of the life cycle perspective as well as the newly introduced change management in accordance with Clause 6.3. In addition, requirements for internal audits, management review and documented information are structured more clearly.

Through more precise requirements and a significantly expanded Annex A, the standard overall becomes more application-oriented and easier to interpret. At the same time, it is more closely aligned with other strategic and regulatory requirements, for example in the areas of sustainability reporting, risk management and supply chain responsibility. Overall, this results in a concrete need for adjustment in order to ensure conformity and to implement the transition efficiently and transparently within the transition period.

This white paper systematically outlines the key changes of ISO 14001:2026 compared to the previous ISO 14001:2015. The analysis is based on the final version of the standard published on April 15, 2026.

Organizations that address the changes at an early stage can implement adjustments step by step, minimize transition risks and use the revision specifically for the future-oriented further development of their environmental management system.

ISO 14001:2026

General changes at a glance

General changes based on the Final Draft International Standard ISO/FDIS 14001:2026-01:

- ✓ **Alignment of the standard text with the Harmonized Structure**
  The revised ISO 14001 follows the updated common structure for management system standards in accordance with the ISO/IEC Directives, Part 1 – Annex SL (formerly referred to as the High Level Structure).
- ✓ **Integration of the requirements of DIN EN ISO 14001/A1:2024-11**
  Climate change is required to be considered as a potentially relevant external issue, and climate-related expectations of interested parties shall be considered.
- ✓ **Alignment of requirements for documented information**
  A new requirement specifies that documented information shall be available and suitable for use, regardless of the medium or format. The terms “retain” and “maintain” have been removed.
- ✓ **Editorial and structural revision for alignment, refinement and clarification of requirements**
  This includes the introduction of new subclauses and the restructuring of existing subclauses, as well as the revision of existing and the addition of new NOTES. This enhances clarity and consistency of the requirements and improves their application and interpretation.
- ✓ **Revised terminology**
  For example, the wording “this International Standard” has been replaced by “this document”.
- ✓ **Comprehensive revision and expansion of Annex A**
  Annex A has been extensively revised and expanded to support the interpretation of individual clauses and subclauses and to reduce potential ambiguity.

Major normative changes

DIN EN ISO 14001:2015	ISO 14001:2026-04
4 Context of the organization	
4.1 Understanding the organization and its context	Clause 4.1 specifies in greater detail the environmental conditions to be considered that can be affected by the organization or that can affect the organization, thereby strengthening the contextual reference. Examples are explicitly identified, including the level of environmental pollution, availability of natural resources, climate change, biodiversity and the condition of ecosystems. **Need for action:** Review of the context analysis to ensure adequate consideration of relevant environmental conditions and their systematic integration into the identification of environmental aspects and the evaluation of risks and opportunities.

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4.2 Understanding the needs and expectations of interested parties	In subclause c), a cross-reference to Clause 6.1.3 “Compliance obligations” has been added, referring to compliance obligations that the organization shall fulfill through its environmental management system (EMS). Two new NOTES have been added: The first NOTE indicates that relevant interested parties may have needs and expectations related to environmental conditions, including the examples listed at the end of Clause 4.1. The second NOTE clarifies that relevant needs and expectations of interested parties that are not legal requirements become compliance obligations when the organization decides to adopt them. **Need for action:** Review whether relevant interested parties and their environment-related needs and expectations have been determined and whether resulting compliance obligations have been clearly identified and determined.
4.3 Determining the scope of the environmental management system	Subclause e) clarifies that, when determining the scope of the environmental management system, the organization shall consider a life cycle perspective with respect to its activities, products and services in order to ensure that upstream and downstream environmental aspects are not overlooked. This depends on the extent to which the organization has the authority and ability to control or influence. The scope of the environmental management system shall be available as documented information (instead of being maintained). **Need for action:** Review the scope of the environmental management system and update documented information, taking into account the organization’s control and influence over the life cycle (e.g. supply chain, use, end-of-life). Ensure that relevant issues are considered when determining environmental aspects and risks and opportunities.

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5. Leadership	
5.2 Environmental policy	Clause 5.2 refines the environmental policy by using the term "other specific commitments" (instead of "specific commitments"). Addition in the NOTE: protection or preservation of natural resources as a possible other specific commitment to the protection of the environment. The environmental policy shall be available as documented information (instead of being maintained). **Need for action:** Review the adequacy of the environmental policy, update it where necessary, and ensure that it is available as documented information.
6 Planning	
6.1.1 General	Clause 6.1.1 has been restructured as an overarching requirement, with its content systematically allocated to Subclauses 6.1.2 to 6.1.5 (new). The second paragraph of 6.1.1 has been moved to Clause 6.1.4; the third paragraph has been moved to Clause 6.1.2. The requirements for documented information have been consolidated; the explicit reference to risks and opportunities has been removed from 6.1.1 due to their structural relocation to the respective subclauses. Documented information for the processes in 6.1.2 to 6.1.5 shall be available as documented information (instead of being maintained). **Need for action:** Review and, where necessary, adjust the processes in accordance with 6.1.2 to 6.1.5.

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	Addition of a detailed NOTE 1 regarding the life cycle perspective, according to which upstream and downstream environmental aspects and associated environmental impacts shall be considered, going beyond the previous more generic requirement. This is followed by a detailed listing of typical life cycle stages from raw material acquisition through production to final disposal, providing clarification and further specification to enhance transparency. The determination of potential emergency situations is clearly established as a separate requirement (instead of previously "reasonably foreseeable emergency situations") and explicitly linked to the requirements for emergency preparedness and response in Clause 8.2. Documented information on environmental aspects shall be available as documented information (instead of being maintained). **Need for action:** Review and, where necessary, update the determination of environmental aspects and risks and opportunities, as well as the resulting actions. Ensure that environmental aspects are considered when determining potential emergency situations.
6.1.3 Compliance obligations	Compliance obligations shall be available as documented information (instead of being maintained).
6.1.4 Planning actions	Former Clause 6.1.4 has been divided into two separate clauses: 6.1.4 "Risks and opportunities" (new title) 6.1.5 "Planning actions" (new clause) Clause 6.1.4 specifies the determination of risks and opportunities by explicitly requiring consideration of environmental aspects, compliance obligations, the scope of the environmental management system, and the external and internal issues and requirements referred to in Clauses 4.1 and 4.2. A new requirement specifies that risks and opportunities shall be available as documented information.

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	Clause 6.1.5 consolidates the planning of actions related to environmental aspects, compliance obligations, and risks and opportunities into a separate clause, with the content remaining largely unchanged. **Need for action:** Ensure clear differentiation between the determination of risks and opportunities and the planning of actions. Ensure that opportunities are adequately considered. Documented information shall be available and, where necessary, structurally aligned with Clauses 6.1.4 and 6.1.5.
6.2.1 Environmental objectives	Environmental objectives shall be available as documented information (instead of being maintained).
Neu: *6.3 Planning of changes*	A new Subclause 6.3 "Planning of changes" has been added. Changes to the environmental management system shall be carried out in a planned and controlled manner to ensure that the intended outcomes of the environmental management system continue to be achieved. This includes the transition to a new version of the standard as a change to the management system. NOTE 1: The need for a change to the environmental management system may arise from internal or external causes; examples are provided in A.6.3. NOTE 2: Management of change is addressed in various requirements of "this document"; examples are provided in A.6.3.

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7 Support	
7.2 Competence	Documented information on competence shall be available (instead of being retained).
7.4 Communication 7.4.1 General	Documented information on communication shall be available (instead of being retained).
8 Operation	
8.1 Operational planning and control	The previous reference to “actions determined in 6.1 and 6.2” has been replaced by a general reference to “actions determined in Clause 6”, so that all actions determined throughout Clause 6 are now addressed by operational planning and control in accordance with 8.1. “Outsourced processes” has been replaced by “externally provided processes”. The requirement has been supplemented to include “products or services that are relevant to the intended outcomes” of the environmental management system. Documented information shall be available (instead of being maintained). **Need for action:** Ensure that the supply chain is adequately considered and that control of suppliers is strengthened. Review the criteria for monitoring externally provided processes and, where appropriate, apply environmental contractual clauses.
8.2 Emergency preparedness and response	The wording “possible emergency situations identified in 6.1.1” has been replaced by “emergency situations determined in 6.1.2”. Emergency situations are thereby clearly assigned to the determination of environmental aspects in accordance with 6.1.2, with the objective of preventing or mitigating adverse environmental impacts in emergency situations as far as possible. Documented information for emergency preparedness and response shall be available (instead of being maintained).

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9 Performance evaluation	
9.1 Monitoring, measurement, analysis and evaluation 9.1.1 General	The evaluation of environmental performance and the effectiveness of the environmental management system is clearly established as the overarching purpose (inputs → processes → results). “Monitoring, measurement and analysis” are defined as means to achieve this purpose and are specified further below. Documented information as evidence of the results of monitoring, measurement, analysis and evaluation shall be available (instead of being retained).
9.1.2 Evaluation of compliance	Documented information as evidence of the results of the evaluation of compliance shall be available (instead of being retained).
9.2.2 Internal audit programme	New: Clause 9.2.2 explicitly requires that specific audit objectives shall be established for each internal audit, in addition to audit criteria and scope. As evidence of implementation, documented information shall be available (instead of being retained). In addition, the audit programme itself shall be available as documented information, in addition to documented information on the implementation of the audit programme and the audit results. **Need for action:** Establish specific audit objectives for each internal audit and, where necessary, adjust the performance indicators used for evaluation.
9.3 Management review	Clause 9.3 has been restructured, with existing paragraphs converted into separate subclauses. This represents a structural and editorial clarification without substantive changes. 9.3.1 “General” 9.3.2 “Management review inputs” 9.3.3 “Management review results” Documented information as evidence of the results of the management review shall be available (instead of being retained).

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10 Improvement	
10.1 General	Clause 10 has been editorially streamlined and logically consolidated to present more clearly the relationship between the identification of improvement opportunities, the implementation of actions and the intended outcomes of the environmental management system. The previously separate requirements for improvement opportunities (10.1 General) and continual improvement (10.3) have been consolidated in the new Clause 10.1. Clause 10.3 has been removed accordingly. Clause 10.1 has been given a new title: “Continual improvement”. The clause explicitly refers to outputs from Clause and 10.2 as a basis for improvement, including evaluation of compliance, internal audits and management review. This more clearly reflects the PDCA cycle.
10.2 Nonconformity and corrective action	Documented information shall be available (instead of being retained).
10.3 Continual improvement	This clause is no longer included in ISO 14001:2026. Its content has been integrated into Clause 10.1 of the same title.

Annex A	
Guidance on the use of this document	Annex A has been comprehensively revised to support the interpretation of individual clauses and subclauses. Through clearer requirements and additional guidance, the standard becomes more user-friendly. **Recommendation for action:** Use Annex A as guidance for implementation and internal auditing; review the affected documented information.

Transition period

With the publication of ISO 14001:2026 on April 15, 2026, the 36-month transition period confirmed by the International Accreditation Forum (IAF) has commenced. Within this period, existing certificates are required to be transitioned to the new version of the standard. Certificates issued under ISO 14001:2015 will therefore expire on April 14, 2029.

The 36-month transition period follows the internationally agreed IAF framework for management system revisions. It provides planning certainty but also requires an early decision on when the transition should take place. As internal processes typically cannot be adapted at short notice, an early start to transition activities is recommended to ensure a controlled and reliable transition. A delayed start increases the risk of time pressure, resource constraints, and uncertainties in the audit process.

Please note: All initial certifications issued under ISO 14001:2015 are automatically subject to a shortened validity period until April 14, 2029.

Use the transition period until 2029 to analyse the planned changes and review existing structures. The three-year transition period provides sufficient time to identify necessary actions early and to prepare the transition in a structured manner. This allows the transition to be implemented efficiently within the defined period while strengthening the effectiveness and long-term viability of the environmental management system.

Conclusion

The revision of ISO 14001 represents a targeted and measured development of the standard toward a more strategically integrated environmental management approach. Rather than introducing a fundamental restructuring, the revision focuses on clarification, structural alignment and expanded application guidance. Established core requirements remain unchanged, while selected provisions are specified in greater detail and aligned more explicitly with topics such as climate change, biodiversity, life cycle and supply chain perspective, as well as management of change.

Although no fundamentally new requirements are introduced, the revision provides an opportunity to review and, where necessary, adjust existing environmental management systems in light of evolving environmental and regulatory conditions. ISO 14001 will therefore continue to serve as a stable framework for environmental responsibility and sustainability and for supporting global climate objectives. In the long term, systematic implementation can contribute to improved environmental performance and enhanced organizational resilience.

About the author

Kai Uwe Kaiser is a DQS Product Manager, auditor and expert in numerous environmental and sustainability topics. He has many years of practical experience in the automotive industry – ranging from production and quality management to environmental, energy and occupational health and safety management, as well as plant management. He contributes his extensive expertise not only in audits, but also in trainings and a wide range of professional development programmes.

ISO 14001 Revision

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https://www.dqsglobal.com/en/explore/focus-area/iso-14001-2026-revision

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