



COMPARATIVE STANDARD ANALYSIS

ISO 14001

Environmental management systems

Comparative analysis: 2015 edition vs 2026 edition

BDS EN ISO 14001:2015

Third edition
In force until now



BDS EN ISO 14001:2026

Fourth edition
New - effective 18.05.2026

Comparative analysis of ISO 14001:2015 and ISO 14001:2026

This document compares in detail the two editions: the current **BDS EN ISO 14001:2015** (ISO 14001:2015, third edition) and the new **BDS EN ISO 14001:2026** (ISO 14001:2026, fourth edition). Unlike the 2004 → 2015 transition, which fundamentally changed the structure of the standard, the 2015 → 2026 transition is **evolutionary**: both editions share the same harmonised structure (clauses 1–10), the same term groups and the same Annex A.

1. Summary

- **The structure is practically identical.** Both editions use the ISO harmonised structure with clauses 1–10 (4 Context, 5 Leadership, 6 Planning, 7 Support, 8 Operation, 9 Performance evaluation, 10 Improvement).
- **Climate change** is explicitly introduced in clauses 4.1 and 4.2 (reflecting ISO 14001:2015/Amd 1:2024) — absent in the 2015 edition.
- **Two new subdivisions in clause 6:** a separate 6.1.4 “Risks and opportunities” and an entirely new clause 6.3 “Planning of changes”.
- **Expanded Introduction** — new emphasis on sustainable development, climate change, biodiversity and ecosystems.
- **Annex B removed** (the 2004–2015 correspondence table), now without subject.
- **Clarification of requirements** on key topics and updating of the general text to the latest ISO requirements.

2. Comparison of editions

Characteristic	ISO 14001:2015 (old)	ISO 14001:2026 (new)
Bulgarian standard	BDS EN ISO 14001:2015	BDS EN ISO 14001:2026
ISO edition	Third	Fourth
Status from	25.09.2015	18.05.2026
Replaces	BDS EN ISO 14001:2005	BDS EN ISO 14001:2015 (and /A1:2024)
Base structure	Harmonised structure (cl. 4-10)	Same, updated (2022 version)
Annexes	A (guidance) + B (correspondence)	A (guidance)

3. Structural comparison

The list of clauses is identical in both editions. The differences are two new subdivisions (in bold), introduced with the updated harmonised structure.

ISO 14001:2015	ISO 14001:2026
6.1.1 General	6.1.1 General
6.1.2 Environmental aspects	6.1.2 Environmental aspects
6.1.3 Compliance obligations	6.1.3 Compliance obligations
(within 6.1.1)	6.1.4 Risks and opportunities (new sub-clause)
6.1.4 Planning of actions	6.1.5 Planning of actions (renumbered)
6.2 Objectives and planning	6.2 Objectives and planning to achieve them
(none)	6.3 Planning of changes (new clause)

4. Detailed changes

4.1 Introduction

The Introduction keeps its structure (incl. the PDCA model) but is substantially expanded. The 2026 edition places the management system in the context of sustainable development and explicitly addresses pollution, inefficient use of resources, climate change, ecosystem degradation and loss of biodiversity.

4.2 Clause 4 — Context of the organization (climate change)

This is one of the most notable changes. Clause 4.1 now explicitly requires that environmental conditions — pollution levels, availability of natural resources, climate change, biodiversity and ecosystem health — be considered. Clause 4.2 adds a note that relevant interested parties may have needs and expectations related to environmental conditions, including climate change.

4.3 Clause 6 — Planning (two new subdivisions)

- **6.1.4 “Risks and opportunities”** — a new separate sub-clause. In 2015 these were determined within 6.1.1; in 2026 they have their own sub-clause, increasing the visibility of the risk-based approach.
- **6.3 “Planning of changes”** — an entirely new clause requiring that changes to the EMS be carried out in a planned manner.

4.4 Clauses 5, 7, 8, 9 and 10 — updating and clarification

These clauses keep their scope and subdivisions. The changes are editorial and clarifying, arising from the updated harmonised structure (2022 version).

5. Transition 2015 → 2026

For an organisation already certified to ISO 14001:2015, the transition is **moderate**. It is enough to address the specific additions:

- account for climate change as a factor in the analysis of context (4.1) and interested parties (4.2);
- identify and document the management of risks and opportunities (new 6.1.4);
- introduce a process for planning changes to the EMS (new 6.3);
- review procedures against the clarifications in clauses 7–9 and the updated Annex A.

The core framework (policy, aspects, compliance obligations, objectives, operational control, audit, management review, continual improvement) remains unchanged.

6. Conclusion

ISO 14001:2026 is an enhancement, not a redesign, of ISO 14001:2015. The structure, the PDCA philosophy and almost all requirements are retained. The essence of the change is in three directions: **climate change (cl. 4), a stronger and more visible risk-based approach and planning of changes (cl. 6)**, and clearer text aligned with the latest ISO harmonised structure and the sustainable development goals.

Note: This analysis is informative. Only the official texts of the standards issued by BIS are authoritative. The Bulgarian text of the 2026 edition is a working translation.