



TRANSITION POLICY OF ISO 14001 (EMS)

MOVING FROM ISO 14001:2015 TO ISO 14001:2026

1. AIM OF THE DOCUMENT

The purpose of this Transition Policy is to define the tasks, activities, responsibilities and timelines required to effectively manage the transition of KBS Certification Services Limited (KBS) as a Conformity Assessment Body (CAB), and its certified clients, from ISO 14001:2015 to ISO 14001:2026.

This Transition Policy establishes a structured roadmap for the transition, identifies the responsible functions within KBS and outlines the arrangements, tools and methodologies to ensure an effective and controlled transition process.

This Transition Policy covers:

1. Training and verification of competence of KBS auditors and relevant personnel.
2. KBS methodology for communicating transition arrangements to existing and prospective clients.
3. Timelines for transition of existing certified clients and acceptance of new applications against ISO 14001:2015.
4. KBS arrangements for auditing conformity against ISO 14001:2026.
5. Measures to ensure continued conformity of clients to ISO 14001:2015 during the transition period.
6. Evaluation and use of audit results obtained during transition activities.
7. Actions to be taken for clients that fail to complete transition within the applicable transition period.
8. Necessary amendments to KBS certification procedures, forms, templates and other relevant documented information.

This Transition Policy shall be implemented in conjunction with applicable accreditation requirements, IAF/ISO transition requirements and KBS certification procedures.

2. MAJOR CHANGES IN ISO 14001:2026

ISO 14001:2026 introduces enhancements and clarifications intended to strengthen the Environmental Management System framework.

The transition activities shall particularly consider changes and clarifications relating to:

- Climate-related risks and their relevance to the environmental management system.
- Needs and expectations of relevant interested parties.
- Leadership, accountability and organizational involvement.
- Change management.
- Supply chain and externally provided processes.
- Lifecycle perspective.
- Emergency preparedness and response.
- Audit focus, effectiveness and continual improvement.

KBS shall ensure that auditors and relevant personnel understand the applicable changes before conducting audits against ISO 14001:2026.

3. TRANSITION JOURNEY

KBS shall implement the transition through a structured and controlled approach comprising the following stages:

a) Availability and Review of ISO 14001:2026

KBS shall obtain and maintain an authorized copy of ISO 14001:2026 and review the revised requirements, terminology, structure and applicable changes.

The review shall be conducted by competent personnel designated by KBS Management.

The identified changes shall form the basis for:

- Auditor competence development.
- Staff awareness and training.
- Revision of audit methodologies.
- Revision of applicable KBS forms and templates.
- Client communication.
- Transition audit arrangements.

4. TRAINING AND QUALIFICATION OF RESOURCES

Before conducting transition audits, KBS shall ensure that its personnel involved in certification activities are competent in the requirements of ISO 14001:2026.

Resources shall include, as applicable:

- EMS Auditors and Lead Auditors.
- Technical/Competence personnel.
- Certification personnel.
- Technical Reviewers.
- Impartiality/Certification Committee members, where applicable.
- Audit Programme/Scheduling personnel.
- Other personnel involved in certification activities.

4.1 Auditor Competence

KBS shall establish and maintain criteria for demonstrating auditor competence against ISO 14001:2026.

Auditor competence activities may include:

i. Self-study material

- Changes from ISO 14001:2015 to ISO 14001:2026.
- New and revised requirements.
- Terminology and structure.
- Changes affecting audit methodology.
- Environmental risk and opportunity considerations.
- Lifecycle perspective.
- Climate-related considerations.
- Relevant interested parties.

- Changes affecting audit planning, reporting and evaluation.

ii. Communication to Auditors

KBS shall communicate the transition requirements to applicable auditors and inform them of the competence evaluation process.

iii. Auditor Training

KBS may conduct training, workshops, induction sessions or competency sessions for its EMS auditors.

The training shall focus on the practical application and auditing of ISO 14001:2026 requirements.

iv. Competence Evaluation

Auditor competence may be evaluated through one or more of the following:

- Written/online examination.
- Competency questionnaire.
- Training assessment.
- Witnessed audit.
- Technical interview.
- Review of relevant transition training certificates.
- Review of audit experience and other documented evidence.

Where an external transition training certificate is submitted, KBS shall review the training content, provider, duration and applicability before accepting it as evidence of competence.

v. Qualification

Only auditors who have demonstrated the required competence against the established KBS criteria shall be authorized to conduct audits against ISO 14001:2026.

KBS shall maintain documented evidence of the competence evaluation and approval.

5. TRAINING AND AWARENESS OF KBS STAFF

KBS shall provide appropriate awareness/training to personnel involved in certification activities.

The training shall cover:

- Major changes introduced by ISO 14001:2026.
- Transition timelines.
- Client communication requirements.
- Auditor allocation requirements.
- Audit planning and reporting.
- Certification decision requirements.
- Certificate and documentation changes.

Personnel performing auditor allocation, technical review, certification decision, scheduling and certification administration shall be made aware of the revised requirements applicable to their functions.

Competence/awareness shall be evaluated and records maintained.

6. CERTIFICATION DECISION AND TECHNICAL REVIEW PERSONNEL

Technical Reviewers and other relevant personnel shall be provided with appropriate awareness and competence development regarding ISO 14001:2026.

KBS shall ensure that certification decisions are based on adequate evaluation of:

- Audit findings.
- Corrective actions.
- Evidence of conformity.
- Effectiveness of corrective actions where applicable.
- Transition audit results.
- Applicable certification requirements.

Certification to ISO 14001:2026 shall only be recommended/approved when the applicable requirements have been satisfactorily evaluated and the decision-making requirements of KBS have been fulfilled.

7. COMMUNICATION TO CLIENTS

KBS shall communicate transition arrangements to its certified clients at appropriate stages through suitable communication channels, which may include:

- Official letters.
- E-mails.
- KBS website.
- Client notifications.
- Newsletters/circulars.
- Other official communication channels.

The communication shall include, as applicable:

- Publication of ISO 14001:2026.
- Major changes in the standard.
- Transition requirements.
- Applicable transition deadlines.
- Available transition audit options.
- Consequences of failure to complete transition.
- KBS cut-off dates.
- Arrangements for transition during surveillance, recertification or special audits.

KBS shall encourage clients to commence transition activities sufficiently in advance of the final transition deadline.

8. TRANSITION OF EXISTING CERTIFIED CLIENTS

KBS shall manage the transition of existing ISO 14001:2015 certified clients through a controlled process.

Transition activities may be conducted in conjunction with:

- Surveillance audits.
- Recertification audits.
- Special transition audits.

The transition activity shall evaluate the client's implementation and conformity against ISO 14001:2026.

The audit shall identify all applicable areas requiring action by the client.

KBS shall ensure that the transition activity does not adversely affect the client's ongoing conformity to ISO 14001:2015 during the transition period.

9. TRANSITION AUDIT APPROACH

KBS shall normally follow a single-visit transition approach, unless otherwise determined based on certification requirements, client circumstances or accreditation requirements.

For a transition conducted during a surveillance or recertification audit, additional audit time shall be determined in accordance with applicable KBS procedures and applicable accreditation requirements.

Where necessary, a separate special transition audit may be conducted.

The audit plan shall clearly identify that the audit includes transition to ISO 14001:2026.

10. AUDIT FINDINGS DURING THE TRANSITION PERIOD

All issues requiring client action for conformity with ISO 14001:2026 shall be clearly identified and documented in the audit report.

The classification of findings shall be carried out in accordance with KBS certification procedures and applicable accreditation requirements.

Where a transition audit identifies nonconformity against applicable ISO 14001:2026 requirements, the auditor shall document the finding with sufficient objective evidence.

KBS shall ensure that:

- Findings are reviewed appropriately.
- Corrective action is evaluated.
- Evidence of implementation is reviewed.
- Effectiveness is evaluated where required.
- Outstanding findings are satisfactorily addressed before recommendation for certification to ISO 14001:2026.

Only after satisfactory completion of the applicable transition requirements shall the auditor recommend certification to ISO 14001:2026.

11. CONTINUED CONFORMITY TO ISO 14001:2015

During the transition period, KBS shall continue to evaluate clients against the applicable requirements of ISO 14001:2015 until the client's transition audit has been successfully completed.

Evaluation of new ISO 14001:2026 requirements during the transition period shall not interfere with the client's ongoing conformity to ISO 14001:2015.

Where applicable, OFIs or other findings may be communicated in accordance with KBS procedures and the applicable transition requirements.

12. USE OF TRANSITION AUDIT RESULTS

The results of transition audits shall be reviewed and used as part of the certification decision process.

The Technical Reviewer shall ensure that:

- The transition audit has been conducted by competent personnel.
- Applicable transition requirements have been evaluated.
- Findings have been appropriately addressed.
- Corrective action evidence has been reviewed.
- The certification recommendation is supported by sufficient objective evidence.

Records of the transition audit and subsequent review shall be maintained in accordance with KBS documented procedures.

13. TRANSITION DEADLINES

Based on the transition framework adopted by KBS, the following key milestones shall apply, subject to confirmation against applicable accreditation and international transition requirements:

Activity / Milestone	Cut-off / Deadline
ISO 14001:2026 publication	15 April 2026
Majority of KBS EMS auditors qualified for ISO 14001:2026	31 December 2026
KBS ready to conduct ISO 14001:2026 surveillance audits	01 February 2027
Last surveillance audit accepted under ISO 14001:2015	30 April 2028
Last initial audit accepted under ISO 14001:2015	30 April 2028
Last auditor allocation under ISO 14001:2015	30 April 2028
Client corrective action plan closure target	31 December 2028
KBS planned completion of client transition	31 December 2028
Grace period / escalation point	31 March 2029
Final expiry of ISO 14001:2015 certificates	30 April 2029

KBS shall review these dates whenever ISO, IAF or accreditation-body transition requirements are revised or formally communicated.

14. NEW APPLICANTS

For organizations seeking initial certification during the transition period, KBS shall communicate the applicable transition requirements.

KBS may accept applications against ISO 14001:2015 only up to the established KBS cut-off date.

After the applicable cut-off date, new applications shall be processed against ISO 14001:2026.

KBS shall ensure that its application review and auditor allocation processes identify the applicable version of the standard.

15. CERTIFICATE VALIDITY

Certificates issued against ISO 14001:2015 after publication of ISO 14001:2026 shall be managed in accordance with applicable transition requirements.

The final validity date of ISO 14001:2015 certification shall not extend beyond the applicable obsolescence/transition deadline.

Following successful completion of transition to ISO 14001:2026, the certificate shall be amended/reissued as applicable in accordance with KBS certification procedures.

16. CLIENTS FAILING TO COMPLETE TRANSITION

KBS shall monitor the transition status of all ISO 14001:2015 certified clients.

Clients shall be notified sufficiently in advance of the applicable transition deadline.

Where a client has not completed the transition within the established timeframe:

- The client shall be formally notified of the outstanding transition requirement.
- The case shall be reviewed by the responsible KBS certification function.
- Where permitted, an applicable grace period may be considered.
- Cases requiring further consideration shall be escalated to KBS management and/or the relevant certification decision function.
- Where the client fails to complete transition within the permitted timeframe, certification shall be suspended, withdrawn or allowed to expire, as applicable, in accordance with KBS procedures and applicable accreditation requirements.

No certification against ISO 14001:2015 shall remain valid beyond the final applicable transition deadline.

17. AMENDMENT OF KBS DOCUMENTED INFORMATION

KBS shall review and update relevant documented information to support implementation of ISO 14001:2026.

The review shall include, as applicable:

- Application F-01
- Application review F-02 forms.
- Proposal for Certification F-03
- Audit planning formats F-05.
- Audit Schedule F-08.
- Stage 1 Audit report templates F-06 & F-06A
- Stage 2, Surveillance and Recertification Audit report templates F-09
- Audit Programme F-16
- Technical review documents F-19 (Initial & Recertification), F-47 (Surveillance) Audits.
- Certificate templates
- Website information
- Internal competency criteria
- Auditor qualification records
- Other relevant certification documents

All revised documents shall be controlled in accordance with KBS document-control procedures.

18. MANAGEMENT OF TRANSITION RECORDS

KBS shall maintain appropriate documented information demonstrating effective management of the transition.

Records may include:

- Auditor training records.
- Auditor examination/evaluation records.
- Competence evaluation records.
- Staff training records.
- Client communication records.
- Transition audit plans.
- Transition audit reports.
- Corrective action records.
- Technical review records.
- Certification decision records.
- Updated certificates.
- Client transition status records.

Records shall be retained in accordance with applicable KBS procedures and record-retention requirements.

19. RESPONSIBILITIES

KBS Management

- Approve the transition policy.
- Provide adequate resources for implementation.
- Monitor progress of transition activities.
- Ensure compliance with applicable accreditation requirements.

Certification / Technical Function

- Establish technical transition arrangements.
- Define competence requirements.
- Review auditor competence.
- Support technical review and certification decision activities.

EMS Auditors

- Maintain competence against ISO 14001:2026.
- Participate in required training/evaluation.
- Conduct transition audits objectively.
- Identify and report applicable findings.
- Evaluate corrective actions in accordance with KBS procedures.

Certification Decision Maker / Technical Reviewer

- Review transition audit results.
- Confirm satisfactory evaluation of applicable findings.
- Ensure certification decisions are supported by adequate evidence.

Certification Administration / Audit Planning Function

- Monitor client transition status.
- Coordinate audit scheduling.
- Issue required client communications.
- Maintain transition records.

20. MONITORING OF TRANSITION IMPLEMENTATION

KBS shall periodically monitor the implementation of this Transition Policy.

Monitoring shall include, as applicable:

- Number of auditors qualified to ISO 14001:2026.
- Number of clients communicated with.
- Number of clients transitioned.
- Number of clients pending transition.
- Upcoming transition deadlines.
- Outstanding corrective actions.
- Status of revised KBS documents.
- Status of certificates transitioned/reissued.

The transition status shall be reviewed periodically by KBS Management/appropriate certification personnel.

21. FINAL TRANSITION ARRANGEMENT

KBS shall aim to complete the transition of all applicable ISO 14001:2015 certified clients before the final transition deadline.

Clients that have not completed transition by the applicable deadline shall be managed in accordance with KBS certification procedures and applicable accreditation requirements.

The transition shall be considered complete when:

- Applicable KBS personnel are competent.
- KBS certification documentation has been updated.
- Clients have been appropriately communicated with.
- Transition audits have been completed.
- Applicable findings have been satisfactorily addressed.
- Technical review and certification decisions have been completed.
- Certificates have been appropriately amended/reissued.
- Transition records have been maintained.

23. VERSION HISTORY

Version	Date	Approved By	Changes Made
01	28-September-2026	Managing Director	Initial release of ISO 14001:2015 to ISO 14001:2026 EMS Transition Policy