

# Strengthening Scope 3 Emission Governance Through the Anticipated **ISO 14001:2026** Revision

How the forthcoming EMS update can help organisations understand, influence and manage their value-chain emissions ahead of tightening regulatory expectations.

2026 Edition ·

## INTRODUCTION

### Scope 3 is now the defining frontier of credible climate action.



Organisations across all sectors face growing pressure to demonstrate credible climate action. While progress on direct emissions remains essential, the majority of climate impact is generated outside an organisation's immediate operations - in the supply chain, through products and services, and across the entire value chain.

With regulatory expectations increasing and stakeholder scrutiny intensifying, organisations are searching for structured and reliable ways to identify, influence and reduce their value-chain emissions. Voluntary action is no longer sufficient - the frameworks supporting that action must be systematic, evidence-based and audit-ready.

*"The anticipated revision of ISO 14001, expected to be published in April 2026, offers a timely opportunity to strengthen how Environmental Management Systems support Scope 3 governance."*

Although the final text is still pending, draft materials and industry commentary point towards several developments that may provide clearer direction and more robust organisational controls. This whitepaper sets out how the forthcoming ISO 14001:2026 edition could enhance an organisation's capability to understand, influence and manage Scope 3 emissions.

## The Rising Importance of Value-Chain Emissions

Scope 3 emissions now dominate the carbon footprint of most organisations. They arise from a wide range of activities across the value chain, including raw-material extraction, supplier processes, logistics, product use and end-of-life treatment. As a result, organisations increasingly face expectations to quantify and manage these emissions with the same level of diligence applied to their direct operations.

<p><b>SCOPE 1</b></p> <p>Direct emissions from owned or controlled sources</p>	<p><b>SCOPE 2</b></p> <p>Indirect emissions from purchased energy</p>	<p><b>SCOPE 3★</b></p> <p>All other indirect emissions across the full value chain</p>
--	---	--

Recent policy changes reinforce this direction. The expansion of the EU Corporate Sustainability Reporting Directive (CSRD) and the introduction of climate disclosure requirements in California are clear indicators that Scope 3 transparency is becoming a mainstream regulatory expectation rather than a voluntary exercise.

### REGULATORY DIRECTION OF TRAVEL

**EU CSRD** Mandatory Scope 3 disclosure for large undertakings; expanding to SMEs in phased rollout

**California** SB 253 and SB 261 require large companies to disclose Scope 1, 2 and 3 emissions

**ISSB / IFRS** IFRS S2 climate disclosure standard adopted across multiple jurisdictions globally

These developments highlight the need for integrated, strategic systems that can support organisations in navigating the growing complexity of value-chain emissions - and position ISO 14001:2026 as a pivotal enabling framework.

## Anticipated Enhancements Relevant to Scope 3

Although ISO 14001:2026 has not yet been formally released, publicly available draft insights provide a consistent picture of several expected changes that may significantly enhance Scope 3 governance within an EMS.

### 1 Strengthened Lifecycle Integration

The revision is likely to reinforce the requirement for lifecycle-based evaluation of environmental impacts. Rather than focusing predominantly on internal activities, organisations will be encouraged to consider the full lifecycle of products and services - covering upstream supply chains, transportation, customer use and end-of-life considerations.

#### WHY THIS MATTERS

A more explicit lifecycle approach helps organisations identify the main drivers of Scope 3 emissions and develop systematically targeted reduction strategies.

### 2 Clearer Requirements for Suppliers and External Providers

Draft commentary suggests that the updated standard will clarify expectations for managing externally provided processes, products and services. This may include more explicit communication of environmental requirements to suppliers and more structured control over outsourced activities.

#### WHY THIS MATTERS

Enhanced supplier engagement supports stronger value-chain influence, making it easier to set consistent expectations, track performance and encourage emissions reductions among partners.

## Anticipated Enhancements (continued)

### 3 Broader Environmental Context Analysis

The revised standard is expected to expand the range of external environmental factors that organisations must consider. These may include climate change impacts, biodiversity, natural-resource constraints and ecosystem health.

#### WHY THIS MATTERS

This broader view supports more resilient decision-making by helping organisations identify environmental pressures that directly affect value-chain stability and long-term Scope 3 exposure.

### 4 Alignment With Emerging Disclosure Expectations

While ISO certification remains voluntary, the anticipated changes appear to align closely with the broader direction of global sustainability reporting. With Scope 3 requirements becoming more prominent under the CSRD and state-level legislation in the United States, the revised EMS structure is likely to support organisations in preparing for mandatory disclosures.

#### WHY THIS MATTERS

Improved documentation, traceability and governance within the EMS help organisations build the evidence base required for credible reporting and assurance.



↓ Stronger Scope 3 EMS Governance

**STRATEGIC BENEFITS**

## Strategic Benefits of Integrating Scope 3 Through ISO 14001:2026

If the anticipated enhancements remain in the final published standard, organisations may realise several important benefits that extend beyond compliance and into genuine competitive advantage.

**01****Identification of Emission Hotspots**

A stronger lifecycle approach enables organisations to pinpoint the most carbon-intensive stages of their value chain, supporting more targeted and cost-effective mitigation efforts.

**02****Enhanced Supply-Chain Performance**

More structured supplier oversight helps organisations select and collaborate with stronger partners, reduce risk and improve overall sustainability performance.

**03****Product and Process Innovation**

A clearer understanding of downstream impacts improves the potential for lower-emission design choices and innovation across products and services.

**04****Regulatory and Investor Readiness**

Early alignment with the anticipated standard provides a solid foundation for meeting expanding climate disclosure requirements with confidence.

**05****Stronger Sustainability Leadership**

Demonstrating credible and systematic governance of value-chain emissions is becoming an increasingly important differentiator in competitive markets. Organisations that integrate Scope 3 considerations early will be better placed to demonstrate environmental responsibility.

## CONCLUSION

### **The direction of travel is clear. The time to prepare is now.**

Although ISO 14001:2026 is still awaiting final publication, the expected enhancements to lifecycle thinking, supplier management and environmental context analysis represent a meaningful evolution in how organisations can use an EMS to manage their wider environmental impact.

For organisations seeking to strengthen Scope 3 governance, the forthcoming changes offer a valuable opportunity to build more robust, forward-looking systems that improve transparency, support regulatory readiness and enhance long-term sustainability.

Preparing early for the transition will place organisations in a stronger position to respond to rising expectations and demonstrate credible leadership on climate action.

### **Key Takeaways**

Scope 3 emissions represent the largest share of most organisations' carbon footprint - and regulatory pressure to address them is growing fast.

ISO 14001:2026 is expected to enhance lifecycle integration, supplier oversight, environmental context analysis and alignment with disclosure requirements.

Early movers will gain a governance advantage - building the systems, evidence and expertise needed to lead on Scope 3 before mandatory requirements arrive.

ISOQAR is here to help organisations prepare, certify and succeed. We're not just your certification body - we're your partners for growth.

### **Ready to prepare for ISO 14001:2026?**

Speak to our expert team about your certification journey and how the upcoming revision affects your organisation.

[isoqar.com](https://isoqar.com) | [info@isoqar.com](mailto:info@isoqar.com)