FINAFFAIRS CONSULTING LTD.

ISO 14001:2026 · ENVIRONMENTAL MANAGEMENT SYSTEM

Environmental Management Policy Pack

Policies, operating controls and record templates for consulting, financial advisory, workforce development, training and technology services.

DOCUMENT	VERSION AND STATUS	DATE
FCL EMS 001	1.0 · Final for management approval	5 May 2026

Finaffairs Consulting Ltd · United Kingdom · United States · Canada · Nigeria

ABOUT THIS PACK

Finaffairs Consulting

This pack establishes proposed environmental commitments and operating controls for Finaffairs' consulting, financial advisory, workforce development, training and technology services. It provides management with policies to approve and practical records to support implementation, supplier submissions and future certification preparation.

DOCUMENT CONTROL	
Document reference	**FCL EMS 001**
Version and status	1.0 — Final for management approval
Accountable executive	Dr Kazeem O. Salaam, Founder & Managing Principal
Policy owner	Environmental Management Coordinator
Effective date	05 May 2026
Review cycle	Annually and after a material change or significant incident
Approval signature and date	Dr Kazeem Salaam, 05 May, 2026

Scope to be confirmed at adoption

The proposed scope covers Finaffairs Consulting's provision of consulting, financial advisory, workforce development, training and technology services, including associated administration, procurement, business travel, remote work and activities at client premises that Finaffairs controls or can influence. Each participating legal entity must formally adopt this pack. Finaffairs operates in the United Kingdom, the United States, Canada and Nigeria. Record the exact entities, offices, shared or virtual premises, service boundaries and exclusions for each country in the scope register (EMS R01) before implementation or external claims.

How to use this pack

The corporate environmental policy follows this page and is intended for approval and external communication. The next five sections set out supporting policies and controls. The final sections provide an implementation plan, reusable record specifications, key terms and an ISO 14001:2026 clause cross-reference. "Day 0" is the date management approves this pack and enters the effective date; every day count in this pack runs from Day 0. "Shall" denotes a proposed internal requirement once approved; timelines and targets are Finaffairs' proposed choices, not numerical requirements imposed by ISO.

IMPORTANT

This is an implementation framework prepared for management approval and informed by ISO's public guidance. It is not a certificate, a completed conformity assessment or a substitute for the licensed standard. Before certification, complete a clause-by-clause gap assessment against ISO 14001:2026 and verify the applicable certification arrangements with an accredited certification body.

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SECTION 01

Corporate environmental policy

Finaffairs Consulting recognises that professional services have environmental impacts through energy use, purchased goods and digital services, business travel, waste and the advice delivered to clients. We will integrate environmental responsibility into our business decisions and service delivery, proportionate to our activities and our ability to control or influence outcomes.

Our commitments

01	We commit to protecting the environment, preventing pollution, and using resources responsibly. We will consider climate change, resource availability, biodiversity and ecosystem health when assessing our operating context and the impacts of our services and supply chain.
02	We will fulfil applicable environmental compliance obligations, including relevant legal requirements and environmental commitments that we accept through contracts, memberships or other arrangements. We will identify these obligations, assign responsibility and periodically evaluate compliance.
03	We will maintain and continually improve our environmental management system to enhance environmental performance. We will identify significant environmental aspects, address risks and opportunities, set measurable objectives and review results through management oversight.
04	We will reduce avoidable energy and water consumption, paper use and waste. We will prioritise prevention, reuse, repair and responsible recycling, and ensure that electronic equipment and other controlled waste are transferred through appropriate authorised channels.
05	We will consider environmental impacts across the life cycle of purchases and services. We will promote proportionate environmental requirements for suppliers, delivery partners, training venues and externally provided processes, and consider lower-impact travel and digital delivery where suitable.
06	We will equip employees and relevant contractors with the awareness and competence required for their responsibilities. We will encourage reporting of environmental concerns and improvement suggestions and investigate incidents without discouraging good-faith reporting.
07	We will communicate environmental information accurately. Performance statements will be supported by evidence, and statements about certification will reflect the exact certified entity, scope and current certificate status.

Accountability and communication

The Founder & Managing Principal is accountable for this policy, providing resources and integrating environmental objectives into business planning. Managers shall apply the controls relevant to their teams; all employees and contractors shall follow applicable procedures and promptly report concerns.

This policy shall be communicated during induction, made available to interested parties on request and considered for publication on the company website after approval. Management shall review it at least annually and when circumstances materially change.

APPROVED BY	SIGNATURE	DATE
Dr Kazeem Olayimika Salaam Founder & Managing Principal		03/05/2026

SECTION 02

Environmental governance and planning policy

Leadership and responsibilities

The Managing Principal shall approve the EMS scope, policy, objectives, resources and significant changes, review performance and resolve overdue actions. A named Environmental Management Coordinator shall maintain the system, advise project teams and report quarterly. The role may be combined with an existing position; accountability remains with leadership.

Operations shall maintain premises and waste controls. Procurement and IT shall apply supplier, equipment and digital-service controls. Finance shall retain expenditure, energy and travel records. Project leads shall assess delivery impacts and client obligations. Staff and contractors shall follow controls and report incidents. An auditor shall not audit their own work; a competent external reviewer may be used where staffing limits independence.

Context and interested parties

The Coordinator shall review context annually and before significant changes. Assess physical climate exposure, energy reliability, pollution, resource constraints and biodiversity or ecosystem dependencies relevant to operations and client work. Record why each issue matters or is not material. Consider clients, regulators, employees, landlords, suppliers and affected communities; distinguish stakeholder expectations from obligations formally accepted by Finaffairs.

Aspects and significance

Maintain a register of activities, environmental aspects and resulting impacts covering normal operations, abnormal conditions and foreseeable emergencies. Consider procurement, service design and delivery, use and end of life. Assess direct control and influence separately, including client-site activities and outsourced services. A detailed life-cycle assessment is not required by this internal screening method.

SIGNIFICANCE RULE

Use a documented internal score: severity 1–5 multiplied by likelihood or frequency 1–5. A score of 12 or more is significant. Irrespective of score, treat an aspect as significant where a credible breach of an environmental obligation or serious pollution consequence requires control. Document the rationale, existing controls, further actions and review date. These thresholds are proposed Finaffairs criteria and shall be approved before use.

Risks, opportunities and change

Record risks and opportunities arising from significant aspects, obligations and context. Examples for assessment include travel emissions, generator fuel use where applicable, electronic waste, flooding disruption, energy costs and opportunities for remote delivery. These examples are not a completed assessment of Finaffairs' facilities.

Before introducing a new office, service, supplier, major IT system or delivery model, the responsible manager shall assess environmental effects, obligations, resources, competence and control changes. Obtain approval before implementation and check effectiveness afterwards. Reassess aspects after incidents and major operational changes.

SECTION 03

Compliance and operational control policy

Compliance obligations

The Coordinator shall establish a jurisdiction-specific register for each adopted entity and operating location. It shall identify the applicable requirement, authoritative source, affected activity, responsible person, evidence, reporting or renewal deadline and evaluation result. Areas to investigate include waste handling, electronic waste, batteries, fuel storage, equipment emissions and landlord or client requirements where relevant.

Obtain competent local advice where applicability is uncertain. A general corporate policy shall not substitute for checking local rules. Review the register quarterly and when activities or requirements change. Evaluate actual compliance at least annually, more often where risk or a requirement warrants it, and retain dated evidence and conclusions. Track unmet obligations to closure and escalate material issues immediately.

Starting points for each country, to be verified and expanded rather than treated as a completed register:

COUNTRY	STARTING POINTS TO VERIFY
United Kingdom	waste duty of care and waste transfer records (Environmental Protection Act 1990, section 34); the Waste Electrical and Electronic Equipment Regulations 2013; the Waste Batteries and Accumulators Regulations 2009; hazardous waste rules; and workplace recycling separation requirements in England (Simpler Recycling). Rules differ in Scotland, Wales and Northern Ireland.
United States	federal hazardous and universal waste rules under the Resource Conservation and Recovery Act (including batteries and some electronic equipment); state electronic-waste and recycling laws, which vary by state; and local building and landlord requirements.
Canada	provincial and territorial waste, electronics and battery stewardship programmes, which vary by province; municipal recycling rules; and any applicable federal requirements under the Canadian Environmental Protection Act, 1999.
Nigeria	requirements enforced by the National Environmental Standards and Regulations Enforcement Agency (NESREA), including the National Environmental (Electrical/Electronic Sector) Regulations; generator noise, emissions and fuel-storage controls; and state environmental and waste-management agency rules where premises are located.

Energy, water and resource efficiency

Operations shall enable sensible lighting, cooling and equipment settings, switch off unused equipment where safe, report leaks promptly and request consumption data from landlords. Maintain equipment under Finaffairs' control. Use digital documents by default, print only where needed and use duplex printing where suitable. Preserve client accessibility, confidentiality and contractual requirements.

Remote workers shall follow proportionate energy and waste guidance. Household activity shall not automatically be counted as company-controlled consumption. Any estimates used for reporting shall identify boundaries, assumptions and uncertainty. For shared or virtual offices, record the landlord's responsibilities and Finaffairs' influence; do not invent consumption figures where data are unavailable.

Waste and electronic equipment

Prevent unnecessary purchases and packaging; reuse or repair serviceable items before replacement. Separate recyclable and controlled waste using suitable local facilities. Do not mix batteries, damaged electrical equipment or hazardous materials with general waste. Store items securely and safely pending collection, following supplier and site instructions.

IT shall maintain an asset register and approve reuse, donation or disposal. Remove data securely before transfer and retain the asset identifier, disposal date, recipient, data-erasure evidence and relevant waste-transfer or recycling record. Verify waste contractors' authorisations where required and the intended treatment route. Do not represent donation as recycling or claim zero landfill without evidence.

Pollution prevention at premises

Where generators, fuel, cleaning chemicals or similar materials are present, identify the responsible operator, storage and inspection controls, spill arrangements and contractor requirements. At landlord-operated sites, obtain relevant assurances and escalation contacts. Finaffairs staff shall not intervene in hazardous conditions beyond their competence.

SECTION 04

Procurement, travel and service delivery policies

Sustainable procurement and supplier control

The purchaser shall assess need before ordering and consider repair, reuse or sharing. Compare suitable options on useful life, energy consumption, repairability, packaging, disposal arrangements and whole-life cost alongside quality, security and delivery requirements. Environmental claims shall be checked for credible supporting evidence.

Prioritise environmental screening for waste contractors, equipment suppliers, premises, travel providers, training venues and major cloud or hosting services. Record requirements proportionate to risk and influence, communicate them through purchase orders or contracts, and review performance annually and at renewal. Escalate material failures; require corrective action or consider alternative suppliers where warranted.

For cloud and digital services, IT shall consider available energy and emissions information, efficient storage, retention rules and avoidable computing activity. Record evidence gaps. Do not compromise security or statutory retention, or equate a provider's renewable-energy claim with zero emissions for Finaffairs.

Business travel and events

The project lead shall assess whether the business objective can be met through remote participation or combined visits. Where travel is needed, consider practical lower-impact routes and modes alongside safety, accessibility, time, cost and client needs. Prefer economy class unless a documented business, health or accessibility reason supports an exception.

Record trip purpose, traveller, route, dates, distance or mileage, transport mode and flight class where relevant. Finance shall consolidate records for quarterly review. Do not invent a baseline or a carbon-neutral claim. Any emissions estimate shall state the calculation method, factors, boundary and data limitations; any offsets shall be disclosed separately from gross emissions. Classify emissions using the GHG Protocol Corporate Standard (business travel is Scope 3, Category 6) and apply a named, dated conversion-factor set appropriate to the country, such as the UK Government GHG conversion factors or the US EPA emission factors. Travel records

contain personal data; collect only what is needed and handle them under applicable data-protection law, including UK GDPR, PIPEDA, the Nigeria Data Protection Act 2023 and relevant US state laws.

For training and events, select suitably accessible venues and consider transport access, energy arrangements, reusable materials, food planning and waste segregation. Use digital materials where appropriate and avoid unnecessary giveaways or disposable items. Assign an event lead to confirm arrangements before delivery.

Environmental considerations in client work

At project initiation, the project lead shall screen for environmental implications of recommendations and delivery activities. For assignments involving energy, infrastructure, public-sector reform or other material environmental issues, consider resource use, pollution, climate resilience and relevant ecosystem impacts within the agreed remit. Engage competent specialists where needed.

Agree responsibilities and environmental requirements with clients and subcontractors. Follow host-site controls and report concerns through agreed channels. Record material environmental assumptions and limitations in deliverables. Finaffairs shall not imply that advisory work guarantees a client's environmental compliance or that an EMS certificate covers the client's operations.

SECTION 05

Competence, communication and emergency policies

Competence and awareness

The Coordinator shall identify competence needs for roles affecting environmental performance. Induct all staff and relevant contractors on the policy, significant aspects, their responsibilities, incident reporting and consequences of failing to follow controls. Provide task-specific instruction for procurement, asset disposal, emissions data and audit roles. Refresh training annually and when controls change.

Retain attendance and competence evidence. Check effectiveness through practical questions, observation or review of completed work, rather than attendance alone. Provide further instruction where gaps remain.

Internal and external communication

Maintain a communication schedule stating what will be communicated, when, by whom, to whom and through which channel. Include policy updates, significant controls, performance results, incidents, complaints and contract reporting. The Coordinator shall log environmental enquiries and complaints, acknowledge them promptly and coordinate a proportionate response.

The Managing Principal or an authorised delegate shall approve external environmental claims. Communications shall be consistent with verified EMS records. Legal or contractual notifications shall be made by the designated responsible person within the applicable deadline. Keep a record of the communication and supporting evidence.

Emergency preparedness and response

For each location and relevant project, assess foreseeable environmental emergencies, including fuel or chemical spills where present, damaged batteries, fire-related contamination and flood-related releases. Record site contacts, landlord responsibilities, emergency services arrangements, safe evacuation routes and specialist response providers before activity begins.

Anyone observing an incident shall prioritise personal safety, raise the alarm and follow site emergency instructions. Stop the activity or isolate the source only if safe and competent to do so. Evacuate where required; contact site management and emergency responders as appropriate. Only trained personnel shall use spill equipment or handle damaged batteries. Prevent further release only where this can be done safely.

Inform the Coordinator and responsible manager as soon as practicable. Assess whether regulators, clients, landlords or other parties must be notified; record the decision and comply with the relevant deadlines. Arrange safe clean-up and authorised disposal, preserve evidence and record environmental effects, immediate actions and outstanding risks.

Test relevant response arrangements at least annually using a suitable exercise, including a desktop exercise where premises are shared or virtual. Review arrangements after tests, incidents and material changes. Record lessons, responsibilities and improvements, and coordinate with the landlord where they control emergency systems.

SECTION 06

Monitoring, assurance and improvement policy

Objectives and performance information

Management shall approve measurable environmental objectives, owners, resources and completion dates based on significant aspects and obligations. The following are proposed first-year objectives. Day counts run from Day 0, the approval and effective date; reduction targets require a defensible baseline and management approval. For each objective, the owner shall evaluate progress quarterly against the stated measure, using the data source and method recorded in EMS R04, and report the result to the Coordinator for management review.

OBJECTIVE	MEASURE AND PROPOSED DEADLINE	OWNER
Establish reliable data	Define boundary and baseline method within 90 days; report data gaps explicitly	Coordinator and Finance
Build staff awareness	100% of active staff inducted within 60 days; new starters within 30 days	Environmental Management Coordinator, supported by team managers
Control equipment disposal	100% of company IT disposals supported by asset and recipient records from adoption	IT
Screen priority suppliers	Assess all identified high-risk environmental suppliers within 90 days	Procurement
Set resource reduction targets	Set justified energy, paper or travel targets by day 120 following baseline review	Managing Principal

Track available electricity and fuel use, paper purchases, waste and IT disposal, travel activity, incidents, supplier reviews, training and action closure. Report absolute values and appropriate intensity measures, such as per full-time-equivalent employee or project day. Define each denominator, data owner, collection frequency and source. Do not use estimated figures as if metered or independently verified.

For each indicator, record the criteria against which performance is judged (target, threshold or prior-period comparison), when data are collected, and when results are analysed and evaluated (at least quarterly and before

each management review). Where Finaffairs controls meters or other monitoring equipment, keep it calibrated or verified as appropriate and retain the evidence. Where landlord, utility or supplier data are used, record the source and retain the invoice or report.

Internal audit and management review

The Coordinator shall maintain a documented, risk-based audit programme with objectives, scope, criteria, methods, frequency and assigned competent auditors. Audit the full adopted EMS at least annually, with additional checks for significant risk or recurring failures. Retain evidence, findings and reporting; verify corrective-action effectiveness independently where practical.

Management shall review the EMS at least annually, supported by quarterly performance checks. Consider prior actions, changes in context and obligations, aspects and risks, objective performance, compliance evaluations, audit results, incidents, complaints, resources and improvement opportunities. Record conclusions on suitability, adequacy and effectiveness, plus decisions, owners, resources and dates. Outputs shall also record any implications for Finaffairs' strategic direction and opportunities to integrate EMS requirements into other business processes.

Nonconformity and corrective action

Log failures promptly; contain the issue and address consequences. Investigate causes and whether similar issues exist elsewhere. Assign corrective actions and due dates proportionate to risk. Verify effectiveness before closure and update controls, risks or training where needed. Escalate significant or overdue actions to the Managing Principal.

SECTION 07

Implementation and document control

Implementation sequence

WHEN	REQUIRED ACTION	EVIDENCE OF COMPLETION
Day 0	Approve policy, scope and significance criteria; enter the effective date; appoint the Coordinator	Signed approval, appointment record, draft scope register
Days 1–30	Confirm entities and sites in each country; identify interested parties, aspects and obligations	Completed scope register, initial aspects and obligations assessments
Days 31–60	Introduce operational controls and induction; confirm waste and emergency arrangements	Training records, supplier evidence, site instructions
Days 61–90	Complete priority supplier checks and baseline method; test response arrangements	Screening results, baseline log, exercise report
Days 91–120	Approve reduction targets; sample operational records; resolve initial gaps	Objectives register, performance dashboard, action log
After sufficient operation	Conduct internal audit and management review; close material gaps before seeking certification	Audit report, review minutes, effectiveness evidence

NOTE

These are proposed implementation milestones, not a promise of certification within 120 days. The timing of an external assessment depends on readiness, operating evidence and the certification body's requirements.

Document and record control

The Coordinator shall assign identifiers, owners, approval dates, versions and review dates to EMS documents. Store the approved master in a controlled shared location, restrict editing, make current instructions available at points of use and remove or clearly mark obsolete copies. Identify externally sourced documents and check that relevant versions are current.

Records shall be legible, dated, retrievable and protected against loss or unauthorised changes. Use access permissions and backups proportionate to sensitivity. As a proposed internal default, retain EMS records for six years after the relevant reporting period or closure, subject to applicable legal, contractual and privacy requirements. Longer mandatory periods take precedence, such as statutory periods for waste transfer records in each country; personal data shall not be kept longer than data-protection law allows. Record justified exceptions in the retention schedule (EMS R09).

Revision history and distribution

VERSION	DATE	DESCRIPTION OF CHANGE	APPROVED BY
1.0	5 May 2026	First issue, final for management approval	Dr Kazeem Salaam

Distribution: the controlled master is held by the Coordinator in the approved shared location. Controlled copies go to the Managing Principal and the manager of each adopting entity. The corporate environmental policy alone is released to external parties, on request or through the website after approval. Record recipients of controlled copies in the document register.

Approval and adoption checklist

Before issue, management has:

- ☐ Confirm the exact adopting legal entities and locations
- ☐ Designate named owners and incident contacts
- ☐ Approve scope and significance criteria
- ☐ Complete the obligations register
- ☐ Approve resources and proposed targets
- ☐ Enter the effective date
- ☐ Sign the corporate policy

SECTION 08

Environmental management record templates

HOW TO USE THESE TEMPLATES

Create one controlled register for each record below. Copy the field lists into the company's chosen document or spreadsheet system; populate them with actual evidence. Assign a record owner and review date. Blank fields represent work to complete, not evidence of compliance.

R01 Scope, context and interested parties

01 Entity and registration name	02 Location and premises type	03 Services and activities
04 Control or influence	05 Boundary and justification	06 Environmental context issue
07 Interested party and need	08 Accepted obligation	09 Owner
10 Review date		

R02 Aspects, risks and opportunities

01 Activity and life-cycle stage	02 Normal, abnormal or emergency condition	03 Aspect
04 Environmental impact	05 Control or influence	06 Severity 1–5
07 Likelihood 1–5	08 Score	09 Mandatory significance override and reason
10 Significant yes or no	11 Related risk or opportunity	12 Control
13 Action owner	14 Due date	15 Review result

R03 Compliance obligations and evaluation

01 Jurisdiction	02 Requirement and authoritative source	03 Applicability rationale
04 Activity or site	05 Responsible person	06 Obligation and deadline
07 Evidence	08 Evaluation date and method	09 Compliance conclusion
10 Gap and action	11 Next review	

R04 Objectives and monitoring

01 Objective	02 Related aspect or obligation	03 Baseline period and boundary

04 Metric and unit	05 Target	06 Actions and resources
07 Owner	08 Due date	09 Data source and method
10 Evaluation frequency and method	11 Actual result	12 Estimate or uncertainty
13 Variance explanation	14 Management decision	

R05 Supplier and asset disposal control

01 Supplier and service	02 Environmental risk level	03 Requirements communicated
04 Evidence checked and expiry	05 Approval	06 Review date
07 Corrective action		

ADDITIONAL FIELDS FOR ASSET DISPOSAL

08 Asset ID	09 Data-erasure evidence	10 Transfer date
11 Authorised recipient	12 Treatment route	13 Transfer record reference

R06 Incident and corrective action

01 Date, location and reporter	02 Description and environmental consequence	03 Immediate containment
04 Notification decision and evidence	05 Cause	06 Similar risks elsewhere
07 Corrective action	08 Owner and deadline	09 Effectiveness check and date
10 Closure approval		

R07 Audit, review, training and change records

RECORD	FIELDS
Audit	objectives, scope, criteria, auditor, dates, evidence, findings and follow-up
Management review	attendees, inputs, conclusions, decisions, resources and actions
Training	role, competence need, instruction, assessment and outcome
Change	proposal, impacts, obligations, resources, approval and post-change verification

R08 Communication schedule

01 Topic	02 Internal or external	03 Audience
04 Purpose	05 Responsible person	06 Channel
07 Frequency or trigger	08 Approval required	09 Date sent

10 Record or evidence reference	

R09	Retention schedule	
01 Record type	02 Country or entity	03 Owner
04 Storage location	05 Contains personal data yes or no	06 Legal or contractual minimum period
07 Finaffairs retention period	08 Disposal method	09 Justified exception
10 Review date		

R10	Site emergency arrangements and exercises	
01 Location or project	02 Premises type	03 Foreseeable environmental emergencies
04 Site and landlord contacts	05 Emergency services and specialist providers	06 Spill or battery equipment and trained persons
07 Evacuation arrangements	08 Notification requirements	09 Exercise date and type
10 Participants	11 Lessons learned	12 Actions, owners and dates

R11	IT asset register	
01 Asset ID	02 Description and model	03 Country and location
04 Assigned user	05 Purchase date	06 Supplier
07 Energy rating or consumption where available	08 Condition	09 Planned replacement date
10 Reuse, donation or disposal decision	11 Approval	12 Link to EMS R05 disposal record

SECTION 09

Key terms and clause cross-reference

Key terms

TERM	WORKING EXPLANATION
Environmental aspect	an element of Finaffairs' activities, products or services that interacts or can interact with the environment, such as business travel or IT disposal.
Environmental impact	a change to the environment, adverse or beneficial, resulting wholly or partly from an aspect.
Significant aspect	an aspect that scores 12 or more under the approved method, or that meets the mandatory override for obligations or serious pollution.
Compliance obligation	a legal requirement Finaffairs must comply with, or another requirement it chooses to adopt, such as a contract term or membership commitment.
Interested party	a person or organisation that can affect, be affected by, or perceive itself to be affected by Finaffairs' decisions or activities.
Externally provided process	a process, product or service supplied by another organisation that forms part of, or affects, Finaffairs' environmental performance, such as cloud hosting or waste collection.
Day 0	the date management approves this pack and enters the effective date.

NOTE

These are working explanations for staff. The definitions in clause 3 of the licensed standard prevail.

ISO 14001:2026 clause cross-reference

This table maps each clause to the sections of this pack that address it, as a starting point for the clause-by-clause gap assessment. Confirm clause numbering and wording against the licensed standard.

CLAUSE	TOPIC	WHERE ADDRESSED IN THIS PACK
4.1	Context, including environmental conditions	Governance: Context and interested parties
4.2	Interested parties	Governance: Context and interested parties; EMS R01
4.3	Scope	Scope to be confirmed at adoption; EMS R01
4.4	Environmental management system	Whole pack; Approval and adoption checklist
5.1	Leadership and commitment	Corporate policy: Accountability; Governance: Leadership
5.2	Environmental policy	Corporate environmental policy
5.3	Roles, responsibilities and authorities	Governance: Leadership and responsibilities

CLAUSE	TOPIC	WHERE ADDRESSED IN THIS PACK
6.1	Aspects (life cycle), compliance obligations, risks and opportunities, planning action	Governance: Aspects; Risks, opportunities and change; Compliance obligations; EMS R02, R03
6.2	Environmental objectives and planning to achieve them	Objectives and performance information; EMS R04
6.3	Planning of changes	Governance: Risks, opportunities and change; EMS R07
7.1–7.3	Resources, competence and awareness	Competence and awareness; EMS R07
7.4	Communication	Internal and external communication; EMS R08
7.5	Documented information	Document and record control; Revision history; EMS R09
8.1	Operational planning and control, including externally provided processes	Compliance and operational control; Procurement, travel and service delivery; EMS R05, R11
8.2	Emergency preparedness and response	Emergency preparedness and response; EMS R06, R10
9.1	Monitoring, measurement, analysis, evaluation and compliance evaluation	Objectives and performance information; Compliance obligations; EMS R03, R04
9.2	Internal audit	Internal audit and management review; EMS R07
9.3	Management review	Internal audit and management review; EMS R07
10.1–10.3	Improvement, nonconformity and corrective action, continual improvement	Nonconformity and corrective action; EMS R06

Reference basis

ISO 14001:2026, Environmental management systems — Requirements with guidance for use, fourth edition, April 2026.

Official catalogue: https://www.iso.org/standard/14001.

ISO announcement of publication: https://www.iso.org/news/2026/04/iso-14001-2026-published.

Checked 1 May 2026.

The policy wording and operating thresholds in this pack are proposed Finaffairs provisions; the ISO standard text is not reproduced.