

TRANSITION AUDIT APPROACH
ISO 37001:2016 → ISO 37001:2025
Anti-Bribery Management Systems (ABMS)

Document Reference	
SIS-TAP-37001-001	
Applicable Standard	ISO 37001:2025 (replaces ISO 37001:2016)
IAF Mandatory Document	IAF MD 30:2025 – Transition Requirements for ISO 37001:2025
Issue No./ Issue Date	Issue 01/ Dec 2025
Prepared by	Compliance Head, SIS Certifications Pvt. Ltd.
Approved by	Managing Director, SIS Certifications Pvt. Ltd.
CB Transition Deadline	28 February 2026 (IAS completes CAB transition)
Client Transition Deadline	28 February 2027
Status	ACTIVE – For Public Information

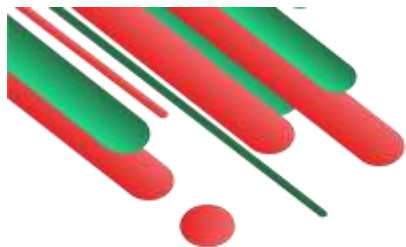
1. Introduction

ISO 37001:2025 – the revised edition of the Anti-Bribery Management Systems (ABMS) standard – was published in **February 2025**, replacing ISO 37001:2016. SIS Certifications Pvt. Ltd. (IAS Accreditation No. MSCB-131) is an IAS-accredited Certification Body (CB) providing third-party certification under the ISO 37001 scheme.

In accordance with IAF Mandatory Document **IAF MD 30:2025** – Transition Requirements for ISO 37001:2025 (issued 10 October 2025) – all accredited CABs and their certified clients are required to complete transition to ISO 37001:2025 by **28 February 2027**.

This document sets out the complete Transition Audit Approach adopted by SIS Certifications and is published for the benefit of all stakeholders – certified clients, prospective clients, associate auditors, CB staff, and other interested parties.

IMPORTANT NOTICE FOR ALL ISO 37001 CERTIFIED CLIENTS
All **existing** ISO 37001:2016 certificates must be transitioned to ISO 37001:2025 by **28 February 2027**. Certificates not transitioned by this date will be withdrawn. Please contact SIS Certifications at the earliest to schedule your transition audit.

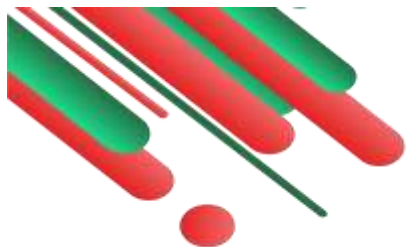


2. Key Changes: ISO 37001:2016 vs ISO 37001:2025

ISO 37001:2025 introduces targeted but significant updates to strengthen the standard’s relevance and alignment with current governance, climate, and compliance expectations. The table below summarises the principal changes.

Area of Change	ISO 37001:2016	ISO 37001:2025
Standard Structure	Previous harmonized structure (Annex SL)	Updated to the latest ISO Harmonized Structure (HLS) – fully aligned with ISO 9001:2015, ISO 14001:2015, ISO 45001, etc.
Climate Change	No reference to climate change considerations	New subclauses added requiring organizations to consider climate change risks as they relate to bribery and corruption vulnerabilities
Compliance Culture	General reference to top management commitment	Strengthened and expanded requirements emphasizing the importance of building and demonstrating a genuine compliance and anti-bribery culture
Conflicts of Interest	Limited or implied treatment	Explicit and dedicated requirements for identifying, managing, disclosing, and documenting conflicts of interest
Anti-Bribery Function	Concept introduced but less clearly defined	The role, responsibilities, authority, and independence of the anti-bribery compliance function have been clarified and strengthened
Wording Harmonization	Terminology specific to original 2016 drafting	Wording harmonized with other ISO management system standards for consistency and ease of integrated implementation
Integration Ease	Harmonized with Annex SL but earlier iteration	Easier integration with other management systems via latest HLS; suitable for integrated audit programs

Note: For more details you can refer ISO_37001_2016_vs_2025_Gap_Analysis attached with this document.



3. Transition

Timeline

The following timeline governs the transition process for all parties, as mandated by IAF MD 30:2025:

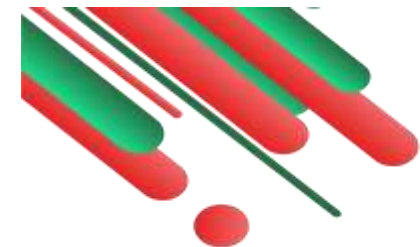
Date / Milestone	Activity / Obligation	Responsibility
February 2025	Publication of ISO 37001:2025	ISO
10 October 2025	IAF MD 30:2025 issued – mandatory transition document applicable to all ABs and CABs	IAF
By 30 November 2025	IAS to be ready to assess CABs against ISO 37001:2025 and announce transition process	IAS (AB)
By 30 November 2025	SIS Certifications to submit self-declaration to IAS confirming transition readiness	SIS Certifications
By 28 February 2026	IAS to complete transition of all accredited CABs. CBs not transitioned lose ABMS accreditation.	IAS / All CABs
By 31 August 2026	All initial and recertification audits by CABs must be conducted against ISO 37001:2025 only	SIS Certifications
By 28 February 2027	All certified clients must complete transition. ISO 37001:2016 certificates no longer valid.	Certified Clients / SIS
Upon Request	Data and transition detail to be submitted to IAF if requested	SIS Certifications

4. SIS Certifications – CB Transition Actions

4.1 Self-Declaration to IAS (IAF MD 30:2025 – Annex A)

In accordance with IAF MD 30:2025, SIS Certifications has submitted to IAS a formal Self-Declaration (Annex A of IAF MD 30:2025) confirming the following:

- Transition Plan developed and implemented
- Documentation (procedures, forms, checklists, audit criteria) revised to support ISO 37001:2025 requirements
- Competence determined – sufficient auditors, application reviewers, and certification decision makers trained and authorised
- Audit duration calculation process updated to reflect ISO 37001:2025 requirements per ISO/IEC 17021-1



- Certificate management process updated to: (a) issue accredited certificates only after AB transition decision, and (b) manage expiry dates of all existing ISO 37001:2016 certificates

4.2 Procedure & Documentation Updates

- Revision of SIS-P-17 (ABMS Certification Procedure) to Issue 07, fully aligned with ISO 37001:2025 and IAF MD 30:2025
- Updated audit checklists reflecting new and revised clauses: climate change, conflicts of interest, anti-bribery function, compliance culture, and HLS restructuring
- Updated application review criteria and technical review procedures for ABMS certification
- Certificate templates updated to reference ISO 37001:2025

4.3 Personnel Competence & Authorisation

All personnel involved in ISO 37001:2025 certification activities must be trained and competence-verified before being authorised:

- Awareness training on ISO 37001:2025 changes conducted for all ABMS-scheme auditors, reviewers, and decision makers
- Internal competence evaluation (MCQ-based) completed with minimum pass mark of 70%
- Authorisation records updated in auditor competency files prior to any ISO 37001:2025 audit activity
- Training certificates and competence evaluation records maintained as objective evidence

4.4 Client Communication Programme

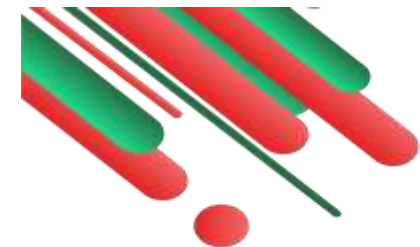
- All currently certified ISO 37001:2016 clients notified of transition requirements via formal communication (through mail and website)
- Transition timeline, audit approach, and consequences of non-transition clearly communicated to each client
- Transition audit scheduling integrated into each client’s existing certification cycle wherever possible
- Transition status tracked in SIS Certifications’ certification management system for each client

5. Transition Audit Approach – For Certified Clients

5.1 How Transition Audits Are Conducted

In accordance with IAF MD 30:2025 Clause 5.2, SIS Certifications shall conduct the transition audit in one of the following ways:

Transition Audit Mode	Description
Combined with Surveillance Audit	Transition audit objectives are integrated into the scheduled surveillance audit. Additional time is allocated for transition-specific review.



Combined with Recertification Audit	Transition audit is conducted as part of the recertification cycle. The audit covers both recertification criteria and all ISO 37001:2025 transition requirements.
Separate / Standalone Audit	A dedicated transition audit is scheduled independently of the regular cycle, particularly where the next scheduled audit falls after the transition deadline.
Remote Transition Audit	May be conducted remotely per IAF MD 4:2025 criteria, provided all transition audit objectives can be fully met through remote means.

5.2 Transition Audit Duration

Audit duration for transition will be determined by SIS Certifications in accordance with ISO/IEC 17021-1, taking into account:

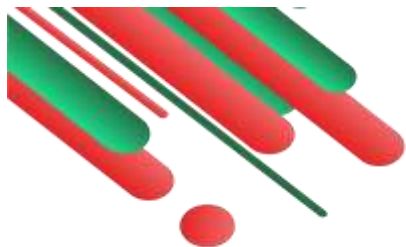
- Scope and complexity of the client’s Anti-Bribery Management System
- Nature and extent of changes made by the client to transition to ISO 37001:2025
- Whether the transition audit is combined with a surveillance/recertification audit or conducted as a separate audit
- Number of sites, employees, and business activities covered

The audit duration justification shall be documented in the audit plan and retained as part of the certification record.

5.3 Transition Audit Scope & Focus Areas

The transition audit shall cover **all changes introduced by ISO 37001:2025 from the prior version (ISO 37001:2016)**. Specific focus areas include:

- **Climate Change:** Assessment of whether the organisation has evaluated climate change risks as they relate to bribery vulnerabilities (e.g. in supply chains, project financing, environmental compliance activities)
- **Compliance Culture:** Evidence of leadership commitment and active promotion of a genuine anti-bribery and compliance culture throughout the organisation (tone from the top, middle management, and operational levels)
- **Conflicts of Interest:** Policies, procedures, and records for identifying, managing, disclosing, and resolving conflicts of interest across the organisation and its business associates
- **Anti-Bribery Function:** Clarity of role definition, documented responsibilities, authority, independence, and resources assigned to the anti-bribery compliance officer/function
- **HLS Alignment:** How ABMS documentation has been updated to reflect the latest Harmonized Structure, including any renumbered or restructured clauses
- Updated bribery risk assessment and due diligence processes reflecting new clause requirements
- Internal audit and management review records conducted against ISO 37001:2025
- Training and competence records for personnel with ABMS responsibilities
- Updated Statement of Applicability or equivalent control reference document (where applicable)



5.4 Transition Audit Methods

- **Interviews with key roles:** Senior Management/Governing Body, Anti-Bribery Compliance Officer/Function, Legal/Compliance, HR, Procurement, Finance
- **Document review:** updated ABMS manual/policy, procedures, risk assessment, conflict of interest register, due diligence records
- Review of training records and competence evaluation against ISO 37001:2025 for ABMS-responsible staff
- Sampling of incident logs, whistleblower reports, investigation records, and corrective actions
- Process observation of bribery risk assessment, business associate management, and gift/hospitality controls
- Review of any outstanding corrective actions from previous ISO 37001:2016 audits

5.5 Possible Transition Audit Outcomes

Finding Type	Description	Client Action Required
No Finding	Full conformance with ISO 37001:2025 demonstrated	Certificate upgraded to ISO 37001:2025
Observation	Minor improvement opportunity noted; no nonconformity raised	Address at next scheduled audit
Minor Nonconformity	Single / isolated gap not indicating systemic failure of the ABMS	Root cause analysis and correction within 90 days
Major Nonconformity	Systematic or critical gap; ABMS effectiveness or integrity compromised	Immediate corrective action; certificate on hold until resolved
Transition Completed	Not	Client fails to complete transition by 28 February 2027 ISO 37001 certificate withdrawn by SIS Certifications

6. Consequences of Non-Transition

IMPORTANT: Consequences of Failing to Transition

For Certified Clients – If transition to ISO 37001:2025 is not completed by **28 February 2027**:

- SIS Certifications will be required to WITHDRAW the client’s ISO 37001 certificate.
- The client will no longer hold valid accredited ISO 37001 certification.
- Re-certification will require a fresh initial audit cycle under ISO 37001:2025.

7. Action Required from Certified Clients

Clients currently holding ISO 37001:2016 certification issued by SIS Certifications are requested to take the following steps without delay:

1. Review the changes introduced by ISO 37001:2025 (detailed in Section 2 of this document) and assess your organisation's current ABMS against the revised requirements.
2. Conduct an internal gap analysis covering all five key change areas: climate change, compliance culture, conflicts of interest, anti-bribery function, and HLS alignment.
3. Update your ABMS documentation, policies, procedures, risk assessment, and Statement of Applicability (where applicable) to reflect ISO 37001:2025 requirements.
4. Ensure your designated Anti-Bribery Compliance Officer and all relevant staff are trained on ISO 37001:2025.
5. Conduct an internal audit and management review against the revised standard prior to the transition audit.
6. Contact your SIS Certifications compliance head at compliance@siscertifications.com to schedule your transition audit well before the February 2027 deadline.

8. Clients Choosing NOT to Transition

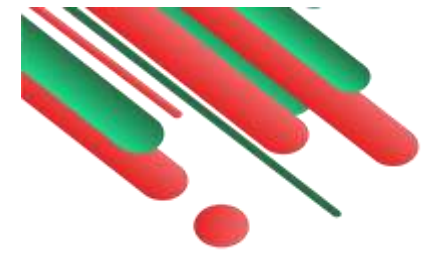
In accordance with IAF MD 30:2025 Clause 6.2, if a certified client chooses not to transition to ISO 37001:2025:

- SIS Certifications may continue to audit the client against ISO 37001:2016 until the end of the transition period (28 February 2027)
- The client's ISO 37001:2016 certificate will be automatically invalidated on 28 February 2027 without exception
- SIS Certifications will inform the client in writing of the certification validity ending at the close of the transition period
- The client should plan accordingly if ISO 37001 certification is a contractual, regulatory, or business requirement

9. Information for Associate Auditors

All associate auditors empanelled with SIS Certifications for the ABMS (ISO 37001) scheme must comply with the following before conducting ISO 37001:2025 audits:

- Complete the SIS Certifications ISO 37001:2025 awareness training covering all key changes (climate change, conflicts of interest, anti-bribery function, compliance culture, HLS alignment)
- Pass the internal competence evaluation (MCQ-based) with a minimum score of 70%
- Obtain written authorisation from the Compliance Head / Technical Manager before conducting any ISO 37001:2025 audit
- Auditors authorised only for ISO 37001:2016 cannot independently conduct :2025 transition or certification audits until re-authorised
- Maintain updated CPD records reflecting ISO 37001:2025-specific training
- Be familiar with IAF MD 30:2025 requirements and their implications for audit duration and scope



10. Contact Information

Contact Point	Details
Organisation	SIS Certifications Pvt. Ltd.
Accreditation No.	MSCB-131 (IAS Accredited)
Mandatory Document Ref	IAF MD 30:2025 – Transition Requirements for ISO 37001:2025
Document Reference	SIS-TAP-37001-001, Issue 01
Standard Transitioned	ISO 37001:2016 → ISO 37001:2025

Document Control

This document is issued for public information purposes on the SIS Certifications website. It shall be reviewed and updated whenever material changes occur to the transition requirements or IAF/IAS instructions. For the latest version, visit: www.siscertifications.com

ISO 37001 Standards Gap Analysis

Detailed Transitional Comparison: ISO 37001:2016 vs ISO 37001:2025

An expert analysis mapping technical modifications, strategic baseline additions, and operational compliance enhancements across the 2016 and 2025 editions of the Anti-Bribery Management Systems (ABMS) standard.

Document Type Comprehensive Technical Gap Analysis

Target Standards ISO 37001:2016 & ISO 37001:2025

Publication Date Dec 2025

Status Final Implementation Guide

Executive Summary & Structural Overview

Strategic Directive: The newly released second edition, **ISO 37001:2025**, cancels and replaces the foundational first edition (ISO 37001:2016), introducing significant updates driven by structural updates to ISO's harmonized high-level blueprint for management standards and contextual risk evolutions.

The transitional analysis indicates that while the core pillars of an effective Anti-Bribery Management System (ABMS)—such as absolute policy prohibitions, due diligence, non-financial/financial controls, and independent compliance reporting—remain intact, key technical updates mandate immediate operational adjustments. The primary change categories involve:

- **Climate Change Integration:** Explicit insertion of climate environmental context considerations under Clauses 4.1 and 4.2.
- **Unified Harmonized Structure:** Re-alignment of terminology and structural sequences to allow fluid cross-functional integration with newer iterations of standards like ISO 37301 (Compliance Management) and ISO 37000 (Governance).
- **Operational Definition Adjustments:** Transitioning terminology from "Anti-Bribery Compliance Function" to "Anti-Bribery Function," widening scope and reinforcing independent oversight boundaries.
- **Conflict of Interest Proactivity:** Expanding baseline expectations around checking, documenting, and mitigating both corporate and direct personal conflicts of interest.

Technical Gap Analysis Register

The following systematic data register identifies clause-by-clause changes, categorizes the change dynamic, evaluates corporate operational impact levels, and delivers actionable directives to fulfill the revised compliance matrix.

#	Clause / Section	ISO 37001:2016 Requirement	ISO 37001:2025 Requirement	Change Type	Impact Level
1	Foreword / Introduction	Standard context centered on classic economic and developmental impacts of corruption. Outlined basic Project Committee 278 structures.	Technically revised to explicitly state the integration of Climate Change mandates, Conflict of Interest enhancements, and alignment with the latest multi-discipline harmonized structure. Reference shifts to Technical Committee ISO/ TC 309.	Revision	Low Impact <i>Contextual alignment only.</i>
2	3.4 Requirement	Core definition states that "generally implied expectations" can form a baseline for management systems.	Modifies the operational text specifically through Note 1 to state that "generally implied requirements" are explicitly NOT applicable in the context of anti-bribery management. Requirements must be explicitly stated/obligatory.	Revision	Medium Impact <i>Requires update to legal registry policies.</i>
3	3.8 & 5.3.2 Anti-Bribery Function	Utilized the descriptive terminology "Anti-Bribery Compliance Function" to denote the person or group driving operations.	Streamlines terminology to "Anti-Bribery Function" across all clauses. Adds explicit focus on structural design tracking, independence guarantees, and operational focus to ensure separation from general business execution roles.	Alignment	Low Impact <i>Requires nomenclature adjustments.</i>

#	Clause / Section	ISO 37001:2016 Requirement	ISO 37001:2025 Requirement	Change Type	Impact Level
4	3.28 & 5.3.3 Conflict of Interest	Addressed within generic definitions and standard control scopes as a situational factor. Minimal formal mapping details.	Elevates framework through full cross-reference to upcoming ISO 37009 guidelines. Formally defines distinct Personal Interests (financial, professional, political, family) and broader Organizational Interests (departmental bias). Mandates explicit, actionable mitigation strategies under 5.3.3 and 7.2.2.1.	Addition	High Impact <i>Requires updated risk mapping and disclosure workflows.</i>
5	3.30 & 5.1.3 Anti-Bribery Culture	Addressed embedded training guidelines but lacked dedicated baseline culture definition and explicit leadership mandates.	Formally introduces a definitive baseline code for "Anti-Bribery Culture" adapted directly from ISO 37301 compliance models. Clause 5.1.3 demands a documented, active, visible, and sustained commitment from the governing body down to create behavioral norm baselines.	Addition	Medium Impact <i>Requires formal management tracking.</i>
6	4.1 Context of the Organization	Determine internal and external issues relevant to purpose, strategic direction, and baseline tracking metrics.	Appends a mandatory, explicit text requirement: "The organization shall determine whether climate change is a relevant issue." Drives mandatory mapping of environmental pressures or supply shifts to compliance frameworks.	Addition	Medium Impact <i>Requires documented evaluation of climate risk variables.</i>

#	Clause / Section	ISO 37001:2016 Requirement	ISO 37001:2025 Requirement	Change Type	Impact Level
7	4.2 Interested Parties	Identify stakeholders relevant to the ABMS and determine their baseline transactional or statutory requirements.	Explicitly adds Note 1 clarifying that "relevant interested parties can have requirements related to climate change." Connects stakeholder climate agendas directly to ABMS considerations.	Addition	Low Impact <i>Fulfill through standard stakeholder mapping review.</i>
8	5.3.3 Delegated Decision-Making	Mandated basic independent verification processes when delegation of authority took place across lines matching higher bribery risk profiles.	Augments controls to demand that the decision-making process is completely "free of actual or potential conflicts of interest." Enforces mandatory planned structural reviews of all delegation layers by top management.	Revision	Medium Impact <i>Requires automated conflict checks in approval matrices.</i>
9	6.1 Actions to Address Risks	Focused on defining processes to address risks and opportunities to ensure system functionality.	Expanded scope to demand that organization plan actions to specifically "monitor the effectiveness of the anti-bribery management system" as part of original risk response planning.	Revision	Medium Impact <i>KPI mapping required during risk design.</i>
10	6.2 Objectives & Sanctions	Establish measurable targets matching anti-bribery policies across organizational tiers.	Adds an explicit requirement to planning frameworks: organizations must specify "who will impose sanctions or penalties" if the stated operational objectives or policy metrics are violated.	Addition	Medium Impact <i>Requires formal HR policy link to ABMS planning.</i>

#	Clause / Section	ISO 37001:2016 Requirement	ISO 37001:2025 Requirement	Change Type	Impact Level
11	7.2.2.1 Employment Process	Basic anti-retaliation guidelines protecting individuals raising concerns or refusing bribes in good faith.	Extends anti-retaliation clauses by listing explicit prohibited behavioral vectors (including subtle factors like isolation, demotion, preventing advancement, transfer, and subtle victimization). Mandates awareness tracking of conflict disclosure duties.	Revision	High Impact <i>Requires update to Whistleblower and HR frameworks.</i>
12	7.3.4 Awareness & Training	Required repetitive delivery of basic training matrices at regular intervals.	Introduces a structured mandate requiring awareness and training programs to be updated at planned intervals specifically to reflect changing internal configurations and relevant external new information.	Revision	Low Impact <i>Adjust training calendar cycles.</i>
13	8.4 Non-Financial Controls	Baseline management patterns governing procurement, sales, commercial operations, and legal tracks.	Explicitly adds "Mergers and Acquisitions" (M&A) to the list of mandatory core non-financial control target areas. Formalized transactional anti-corruption integration pre-and-post merger is now mandatory.	Addition	High Impact <i>Requires formalized M&A due diligence playbooks.</i>

#	Clause / Section	ISO 37001:2016 Requirement	ISO 37001:2025 Requirement	Change Type	Impact Level
14	9.3.1 & 9.3.2 Management & Board Review	Unified management evaluation metrics compiled for upper tier informational mapping.	Splits inputs and structural flows logically under harmonized framework protocols. Mandates that top management report an explicit summary of the exact management review results directly to the governing body, reinforcing active corporate governance accountability.	Revision	Medium Impact <i>Requires updated executive reporting schedules.</i>

Operational Transition & Action Plan

To transition an existing compliance infrastructure from the 2016 framework to full validation against the ISO 37001:2025 specification, the following tactical phases are recommended:

Phase 1: Strategic Context & Charter Alignment

Update the strategic context logbook under Clause 4.1 to execute a formalized assessment evaluating if climate change factors impact supply chains, geographic regulatory environments, or third-party pressures. Review and adapt documentation to shift all historical notations from "Anti-Bribery Compliance Function" to "Anti-Bribery Function."

Phase 2: Governance & Conflict Management Re-engineering

Revamp the conflict of interest registry to map personal and organizational vectors. Implement mandatory periodic conflict checks within the automated delegated decision-making matrix (Clause 5.3.3). Update human resource employment contracts and whistleblower policy structures to mirror the extended protection terminology preventing non-financial retaliation vector dynamics (such as isolation or targeted transfer).

Phase 3: Control Scope Expansion

Embed formal anti-corruption checking frameworks explicitly inside corporate transaction and due diligence templates governing Mergers and Acquisitions (M&A), satisfying the expanded baseline metrics set forth inside Clause 8.4 non-financial control patterns.