ISO 37001:2025
Anti-Bribery Management System Requirements

Transition Guideline Client Aspect

ISO 37001:2025 is the latest version of the international standard specifying requirements for establishing, implementing, maintaining, and improving an Anti-Bribery Management System (ABMS).

It applies to all types of Anti-Bribery related and all organizations, regardless of size, sector, or type.

WHAT IS ISO 37001 STANDARD:

ISO 37001 is an internationally recognized standard that provides a structured framework for organizations to establish, implement, maintain and improve an Anti-Bribery Management System (ABMS). It sets guidelines for identifying bribery risks, implementing preventive measures and ensuring transparency in business operations. The standard applies to organizations of all sizes, across industries, including finance, healthcare, construction and manufacturing, helping them establish ISO 37001 Compliance and reduce exposure to bribery-related risks.

Designed to align with global anti-corruption laws, ISO 37001 Certification demonstrates an organization's commitment to ethical business practices and regulatory compliance. It helps companies develop policies for Third-party due diligence financial controls, whistleblowing mechanisms and internal audits. The ISO 37001:2025 Updates introduce refinements to strengthen governance, enhance risk assessments and integrate climate change risks into compliance frameworks. By adopting this standard, organizations can mitigate bribery risks, build trust with stakeholders and enhance corporate reputation while ensuring long-term business sustainability.

WHAT'S NEW IN ISO 37001:2025?

➢ The transition from ISO 37001:2016 to ISO 37001:2025 introduces several significant updates that enhance the effectiveness of anti-bribery compliance. The ISO 37001:2025 Updates refine governance requirements, expand risk assessment procedures and align the standard more closely with international regulatory frameworks. Some of the key enhancements include:

➢ Stronger Governance and Leadership Commitment: The updated standard strengthens the responsibility of top management in enforcing anti-bribery measures. Organizations must demonstrate leadership accountability; ensure anti-bribery policies are effectively communicated and actively oversee compliance programs. The role of compliance officers and ethical leadership has been further emphasized, requiring greater integration with corporate governance structures.

➢ Expanded Risk Assessment and Due Diligence: Businesses must now conduct more extensive ISO 37001 Risk Assessments, focusing on high-risk transactions, third-party relationships and politically exposed persons (PEPs). The standard introduces stricter due diligence procedures, requiring organizations to document risk evaluations, apply enhanced screening mechanisms and ensure continuous monitoring of high-risk entities to prevent bribery-related incidents.

➢ Integration of Climate Change Risks: Recognizing the intersection of bribery and environmental governance, the revised standard mandates organizations to assess how climate change-related initiatives may be exploited for corrupt practices. This includes evaluating bribery risks in carbon credit transactions, green infrastructure projects and government sustainability programs. Businesses must integrate climate risk factors into their broader compliance strategy to ensure ethical financial dealings.

➢ Enhanced Internal Controls and Audits: Organizations are now required to implement more structured internal controls, ensuring ISO 37001 Internal Audits align with industry best practices. The new guidelines mandate periodic compliance reviews, stricter audit trails and real-time fraud detection systems. Strengthening the audit function ensures organizations proactively address bribery risks before they escalate into legal violations.

➢ Improved Compliance Monitoring and Reporting: The ISO 37001:2025 Updates introduce more comprehensive compliance monitoring mechanisms, emphasizing whistle-blower protection, internal reporting systems and real-time bribery detection tools. Organizations must establish confidential

reporting channels, encourage employees to report unethical activities and ensure strict anti-retaliation policies to protect whistle-blowers. This fosters a culture of transparency and accountability within the organization.

➢ Alignment with ISO 37301 (Compliance Management System): The new version is integrated with ISO 37301, allowing organizations to seamlessly embed anti-bribery measures within their broader compliance framework. This alignment enhances regulatory consistency, making it easier for businesses to manage anti-bribery programs alongside other compliance requirements such as financial integrity, environmental governance and corporate ethics.

IMPLEMENTING CLIMATE CHANGE AMENDMENT IN ISO 37001:

The ISO 37001:2025 Updates introduce a climate change amendment, acknowledging the growing risks of bribery in sustainability projects, green funding and carbon trading. As governments and private entities invest in renewable energy, ESG initiatives and climate action funds, corruption risks increase, leading to fraudulent use of resources, misallocation of subsidies and manipulation of carbon offset data. With heightened regulatory scrutiny on environmental governance, organizations must integrate climate-related bribery risks into their Anti-Bribery Management System (ABMS) to ensure compliance, transparency and ethical financial management.

To comply with the ISO 37001:2025 climate change amendment, organizations must take structured steps to integrate climate-related bribery risks into their Anti-Bribery Management System (ABMS).

Expand Risk Assessments: Organizations must conduct a thorough bribery risk assessment for all climate-related initiatives, carbon credit trading and sustainability programs. Fraudulent activities can occur through misreporting of carbon offset data, manipulated ESG investments, or misallocation of green funds. Risk assessments should be expanded to include environmental corruption risks within anti-bribery policies.

BENEFITS OF TRANSITIONING TO ISO 37001:2025:

Transitioning to ISO 37001:2025 strengthens anti-bribery compliance, enhances governance and aligns organizations with global regulatory frameworks. Here are the key benefits:

Stronger Governance & Leadership Commitment – The updated standard places greater accountability on top management, requiring them to actively monitor, evaluate and enforce anti-bribery measures. This shift ensures that anti-bribery policies are not just documents but actively integrated into corporate culture and decision-making. Leadership must now provide clear oversight, allocate resources and regularly assess bribery risks. By reinforcing leadership involvement, organizations can better prevent and mitigate corruption at all levels.

Enhanced Bribery Risk Assessments: With expanded risk assessment requirements, organizations must evaluate bribery risks in new areas, including sustainability projects and climate-related funding. Companies dealing with carbon credits, green financing and ESG-linked initiatives must now identify potential corruption threats within these domains. This ensures a more comprehensive approach to risk management, reducing vulnerabilities in evolving sectors. Real-time fraud detection and improved compliance analytics further enhance risk assessment capabilities.

Stricter Third-Party Due Diligence: Organizations are now required to implement enhanced due diligence procedures for vendors, suppliers and business partners. This includes detailed background checks, contractual anti-bribery clauses and continuous monitoring of high-risk entities. By scrutinizing third-party relationships more effectively, organizations can prevent bribery risks from infiltrating their supply chain. Strengthening due diligence also reduces liability risks in international partnerships and enhances compliance across cross-border transactions.

Improved Compliance & Audit Readiness: With ISO 37001:2025, businesses benefit from real-time compliance tracking, fraud detection tools and mandatory internal audits. This ensures that organizations are always prepared for external audits, reducing the risk of non-compliance penalties. The standard mandates stricter audit planning, corrective action follow-ups and compliance record-keeping. Businesses that adopt these improvements gain greater transparency, operational control and reduced exposure to legal risks.

Integration with ESG & Sustainability Standards: The updated standard ensures seamless alignment with Environmental, Social and Governance (ESG) frameworks. Organizations involved in green financing, carbon offset programs and sustainability projects must now integrate anti-bribery compliance into ESG reporting. This enhances corporate responsibility, demonstrates ethical commitment to investors and regulatory bodies and protects sustainability funding from corruption. Adopting ISO 37001 alongside ESG compliance builds stronger reputational trust.

Better Whistle-blower Protection & Reporting Mechanisms: The latest updates require enhanced protections for whistle-blowers, ensuring they can report bribery without fear of retaliation. Organizations must implement secure, anonymous reporting channels and establish clear anti-retaliation policies. Strengthening whistle-blower mechanisms increases internal accountability, improves corruption detection and fosters a culture of transparency. Employees and third parties now have greater confidence in reporting unethical activities.

Competitive Advantage & Market Trust: Organizations certified under ISO 37001:2025 gain a stronger reputation in global markets by showcasing their commitment to ethical business practices. Companies adhering to the latest anti-bribery requirements are more likely to win international contracts, maintain investor confidence and meet compliance expectations from regulatory authorities. By proactively adopting the new standard, businesses reduce legal risks, increase stakeholder trust and enhance corporate sustainability.

The transition from ISO 37001:2016 to ISO 37001:2025 marks a significant step in strengthening global anti-bribery compliance. The updated standard introduces enhanced governance, stricter risk assessments, improved third-party due diligence and the integration of climate-related bribery risks, making compliance more robust and aligned with modern business challenges. With stronger leadership accountability, advanced fraud detection and ESG alignment, organizations adopting ISO 37001:2025 will not only mitigate corruption risks but also enhance their market credibility and regulatory standing. As the implementation deadlines approach, businesses must act proactively by updating their Anti-Bribery Management Systems (ABMS), conducting internal audits and strengthening whistle-blower protections. By embracing these updates, organizations can ensure long-term sustainability, ethical operations and a corruption-free business environment.

Key Benefits of ISO 37001:2025 Compared to ISO 37001:2016

a) More practical and modernized controls – considering digital and cross-border operations.
b) Better alignment with other ISO management standards, such as ISO 37301 (Compliance) and ISO 37002 (Whistleblowing).
c) Enhanced governance role – increased accountability for boards and ethics committees.
d) Explicit support for ESG strategies, linking ethical conduct to sustainability goals.
e) Improved auditing and metrics-based evaluation, ensuring greater transparency.
f) Stronger due diligence and communication frameworks, improving trust in business partners.

Overview of Content Differences Between ISO 37001:2016 and ISO 37001:2025

The 2025 revision of ISO 37001 (Anti-bribery management systems) retains the core structure and requirements of the 2016 edition, ensuring continuity for certified organizations. It aligns with the new ISO Harmonized Structure (HS), replacing the High Level Structure, with minor terminology updates (e.g., "stakeholders" to "interested parties") and clearer guidance. Most organizations will need minimal updates for recertification by on or before September 2027, when the 2016 version is withdrawn on February 2028.

Key changes include:

➢ Promoting an anti-bribery culture and ethical integrity.
➢ Addressing climate change-related bribery risks (e.g., green projects, carbon credits).
➢ Enhancing controls for conflicts of interest, third-party due diligence, whistleblower protections, and alignment with ISO 37301 (compliance) and ISO 37002 (whistleblowing).
➢ Incorporating modern tools like data analytics, KPIs, and enterprise risk integration.
➢ Structural adjustments for HS alignment, with reorganized clauses and sub-clauses.

A clause-by-clause comparison highlights additions, modifications, restructurings, and clarifications, with minor wording changes throughout for HLS consistency.

Clause	2016 Version	2025 Revision	Key Difference
1 Scope	Applies to all organizations for preventing bribery; covers public/private sectors	Similar, but emphasizes domestic/international bribery and integration with broader compliance.	Clarification on applicability to SMEs and alignment with ESG/sustainability; minor wording updates.
3 Terms and definitions	Defines key terms (e.g., bribery, compliance function).	Updated definitions (e.g., "facilitation payments," "emerging bribery risks," "governing body"); adds notes for SMEs.	Enhanced clarity; introduces terms like "anti-bribery culture" and "conflicts of interest"; "anti-bribery compliance function" renamed to "anti-bribery function."
4 Context of the organization	Covers internal/external context, stakeholders' needs, scope, ABMS establishment, and bribery risk assessment.	Similar structure, but 4.2 uses "interested parties" instead of "stakeholders."	Additions in 4.1 and 4.2: Explicit requirement to consider climate change (e.g., as an external issue or interested party concern, per ISO London Declaration 2021). Risk assessments now encourage integration with enterprise risk management.
5 Leadership	5.1–5.3: Leadership commitment (governing body/top management), policy, roles/responsibilities (including compliance function and delegated decisions).	Similar, but 5.3 titled "Roles, responsibilities and authorities" (removes "Organizational").	Addition in 5.1.3: New subclause on "Anti-bribery culture," requiring top management to promote ethical behavior, intolerance of bribery, and cultural integration at all levels. Modification in 5.3.1: Renamed from "Roles and responsibilities" to "General." Modification in 5.3.2: "Anti-bribery compliance function" → "Anti-bribery function" with clarified independence, resources, and access to leadership. Stronger emphasis on leadership accountability and ethical oversight.
6 Planning	6.1–6.2: Actions for risks/opportunities; objectives and planning.	Similar, but page shifts due to prior changes.	Addition in 6.3: New clause on "Planning of changes" (e.g., for ABMS modifications), aligning with HS for structured change management. Objectives now include KPIs and continuous review of emerging threats.

Clause	2016 Version	2025 Revision	Key Difference
7 Support	7.1–7.5: Resources, competence (general/employment), awareness/training, communication, documented information.	Similar structure.	Modification in 7.2.2 (Employment process): Adds awareness of conflicts of interest (e.g., screening for personal/financial biases). Restructuring in 7.3: Renamed from "Awareness and training" to "Awareness"; split into sub-clauses: 7.3.1 (personnel awareness), 7.3.2 (personnel training), 7.3.3 (training for business associates), 7.3.4 (Programmes overview). Enhances third-party training requirements. Modification in 7.5.2: Adds "documented" to title for clarity. Greater focus on competence in digital tools and ethics.
8 Operation	8.1–8.10: Planning/control, due diligence, financial/non-financial controls, implementation by controlled entities/associates, commitments, gifts/hospitality, inadequacy management, raising concerns, investigating bribery.	Similar structure, with page shifts.	Enhancement in 8.2 (Due diligence): More rigorous for third parties (e.g., ongoing monitoring, high-risk areas like joint ventures/M&A, PEPs). Addition in 8.4 (Non-financial controls): Explicitly lists mergers/acquisitions as a risk area. Expanded guidance on conflicts of interest and whistleblower channels (8.9); promotes data analytics for detection.
9 Performance evaluation	9.1–9.4: Monitoring/analysis, internal audit, management review (top/governing body), review by compliance function.	Similar, but restructured sub-clauses.	Restructuring in 9.2 (Internal audit): Adds sub-clauses: 9.2.1 (General), 9.2.2 (programme), 9.2.3 (procedures/controls/systems), 9.2.4 (objectivity/impartiality). Requires more frequent/rigorous audits with KPIs. Restructuring in 9.3 (Management review): 9.3.1 (General), 9.3.2 (inputs), 9.3.3 (results). Combines top management/governing body reviews into a unified process; adds climate/ethics inputs. Modification in 9.4: "Review by anti-bribery compliance function" → "Review by anti-bribery function." Emphasizes real-time monitoring and fraud detection tools.

Clause	2016 Version	2025 Revision	Key Difference
10 Improvement	10.1–10.2: Nonconformity/corrective action; continual improvement.	Similar content, but order swapped.	Restructuring: Now 10.1 (Continual improvement first), 10.2 (Nonconformity/corrective action). Promotes proactive improvement via analytics and reporting.
Annex A (informative) Guidance	detailed implementation guidance.	updated examples (e.g., climate risks, digital tools).	Enhanced with modern scenarios (e.g., third-party monitoring, ethical culture); aligns with ISO 37002 for whistleblowing.
Bibliography	lists related standards.	updated to include newer standards (e.g., ISO 37301, ISO 37002).	Additions for harmonization (e.g., compliance and whistleblowing standards).

Additional Cross-Cutting Changes

- Conflicts of Interest: Newly emphasized throughout (e.g., in employment, due diligence, controls); requires identification, assessment, disclosure, and mitigation to prevent bribery via personal biases.
- Third-Party and Supply Chain Focus: Stricter vetting, contracts, and monitoring for associates, vendors, and high-risk partners (e.g., in global chains or sustainability projects).
- Whistleblower Protections: Reinforced confidential channels, anti-retaliation policies, and links to ISO 37002.
- Climate and Sustainability Integration: Beyond Clauses 4.1/4.2, includes risks in green financing, carbon trading, and ESG reporting; aligns with global commitments.
- Technology and Metrics: Encourages data analytics, cybersecurity in bribery prevention, and KPIs for effectiveness measurement.

These updates make the standard more proactive and integrated with contemporary challenges like sustainability and digital risks, while facilitating easier adoption alongside other ISO systems. For full transition, organizations should review their ABMS against the new edition, focusing on culture, climate, and conflicts.

Gap Assessment between ISO 37001:2016 and ISO 37001:2025

GRCIS Approach to ISO 37001:2025 Transition assessment;

Here is our structured approach:

1. Conduct a Gap Analysis

Evaluate current system arrangements against the enhanced 2025 requirements:

➤ Assess leadership involvement and ethical culture.

➤ Review conflict-of-interest processes.

➤ Ensure the anti-bribery function is properly resourced and positioned.

2. Update Documentation and Procedures

Key updates should address:

➢ Climate change risk assessments within the ABMS scope.

➢ Conflict of interest declarations and periodic reviews.

➢ Renaming and redefining the anti-bribery oversight role.

3. Integrate ABMS with Other Management Systems

Leverage the harmonized structure to connect the ABMS with:

➢ ISO 9001 (Quality)

➢ ISO 14001 (Environment)

➢ This integration enhances efficiency, reduces duplication, and supports a unified risk-based approach.

4. Promote and Measure Ethical Culture

Ensure visible and sustained leadership action in promoting an anti-bribery culture:

➢ Metrics may include training participation, incident reporting, surveys, or leadership communication logs.

5. Plan Change Management (Clause 6.3)

Use a structured change process when upgrading controls, keeping in mind:

➢ Purpose and scope

➢ Potential consequences

➢ Resources required

➢ System integrity

Aspect	**ISO 37001:2016**	**ISO 37001:2025**	**Key Changes/Impact**
Publication Year	October 2016	February 2025	Updated to reflect emerging compliance and ethical challenges.
Structure (Annex SL Alignment*	Based on Annex SL (2012 version)	Fully aligned with the latest Annex SL (2021 version)	More consistency with other standards (e.g., ISO 9001:2025 draft, ISO 37301).
Scope	Focused exclusively on anti-bribery controls.	Broader focus on *anti-bribery within integrity and governance systems*.	Better integration with corporate ethics frameworks.
Terminology & Definitions	Basic definitions for bribery-related terms.	Updated and expanded definitions including digital corruption, facilitation payments, and intermediaries.	Clarifies terms and modern bribery forms (e.g., cryptocurrency bribery).
Leadership & Governance	Emphasized top management commitment.	Introduces specific governance responsibilities, including the board and compliance committees.	Stronger accountability and reporting to governing bodies.
Risk Assessment	Focused on bribery-only risk assessment.	Broader, dynamic risk assessment incorporating digitalization, geopolitical, and supply chain risks.	Reflects modern global risk environments.
Due Diligence Requirements	Applied to personnel and business associates.	Expanded due diligence guidance for third parties, joint ventures, agents, and ESG-linked suppliers.	Stronger third-party and supply chain compliance.
Proportionate Procedures	General guidance on proportionality.	Detailed criteria for size, risk, and complexity-based proportionality.	Provides more practical implementation flexibility.
Controls on Gifts, Hospitality, Donations	Guidance provided but limited detail.	Enhanced and clarified with examples and clearer thresholds.	Makes policy formulation more straightforward.
Documentation & Evidence	Manual and documented procedures required.	Emphasis on digital records, automation, and secure compliance systems.	Encourages use of technology for monitoring evidence.
Integration with ISO 37301 (Compliance Management Systems)	Not directly referenced (2016 preceded ISO 37301).	Cross-referenced and harmonized with ISO 37301:2021.	Allows joint implementation and auditing.
Performance Evaluation	Periodic reviews and monitoring.	Adds continuous monitoring, key performance indicators (KPIs}, and compliance dashboards.	Moves towards data-driven anti-bribery management.
Continual Improvement	Encouraged based on audit outcomes.	Structured continual improvement process integrated with governance reviews.	Embeds **ABMS** into wider organizational improvement strategy.
Whistleblowing & Reporting Channels	Mentioned under communication control.	Expanded guidance on anonymous reporting, protection, and follow-up actions.	Elevates importance of internal reporting mechanisms.

Aspect	**ISO 37001:2016**	**ISO 37001:2025**	**Key Changes/Impact**
Certification & Audit Approach	Third-party certification possible.	Maintains certification approach but with improved audit guidance.	Auditing becomes more risk-based and evidence-focused.
Training & Awareness	Required based on roles.	Includes leadership training, refresher modules, and cultural awareness aspects.	Encourages anti-bribery culture rather than compliance checkbox.
Alignment with ESG & Sustainability	Not explicitly mentioned.	Introduces linkage with ESG principles and sustainability reporting.	Positions anti-bribery as a key ESG component.

Conclusion

The ISO 37001:2025 revision represents a significant evolution in global anti-bribery standards. It builds upon the foundation of ISO 37001:2025 while adding depth, clarity, and compatibility with modern governance and ESG expectations.

Organizations adopting this new standard will achieve improved protection against bribery risks, stronger global credibility, and closer alignment with the current compliance landscape.

Companies must take a strategic approach from compliance to resilience i.e., strengthening internal vigilance, fostering ethical culture, and aligning with global governance expectations.

Analogy: Transitioning from ISO 37001:2016 to 2025 is like upgrading a security system. The foundation remains, but new threats and vulnerabilities require better tools, smarter controls, and shared responsibility across all levels of the organization.