

Compliance Matrix – CSDDD

Corporate Sustainability Due Diligence Directive (Directive (EU) 2024/1760):
Audit Checklist



auditchecklists.org

Reviewed against: CSDDD – Original 2024-06-13

Regulation leaves: 31 Article: 31 / 31 Generated: 2026-06-01

Every leaf of the regulation appears below. Each is mapped to the audit-checklist question(s) that cover it, or marked *informational* where no separate audit question applies (definitions, roll-up parents, scope statements). Question references read Q<n> – open the corresponding article/clause of the checklist and locate the question by its number.

Article 5

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.5(1)	Q1
Article CSDDD Art.5(3)	Q2
Article CSDDD Art.5(4)	Q3

Article 7

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.7(1)	Q1
Article CSDDD Art.7(2)	Q2
Article CSDDD Art.7(3)	Q3

Article 8

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.8(1)	Q1
Article CSDDD Art.8(2)	Q2

Article 9

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.9	Q1

Article 10

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.10(1)	Q1
Article CSDDD Art.10(2)	Q2
Article CSDDD Art.10(5)	Q3
Article CSDDD Art.10(6)	Q4

Article 11

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.11(1)	Q1
Article CSDDD Art.11(2)	Q2
Article CSDDD Art.11(3)	Q3
Article CSDDD Art.11(6)	Q4
Article CSDDD Art.11(7)	Q5

Article 12

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.12(1)	Q1
Article CSDDD Art.12(2)	Q2

Article 13

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.13(1)	Q1
Article CSDDD Art.13(3)	Q2
Article CSDDD Art.13(5)	Q3

Article 14

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.14(1)	Q1
Article CSDDD Art.14(3)	Q2
Article CSDDD Art.14(4)	Q3
Article CSDDD Art.14(5)	Q4

Article 15

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.15	Q1

Article 16

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.16(1)	Q1

Article 22

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSDDD Art.22(1)	Q1
Article CSDDD Art.22(3)	Q2