

Compliance Matrix – CSRD

Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464):
Audit Checklist



auditchecklists.org

Reviewed against: CSRD – Original 2022-12-14

Regulation leaves: 25 Article: 25 / 25 Generated: 2026-05-31

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 19

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.19(1)	Q1

Article 19a

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.19a(1)	Q1
Article CSRD Art.19a(2)(a)	Q2
Article CSRD Art.19a(2)(b)	Q3
Article CSRD Art.19a(2)(c)	Q4
Article CSRD Art.19a(2)(d)	Q5
Article CSRD Art.19a(2)(e)	Q6
Article CSRD Art.19a(2)(f)	Q7
Article CSRD Art.19a(2)(g)	Q8
Article CSRD Art.19a(2)(h)	Q9
Article CSRD Art.19a(2)	Q10
Article CSRD Art.19a(3)	Q11
Article CSRD Art.19a(4)	Q12
Article CSRD Art.19a(5)	Q13

Article 20

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.20(1)(g)	Q1

Article 29a

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.29a(1)	Q1
Article CSRD Art.29a(2)	Q2
Article CSRD Art.29a(3)	Q3
Article CSRD Art.29a(4)	Q4
Article CSRD Art.29a(5)	Q5
Article CSRD Art.29a(6)	Q6

Article 29d

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.29d(1)	Q1
Article CSRD Art.29d(2)	Q2

Article 30

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.30(1)	Q1

Article 33

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article CSRD Art.33(1)	Q1