KEY ESG

CSRD reports: the first wave

Learn from KEY ESG's comprehensive database of published CSRD reports.

CSRD

Introduction

The 1st January 2025 marked the beginning of reporting for the Corporate Sustainability Reporting Directive. We are already starting to see the first wave of eligible companies (who fall into the criteria outlined in our Ultimate guide to CSRD compliance whitepaper) publish their CSRD reports alongside their financial reports.

Digital tagging of CSRD reports using the XBRL taxonomy is currently not mandatory but is expected to be made mandatory in 2025. This means that for this year at least, if companies publish their CSRD reports without implementing XBRL tagging, those reports will be difficult to find online. Additionally, since XBRL tagging provides an additional layer of standardisation, the first wave of CSRD reports will be somewhat unstandardised; and will only be accessible via the company's annual statement which tends to be a lengthy PDF. In our efforts to make ESG reporting accessible for the business user, KEY ESG has compiled a comprehensive list and database of company CSRD reports with details of industry, company size and country. This will help those who are preparing for CSRD reporting to easily find comparable businesses on which to draw inspiration from.

It's worth noting that since Denmark adopted CSRD into their national law a year earlier, there are a much larger number of companies in Denmark reporting on CSRD than any other European countries. This database also contains some reports from 2023 which include partially compliant CSRD statements from companies that are preparing for CSRD compliance in 2024 but are not quite there yet. We would encourage companies that are going to fall into the eligibility criteria for CSRD in 2026 and 2027, to begin preparations today. You can find examples of early CSRD reports in our CSRD report library to give you an idea of what the first step towards compliance might look like.

We will continue to publish any learnings and insights we can draw from these reports going forward – subscribe to our newsletter to stay up to date. For any further questions about how our platform solves CSRD compliance, please contact us or request a live demo.

How to use our CSRD library

To quickly find reports relevant to your organisation, start by reviewing our CSRD Reports Library summary document. This summary provides an overview of all available reports and helps you identify those most applicable to your needs. Once you've found relevant reports, you can access them in our comprehensive library.

Click here to access the CSRD Reports Library

CSRD Reports Library Summary Document

This Excel spreadsheet lists all the reports currently available in our library, along with key details to help you filter and sort organisations similar to yours.

The spreadsheet includes the following columns:

- Organisation name
- Reporting year(s)
- Report language
- Country of jurisdiction
- Industry name
- Industry code
- Publicly listed (Yes/No)
- Company size (approximate employees range)

We classify industries using NACE Rev. 2, the European Union's statistical classification of economic activities.

The spreadsheet is updated regularly whenever new reports are added.

CSRD Reports Library

This folder contains all available reports, listed alphabetically for easy browsing.