

REGENaB

HIGH-PRECISION EDITORIAL DESIGN

CSR D · VISUAL · CHECKLIST

The CSRD Report Visual Checklist 2026

*Ten questions every CSRD or ESG report
should answer before it leaves the studio.*

REGENaB · High-Precision Editorial Design

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A Word Before You Start

Use this as a designer would use it.

This is not a regulatory primer. There are dozens of those, and most of them are excellent. This is a designer's audit framework — the diagnostic REGENaB applies to every sustainability statement that crosses the desk.

Use it on your most recent report. Use it on a draft. Use it on a competitor's report. It works the same way every time: it surfaces the gap between what was published and what investor-grade would have looked like.

*"The regulator audits the content.
The investor audits the document."*



01 · The Regulatory Reality

The scope shrank. The standard did not.

Two things happened in 2025 that changed the CSRD landscape and almost no one is talking about together.

The Omnibus revisions narrowed the scope of mandatory reporting — Wave 2 was delayed two years, Wave 3 was removed from obligation, and the threshold rose to 1,000+ employees and €450M+ turnover.

At the same time, EFRAG confirmed that inline XBRL tagging is required from the first cycle.

Fewer companies, higher standard. The companies still inside the obligation are now under a brighter spotlight, not a dimmer one.

Scope threshold

€450M+

Net turnover (post-Omnibus)

Headcount floor

1,000+

Employees minimum

Wave 2 first cycle

2028

First mandatory report (FY2027)

Digital layer

iXBRL

Required from first cycle



The Ten Investor-Grade Questions

01

Is the typographic system declared — or improvised?

Diagnostic: open the InDesign file (or PDF properties). If there are more than three families in use, the system is improvised. If paragraph styles are listed and applied across every chapter, the system is declared. The middle case — declared but not applied — is where most reports fail.

02

Are the ESRS topics visually distinguishable?

Diagnostic: an analyst scanning the document should locate any ESRS topic (E1–E5, S1–S4, G1) in under three seconds. Visual signals: dedicated colour band, repeating header treatment, taxonomy mark in the folio. Most reports use only the topic name in body type — invisible to scanning eyes.



The Ten Investor-Grade Questions

03

Are the charts vectorised and re-editable?

Diagnostic: zoom to 400%. If the chart pixelates, it is a screenshot. Investor-grade charts are produced as vectors in Illustrator with the source data linked. Pixelated charts are the single most damaging signal a report sends — they are visible from page one and they say "amateur production".

04

Are tables built with table and cell styles?

Diagnostic: change one heading font. If the change updates every table, the system is built. If you have to touch 40 tables manually, it is not. Sustainability data lives in tables, and a CSRD document carries dozens. Without styles, every revision creates inconsistency.



The Ten Investor-Grade Questions

05

Is the executive summary an investor document — or a regulatory annex?

Diagnostic: read only the first six pages. Do you understand the company's material risks, the direction of its KPIs and the narrative it is telling? Or are you reading a topic-by-topic disclosure index? The first six pages decide whether the rest gets read.

06

Is the source data linked — or re-typed every cycle?

Diagnostic: ask the production team how a number is updated. If the answer involves opening InDesign and typing, the architecture is wrong. Excel → InDesign Data Link transforms quarterly updates from a week of re-typing to an afternoon of refreshing.



The Ten Investor-Grade Questions

07

Is the PDF tagged for PDF/UA accessibility?

Diagnostic: in Adobe Acrobat, open Tags panel. If empty, the PDF is not tagged. For regulated entities and public-interest organisations, untagged PDFs increasingly fail procurement, audit and disclosure thresholds.

08

Is the inline XBRL layer planned alongside the design?

Diagnostic: was the tagging vendor briefed before or after the InDesign system was built? If after, the iXBRL workflow will break the design. The two systems must be planned together. This is the single most overlooked coordination in CSRD production.



The Ten Investor-Grade Questions

09

Is the cover a brand statement — or a regulatory placeholder?

Diagnostic: cover the title. Does the cover still belong to your brand? If yes, the cover is doing its job. If the cover is generic without the title, the report is invisible the moment it lands in an inbox alongside fifteen others.

10

Can the document be reproduced cycle after cycle without rebuild?

Diagnostic: project the cost of producing the report in year three, with the current system. If the cost equals year one, the system is not compounding — it is a one-off. A CSRD architecture, built correctly, costs less every year it runs.



02 · The Architecture

The architecture that turns a one-off report into a system.

01
Master Pages

02
Paragraph
Styles

03
Character
Styles

04
Table & Cell
Styles

05
Linked Excel
Sources

06
Vector Charts
(.ai)

07
Tagged
Structure
(PDF/UA)

08
iXBRL
Handover

Each layer compounds. The system you build in cycle one is the system that produces cycle three at a fraction of the cost."



03 · The Comparison

The Word report. The InDesign report.

Same KPIs. Same data. One is read past page two. The other is not. The difference is not content — it is the system that produced the document.

Before · The Word report

Assembled.

- × Template inherited from the 2018 annual report
- × Three different heading sizes used inconsistently
- × Charts pasted as PNG screenshots — pixelated when zoomed
- × Page breaks fall wherever Word decides
- × Tables manually formatted, break across pages without headers
- × Footnotes drift between page bottom and chapter end
- × No tagged structure — fails PDF/UA
- × Each revision risks reformatting the entire document
- × iXBRL added separately, often with conflicts
- × Each year the team rebuilds from scratch

After · The InDesign report

Designed.

- ✓ Built from a blank document for your brand and ESRS structure
- ✓ Declared paragraph and character styles across every chapter
- ✓ Vector charts produced in Illustrator, re-editable any time
- ✓ 12-column grid with controlled page breaks
- ✓ Table and cell styles — repeatable headers, controlled splits
- ✓ Master pages handle footnotes, headers and folios
- ✓ Tagged structure, alt-text and reading order — PDF/UA ready
- ✓ Revisions update through paragraph styles, no reformatting risk
- ✓ iXBRL workflow designed alongside the editorial system
- ✓ The system compounds — year three costs less than year one



04 · The Brief

The one-page brief. For any designer. Any cycle.

Print this page. Fill it in by hand or in InDesign. Hand it to your internal team or any external designer. It is the smallest possible artefact that captures everything a serious CSRD production needs to know.

Report Type	e.g. CSRD sustainability statement · ESG report · integrated annual report
CSRD Wave	Wave 1 (cycle two onward) · Wave 2 (preparation) · Voluntary (VSME)
Page Count (est.)	e.g. 80–120 pages
Audience Priority	Investors · Regulators · NGOs · Customers (rank top three)
Brand Reference	Link to brand manual, or 2–3 sample materials
Source Data	Single Excel · Multiple files · SAP / ERP export · Other
iXBRL Vendor	Confirmed (specify) · Open · Unsure
Accessibility	PDF/UA yes · No · Unsure
Hard Delivery Date	Final PDF delivered to publisher / regulator by:
Reporting Period	e.g. Financial Year 2025 · 1 Jan – 31 Dec 2025



BEGIN

The next CSRD cycle is already underway. Decide who designs it.

Twenty minutes. One report read end to end. Three specific recommendations. Book the readiness call at regenab.com/esg or write to hello@regenab.com