

## Basic information

**2004/0065(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Company law: statutory audit of annual and consolidated accounts  
(amend. Directives 78/660/EEC and 83/349/EEC, repeal. Directive 84/253/EEC)

Amended by [2006/0285\(COD\)](#)

Amended by [2011/0308\(COD\)](#)

Amended by [2011/0389\(COD\)](#)

Amended by [2020/0268\(COD\)](#)

Amended by [2021/0104\(COD\)](#)

Amended by [2025/0045\(COD\)](#)

See also [2008/2247\(INI\)](#)

### Subject

3.45.03 Financial management of undertakings, business loans,  
accounting

Procedure completed