

## 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

## Documentation gateway

### European Parliament

| Document type   | Committee            | Reference   | Date       | Summary                 |
|---|----------------------|---|------------|-------------------------|
| Committee opinion   | <a href="#">ECON</a> | <a href="#">PE353.287</a>   | 15/03/2005 |                         |
| Committee opinion   | <a href="#">ITRE</a> | <a href="#">PE349.806</a>   | 17/03/2005 |                         |
| Committee opinion   | <a href="#">IMCO</a> | <a href="#">PE353.614</a>   | 18/03/2005 |                         |
| Amendments tabled in committee                                  |                      | <a href="#">PE357.947</a>   | 01/06/2005 |                         |
| Committee report tabled for plenary, 1st reading/single reading |                      | <a href="#">A6-0224/2005</a>  | 01/07/2005 |                         |
| Text adopted by Parliament, 1st reading/single reading          |                      | <a href="#">T6-0353/2005</a><br>OJ C 227 21.09.2006, p. 0086-0432 E | 28/09/2005 | <a href="#">Summary</a> |

### Council of the EU

| Document type   | Reference                    | Date       | Summary |
|-----------------|------------------------------|------------|---------|
| Draft final act | <a href="#">03667/5/2005</a> | 17/05/2006 |         |

### European Commission

| Document type                                  | Reference  | Date       | Summary                 |
|--|--|------------|-------------------------|
| Legislative proposal                           | <a href="#">COM(2004)0177</a><br> | 16/03/2004 | <a href="#">Summary</a> |
| Commission response to text adopted in plenary | <a href="#">SP(2005)4139</a>   | 20/10/2005 |                         |
|  | <a href="#">SWD(2012)0017</a>  |            |                         |

| Follow-up document                   |  | 13/02/2012  | Summary    |         |
|--------------------------------------|---|---|------------|---------|
| <b>Other institutions and bodies</b> |   |   |            |         |
| Institution/body                     | Document type   | Reference   | Date       | Summary |
| EESC                                 | Economic and Social Committee:<br>opinion, report                                 | CES1648/2004<br>OJ C 157 28.06.2005, p. 0115-<br>0119 | 15/12/2004 |         |