

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

Key events

Date	Event	Reference	Summary
16/03/2004	Legislative proposal published	COM(2004)0177 	Summary
15/09/2004	Committee referral announced in Parliament, 1st reading		
13/01/2005	Referral to associated committees announced in Parliament		
21/06/2005	Vote in committee, 1st reading		Summary
01/07/2005	Committee report tabled for plenary, 1st reading	A6-0224/2005	
26/09/2005	Debate in Parliament		
28/09/2005	Decision by Parliament, 1st reading	T6-0353/2005	Summary
28/09/2005	Results of vote in Parliament		
25/04/2006	Act adopted by Council after Parliament's 1st reading		
17/05/2006	Final act signed		
17/05/2006	End of procedure in Parliament		
09/06/2006	Final act published in Official Journal		