

Basic information	
<p>2004/0065(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<p>Company law: statutory audit of annual and consolidated accounts (amend. Directives 78/660/EEC and 83/349/EEC, repeal. Directive 84/253/EEC)</p> <p>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)</p> <p>Subject</p> <p>3.45.03 Financial management of undertakings, business loans, accounting</p>	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		DOORN Bert (PPE-DE)	14/09/2004
	Committee for opinion		Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs (Associated committee)		KLINZ Wolf (ALDE)	13/09/2004
	EMPL Employment and Social Affairs		The committee decided not to give an opinion.	
	ITRE Industry, Research and Energy		RÜBIG Paul (PPE-DE)	07/10/2004
	IMCO Internal Market and Consumer Protection		WHITEHEAD Phillip (PSE)	30/11/2004
LIBE Civil Liberties, Justice and Home Affairs		The committee decided not to give an opinion.		
Council of the European Union	Council configuration		Meetings	Date
	Economic and Financial Affairs ECOFIN		2682	2005-10-11
	Agriculture and Fisheries		2724	2006-04-25

European Commission	Commission DG	Commissioner
	Financial Stability, Financial Services and Capital Markets Union	