Basic information

2004/0065(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
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	

Documentation gateway

European Parliament

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

Council of the EU

Document type	Reference	Date	Summary
Draft final act	03667/5/2005	17/05/2006	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2004)0177	16/03/2004	Summary
Commission response to text adopted in plenary	SP(2005)4139	20/10/2005	
	SWD(2012)0017		

Follow-up document			13/02/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1648/2004 OJ C 157 28.06.2005, p. 0115-0119	15/12/2004	