## Basic information

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|---|---|
| **2004/0065(COD)**<br><br>COD - Ordinary legislative procedure (ex-codecision procedure)<br>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)<br><br>Amended by 2006/0285(COD)<br>Amended by 2011/0308(COD)<br>Amended by 2011/0389(COD)<br>Amended by 2020/0268(COD)<br>Amended by 2021/0104(COD)<br>Amended by 2025/0045(COD)<br>See also 2008/2247(INI)<br><br>**Subject**<br><br>3.45.03 Financial management of undertakings, business loans, accounting | |

## Final act

Directive 2006/0043
OJ L 157 09.06.2006, p. 0087-0107 Summary