## 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 | |

## 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 | | |