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	

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	<table><tr><th>Commission DG</th><th>Commissioner</th></tr><tr><td>Financial Stability, Financial Services and Capital Markets Union</td><td></td></tr></table>