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	

Technical information	
Procedure reference	2004/0065(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	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)
Legal basis	EC Treaty (after Amsterdam) EC 044-p2
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/22491