

## Basic information

### 2008/0084(COD)

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Disclosure requirements for medium-sized companies and obligation to draw up consolidated accounts

#### Subject

3.45.01 Company law  
3.45.02 Small and medium-sized enterprises (SME), craft industries  
3.45.03 Financial management of undertakings, business loans, accounting  
3.45.08 Business environment, reduction of the administrative burdens

Procedure completed

## Documentation gateway

### European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE412.044</a>	09/09/2008	
Amendments tabled in committee		<a href="#">PE414.028</a>	08/10/2008	
Committee opinion	<a href="#">ECON</a>	<a href="#">PE412.235</a>	16/10/2008	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A6-0462/2008</a>	27/11/2008	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T6-0631/2008</a>	18/12/2008	<a href="#">Summary</a>

### Council of the EU

Document type	Reference	Date	Summary
Draft final act	<a href="#">03748/2008/LEX</a>	18/06/2009	

### European Commission

Document type	Reference	Date	Summary
Legislative proposal	<a href="#">COM(2008)0195</a> 	17/04/2008	<a href="#">Summary</a>
Document attached to the procedure	<a href="#">SEC(2008)0466</a> 	17/04/2008	
Document attached to the procedure	<a href="#">SEC(2008)0467</a> 	17/04/2008	
Commission response to text adopted in plenary	<a href="#">SP(2009)402</a>	29/01/2009	