Basic information	
2008/0084(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
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	

Final act	
Directive 2009/0049 OJ L 164 26.06.2009, p. 0042	Summary