| Basic information | |
|---|---|
| **2008/0084(COD)**<br><br>COD - Ordinary legislative procedure (ex-codecision procedure)<br>Directive | Procedure completed |
| Disclosure requirements for medium-sized companies and obligation to draw up consolidated accounts<br><br>**Subject**<br><br>3.45.01 Company law<br>3.45.02 Small and medium-sized enterprises (SME), craft industries<br>3.45.03 Financial management of undertakings, business loans, accounting<br>3.45.08 Business environment, reduction of the administrative burdens | |

| Final act | |
|---|---|
| Directive 2009/0049<br>OJ L 164 26.06.2009, p. 0042 | Summary |