

Basic information	
2011/0308(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Company law: annual financial statements, consolidated financial statements and related reports of certain types of undertakings Amending Directive 2006/43/EC 2004/0065(COD) Amended by 2013/0110(COD) Amended by 2016/0107(COD) Amended by 2021/0104(COD) Amended by 2023/0368(COD) Subject 2.50.10 Financial supervision 3.45 Enterprise policy, inter-company cooperation 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	

Additional information		
Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	