

Basic information**2011/0308(COD)**COD - Ordinary legislative procedure (ex-codecision procedure)
Directive

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)

Amended by 2025/0045(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

Procedure completed

Additional information**Source**

National parliaments

European Commission

Document

IPEX

EUR-Lex

Date