

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	

Delegated acts	
Reference	Subject
2023/2922(DEA)	Examination of delegated act
2023/2816(DEA)	Examination of delegated act
2025/2816(DEA)	Examination of delegated act