

Basic information	
<p>2011/0308(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	<p>Procedure completed</p>
<p>Company law: annual financial statements, consolidated financial statements and related reports of certain types of undertakings</p> <p>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)</p> <p>Subject</p> <p>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</p>	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE485.920	28/03/2012	
Amendments tabled in committee		PE489.397	09/05/2012	
Committee opinion	DEVE	PE487.943	20/06/2012	
Committee opinion	AFET	PE483.740	25/06/2012	
Committee opinion	ECON	PE483.725	16/07/2012	
Committee report tabled for plenary, 1st reading/single reading		A7-0278/2012	25/09/2012	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0261/2013	12/06/2013	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Draft final act	00020/2013/LEX	26/06/2013		
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2011)0684 	25/10/2011	Summary	
	SEC(2011)1289			

Document attached to the procedure		25/10/2011	
Document attached to the procedure	SEC(2011)1290 	25/10/2011	
Commission response to text adopted in plenary	SP(2013)520	16/07/2013	
Document attached to the procedure	COM(2014)0391 	27/06/2014	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	PT_PARLIAMENT	COM(2011)0684	09/01/2012	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0801/2012	29/03/2012	