

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

Final act

[Directive 2013/0034](#)

[OJ L 182 29.06.2013, p. 0019](#)

[Summary](#)