

Basic information	
<p>2011/0308(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<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>	

Key events			
Date	Event	Reference	Summary
25/10/2011	Legislative proposal published	COM(2011)0684 	Summary
15/11/2011	Committee referral announced in Parliament, 1st reading		
20/02/2012	Debate in Council		Summary
21/06/2012	Debate in Council		Summary
18/09/2012	Vote in committee, 1st reading		
25/09/2012	Committee report tabled for plenary, 1st reading	A7-0278/2012	Summary
10/12/2012	Debate in Council		
11/06/2013	Debate in Parliament		
12/06/2013	Decision by Parliament, 1st reading	T7-0261/2013	Summary
12/06/2013	Results of vote in Parliament		
20/06/2013	Act adopted by Council after Parliament's 1st reading		
26/06/2013	Final act signed		
26/06/2013	End of procedure in Parliament		
29/06/2013	Final act published in Official Journal		