

## 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

## Key players

European  
Parliament

### Committee responsible

JURI

Legal Affairs

### Rapporteur

LEHNE Klaus-Heiner (PPE)

### Appointed

21/11/2011

### Shadow rapporteur

MCCARTHY Arlene (S&D)

THEIN Alexandra (ALDE)

LICHTENBERGER Eva  
(Verts/ALE)

KARIM Sajjad (ECR)

MAŠTÁLKA Jiří (GUE/NGL)

### Committee for opinion

AFET

Foreign Affairs

### Rapporteur for opinion

BRANTNER Franziska  
Katharina (Verts/ALE)

### Appointed

14/11/2011

DEVE

Development

HALL Fiona (ALDE)

05/12/2011

INTA

International Trade

SCHOLZ Helmut (GUE/NGL)

29/02/2012

	<b>ECON</b> Economic and Monetary Affairs	KLINZ Wolf (ALDE)	25/10/2011
	<b>EMPL</b> Employment and Social Affairs	The committee decided not to give an opinion.	
Council of the European Union	<b>Council configuration</b>	<b>Meetings</b>	<b>Date</b>
	Employment, Social Policy, Health and Consumer Affairs	3247	2013-06-20
	Employment, Social Policy, Health and Consumer Affairs	3177	2012-06-21
	Competitiveness (Internal Market, Industry, Research and Space)	3208	2012-12-10
	Competitiveness (Internal Market, Industry, Research and Space)	3147	2012-02-20
European Commission	<b>Commission DG</b>	<b>Commissioner</b>	
	Financial Stability, Financial Services and Capital Markets Union	BARNIER Michel	
European Economic and Social Committee			