

Basic information	
<b>2011/0308(COD)</b>  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 <a href="#">2004/0065(COD)</a> Amended by <a href="#">2013/0110(COD)</a> Amended by <a href="#">2016/0107(COD)</a> Amended by <a href="#">2021/0104(COD)</a> Amended by <a href="#">2023/0368(COD)</a>	
<b>Subject</b>  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	

Technical information	
<b>Procedure reference</b>	2011/0308(COD)
<b>Procedure type</b>	COD - Ordinary legislative procedure (ex-codecision procedure)
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
<b>Amendments and repeals</b>	Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a> Amended by <a href="#">2013/0110(COD)</a> Amended by <a href="#">2016/0107(COD)</a> Amended by <a href="#">2021/0104(COD)</a> Amended by <a href="#">2023/0368(COD)</a>
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 050-p1
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Mandatory consultation of other institutions</b>	European Economic and Social Committee
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	JURI/7/07698