

| Basic information | |
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| <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> | |

| Technical information | |
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| Procedure reference | 2011/0308(COD) |
| Procedure type | COD - Ordinary legislative procedure (ex-codecision procedure) |
| Procedure subtype | Legislation |
| Legislative instrument | Directive |
| Amendments and repeals | 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) |
| Legal basis | Treaty on the Functioning of the European Union TFEU 050-p1 |
| Other legal basis | Rules of Procedure EP 165 |
| Mandatory consultation of other institutions | European Economic and Social Committee |
| Stage reached in procedure | Procedure completed |
| Committee dossier | JURI/7/07698 |