

Basic information	
2021/0104(COD)	Procedure completed
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	
Corporate Sustainability Reporting Directive	
Amending Directive 2004/109 2003/0045(COD) Amending Directive 2006/43 2004/0065(COD) Amending Directive 2013/34 2011/0308(COD) Amending Regulation 2014/537 2011/0359(COD) Amended by 2025/0044(COD)	
Subject	
2.50.08 Financial services, financial reporting and auditing 2.50.10 Financial supervision 3.45.01 Company law 3.45.03 Financial management of undertakings, business loans, accounting 3.70.20 Sustainable development	
Legislative priorities	
Joint Declaration 2021 Joint Declaration 2022	