

Basic information

2021/0104(COD)

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\(COD\)](#)

Amended by [2025/0045\(COD\)](#)

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](#)

Procedure completed