

Basic information	
<p><b>2021/0104(COD)</b></p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<p>Corporate Sustainability Reporting Directive</p> <p>Amending Directive 2004/109 <a href="#">2003/0045(COD)</a> Amending Directive 2006/43 <a href="#">2004/0065(COD)</a> Amending Directive 2013/34 <a href="#">2011/0308(COD)</a> Amending Regulation 2014/537 <a href="#">2011/0359(COD)</a> Amended by <a href="#">2025/0044(COD)</a> Amended by <a href="#">2025/0045(COD)</a></p> <p><b>Subject</b></p> <p>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</p> <p><b>Legislative priorities</b></p> <p><a href="#">Joint Declaration 2021</a> <a href="#">Joint Declaration 2022</a></p>	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE700.458</a>	16/11/2021	
Amendments tabled in committee		<a href="#">PE703.020</a>	14/12/2021	
Amendments tabled in committee		<a href="#">PE703.023</a>	14/12/2021	
Committee opinion	<a href="#">AFET</a>	<a href="#">PE700.537</a>	14/02/2022	
Committee opinion	<a href="#">FEMM</a>	<a href="#">PE700.408</a>	22/02/2022	
Committee opinion	<a href="#">ECON</a>	<a href="#">PE700.636</a>	28/02/2022	
Specific opinion	<a href="#">ITRE</a>	<a href="#">PE719.835</a>	03/03/2022	
Committee opinion	<a href="#">ENVI</a>	<a href="#">PE699.184</a>	04/03/2022	
Committee opinion	<a href="#">DEVE</a>	<a href="#">PE700.718</a>	04/03/2022	
Committee opinion	<a href="#">EMPL</a>	<a href="#">PE699.174</a>	18/03/2022	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A9-0059/2022</a>	22/03/2022	<a href="#">Summary</a>
Text adopted by Parliament, 1st reading/single reading		<a href="#">T9-0380/2022</a>	10/11/2022	<a href="#">Summary</a>
Council of the EU				

Document type	Reference	Date	Summary	
Draft final act	00035/2022/LEX	14/12/2022		
<b>European Commission</b>				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2021)0189 	21/04/2021	<a href="#">Summary</a>	
Document attached to the procedure	SEC(2021)0164	22/04/2021		
Document attached to the procedure	SWD(2021)0150 	22/04/2021		
Document attached to the procedure	SWD(2021)0151 	22/04/2021		
Commission response to text adopted in plenary	SP(2022)688	17/01/2023		
<b>National parliaments</b>				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2021)0189	08/11/2021	
<b>Other institutions and bodies</b>				
Institution/body	Document type	Reference	Date	Summary
ECB	European Central Bank: opinion, guideline, report	N9-0082/2021 OJ C 446 03.11.2021, p. 0002	07/09/2021	
EESC	Economic and Social Committee: opinion, report	CES2582/2021	22/09/2021	