

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

Final act

Directive 2022/2464
OJ L 322 16.12.2022, p. 0015

[Summary](#)