

Basic information	
<p>2021/0104(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<p>Corporate Sustainability Reporting Directive</p> <p>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)</p> <p>Subject</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>Legislative priorities</p> <p>Joint Declaration 2021 Joint Declaration 2022</p>	

Key events			
Date	Event	Reference	Summary
21/04/2021	Legislative proposal published	COM(2021)0189 	Summary
23/06/2021	Committee referral announced in Parliament, 1st reading		
16/12/2021	Referral to associated committees announced in Parliament		
15/03/2022	Vote in committee, 1st reading		
15/03/2022	Committee decision to open interinstitutional negotiations with report adopted in committee		
22/03/2022	Committee report tabled for plenary, 1st reading	A9-0059/2022	Summary
23/03/2022	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 71)		
04/04/2022	Committee decision to enter into interinstitutional negotiations confirmed by plenary (Rule 71)		
14/07/2022	Approval in committee of the text agreed at 1st reading interinstitutional negotiations		
09/11/2022	Debate in Parliament		
10/11/2022	Decision by Parliament, 1st reading	T9-0380/2022	Summary
10/11/2022	Results of vote in Parliament		
28/11/2022	Act adopted by Council after Parliament's 1st reading		
14/12/2022	Final act signed		

16/12/2022

Final act published in Official Journal

16/12/2022	Final act published in Official Journal		