




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

Key events			
Date	Event	Reference	Summary
21/04/2021	Legislative proposal published	<a href="#">COM(2021)0189</a> 	<a href="#">Summary</a>
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	<a href="#">A9-0059/2022</a>	<a href="#">Summary</a>
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	<a href="#">T9-0380/2022</a>	<a href="#">Summary</a>
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		

