

Basic information	
2021/0104(COD)	Procedure completed
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)	
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	

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		

