

## 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

## Key players

European Parliament

Committee responsible	Rapporteur	Appointed
<a href="#">JURI</a> Legal Affairs	DURAND Pascal (Renew)	21/05/2021
	<b>Shadow rapporteur</b> BUDA Daniel (EPP) WOLTERS Lara (S&D) TOUSSAINT Marie (Greens /EFA) STANCANELLI Raffaele (ECR) LEBRETON Gilles (ID) AUBRY Manon (The Left)	
Committee for opinion	Rapporteur for opinion	Appointed
<a href="#">AFET</a> Foreign Affairs	KARLSBRO Karin (Renew)	11/11/2021
<a href="#">DEVE</a> Development	MAJORINO Pierfrancesco (S&D)	14/06/2021

	<table border="1"> <tr> <td><b>ECON</b></td> <td>Economic and Monetary Affairs (Associated committee)</td> <td>POLFJÄRD Jessica (EPP)</td> <td>01/09/2021</td> </tr> <tr> <td><b>EMPL</b></td> <td>Employment and Social Affairs (Associated committee)</td> <td>PETER-HANSEN Kira Marie (Greens/EFA)</td> <td>19/10/2021</td> </tr> <tr> <td><b>ENVI</b></td> <td>Environment, Public Health and Food Safety (Associated committee)</td> <td>PEREIRA Lídia (EPP)</td> <td>17/09/2021</td> </tr> <tr> <td><b>ITRE</b></td> <td>Industry, Research and Energy</td> <td>Chair on behalf of committee BUȘOI Cristian-Silviu (EPP)</td> <td>05/10/2021</td> </tr> <tr> <td><b>FEMM</b></td> <td>Women's Rights and Gender Equality</td> <td>BIEDROŃ Robert (S&amp;D)</td> <td>07/06/2021</td> </tr> </table>	<b>ECON</b>	Economic and Monetary Affairs (Associated committee)	POLFJÄRD Jessica (EPP)	01/09/2021	<b>EMPL</b>	Employment and Social Affairs (Associated committee)	PETER-HANSEN Kira Marie (Greens/EFA)	19/10/2021	<b>ENVI</b>	Environment, Public Health and Food Safety (Associated committee)	PEREIRA Lídia (EPP)	17/09/2021	<b>ITRE</b>	Industry, Research and Energy	Chair on behalf of committee BUȘOI Cristian-Silviu (EPP)	05/10/2021	<b>FEMM</b>	Women's Rights and Gender Equality	BIEDROŃ Robert (S&D)	07/06/2021	
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