

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>	

Technical information	
Procedure reference	2021/0104(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	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)
Legal basis	Rules of Procedure EP 57_o Treaty on the Functioning of the European Union TFEU 114 Treaty on the Functioning of the European Union TFEU 050
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Central Bank
Stage reached in procedure	Procedure completed
Committee dossier	JURI/9/05887