

Basic information**2023/0368(COD)**COD - Ordinary legislative procedure (ex-codecision procedure)
Decision

Company law: time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings

Amending Directive 2013/34 [2011/0308\(COD\)](#)**Subject**2.50.10 Financial supervision
3.45 Enterprise policy, inter-company cooperation
3.45.01 Company law
3.45.02 Small and medium-sized enterprises (SME), craft industries
3.45.03 Financial management of undertakings, business loans, accounting
3.45.08 Business environment, reduction of the administrative burdens

Procedure completed

Additional information**Source**

European Commission

Document[EUR-Lex](#)**Date**