

Basic information	
2023/0368(COD)	Procedure completed
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	