

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 <a href="#">2011/0308(COD)</a>	
<b>Subject</b>	
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	

Key events			
Date	Event	Reference	Summary
17/10/2023	Legislative proposal published	<a href="#">COM(2023)0596</a> 	<a href="#">Summary</a>
20/11/2023	Committee referral announced in Parliament, 1st reading		
24/01/2024	Vote in committee, 1st reading		
24/01/2024	Committee decision to open interinstitutional negotiations with report adopted in committee		
29/01/2024	Committee report tabled for plenary, 1st reading	<a href="#">A9-0013/2024</a>	<a href="#">Summary</a>
05/02/2024	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 71)		
07/02/2024	Committee decision to enter into interinstitutional negotiations confirmed by plenary (Rule 71)		
11/03/2024	Approval in committee of the text agreed at 1st reading interinstitutional negotiations		
10/04/2024	Decision by Parliament, 1st reading	<a href="#">T9-0189/2024</a>	<a href="#">Summary</a>
10/04/2024	Results of vote in Parliament		
29/04/2024	Act adopted by Council after Parliament's 1st reading		
29/04/2024	Final act signed		
08/05/2024	Final act published in Official Journal		