

| Basic information | |
|---|---------------------|
| <p>2023/0368(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Decision</p> | Procedure completed |
| <p>Company law: time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings</p> <p>Amending Directive 2013/34 2011/0308(COD)</p> <p>Subject</p> <p>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</p> | |

| Technical information | |
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| Procedure reference | 2023/0368(COD) |
| Procedure type | COD - Ordinary legislative procedure (ex-codecision procedure) |
| Procedure subtype | Legislation |
| Legislative instrument | Decision |
| Amendments and repeals | Amending Directive 2013/34 2011/0308(COD) |
| Legal basis | Treaty on the Functioning of the European Union TFEU 050-p1 |
| Other legal basis | Rules of Procedure EP 165 |
| Mandatory consultation of other institutions | European Economic and Social Committee |
| Stage reached in procedure | Procedure completed |
| Committee dossier | JURI/9/13506 |