

Basic information	
2023/0368(COD)	Procedure completed
<p>COD - Ordinary legislative procedure (ex-codecision procedure)</p> <p>Decision</p> <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</p> <p>3.45 Enterprise policy, inter-company cooperation</p> <p>3.45.01 Company law</p> <p>3.45.02 Small and medium-sized enterprises (SME), craft industries</p> <p>3.45.03 Financial management of undertakings, business loans, accounting</p> <p>3.45.08 Business environment, reduction of the administrative burdens</p>	

Technical information	
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 EU 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