

Basic information	
2023/2816(DEA) DEA - Delegated acts procedure Sustainability reporting standards Supplementing 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 - delegated act enters into force

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		NIEBLER Angelika (EPP)	01/07/2023
	Committee for opinion		Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs (Associated committee)			
	EMPL Employment and Social Affairs (Associated committee)			
	ENVI Environment, Public Health and Food Safety (Associated committee)			

Key events			
Date	Event	Reference	Summary
31/07/2023	Non-legislative basic document published	C(2023)05303	
21/08/2023	Initial period for examining delegated act 2 month(s)		
13/09/2023	Committee referral announced in Parliament		
13/09/2023	Referral to associated committees announced in Parliament		
18/10/2023	Results of vote in Parliament		
18/10/2023	Decision by Parliament		

31/10/2023	Delegated act not objected by Parliament		
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Technical information	
Procedure reference	2023/2816(DEA)
Procedure type	DEA - Delegated acts procedure
Procedure subtype	Examination of delegated act
Amendments and repeals	Supplementing 2011/0308(COD)
Legal basis	Rules of Procedure EP 114-p03
Stage reached in procedure	Procedure completed - delegated act enters into force
Committee dossier	JURI/9/13072

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Motion for a resolution objecting delegated act		B9-0426/2023	11/10/2023	
European Commission				
Document type	Reference	Date	Summary	
Non-legislative basic document	C(2023)05303	31/07/2023		
Document attached to the procedure	C(2023)7941	16/11/2023		
Document attached to the procedure	C(2024)0711	30/01/2024		
Document attached to the procedure	C(2024)2471	18/04/2024		
Document attached to the procedure	C(2024)4233	14/06/2024		
Document attached to the procedure	C(2024)4847	05/07/2024		
Document attached to the procedure	C(2024)4848	05/07/2024		
Document attached to the procedure	C(2024)5193	17/07/2024		
Document attached to the procedure	C(2024)5337	22/07/2024		
Document attached to the procedure	C(2024)5339	22/07/2024		
Document attached to the procedure	C(2024)5403	24/07/2024		
Document attached to the procedure	C(2024)9360	20/12/2024		

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

