

Basic information	
2025/0044(COD)	Procedure completed
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	
Certain corporate sustainability reporting and due diligence requirements: application dates	
Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)	
Subject	
3.45.01 Company law 3.70.20 Sustainable development	