

**Basic information**

**2025/0044(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Certain corporate sustainability reporting and due diligence requirements: application dates (Omnibus I)

Amending Directive 2022/2464 [2021/0104\(COD\)](#)

Amending Directive 2024/1760 [2022/0051\(COD\)](#)

**Subject**

3.45.01 Company law

3.45.02 Small and medium-sized enterprises (SME), craft industries

3.45.08 Business environment, reduction of the administrative burdens

3.70.20 Sustainable development

Procedure completed