

Basic information	
<p><b>2025/0044(COD)</b></p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	<p>Procedure completed</p>
<p>Certain corporate sustainability reporting and due diligence requirements: application dates (Omnibus I)</p> <p>Amending Directive 2022/2464 <a href="#">2021/0104(COD)</a> Amending Directive 2024/1760 <a href="#">2022/0051(COD)</a></p> <p><b>Subject</b></p> <p>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</p>	

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Text adopted by Parliament, 1st reading/single reading		<a href="#">T10-0064/2025</a>	03/04/2025	<a href="#">Summary</a>
<b>Council of the EU</b>				
Document type		Reference	Date	Summary
Draft final act		<a href="#">00006/2025/LEX</a>	10/04/2025	
<b>European Commission</b>				
Document type		Reference	Date	Summary
Legislative proposal		<a href="#">COM(2025)0080</a> 	26/02/2025	<a href="#">Summary</a>
Document attached to the procedure		<a href="#">SWD(2025)0080</a> 	27/02/2025	
<b>National parliaments</b>				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	<a href="#">DE_BUNDESRAT</a>	<a href="#">COM(2025)0080</a>	22/04/2025	
Contribution	<a href="#">ES_PARLIAMENT</a>	<a href="#">COM(2025)0080</a>	13/05/2025	
Contribution	<a href="#">IT_SENATE</a>	<a href="#">COM(2025)0080</a>	21/05/2025	
<b>Other institutions and bodies</b>				

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	<a href="#">CES0963/2025</a>	26/03/2025	
ECB	European Central Bank: opinion, guideline, report	<a href="#">CON/2025/0010</a>	08/05/2025	