Basic information

2025/0044(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Text adopted by Parliament, 1st reading/single reading		T10-0064/2025	03/04/2025	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	00006/2025/LEX	10/04/2025	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0080	26/02/2025	Summary
Document attached to the procedure	SWD(2025)0080	27/02/2025	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2025)0080	22/04/2025	
Contribution	ES_PARLIAMENT	COM(2025)0080	13/05/2025	
Contribution	IT_SENATE	COM(2025)0080	21/05/2025	

Other institutions and bodies

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