

## 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

## Key events

| Date       | Event   | Reference  | Summary                 |
|------------|---|--|-------------------------|
| 26/02/2025 | Legislative proposal published                          | <a href="#">COM(2025)0080</a><br> | <a href="#">Summary</a> |
| 12/03/2025 | Committee referral announced in Parliament, 1st reading |  |                         |
| 13/03/2025 | Urgent procedure requested by a political group         |  |                         |
| 01/04/2025 | Results of vote in Parliament                           |                                 |                         |
| 03/04/2025 | Decision by Parliament, 1st reading                     | <a href="#">T10-0064/2025</a>  | <a href="#">Summary</a> |
| 14/04/2025 | Act adopted by Council after Parliament's 1st reading   |  |                         |
| 14/04/2025 | Final act signed  |  |                         |
| 16/04/2025 | Final act published in Official Journal                 |  |                         |