

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	

Technical information	
Procedure reference	2025/0044(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)
Legal basis	Rules of Procedure EP 170-p6 Treaty on the Functioning of the EU TFEU 114 Treaty on the Functioning of the EU TFEU 050
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/10/02263