

Basic information	
<b>2025/0044(COD)</b> 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 <a href="#">2021/0104(COD)</a> Amending Directive 2024/1760 <a href="#">2022/0051(COD)</a>  <b>Subject</b>  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	

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