

Basic information	
<p>2025/0045(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p> <p>Certain corporate sustainability reporting and due diligence requirements (Omnibus I)</p> <p>Amending Directive 2006/43 2004/0065(COD) Amending Directive 2013/34 2011/0308(COD) Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)</p> <p>Subject</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>	Procedure completed

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE774.282	06/06/2025	
Amendments tabled in committee		PE775.457	04/07/2025	
Amendments tabled in committee		PE775.458	04/07/2025	
Amendments tabled in committee		PE775.459	08/07/2025	
Amendments tabled in committee		PE775.460	09/07/2025	
Committee opinion	INTA	PE775.587	15/07/2025	
Committee opinion	ENVI	PE775.696	17/07/2025	
Committee opinion	AFET	PE773.286	18/07/2025	
Committee opinion	ECON	PE775.624	22/07/2025	
Committee opinion	EMPL	PE773.274	08/10/2025	
Committee report tabled for plenary, 1st reading/single reading		A10-0197/2025	17/10/2025	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T10-0264/2025	13/11/2025	Summary
Committee letter confirming interinstitutional agreement		PE781.394	10/12/2025	
Text agreed during interinstitutional negotiations		PE781.395	10/12/2025	
Text adopted by Parliament, 1st reading/single reading		T10-0324/2025	16/12/2025	Summary
Council of the EU				
Document type	Reference	Date	Summary	

Coreper letter confirming interinstitutional agreement	GEDA/A/(2025)005935	10/12/2025		
Draft final act	00066/2025/LEX	20/02/2026		
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2025)0081 	26/02/2025	Summary	
Document attached to the procedure	SWD(2025)0080 	27/02/2025		
Commission response to text adopted in plenary	SP(2026)02-18	18/02/2026		
National parliaments				
Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2025)0081	13/05/2025	
Contribution	IT_SENATE	COM(2025)0081	21/05/2025	
Contribution	IT_CHAMBER	COM(2025)0081	21/05/2025	
Contribution	ES_PARLIAMENT	COM(2025)0081	05/06/2025	
Contribution	DE_BUNDESRAT	COM(2025)0081	08/07/2025	
Contribution	FR_SENATE	COM(2025)0081	11/07/2025	
Contribution	IE_HOUSES-OF-OIREACHTAS	COM(2025)0081	23/07/2025	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
ECB	European Central Bank: opinion, guideline, report	CON/2025/0010	08/05/2025	
EESC	Economic and Social Committee: opinion, report	CES0896/2025	18/06/2025	