Basic information

2025/0045(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Certain corporate sustainability reporting and due diligence requirements (Omnibus I) 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) **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
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	