

Basic information

2025/0045(COD)

COD - Ordinary legislative procedure (ex-codecision procedure)
Directive

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

Procedure completed

Final act

[Directive 2026/0470](#)

[OJ OJ L 26.02.2026](#)

[Summary](#)