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	

Final act

Directive 2026/0470 OJ OJ L 26.02.2026	Summary