





Basic information	
<p>2025/0045(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<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>	

Key events			
Date	Event	Reference	Summary
26/02/2025	Legislative proposal published	COM(2025)0081 	Summary
31/03/2025	Committee referral announced in Parliament, 1st reading		
13/10/2025	Vote in committee, 1st reading		
13/10/2025	Committee decision to open interinstitutional negotiations with report adopted in committee		
17/10/2025	Committee report tabled for plenary, 1st reading	A10-0197/2025	Summary
20/10/2025	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 72)		
22/10/2025	Results of vote in Parliament		
22/10/2025	Committee decision to enter into interinstitutional negotiations rejected by plenary (Rule 72); file to be put on the agenda of the following part-session		
13/11/2025	Decision by Parliament, 1st reading	T10-0264/2025	Summary
13/11/2025	Results of vote in Parliament		
13/11/2025	Matter referred back to the committee responsible for interinstitutional negotiations		
11/12/2025	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	PE781.394 PE781.395 GEDA/A/(2025)005935	
16/12/2025	Decision by Parliament, 1st reading	T10-0324/2025	Summary
16/12/2025	Results of vote in Parliament		
24/02/2026	Act adopted by Council after Parliament's 1st reading		
24/02/2026	Final act signed		
26/02/2026	Final act published in Official Journal		

