

Basic information

2025/0045(COD)

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

Corporate sustainability reporting and due diligence requirements

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
3.70.20 Sustainable development

Awaiting Council's 1st reading position

Key players

European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs	WARBORN Jörgen (EPP)	18/03/2025
		Shadow rapporteur REPASI René (S&D) PIERA Pascale (PFE) BOCHEŃSKI Tobiasz (ECR) CANFIN Pascal (Renew) PETER-HANSEN Kira Marie (Greens/EFA) SAEIDI Arash (The Left) KHAN Mary (ESN)	
Committee for opinion			
	AFET Foreign Affairs	ANDREWS Barry (Renew)	10/04/2025
	INTA International Trade	AALTOLA Mika (EPP)	29/04/2025
	ECON Economic and Monetary Affairs	LEWANDOWSKI Janusz (EPP)	19/03/2025
	EMPL Employment and Social Affairs	ANDERSSON Li (The Left)	16/04/2025

	<table border="1"> <tr> <td>ENVI</td> <td>Environment, Climate and Food Safety</td> <td>POLFJÄRD Jessica (EPP)</td> <td>23/04/2025</td> </tr> </table>	ENVI	Environment, Climate and Food Safety	POLFJÄRD Jessica (EPP)	23/04/2025
ENVI	Environment, Climate and Food Safety	POLFJÄRD Jessica (EPP)	23/04/2025		
Council of the European Union					
European Commission	<table border="1"> <tr> <td>Commission DG</td> <td>Commissioner</td> </tr> <tr> <td>Financial Stability, Financial Services and Capital Markets Union</td> <td>ALBUQUERQUE Maria Luis</td> </tr> </table>	Commission DG	Commissioner	Financial Stability, Financial Services and Capital Markets Union	ALBUQUERQUE Maria Luis
Commission DG	Commissioner				
Financial Stability, Financial Services and Capital Markets Union	ALBUQUERQUE Maria Luis				
European Economic and Social Committee					