

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	

Technical information	
Procedure reference	2025/0045(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	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)
Legal basis	Treaty on the Functioning of the European Union TFEU 050 Treaty on the Functioning of the European Union TFEU 114
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/10/02277