

## Basic information

### 2004/0065(COD)

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

Company law: statutory audit of annual and consolidated accounts  
(amend. Directives 78/660/EEC and 83/349/EEC, repeal. Directive 84/253/EEC)



Amended by [2006/0285\(COD\)](#)  
Amended by [2011/0308\(COD\)](#)  
Amended by [2011/0389\(COD\)](#)  
Amended by [2020/0268\(COD\)](#)  
Amended by [2021/0104\(COD\)](#)  
See also [2008/2247\(INI\)](#)

### Subject

3.45.03 Financial management of undertakings, business loans,  
accounting

Procedure completed

## Key events

Date	Event	Reference	Summary
16/03/2004	Legislative proposal published	<a href="#">COM(2004)0177</a> 	<a href="#">Summary</a>
15/09/2004	Committee referral announced in Parliament, 1st reading		
13/01/2005	Referral to associated committees announced in Parliament		
21/06/2005	Vote in committee, 1st reading		<a href="#">Summary</a>
01/07/2005	Committee report tabled for plenary, 1st reading	<a href="#">A6-0224/2005</a>	
26/09/2005	Debate in Parliament	<a href="#">CRE link</a>	
28/09/2005	Decision by Parliament, 1st reading	<a href="#">T6-0353/2005</a>	<a href="#">Summary</a>
28/09/2005	Results of vote in Parliament		
25/04/2006	Act adopted by Council after Parliament's 1st reading		
17/05/2006	Final act signed		
17/05/2006	End of procedure in Parliament		
09/06/2006	Final act published in Official Journal		