

Basic information	
<p><b>2011/0308(COD)</b></p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p>	Procedure completed
<p>Company law: annual financial statements, consolidated financial statements and related reports of certain types of undertakings</p> <p>Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a> Amended by <a href="#">2013/0110(COD)</a> Amended by <a href="#">2016/0107(COD)</a> Amended by <a href="#">2021/0104(COD)</a> Amended by <a href="#">2023/0368(COD)</a></p> <p><b>Subject</b></p> <p>2.50.10 Financial supervision 3.45 Enterprise policy, inter-company cooperation 3.45.01 Company law 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.03 Financial management of undertakings, business loans, accounting 3.45.08 Business environment, reduction of the administrative burdens</p>	

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	<a href="#">JURI</a> Legal Affairs		<a href="#">LEHNE Klaus-Heiner (PPE)</a>	21/11/2011
			Shadow rapporteur <a href="#">MCCARTHY Arlene (S&amp;D)</a> <a href="#">THEIN Alexandra (ALDE)</a> <a href="#">LICHTENBERGER Eva (Verts/ALE)</a> <a href="#">KARIM Sajjad (ECR)</a>	
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>	<b>Appointed</b>
	<a href="#">AFET</a> Foreign Affairs		<a href="#">BRANTNER Franziska Katharina (Verts/ALE)</a>	14/11/2011
	<a href="#">DEVE</a> Development		<a href="#">HALL Fiona (ALDE)</a>	05/12/2011
	<a href="#">INTA</a> International Trade			
	<a href="#">ECON</a> Economic and Monetary Affairs		<a href="#">KLINZ Wolf (ALDE)</a>	25/10/2011
	<a href="#">EMPL</a> Employment and Social Affairs		The committee decided not to give an opinion.	

Council of the European Union	<b>Council configuration</b>	<b>Meetings</b>	<b>Date</b>
	Employment, Social Policy, Health and Consumer Affairs	3247	2013-06-20
	Employment, Social Policy, Health and Consumer Affairs	3177	2012-06-21
	Competitiveness (Internal Market, Industry, Research and Space)	3208	2012-12-10
	Competitiveness (Internal Market, Industry, Research and Space)	3147	2012-02-20
European Commission	<b>Commission DG</b>	<b>Commissioner</b>	
	Financial Stability, Financial Services and Capital Markets Union	BARNIER Michel	
European Economic and Social Committee			

<b>Technical information</b>	
<b>Procedure reference</b>	2011/0308(COD)
<b>Procedure type</b>	COD - Ordinary legislative procedure (ex-codecision procedure)
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
	Amending Directive 2006/43/EC 2004/0065(COD) Amended by 2013/0110(COD) Amended by 2016/0107(COD) Amended by 2021/0104(COD) Amended by 2023/0368(COD)
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 050-p1
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Mandatory consultation of other institutions</b>	European Economic and Social Committee
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	JURI/7/07698





<b>Documentation gateway</b>				
<b>European Parliament</b>				
<b>Document type</b>	<b>Committee</b>	<b>Reference</b>	<b>Date</b>	<b>Summary</b>
Committee draft report		PE485.920	28/03/2012	
Amendments tabled in committee		PE483.718	25/04/2012	
Amendments tabled in committee		PE489.397	09/05/2012	
Amendments tabled in committee		PE489.448	14/05/2012	
Amendments tabled in committee		PE489.525	15/05/2012	
Amendments tabled in committee		PE491.073	04/06/2012	
Committee opinion	DEVE	PE487.943	20/06/2012	
Committee opinion	AFET	PE483.740	25/06/2012	
Committee opinion	ECON	PE483.725	16/07/2012	
Committee report tabled for plenary, 1st reading/single				

reading		<a href="#">A7-0278/2012</a>	25/09/2012	<a href="#">Summary</a>
Text adopted by Parliament, 1st reading/single reading		<a href="#">T7-0261/2013</a>	12/06/2013	<a href="#">Summary</a>

#### Council of the EU

Document type	Reference	Date	Summary
Draft final act	<a href="#">00020/2013/LEX</a>	26/06/2013	

#### European Commission

Document type	Reference	Date	Summary
Document attached to the procedure	<a href="#">SEC(2011)1290</a> 	25/10/2011	
Document attached to the procedure	<a href="#">SEC(2011)1289</a> 	25/10/2011	
Legislative proposal	<a href="#">COM(2011)0684</a> 	25/10/2011	<a href="#">Summary</a>
Commission response to text adopted in plenary	<a href="#">SP(2013)520</a>	16/07/2013	
Document attached to the procedure	<a href="#">COM(2014)0391</a> 	27/06/2014	

#### National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	<a href="#">PT_PARLIAMENT</a>	<a href="#">COM(2011)0684</a>	09/01/2012	

#### Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
ESC	Economic and Social Committee: opinion, report	<a href="#">CES0801/2012</a>	29/03/2012	

#### Additional information

Source	Document	Date
National parliaments	<a href="#">IPEX</a>	
European Commission	<a href="#">EUR-Lex</a>	

#### Final act

<a href="#">Directive 2013/0034</a> <a href="#">OJ L 182 29.06.2013, p. 0019</a>	<a href="#">Summary</a>
---	-------------------------

#### Delegated acts

Reference	Subject
<a href="#">2023/2922(DEA)</a>	Examination of delegated act
<a href="#">2023/2816(DEA)</a>	Examination of delegated act