

Basic information	
<p>2011/0308(COD)</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 2004/0065(COD) Amended by 2013/0110(COD) Amended by 2016/0107(COD) Amended by 2021/0104(COD) Amended by 2023/0368(COD)</p> <p>Subject</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	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		LEHNE Klaus-Heiner (PPE)	21/11/2011
			Shadow rapporteur MCCARTHY Arlene (S&D) THEIN Alexandra (ALDE) LICHTENBERGER Eva (Verts/ALE) KARIM Sajjad (ECR)	
	Committee for opinion		Rapporteur for opinion	Appointed
	AFET Foreign Affairs		BRANTNER Franziska Katharina (Verts/ALE)	14/11/2011
	DEVE Development		HALL Fiona (ALDE)	05/12/2011
	INTA International Trade			
	ECON Economic and Monetary Affairs		KLINZ Wolf (ALDE)	25/10/2011
	EMPL Employment and Social Affairs		The committee decided not to give an opinion.	

Council of the European Union	Council configuration	Meetings	Date
	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	Commission DG	Commissioner	
	Financial Stability, Financial Services and Capital Markets Union	BARNIER Michel	
European Economic and Social Committee			