


Basic information	
<p>2023/0368(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Decision</p>	<p>Procedure completed</p>
<p>Company law: time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings</p> <p>Amending Directive 2013/34 2011/0308(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>	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE757.140	04/12/2023	
Amendments tabled in committee		PE757.854	15/12/2023	
Committee opinion	ECON	PE757.192	12/01/2024	
Committee report tabled for plenary, 1st reading/single reading		A9-0013/2024	29/01/2024	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0189/2024	10/04/2024	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Draft final act	00028/2024/LEX	29/04/2024		
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2023)0596 	17/10/2023	Summary	
Commission response to text adopted in plenary	SP(2024)377	29/07/2024		
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
ESC	Economic and Social Committee: opinion, report	CES5558/2023	13/12/2023	