Basic information	
2023/0368(COD)	Procedure completed
COD - Ordinary legislative procedure (ex-codecision procedure) Decision	
Company law: time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings	
Amending Directive 2013/34 2011/0308(COD)	
Subject	
<ul> <li>2.50.10 Financial supervision</li> <li>3.45 Enterprise policy, inter-company cooperation</li> <li>3.45.01 Company law</li> <li>3.45.02 Small and medium-sized enterprises (SME), craft industries</li> <li>3.45.03 Financial management of undertakings, business loans, accounting</li> <li>3.45.08 Business environment, reduction of the administrative burdens</li> </ul>	

## **Final act**

Directive 2024/1306 OJ OJ L 08.05.2024

Summary