Basic information

2023/0368(COD)

COD - Ordinary legislative procedure (ex-codecision procedure)

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

- 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

Procedure completed

Key events

Date	Event	Reference	Summary
17/10/2023	Legislative proposal published	COM(2023)0596	Summary
20/11/2023	Committee referral announced in Parliament, 1st reading		
24/01/2024	Vote in committee, 1st reading		
24/01/2024	Committee decision to open interinstitutional negotiations with report adopted in committee		
29/01/2024	Committee report tabled for plenary, 1st reading	A9-0013/2024	Summary
05/02/2024	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 71)		
07/02/2024	Committee decision to enter into interinstitutional negotiations confirmed by plenary (Rule 71)		
11/03/2024	Approval in committee of the text agreed at 1st reading interinstitutional negotiations		
10/04/2024	Decision by Parliament, 1st reading	T9-0189/2024	Summary
10/04/2024	Results of vote in Parliament		
29/04/2024	Act adopted by Council after Parliament's 1st reading		
29/04/2024	Final act signed		
08/05/2024	Final act published in Official Journal		