

**Basic information****2025/0044(COD)**COD - Ordinary legislative procedure (ex-codecision procedure)  
DirectiveCertain corporate sustainability reporting and due diligence  
requirements: application datesAmending Directive 2022/2464 [2021/0104\(COD\)](#)Amending Directive 2024/1760 [2022/0051\(COD\)](#)**Subject**

3.45.01 Company law

3.70.20 Sustainable development

Awaiting Council's 1st reading position