


Basic information	
2025/0044(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Awaiting committee decision
Certain corporate sustainability reporting and due diligence requirements: application dates Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD) Subject 3.45.01 Company law 3.70.20 Sustainable development	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs		
	Committee for opinion	Rapporteur for opinion	Appointed
	AFET Foreign Affairs		
	INTA International Trade		
	ECON Economic and Monetary Affairs		
	EMPL Employment and Social Affairs		
	ENVI Environment, Climate and Food Safety	The committee decided not to give an opinion.	
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Financial Stability, Financial Services and Capital Markets Union	ALBUQUERQUE Maria Luís	
European Economic and Social Committee			

Key events			
Date	Event	Reference	Summary

26/02/2025	Legislative proposal published	COM(2025)0080	
12/03/2025	Committee referral announced in Parliament, 1st reading		

Technical information	
Procedure reference	2025/0044(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)
Legal basis	Treaty on the Functioning of the EU TFEU 050 Treaty on the Functioning of the EU TFEU 114
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Awaiting committee decision
Committee dossier	JURI/10/02263

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0080	26/02/2025	
Document attached to the procedure	SWD(2025)0080 	27/02/2025	