


Basic information	
<b>2025/0045(COD)</b> COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Preparatory phase in Parliament
Certain corporate sustainability reporting and due diligence requirements  Amending Directive 2006/43 <a href="#">2004/0065(COD)</a> Amending Directive 2013/34 <a href="#">2011/0308(COD)</a> Amending Directive 2022/2464 <a href="#">2021/0104(COD)</a> Amending Directive 2024/1760 <a href="#">2022/0051(COD)</a>	
<b>Subject</b>  3.45.01 Company law 3.70.20 Sustainable development	

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	Pending final decision on the referral			
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>	<b>Appointed</b>
	Pending final decision on the referral			
Council of the European Union				
European Commission	<b>Commission DG</b>		<b>Commissioner</b>	
	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)0081	

Technical information	
<b>Procedure reference</b>	2025/0045(COD)
<b>Procedure type</b>	COD - Ordinary legislative procedure (ex-codecision procedure)
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
	Amending Directive 2006/43 <a href="#">2004/0065(COD)</a> Amending Directive 2013/34 <a href="#">2011/0308(COD)</a> Amending Directive 2022/2464 <a href="#">2021/0104(COD)</a> Amending Directive 2024/1760 <a href="#">2022/0051(COD)</a>
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 050 Treaty on the Functioning of the EU TFEU 114

<b>Mandatory consultation of other institutions</b>	European Economic and Social Committee
<b>Stage reached in procedure</b>	Preparatory phase in Parliament

<b>Documentation gateway</b>			
<b>European Commission</b>			
<b>Document type</b>	<b>Reference</b>	<b>Date</b>	<b>Summary</b>
Legislative proposal	COM(2025)0081	26/02/2025	
Document attached to the procedure	SWD(2025)0080 	27/02/2025	