

Basic information

COD - Ordinary legislative procedure (ex-codecision procedure) [2011/0308\(COD\)](#)
Directive

Procedure completed

Company law: annual financial statements, consolidated financial statements and related reports of certain types of undertakings

Amending Directive 2006/43/EC [2004/0065\(COD\)](#)

Amended by [2013/0110\(COD\)](#)

Amended by [2016/0107\(COD\)](#)

Amended by [2021/0104\(COD\)](#)

Amended by [2023/0368\(COD\)](#)

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