

## Basic information

COD - Ordinary legislative procedure (ex-codecision procedure)  
Decision [2023/0368\(COD\)](#)

Procedure completed

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