

Procedure file

Basic information	
<p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p> <p>2011/0308(COD)</p>	Procedure completed
<p>Company law: annual financial statements, consolidated financial statements and related reports of certain types of undertakings</p> <p>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)</p> <p>Subject</p> <p>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</p>	

Documentation gateway					
Legislative proposal		COM(2011)0684	25/10/2011	EC	Summary
Document attached to the procedure		SEC(2011)1289	25/10/2011	EC	
Document attached to the procedure		SEC(2011)1290	25/10/2011	EC	
Committee draft report		PE485.920	28/03/2012	EP	
Economic and Social Committee: opinion, report		CES0801/2012	29/03/2012	ESC	
Amendments tabled in committee		PE489.397	09/05/2012	EP	
Committee opinion	DEVE	PE487.943	20/06/2012	EP	
Committee opinion	AFET	PE483.740	25/06/2012	EP	
Committee opinion	ECON	PE483.725	16/07/2012	EP	
Committee report tabled for plenary, 1st reading/single reading		A7-0278/2012	25/09/2012	EP	
Text adopted by Parliament, 1st reading/single reading		T7-0261/2013	12/06/2013	EP	Summary
Draft final act		00020/2013/LEX	26/06/2013	CSL	
Commission response to text adopted in plenary		SP(2013)520	16/07/2013	EC	
Document attached to the procedure		COM(2014)0391	27/06/2014	EC	