# Procedure file

## Basic information

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|---|---|---|
| COD - Ordinary legislative procedure (ex-codecision procedure)<br>Directive | 2008/0084(COD) | Procedure completed |
| Disclosure requirements for medium-sized companies and obligation to draw up consolidated accounts<br><br>Subject<br>3.45.01 Company law<br>3.45.02 Small and medium-sized enterprises (SME), craft industries<br>3.45.03 Financial management of undertakings, business loans, accounting<br>3.45.08 Business environment, reduction of the administrative burdens | | |

## Key events

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|---|---|---|---|
| 17/04/2008 | Legislative proposal published | COM(2008)0195 | Summary |
| 20/05/2008 | Committee referral announced in Parliament, 1st reading | | |
| 17/11/2008 | Vote in committee, 1st reading | | Summary |
| 27/11/2008 | Committee report tabled for plenary, 1st reading | A6-0462/2008 | |
| 18/12/2008 | Results of vote in Parliament | | |
| 18/12/2008 | Debate in Parliament | | |
| 18/12/2008 | Decision by Parliament, 1st reading | T6-0631/2008 | Summary |
| 11/05/2009 | Act adopted by Council after Parliament's 1st reading | | |
| 18/06/2009 | Final act signed | | |
| 18/06/2009 | End of procedure in Parliament | | |
| 26/06/2009 | Final act published in Official Journal | | |