

Procedure file

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	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs		21/11/2011
		PPE LEHNE Klaus-Heiner	
		Shadow rapporteur	
		S&D MCCARTHY Arlene	
		ALDE THEIN Alexandra	
		Verts/ALE LICHTENBERGER Eva	
		ECR KARIM Sajjad	
	Committee for opinion	Rapporteur for opinion	Appointed
	AFET Foreign Affairs		14/11/2011
	Verts/ALE BRANTNER Franziska Katharina		
DEVE Development		05/12/2011	
	ALDE HALL Fiona		
INTA International Trade			
ECON Economic and Monetary Affairs		25/10/2011	
	ALDE KLINZ Wolf		
EMPL Employment and Social Affairs	The committee decided not to give an opinion.		

Council of the European Union	Council configuration	Meeting	Date
	Employment, Social Policy, Health and Consumer Affairs	3247	20/06/2013
	Competitiveness (Internal Market, Industry, Research and Space)	3208	10/12/2012
	Employment, Social Policy, Health and Consumer Affairs	3177	21/06/2012
	Competitiveness (Internal Market, Industry, Research and Space)	3147	20/02/2012
European Commission	Commission DG	Commissioner	
	Financial Stability, Financial Services and Capital Markets Union	BARNIER Michel	
European Economic and Social Committee			