












Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) 2023/0368(COD) Decision	Procedure completed, awaiting publication in Official Journal
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	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Legal Affairs	 VOSS Axel	29/11/2023
		Shadow rapporteur	
		 DURAND Pascal	
		 KARLESKIND Pierre	
		 TOUSSAINT Marie	
		 STANCANELLI Raffaele	
		 AUBRY Manon	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Foreign Affairs	The committee decided not to give an opinion.	
	 Development	The committee decided not to give an opinion.	
	 Economic and Monetary Affairs		25/10/2023
		 POLFJÄRD Jessica	
Council of the European Union	Commission DG	Commissioner	

