

# Procedure file

| Basic information  |                             |
|--|-----------------------------|
| <p>COD - Ordinary legislative procedure (ex-codecision procedure)<br/>Directive</p> <p>2021/0104(COD)</p>  | Awaiting committee decision |
| <p>Corporate Sustainability Reporting Directive</p> <p>Amending Directive 2004/109 <a href="#">2003/0045(COD)</a><br/>           Amending Directive 2006/43 <a href="#">2004/0065(COD)</a><br/>           Amending Directive 2013/34 <a href="#">2011/0308(COD)</a><br/>           Amending Regulation 2014/537 <a href="#">2011/0359(COD)</a></p> <p>Subject</p> <p>2.50.08 Financial services, financial reporting and auditing<br/>           2.50.10 Financial supervision<br/>           3.45.01 Company law<br/>           3.45.03 Financial management of undertakings, business loans, accounting<br/>           3.70.20 Sustainable development</p> <p>Legislative priorities<br/> <a href="#">Joint Declaration 2021</a></p> |                             |

| Technical information                        |  |
|--|--|
| Procedure reference                          | 2021/0104(COD)   |
| Procedure type                               | COD - Ordinary legislative procedure (ex-codecision procedure)   |
| Procedure subtype                            | Legislation  |
| Legislative instrument                       | Directive  |
|  | <p>Amending Directive 2004/109 <a href="#">2003/0045(COD)</a><br/>           Amending Directive 2006/43 <a href="#">2004/0065(COD)</a><br/>           Amending Directive 2013/34 <a href="#">2011/0308(COD)</a><br/>           Amending Regulation 2014/537 <a href="#">2011/0359(COD)</a></p> |
| Legal basis                                  | Rules of Procedure EP 57; Treaty on the Functioning of the EU TFEU 114; Treaty on the Functioning of the EU TFEU 050   |
| Mandatory consultation of other institutions | <a href="#">European Central Bank</a>  |
| Stage reached in procedure                   | Awaiting committee decision  |
| Committee dossier                            | JURI/9/05887   |