

# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) 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 <a href="#">2011/0308(COD)</a>	
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	

Technical information	
Procedure reference	2023/0368(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Decision
	Amending Directive 2013/34 <a href="#">2011/0308(COD)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 050-p1
Other legal basis	Rules of Procedure EP 159
Mandatory consultation of other institutions	<a href="#">European Economic and Social Committee</a>
Stage reached in procedure	Procedure completed, awaiting publication in Official Journal
Committee dossier	JURI/9/13506