

Basic information	
<b>2023/0368(COD)</b> COD - Ordinary legislative procedure (ex-codecision procedure) Decision	Procedure completed
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>  <b>Subject</b>  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	
<b>Procedure reference</b>	2023/0368(COD)
<b>Procedure type</b>	COD - Ordinary legislative procedure (ex-codecision procedure)
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Decision
<b>Amendments and repeals</b>	Amending Directive 2013/34 <a href="#">2011/0308(COD)</a>
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 050-p1
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Mandatory consultation of other institutions</b>	<a href="#">European Economic and Social Committee</a>
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	JURI/9/13506