



2024/137

25.1.2024

**DECISION OF THE EEA JOINT COMMITTEE No 162/2021**  
**of 23 April 2021**  
**amending Annex XXII (Company law) to the EEA Agreement [2024/137]**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area (“the EEA Agreement”), and in particular Article 98 thereof,

Whereas:

- (1) Commission Regulation (EU) 2020/1434 of 9 October 2020 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard 16 <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following indent is added in point 10ba (Commission Regulation (EC) No 1126/2008) of Annex XXII to the EEA Agreement:

‘ **32020 R 1434**: Commission Regulation (EU) 2020/1434 of 9 October 2020 (OJ L 331, 12.10.2020, p. 20).’

*Article 2*

The text of Regulation (EU) 2020/1434 in the Icelandic and Norwegian languages, to be published in the EEA Supplement to the *Official Journal of the European Union*, shall be authentic.

*Article 3*

This Decision shall enter into force on 24 April 2021, provided that all the notifications under Article 103(1) of the EEA Agreement have been made \*.

*Article 4*

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 23 April 2021.

*For the EEA Joint Committee*  
*The President*  
Clara GANSLANDT

---

<sup>(1)</sup> OJ L 331, 12.10.2020, p. 20.

\* No constitutional requirements indicated.