



**DECISION OF THE EEA JOINT COMMITTEE No 357/2021
of 10 December 2021
amending Annex XXII (Company law) to the EEA Agreement [2024/706]**

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) 2020/2097 of 15 December 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 4 ⁽¹⁾ 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 2097**: Commission Regulation (EU) 2020/2097 of 15 December 2020 (OJ L 425, 16.12.2020, p. 10).’

Article 2

The text of Regulation (EU) 2020/2097 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 11 December 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, 10 December 2021.

For the EEA Joint Committee
The President
Rolf Einar FIFE

⁽¹⁾ OJ L 425, 16.12.2020, p. 10.

* No constitutional requirements indicated.