

DECISION OF THE EEA JOINT COMMITTEE**No 293/2015****of 30 October 2015****amending Annex XXII (Company law) to the EEA Agreement [2017/1082]**

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) Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC ⁽¹⁾ is to be incorporated into the EEA Agreement.
- (2) Directive 2013/34/EU repeals Fourth Council Directive 78/660/EEC ⁽²⁾ and Seventh Council Directive 83/349/EEC ⁽³⁾ which are incorporated into the EEA Agreement and which are consequently to be repealed under the EEA Agreement.
- (3) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Annex XXII to the EEA Agreement shall be amended as follows:

1. The following is added in point 10f (Directive 2006/43/EC of the European Parliament and of the Council):

‘, as amended by:

— **32013 L 0034**: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 (OJ L 182, 29.6.2013, p. 19).’

2. The following is inserted after point 10h (Directive 2012/17/EU of the European Parliament and of the Council):

‘10i. **32013 L 0034**: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

The provisions of the Directive, shall, for the purposes of the Agreement, be read with the following adaptations:

- (a) As regards Iceland and Norway, the conversion into national currency of amounts in euro shall be obtained by applying the exchange rate published by the central bank responsible for the national currency.

⁽¹⁾ OJ L 182, 29.6.2013, p. 19.

⁽²⁾ OJ L 222, 14.8.1978, p. 11.

⁽³⁾ OJ L 193, 18.7.1983, p. 1.

(b) The following shall be added to Annex I:

‘— Iceland:

hlutafélag, einkahlutafélag;

— Liechtenstein:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;

— Norway:

aksjeselskap, allmennaksjeselskap.’

(c) The following shall be added to Annex II:

‘— Iceland:

sameignarfélag, samlagsfélag;

— Liechtenstein:

die Kollektivgesellschaft, die Kommanditgesellschaft;

— Norway:

partrederi, ansvarlig selskap, kommandittselskap.”

3. The text of points 4 (Fourth Council Directive 78/660/EEC) and 6 (Seventh Council Directive 83/349/EEC) is deleted.

Article 2

The texts of Directive 2013/34/EU 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 1 November 2015, 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, 30 October 2015.

For the EEA Joint Committee

The President

Oda SLETNES

(*) Constitutional requirements indicated.