

DECISION OF THE EEA JOINT COMMITTEE**No 294/2015****of 30 October 2015****amending Annex XXII (Company law) to the EEA Agreement [2017/1083]**

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) Council Directive 2014/102/EU of 7 November 2014 adapting Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, by reason of the accession of the Republic of Croatia ⁽¹⁾ is to be incorporated into the EEA Agreement.
- (2) The Agreement on the participation of the Republic of Croatia in the European Economic Area ⁽²⁾ ('the 2014 EEA Enlargement Agreement') signed on 11 April 2014 in Brussels, has been provisionally applicable to its signatories since 12 April 2014, and this Decision shall therefore apply provisionally pending the entry into force of the 2014 EEA Enlargement Agreement.
- (3) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

The following is added in point 10i (Directive 2013/34/EU of the European Parliament and of the Council) of Annex XXII to the EEA Agreement:

, as amended by:

— **32014 L 0102**: Council Directive 2014/102/EU of 7 November 2014 (OJ L 334, 21.11.2014, p. 86).'*Article 2*

The texts of Directive 2014/102/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 (*), or on the day of the entry into force of Decision of the EEA Joint Committee No 293/2015 of 30 October 2015 ⁽³⁾, or on day of the entry into force of the 2014 EEA Enlargement Agreement, whichever is the later.

⁽¹⁾ OJ L 334, 21.11.2014, p. 86.

⁽²⁾ OJ L 170, 11.6.2014, p. 18.

(*) No constitutional requirements indicated.

⁽³⁾ See page 87 of this Official Journal.

Pending the entry into force of the 2014 EEA Enlargement Agreement, this Decision shall apply provisionally from 1 November 2015, provided that all the notifications under Article 103(1) of the EEA Agreement have been made, or from the day of the entry into force of Decision of the EEA Joint Committee No 293/3015 of 30 October 2015, whichever is the later.

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
