

**DECISION OF THE EEA JOINT COMMITTEE**  
**No 357/2021**

**of 10 December 2021**

**amending Annex XXII (Company law) to the EEA Agreement**

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<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 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*.

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<sup>1</sup> OJ L 425, 16.12.2020, p. 10.

\* No constitutional requirements indicated.

Done at Brussels, 10 December 2021.

*For the EEA Joint Committee  
The President*

*Rolf Einar Fife*

*The Secretaries  
To the EEA Joint Committee*

*Hege M. Hoff*

*Mikołaj Karłowski*

*Not yet published*