



2026/237

12.2.2026

**DECISION OF THE EEA JOINT COMMITTEE No 252/2025
of 24 October 2025
amending Annex XXII (Company law) to the EEA Agreement [2026/237]**

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) 2025/1047 of 27 May 2025 amending Regulation (EU) 2023/1803 as regards International Financial Reporting Standard 9 and International Financial Reporting Standard 7 ⁽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 10bb (Commission Regulation (EU) 2023/1803) of Annex XXII to the EEA Agreement:

‘— **32025 R 1047**: Commission Regulation (EU) 2025/1047 of 27 May 2025 (OJ L, 2025/1047, 28.5.2025).’

Article 2

The text of Regulation (EU) 2025/1047 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 25 October 2025, 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, 24 October 2025.

For the EEA Joint Committee
The President
Stefán Haukur JÓHANNESSON

⁽¹⁾ OJ L, 2025/1047, 28.5.2025, ELI: <http://data.europa.eu/eli/reg/2025/1047/oj>.

(*) No constitutional requirements indicated.