



**DECISION OF THE EEA JOINT COMMITTEE No 324/2025  
of 5 December 2025  
amending Annex XXII (Company law) to the EEA Agreement [2026/593]**

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) 2025/1331 of 9 July 2025 amending Regulation (EU) 2023/1803 as regards International Financial Reporting Standards 1, 7, 9 and 10, and International Accounting Standard 7 <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 10bb (Commission Regulation (EU) 2023/1803) of Annex XXII to the EEA Agreement:

‘— **32025 R 1331**: Commission Regulation (EU) 2025/1331 of 9 July 2025 (OJ L, 2025/1331, 10.7.2025).’

*Article 2*

The text of Regulation (EU) 2025/1331 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 6 December 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, 5 December 2025.

*For the EEA Joint Committee*  
*The President*  
Stefán Haukur JÓHANNESSON

---

<sup>(1)</sup> OJ L, 2025/1331, 10.7.2025, ELI: <http://data.europa.eu/eli/reg/2025/1331/oj>.

(\*) No constitutional requirements indicated.