



2025/1857

2.10.2025

**DECISION OF THE EEA JOINT COMMITTEE No 158/2025
of 13 June 2025
amending Annex XXII (Company law) to the EEA Agreement [2025/1857]**

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 Delegated Directive (EU) 2023/2775 of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the adjustments of the size criteria for micro, small, medium-sized and large undertakings or groups ⁽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 10i (Directive 2013/34/EU of the European Parliament and of the Council) of Annex XXII to the EEA Agreement:

‘— **32023 L 2775**: Commission Delegated Directive (EU) 2023/2775 of 17 October 2023 (OJ L, 2023/2775, 21.12.2023).’

Article 2

The text of Delegated Directive (EU) 2023/2775 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 14 June 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, 13 June 2025.

For the EEA Joint Committee
The President
Nicolas VON LINGEN

⁽¹⁾ OJ L, 2023/2775, 21.12.2023, ELI: http://data.europa.eu/eli/dir_del/2023/2775/oj.

^(*) Constitutional requirements indicated.