

## Statutory auditors' report on revised directors' report alone

372. (1) Subject to subsection (2), a company's current statutory auditors shall make a report or, as the case may be, a further report, in the form required by section 336, to the company's members on any revised directors' report prepared under section 366 if the relevant statutory financial statements have not been revised at the same time.

(2) Where the statutory auditors' report on the original statutory financial statements was not made by the company's current statutory auditors, the directors of the company may resolve that the report required by subsection (1) is to be made by the person or persons who made the first-mentioned report, provided that that person or those persons agree to do so and the person or persons would be qualified for appointment as statutory auditors of the company.

(3) Where the person or persons so qualified agree to make that report (and proceed to do so), subsequent references in this Chapter, in relation to a report under this section, to statutory auditors shall be read as references to that person or those persons.

(4) The report shall state that the statutory auditors have considered whether the information given in the revised report is consistent with the original statutory financial statements for the relevant year (specifying it) and—

(a) if they are of the opinion that it is, or

(b) if they are of the opinion that it is not,

they shall state that fact in their report.

(5) Section 337 (signature of statutory auditor's report) shall apply to a statutory auditors' report under this section as it applies to a statutory auditors' report under section 336 with the necessary modifications.