

**LISTING RULES (AUDITORS' RESPONSIBILITIES IN RELATION TO THE  
COMBINED CODE) INSTRUMENT 2004**

**Powers Exercised**

- A. The Financial Services Authority makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000:
- (1) section 74 (The official list);
  - (2) section 96 (Obligations of issuers of listed securities); and
  - (3) paragraph 1 of Schedule 7.

**Commencement**

- B. This instrument comes into force on 1 November 2004.

**Amendments to the Listing Rules**

- C. The Listing Rules are amended in accordance with the Annex to this instrument.

**Citation**

- D. This instrument may be cited as the Listing Rules (Auditors' Responsibilities in relation to the Combined Code) Instrument 2004.

By order of the Board  
20 October 2004

## Annex

### Amendments to the Listing Rules

In this annex underlining indicates new text, and striking through indicates deleted text.

Amend Chapter 12 of the Listing Rules detailing the application of the Combined Code in listing rule 12.43A as set out below:

Corporate governance and director's remuneration

...

12.43A...

...

Requirements of auditors

A company's statement under 12.43A(b) must be reviewed by the auditors before publication ~~only~~ insofar as it relates to Code provisions C1.1, C.2.1, C3.1, C3.2, C3.3, C3.4, C3.5, C3.6 and C.3.7 ~~A.1.2, A.1.3, A.6.1, A.6.2, D.1.1, D.2.1 and D.3.1~~ of the Combined Code.

The scope...