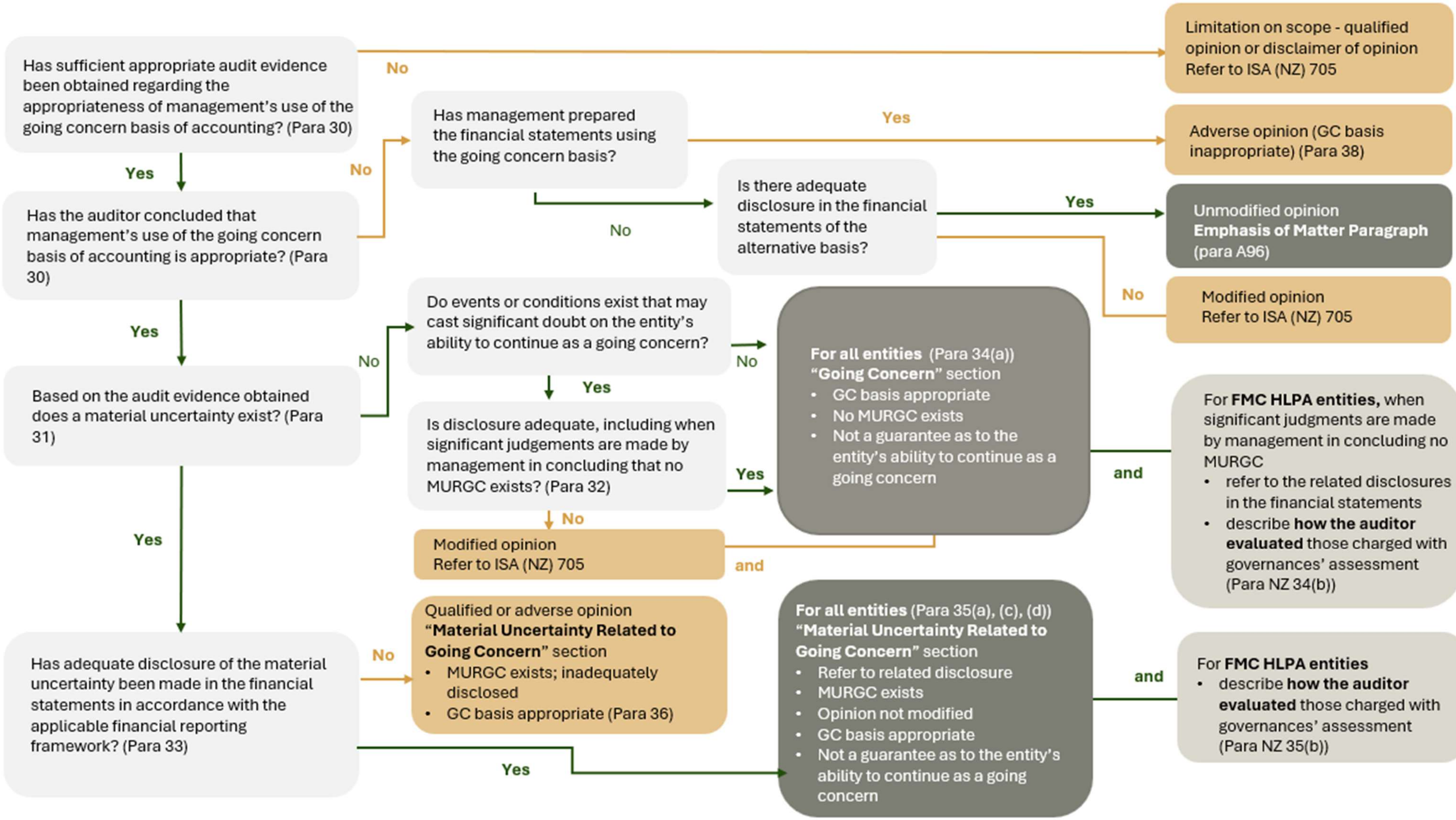
Communicating going concern matters in the auditor's report

May 2026



Note: Paragraph references in this chart refer to paragraphs in ISA (NZ) 570, *Going Concern*

Audit opinions in this diagram must comply, as appropriate, with: ISA (NZ) 700, *Forming an Opinion and Reporting on Financial Statements*, ISA (NZ) 705, *Modifications to the Opinion in the Independent Auditor's Report* and ISA (NZ) 706, *Emphasis of Matter Paragraphs and Other Mater Paragraphs in the Independent Auditor's Report.*