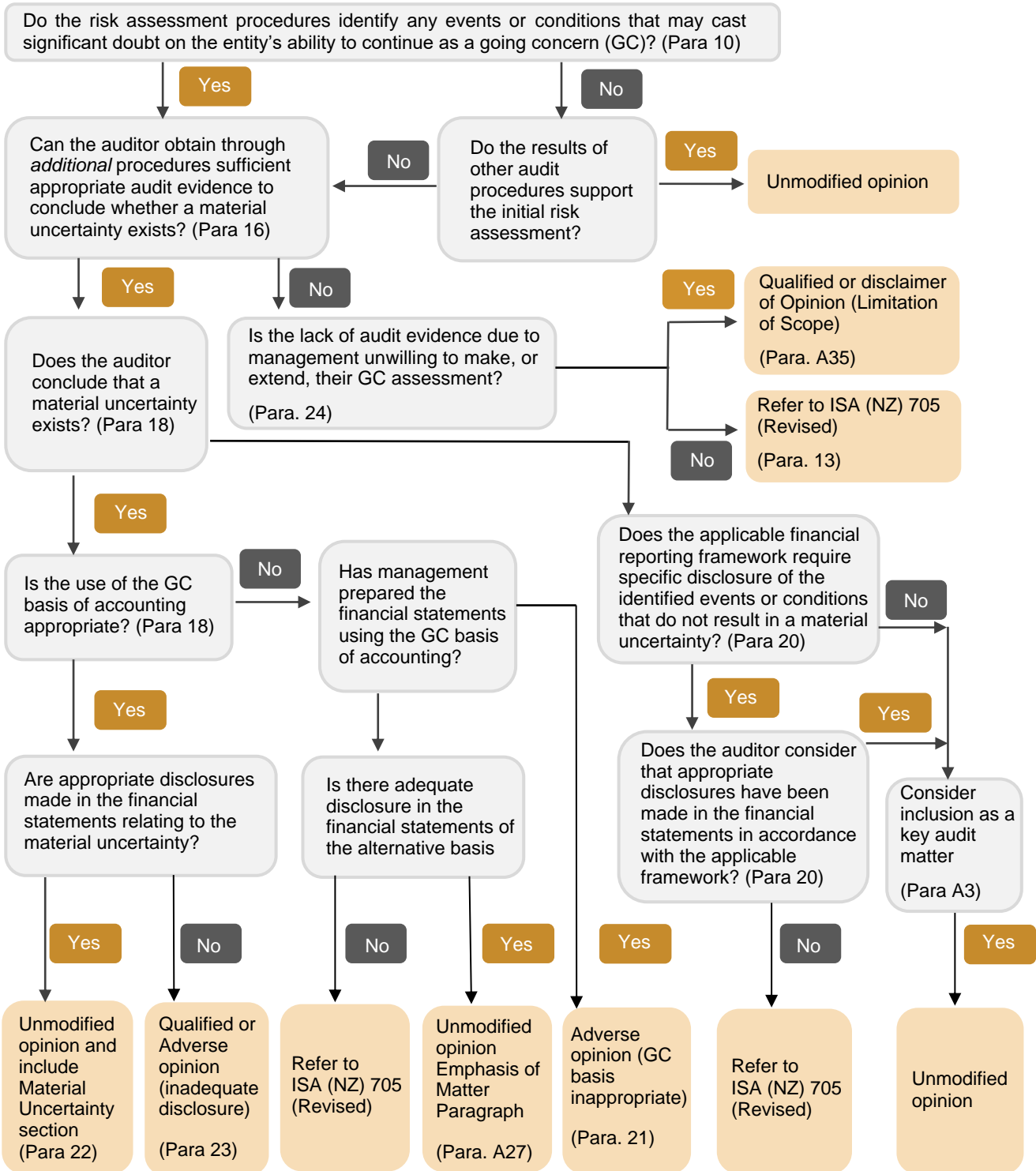


# Linking Going Concern Considerations and Types of Audit Opinions



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