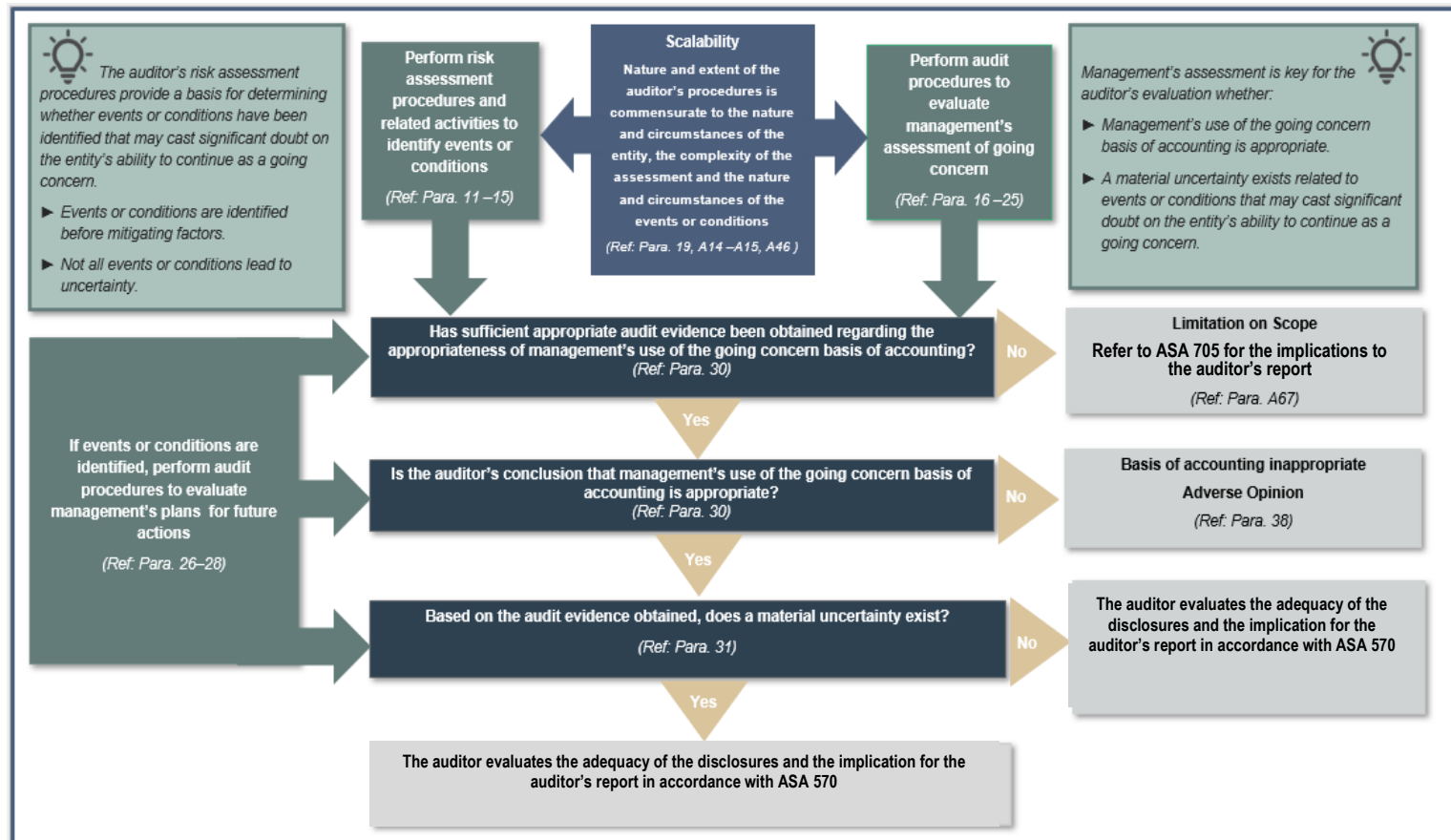


Auditor's Decision-Making Process for Going Concern



Note: The chart depicts a walkthrough of the auditor's decision-making process for going concern, rather than the audit process itself. The dark blue boxes highlight the auditor's decisions in respect of concluding whether the going concern basis of accounting is appropriate and whether a material uncertainty related to going concern exists.