

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Benjamin Chu, CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Benjamin Chu, CPA, CA, a member of CPA Ontario:

- 1. THAT the said Benjamin Chu, while acting in a senior financial role at Company A, which later merged with Company B, failed to act in a manner which will maintain the good reputation of the profession and serve the public interest contrary to Rule 201.1 of the CPA Code of Professional Conduct, in that:
 - a. In or about the period April 2016 to April 2018, he misappropriated the approximate amount of \$10,000 from his employer Company A, through the submission of expense reports; and
 - b. In or about the period April 2018 to November 2019, he misappropriated the approximate amount of \$10,000 from his employer Company B, through the submission of expense reports.

Dated at North York, Ontario, this ^{30th} day of September, 2021.

DocuSigned by: Donna Wong C73AE98108FE42D...

D.K.Y WONG, CPA, CA, CMA - DEPUTY CHAIR PROFESSIONAL CONDUCT COMMITTEE