



Chartered Professional Accountants of Ontario
130 King Street West, Suite 3400
PO Box 358, Toronto ON M5X 1E1
T 416.962.1841 F 416.962.8900 Toll Free 1.800.387.0735
cpaontario.ca

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Muhammad Ali, CPA, CGA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Muhammad Ali, CPA, CGA, a member of CPA Ontario:

1. THAT the said Muhammad Ali, in or about the period October 26, 2017 to March 9, 2021, while a member of CPA Ontario, was associated with AR Rahman Tax & Accounting Services Corporation ("ARR"), a corporation engaged in the practice of public accounting, contrary to Rule 409 of the CPA Ontario Code of Professional Conduct.
2. THAT the said Muhammad Ali, in or about the period January 15, 2021 through March 9, 2021, failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 104.1 of the CPA Ontario Code of Professional Conduct, in that he failed to provide documents or information when requested to do so by the Investigator appointed by the Professional Conduct Committee of CPA Ontario.

Dated at Aurora, Ontario, this 6th day of July 2021.

A handwritten signature in blue ink, appearing to read "H.G. Fagan", written over a horizontal line.

H.G. FAGAN, FCPA, FCA - CHAIR
PROFESSIONAL CONDUCT COMMITTEE