CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

DISCIPLINE COMMITTEE

IN THE MATTER OF: A proposed Settlement Agreement between the Professional

Conduct Committee of the Chartered Professional Accountants

of Ontario and Deloitte LLP

TO: Deloitte LLP

AND TO: The Professional Conduct Committee

DECISION MADE OCTOBER 27, 2023

DECISION

After considering the submissions of the parties, both written and oral, and the proposed Settlement Agreement itself, the Panel hereby approves the Settlement Agreement, dated September 28, 2023.

DATED this 27th day of October, 2023

Bernard S. Schwartz, FCPA, FCA

Brenad Schwartz.

Discipline Committee - Deputy Chair