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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Valentina Mullai, CPA, CGA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Valentina Mullai, CPA, CGA, a member of CPA Ontario:

1. THAT the said Valentina Mullai, CPA, CGA, in or about the period of August 9, 2023 to October 8, 2025, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that she failed to promptly reply in writing to the communications from CPA Ontario to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated August 9, 2023, February 1, 2024, April 24, 2025, and July 21, 2025.

Dated at Grimsby, Ontario this 16th day of October, 2025.

A handwritten signature in cursive script, appearing to read "D. Davoli".

D.D. DAVOLI, FCPA, FCA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE