



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Arjun Grewal, 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 Arjun Grewal, CPA, CGA, a member of CPA Ontario:

1. THAT the said Arjun Grewal, in or about the period between November 17, 2018 and January 14, 2026, failed to 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 he failed to advise CPA Ontario that his Professional Experience Required for Certification (PERC) report, filed to obtain Membership in CPA Ontario, was based on false or misleading information, and in particular:
 - a. The PERC report stated that he was paid an annual salary of between \$50,001 and \$55,000 when he was not paid by "TC;" and
 - b. The PERC report falsely stated that he was employed full-time between April, 2016, and June, 2018 at "TC."
2. THAT the said Arjun Grewal, in or about the period between April 1, 2022 and August 31, 2022, failed to 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 he prepared employment letters in "PL"'s name that misrepresented the salary of Arjun Grewal's spouse for the purpose of obtaining mortgage financing.
3. THAT the said Arjun Grewal, in or about the period between November 17, 2018 and December 31, 2023, while providing accounting services to the public, did contravene the provisions of the Bylaws and Regulations contrary to Rule 101 of the CPA Code of Professional Conduct in that he provided accounting services to the public through an entity that was not registered with CPA Ontario.

Dated at Toronto, Ontario this 3rd day of March, 2026.

SEAN WESTERHOF, CPA, CA – CHAIR
PROFESSIONAL CONDUCT COMMITTEE