**SUMMARY OF SANCTION AGREEMENT**
**NAVEEN AHUJA, CPA, CA**

On September 23, 2026, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Naveen Ahuja, CPA, CA, admitted to the allegations of unprofessional conduct as set out in the March 26, 2025 motion referring the matter to a hearing, in that he:

1. Made a false or misleading statement to the Corporate Registrations department of the Chartered Professional Accountants of Alberta in that he:

    a. indicated he was not providing the following services to members of the public through Swift Accounting and Business Solutions Ltd. ("Swift"):

        i. assurance engagements;
        ii. Specified auditing procedures engagements;
        iii. Compilation engagements;
        iv. Accounting services;
        v. Forensic accounting, financial investigation or financial litigation support services;
        vi. Advice about or interpretation of taxation matters; and
        vii. Preparation of a tax return or other statutory information filing, if the return or filing is prepared in conjunction with any service referred to above

    despite providing some or all of those services to members of the public through Swift;

    b. indicated he did not have an ownership interest in Swift to a department of the Chartered Professional Accountants of Alberta, despite being a director and 80% voting shareholder of 1694346 Alberta Ltd., which holds 50% of the voting shares of Swift.

    All of which is contrary to the provisions of the *Chartered Professional Accountants Act,* SA 2014, c. C-10.2, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND Naveen Ahuja, CPA, CA, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. A written reprimand;
2. Payment of a fine in the amount of $1,500.00 within 30 days of the statement of costs being served;
3. Payment of one-third (1/3) of the costs of the investigation, hearing and compliance with the orders within 30 days of the statement of costs being served;
4. Mandatory publication pursuant to section 98 of the *CPA Act* and bylaws 1550-1557; and
5. If Naveen Ahuja, CPA, CA fails to comply with the Tribunal's orders within the time specified, the registration of Naveen Ahuja, CPA, CA will be cancelled.

Discipline Tribunal Secretary
September 2026

File #2024096