



Capital
Markets
Tribunal

Tribunal des
marchés
financiers

22nd Floor
20 Queen Street West
Toronto ON M5H 3S8

22e étage
20, rue Queen ouest
Toronto ON M5H 3S8

ONTARIO SECURITIES COMMISSION

(Applicant)

- and -

KPMG LLP

(Respondent)

File No. 2026-18

Adjudicator: Timothy Moseley

September 2, 2026

ORDER

WHEREAS on September 2, 2026, the Capital Markets Tribunal held a hearing by videoconference;

ON READING the material filed by KPMG LLP, and on hearing the submissions of the representatives for the Ontario Securities Commission and for KPMG LLP;

IT IS ORDERED THAT:

1. by 4:30 p.m. on December 15, 2026, KPMG LLP shall:
 - a. serve and file a witness list,
 - b. serve a summary of each witness's expected testimony, and
 - c. indicate any intention to call an expert witness, including providing the expert's name and the issues on which the expert will be testifying; and
2. a further case management hearing in this matter is scheduled for January 12, 2027, at 10:00 a.m., by videoconference, or as may be agreed to by the parties and set by the Registrar.

"Timothy Moseley"

Timothy Moseley