

The Public Accountants Oversight Committee had on 4 February 2026:

- (a) ordered under section 52(2)(b) of the Accountants Act that R Rahul Raj (Public accountant registration number: 01370) be suspended from practice as a public accountant for a period of one (1) month from 5 March 2026 to 4 April 2026 (both dates inclusive); and
- (b) ordered under section 52(3) of the Accountants Act that R Rahul Raj pay to the Accounting and Corporate Regulatory Authority a sum of \$985.77, being the costs relating to disbursements incurred in relation to the disciplinary proceedings against him

for knowingly signing and backdating the auditor's report in the audit of the financial statements of a Company and its subsidiaries at the request of the management of the Company when the audit of the component auditor's audit working papers relating to Company and its subsidiaries were only reviewed at a later date.

5 March 2026