

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS LOCAL 98
PENSION FUND on behalf of itself and all
others similarly situated,

Plaintiff,

vs.

DELOITTE & TOUCHE, LLP
DELOITTE LLP,

Defendants.

Case No. 3:19-cv-3304-JDA

CLASS ACTION

ORDER AND OPINION ON PLAN OF ALLOCATION

As recited in the Court’s companion order regarding approval of the Settlement in this matter, on November 22, 2019, Lead Plaintiff International Brotherhood of Electrical Workers Local 98 Pension Fund (“Lead Plaintiff”), on behalf of itself and all others similarly situated, filed a class action complaint against Defendants Deloitte & Touche LLP and Deloitte LLP (collectively, “Defendants”) (Lead Plaintiff and Defendants, collectively, the “Parties”), alleging violations of Section 10(b) of the Exchange Act and Rule 10b-5 (the “Action”).

The Parties entered into a Stipulation and Agreement of Settlement, dated October 17, 2025 (the “Stipulation”), that provides for a complete dismissal with prejudice of the claims asserted against Defendants on the terms and conditions set forth in the Stipulation, subject to the approval of this Court (the “Settlement”). On January 22, 2026, Lead Plaintiff filed its Motion for Final Approval of Class Action Settlement and Plan of Allocation. The Court held a Settlement Fairness Hearing on February 26, 2026, as required by Fed. R. Civ. P. 23(e)(2), and has approved the Settlement by separate order. The Court now turns to approval of the Plan of Allocation.

Notice of the Settlement Fairness Hearing substantially in the form approved by the Court was mailed to all *SCANA I* claimants with a purchase of SCANA common stock during the Class Period and any additional Settlement Class Members who or which could be identified with reasonable effort, and a summary notice of the hearing substantially in the form approved by the Court was published in the *Wall Street Journal* and was transmitted over the *PR Newswire* pursuant to the specifications of the Court. The Court has considered all matters submitted to it at the Settlement Fairness Hearing and otherwise in determining the fairness and reasonableness of the proposed Plan of Allocation. The Court finds and concludes as follows:

1. This Order approving the proposed Plan of Allocation incorporates by reference the definitions in the Stipulation and all terms not otherwise defined herein shall have the same meanings as set forth in the Stipulation.

2. The Court has jurisdiction to enter this Order approving the proposed Plan of Allocation, and over the subject matter of the Action and all parties to the Action, including all Settlement Class Members.

3. Notice of Lead Plaintiff's Motion for Final Approval of Class Action Settlement and Plan of Allocation was sent to all investors who participated in the *SCANA I* Settlement and purchased SCANA common stock during the Class Period and all additional Settlement Class Members who could be identified with reasonable effort. The form and method of notifying the Settlement Class of the motion for approval of the proposed Plan of Allocation satisfied the requirements of Rule 23, the Private Securities Litigation Reform Act of 1995 (15 U.S.C. § 78u-4(a)(7)), due process, and all other applicable law and rules; constituted the best notice practicable under the circumstances; and constituted due and sufficient notice to all persons and entities entitled thereto.

4. Over 172,000 copies of the Notice, which included the Plan of Allocation, were mailed to *SCANA I* claimants with a purchase of SCANA common stock during the Class Period and any additional potential Settlement Class Members and nominees and no objections to the Plan of Allocation were received.

5. The formula for the calculation of the claims of Claimants as set forth in the Plan of Allocation mailed to Settlement Class Members provides a fair and reasonable basis upon which to allocate the proceeds of the Net Settlement Fund among Settlement Class Members with due consideration having been given to administrative convenience and necessity.

6. The Plan of Allocation is, in all respects, fair, and reasonable to the Settlement Class. Accordingly, the Court hereby approves the Plan of Allocation proposed by Lead Plaintiff. Lead Plaintiff's Motion for Final Approval of Class Action Settlement and Plan of Allocation [Doc. 325] is **GRANTED IN PART** as to the Plan of Allocation.

IT IS SO ORDERED.

s/ Jacquelyn D. Austin

The Honorable Jacquelyn D. Austin
United States District Judge

March 2, 2026
Columbia, South Carolina