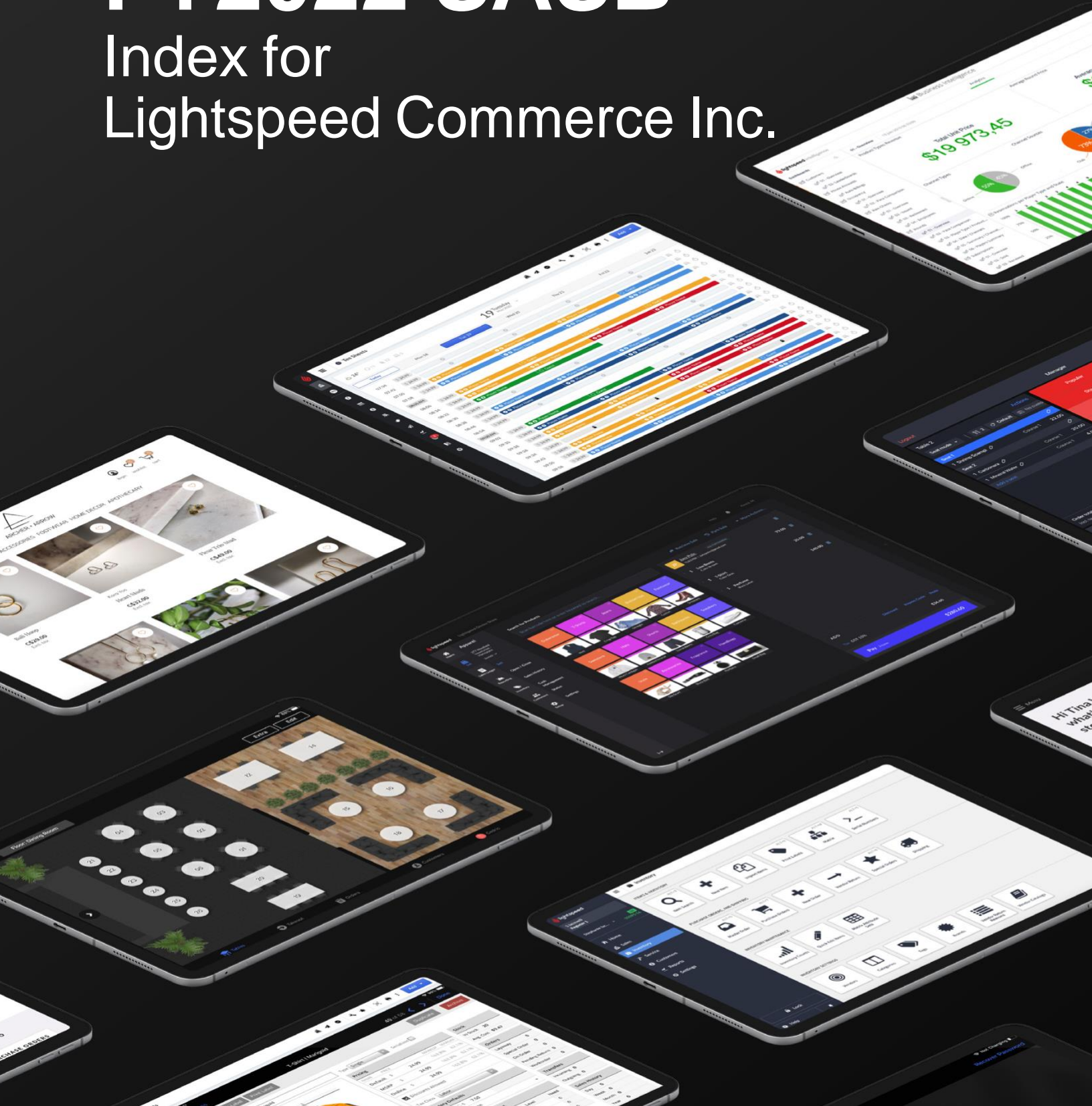




# FY2022 SASB

Index for  
Lightspeed Commerce Inc.



There are many voluntary guidelines for reporting corporate sustainability information.

Lightspeed supports the development and evolution of such standards and seeks to report on topics that offer opportunities for meaningful insights into our business model and corporate reality.

To support the evolving information needs of our stakeholders, the below index maps how our latest disclosure aligns with Sustainability Accounting Standards Board (SASB) guidance.

SASB has developed voluntary industry-specific disclosure standards for sustainability issues in order to facilitate communication by companies to stakeholders of useful information for decision making.

Below, we have outlined how our existing disclosure aligns with the recommended metrics for the SASB Technology and Communications Sector— Software & IT Services.

In some cases, indicators suggested by the guidelines are not applicable, or the information is considered to be competitive and is therefore not disclosed. As the guidelines evolve, so will our reporting on the topics covered.

**Documents and websites referenced here in**

[Annual Information Form](#) (“AIF”)

[Lightspeed Code of Conduct and Ethics](#)

[Lightspeed Data Processing Agreement](#)

[Lightspeed Privacy Policy](#)

[Lightspeed Sustainability Report](#) (“SR”)



| Topic  | Accounting metric  | Unit of measure         | Code         | Disclosure location  |
|--|--|-------------------------|--------------|--|
| Environmental Footprint of Hardware Infrastructure | Discussion of the integration of environmental considerations into strategic planning for data center needs                                | Discussion and Analysis | TC-SI-130a.3 | Refer to the section titled "Cloud platforms and data centers" on page 24 of our <a href="#">SR</a>  |
| Data Privacy & Freedom of Expression               | Description of policies and practices relating to behavioral advertising and user privacy  | N/A                     | TC-SI-220a.1 | <a href="#">Lightspeed Privacy Policy</a><br><a href="#">Lightspeed Data Processing Agreement</a><br><a href="#">Lightspeed Code of Conduct and Ethics</a><br>Refer to the section titled "Regulations Governing Cybersecurity and the Protection of Data and Privacy" on pages 22-23 of our <a href="#">AIF</a><br><br>Refer to the section titled "Data privacy and information security" on page 18 of our <a href="#">SR</a> |
|  | Number of users whose information is used for secondary purposes   | Number                  | TC-SI-220a.2 | <a href="#">Lightspeed Privacy Policy</a><br><a href="#">Lightspeed Data Processing Agreement</a><br><br>Refer to the section titled "Regulations Governing Cybersecurity and the Protection of Data and Privacy" on pages 22-23 of our <a href="#">AIF</a>  |
|  | Total amount of monetary losses as a result of legal proceedings associated with user privacy  | Reporting currency      | TC-SI-220a.3 | None (not applicable)  |
|  | List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring | N/A                     | TC-SI-220a.5 | Refer to the section titled "Fiscal Regulation" on page 23 of our <a href="#">AIF</a>  |
|  | (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected              | Number, Percentage (%)  | TC-SI-230a.1 | Refer to the section titled "Data privacy and information security" on page 18 of our <a href="#">SR</a>   |
| Data Security                                      | Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards            | N/A                     | TC-SI-230a.2 | Refer to the section titled "Data privacy and information security" on page 18 of our <a href="#">SR</a><br><br>Refer to the section titled "Regulations Governing Cybersecurity and the Protection of Data and Privacy" on pages 22-23 of our <a href="#">AIF</a>   |



| Topic   | Accounting metric  | Unit of measure        | Code         | Disclosure location   |
|---|--|------------------------|--------------|---|
| Recruiting & Managing a Global, Diverse & Skilled Workforce | Percentage of employees that are (1) foreign nationals and (2) located offshore  | Number, Percentage (%) | TC-SI-330a.1 | Refer to the section titled "Culture and Employees" on pages 20-21 of our <a href="#">AIF</a>   |
|   | Employee engagement as a percentage  | Percentage (%)         | TC-SI-330a.2 | Refer to the section titled "Diversity, Equity and Inclusion" on page 27 of our <a href="#">SR</a><br><br>Refer to the section titled "Culture and Employees" on pages 20-21 of our <a href="#">AIF</a>   |
|   | Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees | Percentage (%)         | TC-SI-330a.3 | Refer to the section titled "Diversity, Equity and Inclusion" on page 28-29 of our <a href="#">SR</a><br><br>Refer to the section titled "Culture and Employees" on pages 20-21 of our <a href="#">AIF</a>  |
| Intellectual Property Protection & Competitive Behavior     | Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations            | Reporting Currency     | TC-SI-520a.1 | None  |
| Managing Systemic Risks from Technology Disruptions         | Description of business continuity risks related to disruptions of operations  | N/A                    | TC-SI-550a.2 | Refer to the sections titled "Regulations Governing Cybersecurity and the Protection of Data and Privacy" and the risk factors titled "System failures, interruptions, delays in service, catastrophic events, inadequate infrastructure and resulting interruptions in the availability or functionality of our platform could harm our reputation or subject us to significant liability, and adversely affect our business and financial results" and "Interruptions or other issues in the proper functioning of or upgrades to our information technology systems could cause disruption to our operations" on pages 22-23, 39-40 of our <a href="#">AIF</a> |



