

CANADA  
PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL

SUPERIOR COURT  
(Class Actions)

No: 500-06-001164-215

STEVEN HOLCMAN ET AL.

Plaintiffs

v.

LIGHTSPEED COMMERCE INC. ET AL.

Defendants

**APPLICATION *DE BENE ESSE* BY DEFENDANT PRICEWATERHOUSECOOPERS  
LLP TO ADDUCE EVIDENCE UNDER SECTION 225.4 OF THE QUÉBEC  
SECURITIES ACT  
AND  
APPLICATION FOR LEAVE TO ADDUCE RELEVANT EVIDENCE UNDER ARTICLE  
574 OF THE CODE OF CIVIL PROCEDURE**

**TO THE HONOURABLE JUSTICE LUKASZ GRANOSIK OF THE SUPERIOR COURT  
OF QUÉBEC, SITTING IN AND FOR THE DISTRICT OF MONTREAL, DEFENDANT  
PRICEWATERHOUSECOOPERS LLP RESPECTFULLY SUBMITS THE FOLLOWING:**

**I. INTRODUCTION**

1. Defendant PricewaterhouseCoopers LLP (“**PwC**”) hereby seeks leave to adduce relevant evidence, namely a counter-expertise, for the purpose of the authorization hearing.
2. Plaintiffs Steve Holcman and Tarique Plummer (the “**Plaintiffs**”) seek to bring a securities class action against Lightspeed Commerce Inc., Lightspeed POS Inc. (together with Lightspeed Commerce Inc., “**Lightspeed**”), Dax Dasilva, Jean Paul Chauvet, Marie-Josée Lamonthe, Patrick Pichette, Rob Williams, Paul McFeeters, Merline Saintil, Daniel Micak, Asha Bakshani (the “**Individual Defendants**”), and PricewaterhouseCoopers LLP (“**PwC**”) (collectively with Lightspeed and the Individual Defendants, the “**Defendants**”).
3. The Plaintiffs seek two distinct authorizations:
  - (a) First, they seek leave to bring a statutory action in damages for misrepresentations on the secondary market pursuant to section 225.4 of the Québec *Securities Act* (“**QSA**”).

- (b) Second, they seek authorization to assert the same statutory action, as well as other statutory and civil liability causes of action, by way of a class action pursuant to article 574 of the *Code of Civil Procedure* (“**CCP**”).
- 4. In support of both authorizations, Plaintiffs notably rely on an expert report from Professor Ramy Elitzur, Ph.D.
- 5. As part of its contestation, PwC has retained KPMG LLP (“**KPMG**”) to respond to the Elitzur Report in the form of a counter-expertise dated May 30, 2024 (the “**KPMG Report**”), a copy of which is disclosed herewith as **Exhibit PWC-1**.
- 6. The present application is two-fold:
  - (a) First, PwC presents an application *de bene esse*, for the purpose of the QSA authorization, to produce the KPMG Report, as it is entitled as of right to produce such evidence to contest the leave application under the QSA.
  - (b) Second, PwC seeks leave pursuant to Article 574 of the CCP to produce the KPMG Report as relevant evidence for the purpose of the authorization analysis under Article 575 of the CCP.
- 7. This evidence is necessary in order to enable this Court to undertake an informed analysis regarding the authorization sought by Plaintiffs to institute the proposed class action proceedings against PwC under both the QSA and the CCP.

## II. PROCEDURAL BACKGROUND

- 8. On October 1, 2021, Plaintiffs filed an *Application for Authorization of a Class Action and for Authorization to Bring an Action Pursuant to Section 225.4 of the Québec Securities Act* (the “the “**Application**”) against the Defendants, as appears from the Court record.
- 9. On February 14, 2022, Plaintiffs filed a *Motion for Leave to Amend the Application for Authorization* (the “**Motion for Leave to Amend**”) and communicated an *Amended Application for Authorization of a Class Action and for Authorization to Bring an Action Pursuant to Section 225.4 of the Québec Securities Act* (the “**Amended Application**”) as appears from the Court record.
- 10. On April 11, 2022, the Court granted the Motion for Leave to Amend, as appears from the Court record.
- 11. On June 17, 2022, Plaintiffs filed another *Motion for Leave to Amend the Application for Authorization* (the “**Motion for Leave to Re-Amend**”) and communicated a *Re-Amended Application for Authorization of a Class Action and for Authorization to Bring an Action Pursuant to Section 225.4 of the Québec Securities Act* (the “**Re-Amended Application**”), as appears from the Court record.

12. Also on June 17, 2022, Plaintiffs filed a *Notice of Communication of an Expert Report* and communicated the expert report of Frank C. Torchio dated June 17, 2022, a copy of which is filed in support of the Re-Amended Application as Exhibit P-65.
13. On August 1, 2022, Plaintiffs filed a *Notice of Communication of an Expert Report* and communicated the expert report of Prof. Elitzur dated August 1, 2022 (the "**Elitzur Report**"), a copy of which is filed in support of the Re-Amended Application as Exhibit P-17.
14. On September 8, 2022, the Court granted the Plaintiffs' Motion for Leave to Re-Amend, as appears from the Court record.
15. On November 8, 2022, PwC disclosed the nature of its preliminary applications. In the context of the CCP authorization, PwC indicated its intention to file an application for leave to adduce relevant evidence, including an expert report from KPMG in response to the Elitzur Report, and an application for leave to examine the proposed class representatives and the Plaintiffs' experts.
16. On the same day, Lightspeed and the Individual Defendants similarly indicated their intention to file an application for leave to adduce relevant evidence for the purposes of the CCP authorization, as well as their intention to exercise their right to cross-examine the Plaintiffs' experts as part of the QSA authorization.
17. On January 10, 2023, Lightspeed and the Individual Defendants filed their *Application for Leave De Bene Esse to Examine Proposed Class Representatives and Plaintiffs' Experts under the Québec Securities Act, for Leave to Examine Proposed Class Representatives under the Code of Civil Procedure and to Strike Exhibit P-71* ("**Lightspeed's Application for Leave to Examine and to Strike Exhibit P-71**"), as appears from the Court record.
18. On January 11, 2023, PwC filed its *Application De Bene Esse by Defendant PricewaterhouseCoopers LLP to Cross-Examine the Plaintiffs and their Experts under Quebec Securities Act and Application for Leave to Examine the Plaintiffs* ("**PwC's Application for Leave to Examine**"), as appears from the Court record.
19. On December 1, 2023, the Court held a hearing on Lightspeed's Application for Leave to Examine and to Strike Exhibit P-71 and PwC's Application for Leave to Examine, as appears from the Court record.
20. On January 30, 2024, the Court rendered its judgment granting leave to examine the Plaintiffs on the criteria set out in Section 225.5 of the QSA for a maximum of two hours, dismissed leave to examine Plaintiffs' experts, and dismissed Lightspeed's request to strike Exhibit P-71, as appears from the Court record.
21. A hearing has been scheduled for July 3, 2024, in order to present the Defendants' additional preliminary motions.

22. On April 12, 2024, Plaintiffs' examinations for discovery took place.

### III. THE PROPOSED CLASS ACTION

23. As appears from paragraphs 0.1(f) and 1 of the Re-Amended Application, Plaintiffs seek authorization to bring a securities class action on behalf of the following class members, other than the Excluded Persons:

(i) **Primary Market Sub-Class:** All persons and entities who acquired Lightspeed Commerce Inc. or Lightspeed POS Inc. securities in an Offering on or after March 7, 2019, and held some or all of those securities until after the close of trading on (1) September 28, 2021 or (2) November 3, 2021, excluding United States residents who acquired Lightspeed Commerce Inc. or Lightspeed POS Inc. securities in an Offering in the United States between September 11, 2020 and September 28, 2021; and

(ii) **Secondary Market Sub-Class:** All persons and entities who acquired Lightspeed Commerce Inc. or Lightspeed POS Inc. securities on the secondary market on or after March 7, 2019, and held some or all of those securities until after the close of trading on (1) September 28, 2021 or (2) November 3, 2021, excluding investors who acquired Lightspeed Commerce Inc. or Lightspeed POS Inc. securities on a U.S. exchange between September 11, 2020 and September 28, 2021;

24. On behalf of the Class Members, Plaintiffs are seeking compensatory damages for monetary losses allegedly suffered as a result of alleged misrepresentations made by Defendants.

25. In support of their claim against PwC, Plaintiffs allege, *inter alia*, at paragraphs 6.1, 6.2, and 22.6 to 24.1 of the Re-Amended Application that PwC:

- (a) audited Lightspeed's year-end consolidated balance sheets, consolidated statements of loss and comprehensive loss, cash flows and changes in shareholders' equity for the year;
- (b) reviewed or should have reviewed Lightspeed's interim filings;
- (c) assessed or should have assessed Lightspeed's internal controls over financial reporting;
- (d) performed services in connection with some or all of Lightspeed's Offerings, as appears from the prospectuses filed;
- (e) should have communicated to the public any weaknesses or problems that it identified; and
- (f) overall failed to comply with the applicable professional standards and norms, as well as its statutory and civil obligations.

26. To support these allegations, Plaintiffs rely heavily on the Elitzur Report (Exhibit P-17), as appears in particular from paragraphs 0.10, 0.11, 6.1, 19, 19.1, and 22.6 to 24.1, among others, of the Re-Amended Application.
27. The Elitzur Report is at the heart of the allegations made against PwC in support of both the QSA leave application and the CCP authorization.
28. The Elitzur Report uses Benford's Law Analysis and the Beneish Model Analysis, being analytical tools, to reach its stated conclusions of alleged earnings manipulation.
29. PwC rejects the allegations made against it.

#### **IV. THE EVIDENCE TO BE ADDUCED**

30. The evidence which PwC will adduce (or seeks leave to adduce, as the case may be) under the QSA and CCP authorization is the KPMG Report, being a counter-expertise of the Elitzur Report.
31. The KPMG Report addresses points put forward for the first time in the Elitzur Report.
32. The KPMG Report is limited to precise topics, being KPMG's opinion on data analytic methodology and models employed in the Elitzur Report, namely the Benford's Law Analysis and the Beneish Model Analysis.
33. It provides clarity and precisions that are necessary to correctly assess the conclusions put forward in the Elitzur Report, by commenting on the Elitzur Report's data analytic methodology, models and datasets used.
34. More specifically, the KPMG Report highlights evident and significant flaws in the conclusions found in the Elitzur Report, notably with respect to his use of the Benford's Law Analysis and the Beneish Model Analysis to reach said conclusions, which Plaintiffs rely heavily on to support their allegations against PwC.
35. The Court must have the benefit of the most complete picture of the data analytic methodology and models set out in the Elitzur Report.
36. The KPMG Report is both relevant and necessary for PwC to challenge the QSA leave application, in support of its position that Plaintiff's case has no reasonable chance of success.
37. Furthermore, the evidence is essential and indispensable for the Court to consider and to undertake an informed analysis in light of the authorization criteria set out at Article 575 CCP.
38. The above-mentioned evidence also meets the criteria of relevance, proportionality and reasonability provided at Articles 18 and 19 CCP.

39. The present application is well founded in fact and in law.

**WHEREFORE MAY IT PLEASE THIS COURT TO:**

**GRANT** the present *Application De Bene Esse by Defendant PricewaterhouseCoopers LLP to Adduce Evidence under Section 225.4 of the Québec Securities Act and Application for Leave to Adduce Relevant Evidence under Article 574 of the Code of Civil Procedure*;

**DECLARE** that Defendant PricewaterhouseCoopers LLP is entitled, as of right, to produce the evidence which consist of the counter-expertise of the Elitzur Report prepared by KPMG LLP (Exhibit PWC-1), in the context of the leave application under Section 225.4 of the *Québec Securities Act*;

**GRANT** leave under Article 574 of the *Code of Civil Procedure* for the Defendant PricewaterhouseCoopers LLP to produce the evidence which consist of the counter-expertise of the Elitzur Report prepared by KPMG LLP (Exhibit PWC-1), in the context of the authorization proceeding of Article 574 and following of the *Code of Civil Procedure*;

**THE WHOLE** without costs, save in the event of contestation.

Montréal, May 31, 2024

*Osler, Hoskin-Harcourt LLP*

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Our file: 1226511

**NOTICE OF PRESENTATION**

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Attorneys for Defendant Lightspeed and Individual Defendants

**TAKE NOTICE** that the *Application De Bene Esse by Defendant PricewaterhouseCoopers LLP Esse to Adduce Evidence under Section 225.4 of the Québec Securities Act and Application for Leave to Adduce Relevant Evidence under Article 574 of the Code of Civil Procedure* will be presented for hearing before the Honourable Lukasz Granosik of the Superior Court of Québec, on **July 3, 2024**, at **9:30 a.m.**, in a room to be determined of the Montréal Courthouse, located at 1 Notre-Dame Street East, Montreal, Québec, H2Y 1B6.

Montréal, May 31, 2024

*Osler, Hoskin & Harcourt LLP*

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**LIST OF EXHIBITS OF DEFENDANT PRICEWATERHOUSECOOPERS LLP**

*(Application De Bene Esse by Defendant PricewaterhouseCoopers LLP to Adduce Evidence under Section 225.4 of the Québec Securities Act and Application for Leave to Adduce Relevant Evidence under Article 574 of the Code of Civil Procedure)*

**Exhibit PWC-1:** Expert report of KPMG LLP dated May 30, 2024.

Montréal, May 31, 2024

*Osler, Hoskin & Harcourt LLP*

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Our file: 1226511

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**De:** Ciciotti, Fabiola  
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**Objet:** NOTIFICATION: STEVEN HOLCMAN ET AL. v. LIGHTSPEED COMMERCE INC. ET AL. - #500-06-001164-215 - Application De Bene Esse by PWC LLP to Adduce Evidence and Application for Leave to Adduce Relevant Evidence and Exhibit PWC-1  
**Pièces jointes:** 2024-05-31 Application De Bene Esse by PwC to Adduce Evidence and Exhibit PWC-1.pdf; Exhibit PWC-1 - Expert report of KPMG LLP dated May 30, 2024..pdf

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	Gravel, Amanda	Remis: 2024-05-31 12:03
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**88** pages (Exhibit PWC-1)

Parties: STEVEN HOLCMAN ET AL. v. LIGHTSPEED COMMERCE INC. ET AL.

Nature du documents: **APPLICATION DE BENE ESSE BY DEFENDANT PRICEWATERHOUSECOOPERS LLP TO ADDUCE EVIDENCE UNDER SECTION 225.4 OF THE QUÉBEC SECURITIES ACT AND APPLICATION FOR LEAVE TO ADDUCE RELEVANT EVIDENCE UNDER ARTICLE 574 OF THE CODE OF CIVIL PROCEDURE EXHIBIT PWC-1**

Court file number: 500-06-001164-215



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**Ciciotti, Fabiola**

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**APPLICATION DE BENE ESSE BY DEFENDANT  
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APPLICATION FOR LEAVE TO ADDUCE  
RELEVANT EVIDENCE UNDER ARTICLE 574 OF  
THE CODE OF CIVIL PROCEDURE, LIST OF  
EXHIBITS AND EXHIBIT PWC-1**

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**ORIGINAL**

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Code : BO 0323

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