



CORPORATE GOVERNANCE, NOMINATING AND COMPENSATION COMMITTEE CHARTER

PURPOSE

The Corporate Governance, Nominating and Compensation Committee (the “**Committee**”) is a standing committee appointed by the board of directors (“**Board**”) of Alithya Group Inc. (the “**Company**”). The Committee is responsible for:

- (a) overseeing and assessing the composition and functioning of the Board and the committees of the Board;
- (b) the development, recommendation to the Board, implementation and assessment of effective corporate governance principles;
- (c) identifying candidates for director and recommending that the Board select qualified director candidates for election; and
- (d) assisting the Board in discharging the Board’s oversight responsibilities relating to the compensation and retention of key senior management employees with the skills and expertise needed to enable the Company to achieve its goals and strategies at a fair and competitive compensation, including appropriate performance incentives, including:
 - (i) reviewing compensation payable to the Chief Executive Officer and other senior managers;
 - (ii) reviewing the compensation payable to directors;
 - (iii) overseeing the administration of compensation plans; and
 - (iv) reviewing executive and director compensation disclosure to be made in the Company’s proxy circular prepared in connection with the Company’s annual meeting of shareholders.

PROCEDURES

1. **Composition** - The Committee shall be comprised of at least three members, a majority of whom shall be an independent director within the meaning of applicable Canadian and United States securities laws and the NASDAQ corporate governance standards.
2. *Appointment and Replacement of Committee Members* – Any member of the Committee may be removed or replaced at any time by the Board and shall automatically cease to be a member of the Committee upon ceasing to be a director.

The Board may fill vacancies on the Committee by appointing another director to the Committee. The Board shall fill any vacancy if the membership of the Committee is less than three directors.

Whenever there is a vacancy on the Committee, the remaining members may exercise all of the Committee's powers as long as a quorum remains in office. Subject to the foregoing, the members of the Committee shall be appointed by the Board annually and each member of the Committee shall remain on the Committee until the next annual meeting of shareholders after his or her appointment or until his or her successor shall be duly appointed and qualified.

3. *Committee Chair* – The Board shall designate the Chair by majority vote. If the Chair is absent from a meeting, the members shall select a Chair from those in attendance to act as Chair of the meeting. The Chair of the Committee shall be responsible for leadership of the Committee, including preparing the agenda, presiding over the meetings, making committee assignments and reporting to the Board.
4. *Conflicts of Interest* – If a Committee member faces a potential or actual conflict of interest relating to a matter before the Committee, other than matters relating to the compensation of directors, that member shall be responsible for alerting the Committee Chair. If the Committee Chair faces a potential or actual conflict of interest, the Committee Chair shall advise the Chair of the Board. If the Committee Chair, or the Chair of the Board, as the case may be, concurs that a potential or actual conflict of interest exists, the member faced with such conflict shall disclose to the Committee his or her interest and shall not participate in consideration of the matter and shall not vote on the matter.
5. *Compensation of Committee Members* – The members of the Committee shall be entitled to receive such remuneration for acting as members of the Committee as the Board may from time to time determine.
6. *Meetings* – The Committee shall meet regularly at times necessary to perform the duties described herein in a timely manner, but not less than two times a year. Meetings may be held at any time deemed appropriate by the Committee. The Committee may meet in person and by telephone or electronic means and may act by means of a written resolution signed by all members entitled to vote on the matter.
 - (a) *Calling of Meetings* – The Committee shall meet as often as it deems appropriate to discharge its responsibilities. Notice of the time and place of every meeting shall be given in writing, by any means of transmitted or recorded communication, including facsimile, email or other electronic means that produces a written copy, to each member of a Committee at least 24 hours prior to the time fixed for such meeting [, with a copy to the Chair of the Board, the Chief Executive Officer and the Corporate Secretary of the Company]. However, a member may in any manner waive a notice of a meeting. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting except where a director attends a meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting has not been lawfully called or convened. Whenever practicable, the agenda for the meeting and the meeting materials shall be provided to members before each Committee meeting in sufficient time to provide adequate opportunity for their review.
 - (b) *Quorum* – A majority of the members of the Committee constitute quorum.
 - (c) *Secretary of Meeting* – The Chair of the Committee shall designate a person who need not be a member of the Committee to act as secretary or, if the Chair of the Committee fails to designate such a person, the Corporate Secretary of the Company shall be secretary of the Committee. The agenda of the Committee meeting will be prepared by the Chair of the

Committee, working with the Corporate Secretary and, whenever reasonably practicable, circulated to each member prior to each meeting.

- (d) *Minutes* – Minutes of the proceedings of the Committee shall be kept in a minute book provided for that purpose. The minutes of the Committee meetings shall accurately record the discussions of and decisions made by the Committee, including all recommendations to be made by the Committee to the Board and shall be distributed to all Committee members.
- 7. *Separate Executive Meetings* - The Committee shall meet periodically with the Chief Executive Officer to discuss any matters that the Committee or the Chief Executive Officer believes should be discussed privately. However, the Committee shall also meet without management present at every regular meeting.
- 8. *Professional Assistance* - The Committee may retain special legal, accounting, financial or other consultants to advise the Committee at the Company's expense including sole authority to retain and terminate any search firm to be used to identify director candidates and to approve any such firm's fees and other retention terms.
- 9. *Reporting to the Board* - The Committee will report through the Committee Chair to the Board following meetings of the Committee on matters considered by the Committee, its activities and compliance with this Charter.
- 10. *Outsiders May Attend Meetings* – The Committee may invite members of management or others to attend meetings or provide information as necessary.

POWERS

- 1. *Access* – The Committee is entitled to full access to all books, records, facilities, and personnel of the Company and its subsidiaries. The Committee may require such officers, directors and employees of the Company and its subsidiaries and others as it may see fit from time to time to provide any information about the Company and its subsidiaries it may deem appropriate and to attend and assist at meetings of the Committee.
- 2. *Delegation* – The Committee may delegate from time to time to any person or committee of persons any of the Committee's responsibilities that lawfully may be delegated.
- 3. *Adoption of Policies and Procedures* – The Committee may adopt policies and procedures for carrying out its responsibilities.

RESPONSIBILITIES – CORPORATE GOVERNANCE AND NOMINATING

Board Members

- 1. The Committee shall identify and recommend to the Board qualified director nominees for election at the annual meeting of shareholders.
- 2. The Committee shall:
 - (a) review from time to time the size of the Board;

- (b) develop and review periodically standards to be applied in making determinations as to the presence or absence of material relationships between a director and the Company;
 - (c) review annually the competencies, skills and personal qualities required of directors in order to add value to the Company, in light of:
 - (i) the opportunities and risks facing the Company and the Company's proposed strategy;
 - (ii) the need to ensure that for purposes of the composition of the Board: (A) a majority of the directors are independent directors under the Company's Director Independence Standards, and (B) at least three directors are independent directors under the Company's Director Independence Standards; and
 - (iii) the Company's corporate governance guidelines and Board policies with respect to director tenure, retirement and succession and the number of boards on which directors may sit.
 - (d) review periodically the competencies, skills and personal qualities of each existing director, and the contributions made by the director to the effective operation of the Board and review any significant change in the primary occupation of the director; and
 - (e) in light of (a), (b), (c) and (d) above, make recommendations for changes to the composition of the Board.
3. The Committee shall recruit and consider candidates for director, including any candidates recommended by shareholders, having regard for the background, employment and qualifications of possible candidates. The Committee shall:
- (a) consider whether the candidate's competencies, skills and personal qualities are aligned with the Company's needs and any criteria for selecting new directors established by the Board; and
 - (b) inform the candidate of the demands and expectations of a director of the Company.

Succession Planning

- 4. The Committee shall periodically review with the Chair of the Board and the Chief Executive Officer the succession plans relating to the position of the Chief Executive Officer and other senior positions and make recommendations to the Board with respect to the selection of individuals to occupy these positions.
- 5. The Committee shall review plans in respect of an unexpected incapacitation of the Chief Executive Officer.

Corporate Governance

6. The Committee is responsible for reviewing at least annually the Company's approach to governance issues and recommending to the Board changes to the Company's corporate governance guidelines.
7. In the event a director submits a resignation for consideration by the Board pursuant to the corporate governance guidelines or a Board policy, the Committee will recommend to the Board whether or not to accept it.
8. The Committee shall establish policies to enable an individual director to engage an outside advisor at the expense of the Company with the approval of the Committee.
9. The Committee shall assess any shareholder proposals to be included in the proxy circular prepared in connection with the annual meeting of shareholders and make appropriate recommendations to the Board.
10. The Committee shall review policies and practices with respect to engagement with shareholders and other stakeholders in the Company.

Director Protection

11. The Committee shall assess the directors and officers insurance policy of the Company and make recommendations for its renewal or amendment or the replacement of the insurer.
12. Subject to applicable law and the articles and by-laws of the Company, the Committee is responsible for administering all policies and practices of the Company with respect to the indemnification of directors by the Company and for approving all payments made pursuant to such policies and practices.

Business and Ethical Conduct

13. The Committee shall:
 - (a) establish and update periodically a Code of Business Conduct for employees, officers and directors;
 - (b) review management's monitoring of compliance with such Code of Business Conduct; and
 - (c) oversee the Company's practices with respect to charitable donations and any charitable donations to be made to an organization with which a director is affiliated shall require prior approval by the Committee after consideration of any impact that such donation may have on director independence; and
 - (d) oversee the Company's practices with respect to political donations.

Disclosure, Confidentiality and Insider Trading Policy

14. The Committee shall:
 - (a) update periodically the Company's Disclosure, Confidentiality and Insider Trading Policy; and
 - (b) review management's monitoring of compliance with such Disclosure, Confidentiality and Insider Trading Policy.

Director Orientation and Continuing Education

15. The Committee shall oversee an orientation program to familiarise new directors with the Company's business and operations, including the Company's reporting structure, strategic plans, significant financial, accounting and risk issues and compliance programs and policies, management and the external auditors. The Committee shall also oversee ongoing educational opportunities for all directors.

Board Evaluations

16. The Committee shall annually review and make recommendations to the Board for changes to the mandate for the Board and the position descriptions for the Chair of the Board and other director roles.
17. The Committee shall conduct annual surveys of directors with respect to their views on the effectiveness of the Board, the Chair of the Board, each committee of the Board and its Chair and the contribution of individual directors;
18. The Committee shall evaluate the performance of the Chair of the Board, the Chair of each Committee and the performance and contribution of individual directors, having regard for the position descriptions for the Board and Board Chair and the results of annual surveys of the directors, attendance at Board and Board committee meetings and overall contribution.
19. The Committee shall also annually assess the effectiveness of the Board as a whole and each committee of the Board, including this Committee, having regard for the mandate of the Board and the charter of the relevant Board committee, as the case may be, and make recommendations to the Board.

Operations of the Board

20. The Committee shall make recommendations respecting succession planning for the Chair of the Board and, in the event of a change in the Board Chair, shall make recommendations to the Board respecting the appointment of a new Board Chair.
21. The Chair of the Committee shall recommend to the Board the allocation of directors to each of the Board committees and recommend to the Board a particular director to fill any vacancy. In making such recommendations, the Committee will consider: the skills and experience of individual Board members and the skill set required for the particular committee; the desire for

periodic rotation of membership, subject to the need for a level of continuity on a year-to-year basis and the preferences of individual directors; and diversity.

22. The Committee shall review from time to time, and at least annually, the charters of the committees of the Board and make recommendations regarding the charters to the Board and recommend timely changes in the role, size, composition and structure of Board committees.
23. The Committee shall assess the needs of the Board and make recommendations with respect to rules and guidelines governing and regulating the affairs of the Board.

Board Independence

24. The Committee shall monitor and assess the relationship between the Board and management, defining the limits to management's responsibilities and making such recommendations as it may deem necessary with a view to ensuring that the Board is able to function independently of management.

RESPONSIBILITIES - COMPENSATION

Director Compensation

1. The Committee shall recommend to the Board the terms upon which directors shall be compensated. The Committee shall recommend terms for the compensation of directors, the Chair of the Board and those acting as committee chairs that adequately reflect the responsibilities they are assuming.

Compensation of Senior Officers

2. The Committee shall annually:
 - (a) review and revise the position description of the Chief Executive Officer and recommend annual performance goals and criteria for the Chief Executive Officer, evaluate the performance of the Chief Executive Officer against such position description and applicable performance goals and criteria and set the Chief Executive Officer's level of compensation based on this evaluation;
 - (b) review the Chief Executive Officer's evaluation of the performance of the other officers of the Company appointed by the Board and such other employees of the Company or any subsidiary of the Company as may be identified to the Committee by the Board (collectively, the "**Designated Employees**") and review the Chief Executive Officer's recommendations with respect to the amount of compensation to be provided to the Designated Employees;
 - (c) review, assess the competitiveness and appropriateness of and approve the compensation package of the Chief Executive Officer and each of the Designated Employees. In conducting such review, the Committee shall consider:
 - (i) compensation packages of the Chief Executive Officer and the Designated Employees for the prior year;

- (ii) the Committee's evaluation of the performance of the Chief Executive Officer and the Chief Executive Officer's evaluation of the performance of the respective Designated Employees;
 - (iii) the Company's financial and operating performance, including the absolute and relative shareholder return;
 - (iv) whether the compensation package reflects an appropriate balance between short and longer-term incentives and alignment with the interests of shareholders;
 - (v) the competitiveness of the compensation package, including the value of similar incentive awards paid to equivalent officers and positions at comparable companies; and
 - (vi) the awards given to the Chief Executive Officer and Designated Employees in previous years.
3. The Committee shall review and approve any employment contracts with the Chief Executive Officer and the Designated Employees and any material change to the terms of such contracts and shall review all arrangements which take effect upon the termination of employment of the Chief Executive Officer and the Designated Employees.
 4. The Committee shall review the composition and use of comparator groups used in assessing compensation payable to Company executives.
 5. Each of the Chief Executive Officer and Designated Employees may not be present during voting or deliberation on his or her compensation.

Compensation Policies

6. The Committee shall review and recommend to the Board compensation policies and processes and any new incentive compensation and equity compensation plans of the Company or changes to such plans and in particular, the compensation policies, processes and plans respecting the Chief Executive Officer and the Designated Employees.
7. The Committee shall administer all incentive plans of the Company, including approving grants under incentive plans which do not provide for the issuance of securities of the Company and making recommendations to the Board for its approval respecting grants under other incentive plans which do provide for the issuance of securities of the company, including recommending who should receive such grants and the terms thereof, and the overall level of outstanding awards under such plans.
8. The Committee shall review and approve any performance measures respecting incentive compensation payable to the Designated Employees and make recommendations to the Board on any performance measures respecting incentive compensation payable to the Chief Executive Officer.
9. The Committee shall review pension plan design changes and associated cost estimates.

Compensation Risks

10. The Committee shall review at least annually the alignment of the Company's compensation programs, including incentive compensation programs, with: (a) the Company's strategic plans and risk profile; (b) desired performance measures; (c) overall Company performance; and (d) risk management principles, and shall consider stress test analyses in connection with such review.
11. The Committee shall review periodically requirements respecting executive ownership of Company shares and their equivalents and the levels of ownership achieved and policies against monetization of such holdings and shall approve any changes to such requirements.

Compensation Consultant

12. In the event that a compensation consultant is retained to assist the Committee in determining the compensation payable to the Chief Executive Officer and the Designated Employees:
 - (a) the Committee shall conduct an annual review of the compensation consultant's independence;
 - (b) the Committee shall approve in advance the terms of engagement and the compensation to be paid by the Company to the compensation consultant;
 - (c) any other services to be provided by the compensation consultant to the Company shall be subject to pre-approval by the Committee; and
 - (d) the Committee will review the disclosure to be made in the proxy circular prepared in connection with the Company's annual meeting of shareholders respecting the fees paid to the compensation consultant for such assistance as well as the nature of any other work performed by the compensation consultant to the Company and the fees paid for such other work.

Loans to Directors and Senior Officers

13. The Committee shall review management's policies and practices respecting the Company's compliance with applicable legal prohibitions, disclosure requirements or other requirements on making or arranging for personal loans to directors and senior officers or amending or extending any such existing personal loans or arrangements.

Human Resource Programs

14. The Committee shall review material human resource policies, plans and programs.
15. The Committee shall consider employee communication practices and management's employee relations programs.

RESPONSIBILITIES – OTHER

Disclosure Requirements

1. The Committee shall annually review and approve the disclosure of the Company's corporate governance practices and compensation disclosure to be made in the proxy circular prepared in connection with the annual meeting of shareholders, and on the Company website.

General

2. The Committee shall undertake on behalf of the Board such other corporate governance, nominating or compensation initiatives as may be necessary or desirable to enable the Board to provide effective corporate governance for the Company and to otherwise contribute to the success of the Company and enhance shareholder value.

THIS CHARTER

The Committee shall review and reassess the adequacy of this Charter not less than annually and recommend changes to the Board. The performance of the Committee shall be evaluated with reference to this Charter annually.

The Committee shall ensure that this Charter is disclosed on the Company's website and that this Charter or a summary of it which has been approved by the Committee is disclosed in accordance with all applicable securities laws or regulatory requirements.

DATED November 1, 2018.