

HUMAN CAPITAL AND COMPENSATION COMMITTEE CHARTER

PURPOSE

The Human Capital 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:

assisting the Board in discharging the Board’s oversight responsibilities relating to the compensation and retention of key senior management employees having 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:

- (a) reviewing compensation payable to the Chief Executive Officer and other senior management employees;
- (b) reviewing the compensation payable to directors;
- (c) overseeing the administration of compensation plans; and
- (d) reviewing executive and director compensation disclosure to be made in the Company’s management information 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 following his or her appointment or until his or her successor is 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. The Committee shall also meet without management present at every regular meeting.
8. *Professional Assistance* - The Committee may, at the Company's expense, retain special legal, accounting, financial or other consultants to advise the Committee in discharging itself of its duties, including retaining and terminating any such consultants 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

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 officers' 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.

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, where applicable, 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 director and executive ownership of Company shares and equivalent securities 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 Company's management information 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.

Disclosure Requirements

- 16. The Committee shall annually review and approve the disclosure of the Company's Compensation Discussion and Analysis and compensation disclosure to be made in the Company's management information circular prepared in connection with the annual meeting of shareholders.

General

- 17. The Committee shall undertake on behalf of the Board such other human capital or compensation initiatives as may be necessary or desirable to enable the Board to provide effective human capital and compensation practices 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, as amended on November 12, 2019.