NASDAQ STATEMENT OF CORPORATE GOVERNANCE DIFFERENCES

As a “foreign private issuer” under the U.S. Securities Exchange Act of 1934, as amended, Alithya Group inc. (the “Corporation”) is permitted, pursuant to NASDAQ Stock Market Rule 5615(a)(3), to follow its home country practice in lieu of certain NASDAQ corporate governance standards provided that it discloses and describes the same.

A description of the significant ways in which the Corporation’s governance practices currently differ from those followed by domestic companies pursuant to the Rule 5600 series of the NASDAQ Stock Market Rules is set out below:

- NASDAQ Stock Market Rules 5605(d)(2) and 5605(e)(1) provide that each member of compensation committee and nomination committee must be an independent director, as defined in NASDAQ Stock Market Rule 5605(a)(2). The Corporation follows applicable Canadian laws, who do not mandate a compensation committee or a nomination committee comprised entirely of independent directors. The Corporation’s Corporate Governance, Nominating and Compensation Committee currently comprised a majority of independent directors; and

- NASDAQ Stock Market Rule 5620(c) provides that the minimum quorum requirement for a meeting of shareholders is 33⅓% of the outstanding common voting shares. The Corporation is governed by the *Business Corporations Act* (Québec) which permits the Corporation to specify a quorum requirement in its by-laws. Under the Corporation’s by-laws, a quorum for the transaction of business at any meeting of shareholders is at least two persons present in person or by proxy and representing at least 25% of the issued and outstanding shares of the Corporation carrying the right to vote at the meeting. The rules of the Toronto Stock Exchange, upon which the Corporation’s class A subordinate voting shares are also listed, do not contain specific quorum requirements.