WHISTLEBLOWER POLICY

Objective and Scope

As an Alithya employee, subcontractor, officer or director you have a duty to report in good faith any real or potential violation of the Code of Business Conduct (the "**Code**") of Alithya Group inc. ("**Alithya**"), and to seek advice if you have questions or a concern regarding the Code.

Alithya is committed to maintaining high standards of business conduct and integrity at all times. Accordingly, Alithya offers many avenues for raising concerns you may have regarding actual or suspected unethical conduct or improper activities, whether you are located at any Alithya office or assigned at client sites.

Examples of Reportable unethical conduct

- accounting, auditing, or other financial reporting fraud or misrepresentation
- violations of laws that could result in fines or damages, or that could adversely impact Alithya's reputation
- unethical business conduct in violation of the Code or any Alithya policies or our clients' code of conduct and policies
- danger to the health, safety, or well-being of employees and/or the general public

Procedure

The first step is to raise your concern with your Alithya direct supervisor. He or she knows your work environment and is usually in the best position to help you deal with the issue raised. Most issues are resolved this way. Other resources include the next level of management, or the Alithya Human Resources or Legal Department.

If your supervisor is unavailable or involved in the issue, or if you are uncomfortable reporting the problem to the next level of management or to the Alithya Human Resources or Legal Department, or if you are dissatisfied with the handling of the issue, contact the Chair of the Audit and Risk Management Committee of the Board of Directors of Alithya ("**Audit Committee**").

Employees or other persons wishing to report an unethical conduct may do so on an anonymous basis.

How can I report my concern?

- by speaking to my Alithya direct supervisor, management, or the Alithya Human Resources or Legal Department
- by writing to the Chair of the Audit Committee:

  Chair of the Audit and Risk Management Committee of Alithya Group inc.
  c/o Chief Legal Officer
  700 René-Lévesque West Boulevard, Suite 400
  Montreal, Quebec H3B 1X8
- by phone: North America: 1-844-879-4778 | France: +33 4 89 37 40 21
- by email: ethics.committee@deontol.com

What information should I provide?

- detailed description of the actual or suspected unethical conduct
- date you became aware of the unethical conduct
- name of the individuals concerned or involved
- steps taken prior to making the report

No Retaliation

Employees who report an actual or suspected unethical conduct in good faith are doing the right thing. Alithya will in no way penalize, discharge, demote, suspend or discriminate against any employee for doing this. This also applies if you are simply asking about potentially unethical conduct or seeking guidance on how to handle a specific situation, or if you collaborate to any investigation of an unethical conduct reported under this Policy.

Investigation

The Audit Committee will investigate reports made under this Policy and make appropriate recommendations to the Board of Directors of Alithya. To assist the Audit Committee in addressing such reports, it will designate a person, independent of the financial reporting function. Unless otherwise designated by the Audit Committee, the Company's Chief Legal Officer will handle investigation and reporting processes. The Audit Committee may engage independent advisors at the expense of the Company to undertake investigations and/or recommend appropriate action, and shall do so in the event the matter reported involves the Audit Committee.

Following an investigation, a confidential report will be prepared and, where a breach of the Code or other applicable policies is found to have occurred, Alithya will impose appropriate corrective measures, including disciplinary action, up to and including termination of employment.

All parties to an investigation will be treated fairly and equitably.

Confidentiality

Alithya will, to the extent possible, maintain confidentiality of a person who submits a report on an anonymous basis or otherwise, the source or nature of the unethical conduct reported or the steps required to be taken to investigate the unethical conduct reported.

Why is it important to promptly report a suspected or actual violation of the Code?

This helps Alithya to:

- Correct mistakes (whether intentional or resulting from bad judgment)
- Prevent or minimize liabilities and harm to others
- Preserve our corporate integrity and reputation
- Safeguard our commitment to maintaining high standards of integrity in our business

Approval of this Policy

On the recommendation of the Audit and Risk Management Committee, this Policy has been reviewed and approved by the Board of Directors on November 1, 2018, as revised on June 18, 2020, on November 13, 2024 and on July 29, 2025.