Alithya

MANDATE FOR THE BOARD OF DIRECTORS

GENERAL

The board of directors (the "**Board**") of Alithya Group Inc. (the "**Company**") is elected by the shareholders and is responsible for the stewardship of the business and affairs of the Company. The Board fulfill such obligation by reviewing, discussing and approving the Company's strategic planning and organizational structure and supervising management to oversee that the strategic planning and organizational structure enhance and preserve the business of the Company and its underlying value.

Although directors may be elected by the shareholders to bring special expertise or a point of view to Board deliberations, they are not chosen to represent a particular constituency. The best interests of the Company must be paramount at all times.

COMPOSITION

The Board shall be constituted at all times of a majority of directors who are independent directors within the meaning of applicable Canadian securities laws.

RESPONSIBILITIES

The Board fulfills its responsibility for overseeing the management of the Company's business by delegating to the Company's senior officers the responsibility of its day-to-day management. The Board meets its obligations both directly and through its committees, the Audit and Risk Management Committee, the Corporate Governance and Nominating Committee, and the Human Capital and Compensation Committee. In addition to these regular committees, the Board may appoint ad hoc committees periodically to address certain issues of a more short-term nature. The Board's primary roles are overseeing corporate performance and providing quality, depth and continuity of management to meet the Company's strategic objectives. Other principal duties include, but are not limited to the following categories:

Appointment and Compensation of Officers

1. The Board is responsible for approving the appointment of the Chief Executive Officer, other executive officers and other officers of the Company, following a review of the recommendations of the Human Capital and Compensation Committee.

2. In approving the appointment of the Chief Executive Officer, other executive officers and other officers, the Board shall, to the extent feasible, satisfy itself as to the integrity of these individuals and ensure that they create a culture of integrity throughout the Company and do not impact the independence of the external auditor.

3. The Board shall also annually review and approve, on the recommendation of the Human Capital and Compensation Committee, compensation plans and policies (including performance measures for long-term and short-term incentive compensation) as well as targets and payouts for the compensation of the Company's executive officers (including the Chief Executive Officer). The Board shall also annually review and approve the position description of the Chief Executive Officer.

4. The Board may authorize certain officers to enter into certain types of transactions, subject to specified limits. The Board has adopted and shall review from time to time its delegation of authorities that sets forth the required authority within management and employees to approve certain types of transactions. Transactions above the specified limits, and material transactions outside the ordinary course of business shall, however, be reviewed by and are subject to the prior approval of the Board.

5. The Board oversees that succession planning programs are in place for the Chief Executive Officer and senior management, including programs to train and develop management.

Board Organization

6. The Board will receive recommendations from the Corporate Governance and Nominating Committee, but retains responsibility for managing its own affairs by giving its approval for its composition and size, the position description and selection of the Chair of the Board, candidates nominated for election to the Board, the composition of committees and appointment of committees' chairs, committees' and Board's mandate and charters as well as their work program, and director compensation. On an annual basis, the Board shall also, on the recommendations of the Corporate Governance and Nominating Committee, review the directors' independence status and expertise as well as confirm that all members of the Audit and Risk Management Committee are "financially literate" and that at least one member is an "audit committee financial expert" (as such terms are defined from time to time under the requirements or guidelines for audit committee service under applicable Canadian and United States securities laws and the rules of the Toronto Stock Exchange and Nasdaq), review the Board's skills matrix, assess the overall performance of the Board, review major changes in the directors' principal occupation and review other board memberships.

7. The Board may delegate to Board committees matters it is responsible for, including the approval of compensation of the Board and management, the conduct of performance evaluations, and the oversight of internal control over financial reporting and disclosure controls and procedures, but the Board retains its oversight function and ultimate responsibility for these matters and all other delegated responsibilities.

8. The Board shall annually review and approve a calendar for the meetings of the Board and its committees.

9. The Board shall maintain and periodically review a Board orientation program for new directors as well as a Board continuing education program for directors in office.

Strategic Planning

10. The Board has oversight responsibility to participate directly, and through its committees, in reviewing, questioning and approving the mission of the Company and its objectives and goals.

11. The Board is responsible for reviewing, providing input to, and approving, on an annual basis, the business, financial and strategic plans by which it is proposed that the Company may reach those goals.

Monitoring of Financial Performance and Other Financial Reporting Matters

12. The Board is responsible for enhancing congruence between shareholders' expectations, the Company's long-term strategy and business plans and management performance.

13. The Board is responsible for adopting processes for monitoring the Company's progress toward its strategic and operational goals, and to revise and alter its direction to management in light of changing circumstances affecting the Company.

14. The Board is responsible for approving the audited annual financial statements and the non-audited interim financial statements as well as the notes, management's discussion and analysis and press release accompanying such financial statements.

15. The Board is responsible for reviewing and approving material transactions outside the ordinary course of business and those matters which the Board is required to approve under the Company's governing statute, including the payment of dividends, purchase and redemptions of securities, acquisitions and dispositions of material capital assets and material capital expenditures.

Risk Management

16. The Board is responsible for overseeing the identification of the material risks of the Company's business and ensuring the implementation of appropriate systems to effectively monitor and manage such risks with a view to the long-term viability of the Company and while achieving, where applicable, a proper balance between the risks incurred and the potential return to the Company's shareholders.

Policies and Procedures

17. The Board is responsible for:

    (a) approving and monitoring compliance with all significant policies and procedures by which the Company is operated; and

    (b) approving policies and procedures designed to ensure that the Company operates at all times within applicable laws and regulations.

18. The Board shall enforce its policy respecting confidential treatment of the Company's proprietary information and the confidentiality of Board deliberations.

Communications and Reporting

19. The Board has approved a disclosure policy which addresses communications with shareholders, employees, financial analysts, governments and regulatory authorities, and the public in general and shall review it on an annual basis.

20. The Board is responsible for:

    (a) overseeing the accurate reporting of the financial performance of the Company to shareholders, other security holders and regulators on a timely and regular basis;

    (b) taking steps to enhance the timely disclosure of any other developments that have a significant and material impact on the Company;

    (c) reporting annually to shareholders on its stewardship for the preceding year, including reviewing and approving the Company's management circular and other material disclosure documents; and

(d) overseeing the Company's implementation of systems which accommodate feedback from shareholders.

Corporate Sustainability Matters

21. The Board shall annually review the Company's overall corporate sustainability approach, including the initiatives and strategy under its identified material topics, and approve the Company's disclosure relating thereto.

Related-Parties Transactions

22. The Board shall review all transactions that involve the Company on one hand and an officer, a director or a principal shareholder on the other hand, or a company controlled by an officer, a director or a principal shareholder or over which such person exercises significant influence.

Meetings

23. The Board will meet as often as necessary and in accordance with the Company's bylaws.

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