



## CORPORATE GOVERNANCE AND NOMINATING COMMITTEE CHARTER

### PURPOSE

The Corporate Governance and Nominating 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 policies and practices;
- (c) identifying director candidates and recommending to the Board qualified director candidates for election; and
- (d) reviewing the corporate governance 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 independent directors within the meaning of applicable Canadian and United States securities laws and the NASDAQ corporate governance standards (the "**Company's Director Independence 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, that member shall be responsible for notifying the Committee Chair of such conflict. If the Committee Chair faces a potential or actual conflict of interest, the Committee Chair shall notify the Chair of the Board (or the Lead Director if the Committee Chair and the Chair of the Board are the same person). If the Committee Chair, the Chair of the Board or the Lead Director, 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.
  - (a) *Calling of Meetings* – The Committee shall meet as often as it deems appropriate to execute 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 the 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. The notice of meeting does not, however, need to state the purpose for which the meeting is being held.
  - (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 meeting 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 and In-Camera 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 executing its duties, including retaining and terminating any search firm to identify director candidates and approve 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**

11. *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.
12. *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.
13. *Adoption of Policies and Procedures* – The Committee may adopt policies and procedures for carrying out its responsibilities.

## **RESPONSIBILITIES**

### **Board Composition**

14. The Committee shall identify and recommend to the Board qualified director nominees for election at the annual meeting of shareholders.
15. 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 current director, including confirming 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), as well as the contributions made by the director to the effective operation of the Board, any major change in the principal occupation of the director and any other board memberships; and
- (e) in light of (a), (b), (c) and (d) above, make recommendations for changes to the composition of the Board.
16. The Committee shall recruit and consider director candidates, including any candidates lawfully recommended by shareholders, having regard for the expertise, experience and diversity 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.

### **Director Compensation**

17. The Committee shall, together with the Human Capital and Compensation Committee, 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.
18. The Committee shall review the composition and use of a comparator group to assess the compensation payable to the directors.
19. The Committee shall review periodically requirements respecting the ownership of Company shares and their equivalent securities by directors, the Chief Executive Officers, other executive officers and other designated employees and the levels of ownership achieved and policies against monetization of such holdings and shall approve any changes to such requirements.

## **Corporate Governance**

20. The Committee is responsible for reviewing at least annually the Company's approach to governance issues and recommending to the Board, where required, changes to the Company's Corporate Governance Guidelines or other related policies, as well as to the Company's By-Laws.
21. 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.
22. The Committee shall review and, if advisable, approve an individual director's request to engage an outside advisor at the expense of the Company.
23. 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.
24. The Committee shall review policies and practices with respect to engagement with shareholders and other stakeholders in the Company.
25. The Committee shall monitor compliance with corporate governance requirements of the Canadian and U.S. securities regulators, stock exchanges and applicable laws.

## **Director Protection**

26. 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.
27. Subject to applicable law and the articles and by-laws of the Company, the Committee is responsible for overseeing the administration of 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**

28. The Committee shall:
  - (a) periodically review and make recommendations to the Board with respect to the Company's Code of Business Conduct for employees, officers and directors;
  - (b) review management's monitoring of compliance with such Code of Business Conduct, report on waivers granted, and, if advisable, recommend to the Board the grant of waivers, where appropriate;
  - (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 and which 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.

### **Insider Trading Policy**

- 29. The Committee shall:
  - (a) periodically review and make recommendations to the Board with respect to the Company's Insider Trading Policy; and
  - (b) review management's monitoring of compliance with the Company's Insider Trading Policy.

### **Director Orientation and Continuing Education**

- 30. 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, compliance programs and policies, management and the external auditor. The Committee shall also oversee ongoing educational opportunities for all directors.

### **Board Evaluations**

- 31. The Committee shall annually review and, if advisable, recommend to the Board changes to the mandate of the Board and the position descriptions of the Chair of the Board and other director roles, including the Lead Director.
- 32. The Committee shall conduct, together with the Lead Director, an annual survey of directors with respect to their views on the effectiveness of the Board, the Chair of the Board, each committee of the Board on which they serve and its Chair and the contribution of individual directors.
- 33. The Committee shall evaluate, together with the Lead Director, the performance of the Chair of the Board and the Chair of each committee and the performance and contribution of individual directors, having regard for the Board mandate and the position description for the Board Chair and the results of the annual survey of the directors, attendance at Board and Board committee meetings and overall contribution.
- 34. 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**

- 35. 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.
- 36. 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 criteria.

37. 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. The Committee shall also annually review and recommend to the Board a calendar for the meetings of the Board and its committees.
38. 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**

39. 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.

### **OTHER GENERAL RESPONSIBILITIES**

#### **Environmental, Social and Governance (ESG) Matters**

40. The Committee, together with the Chair of the Human Capital and Compensation Committee and the Chair of the Audit and Risk Management Committee, shall annually review the Company's approach and disclosure relating to the Company's environmental, social and governance (ESG) matters, including the Company's strategy, initiatives, policies and practices.

#### **Data Privacy**

41. The Committee shall establish and review, as required, policies and procedures with respect to the management of personal information in accordance with data privacy and other applicable laws and regulations and periodically monitor compliance therewith.

#### **Disclosure Requirements**

42. The Committee shall annually review and approve the corporate governance and director compensation disclosure of the Company to be made in the management information circular prepared in connection with the annual meeting of shareholders, as well as other material disclosure documents.

#### **General**

43. The Committee shall undertake on behalf of the Board such other corporate governance or nominating 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, as amended on November 12, 2019, November 11, 2020, August 11, 2021 and November 9, 2022.