VOTING INSTRUCTIONS

How to Vote:

You have two ways to vote your shares:

- by submitting your proxy or voting instruction form as per instructions indicated; or
- during the meeting by online ballot through the live webcast platform.

Registered Shareholders and duly appointed proxyholders will be able to attend the virtual meeting and vote in real time.

Non-Registered Shareholders who have not duly appointed themselves as proxyholder will be able to attend the virtual meeting as guests but will not be able to vote at the virtual meeting.

Shareholders who wish to appoint a person other than the management nominees identified in the form of proxy or voting instruction form (including a Non-Registered Shareholder who wishes to appoint themselves to attend the virtual meeting) must carefully follow the instructions on their form of proxy or voting instruction form. These instructions include the additional step of registering such proxyholder with our transfer agent, AST Trust Company (Canada), after submitting the form of proxy or voting instruction form. **Failure to register the proxyholder with our transfer agent will result in the proxyholder not receiving a control number to participate in the virtual meeting and only being able to attend as a guest. Guests will be able to listen to the virtual meeting but will not be able to vote.**

Guests (including Non-Registered Shareholders who have not duly appointed themselves as proxyholder) can log into the meeting. Guests will be able to listen to the meeting but will not be able to vote during the meeting.

Log in instructions:

- Step 1: Log in online at **https://web.lumiagm.com/406491454**.
- Step 2: Follow these instructions:

  Registered shareholders: Click "I have a control number" and then enter your control number and password "calian2021" (case sensitive). The control number located on the form of proxy or in the email notification you received from AST is your control number. If you use your control number to log in to the meeting, any vote you cast at the meeting will revoke any proxy you previously submitted. If you do not wish revoke a previously submitted proxy, you should not vote during the meeting.

  Duly appointed proxyholders: Click "I have a control number" and then enter your control number and password "calian2021" (case sensitive). Proxyholders who have been duly appointed and registered with AST as described in this circular will receive a control number by email from AST after the proxy voting deadline has passed.

  Guests: Click "Guest" and then complete the online form.

Non-Registered Shareholders/Appointees obtaining a control number to vote during the meeting:

You must complete the additional step of registering the proxyholder by call AST at 1-866-751-6315 (within North America) or 1 (212) 235-5754 (outside of North America) by no later than 1:00 p.m. (Eastern Time) on Tuesday, February 9, 2021. Failing to register your proxyholder online will result in the proxyholder not receiving a 13 digit control number, which is required to vote at the meeting.

Non-Registered Shareholders who have not duly appointed themselves as proxyholder will not be able to vote at the meeting but will be able to participate as a guest.

	Option-based Awards				Share-based Awards		
Name	Number of securities underlying unexercised options (#)	Option exercise price ($)	Option expiration date	Value of unexercised in-the-money options(1) ($)	Number of shares or units of shares that have not vested (#)	Market or payout value of share-based awards that have not vested(2) ($)	Market or payout value of vested share-based awards not paid out or distributed ($)
Kevin Ford	44,130 6,100	$60.30 $29.55	August 11, 2025 November 19, 2023	$306,704 $229,970	5,481 1,933 870	$368,597 $129,994 $58,508	N/A
Patrick Houston	18,353 3,000	$60.30 $29.06	August 11, 2025 February 8, 2024	$127,553 $114,570	1,974 450	$132,752 $30,263	N/A
Jacqueline Gauthier	-	-	-	-	280	$18,830	N/A
Patrick Thera	6,715 12,000	$60.30 $29.55	August 11, 2025 November 19, 2023	$46,669 $452,400	980 600 280	$65,905 $40,350 $18,830	N/A
Jerry Johnston	4,775 6,000	$60.30 $29.55	August 11, 2025 November 19, 2023	$33,186 $226,200	782 400 185	$52,590 $26,900 $12,441	N/A

(1) Calculated based on the difference between the market value of the shares underlying the options at the end of the fiscal year ended September 30, 2020 and the exercise price of such options.
(2) Calculated based on the market value of the shares underlying the awards at the end of the fiscal year ended September 30, 2020.

2. Incentive Plan Awards – value vested or earned during the year

The following table sets out the value of incentives earned by the Named Executive Officers or vested in their favour during the financial year ended September 30, 2020.

Name	Option-based awards – Value vested during the year(1) ($)	Share-based Awards – Value vested in the year ($)	Non-equity incentive plan compensation – Value earned during the year ($)
Kevin Ford	$44,300	$86,241	$377,967
Patrick Houston	$50,550	$7,898	$149,259
Jacqueline Gauthier	$7,640	$24,570	$ 52,200
Patrick Thera	$35,440	$35,100	$170,424
Jerry Johnston	$17,720	$20,007	$141,978

(1) Calculated based on the difference between the market value of the shares underlying the options at the date of vesting and the exercise price of such option.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table summarizes the number of Common Shares authorized for issuance from treasury under the Corporation's equity compensation plans as at September 30, 2020.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders	286,667 [(1)]	$43.69	591,736

(1) These securities include Common Shares issuable under the Corporation's 2016 Stock Option Plans and Common Shares issuable under the Corporation's 2016 Restricted Share Unit Plan (see discussion below) but do not include Common Shares authorized for issuance pursuant to the Purchase Plan (as defined below). Under the Purchase Plan, the Corporation expects to issue approximately 30,270 Common Shares in February 2020 at a purchase price of approximately $24.74 per share, following which approximately 207,343 Common Shares will be available for issuance under the Purchase Plan, all in accordance with the terms and conditions thereof as disclosed to and approved by the Corporation's shareholders on February 5, 2016.

The table below provides further detail on the number of securities authorized for issuance under equity compensation plans as at December 14, 2020:

Total number of Common Shares available for issuance pursuant to the Corporation's security-based compensation arrangements, being 9% of the outstanding Common Shares:	882,317
Common Shares issuable pursuant to options outstanding under the 2016 Stock Option Plan:	256,996
Common Shares issuable pursuant to options outstanding under the 2016 Restricted Share Unit Plan:	39,984
Total number of Common Shares remaining available for issuance pursuant to the Corporation's security-based compensation arrangements, including any issuance under the 2020 ESPP after deducting the foregoing:	585,427

2016 Stock Option Plan

On February 6, 2020, the shareholders re-approved and confirmed the 2016 Stock Option Plan.

The 2016 Stock Option Plan is administered by the Compensation Committee, which has the authority to select those directors and employees to whom options are granted, the number of options to be granted to each director and employee and the price at which Common Shares underlying such options may be purchased, provided that such price is not less than the market price of the Common Shares on the business day immediately preceding the date the option is granted. If the option is granted during a blackout period, the exercise price shall be equal to to the greater of (i) the market price of the Common Shares on the business day immediately prior to the date of grant, and (ii) the post-blackout period price following the end of such blackout period, which is calculated based on a five-day volume weighted average trading price of the Common Shares on the Toronto Stock Exchange (the "**TSX**"). Options granted under the 2016 Stock Option Plan are generally non-transferable and each option, unless terminated pursuant to the 2016 Stock Option Plan, expires on a date determined by the Compensation Committee, which date will not be later than 10 years from the date the option was granted (unless the expiry falls during or within nine business days of the expiration of a blackout period, in which case the expiry date shall instead be 10 business days following the date the blackout period is lifted, terminated or removed).

Unless otherwise determined by the Compensation Committee, one-third of any option shall vest and may be exercised following each anniversary of the date of an option grant. The Compensation Committee may by written notice to any participant accelerate the vesting of all or any portion of any option.

The vesting of any or all outstanding options of a participant shall be accelerated upon the occurrence of both a Change in Control (as such term is defined in the 2016 Stock Option Plan) and a termination of such holder within one year from the date of the Change in Control. Upon a Change in Control, the Compensation Committee may provide for the conversion or exchange of any outstanding Options into or for options, rights or other securities in any entity participating in or resulting from such change in control.

Employees and directors of the Corporation are entitled to participate in the 2016 Stock Option Plan while they are engaged with the Corporation. If a participant under the 2016 Stock Option Plan dies or becomes disabled while engaged with the Corporation or retires from engagement with the Corporation, the right of that participant (or of that participant's legal representative) to participate in the 2016 Stock Option Plan terminates as of the date of death, disability or retirement, as may be applicable, but any vested options may be exercised within 180 days of that event (unless such options terminate earlier pursuant to their terms) and any unvested options terminate immediately on the date of that event. If a participant under the 2016 Stock Option Plan is terminated by the Corporation or voluntarily resigns from the Corporation, that participant may exercise any vested options may within 30 days of that event (unless such options terminate earlier pursuant to their terms) but any unvested options terminate immediately on the date of that event.

The maximum aggregate number of Common Shares that may be issued pursuant to the exercise of options granted pursuant to the 2016 Stock Option Plan, together with the aggregate number of Common Shares issuable at that time under the Corporation's other security-based compensation arrangements, shall not exceed nine percent (9%) of the outstanding Common Shares of the Corporation at that time. For greater certainty, any increase in the issued and outstanding Common Shares will result in an increase in the available number of Common Shares that may be issued pursuant to options granted under the 2016 Stock Option Plan, any Common Shares subject to an option that expires or terminates without having been fully exercised may be made the subject of a further option, and any exercises of options will make new grants available under the 2016 Stock Option Plan, effectively resulting in a "re-loading" of the number of options available to grant under the 2016 Stock Option Plan. The maximum number of Shares (i) issued to insiders of the Corporation within any one-year period, and (ii) issuable to insiders of the Corporation, at any time, under the 2016 Stock Option Plan, or when combined with all other security-based compensation arrangements of the Corporation, cannot exceed 9% of the outstanding shares, respectively. The equity award value of any grant of options to non-employee directors under the 2016 Stock Option Plan cannot exceed $100,000 per year per non-employee director and the equity award value of any grant of options to non-employee directors on under the plan and any other security-based compensation arrangements of the Corporation cannot exceed $150,000 per year per non-employee director in the aggregate. The 2016 Stock Option Plan does not authorize the Corporation to provide financial assistance to participants.

The Board may at any time without shareholder approval amend any provision of the 2016 Stock Option Plan, any terms of any options granted or terminate the 2016 Stock Option Plan, including making amendments relating to the exercise of options (including by the inclusion of a cashless exercise feature), amendments deemed by the Board to be necessary or advisable because of any change in applicable securities laws or other laws, amendments relating to the administration of the plan or amendments of a clerical or housekeeping nature. Notwithstanding the foregoing, shareholder approval is required to make amendments to: (a) increase the maximum number of Common Shares that may be issued under the 2016 Stock Option Plan or any increase to the insider participation limits, (b) increase the ability of the board to amend the 2016 Stock Option Plan without shareholder approval, (c) increase the limits imposed on non-director employee participation in the plan, (d) reduce the exercise price of any option, (e) extend the term of any option beyond the expiry date, (f) permit transferability or assignability other than for normal estate settlement purposes or (g) add any form of financial assistance to a participant.

At September 30, 2020, options to purchase 230,638 Common Shares (representing approximately 2% of the aggregate number of issued and outstanding Common Shares) were outstanding under all Stock Option Plans. At December 14, 2020, options to purchase 256,996 Common Shares (representing approximately 3% of the aggregate number of issued and outstanding Common Shares) were outstanding under the Stock Option Plan.

2016 Restricted Share Unit Plan

On February 6, 2020, the shareholders re-approved and confirmed the 2016 Restricted Share Unit Plan. The 2016 Restricted Share Unit Plan allows for the grant of RSUs to the Corporation's officers and employees.

The maximum aggregate number of Common Shares issuable from treasury by the Corporation pursuant to the 2016 Restricted Share Unit Plan at any time, together with the aggregate number of Common Shares issuable at that time under the Corporation's other security-based compensation arrangements, shall not exceed nine percent (9%) of the outstanding Common Shares of the Corporation at that time.

The Board is responsible for administering the 2016 Restricted Share Unit Plan. Subject to the terms of the 2016 Restricted Share Unit Plan, the Corporation may from time to time award to any eligible person a number of RSUs deemed appropriate in respect of services rendered to the Corporation by such person. RSUs shall consist of an award of units, each of which represents the right to receive one Common Share or, in the discretion of the Board, a cash payment equal to the fair market value of such share. The Board has the discretion to determine the date upon which each RSU vests or any other vesting requirements provided, however, that each awarded RSU shall vest not later than the third anniversary of its award date. Unless otherwise determined by the Board at the time of award of an RSU, one third of each award of RSUs will vest on the first, second and third anniversaries of the award date.

The Board has overall authority for interpreting, applying, amending and terminating the 2016 Restricted Share Unit Plan; provided that subject to any additional requirements of the rules of the TSX, the following amendments to the 2016 Restricted Share Unit Plan or RSUs issued thereunder shall not be made without the prior approval of the TSX and approval of the Shareholders: i) other than customary adjustments resulting from certain corporate changes, amendments to the 2016 Restricted Share Unit Plan that would increase the percentage of Common Shares issuable under the 2016 Restricted Share Unit Plan, ii) any amendment that would increase the number of Common Shares issuable to insiders under the 2016 Restricted Share Unit Plan, iii) any amendment that would change the eligible participants in the plan to permit the introduction of non-employee directors on a discretionary basis; and iv) amendments to amending provision of the 2016 Restricted Share Unit Plan. The maximum number of Common Shares (i) issued to insiders of the Corporation within any one year period, or (ii) issuable to insiders of the Corporation, at any time, under the 2016 Restricted Share Unit Plan, or when combined with all other security-based compensation arrangements of the Corporation, cannot exceed nine percent (9%) of the Corporation's total issued and outstanding Common Shares as at the applicable award date, respectively.

Certain amendments to the 2016 Restricted Share Unit Plan may be made by the Board without TSX or other stock exchange approval and without shareholder approval including but not limited to the following: 1) making any amendments to the vesting provisions of each RSU set out in any RSU agreement; ii) making any amendments to the provisions set out in Section 3.8 of the 2016 Restricted Share Unit Plan; iii) making any amendments to add covenants of the Corporation for the protection of participants in the plan, provided that the Board shall be of the good faith opinion that such additions will not be prejudicial to the rights or interests of Participants; iv) making any amendments not inconsistent with the 2016 Restricted Share Unit Plan as may be necessary or desirable with respect to matters or questions, which in the good faith opinion of the Board, having in mind the best interests of the participants in the plan, it may be expedient to make, provided that the Board shall be of the opinion that such amendments will not be prejudicial to the interests of the participants; or v) making any such changes or corrections which, on the advice of counsel to the Corporation, are required for the purposes of curing or correcting any ambiguity or defect or inconsistent provision or clerical omission or mistake or manifest error, provided that the Board shall be of the opinion that such changes or correction will not be prejudicial to the rights and interests of the participants in the plan.

Holders of RSUs will be entitled to modified vesting on certain events, including termination of service without cause or by reason of death. All unvested RSUs terminate if a holder's employment or service terminates by reason of termination for cause. Subject to obtaining any requisite approval from the TSX or other regulatory authority, our Board may take any one or more actions relating to RSUs including, without limitation, accelerating vesting or providing for the conversion or exchange of any outstanding RSUs into or for RSUs or any other appropriate securities in any entity participating in or resulting from, a change of control transaction. Except as required by law, the rights of a participant under the 2016 Restricted Share Unit Plan are not capable of being assigned, transferred, alienated, sold, encumbered, pledged, mortgaged or charged and are not capable of being subject to attachment or legal process for the payment of any debts or obligations of the participant.
At September 30, 2020, 56,039 RSUs (representing approximately 1% of the aggregate number of issued and outstanding Common Shares) were outstanding under the 2019 Restricted Share Unit Plan. At December 14, 2020, 39,894 RSUs (representing approximately 0.4% of the aggregate number of issued and outstanding Common Shares) were outstanding under the 2016 Restricted Share Unit Plan.

Burn Rate

Burn rate is defined as the total number of equity awards issued in a year, divided by the weighted average number of shares outstanding in the fiscal year. The table below summarizes the burn rates for the stock option, the restricted share unit, and the deferred share unit plans as of September 30 of each year:

Burn rates	**2020**	**2019**	**2018**
Stock Option Plan	1.47%	1.64%	1.25%
Restricted Share Unit Plan	0.25%	0.47%	0.19%
Deferred Share Unit Plan	0.04%	0.05%	0.05%

2020 Employee Stock Purchase Plan

The Corporation also has in place an employee stock purchase plan that was approved by the shareholders of the Corporation on February 6, 2020 (further amended by the Corporation as of August 11, 2020 (the "2020 ESPP"), pursuant to which the Corporation has reserved 500,000 Common Shares for issuance, of which 18,164 Common Shares have been issued as of September 30, 2020, representing 0.2% of the current issued and outstanding Common Shares as at September 30, 2020, and there has been no change to this number as at December 14, 2020.

The Board has full power and authority to administer the 2020 ESPP on behalf of the Corporation, including the power and authority to delegate the administration of the 2020 ESPP to the Compensation Committee. The Board shall determine questions of interpretation or application of the 2020 ESPP and its decisions shall be final and binding on all participants. Board members will receive no additional compensation for their services in administering the 2020 ESPP.

Eligible employees become participants in the 2020 ESPP by delivering to the Corporation an election to purchase shares prior to the commencement of the applicable purchase period. Each participant shall contribute to the 2019 ESPP, at the participant's option, a minimum of one percent (1%) of the participant's basic compensation, and a maximum of ten percent (10%) of the participant's basic compensation. Each participant in the plan shall also be entitled, up to once per year, to contribute an additional lump sum amount of up to ten percent (10%) of the participant's basic compensation contributed through a payroll deduction against commissions, bonus payments or other non-basic compensation. The contributions shall be made through payroll deductions at the end of each employee's bi-weekly or monthly pay period, as applicable. The Corporation, as agent of the participant, shall make such deductions.

On the last business day of each month, the Corporation will issue Common Shares form treasury to the Administrator (as defined in the 2020 ESPP) based on the contributions received from each participant during the preceding month (the "**Participant Shares**"). The purchase price of the Participant Shares will be the volume weighted average closing trading price of the Common Shares on the TSX for the five trading days immediately preceding the last business day of such month. The Administrator will deposit the Participant Shares into an account in the name of the participant and will hold such shares on behalf of such participant.

The Corporation will match a portion of each employee's participation in the 2020 ESPP by, in its discretion, either (i) issuing to the Administrator that number of Common Shares equal to twenty-five percent (25%) of the aggregate number of Participant Shares issued to the Administrator on behalf of the participants for such month; or (ii) delivering an amount equal to twenty-five (25%) of the amount of all contributions received from the Participants during such month to the Administrator who shall use such amount to purchase Common Shares at available market prices through the facilities of the TSX or such other stock exchange as the Common Shares may from time to time be listed and posted for trading (the shares so issues or purchased are referred to as the "Matching Shares"). The Matching Shares will be deposited into a trust account by the Administrator on behalf of the Corporation.

The Participant Shares purchased on behalf of each participant will vest immediately to the benefit of such participant. Subject to provisions in the 2020 ESPP relating to a change in control of the Corporation, the Matching Shares will vest six months from the date of issuance of the Participant Shares to which they relate.

In the event of a change of control of the Corporation, the Board, in its sole discretion (but subject to obtaining the prior approval of the TSX if required by the rules, regulations and policies of the TSX) may, without any action or consent of the participants in the 2020 ESPP, provide for: (a) the continuation of the vesting period with regard to any unvested Matching Shares; (b) the substitution of any unvested Matching Shares for shares of the acquirer; (c) the substitution of any unvested Matching Shares with a cash incentive program of the acquirer; (d) the acceleration of the vesting period to a date prior to or on the date of the change of control; (e) the cancellation of all or any portion of any unvested Matching Shares by a cash payment and/or other consideration receivable by the holders of any unvested Matching Shares as a result of the change in control equal to the market price of the unvested Matching Shares on the date of the change in control; or (f) such other actions or combinations of the foregoing actions as it deems fair and reasonable in the circumstances.

Upon the termination of employment of any participant for any reason, any unvested Matching Shares held by the Administrator for such participant will be forfeited by such participant. A participant whose employment is terminated for any reason other than death must withdraw or otherwise transfer all of their Participant Shares and vested Matching Shares in such participant's account within ninety (90) days of such termination of employment. The participant may also request that the Administrator sell the Participant Shares and vested Matching Shares in the participant's account and distribute the cash proceeds to the participant. In the event of the death of a participant, the Participant Shares and vested Matching Shares in such participant's account shall be distributed to such participant's estate in accordance with the instructions of such participant's legal representative. Such distribution may take the form of a distribution of the cash realized from the sale of such Participant Shares and vested Matching Shares by the Administrator if so requested by the legal representative of the participant's estate.

The Corporation reserves the right to discontinue use of payroll deductions at any time such action is deemed advisable. The 2020 ESPP will terminate on the date which is ten (10) years from the Effective Date, unless earlier terminated by the Board. No right or interest of any participant in or under the 2020 ESPP may be assigned by such participant.

No Common Shares are issuable under the 2020 ESPP at any time to any Insider (as such term is defined in the 2020 ESPP) if such issuance, together with all of the Corporation's previously established or proposed Share Compensation Arrangements (as such term is defined in the 2020 ESPP), including the 2020 ESPP, could result, at any time, in: (i) the number of Common Shares issued to Insiders pursuant to the 2020 ESPP, together with all of such other security-based compensation arrangements, within any one (1) year period exceeding nine percent (9%) of the issued and outstanding Common Shares; or (ii) the number of Common Shares issuable to Insiders at any time pursuant to the 2020 ESPP and all such other security-based compensation arrangements exceeding nine percent (9%) of the issued and outstanding Common Shares.

Amendments to the 2020 ESPP generally require the consent of the TSX and the shareholders of the Corporation given at a duly constituted meeting. However, certain amendments to the 2020 ESPP may be made by the Board without TSX or other stock exchange approval and without shareholder approval including but not limited to the following: (a) amendments of a technical, clerical or "housekeeping" nature, or to clarify any provision of the 2020 ESPP, including without limiting the generality of the foregoing, any amendment for the purpose of curing any ambiguity, error or omission in the 2020 ESPP or to correct or supplement any provision of the 2020 ESPP that is inconsistent with any other provision of the 2020 ESPP; (b) suspension or termination of the 2020 ESPP; (c) amendments to respond to changes in legislation, regulations, instruments (including National Instrument 45-106), stock exchange rules (including the rules, regulations and policies of the TSX) or accounting or auditing requirements; (d) amendments respecting administration of the 2020 ESPP; (e) any amendment to the definition of "Employee" in the 2020 ESPP; (f) any amendment to the definition of "Subsidiary" in the 2020 ESPP; (g) changes to the vesting provisions for any outstanding Unvested Matching Shares (as defined in the 2020 ESPP); (h) amendments to the participant contribution provisions of the 2020 ESPP; (i) amendments to the withdrawal and suspension provisions of the 2020 ESPP; (j) amendments to the termination provisions of the 2020 ESPP; (k) adjustments to reflect stock dividends, stock splits, reverse stock splits, share combinations or other alterations of the capital stock of the Corporation; and (m) any other amendment, whether fundamental or otherwise, not requiring shareholder approval under applicable law or the rules, regulations and policies of the TSX.

Shareholder approval will be required for the following types of amendments of the 2020 ESPP: (a) amendments to the number of common shares issuable under the 2020 ESPP, including an increase to the fixed maximum number of common shares or a change from a fixed maximum number of common shares to a fixed maximum percentage; (b) amendments to the number or percentage of Matching Shares contributed by the Corporation; (c) amendments to the definition of "Purchase Price" (as defined in the 2020 ESPP) to introduce a discount; and (d) amendments required to be approved by shareholders under applicable law or the rules, regulations and policies of the TSX.

TERMINATION AND CHANGE OF CONTROL BENEFITS

Kevin Ford

Pursuant to an employment agreement dated July 27, 2020, Kevin Ford is employed as the Corporation's President and Chief Executive Officer. As of the date of this Circular, the compensation payable to Mr. Ford under this agreement comprises a salary in the amount of $480,000, a cash bonus in such amount determined from time to time by the Compensation Committee or the Board based on the Corporation's financial performance, options as determined by the Compensation Committee or the Board and a car allowance of $700 per month, and an annual grant of equity under the Company's long term incentive plans.

In the event Mr. Ford is terminated by the Corporation for convenience, the Corporation is required to pay Mr. Ford, any amounts accrued and owed, and an amount equal to 24 months' base salary, short term incentive and benefits continuance, subject to agreeing to a non-competition period of 24 months. Mr. Ford is also subject to non-solicitation, non-disparagement and confidentiality agreements with the Corporation.

Patrick Houston

Pursuant to an employment agreement dated July 27, 2020, Patrick Houston is employed by the Corporation as Chief Financial Officer and Corporate Secretary. As of the date of this Circular, the compensation payable to Mr. Houston under this agreement comprises a salary in the amount of $275,000, a cash bonus in such amount determined from time to time by the Compensation Committee or the Board based on the Corporation's financial performance, and an annual grant of equity under the Company's long term incentive plans and a car allowance of $650 per month. In the event Mr. Houston is terminated by the Corporation for convenience, the Corporation is required to pay Mr. Houston an amount equal to 12 months' salary and benefits plus an amount equal to the outstanding bonus earned to the date of termination and continuance of 12 months' benefits.

Termination benefits

The following table provides details regarding the estimated incremental payments from the Corporation to each of the Named Executive Officers upon termination.

Name	Termination benefits
Kevin Ford	$1,340,000
Patrick Houston	$423,500

The amounts above are payable upon termination for convenience. If termination for cause, no amounts would be payable to either Mr. Ford or Mr. Houston. For purposes of Mr. Ford and Mr. Houston's employment, "termination for cause" is defined according to the laws in the Province of Ontario.

COMPENSATION OF DIRECTORS

Narrative Discussion

For fiscal 2019, the Chairman of the Board was entitled to an annual retainer of $82,500 and each director of the Corporation who is not an employee was entitled to an annual retainer in the amount of $55,000 in addition to reimbursement of out of pocket expenses. For fiscal 2020, the Chairman of the Board was entitled to an annual retainer of $107,500 and each director of the Corporation who is not an employee was entitled to an annual retainer in the amount of $67,500 in addition to reimbursement of out of pocket expenses. The directors of the Corporation are required to hold minimum numbers of Common Shares as set out in the Executive Share Ownership Guidelines.

To encourage the directors of the Corporation who are not employees of the Corporation to better align their interests with those of the shareholders by having an investment in the Corporation, a Deferred Share Unit Plan (the "**DSU Plan**") was implemented on November 10, 2010. The DSU Plan provides that the Chairman of the Board of the Corporation be required to receive a minimum of $27,500 of his annual Board retainer fees in the form of Deferred Share Units and that all other directors of the Corporation who are not employees of the Corporation are required to receive a minimum of $17,500 of their annual Board retainer fees in the form of Deferred Share Units.

DSUs have a value equal to the weighted average trading prices of the shares of the Corporation on the Toronto Stock Exchange for the five trading days immediately preceding the date when DSUs are credited to each director who is not an employee of the Corporation. DSUs take the form of a bookkeeping entry credited to his or her account which cannot be redeemed for cash for as long as he or she remains a member of the Board. All DSUs will, upon request by him or her, be redeemed for cash by the Corporation after he or she ceases to be a member of the Board; however, failing such request, the redemption of such DSUs for cash will occur automatically upon the expiry of a period as determined under the DSU Plan. The value of a DSU, when redeemed for cash, will be equivalent to the weighted average trading prices of the shares of the Corporation on the Toronto Stock Exchange for the five trading days immediately preceding the day of the redemption. DSUs confer the right to receive dividends paid in the form of additional DSUs at the same rate as the dividend paid on shares of the Corporation. The DSU plan is not dilutive.

Director Compensation table

The following table provides information regarding compensation paid to the Corporation's non-executive directors during the financial year ended September 30, 2020.

Name	Fees earned ($)	Share-based awards[(1)(2)] ($)	Option-based awards[(2)] ($)	Non-equity incentive plan compensation ($)	Pension value ($)	All other compensation ($)	Total ($)
George Weber[(3)]	$57,500	$21,875	$25,900	Nil	Nil	Nil	$105,275
Kenneth J. Loeb	$75,000	$26,250	$51,800	Nil	Nil	Nil	$153,050
Ray Basler	$47,500	$16,875	$25,900	Nil	Nil	Nil	$90,275
Richard A. Vickers	$47,500	$16,875	$25,900	Nil	Nil	Nil	$90,275
Jo-Anne Poirier	$47,500	$16,875	$25,900	Nil	Nil	Nil	$90,275
Young Park	$47,500	$16,875	$25,900	Nil	Nil	Nil	$90,275

(1) Represents the value of DSUs awarded as part of the total compensation of directors.
(2) The Black-Scholes pricing model is used to calculate the fair value of the awards on the grant date, as it is the methodology also used for accounting purposes.
(3) George Weber was appointed Chairman of the Board on September 1, 2020 after assuming the position from Kenneth J. Loeb.

1. Outstanding share-based awards and option-based awards

The following table sets out all of the option-based and share-based awards outstanding for each non-executive director as at September 30, 2020.

	Option-based Awards				Share-Awards[3]		
Name	Number of securities underlying unexercised options (#)	Option exercise price ($)	Option expiration date	Value of unexercised in-the-money options [1] ($)	Number of shares or units of shares that have not vested (#)	Market or payout value of share-based awards that have not vested [2] ($)	Market or payout value of vested share-based wards not paid out or distributed [2] ($)
George Weber	2,500	$ 36.49	November 25, 2024	$ 76,900	194	$13,062	$266,069
Kenneth Loeb	10,000	$ 36.49	November 25, 2024	$ 307,600	180	$12,130	$571,217
Richard Vickers	1,000	$ 36.49	November 25, 2024	$ 30,760	115	$7,719	$317,077
Ray Basler	5,000 5,000 5,000	$ 36.49 $ 29.55 $ 27.30	November 25, 2024 November 19, 2023 May 17, 2022	$ 153,800 $ 188,500 $ 199,750	115	$7,719	$210,563
Jo-Anne Poirier	5,000 5,000 5,000	$ 36.49 $ 29.55 $ 27.30	November 25, 2024 November 19, 2023 May 17, 2022	$ 153,800 $ 188,500 $ 199,750	115	$7,719	$186,028
Young Park	5,000 5,000	$ 36.49 $ 29.55	November 25, 2024 November 19, 2023	$ 153,800 $ 188,500	115	$7,719	$106,899

(1) Calculated based on the difference between the market value of the shares underlying the options at the end of the fiscal year ended September 30, 2020 and the exercise price of such options.
(2) Calculated based on the market value of the shares on September 30, 2020 and the grant price of such awards.
(3) Including DSUs.

2. Incentive plan Awards – value vested or earned during the year

The following table sets out the value of incentives earned by the non-executive directors or vested in their favour during the financial year ended September 30, 2020.

Name	Option-based awards – Value vested during the year ($)	Share-based awards – Value vested in the year[1] ($)	Non-equity incentive plan compensation – Value earned during the year ($)
George Weber	$58,720	$21,875	N/A
Kenneth J. Loeb	$117,440	$26,250	N/A
Richard A. Vickers	$58,720	$16,875	N/A
Ray Basler	$58,720	$16,875	N/A
Jo-Anne Poirier	$58,720	$16,875	N/A
Young Park	$58,720	$16,875	N/A

(1) Calculated based on the difference between the market value of the shares underlying the options at the end of the fiscal year ended September 30, 2020 and the exercise price of such options.

INDEBTEDNESS OF DIRECTORS, EXECUTIVE OFFICERS AND SENIOR OFFICERS

There was no indebtedness owed to the Corporation during the fiscal year ended September 30, 2020 by any individual who was a director, executive officer or senior officer of the Corporation (and any associate of the foregoing).

DIRECTORS' AND OFFICERS' LIABILITY INSURANCE

The Corporation maintains directors' and officers' liability insurance in the aggregate principal amount of $50,000,000. The premium payable for such insurance during the period from October 26, 2020 to October 26, 2021 is $174,580. The by-laws of the Corporation generally provide that the Corporation shall indemnify a director or officer of the Corporation against liability incurred in such capacity to the extent permitted or required by the CBCA. To the extent the Corporation is required to indemnify the directors or officers pursuant to its by-laws, the insurance policy provides that the Corporation is liable for the initial $150,000 in the aggregate for each loss claimed.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

There are no interests, direct or indirect, of any directors, officers or holders of over 10% of the Common Shares, or any directors or officers of any holders of over 10% of the Common Shares, or any affiliates or associates of any of the foregoing, in any transactions of the Corporation since the commencement of Corporation's most recently completed financial year or in any proposed transaction, that has materially affected or that would materially affect the Corporation or any of its subsidiaries.

STATEMENT OF CORPORATE GOVERNANCE PRACTICES

The Canadian Securities Administrators have introduced National Instrument 58-101 – *Disclosure of Corporate Governance Practices* (the "National Instrument") and National Policy 58-201 – *Corporate Governance Guidelines* (the "National Policy"). A complete description of the Corporation's approach to corporate governance in accordance with each of the National Instrument and the National Policy is set out in the "Statement of Corporate Governance Practices" attached as Appendix 1 to this Circular.

OTHER MATTERS

Management knows of no other matters to come before the Meeting other than the matters referred to in the Notice of Meeting, however, if any other matters which are not now known to management should properly come before the Meeting, the Proxy will be voted upon such matters in accordance with the best judgment of the person voting the Proxy.

DEADLINE FOR SHAREHOLDER PROPOSALS

If any person entitled to vote at an annual meeting of the Corporation's shareholders wishes to propose any matter for consideration at the next annual meeting, in order for such proposal to be considered for inclusion in the materials mailed to shareholders in respect of such meeting, such proposal must be received by the Corporation no longer than 90 days before the anniversary date of this notice.

ADDITIONAL INFORMATION

Financial Information is provided in the Corporation's comparative financial statements and management discussion and analysis for its most recently completed financial year. Copies of the Corporation's financial statements and management discussion and analysis can be requested by contacting Investor Relations at IR@calian.com or by calling 1-613-599-8600.

Additional information relating to the Corporation can also be found on SEDAR at www.sedar.com.

DIRECTORS' APPROVAL

The undersigned hereby certifies that the directors of the Corporation have approved the contents and the sending of this Circular.

DATED: December 14, 2020

Patrick Houston, Secretary
Calian Group Ltd.
Ottawa, Ontario

APPENDIX 1
STATEMENT OF CORPORATE GOVERNANCE PRACTICES

1. Board of Directors	
(a) Disclose the identity of directors who are independent.	George Weber, Ray Basler, Kenneth Loeb, Richard Vickers, Jo-Anne Poirier and Young Park are independent directors.
(b) Disclose the identity of directors who are not independent and describe the basis for that determination.	Kevin Ford is not independent as he is currently the President and Chief Executive Officer of the Corporation.
(c) Disclose whether or not a majority of directors are independent.	The Board currently comprises seven members, six of whom are independent directors.
(d) Identify any director who is presently a director of any other issuer that is a reporting issuer (or the equivalent) in a jurisdiction or a foreign jurisdiction and identify that issuer.	None of the members of the Board are directors of any other reporting issuer (or the equivalent).
(e) Disclose whether or not the independent directors hold regularly scheduled meetings at which non-independent directors and members of management are not in attendance. If the independent directors hold such meetings, disclose the number of meetings held since the beginning of the issuer's most recently completed financial year.	At each of its quarterly meetings, the Board meets without management present. In addition, at each of its quarterly meetings, a meeting comprising only independent Board members is also held. During fiscal 2020, independent Board members met 4 times without management present.
(f) Disclose whether or not the chair of the board is an independent director. If the board has a chair or lead director who is an independent director, disclose the identity of the independent chair or lead director, and describe his or her role and responsibilities.	The chair of the Board, George Weber, is an independent member of the Board.
(g) Disclose the attendance record of each director for all board meetings held since the beginning of the issuer's most recently completed financial year.	For the 12-month period ended September 30, 2020, the Board met eighteen times, the Audit Committee met four times, the Compensation Committee met three times, the Governance Committee met three times, and the Nominating committee met three times. Compensation and governance issues are also discussed during the quarterly Board meetings with all the Board members present. All directors were present at all Board and committee meetings either by phone or in person with the exception of a three special meetings where a board member was not in attendance, but quorum was held.

2. Board Mandate	
Disclose the text of the board's written mandate.	The text of the Board's written mandate and those of its committees are set out in Appendix 2 to this Circular.

3. Position Descriptions	
(a) Disclose whether or not the board has developed written position descriptions for the chair and the chair of each board committee. If the board has not developed written position descriptions for the chair and/or the chair of each board committee, briefly describe how the board delineates the role and responsibilities of each such position.	As part of the Board's mandate, the Board has developed a position description for the Chairman of the Board. The Board has not developed position descriptions for the Chairs of the Audit Committee, the Compensation Committee, the Nominating Committee and the Governance Committee, however, the Board has developed a mandate for each of these committees and, as such, the Chair of each committee is responsible to ensure that such mandates are followed.
(b) Disclose whether or not the board and CEO have developed a written position description for the CEO.	The Board has developed a position description for the Chief Executive Officer. In addition, the Board annually approves the strategic and operational plans, business objectives and key results for which the Chief Executive Officer is responsible.
4. Orientation and Continuing Education	
(a) Briefly describe what measures the board takes to orient new directors regarding (i) the role of the board, its committees and its directors, and (ii) the nature and operation of the issuer's business	The Board does not have a formal process of orienting new members of the Board. However, an informal orientation occurs at the first Board meeting following the election of new directors. It is the responsibility of the Chairman of the Board to monitor the existing process to determine if a more formal orientation and education process is warranted.
(b) Briefly describe what measures, if any, the board takes to provide continuing education for its directors. If the board does not provide continuing education, describe how the board ensures that its directors maintain the skill and knowledge necessary to meet their obligations as directors	The Board has not developed a formal continuing education program. However, the Chair of the Governance Committee researches various topics of interest for the board and suggests training modules. As well, the Corporation's Corporate Secretary provides regular updates to the Board on new developments in corporate governance. Information on seminars and conferences are also passed along to directors but attendance at such events is not mandatory. Cost of attendance to seminars and conferences are paid by the Corporation.
5. Ethical Business Conduct	
(a) Disclose whether or not the board has adopted a written code for the directors, officers and employees. If the board has adopted a written code: (i) disclose how a person or company may obtain a copy of the code; (ii) describe how the board monitors compliance with its code, or if the board does not monitor compliance, explain whether and how the board satisfies itself regarding compliance with its code; and (iii) provide a cross-reference to any material change report filed since the beginning of the issuer's most recently completed financial year that pertains to any conduct of a director or executive officer that constitutes a departure from the code.	The Board has adopted a written Guide to Ethical Business Practices (the "Guide"). In particular: (i) The Guide is available on the Corporation's website and explains the mechanisms in place to report departures from the Guide. (ii) The Guide provides for a reporting mechanism to the Board. In addition, all of the Corporation's employees who do not work directly at a customer's premises must certify annually that they have read, understand and agree to comply with the Guide. (iii) There has been no material change report filed that pertains to any conduct of a director or an executive officer that constitutes a departure from the Guide.
(b) Describe any steps the board takes to ensure directors exercise independent judgement in considering transactions and agreements in respect of which a director or executive officer	The Board has adopted a policy on related party transactions which does not allow for any transactions to occur between the Corporation and a third party who has direct or indirect ties with the directors, officers or employees of the Corporation.

has a material interest.	
(c) Describe any other steps the board takes to encourage and promote a culture of ethical business conduct.	The Board believes the Guide is sufficient to encourage and promote a culture of ethical business conduct.
6. Nomination of Directors	
(a) Describe the process by which the board identifies new candidates for board nomination.	The Nominating Committee mandate is set out in Appendix 2 to this Circular.
(b) Disclose whether or not the board has a nominating committee composed entirely of independent directors. If the board does not have a nominating committee composed entirely of independent directors, describe what steps the board takes to encourage an objective nomination process.	The Nominating Committee is composed of George Weber (Chairman), Kenneth Loeb and Jo-Anne Poirier, each of whom is an independent director.
(c) If the board has a nominating committee, describe the responsibilities, powers and operation of the nominating committee.	The Nominating Committee mandate is set out in Appendix 2 to this Circular.
7. Compensation	
(a) Describe the process by which the board determines the compensation for the issuer's directors and officers	The Compensation Committee is tasked with (i) reviewing and studying compensation and compensation policies for the Corporation, including the level of compensation paid to the Chief Executive Officer, and reporting on such matters to the Board; (ii) reviewing the goals and objectives of the Chief Executive Officer at the beginning of each year and providing an appraisal of the Chief Executive Officer's performance for the most recently completed year; and (iii) reviewing the performance of the senior officers of the Corporation including the level of short-term and long-term incentives awarded to each. The compensation for all remaining executives (except for that contractually provided for) is determined by the Chief Executive Officer. Additional information regarding the Corporation's compensation philosophy can be found in the Circular under the heading "STATEMENT OF EXECUTIVE COMPENSATION – COMPENSATION DISCUSSION AND ANALYSIS" The Compensation Committee is responsible for reviewing the directors' compensation in relation to current norms and recommending changes to the Board. Director compensation is approved by the Board.
(b) Disclose whether or not the board has a compensation committee composed entirely of independent directors.	The Compensation Committee is composed of Kenneth Loeb (Chairman), George Weber, Jo-Anne Poirier and Young Park and Ray Basler, each of whom is an independent director.
(c) If the board has a compensation committee, describe the responsibilities, powers and operation of the compensation committee.	The mandate of the Compensation Committee is attached at Appendix 2 to this Circular.
(d) If a compensation consultant or advisor has, at any time since the beginning of the issuer's	During fiscal 2017, Mercer Canada assisted the Corporation in undertaking a review of its compensation practices for executives.

most recently completed financial year, been retained to assist in determining compensation for any of the issuer's directors and officers, disclose the identity of the consultant or advisor and briefly summarize the mandate for which they have been retained. If the consultant or advisor has been retained to perform any other work for the issuer, state that fact and briefly describe the nature of the work.	Compensation in 2019 was based on the review completed in 2017. Mercer was contracted in 2019 to complete an assessment of the compensation practices for executives, which was incorporated into the compensation of executives in 2020.
8. Other Board Committees	
If the board has standing committees other than the audit, compensation and nominating committees, identify the committees and describe their function.	The Board has a Governance Committee, the mandate of which committee is attached at Appendix 2 to this Circular.
9. Assessments	
Disclose whether or not the board, its committees and individual directors are regularly assessed with respect to their effectiveness and contribution. If assessments are regularly conducted, describe the process used for the assessments. If assessments are not regularly conducted, describe how the board satisfies itself that the board, its committees, and its individual directors are performing effectively.	The Chairman of the Board has the ongoing responsibility of assessing the effectiveness of the Board as a whole, the committees of the Board and the contribution of individual directors. Evaluation criteria include such factors as the attendance record of individual Board members and the effectiveness of their participation at Board meetings. The Governance Committee of the Board reviews the mechanisms to promote an appropriate level of Board renewal and perform an annual assessment of the effectiveness, contribution, competencies and skills of the individual directors and the Board as a whole with a view to identifying any gaps in skills and competencies considered most relevant for board renewal considerations.
10. Director Term Limits and Other Mechanisms of Board Renewal	
Disclose whether or not the issuer has adopted term limits for the directors on its board or other mechanisms of board renewal and, if so, include a description of those director term limits or other mechanisms of board renewal. If the issuer has not adopted director term limits or other mechanisms of board renewal, disclose why it has not done so.	The Corporation has not adopted term limits for the directors. The Corporation believes that having long-standing directors on its Board does not negatively impact board effectiveness, but instead contributes to boardroom dynamics that have resulted in a consistently high-performing Board. Any director who turns 75 years of age prior to the next annual shareholders meeting must submit his or her resignation to the Chairman of the Board. The Chairman, with input of the other board members, will evaluate whether to accept the resignation having regard of the needs of the Board and the particular circumstances of the Corporation at that time. If the resignation is not accepted, the situation will be re-evaluated annually. If the resignation is accepted, it shall take effect the day before the annual meeting of shareholders. The Governance Committee of the Board must also review annually the size and composition of the Board, and mechanisms to promote an appropriate level of board renewal, as well as perform the annual assessments described under the heading "9. Assessments".
11. Policies Regarding the Representation of Women and Designated Groups on the Board	

(a) Disclose whether the issuer has adopted a written policy relating to the identification and nomination of women directors. If the issuer has not adopted such a policy, disclose why it has not done so. (b) If an issuer has adopted a policy referred to in (a), disclose the following in respect of the policy: (i) a short summary of its objectives and key provisions, (ii) the measures taken to ensure that the policy has been effectively implemented, (iii) annual and cumulative progress by the issuer in achieving the objectives of the policy, and (iv) whether and, if so, how the board or its nominating committee measures the effectiveness of the policy. (c) indicate whether or not the issuer has adopted a written policy relating to the identification and nomination of members of designated groups (as defined in the regulations to the *Canada Business Corporations Act*) for directors and, if it has not adopted a written policy, the reasons why it has not adopted the policy.	On August 5, 2015, the Board adopted a Board Diversity and Term Limits Policy relating in part to the promotion of diversity and ensuring that its recruitment process will consider all individuals all individuals from diverse backgrounds, regardless of gender, age, ethnicity, Indigenous heritage, geography, political affiliation and persons with disabilities. Under the policy, the Governance and Nominating Committees shall consider diversity of the Board, including the level of female representation. The Governance and Nominating Committees will however consider candidates on merit against objective criteria. Diversity is considered within the context of the Corporation's needs and objectives, its diverse customer base and its domestic and international operations. The Board does not set specific gender representation targets when identifying potential candidates to the Board of Directors. Similarly, in identifying and considering potential candidates for executive appointments, the Corporation seeks the most qualified persons, regardless of gender or other characteristics unrelated to expertise and performance. Therefore, the corporation looks first to individuals within the Corporation and its subsidiaries and considers diversity, but more so, factors such as years of service, regional background, merit, experience and qualification. The Board does not set specific gender representation targets when identifying potential candidates to executive officer positions. The policy must be reviewed and approved by the Board annually.
12. Consideration of the Representation of Women and Designated Groups in the Director Identification and Selection Process	
Disclose whether and, if so, how the board or nominating committee considers the level of representation of women on the board in identifying and nominating candidates for election or re-election to the board. If the issuer does not consider the level of representation of women on the board in identifying and nominating candidates for election or re-election to the board, disclose the issuer's reasons for not doing so. Disclose whether or not the board of directors or its nominating committee considers the level of the representation of designated groups on the board in identifying and nominating candidates for election or re-election to the board and, as the case may be, how that level is considered or the reasons why it is not considered.	As stated above, under the Board Diversity and Term Limits Policy, the Governance and Nominating Committees shall consider diversity of the Board, including the level of female representation.
13. Consideration Given to the Representation of Women and Designated Groups in Executive Officer Appointments	
Disclose whether and, if so, how the issuer considers the level of representation of women in executive officer positions when making	In identifying and considering potential candidates for executive appointments, the Corporation seeks the most qualified persons, regardless of gender or other characteristics unrelated to expertise

executive officer appointments. If the issuer does not consider the level of representation of women in executive officer positions when making executive officer appointments, disclose the issuer's reasons for not doing so. Disclose whether or not the distributing corporation considers the level of representation of designated groups when appointing members of senior management and, as the case may be, how that level is considered or the reasons why it is not considered.	and performance. Therefore, the Corporation looks first to individuals within the Corporation and its subsidiaries and considers diversity, but more so, factors such as years of service, regional background, merit, experience and qualification.
14. Targets Regarding the Representation of Women and Designated Groups on the Board and in Executive Officer Positions	
(a) For purposes of this Item, a "target" means a number or percentage, or a range of numbers or percentages, adopted by the issuer of women on the issuer's board or in executive officer positions of the issuer by a specific date. (b) Disclose whether the issuer has adopted a target regarding women on the issuer's board. If the issuer has not adopted a target, disclose why it has not done so. (c) Disclose whether the issuer has adopted a target regarding women in executive officer positions of the issuer. If the issuer has not adopted a target, disclose why it has not done so. (d) If the issuer has adopted a target referred to in either (b) or (c), disclose: (i) the target, and (ii) the annual and cumulative progress of the issuer in achieving the target (e) Disclose whether or not the distributing corporation has for each group referred to in the definition of designated groups in the regulations to the *Canada Business Corporations Act,* adopted a target number or percentage, or a range of target numbers or percentages, for members of the group to hold positions on the board of directors or to be members of senior management by a specific date and (i) for each group for which a target has been adopted, the target and the annual and cumulative progress of the corporation in achieving that target; and (ii) for each group for which a target has not been adopted, the reasons	The Board does not set specific gender or designated group representation targets when identifying potential candidates to the board or executive officer positions. The Corporation believes that diversity is appropriately considered as part of its hiring and nomination process and that a numerical target would not afford the Corporation the flexibility to select the best possible candidates based on a range of factors.

why the corporation has not adopted that target.	
15. Number of Women and Designated Groups on the Board and in Executive Officer Positions	
(a) Disclose the number and proportion (in percentage terms) of directors on the issuer's board who are women. (b) Disclose the number and proportion (in percentage terms) of executive officers of the issuer, including all major subsidiaries of the issuer, who are women. (c) disclose, for each group referred to in the definition designated groups in the regulations to the *Canada Business Corporations Act* , the number and proportion, expressed as a percentage, of the members of each group who hold positions on the board of directors or who are members of senior management of the distributing corporation including all of its major subsidiaries.	The Corporation currently has two women directors, representing approximately 30% of the Board. The Corporation currently has three women executive officers, representing 43% of the Corporation's executive officers. To the knowledge of the Corporation, the Corporation currently has no directors or members of senior management who are Aboriginal peoples. To the knowledge of the Corporation, the Corporation currently has no directors or members of senior management who are persons with disabilities. To the knowledge of the Corporation, the Corporation currently has 1 director who is a visible minority, representing 17% of the Board. To the knowledge of the Corporation, the Corporation currently has no members of senior management who are visible minorities.

APPENDIX 2
CALIAN GROUP LTD.
MANDATE OF THE BOARD OF DIRECTORS

The Board of Directors (Board) has the overall responsibility for the stewardship of the Corporation. As such, the Board delegates to management some of its authority and certain responsibilities to manage the business of the Corporation. The delegation of authority conforms to statutory limitations and certain responsibilities cannot be delegated to management and remain with the Board. The Calian Board of Directors has a Chairman, a Corporate Governance Committee, a Nominating Committee, a Compensation Committee and an Audit Committee.

The primary objective of the Board is to make sure that management is thinking and acting in a manner that reflects our core values of 1) adding value, 2) thinking long-term and 3) being honest, transparent and prudent in all business activities.

This document is intended to provide the Directors, Management and interested investors insight into the Board process that affects the Corporation.

1. GENERAL PROCEDURES

1.1 The Board shall be composed of a minimum of 5 directors, with the majority being independent directors.

1.2 The Board shall meet on a quarterly basis. Each quarterly meeting will include the following sessions:

- Informal board dinner with board members and senior management present;
- Independent Directors meeting;
- Board meeting with management present;
- Board meeting without management present.

1.3 Special meetings shall be held at the call of the Chairman or upon the request of two members of the Board.

1.4 A quorum shall be a majority of the members.

1.5 Unless the Board otherwise specifies, the Secretary of the Corporation shall act as Secretary of all meetings of the Committee.

1.6 A copy of the minutes of each meeting of the Board of Directors shall be provided to each director in a timely fashion.

1.7 Board meeting agendas shall be the responsibility of the Chairman of the Board.

1.8 The Board shall communicate its expectations to management with respect to the nature, timing and extent of its information needs. The Committee expects that written materials will be received from management at least five (5) days in advance of meeting dates.

1.9 To assist the Board in discharging its responsibilities, the Board may retain at the expense of the Corporation, one or more persons having special expertise.

2. Specific Responsibilities and Duties

2.1 Strategic Planning and Annual Operational Plans

2.1.1 Review and approve the strategic plan and monitor the implementation of the strategic plan by management;

2.1.2 Review and approve the financial goals of the Corporation;

2.1.3 Review and Approve the annual operating plan and budget of the Corporation;

2.1.4 Review and approve major business decisions and transactions not in the ordinary course of business such as acquisitions, divestitures and capital transactions.

2.2 Risk Management

2.2.1 Review the processes utilized by management with respect to risk assessment and risk management and the identification by management of the principal risks of the business of the Corporation including financial risks;

2.2.2 Review the implementation by management of appropriate systems to manage business and financial risks;

2.2.3 Review the processes to ensure respect for and compliance with applicable regulatory, corporate, securities, environmental, health and safety and other legal requirements.

2.3 Succession Planning and Senior Officers Performance

2.3.1 Choose the Chief Executive officer and approve the appointment of Senior Officers;

2.3.2 Review and approve the corporate objectives that the Chief Executive Officer is responsible for meeting

2.3.3 Assess the performance of the Chief Executive Officer in relation to such objectives;

2.3.4 Establish the compensation for the Chief Executive Officer;

2.3.5 Assess and oversee the succession plan for Senior Officers;

2.3.6 Ensure that processes are in place for the recruitment, training, development and retention of executives who exhibit high-standards of integrity and competence;

2.4 Internal Controls

2.4.1 Oversee the establishment by management of an adequate system of internal controls and procedures and assess its effectiveness;

2.4.2 Oversee the reliability and integrity of accounting and disclosure principles and practices followed by management;

2.4.3 Approve the Annual Financial Statements, Management Discussion and Analysis and other statutory filings such as the AIF, Management Proxy Circular and Annual Report.

2.4.4 Approve the Interim Financial Statements and Management Discussion and Analysis.

2.5 Communication and Public Disclosure

2.5.1 Adopt communication policies and monitor the Corporation's investor relations program;

2.5.2 Oversee the establishment of processes for accurate, timely and full public disclosure.

2.6 Governance

2.6.1 Establish appropriate structures and procedures to allow the Board to function independently of management;

2.6.2 Evaluate the size and composition of the Board and establish Board committees. Define the committees mandates to assist the Board in carrying out its responsibilities;

2.6.3 Review periodically the Corporation's Guide to Ethical Business Practices;

2.6.4 Annually review and assess the adequacy of the Board's mandate and evaluate its effectiveness in fulfilling its responsibilities;

2.6.5 Review shareholder proposals and determine appropriate course of action.

ROLE OF THE CHAIRMAN

The Chairman has primary responsibility for the Corporation's strategic direction. The Chairman, along with the CEO, will ensure that the Corporation's management and employees conduct their business with honesty and integrity with a view to creating sustainable, long term value and profitable growth. Along with the Board of Directors, the Chairman assumes responsibility for the stewardship of the Corporation. The Chairman manages the affairs of the Board, ensuring that the Board is organized properly, functions effectively, operates independently from management, and meets its obligations and responsibilities relating to corporate governance matters.

Specific Responsibilities

1.1 Provide leadership to the Board in reviewing and deciding upon matters that exert major influence on the manner in which the Corporation's business is conducted, such as corporate strategic planning, policy formulation, and mergers and acquisitions;

1.2 Provide liaison between the Board and management of the Corporation;

1.3 Provide overall leadership to enhance the effectiveness of the Board. Chair meetings of the Board and attend committee meetings as appropriate;

1.4 In collaboration with the Nominating Committee support the director recruitment process and recommend to the Board of Directors nominees for election to the Board;

1.5 Support the orientation of new and the continued education of incumbent directors;

1.6 Periodically review the performance of Directors and the effectiveness of the Board and each of its committees;

CALIAN GROUP LTD.
MANDATE OF THE CORPORATE GOVERNANCE COMMITTEE

The Corporate Governance Committee (The Committee) will assist the Board of Directors in fulfilling its oversight responsibilities in relation to the corporate governance practices and policies of the Corporation.

1. GENERAL PROCEDURES

1.1 The Committee shall be composed of a minimum of 3 directors, with the majority being independent directors.

1.2 The Committee shall meet periodically as circumstances dictate. Meetings shall be held at the call of the Chairman or upon the request of two members of the Board. The Committee shall report to the Board of Directors periodically on the Committee's activities.

1.3 A quorum shall be a majority of the members.

1.4 Unless the Committee otherwise specifies, the Secretary of the Corporation shall act as Secretary of all meetings of the Committee.

1.5 In the absence of the Chairman of the Committee, the Chairman shall chair the meeting.

1.6 A copy of the minutes of each meeting of the Committee shall be provided to each director in a timely fashion.

1.7 Committee meeting agendas shall be the responsibility of the Chairman of the Committee.

1.8 To assist the Committee in discharging its responsibilities, the Committee may retain at the expense of the Corporation, one or more persons having special expertise.

1.9 The Committee shall review its performance and mandate on an annual basis.

2. Specific Responsibilities and Duties

2.1 Establish appropriate structures and procedures to allow the Board to function independently of management;

2.2 Evaluate the size and composition of the Board and establish Board committees. Define the committees mandates to assist the Board in carrying out its responsibilities;

2.3 Annually review and assess the adequacy of the Board's mandate and evaluate its effectiveness in fulfilling its responsibilities;

2.4 Monitor best practices and ensure compliance with all legal requirements relating to corporate governance. Develop and recommend to the Board of Directors a set of corporate governance guidelines including the Board of Directors' mandate in accordance with applicable laws and regulations. Review such guidelines periodically and recommend changes as deemed necessary;

Review and assess the adequacy of the Corporation's Disclosure Policy, Insider Trading Policy, Guide to Ethical Business Practices and other related policies and guidelines, as deemed appropriate.

CALIAN GROUP LTD.
MANDATE OF THE NOMINATING COMMITTEE

The Nominating Committee (The Committee) will be responsible for identifying individuals qualified to become new Board members and recommending to the Board of directors nominees for each annual meeting of the shareholders of the Corporation.

1. GENERAL PROCEDURES

1.1 The Committee shall be composed of a minimum of 3 directors, all being independent directors.

1.2 The Committee shall meet periodically as circumstances dictate. Meetings shall be held at the call of the Chairman or upon the request of two members of the Board. The Committee shall report to the Board of Directors periodically on the Committee's activities.

1.3 A quorum shall be a majority of the members.

1.4 A copy of the minutes of each meeting of the Committee shall be provided to each director in a timely fashion.

1.5 Committee meeting agendas shall be the responsibility of the Chairman of the Committee.

1.6 To assist the Committee in discharging its responsibilities, the Committee may retain at the expense of the Corporation, one or more persons having special expertise.

1.7 The Committee shall review its performance and mandate on an annual basis.

2. Specific Responsibilities and Duties

2.1 Review periodically the size and composition of the Board to ensure that the Board has the appropriate mix of competencies and skills to facilitate effective decision making as well as the capacity to effectively discharge its responsibilities;

2.2 Review from time to time the retirement plans of directors;

2.3 Develop plans for the orderly succession of directors to keep the Board appropriately balanced in terms of skills and experience;

2.4 Recommend to the Board addition or replacement of one or more directors as may be considered necessary or appropriate from time to time;

2.5 Be satisfied that the Corporation has effective plans for the orientation of new directors and the continued education of incumbent directors

CALIAN GROUP LTD.
MANDATE OF THE COMPENSATION COMMITTEE

The purpose of the Compensation Committee (The Committee) is to review and establish the compensation of Senior Executive of the Corporation.

1. General Procedures

1.1 The Committee shall be composed of a minimum of 3 independent directors;

1.2 The Committee shall meet at least annually to discuss compensation arrangements for the Corporation's Senior Executives;

1.3 A quorum shall be a majority of the members;

1.4 To assist the Committee in discharging its responsibilities, the Committee may retain at the expense of the Corporation, one or more persons having special expertise;

2. Specific Responsibilities and Duties

2.1 Establish the Corporation's general compensation philosophy, and oversee the development and implementation of compensation programs;

2.2 Review and Approve the corporate objectives that the Chief Executive Officer is responsible for meeting, assess the performance of the Chief Executive Officer in relation to such objectives and establish the compensation for the Chief Executive Officer;

2.3 Review and approve compensation programs applicable to the Senior Executives of the Corporation;

2.4 Review and approve severance or similar termination payments proposed to be made to any current or former Senior Executives of the Corporation;

2.5 Oversee the development and implementation of the succession plan for Senior Executives.

2.6 Oversee the processes for the recruitment, training, development and retention of executives who exhibit high-standards of integrity and competence.

2.7 Review the Directors' compensation in relation to current norms and recommend changes to the Board of Directors;