

COGNOS INCORPORATED

Material Change Report

(Form 27 - *Securities Act* (Ontario), Form 27 - *Securities Act* (British Columbia), Form 27 - *Securities Act* (Alberta), Form 27 - *Securities Act* (Nova Scotia), Form 25 - *Securities Act, 1988* (Saskatchewan), *Securities Act* (Manitoba), section 112, *Securities Act* (Quebec), section 73.)

1. Reporting Issuer

Cognos Incorporated
3755 Riverside Drive
Ottawa, Ontario
K1G 4K9

2. Date of Material Change

April 6, 2000

3. Press Release

The attached Press Release was distributed to PR Newswire on April 6, 2000.

4. Summary of Material Change

Cognos effected a two-for-one stock split by declaring a stock dividend of one common share to be issued to each shareholder of record on April 20, 2000, payable on April 27, 2000.

5. Full Description of Material Change

On April 6, 2000 the Board of Directors of Cognos effected a two-for-one stock split by declaring a stock dividend of one common shares to be issued to each shareholder of record on April 20, 2000. The share certificates representing this stock dividend will be mailed to shareholders on or after April 27, 2000. The number of common shares of Cognos currently outstanding is approximately 43,357,417 and will increase to approximately 86,714,834 after giving effect to the dividend.

6. Reliance on Confidentiality Provisions of Securities Legislation

not applicable.

7. Omitted Information

No significant facts remain confidential in, and no information has been omitted from, this Report.

8. Senior Officers

For further information please contact the following officers of Cognos at (613) 738-1440: Donnie Moore, Senior Vice-President, Finance & Administration and Chief Financial Officer, or John Jussup, General Counsel & Corporate Secretary.

9. Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

DATED at Ottawa, Ontario, this 14th day of April, 2000.

“W. John Jussup”

W. John Jussup, General Counsel &
Corporate Secretary, Cognos Incorporated

Contact: John Lawlor
Cognos
613-738-1440
john.lawlor@cognos.com

COGNOS® ANNOUNCES TWO-FOR-ONE STOCK SPLIT

Ottawa, April 6, 2000 — Cognos® (Nasdaq:COGN; TSE:CSN), the leading strategic vendor of enterprise business intelligence (BI) solutions for e-business, today announced that its Board of Directors approved a two-for-one split of the Company's common shares.

Payable in the form of a stock dividend, all shareholders of record at the close of business on April 20, 2000 will receive one additional share for each share owned. The additional shares will be distributed to shareholders on or about April 27, 2000. When the stock split is completed, Cognos will have approximately 86.7 million common shares outstanding.

Ron Zambonini, President and CEO of Cognos said, "Our growth and success in the rapidly developing market for e-business intelligence solutions have resulted in significant increases in the valuation of the company by the financial community. We believe that this two-for-one stock split will result in enhanced trading liquidity and a stock price that offers the potential for broader ownership."

Forward-looking statements in this press release are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. This news release contains forward-looking statements concerning the future trading activity in the Company's securities. Investors are cautioned that these forward-looking statements, like all forward-looking statements, are subject to risks and uncertainties that may cause future results to differ materially from those expected. There can be no guarantee that future results will turn out as expected. Such risks include, but are not limited to: the volatility of the financial markets in response to variations in results of operations, announcements of technological innovations or new products by the Company or its competitors, changes in financial estimates by securities analysts, failure of operating results to meet market expectations and general broad market fluctuations unrelated to operating performance of the Company or the high technology sector, and other risks detailed under the heading "Certain Factors That May Affect Future Results" in the Company's most recent Annual Report on Form 10-K filed with the United States Securities and Exchange Commission.

Cognos is the leading vendor of enterprise business intelligence solutions for e-business. Business Intelligence software makes corporate data easily accessible to everyone inside an organization as well as customers, suppliers and partners, so they can better coordinate decision-making across the entire extended enterprise, and improve the performance of the business. Cognos products are available directly from Cognos and through an extensive network of channel partners. The Company also develops, markets and supports software tools for application development.

Founded in 1969, Cognos is a publicly traded company with offices around the world and headquartered in Ottawa, Canada. For more information, visit the Cognos Web site at <http://www.cognos.com>.

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