WSP GLOBAL INC.

SECOND AMENDED AND RESTATED LONG-TERM INCENTIVE PLAN

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WSP Global Inc. hereby establishes a second amended and restated Long-Term Incentive Plan for certain management employees holding positions that can have a significant impact on the Corporation's long-term results.

SECTION 1 — DEFINITIONS

1.1 Definitions.

Where used herein or in any amendments hereto or in any communication required or permitted to be given hereunder, the following terms shall have the following meanings, respectively, unless the context otherwise requires:

1.1.1 "**Affiliates**" has the meaning given to this term in the *Securities Act* (Québec), as such legislation may be amended, supplemented or replaced from time to time;

1.1.2 "**Associate**", where used to indicate a relationship with a Participant, means (i) any partner of that Participant and (ii) the spouse of that Participant and that Participant's children, as well as that Participant's relatives and that Participant's spouse's relatives, if they share that Participant's residence;

1.1.3 "**Black-Out Period**" means a period during which designated employees of the Corporation cannot trade Shares pursuant to the Corporation's policy respecting restrictions on employee trading which is in effect at that time (which, for greater certainty, does not include the period during which a cease trade order is in effect to which the Corporation, or in respect of an Insider, that Insider, is subject);

1.1.4 "**Board**" has the meaning ascribed thereto in Section 3.1 hereof;

1.1.5 "**Business Day**" means a day other than a Saturday, Sunday or statutory holiday, when banks are generally open for business in the City of Montreal, in the Province of Québec, for the transaction of banking business;

1.1.6 "**Change in Control**" means an event whereby (i) any Person becomes the beneficial owner, directly or indirectly, of 50% or more of either the issued and outstanding Shares or the combined voting power of the Corporation's then outstanding voting securities entitled to vote generally other than in connection with an internal reorganization; (ii) any Person acquires, directly or indirectly, securities of the Corporation to which is attached the right to elect the majority of the directors of the Corporation other than in connection with an internal reorganization; or (ii) the Corporation undergoes a liquidation or dissolution or sells all or substantially all of its assets other than in connection with an internal reorganization;

1.1.7 **“Code”** means the U.S. Internal Revenue Code of 1986, as amended;

1.1.8 "**Code of Conduct**" means the code of conduct adopted by the Corporation, as modified from time to time;

1.1.9 "**Committee**" has the meaning ascribed thereto in Section 3.1 hereof;

1.1.10 "**Conversion Plan of Arrangement**" means the plan of arrangement of GENIVAR Income Fund completed on January 1, 2011 further to an arrangement agreement dated as of April 15, 2010, among GENIVAR Income Fund, GENIVAR Operating Trust, GENIVAR GP Inc., GENIVAR Limited Partnership, GENIVAR Consultants Limited Partnership, GENIVAR Ontario Inc., GENIVAR Inc. and GENIFINANCE (2006) Inc.;

1.1.11 "**Corporation**" means WSP Global Inc., a corporation continued under the *Canada Business Corporations Act*, as amended;

1.1.12 "**Dividend Equivalents**" means a bookkeeping entry whereby each Restricted Share Unit is credited with the equivalent amount of a dividend paid on a Share in accordance with Section 8.1.4;

1.1.13 "**Dividend Market Value**" means the volume weighted average trading price of the Shares on the TSX on the five (5) Trading Days immediately following the dividend record date for the payment of any dividend made on the Shares;

1.1.14 "**Eligibility Date**" has the meaning ascribed thereto in Section 8.2.1.3 hereof;

1.1.15 "**Eligible Participants**" has the meaning ascribed thereto in Section 4.1 hereof;

1.1.16 "**Exercise Notice**" means a notice in writing signed by a Participant and stating the Participant's intention to exercise a particular Option;

1.1.17 "**Insider**" has the meaning given to this term in the *Securities Act* (Québec), as such legislation may be amended, supplemented or replaced from time to time;

1.1.18 "**Options**" has the meaning ascribed thereto in Section 2.1 hereof;

1.1.19 "**Option Agreement**" means a written letter agreement between the Corporation and a Participant evidencing the grant of Options and the terms and conditions thereof;

1.1.20 "**Option Price**" has the meaning ascribed thereto in Section 6.1 hereof;

1.1.21 "**Option Term**" has the meaning ascribed thereto in Section 6.3 hereof;

1.1.22 "**Participants**" means Eligible Participants that are granted Options and/or RSUs, as applicable, under the Plan;

1.1.23 "**Participant's Account**" means an account maintained for each Participant's participation in RSUs under the Plan;

1.1.24 "**Performance Criteria**" means criteria established by the Board or the Committee which, without limitation, may include criteria based on the Participant's personal performance and/or the financial performance of the Corporation and/or of its Affiliates, and that may be used to determine the vesting of the RSUs and, where applicable, the Options;

1.1.25 "**Performance Period**" means the period determined by the Board or the Committee pursuant to Section 7.4 hereof;

1.1.26 "**Person**" means an individual, corporation, company, cooperative, partnership, trust, unincorporated association, entity with juridical personality or governmental authority or body, and pronouns which refer to a person shall have a similarly extended meaning;

1.1.27 "**Plan**" means this second amended and restated Long-Term Incentive Plan, including any amendments or supplements hereto made after the date hereof;

1.1.28 "**Restricted Share Unit**" or "**RSU**" means a right awarded to a Participant to receive a payment in the form of Shares, cash or a combination of Shares and cash, as provided in Section 7 hereof and subject to the terms and conditions of this Plan;

1.1.29 "**Restriction Period**" means the period determined by the Board or the Committee pursuant to Section 7.3 hereof;

1.1.30 "**RSU Agreement**" means a written letter agreement between the Corporation and a Participant evidencing the grant of RSUs and the terms and conditions thereof;

1.1.31 "**Share Compensation Arrangement**" means a stock option, stock option plan, employee stock purchase plan, long-term incentive plan or any other compensation or incentive mechanism involving the issuance or potential issuance of Shares to one or more full-time employees, officers, insiders, service providers or consultants of the Corporation or a Subsidiary including a share purchase from treasury by a full-time employee, officer, insider, service provider or consultant which is financially assisted by the Corporation or a Subsidiary by way of a loan, guarantee or otherwise;

1.1.32 "**Shares**" means the common shares in the share capital of the Corporation;

1.1.33 "**Subsidiary**" means a corporation, company or partnership that is controlled, directly or indirectly, by the Corporation;

1.1.34 "**Successor Corporation**" has the meaning ascribed thereto in Section 10.3 hereof;

1.1.35 "**Termination Date**" means (i) in the event of a Participant's resignation, the date on which such Participant ceases to be an employee of the Corporation or a Subsidiary and (ii) in the event of the termination of the Participant's employment by the Corporation or a Subsidiary, the effective date of the termination as specified in the notice of termination provided to the Participant by the Corporation or the Subsidiary, as the case may be.

1.1.36 "**Trading Day**" means any day on which the TSX is opened for trading;

1.1.37 "**TSX**" means the Toronto Stock Exchange;

1.1.38 "**U.S. Taxpayer**" means an Eligible Participant who is a U.S. citizen, U.S. permanent resident or an Eligible Participant whose Options granted under this Plan would otherwise be subject to U.S. taxation under the Code. Such Participant will be considered a U.S. Taxpayer solely with respect to such Options.

1.1.39 "**Vested Options**" has the meaning described thereto in Section 8.2.1.2 hereof; and

1.1.40 "**Vesting Determination Date**" has the meaning described thereto in Section 7.5 hereof.

SECTION 2 — PURPOSE OF THE PLAN

2.1 The purpose of the Plan is to permit the Corporation to grant options ("**Options**") to purchase Shares or to grant RSUs to Eligible Participants, subject to certain conditions as hereinafter set forth, for the following purposes:

2.1.1 to increase the interest in the Corporation's welfare of those Eligible Participants, who share responsibility for the management, growth and protection of the business of the Corporation or a Subsidiary;

2.1.2 to provide an incentive to such Eligible Participants to continue their services for the Corporation or a Subsidiary and to encourage such Eligible Participants whose skills, performance and loyalty to the objectives and interests of the Corporation or a Subsidiary are necessary or essential to its success, image, reputation or activities;

2.1.3 to reward the Participants for their performance of services while working for the Corporation or a Subsidiary; and

2.1.4 to provide a means through which the Corporation or a Subsidiary may attract and retain able persons to enter its employment.

SECTION 3 — IMPLEMENTATION AND ADMINISTRATION OF THE PLAN

3.1 The Plan shall be administered and interpreted by the board of directors of the Corporation (the "**Board**") or, if the Board by resolution so decides, by a committee appointed by the Board (the "**Committee**") and consisting of not less than three (3) independent members of the Board.

3.2 The Board or the Committee, as the case may be, may, from time to time, as it may deem expedient, adopt, amend and rescind rules and regulations for carrying out the provisions and purposes of the Plan, including the adoption of any addendums to the Plan for the purpose of satisfying applicable foreign laws or for qualifying for favourable tax treatment under applicable foreign laws. Subject to the provisions of the Plan, the Board or the Committee, as the case may be, is authorised, in its sole discretion, to make such determinations under, and such interpretations of, and take such steps and actions in connection with, the proper administration of the Plan as it may deem necessary or advisable. The interpretation, construction and application of the Plan and any provisions hereof made by the Board or the Committee, as the case may be, shall be final and binding on all Eligible Participants.

3.3 To the extent permitted by applicable law, the Board or the Committee may, from time to time, delegate to any specified officer of the Corporation all or any of the powers of the Board or the Committee under the Plan, including the power to sub-delegate, to the extent permitted by applicable law, all or any of the powers delegated to the specified officer. In such event, the specified officer will exercise the powers delegated to it by the Board or the Committee in the manner and on the terms authorized by the Board or the Committee. Any decision made or action taken by the specified officer arising out of or in connection with the administration or interpretation of the Plan in this context is final, binding and conclusive on the Corporation, any custodian appointed in respect of the Plan, the Eligible Participants and all other Persons.

3.4 No member of the Board or of the Committee or any specified officer who has been delegated powers under the Plan shall be liable for any action or determination taken or made in good faith in the administration, interpretation, construction or application of the Plan or any Options or RSUs granted hereunder.

3.5 Any determination approved by a majority of the Board or of the Committee, as the case may be, shall be deemed to be a determination of that matter by the Board or the Committee, as the case may be.

SECTION 4— ELIGIBLE PARTICIPANTS

4.1 The persons who shall be eligible to receive Options or RSUs ("**Eligible Participants**") shall be the officers, senior executives and other employees of the Corporation or a Subsidiary as the Board or the Committee, as the case may be, shall determine are in key positions in the Corporation or a Subsidiary. In determining Options or RSUs to be granted under the Plan, the Board or the Committee, as the case may be, shall give due consideration to the value of each Eligible Participant's present and potential future contribution to the Corporation's success. For greater certainty, a Person whose employment with the Corporation or a Subsidiary has ceased for any reason, or who has given notice or been given notice of such cessation, whether such cessation was initiated by such employee, the Corporation or such Subsidiary, as the case may be, shall cease to be eligible to receive Options or RSUs hereunder as of the Termination Date.

SECTION 5 — GRANTING OF OPTIONS AND RSUs

5.1 The aggregate number of Shares that may be issued under the Plan, in respect of both Options and RSUs, shall not exceed the number provided for in Section 9 hereof.

5.2 The aggregate number of Shares reserved for issuance at any time to any one Eligible Participant shall not exceed four percent (4%) of the issued and outstanding Shares at such time.

5.3 The aggregate number of Shares issued to any one Insider and Associates of such Insider under the Plan or any other proposed or established Share Compensation Arrangement within any one-year period, shall not exceed four percent (4%) of the issued and outstanding Shares.

5.4 The aggregate number of Shares (i) issued to Insiders and Associates of such Insiders under the Plan or any other proposed or established Share Compensation Arrangement within any one-year period and (ii) issuable to Insiders and Associates of such Insider at any time under the Plan or any other proposed or established Share Compensation Arrangement, shall in each case not exceed four percent (4%) of the issued and outstanding Shares.

5.5 Any Option or RSU granted under the Plan shall be subject to the requirement that, if at any time counsel to the Corporation shall determine that the listing, registration or qualification of the Shares subject to such Option or RSU upon any securities exchange or under any law or regulation of any jurisdiction, or the consent or approval of any securities exchange or any governmental or regulatory body, is necessary as a condition of, or in connection with, the grant or exercise of such Option or RSU or the issuance or purchase of Shares thereunder, such Option or RSU may not be accepted or exercised in whole or in part unless such listing, registration, qualification, consent or approval shall have been effected or obtained on conditions acceptable to the Board. Nothing herein shall be deemed to require the Corporation to apply for or to obtain such listing, registration, qualification, consent or approval.

SECTION 6 —OPTIONS

6.1 **Option Awards**.

Subject to the provisions herein set forth and any shareholder or regulatory approval which may be required, the Board or the Committee, as the case may be, shall, from time to time by resolution, in its sole discretion, (i) designate the Eligible Participants who may receive Options under the Plan, (ii) fix the number of Options, if any, to be granted to each Eligible Participant and the date or dates on which such Options shall be granted, (iii) determine the price per Share to be payable upon the exercise of each such Option (the "**Option Price**") and the relevant vesting provisions (including Performance Criteria, if applicable) and Option Term, the whole subject to the terms and conditions prescribed in this Plan and in any Option Agreement.

6.2 **Option Price**.

The Option Price for Shares that are the subject of any Option shall be fixed by the Board or the Committee, as the case may be, when such Option is granted, but shall not be less than the market value of such Shares at the time of the grant. For purposes of this Section 6, the market value of the Shares shall be (i) if the grant is made outside a Black-Out Period, the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day-period ending on the last Trading Day before the day on which the Option is granted or, if not available, the closing market price of the Shares at the time of the grant, or (ii) if the grant is made during a Black-Out Period, the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day-period following the last day of such Black-Out Period. Notwithstanding the foregoing, the Option Price for Shares that are subject to any Option granted to a U.S. Taxpayer shall be the greater of the market price determined in accordance with the immediately preceding sentence and the market value determined in a manner required for such Option to be an exempt stock right under Section 409A of the Code.

6.3 **Option Term**.

The Board or the Committee, as the case may be, shall determine, at the time of granting the particular Option, the period during which the Option is exercisable, which shall not be more than ten (10) years from the date the Option is granted ("**Option Term**"). Unless otherwise determined by the Board or the Committee, all unexercised Options shall be cancelled at the expiry of such Options.

Should the Option Term for an Option end during a Black-Out Period or within nine (9) Trading Days following the expiration of a Black-Out Period, unless such extension would result in tax penalties, such Option Term shall be automatically extended without any further act or formality to that date which is the tenth Trading Day after the end of the Black-Out Period, such tenth Trading Day to be considered the expiration date for such Option for all purposes under the Plan. Notwithstanding Section 11 hereof, the ten (10) Trading Day-period referred to in this Section 6.3 may not be extended by the Board or the Committee.

6.4 **Exercise of Options**.

Prior to the end of the Option Term or earlier termination in accordance with the Plan, each Option shall be exercisable as to all or such part or parts of the optioned Shares and at such time or times and/or pursuant to the achievement of such Performance Criteria and/or other vesting conditions as the Board or the Committee, as the case may be, at the time of granting the particular Option, may determine in its sole discretion. For greater certainty, an Option may be exercised by a Participant during a Black-Out Period, provided that no Shares acquired upon the exercise of such Option may be sold by the Participant until the first Trading Day following the end of the Black-Out Period.

6.5 **Method of Exercise and Payment of Purchase Price**.

Subject to the provisions of the Plan, an Option granted under the Plan shall be exercisable (from time to time as provided in Section 6.4 hereof) by the Participant (or by the liquidator, executor or administrator, as the case may be, of the estate of the Participant) by delivering a fully completed Exercise Notice to the Corporation at its registered office to the attention of the Corporate Secretary of the Corporation or the individual that the Corporate Secretary of the Corporation may from time to time designate or by giving notice in such other manner as the Corporation may from time to time designate, which notice shall specify the number of Shares in respect of which the Option is being exercised and shall be accompanied by full payment, by cash, cheque or bank draft of the purchase price for the number of Shares specified therein or, subject to Section 6.4, instructions to sell, at the prevailing market price of the Shares on the TSX at the time of any such sale, the necessary number of Shares issuable upon the exercise of such Option to effect payment of the applicable purchase price with the resulting proceeds. Unless the Participant intends to dispose of the Shares simultaneously with the exercise of the Option, upon such exercise, the Corporation shall, as soon as practicable after such exercise but no later than ten (10) Business Days following such exercise, forthwith cause the transfer agent and registrar of the Shares to deliver to the Participant (or to the liquidator, executor or administrator, as the case may be, of the estate of the Participant) a certificate in the name of the Participant representing in the aggregate such number of Shares as the Participant (or the liquidator, executor or administrator, as the case may be, of the estate of the Participant) shall have then paid for and as are specified in such Exercise Notice.

With the consent of the Board or the Committee, a Participant may, rather than exercise the Option which the Participant is entitled to exercise under this Plan as provided above, elect to surrender of all or a portion of such Option to the Corporation and receive in consideration for such surrender the number of Shares, disregarding fractions, which, when multiplied by the market value of the Shares to which the surrendered Option relate, have a value equal to the product of the number of Shares to which the disposed Option relate multiplied by the difference between the market value of such Shares and the Option Price of such Option, less any amount withheld on account of income taxes, which withheld income taxes will be remitted by the Corporation.

If the Participant is, at the time of the exercise of an Option, a resident of the United States, then the Exercise Notice shall be accompanied by a bona fide written representation signed by the Participant or the other person then entitled to exercise such Option, stating that the Shares are being acquired for the Participant's own account, for investment and without any present intention of distributing or reselling said Shares or any of them except as may be permitted under the *U.S. Securities Act of 1933* (the "**Securities Act**") and then applicable rules and regulations thereunder and any other applicable law. The Board may require an opinion of counsel acceptable to it to the effect that any subsequent transfer of Shares acquired on an Option exercise does not violate the Securities Act, and may issue stop-transfer orders covering such Shares. Share certificates evidencing Shares issued on exercise of the Option shall bear an appropriate legend referring to this provision.

For purposes of this Section 6.5, the market value of the Shares shall be the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day-period ending on the last Trading Day before the day on which the Option is exercised or surrendered.

6.6 **Share Option Agreements**.

Options shall be evidenced by an Option Agreement in such form not inconsistent with the Plan as the Board or the Committee, as the case may be, may from time to time determine.

6.7 **Use of an Administrative Agent and Trustee.**

The Board or the Committee, as the case may be, may in their sole discretion appoint from time to time one or more entities to act as administrative agent to administer the Options granted under the Plan and to act as trustee to hold and administer the assets that may be held in respect of Options granted under the Plan, the whole in accordance with the terms and conditions determined by the Board or the Committee, as the case may be, in their sole discretion. The Corporation and the administrative agent will maintain records showing the number of Options granted to each Participant under the Plan.

SECTION 7—RESTRICTED SHARE UNITS

7.1 **RSU Awards.**

Subject to the provisions herein set forth and any shareholder or regulatory approval which may be required, the Board or the Committee, as the case may be, shall, from time to time by resolution, in its sole discretion, (i) designate the Eligible Participants who may receive RSUs under the Plan, (ii) fix the number or dollar amount of RSUs, if any, to be granted to each Eligible Participant and the date or dates on which such RSUs shall be granted, and (iii) determine the relevant conditions and vesting provisions (including the applicable Performance Period and Performance Criteria, if any) and Restriction Period of such RSUs, the whole subject to the terms and conditions prescribed in this Plan and in any RSU Agreement.

In making such determination, the Board shall consider the timing of crediting RSUs to the Participant's Account and the vesting requirements applicable to such RSUs to ensure that the crediting of the RSUs to the Participant's Account and the vesting requirements are not considered a "salary deferral arrangement" for purposes of the *Income Tax Act* (Canada) and any applicable provincial legislation**.**

If the Board or the Committee, as the case may be, approves a dollar amount of RSUs to be granted to an Eligible Participant, such Participant's Account shall be credited with a number of RSUs equal to the approved dollar amount divided by the market value of one Share. For the purposes of this Section 7.1, the market value of the Shares shall be (i) if the grant is made outside a Black-Out Period, the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day period ending on the last Trading Day before the day on which the RSUs are granted or, if not available, the closing market price of the Shares at the time of the grant, or (ii) if the grant is made during a Black-Out Period, the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day period following the last day of such Black-Out Period. No fractional RSUs shall be issued to Participants and the number of RSUs to be issued in such event shall be rounded up or down to the nearest whole number of RSUs.

7.2 **Right to Receive Payment.**

Subject to the vesting and other conditions and provisions herein set forth and in the RSU Agreement, each RSU awarded to a Participant shall entitle the Participant to receive, as soon as possible upon confirmation by the Board or the Committee that the vesting conditions (including the Performance Criteria, if any) have been met but no later than the last day of the Restriction Period, a payment in the form of (a) one Share, (b) cash in an amount equal to the market value of one Share, or (c) a combination of Shares and cash, at the discretion of the Board or the Committee, as the case may be.

For purposes of this Section 7.2, the market value of the Shares shall be the volume weighted average trading price of the Shares on the TSX for the five (5) Trading Day-period ending on the last Trading Day before the day on which the payment is made.

7.3 **Restriction Period.**

The applicable restriction period in respect of a particular RSU award shall be determined by the Board or the Committee, as the case may be, but in all cases shall end no later than December 31 of the calendar year which is three (3) years after the calendar year in which the award is granted ("**Restriction Period**"). For example, the Restriction Period for a grant made in June 2013 shall end no later than December 31, 2016. Subject to the Board’s determination, any vested RSUs with respect to a Restriction Period will be paid to Participants in accordance with Section 7, no later than the end of the Restriction Period. Unless otherwise determined by the Board or the Committee, all unvested RSUs shall be cancelled on the Vesting Determination Date (as such term is defined in Section 7.5) and, in any event, no later than the last day of the Restriction Period.

7.4 **Performance Criteria and Performance Period.**

For each award of RSUs, the Board or the Committee, as the case may be, may establish any Performance Criteria and other vesting conditions which must be met during the Restriction Period in order for a Participant to be entitled to payment for all or a portion of the RSUs as well as the performance period over which the Performance Criteria will be measured (the "**Performance Period**"), provided that the Performance Period may not expire after the end of the Restriction Period.

For example, a Performance Period determined by the Board or the Committee to be for a period of one (1) financial year will start on the first day of the financial year in which the award is granted and will end on the last day of such financial year. In such a case, for a grant made on January 4, 2013, the Performance Period will start on January 1, 2013 and will end on December 31, 2013.

7.5 **Vesting Determination Date.**

The vesting determination date means the date on which the Board or the Committee, as the case may be, determines if the Performance Criteria and other vesting conditions, if any, with respect to a RSU have been met (the "**Vesting Determination Date**"), and as a result, establishes the number of RSUs that become vested, if any. For greater certainty, the Vesting Determination Date must fall after the end of the Performance Period but no later than the last day of the Restriction Period.

7.6 **Payment to Participant**.

In the event that the vesting conditions of a RSU are satisfied, the Corporation shall, as soon as possible after the Vesting Determination Date but no later than the end of the Restriction Period, as applicable (i) cause the transfer agent and registrar of the Shares to deliver to the Participant (or the liquidator, executor or administrator, as the case may be, of the estate of the Participant) a certificate in the name of the Participant representing in the aggregate such number of Shares (rounded up or down to the nearest whole Share) as the Participant (or the liquidator, executor or administrator, as the case may be, of the estate of the Participant) shall then be entitled to receive (unless the Participant intends to simultaneously dispose of any such Shares) and/or (ii) deliver to the Participant (or the liquidator, executor or administrator, as the case may be, of the estate of the Participant) payment in the form of a cheque, or other payment method as determined by the Board or the Committee, of any cash portion then payable to the Participant (or the liquidator, executor or administrator, as the case may be, of the estate of the Participant). The Board or the Committee shall direct management to provide the Participant with a notice stating whether the Participant will receive payment in the form of (a) one Share, (b) cash in an amount equal to the volume weighted average trading price of one Share on the TSX for the five (5) Trading Day-period ending on the last Trading Day before the day on which the payment is made, or (c) a combination of Shares and cash as soon as possible upon confirmation by the Board or the Committee that the vesting conditions (including the Performance Criteria) have been met.

7.7 **RSU Agreements.**

RSUs shall be evidenced by a RSU Agreement in such form not inconsistent with the Plan as the Board or the Committee, as the case may be, may from time to time determine.

7.8 **Use of an Administrative Agent and Trustee.**

The Board or the Committee, as the case may be, may in their sole discretion appoint from time to time one or more entities to act as administrative agent to administer the RSUs granted under the Plan and to act as trustee to hold and administer the assets that may be held in respect of RSUs granted under the Plan, the whole in accordance with the terms and conditions determined by the Board or the Committee, as the case may be, in their sole discretion. The Corporation and the administrative agent will maintain records showing the number of RSUs granted to each Participant under the Plan.

SECTION 8 — GENERAL CONDITIONS

8.1 **General Conditions applicable to Options and RSUs.**

Each Option and RSU, as applicable, shall be subject to the following conditions:

8.1.1 **Employment** - The granting of an Option or a RSU to a Participant shall not impose upon the Corporation or a Subsidiary any obligation to retain the Participant in its employ in any capacity. For greater certainty, the granting of Options and RSUs to a Participant shall not impose any obligation on the Corporation to grant any awards in the future nor shall it entitle the Participant to receive future grants.

8.1.2 **Non-assignability of Option and RSU Rights** – Each Option and RSU granted under the Plan is personal to the Participant and shall not be assignable or transferable by the Participant, whether voluntarily or by operation of law, except by will or by the laws of succession of the domicile of the deceased Participant. No Option or RSU granted hereunder shall be pledged, hypothecated, charged, transferred, assigned or otherwise encumbered or disposed of on pain of nullity.

8.1.3 **Rights as a Shareholder** – Neither the Participant nor such Participant's personal representatives or legatees shall have any rights whatsoever as shareholders in respect of any Shares covered by such Participant's Options or RSUs until the date of issuance of a share certificate to such Participant or such Participant's personal representatives or legatees for such Shares. Without in any way limiting the generality of the foregoing, no adjustment shall be made for dividends or other rights for which the record date is prior to the date such share certificate is issued.

8.1.4 **Credits for Dividends** – A Participant shall be entitled to receive Dividend Equivalents in the form of additional RSUs as of each dividend payment date in respect of which normal cash dividends are paid on the Shares during the period between the date the RSUs have been awarded and the Vesting Determination Date of such RSUs. Dividend Equivalents shall be computed on each dividend payment date by dividing: (a) the amount obtained by multiplying the amount of each dividend declared and paid per Share by the number of RSUs recorded in the Participant's Account on the record date for the payment of such dividend, by (b) the Dividend Market Value for each such dividend, with fractions computed to three decimal places. Such Dividend Equivalents shall be credited to a Participant's Account on April 15 of each applicable year between the date RSUs have been awarded and the Vesting Determination Date of such RSUs. Such RSUs credited to a Participant's Account shall vest on the Vesting Determination Date according to the same vesting conditions (including the Performance Criteria, if any) as the underlying RSUs. The foregoing does not create any obligation on the part of the Corporation to declare or pay dividends on the Shares and nothing in this Plan shall be interpreted as creating such an obligation.

8.1.5 **Conformity to Plan** – In the event that an Option or RSU is granted or an Option Agreement or RSU Agreement is executed which does not conform in all particulars with the provisions of the Plan, or purports to grant Options or RSUs on terms different from those set out in the Plan, the Option, RSU or the grant of such Option, or RSU shall not be in any way void or invalidated, but the Option or RSU so granted will be adjusted to become, in all respects, in conformity with the Plan.

8.2 **General Conditions applicable to Options.**

Each Option shall be subject to the following conditions:

8.2.1 **Effect of Termination, Cessation of Employment, Leave of Absence, Eligibility to Receive Long-Term Disability Benefits or Death**

8.2.1.1 Upon a Participant's employment with the Corporation or a Subsidiary being terminated by the Corporation or a Subsidiary for "cause", any Option or the unexercised portion thereof granted to such Participant shall terminate on the effective date of the termination as specified in the notice of termination. For the purposes of the Plan, the determination by the Corporation that the Participant was discharged for cause shall be binding on the Participant. "Cause" shall include, among other things, gross misconduct, theft, fraud, breach of confidentiality or breach of the Corporation's Code of Conduct and any reason determined by the Corporation to be cause for termination.

8.2.1.2 If a Participant dies while employed by the Corporation or a Subsidiary, any Option or unexercised part thereof granted to such Participant may be exercised by the liquidator, executor or administrator, as the case may be, of the estate of the Participant for that number of Shares only which such Participant was entitled to acquire under the Option pursuant to Section 6.4 (the "**Vested Option**") hereof on the date of such Participant's death. Such Vested Option shall only be exercisable within one (1) year after the Participant's death or prior to the expiration of the original term of the Option, whichever occurs earlier. All Options or unexercised part thereof, other than such Vested Options on the date of such Participant's death, will be cancelled on the date of such Participant's death.

8.2.1.3 Upon a Participant's employment with the Corporation or a Subsidiary being terminated by reason of injury or disability or upon a Participant becoming eligible to receive long-term disability benefits, any Option or unexercised part thereof granted to such Participant may be exercised by such Participant or his/her representative as the rights to exercise accrue. Such Option shall only be exercisable within three (3) years after such cessation or the effective date on which the Participant becomes eligible to receive long-term disability benefits (provided that, for greater certainty, such effective date shall be confirmed in writing to the Corporation by the insurance company providing such long-term disability benefits) (the "**Eligibility Date**")) or prior to the expiration of the original term of the Option, whichever occurs earlier. All Options or unexercised part thereof on the date that is three (3) years after such cessation, will be cancelled on such date.

8.2.1.4 Upon the retirement of a Participant, any Option or unexercised part thereof granted to such Participant may be exercised by such Participant as the rights to exercise accrue. Such Option shall be exercisable within three (3) years after such retirement or prior to the expiration of the original term of the Option, whichever occurs earlier. All Options or unexercised part thereof on the date that is three (3) years after such retirement, will be cancelled on such date.

In the case of a Participant's retirement, this Section 8.2.1.4 shall not apply to a Participant in the event such Participant, directly or indirectly, in any capacity whatsoever, alone, through or in connection with any person, carries on or becomes employed by, engaged in or otherwise commercially involved in, any activity or business in the engineering services business prior to the earliest of (i) three (3) years after such retirement or (ii) the expiration of the original term of the Option. In such event, Section 8.2.1.5 shall apply to such Participant.

8.2.1.5 Upon notice of termination of employment being given by or to a Participant (except in the case of transfer from the Corporation to a Subsidiary, from a Subsidiary to another Subsidiary or from a Subsidiary to the Corporation) otherwise than (i) for cause (see Section 8.2.1.1 hereof), (ii) by reason of death (see Section 8.2.1.2 hereof), (iii) by reason of injury or disability or a Participant becoming eligible to receive long-term disability benefits (see Section 8.2.1.3 hereof) or (iv) upon retirement (see Section 8.2.1.4 hereof), any Option or unexercised part thereof granted to such Participant may be exercised by such Participant only for that number of Shares which such Participant was entitled to acquire under the Option pursuant to

Section 6.4 hereof at the time of termination of employment or cessation. Such Option shall be exercisable for a period of thirty (30) days following the Termination Date, to the extent that such Option is otherwise exercisable under the terms of the original grant or prior to the expiration of the original term of the Option, whichever occurs earlier. All Options or unexercised part thereof, other than such Vested Options at the time of such Participant's termination of employment or cessation will be cancelled on the date of termination of employment or cessation.

8.2.1.6 Upon a Participant electing a voluntary leave of absence, including without limitation, maternity and paternity leaves, any Option or unexercised part thereof granted to such Participant may be exercised by such Participant as the rights to exercise accrue. Unless otherwise provided by the Board or the Committee, in such event, such Participant's Options shall remain fully exercisable until the expiration of the Option Term.

8.3 **General Conditions applicable to RSUs**.

Each RSU shall be subject to the following conditions:

8.3.1 **Effect of Termination, Cessation of Employment, Leave of Absence, Eligibility to Receive Long-Term Disability Benefits or Death**

8.3.1.1 Upon a Participant's employment with the Corporation or a Subsidiary being terminated by the Corporation or a Subsidiary for "cause" or the Participant's resignation from employment with the Corporation or a Subsidiary, the Participant's participation in the Plan shall be terminated immediately, all RSUs credited to such Participant's Account that have not vested shall be forfeited and cancelled, and the Participant's rights to Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such Participant's unvested RSUs shall be forfeited and cancelled on the Termination Date.

8.3.1.2 Except as otherwise determined by the Board or the Committee from time to time, at their sole discretion, upon a Participant's retirement, a Participant's employment with the Corporation or a Subsidiary being terminated by the Corporation or a Subsidiary for reasons other than for "cause", a Participant's employment with the Corporation or a Subsidiary being terminated by reason of injury or disability or a Participant becoming eligible to receive long-term disability benefits, the Participant's participation in the Plan shall be terminated immediately (provided that, for the Participant becoming eligible to receive long-term disability benefits, such termination shall occur on the Eligibility Date), provided that all unvested RSUs in the Participant's Account as of such date relating to a Restriction Period in progress shall remain in effect until the applicable Vesting Determination Date, and provided further that the Participant shall cease to accumulate Dividend Equivalents as of the date the Participant’s participation in the Plan is terminated.

In the case of a Participant's retirement, this Section 8.3.1.2 shall not apply to a Participant in the event such Participant, directly or indirectly, in any capacity whatsoever, alone, through or in connection with any person, carries on or becomes employed by, engaged in or otherwise commercially involved in, any activity or business in the engineering services business prior to the applicable Vesting Determination Date. In such event, Section 8.3.1.1 shall apply to such Participant.

If, on the Vesting Determination Date, the Board or the Committee determines that the vesting conditions were not met for such RSUs, then all unvested RSUs credited to such Participant's Account shall be forfeited and cancelled and the Participant's rights to Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such unvested RSUs shall be forfeited and cancelled.

If, on the Vesting Determination Date, the Board or the Committee determines that the vesting conditions were met for such RSUs, the Participant shall be entitled to receive that number of Shares (or cash or a combination of Shares and cash as permitted under this Plan) equal to the number of RSUs outstanding in the Participant's Account in respect of such Restriction Period multiplied by a fraction, the numerator of which shall be the number of completed months of service of the Participant with the Corporation or a Subsidiary during the applicable Restriction Period as of the date of the Participant's retirement, termination or Eligibility Date and the denominator of which shall be equal to the total number of months included in the applicable Restriction Period (which calculation shall be made on the applicable Vesting Determination Date) and the Corporation shall distribute such number of Shares (or cash or a combination of Shares and cash as permitted under this Plan) to the Participant or the liquidator, executor or administrator, as the case may be, of the estate of the Participant, as soon as practicable thereafter, but no later than the end of the Restriction Period, the Corporation shall debit the corresponding number of RSUs from such Participant's Account, and the Participant's right to all other Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such Participant's RSUs shall be forfeited and cancelled.

8.3.1.3 Except as otherwise determined by the Board or the Committee from time to time, at their sole discretion, upon the death of a Participant, the Participant's participation in the Plan shall be terminated immediately, provided that all unvested RSUs in the Participant's Account as of such date relating to a Restriction Period in progress shall remain in effect until the applicable Vesting Determination Date or any earlier date as may be determined by the Board or the Committee, and provided further that Dividend Equivalents shall cease to accumulate as of the date of death.

If, on the applicable Vesting Determination Date or any earlier date as may be determined by the Board or the Committee, the Board or the Committee determines that the vesting conditions were not met for such RSUs, then all unvested RSUs credited to such Participant's Account shall be forfeited and cancelled and the Participant's rights to Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such unvested RSUs shall be forfeited and cancelled.

If, on the applicable Vesting Determination Date or any earlier date as may be determined by the Board or the Committee, the Board or the Committee determines that the vesting conditions were met, the liquidator, executor or administrator, as the case may be, of the estate of the Participant shall be entitled to receive that number of Shares(or cash or a combination of Shares and cash as permitted under this Plan) equal to the number of RSUs outstanding in the Participant's Account in respect of such Restriction Period multiplied by a fraction, the numerator of which shall be the number of completed months of service of the Participant with the Corporation or a Subsidiary during the applicable Restriction Period as of the date of death of the Participant and the denominator of which shall be equal to the total number of months included in the applicable Restriction Period (which calculation shall be made on the applicable Vesting Determination Date or any earlier date as may be determined by the Board or the Committee) and the Corporation shall distribute such number of Shares (or cash or a combination of Shares and cash as permitted under this Plan) to the liquidator, executor or administrator, as the case may be, of the estate of the Participant as soon as practicable thereafter but no later than the end of the Restriction Period, the Corporation shall debit the corresponding number of RSUs from such deceased Participant's Account, and the Participant's right to all other Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such deceased Participant's RSUs shall be forfeited and cancelled.

8.3.1.4 Except as otherwise determined by the Board or the Committee from time to time, at their sole discretion, upon a Participant electing a voluntary leave of absence, including without limitation, maternity and paternity leaves, the Participant's participation in the Plan shall be terminated immediately, provided that all unvested RSUs in the

Participant's Account as of such date relating to a Restriction Period in progress shall remain in effect until the applicable Vesting Determination Date.

If, on the applicable Vesting Determination Date, the Board or the Committee determines that the vesting conditions were not met for such RSUs, then all unvested RSUs credited to such Participant's Account shall be forfeited and cancelled and the Participant's rights to Shares (or cash or a combination of Shares and cash as permitted under this Plan) that relate to such unvested RSUs shall be forfeited and cancelled.

If, on the applicable Vesting Determination Date, the Board or the Committee determines that the vesting conditions were met, the Participant shall be entitled to receive that number of Shares (or cash or a combination of Shares and cash as permitted under this Plan) equal to the number of RSUs outstanding in the Participant's Account in respect of such Restriction Period multiplied by a fraction, the numerator of which shall be the number of completed months of service of the Participant with the Corporation or a Subsidiary during the relevant Restriction Period as of the date the Participant elects for a voluntary leave of absence and the denominator of which shall be equal to the total number of months included in the relevant Restriction Period (which calculation shall be made on the applicable Vesting Determination Date) and the Corporation shall distribute such number of Shares (or cash or a combination of Shares and cash as permitted under this Plan) to the Participant as soon as practicable thereafter but no later than the end of the applicable Restriction Period, the Corporation shall debit the corresponding number of RSUs from such Participant's Account, and the Participant's right to all other Shares that relate to such Participant's RSUs shall be forfeited and cancelled.

8.3.1.5 Subject to applicable laws, the Board or the Committee, as the case may be, may decide, at their sole discretion that Section 8.3.1.4 should not apply to voluntary leaves, including without limitation, maternity and paternity leaves, granted to a Participant by the Corporation for a period of six (6) months or less. In such event, all unvested RSUs in such Participant's Account as of such date relating to a Restriction Period in progress shall remain in effect until the applicable Vesting Determination Date.

8.3.1.6 For greater certainty, where (i) a Participant's employment with the Corporation or a Subsidiary is terminated pursuant to Sections 8.3.1.1, 8.3.1.2 or 8.3.1.3 hereof or (ii) a Participant elects for a voluntary leave of absence pursuant to Section 8.3.1.4 hereof following the satisfaction of all vesting conditions in respect of particular RSUs but before receipt of the corresponding distribution or payment in respect of such RSUs, the Participant shall remain entitled to such distribution or payment.

SECTION 9 — SHARES SUBJECT TO THE PLAN

9.1 The total number of Shares reserved and available for grant and issuance pursuant to Options and RSUs under the Plan is limited to 2,080,950 Shares representing eight percent (8%) of the total issued and outstanding Shares of the Corporation immediately after the completion of the Conversion Plan of Arrangement, subject to adjustment pursuant to provisions of Section 10 hereof. Such Shares are hereby set aside and reserved for allotment for the purpose of the Plan. At all times, the Corporation will reserve and keep available a sufficient number of Shares to satisfy the requirements of all outstanding Options and RSUs granted under the Plan. The Board or the Committee, as the case may be, may cause Shares used to satisfy RSUs granted under the Plan to be purchased on the open market instead of by treasury issuance. Furthermore, in no event shall the number of Shares issued from treasury to satisfy the payment of vested RSUs exceed two percent (2%) of the total issued and outstanding Shares of the Corporation.

9.2 Shares in respect of which an Option or RSU is granted under the Plan but not exercised prior to the termination of such Option or not vested or delivered prior to the termination of such RSU, due to the expiration, termination or lapse of such Option or RSU or otherwise, shall be available for Options or RSUs to be granted thereafter pursuant to the provisions of the Plan. All Shares issued pursuant to the exercise of the Options and the vesting of RSUs granted under the Plan shall be so issued as fully paid and non-assessable Shares.

SECTION 10 — ADJUSTMENT TO SHARES SUBJECT TO OUTSTANDING OPTIONS AND RSUs

10.1 In the event of any subdivision of the Shares into a greater number of Shares at any time after the grant of an Option or RSU to a Participant and prior to the expiration of the term of such Option or RSU, the Corporation shall deliver to such Participant, at the time of any subsequent exercise of such Option or at the time of vesting of such RSU in accordance with the terms hereof, in lieu of the number of Shares to which such Participant was theretofore entitled upon such exercise of such Option or vesting of such RSU, but for the same aggregate consideration payable therefor in the case of Options, such number of Shares as such Participant would have held as a result of such subdivision if on the record date thereof the Participant had been the registered holder of the number of Shares to which such Participant was theretofore entitled upon such exercise of such Option or vesting of such RSU.

10.2 In the event of any consolidation of Shares into a lesser number of Shares at any time after the grant of an Option or RSU to any Participant and prior to the expiration of the term of such Option or RSU, the Corporation shall deliver to such Participant at the time of any subsequent exercise of such Option or vesting of such RSU in accordance with the terms hereof in lieu of the number of Shares to which such Participant was theretofore entitled upon such exercise of such Option or vesting of such RSU, but for the same aggregate consideration payable therefor in the case of Options, such number of Shares as such Participant would have held as a result of such consideration if on the record date thereof the Participant had been the registered holder of the number of Shares to which such Participant was theretofore entitled upon such exercise of such Option or vesting of such RSU.

10.3 If at any time after the grant of an Option or RSU to any Participant and prior to the expiration of the term of such Option or RSU, the Shares shall be reclassified, reorganised or otherwise changed, otherwise than as specified in Section 10.1 or Section 10.2 hereof or, subject to the provisions of Section 11.3 hereof, the Corporation shall consolidate, merge or amalgamate with or into another corporation (the corporation resulting or continuing from such consolidation, merger or amalgamation being herein called the "**Successor Corporation**"), the Participant shall be entitled to receive upon the subsequent exercise of such Option or vesting of such RSU, in accordance with the terms hereof and shall accept in lieu of the number of Shares then subscribed for but for the same aggregate consideration payable therefor in the case of Options, the aggregate number of shares of the appropriate class or other securities of the Corporation or the Successor Corporation (as the case may be) or other consideration from the Corporation or the Successor Corporation (as the case may be) that such Participant would have been entitled to receive as a result of such reclassification, reorganization or other change of shares or, subject to the provisions of Section 11.3 hereof, as a result of such consolidation, merger or amalgamation, if on the record date of such reclassification, reorganization or other change of shares or the effective date of such consolidation, merger or amalgamation, as the case may be, such Participant had been the registered holder of the number of Shares to which such Participant was immediately theretofore entitled upon such exercise of such Option or vesting of such RSU.

10.4 If, at any time after the grant of an Option or RSU to any Participant and prior to the expiration of the term of such Option or RSU, the Corporation shall make a distribution to all holders of Shares or other securities in the capital of the Corporation, or cash, evidences of indebtedness or other assets of the Corporation (excluding a regular ordinary course dividend in cash or shares, but including for greater certainty shares or equity interests in a subsidiary or business unit of the Corporation or one of its subsidiaries or cash proceeds of the disposition of such a subsidiary or business unit), or should the Corporation effect any transaction or change having a similar effect, then the Option Price or the number of Shares to which the Participant is entitled upon exercise of Options or vesting of RSUs shall be adjusted to take into account such distribution, transaction or change. The Board shall determine the appropriate adjustments to be made in such circumstances in order to maintain the Participants' economic rights in respect of their Options or RSUs in connection with such distribution, transaction or change.

SECTION 11 — AMENDMENT OR DISCONTINUANCE OF THE PLAN

11.1 The Board may amend the Plan or any Option or RSU at any time without the consent of the Participants provided that such amendment shall:

11.1.1 not adversely alter or impair any Option or RSU previously granted except as permitted by the provisions of Section 10 hereof;

11.1.2 be subject to any regulatory approvals including, where required, the approval of the TSX; and

11.1.3 be subject to shareholder approval, where required, by law or the requirements of the TSX, provided that shareholder approval shall not be required for the following amendments and the Board may make any changes which may include but are not limited to:

11.1.3.1 amendments of a "housekeeping" nature;

11.1.3.2 a change to the vesting provisions of any Option or RSU;

11.1.3.3 the introduction or amendment of a cashless exercise feature payable in securities, whether or not such feature provides for a full deduction of the number of underlying securities from the Plan reserve;

11.1.3.4 the addition of a form of financial assistance and any amendment to a financial assistance provision which is adopted;

11.1.3.5 a change to the Eligible Participants of the Plan, including a change which would have the potential of broadening or increasing participation by Insiders; and

11.1.3.6 the addition of a deferred or restricted share unit or any other provision which results in Participants receiving securities while no cash consideration is received by the issuer.

11.2 Notwithstanding Section 11.1.3, the Board shall be required to obtain shareholder approval to make the following amendments:

11.2.1 any change to the maximum number of Shares issuable from treasury under the Plan, including an increase to the fixed maximum number of Shares or a change from a fixed maximum number of Shares to a fixed maximum percentage, other than an adjustment pursuant to Section 10;

11.2.2 any amendment which reduces the exercise price of any Option after the Options have been granted or any cancellation of an Option and the substitution of that Option by a new Option with a reduced price, except in the case of an adjustment pursuant to Section 10;

11.2.3 any amendment which extends the expiry date of any Option or the Restriction Period of any RSU beyond the original expiry date, except in case of an extension due to a Black-Out Period;

11.2.4 any amendment which would allow non-employee directors to be eligible for awards under the Plan;

11.2.5 any amendment which would permit any Option or RSU granted under the Plan to be transferable or assignable by any Participant other than as allowed by Section 8.1.2;

11.2.6 any amendment which increases the maximum number of Shares that may be issued to (i) Insiders and Associates of such Insiders; or (ii) any one Insider and Associates of such Insider under the Plan or any other proposed or established Share Compensation Arrangement in a one-year period, except in case of an adjustment pursuant to Section 10;

11.2.7 any amendment to the amendment provisions of the Plan,

provided that Shares held directly or indirectly by Insiders benefiting from the amendments in Sections 11.2.2 and 11.2.3 shall be excluded when obtaining such shareholder approval.

11.3 Notwithstanding anything contained to the contrary in the Plan, in an Option Agreement or RSU Agreement contemplated herein, but subject to any specific provisions contained in any employment agreements, in the event of a Change in Control, a reorganization of the Corporation, an amalgamation of the Corporation, an arrangement involving the Corporation, a take-over bid (as that term is defined in the *Securities Act* (Québec)) for all of the Shares or the sale or disposition of all or substantially all of the property and assets of the Corporation, the Board may make such provision for the protection of the rights of the Participants as the Board in its discretion considers appropriate in the circumstances, including, without limitation, changing the Performance Criteria and/or other vesting conditions for the Options and/or the date on which any Option expires or the Restriction Period, the Performance Period, the Performance Criteria and/or other vesting conditions for the RSUs.

11.4 The Board may, by resolution, advance the date on which any Option may be exercised or any RSU may be payable or, subject to applicable regulatory provisions and shareholder approval, extend the expiration date of any Option or RSU, in the manner to be set forth in such resolution provided that the period during which an Option is exercisable or RSU is outstanding does not exceed ten (10) years from the date such Option is granted in the case of Options and three (3) years after the calendar year in which the award is granted in the case of RSUs. The Board shall not, in the event of any such advancement or extension, be under any obligation to advance or extend the date on or by which any Option may be exercised or RSU may be outstanding by any other Participant.

11.5 The Committee may, by resolution, but subject to applicable regulatory approvals, decide that any of the provisions hereof concerning the effect of termination of the Participant's employment shall not apply for any reason acceptable to the Committee.

11.6 The Board may, subject to regulatory approval, discontinue the Plan at any time without the consent of the Participants provided that such discontinuance shall not materially and adversely affect any Options or RSUs previously granted to a Participant under the Plan.

SECTION 12 — TAX WITHHOLDING

12.1 Notwithstanding any other provision of this Plan, all distributions or payments to a Participant under the Plan shall be subject to applicable source deductions. The Corporation may withhold taxes or other source deductions which the Corporation is required by any law or regulation of any governmental authority whatsoever to withhold in connection with the granting, vesting or lapse of the Restricted Period, settlement or exercise of any award under the Plan from any distributions or payments to a Participant under the Plan, provided that, if the event giving rise to the withholding obligation involves a distribution of Shares, then the Participant may satisfy, the withholding obligation by (a) the sale, subject to Section 6.4, of the appropriate number of such Shares by the Corporation, the Corporation's transfer agent and registrar or any trustee appointed by the Corporation pursuant to Section 7.8 hereof, on behalf of and as agent for the Participant as soon as permissible and practicable, with the proceeds of such sale being remitted to the appropriate governmental authorities, or (b) any other mechanism as may be required or appropriate to conform with local tax and other rules. The Corporation does not assume responsibility for the income or other tax consequences for Participants, and Participants are advised to consult with their own tax advisors.

12.2 Notwithstanding Section 12.1, the applicable tax withholdings may be waived where the Participant directs in writing that a payment be made directly to the Participant's registered retirement savings plan in circumstances to which subsection 100(3) of the regulations made under the *Income Tax Act* (Canada) apply.

SECTION 13 – INTERNATIONAL PARTICIPANTS

With respect to Participants who reside or work outside Canada and the United States, the Board or the Committee may, in its sole discretion, amend, or otherwise modify, without shareholder approval, the terms of the Plan, or any Option Agreement or RSU Agreement contemplated herein, in order to conform such terms with the provisions of local law, and the Board of the Committee may, where appropriate, establish one or more sub-plans to reflect such amended or otherwise modified provisions.

SECTION 14– SECTION 409A

With respect to Options granted to U.S. Taxpayers, the Plan is intended, and shall be interpreted to be exempt from, Section 409A of the Code. However, the Corporation does not warrant that the Plan will be exempt from Section 409A of the Code with respect to any U.S. Taxpayer. In no event shall the Corporation, nor any director, officer, or employee of the Corporation, nor any member of the Committee be liable for any additional tax, interest or penalty incurred by a Participant as a result of the Plan's failure to satisfy the requirements of Section 409A of the Code, or as a result of the Plan's failure to satisfy any other requirements of applicable tax laws.

SECTION 15 – PARTICIPANT INFORMATION

15.1 Each Participant shall provide the Corporation with all information (including personal information) required by the Corporation in order to administer the Plan. Each Participant acknowledges that information required by the Corporation in order to administer the Plan may be disclosed to any custodian appointed in respect of the Plan and other third parties (including persons located in jurisdictions other than the Participant's jurisdiction of residence) and may be disclosed to such persons, in connection with the administration of the Plan. Each Participant further authorizes the Corporation and the Board to disclose and discuss the Plan with their advisors and to record all relevant information and keep such information in the Participant's employee file. Each Participant consents to such disclosure and authorizes the Corporation to make such disclosure on the Participant's behalf.

15.2 Notwithstanding anything in this Plan to the contrary, the personal data of any Participant or former Participant which is subject to the *General Data Protection Regulation (EU) 2016/679* ("**GDPR**") must be processed in connection with the operation of the Plan in accordance with the Corporation's prevailing data protection policy and as may be notified to Participants in accordance with applicable data protection and privacy legislation and regulation. By participating in the Plan, a Participant consents (otherwise than for the purposes of the GDPR) to the processing of their personal data in connection with the operation of the Plan.

SECTION 16— GOVERNING LAWS

The Plan and all matters to which reference is made herein shall be governed by and interpreted in accordance with the laws of the Province of Québec and the laws of Canada applicable therein.

SECTION 17 — EFFECTIVE DATE OF PLAN

The Second Amended and Restated Plan was approved on March 26, 2015 and became effective upon such date in accordance with the terms hereof, and was amended effective as of December 11, 2018 and further amended effective as of December 4, 2019. Should any changes to the Plan be required by any securities commission or other governmental body of any province of Canada to which the Plan has been submitted or by any stock exchange on which the Shares may from time to time be listed, such changes shall be made to the Plan as are necessary to conform with such requests and, if such changes are approved by the Board, the Plan, as amended, shall remain in full force and effect in its amended form as of and from that date.

SECTION 18 – ELECTRONIC DELIVERY

The Board or the Committee may from time to time establish procedures for (i) the electronic delivery of any documents that the Corporation may elect to deliver (including, but not limited to, plan documents, award notices and agreements, and all other forms of communications) in connection with any award made under the Plan, (ii) the receipt of electronic instructions from Participants and/or (iii) an electronic signature system for delivery and acceptance of any such documents. Compliance with such procedures shall satisfy any requirement to provide documents in writing and/or for a document to be signed or executed.