

## NOTICE OF ANNUAL AND SPECIAL MEETING OF SHAREHOLDERS

NOTICE IS HEREBY GIVEN that the Annual and Special Meeting (the “**Meeting**”) of the holders (the “**Shareholders**”) of common shares in the capital of Polaris Infrastructure Inc. (the “**Corporation**” or “**Polaris**”) will be held at the offices of Stikeman Elliott LLP, 199 Bay Street, Suite 5300, Toronto, Ontario on June 20, 2017 at 10:00 a.m. (Toronto Time) for the following purposes:

1. to receive the consolidated financial statements of the Corporation for the year ended December 31, 2016, together with the report of the auditors thereon;
2. to elect directors of the Corporation;
3. to reappoint PricewaterhouseCooper LLP, Chartered Accountants, as the auditors of the Corporation and to authorize the directors of the Corporation to fix their remuneration; and
4. to consider and, if deemed appropriate, to pass a resolution approving the amendment and restatement of, and the unallocated awards under the Corporation’s Amended and Restated Omnibus Long-Term Incentive Plan, as more particularly described in the accompanying management information circular dated May 11, 2017 (the “**Circular**”).

This notice is accompanied by a form of proxy, a supplemental mailing return list card and request for paper copies. Reference should be made to the Corporation’s Circular, which provides information relating to the matters to be dealt with at the Meeting and forms part of this notice.

### Notice-and-Access

The Corporation is utilizing the notice-and-access mechanism (the “**Notice-and-Access Provisions**”) under National Instrument 54-101 – *Communication with Beneficial Owners of Securities of a Reporting Issuer* and National Instrument 51-102 – *Continuous Disclosure Obligations*, for distribution of Meeting materials to registered and beneficial Shareholders.

### Website Where Meeting Materials are Posted

The Notice-and-Access Provisions are a set of rules that allow reporting issuers to post electronic versions of proxy-related materials and annual financial statements (including management proxy circulars) on-line, via the System for Electronic Document Analysis and Retrieval (“**SEDAR**”) and one other website, rather than mailing paper copies of such materials to Shareholders. Electronic copies of the Circular, the annual audited consolidated financial statements of the Corporation for the year ended December 31, 2016 (“**Financial Statements**”) and management’s discussion and analysis of the Corporation’s results of operations and financial condition for the year ended December 31, 2016 (“**MD&A**”) may be found on the Corporation’s SEDAR profile at [www.sedar.com](http://www.sedar.com) and the Corporation’s website at [www.polarisinfrastructure.com](http://www.polarisinfrastructure.com). The Corporation will not use the procedures known as “stratification” in relation to the use of Notice-and-Access Provisions. Stratification occurs when a reporting issuer using the Notice-and-Access Provisions provides a paper copy of the Circular to some Shareholders with the notice package.

### Obtaining Paper Copies of Materials

The Corporation anticipates that using the Notice-and-Access Provisions for delivery will directly benefit the Corporation through a substantial reduction in both postage and material costs, and also promote environmental responsibility by decreasing the large volume of paper documents generated by printing proxy-related materials. Shareholders with questions about the Notice-and-Access Provisions can call our transfer agent, CST Trust Company, toll-free at 1-800-387-0825. Shareholders may also obtain paper copies of the Circular, Financial Statements and MD&A free of charge by contacting CST Trust Company at the same toll-free number or upon request to the Corporation’s Corporate Secretary at +1-416-849-2587 (which is not a toll free number) or by email at [info@polarisinfrastructure.com](mailto:info@polarisinfrastructure.com).

### Voting

A proxy form is enclosed herewith. Registered shareholders who are unable to attend the Meeting in person are requested to complete, date, sign and return the enclosed proxy form to CST Trust Company, by mail at Attention: Proxy Department, P.O. Box 721, Agincourt, Ontario M1S 0A1 or by hand at 320 Bay Street, 3<sup>rd</sup> Floor, Toronto, Ontario M5H 4A6, not later than 10:00 a.m. (Toronto time) on the second business day preceding the date of the Meeting or any adjournment or postponement thereof. Proxies may also be sent by facsimile to CST Trust Company at toll-free fax: 1-866-781-3111 (toll-free telephone: 800-387-0825, local telephone: 416-682-3860) or by e-mail to [proxies@canstockta.com](mailto:proxies@canstockta.com).

Non-registered shareholders receiving these materials through their broker or other intermediary should complete and return the voting instruction form provided to them by their broker or other intermediary in accordance with the instructions provided therein, or otherwise follow the instructions provided by their broker or other intermediary.

**Please review the Circular prior to voting.**

The board of directors of the Corporation (the “**Board**”) has fixed the close of business on May 8, 2017 as the record date for the determination of Shareholders entitled to notice of, and to vote at, the Meeting, and any adjournment or postponement thereof.

DATED this 11<sup>th</sup> day of May, 2017.

By order of the Board,

(signed) “*Marc Murnaghan*”

Marc Murnaghan  
Chief Executive Officer