

NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING OF SHAREHOLDERS

NOTICE IS HEREBY GIVEN that an Annual General and Special Meeting (the “**Meeting**”) of the Shareholders of Element Lifestyle Retirement Inc. (the “**Company**”) will be held at 1147 Homer Street, Vancouver, British Columbia, on **Tuesday, November 7, 2017**, at **10:00 a.m.** (Pacific Time) for the following purposes:

1. To receive the audited financial statements of the Company, for the fiscal year ended May 31, 2017, together with the auditor’s report thereon;
2. To fix the number of directors at five (5) and to elect the board of directors for the ensuing year;
3. To appoint MNP LLP, Chartered Accountants as the auditors of the Company for the ensuing financial year at a remuneration to be fixed by the directors;
4. To approve the Company’s 10% rolling Stock Option Plan; and
5. To transact such other business as may be properly brought before the Meeting or any adjournment(s) thereof.

The accompanying Information Circular provides additional detailed information relating to the matters to be dealt with at the Meeting and is supplemental to, and expressly made a part of, this Notice of Annual General and Special Meeting. Additional information about the Company and its financial statements are also available on SEDAR (www.sedar.com).

The Company’s board of directors has fixed *Tuesday, October 3, 2017* as the record date for the determination of shareholders entitled to notice of and to vote at the Meeting and at any adjournment or postponement thereof. Each registered shareholder at the close of business on that date is entitled to such notice and to vote at the Meeting in the circumstances set out in the accompanying Information Circular.

If you are a registered shareholder of the Company and unable to attend the Meeting in person, please complete, date and sign the accompanying form of proxy and deposit it with the Company’s transfer agent, Computershare Investor Services Inc. (the “**Transfer Agent**”), at their offices located on the 9th Floor, 100 University Avenue, Toronto, Ontario or by toll-free fax within North America 1-866-249-7775 by **10:00 AM (Vancouver time) on Friday, November 3, 2017**, or at least 48 hours (excluding Saturdays, Sundays and holidays recognized in the Province of British Columbia) before the time and date of any adjournment or postponement thereof. Alternatively, you may contact the Transfer Agent for online voting instructions or follow the online telephone voting instructions accompanying this Notice of Annual General and Special Meeting.

If you are a non-registered shareholder of the Company and received this Notice of Annual General and Special Meeting and accompanying materials through a broker, a financial institution, a participant, a trustee or administrator of a self-administered retirement savings plan, retirement income fund, education savings plan or other similar self-administered savings or investment plan registered under the *Income Tax Act* (Canada), or a nominee of any of the foregoing or any other person that holds your security on your behalf (the “**Intermediary**”), please complete and return the materials in accordance with the instructions provided to you by your Intermediary.

DATED at Vancouver, British Columbia this 10th day of October 2017.

BY ORDER OF THE BOARD OF DIRECTORS

“Michael Diao”

Michael Diao
Chief Executive Officer and Director