

**Material**  
**on the fourth item on the agenda**  
**of the Annual General Meeting of Shareholders of Joint Stock Company LOTTE Rakhat**  
**(hereinafter referred to as LOTTE Rakhat JSC) by absentee voting**  
**without holding a General Meeting of Shareholders**  
**dated 25 April 2022**

**On approval of the order of distribution of net income of LOTTE Rakhat JSC for the year 2021. On adoption of a decision on payment of dividends on ordinary shares. On approval of the amount of dividend per one ordinary share of LOTTE Rakhat JSC**

In accordance with Article 35 of the Law of the Republic of Kazakhstan on Joint Stock Companies, the annual General Meeting of Shareholders shall determine the order of distribution of net income of the Company for the reporting year and the amount of dividend per one ordinary share of the Company.

According to the audited consolidated financial statements of LOTTE Rakhat JSC, net income for 2021 was KZT 6.7 billion. The main financial indicators show a sound financial standing of the Company and the availability of financial resources to carry out business.

Taking into account the achieved profit figures for the reporting year, the Board of Directors of LOTTE Rakhat JSC proposes:

- 1. To distribute the net income of LOTTE Rakhat JSC for 2021 as follows:**
  - To allocate a part of the net income of 2,008,800,000 (two billion eight million eight hundred thousand) Tenge 00 tiyn to payment of dividends on ordinary shares of LOTTE Rakhat JSC;
  - To set the amount of dividend per one (1) ordinary share at the amount of 558 (five hundred fifty-eight) Tenge 00 tiyn;
  - Not to distribute the remaining part of net income of LOTTE Rakhat JSC after payment of dividends and to leave it on the retained earnings account of the Company.
  
- 2. Establish the following procedure and form of dividend payment:**
  - Start date of payment of dividends – May 5, 2022;
  - No deadline for the payment of dividends shall be set;
  - Date on which the list of shareholders entitled to receive dividends is drawn up is March 25, 2022;
  - Payment of dividends shall be made in cash at the location of the Company, or by bank transfer;
  - Dividends are paid out without the involvement of a paying agent.