

**Material  
on the third item on the agenda**

**On Approval of the Audited Consolidated Financial Statements of LOTTE  
Rakhat JSC for 2021**

**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**

In accordance with Articles 35 and 36 of the Law of the Republic of Kazakhstan on Joint Stock Companies, the annual General Meeting of Shareholders shall approve annual financial statements of the Company.

By decision of the Board of Directors of LOTTE Rakhat JSC, in accordance with Minutes No. 2 dated March 16, 2022 the annual financial statements for 2021, which were audited by Ernst & Young LLP, an independent audit company, were preliminarily approved.

Annual financial statements of LOTTE Rakhat JSC with the report of independent auditors for 2021 are available for review on the corporate web-site of LOTTE Rakhat JSC at: <http://www.rakhat.kz/novosti> and at the location of the Management Board of LOTTE Rakhat JSC (address: 2a, Zenkova str., Almaty).

Based on the above, we kindly request the shareholders of LOTTE Rakhat JSC to approve the annual financial statements of LOTTE Rakhat JSC for 2021 taking into account the report of independent auditor.