

External Audit Firm Recommendation

The board of directors of Sociedad Química y Minera de Chile S.A. (the "Company"), at its meeting held on March 17, 2026, made the following recommendations to the ordinary shareholders' meeting to be held on April 23, 2026 (the "Board"), regarding the appointment of external audit firms for the Company during the 2026 fiscal year:

1. At the proposal of the Company's Board of Directors, the Board of Directors unanimously agreed to recommend that the Board appoint PwC as the first choice to be the Company's external audit firm for the 2025 fiscal year, and KPMG as the second choice, all in accordance with the reasons set forth in the minutes of said Board of Directors meeting.
2. In turn, the members of the Company's Board of Directors unanimously, and pursuant to Articles 50 bis and 59, second paragraph, of Law 18,046 and Circular Letters 718 and 764 of the Financial Market Commission, agreed to propose to the Company's Board of Directors that it recommend that the Board retain PwC as its external auditors for the 2026 fiscal year and, secondly, consider KPMG as an alternative to said recommendation.
3. In making the aforementioned recommendation, the Company's Board of Directors took into account, among other considerations, that the Company requested quotes for external audit services from EY, Deloitte, KPMG, BDO, Mazars, and PwC, all of which have extensive experience and offices in the country, and are registered in the Registry of External Audit Firms of the Financial Market Commission. EY and Deloitte informed the Company that they would not participate in this new process, leaving the selection process to include only the three remaining audit firms.
4. Accordingly, KPMG submitted a proposal based on 34,150 hours at a rate of UF 1.07 per hour, totaling UF 34,150. BDO submitted a proposal based on 33,090 hours at a rate of UF 1.05 per hour, totaling UF 34,900. Deloitte submitted a proposal based on 36,923 hours at a rate of UF 1.04 per hour, totaling UF 38,400. EY submitted a proposal based on 32,500 hours at a rate of UF 1.19 per hour, totaling UF 38,830. For its part, PwC submitted a proposal based on 34,850 hours at an approximate rate of UF 1.10 per hour, totaling UF 38,250.
5. The Board of Directors of the Company was informed that PwC has been auditing the Company for the past 15 years and that the PwC partner in charge of the Company's external audit has been in charge of the Company's accounts for one year, out of a maximum of five years permitted by the Public Company Accounting Oversight Board (PCAOB).