## Recommendation of External Auditing Company

The Board of Directors of the Sociedad Química y Minera de Chile S.A. (the "Company") at its meeting held on March 28, 2024, made the following recommendations for the Annual General Shareholders' Meeting ("Shareholders Meeting") that will be held on April 25, 2024 to appoint the external auditing company for the Company for the business year 2024:

- 1. At the proposal of the Company's Directors' Committee, the Board unanimously agreed to recommend to the shareholders PwC as the first choice, and KPMG as second choice as external auditor for 2024, according to the reasons that appear in the respective minutes of said session of the Directors' Committee.
- 2. In turn, in its meeting held on March 20, 2024, and accordance with Articles 50 bis and 59, second paragraph of Law 18,046, and memos 718 and 764 of the Chilean Commission for the Financial Market, the Company's Directors Committee unanimously agreed, to propose to the board that the Company maintain PwC as external auditors for 2024, and consider KPMG as an alternative.
- 3. To make the recommendation mentioned above, the Directors' Committee considered that the Company's Administration requested offers from the external auditing firms: EY, Deloitte, KPMG, BDO and PwC, all of which have experience in Chile, and are registered with the External Auditors registry with the Financial Market Commission. EY and Deloitte informed the Company that they would not participate in this new process, so the selection process only included the three remaining audit companies.
- 4. The Company's Directors' Committee also considered the proposals received from KPMG, BDO and PwC. KPMG sent a proposal of 31,518 working hours for UF 1.04 per hour, for approximately UF 32,900. BDO made a proposal based on 28,175 working hours for a value of UF 1.05 per hour, that is, UF 29,584 approximately. For its part, PwC included a proposal based on 32.180 working hours by multiple professionals who will carry out their functions both in Chile and abroad and for a value of approximately UF 1.10 hours, that is, approximately UF 35,400.
- 5. The Company's Directors' Committee also considered that PwC has audited the Company for the last 13 years and that the PwC partner in charge of the Company's external audit has been in charge of the Company's account for 3 years, out of a maximum of 5 years allowed by the Public Company Accounting Oversight Board (PCAOB).

Santiago, March 28, 2024.