

May 9, 2024

Sirs  
The Board of Directors of  
Sociedad Química y Minera S.A.  
Present

We have performed a limited assurance engagement review of the key performance indicator associated to the Greenhouse Gas Emissions for the period from January 01 to December 31 of 2023, of the Sociedad Química y Minera S.A., (hereinafter “the Company”), in accordance with the Greenhouse Gas Protocol Standards (hereinafter "GHG Protocol").

## Scope

The report includes verification of the carbon footprint for iodine (I2), potassium nitrate (KNO3) and sodium nitrate (NaNO3) products. The two aforementioned in Crystallised and prilated format.

The emission sources included in the carbon footprint calculation relate to fixed-source fuel consumption, mobile sources, electricity consumption, input procurement, contractor fuel consumption and the transport of upstream and downstream products. The results were validated in terms of productive intensity and are considered a life cycle approach from cradle to gate.

## Standards and Assurance Process

Our responsibility is to express a limited assurance conclusion on the key performance indicator associated to Greenhouse Gas Emissions for the period from January 01 to December 31, 2023, based on the procedures that we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3410), issued by the International Auditing and Assurance Standard Board (IAASB). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the key performance indicator associated to Greenhouse Gas Emissions for the period ended as of December 2023 is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of the Company's use of the applicable criteria as the basis for the preparation of the key performance indicators associated to Greenhouse Gas Emissions for the period ended as of December 2023.

Our review included the following procedures:

- Meeting with the team that led the process of preparing the key performance indicator Greenhouse Gas Emissions.
- Obtained the spreadsheet with the key performance indicators as well as the information and evidence that support the key performance indicators.
- Review of key performance indicator consistency for Scope 1, 2 and 3 of the Greenhouse Gas Emissions. These were verified through random samples, clarifying the differences, if any, with the Company's Management.

The details of the total emissions declared in the Company's 2023 product Carbon Footprint Report are presented below:

### **Footprint of Sociedad Química y Minera year 2023**

#### **Footprint Iodine**

<b>Product</b>	<b>2023</b>	<b>Unit</b>
Iodine (I <sub>2</sub> )	19,73	tCO <sub>2</sub> e/t of production

#### **Footprint NaNO<sub>3</sub> (Sodium Nitrate)**

<b>Product</b>	<b>2023</b>	<b>Unit</b>
NaNO <sub>3</sub> Prilled	0,65	tCO <sub>2</sub> e/t of production
NaNO <sub>3</sub> Crystallised	0,50	tCO <sub>2</sub> e/t of production

#### **Footprint KNO<sub>3</sub> (Potassium Nitrate)**

<b>Product</b>	<b>2023</b>	<b>Unit</b>
KNO <sub>3</sub> Prilled	0,58	tCO <sub>2</sub> e/t of production
KNO <sub>3</sub> Crystallised	0,42	tCO <sub>2</sub> e/t of production

#### **Our independence and quality control**

We have complied with the relevant rules of professional conduct and code of ethics applicable to the practice of accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### **Conclusions**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the key performance indicators associated to the Greenhouse Gas Emissions for the period ended as of December 2023 of the Sociedad Química y Minera is not prepared, in all material respects, in accordance with the applicable criteria.

### **Other responsibilities**

- Management is responsible for the internal control as management determines necessary to enable the preparation of the key performance indicator associated to the Greenhouse Gas Emissions that is free from material misstatement, whether due to fraud or error.
- Our responsibility is to issue an independent letter based on the procedures performed.
- This report has been prepared exclusively by the Company, in accordance with the terms established in the engagement letter.

*Deloitte.*

Sincerely,