



Additional information on Item 5 Election of the auditor for the 2022 financial year

Non-auditing services of the auditor

In addition to the information provided on page 234 of the Annual Report 2021:

AUDITOR'S FEES

The audit services include the audit of the consolidated financial statements and annual financial statements of all consolidated German Group companies. The tax advisory services provided consist of advice for the preparation of tax returns, support with regard to (the preparation of) tax audits, and the provision of tax advisory services, in particular with regard to the disposal of the Americas operating unit. The auditor provided tax advisory services amounting to approximately €2.6 million in 2021. Of this total, services amounting to approximately €1.4 million were provided by network companies. **C.96**

AUDITOR'S FEES	C.96
in million €	2021
Audit services	1.4
Other assurance services	0.1
Tax advisory services	2.6
Auditor's fees	4.1

According to legal requirements, K+S had to change the auditor as of the year 2021. The process to elect a new auditor started in 2019 with the final decision taken by the AGM in May 2021 electing PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft (PricewaterhouseCoopers) as new auditor.

In second half of 2019, K+S started the process to sell its Operating Unit Americas. As such transactions typically need a lot of tax advice, we engaged PricewaterhouseCoopers as such tax advisor, as PricewaterhouseCoopers was well aware of K+S's tax specifics from collaboration in the past. These services were mainly provided until closing of the transaction in April 2021 (some minor support continued until end of 2021) and form the majority of the tax advisory services shown in C.96 of the Annual Report (nearly 90%). Providing such services was in alignment with the regulation at this time. In accordance with legal requirements, PricewaterhouseCoopers will no longer provide tax advisory services as of the issuance of the audit opinion for the 2021 annual financial statements (March 2022).