

Mr. Tim Gibson, Managing Director Tūhana Consulting Ltd  
707/141 Pakenham Street West  
Wynyard Quarter  
Auckland 1010  
New Zealand

Brussels, 15.04.2026

## RE. REQUEST FOR COMMENT – TŪHANA PHOSPHATE ASSESSMENT AND GOVERNANCE QUESTIONS

Dear Mr Gibson,

We are writing in relation to the March 2024 “Statement of Findings” produced by Tūhana Business and Human Rights concerning the sourcing of phosphate rock from Western Sahara.

We are currently preparing an article examining the published Tūhana summary, including its methodology, conclusions, and governance. As part of this process, we would like to offer you the opportunity to comment on several matters.

In particular, we note that:

- You are identified as Director of Tūhana Business and Human Rights, which produced the assessment; and
- You have since 2016 held leadership roles associated with Port Otago - specifically those of Director and Chair - which has handled shipments of phosphate rock sourced from Western Sahara.

Given these overlapping roles, we would welcome your response to the following questions:

### 1. Conflict of interest

Given that Port Otago Ltd has benefited from phosphate trade from occupied Western Sahara, how do you respond to concerns that your dual roles may give rise to a real or perceived conflict of interest in relation to the Tūhana assessment?

### 2. Independence and safeguards

What steps, if any, were taken to ensure the independence of the assessment process and to manage or mitigate any potential conflicts of interest?

### 3. Disclosure

3.1. Were your roles in Port Otago Ltd disclosed to the Fertiliser Association of New Zealand or other stakeholders commissioning or relying on the assessment? If so, how?

3.2. Were your roles in Port Otago Ltd mentioned in the final report submitted to FANZ?

3.3. Have you informed the other owners of Tūhana about your roles in Port Otago Ltd?

### 4. Role in the assessment

4.1. What was your personal involvement in the drafting, oversight, or approval of the findings?

4.2. Did you take part in the Tuhana visit to the occupied territory?

### 5. Conclusion robustness

The assessment concludes that continued sourcing is consistent with the UN Guiding Principles on Business and Human Rights.

5.1. A human rights assessment - particularly one relying on the UN Guiding Principles - is expected to be free from undue influence, independent and transparently governed. How does your dual role align with these expectations?

5.2. How do you respond to critics who argue that this conclusion understates the legal and ethical risks associated with resource extraction in occupied Western Sahara?

We would appreciate any response you are able to provide by 23 April 2026, after which we intend to proceed to publication.

Our communication with FANZ, Ballance Agri-Nutrients, Tūhana and yourself will be published on our website.

Sincerely

Sara Eyckmans

Coordinator, Western Sahara Resource Watch

[coordinator@wsrw.org](mailto:coordinator@wsrw.org)