

COWI A/S

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2800 Kongens Lyngby

Danmark

Att.: Lars-Peter Søbye, President & Group CEO

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Copenhagen/Brussels 27-01-2022

Dear Lars-Peter Søbye,

We are writing in relation to COWI's involvement in the construction of a new port for shipping of phosphate rock, out of the part of Western Sahara that is held under military occupation by Morocco.

We have several questions in that regard, which we hope you have a chance to respond to. Western Sahara Resource Watch (WSRW) is at present working on its annual update report on Morocco's exports of phosphate rock out of occupied Western Sahara, and COWI's involvement will be referred to. As such, we welcome your response to the questions below, preferably before 15 February, so that we can include your position in the report, and on WSRW's website.

Late September 2021, the EU Court of Justice issued its fifth consecutive ruling pertaining to Western Sahara, annulling both an EU-Morocco fisheries and trade agreement for having been applied to the territory. The Court concluded that Morocco has no sovereignty over Western Sahara, nor any international mandate to administer it, as the territory is separate and distinct from Morocco. As a consequence, the Court ruled, EU agreements with Morocco cannot be extended to Western Sahara in a lawful manner, unless with the explicit consent of the people of the territory through their UN-recognised representative, the Polisario Front.

The annulment will have practical implications for EU based companies working for Moroccan companies or authorities in Western Sahara. EU-based companies operating in Western Sahara are no longer protected by trade agreements and EU law.

Western Sahara is a territory the size of the United Kingdom, located south of Morocco. The United Nations, which has a mission on the ground, regard it as a Non-Self-Governing Territory that is yet to complete decolonisation. In 1975, the International Court of Justice confirmed that there are no ties of sovereignty between the territory of Morocco and that of Western Sahara, and that the people of the territory – the Saharawi people – have a right to self-determination. Yet, in blatant disrespect of the ICJ and of the UN General Assembly and Security Council, Morocco invaded and went on to annex three quarters of the territory. Though the UN was able to broker a ceasefire arrangement in 1991 - foreseeing an independence- referendum that both warring parties agreed to - Morocco has continued to obstruct the process to this very day. Its violation of the ceasefire arrangement in November 2020 led to resumed armed conflict in the territory.

While their right to self-determination is backed internationally, the people of Western Sahara continue to suffer the yoke of a brutal occupation: many of them live as refugees in the inhospitable Algerian desert, in dire circumstances and completely dependent on dwindling humanitarian aid. Those who have not fled their homeland are subjected to gruesome human rights violations, including torture, kidnapping and arbitrary detention.

The Western Sahara phosphate trade is highly controversial. In the last decade, numerous investors globally have excluded importers of phosphate rock from the Bou Craa mine for their support to OCP's operations. Over a dozen companies have stopped importing the contentious conflict mineral due legal and ethical concerns. In the last 12 months, Epiroc and Continental ended their supply-contracts with OCP for the phosphate mine in Western Sahara.

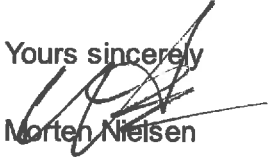
Taking these elements into consideration we would be grateful for your response to the following questions:

1. Can COWI clarify the nature, scope and terms of reference of its contract for carrying out the consultancy work in relation to the remake of the phosphate port in Western Sahara:
2. Who has commissioned COWI for the consultancy on the remake of the phosphate port in Western Sahara?
 - a. Was COWI contracted by a Moroccan national/regional/local administration or agency for the study?
 - b. If affirmative to 1.a: In which legal capacity do Moroccan authorities issue such contracts? Is Moroccan domestic law the applicable law to the contract?
3. Does COWI's contract for the study require any further work from the company? If so, what?
4. Has COWI sought and obtained the consent of the legal representative of the Saharawi people, Polisario Front?
5. How does COWI assess the legal status of Morocco vis-à-vis Western Sahara? Does it agree with the EU Court of Justice that these are two separate and distinct territories, and that Morocco has no sovereignty or administering mandate over Western Sahara?
6. Did COWI carry out a human rights due diligence before engaging on the Western Sahara phosphate port?
7. How does COWI align its consultancy on Western Sahara with its ethical values as described in its CSR policy?
8. What consequences does COWI have in the light of the recent ruling of the European Court of Justice?

9. Has COWI been in contact with the Danish authorities in connection with the activity in Western Sahara? If so, which Danish authorities?

We thank you for your consideration and look forward to your reply, and we will gladly provide more information if needed and take part in a dialogue if deemed necessary.

Yours sincerely



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