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# ESG REPORTING IN THE GHANAIAN ECOSYSTEM

## Introduction

ESG has quickly become the new buzzword, particularly in corporate circles. In the last decade or so, the concept has grown rapidly and continues to grow, especially across major financial markets.<sup>1</sup> A 2022 study on ESG's momentum showed that more than a quarter of global investors consider ESG as vital to their investment approach.<sup>2</sup> Beyond financial markets, businesses and organizations have moved from a place of pure business profitability to focusing on the impact of their operations on the community at large. This requires transparency with various stakeholders, prime amongst them

being investors and financiers. As part of the drive towards transparency and disclosure, 'ESG reporting' also known as 'Sustainability reporting' is being championed by stakeholders across the globe. Various metrics and standards have been developed in different countries to serve as a guide for companies in ESG reporting. Ghana is not left out of this drive as ESG reporting in Ghana is on the rise. Before we explore what ESG reporting in Ghana involves, we will consider the genesis of this framework.

## Defining ESG and Why it Matters

ESG is an acronym representing

Environmental, Social and Governance. It is an umbrella term that describes the framework used by stakeholders to assess how environmental, social and governance factors affect the sustainability of the operations of companies and states.<sup>3</sup> It was first mentioned in a 2004 report by financial institutions under the auspices of the United Nations titled "Who Cares Wins". This highlighted the need for the financial industry to better integrate practices that promote sustainability in environmental, social and governance issues in their operations.<sup>4</sup>

Environmental considerations refer to a company's environmental impact and risk management practices such as steps to preserve natural resources, promote energy efficiency, as well as curb pollution and climate change. The social pillar on the other hand covers the company or organisation's relationship with stakeholders and deals with issues such as employee engagement, human rights, health and safety, and diversity and inclusion. The governance pillar tackles the management of institutions and encompasses board structure and diversity, bribery and corruption, and conflict of interest, anti-money laundering, among others.

The concept of ESG is not meant to just be another headache business leaders must grapple with. On the contrary, it holds a lot of good for businesses. A commitment to ESG ensures efficiency and growth as businesses are able to maximize their use of resources. It also makes a business better placed for investment opportunities as investors are more critical of companies' ESG feats due to social pressure.<sup>5</sup> Further, the paradigm shift from pure profit-making to sustainability creates a more people-oriented setup and helps retain talent.<sup>6</sup> ESG

has the long-term effect of improving the overall financial performance of a business. The requirement of compulsory disclosure on how institutions are incorporating ESG, has resulted in the development of ESG reporting standards.

### **What is ESG Reporting?**

ESG reporting, also known as Sustainability reporting is a means of evaluating or measuring how organisations integrate ESG elements into their operations.<sup>7</sup> They consist of strategies and operations which would create a palpable value beneficial to stakeholders and their respective companies. It helps companies communicate and allows stakeholders to track both the positive and negative impact of the company's actions in respect of the ESG elements and accordingly set priorities.<sup>8</sup> It also serves as an opportunity for companies to be more transparent about the risks and opportunities they encounter in safeguarding the ESG factors.<sup>9</sup> ESG reporting creates a culture of sustainability in companies which aids their growth more progressively than ever before.<sup>10</sup>

### **International ESG Reporting Standards**

ESG reporting has gained prominence due to stakeholder and investor demands for more disclosure and transparency on ESG initiatives.<sup>11</sup> This has led to the development of a plethora of internationally-recognised ESG reporting standards.

Such internationally-acclaimed ESG reporting frameworks serve as guiding principles for ESG reporting among corporate institutions while ESG reporting standards provide these institutions with the tools to follow through on the guiding principles. Some of these standards and frameworks are specific to one pillar of ESG while others are designed to report on all the ESG pillars.

Standards such as the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards S1 General Requirements for Disclosure of Sustainability-related Financial Information<sup>12</sup>; and the European Financial Reporting Advisory Group (EFRAG) Standards<sup>13</sup> focus solely on the disclosure of financial information.

The International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards S2 Climate-related Disclosure; Climate Disclosure Standards Board (CDSB) Framework; the Carbon Disclosure Project (CDP) and the Task Force on Climate-Related Financial Disclosures (TCFD) Framework report on climate and environmental-related risks and opportunities.

Standards such as the Global Reporting Initiative (GRI) Standards<sup>15</sup> and the United Nations Global Compact<sup>16</sup> are more holistic and cover sector-specific and topic-based sustainability reporting across all the ESG elements.

## **ESG Reporting in Ghana**

Ghana's ESG ecosystem can be described as budding. Before the development of consolidated ESG-specific standards or frameworks, Ghana relied solely on ad hoc provisions in statutes that made references to ESG.<sup>17</sup> Further, provisions within certain statutes, predominantly those of the oil and gas and mining sectors, mandate some manner of ESG reporting. These reports are however largely focused on the environmental pillar of ESG.<sup>18</sup>

There have also been several sectoral corporate governance codes for regulating governance in various sectors, such as the Securities and Exchange Commission (SEC) Code for Listed Companies (2020), the Bank of Ghana (BoG) Corporate Governance Directive of 2018, the BoG Corporate Governance Directive for Rural and Community Banks (2021), State Interests and Governance Authority (SIGA) Code (draft), and the Public Services Commission Code.

Efforts are also being made to create awareness about ESG and to encourage the integration of ESG standards into the framework of businesses. ESG in Ghana has received a major boost with the Integrated ESG (IESG) programme, which was launched by the International Finance Corporation (IFC) in partnership with the Swiss State Secretariat for Economic Affairs (SECO) to emphasise the need for financial institutions to develop a set of regulatory and market mechanisms that stress on the assimilation and implementation of better ESG standards.<sup>19</sup>

As part of such efforts, two major consolidated ESG reporting frameworks have been developed in the country. These

are the Sustainable Banking Principles and Sector Guidelines (SBP) and the Ghana Stock Exchange Guidance Manual for Disclosures on ESG reporting for listed companies.<sup>20</sup>

- **The Ghana Sustainable Banking Principles and Sector Guidance Notes (SBP)**

The SBP was launched by the Bank of Ghana together with the Ghana Association of Bankers in November 2019. The Principles are to aid banks to respond effectively to current global issues including human security, anti-money laundering, economic and social inequality, information communication, transparency and disclosure, corporate integrity, and environmental and climate change.<sup>21</sup> The SBP consists of 7 General Principles and 5 Sector Specific Guidance Notes. The Principles serve as a framework to guide banks, financial institutions, and stakeholders to ensure that sustainability remains an integral part of their operations and dealings. The Sector Guidance Notes are to give banks and financial institutions a sense of practical application of the SBP.

The Principles are to be applied to five key sectors of the economy: Agriculture and Forestry; Construction and Real Estate; Manufacturing; Oil and Gas and Mining; and Power and Energy.

They are:

- Principle 1 - Environmental and Social Risk Management (ESRM)
- Principle 2 - Internal Environment Social and Governance (ESG) in banks operations
- Principle 3 - Corporate Governance and Ethical Standard
- Principle 4 - Gender Equality
- Principle 5 - Financial Inclusion
- Principle 6 - Resource efficiency, Sustainable Production and Consumption
- Principle 7 - Reporting

For each of the seven (7) principles, the SBP stipulates the importance; provides direction on where and how the Principles apply; and lists key performance indicators (KPIs) to include within the financial institution's sustainability strategy as well as steps for the implementation of the Principles.

The Reporting Principle particularly requires banks and other financial institutions to

report on the six (6) other Principles. The implementation of the Reporting Principle comprises 3 phases. For the first phase, banks and other financial institutions are expected to submit a qualitative description of plans and action for implementation of the other Principles to the Bank of Ghana for review.<sup>22</sup> The Bank of Ghana will then organize all qualitative reporting received and provide feedback to each bank (privately) as an indication of the bank's progress. The second phase requires banks and other financial institutions to select KPIs and set targets against those KPIs.<sup>23</sup>

The Bank of Ghana will collate all reports received and provide each bank (privately) with an indication of their progress relative to all other banks. For the third and final phase, banks are required to demonstrate continuous progress towards the KPIs set at Stage 2 and set new targets once the timelines for old targets have lapsed.<sup>24</sup>

In its bid to encourage compliance with the SBP, the BoG recently organized an industry engagement that opened participants up to deeper conversations on the SBP with a focus on Principles 3-7.<sup>25</sup>

## **Monitoring, Guidance & Reporting Template**

Additionally, the BoG has issued a Monitoring, Guidance and Reporting Template to be completed by banks biannually to monitor the levels of implementation of the Principles and Guidance Notes.<sup>26</sup> The template serves as a checklist for banks for the SBP implementation strategies. The banks appear to be already on the compliance track. At the 26th National Banking Conference, Mr. Osei Gyasi, Head of Banking Supervision at the BoG, representing the Governor of the BoG, disclosed that all 23 universal banks in the country have completed and submitted their template reports developed by the regulator in addition to its Sustainable Banking Principles and Sector Guidance Notes.<sup>27</sup>

- **Ghana Stock Exchange Disclosures Guidance Manual**

The Ghana Stock Exchange Guidance Manual ("GSE Manual" or "Manual") was developed by the GSE to guide listed companies and other companies interested in ESG reporting to garner, analyse and publicly disclose important ESG



information via an internationally accepted sustainability reporting standard.<sup>28</sup>

The GSE Manual like the SBP, also reflects ESG Principles. It further lists the key steps in ESG reporting, Mandatory ESG Disclosures in ESG Reporting, and ESG reporting requirements from other organizations. It is important to state that the GSE Manual does not make ESG reporting mandatory but only serves as a guide.

The Manual recommends the use of Global Reporting Initiative (GRI) Standards for ESG reporting by listed companies in Ghana. The GRI Standards recognize the relevance of aligning corporate sustainability reporting with the information needs of stakeholders like governments, stock exchanges, and market regulators, providing decision-useful data to direct capital towards sustainable business practices.<sup>29</sup>

Listed companies in Ghana are required to include the following ESG topics in their ESG reports as a bare minimum:

<b>GENERAL</b>	<b>ECONOMIC</b>	<b>SOCIAL</b>	<b>ENVIRONMENTAL</b>
Corporate Governance	Economic Performance	Labour and Working Conditions	Environmental Oversight
Corporate Strategy	Tax	Human Right	Environmental Compliance
Data Privacy	Anti-corruption	Training and Education	Carbon Emission Footprint
Regulatory Compliance		Diversity and Equal Opportunity	



Listed companies may however add on additional disclosure topics.<sup>30</sup> More so, the mandatory disclosure topics above must be referenced by listed companies in Ghana to regulatory instruments which include Securities and Exchange Commission - The Corporate Governance Code for Listed Companies, 2020; the GRI Standards for Sustainability Reporting; IFC Performance Standards on Environmental and Social Sustainability; the UN Guiding Principles on Business and Human Rights; the World Federation of Exchanges ESG Metrics; the Environmental Protection Act (Ghana); the Consumer Protection Act (Ghana); the Data Protection Act (Ghana); and the Sustainable Development Goals.<sup>31</sup>

The GSE Manual further spells out the reporting Principles and format observed under the GRI Standards and demonstrates how companies can report on the Sustainable Development Goals via ESG reporting.<sup>32</sup>

## Conclusion

ESG is not just a 'PR' move or a means for businesses to attract bigger gains. Beyond being the new big thing and meeting the "E", "S", and "G" components, ESG is the future,

one we must embrace. In the words of Hendrith Vanlon Smith Jr., "To survive in this century, every company must be on a continual journey of transformation." As part of embracing this transformative future, Ghana, like the rest of the world, is taking strides to ensure ESG reporting is integrated into our corporate culture. The recently developed Ghana Sustainable Banking Principles and Guidance Notes; and Ghana Stock Exchange Disclosure Guidance Manual are only our initial steps taken in the development of comprehensive reporting frameworks and standards on this journey.

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## DIFFERENCES BETWEEN ESG AND CSR

ESG (Environmental, Social, and Governance) and CSR (Corporate Social Responsibility) are concepts that are often used to measure a company's commitment to sustainability and social responsibility. Though related, they are distinct in their scope and approach.

Below are some differences between ESG and CSR:

ESG	CSR
<p>ESG encompasses three main pillars:</p> <ul style="list-style-type: none"> <li>• environmental factors (e.g., carbon emissions, waste management),</li> <li>• social factors (e.g., labor practices, employee welfare), and</li> <li>• governance factors (e.g., board diversity, executive compensation).</li> </ul>	<p>CSR refers to a company's voluntary initiatives and activities aimed at making a positive impact on society and the environment. It often involves philanthropy, charitable donations, community projects, and other social or environmental initiatives beyond the company's core business activities.</p>
<p>Embracing ESG practices can attract a broader pool of investors, including those who prioritize sustainable and ethical companies. ESG-conscious investors often view companies with strong ESG performance as more attractive long-term investment opportunities.</p>	<p>While CSR can enhance a company's reputation and stakeholder relationships, it may not have the same direct influence on investment decisions as ESG factors do.</p>
<p>ESG metrics are quantifiable and measurable, allowing the company to track its progress over time.</p>	<p>CSR initiatives are more qualitative in nature and are harder to measure in terms of direct financial impact.</p>
<p>ESG is closely linked to risk management. By addressing environmental and social issues, this can reduce potential risks related to reputation, regulatory compliance, and operational disruptions.</p>	<p>CSR is more focused on enhancing a company's public image and reputation by engaging in socially responsible activities.</p>
<p>ESG is about creating long-term value for a company and all its stakeholders by integrating sustainability to ensure the company's viability and success well into the future.</p>	<p>CSR involves philanthropic efforts that contribute positively to society, but they do not always have a direct correlation to the company's long-term growth or financial performance.</p>





## Campaign to increase SME financing launched

A three-year campaign, Catalytic Capital Africa (2CAfrica) has been launched in Accra to increase financing to small and medium enterprises (SMEs) and build the local financing ecosystems in order to pool patient and low-cost funds for SMEs, unlocking their potential into global giants.

## Platform to Address Concerns of Free Zones Enterprises Launched

The Ghana Free Zones Authority (GFZA) has launched a new platform to provide adequate solutions to some of the challenges faced by free zone enterprises in

the country. Dubbed: 'AfterCare', it is envisaged to act as a bridge between enterprises and GFZA, addressing their pertinent questions and concerns, and delivering effective customer service support to businesses



## AirtelTigo rebrands as AT

Telecommunications network AirtelTigo has officially rebranded as "AT", effective from Thursday, June 22, 2023. The new name applies to all sub-brands, including AT Money, AT Business, AT Premier, and AT Insurance



## Consolidated Bank signs on to UN Global Compact

Consolidated Bank Ghana LTD (CBG) has joined the United Nations Global Compact (UNGC), a voluntary global initiative that promotes responsible business practices and the advancement of the Sustainable Development Goals (SDGs). By signing on to the world's largest corporate sustainability initiative, CBG aligns itself with a global network of Businesses and Organisations committed to upholding ten universally accepted principles in the areas of human rights, labour, the environment, and anti-corruption.

# JUDICIAL CORNER

**Justice Kwasi Anin-Yeboah, Justice Jones Victor Dotse, Justice Prof. Emmanuel Nii Ashie Kotey & Justice Nene Abayateye Ofoe Amegatcher retire from active service**



Former Chief Justice, Justice Kwasi Anin-Yeboah, on Wednesday, May 24, 2023, officially retired from active service. Justice Anin-Yeboah served for 21 years as a judge, serving three years as the Head of the Judiciary.



Justice Prof. Emmanuel Nii Ashie Kotey, officially retired from active service on Thursday, 27th July 2023. Justice Ashie Kotey was a lecturer at the University of Ghana from 1981 until his appointment to the Supreme Court of Ghana Bench in 2018.



Justice Nene Abayateye Ofoe Amegatcher also officially retired from active service on Thursday, 27th July 2023. Justice Nene Amegatcher has been an active Justice of the Supreme Court of Ghana since 2018. Prior to his appointment, he was the Managing Partner of Sam Okudzeto and Associates and a senior lecturer at the Ghana School of Law since 1994.



Justice Jones Victor Dotse retired from active service on 8th June 2023 following a valedictory ceremony that was held in his honor at the Supreme Court premises in Accra on 6th June 2023 to honour his decades of service. Justice Dotse was first appointed to the Bench in 2002 as a High Court Judge. He served in this capacity for seven years before being elevated to the Supreme Court of Ghana in June 2008.

## **Narcotic Control Commission Amendment Bill, 2023**

The Parliament of Ghana has passed the Narcotic Control Commission Amendment Bill, 2023 into law to amend the Narcotics Commission Act, 2020 (Act 1019). The Bill confers on the Minister of Interior the power to grant licenses for cannabis cultivation in the medical and industrial fields and prohibits license holders from cultivating cannabis for recreational purposes.

## **Criminal Offence (Amendment) Bill, 2022**

Parliament has passed the Criminal Offences Amendment Bill, 2022 into law to amend the Criminal Offences Act, 1960 (Act 29) by substituting the penalty of life imprisonment for the death penalty in respect of the crimes of murder, attempted murder, genocide, piracy and smuggling of gold or diamond.

Thus, upon assent to the Bill by the President and publishing of same in the Gazette, a penalty of life imprisonment rather than death penalty shall be imposed

on an accused person after a conviction for murder, attempted murder, genocide, piracy and smuggling of gold or diamond.

## **Second Additional Protocol to the Convention on Cybercrime (the Budapest Convention)**

In the quest to strengthen its cybersecurity infrastructure, Ghana has become a signatory to the Second Additional Protocol to the Budapest Convention. In taking this crucial step, Ghana has demonstrated its commitment to tackling cybercrime and safeguarding its citizens from digital

threats. This milestone marks Ghana as the second African country, following Mauritius, to join the Convention and reinforces the nation's dedication to fostering international cooperation in the ongoing battle against cybercriminal activities.





# WHO's WHO?



**Justice Gertrude Araba Essaba Torkonoo** has been sworn into office as the 15th Chief Justice of Ghana making her the third female Chief Justice in Ghana's history.

On Monday, June 12, 2023, His Excellency, President Nana Addo Dankwa Akufo-Addo swore Justice Torkonoo into office at the Jubilee House to take over from Justice Kwasi Anin Yeboah who retired on May 24, 2023 at age 70.

Justice Torkonoo has over nineteen years of experience in the Judiciary. In 2004, she was appointed as one of the first Justices of the Commercial Division of the High Court, promoted to the Court of Appeal in October 2012, and to the

Supreme Court in December 2019.

She has played an active role in the reform of the Judiciary and the Judicial Service through the implementation of the specialized divisions of the High Court, the Judicial Training Institute, and setting up administrative committees for the automation and digitalization of court work among others. Justice Torkonoo remains committed to leveraging technology to improve the efficiency of the Judiciary.



# FIRM NEWS

## Managing Partner speaks at the 28th Edition of the World Law Congress



Our Managing Partner, Mrs. Adelaide Benneh Prempeh was invited as a guest speaker at the 28th edition of the World Law Congress organized by the World Jurist Association as part of its 60th anniversary celebration.

The World Law Congress is a 2-day event where global leaders such as Heads of State, lawyers, judges, activists, policymakers and students, discuss a wide variety of current topics to which the legal community should propose solutions.

As part of the panel designated to speak on

the theme "International Protection of Children and Adolescents", Adelaide's speech focused on "Ghana's Legal Framework for the Protection of the Rights of Children and Cross-Border child Abduction".

In her speech, she acknowledged that although Ghana has made significant strides in the field of child and family protection, including the ratification of The Hague Convention on Intercountry Adoption in 2016, a lot remains to be done in the area of child abduction. The Hague Convention on the Civil Aspects of International Child Abduction 1980 provides a vital legal framework for addressing child abduction, by working towards the prompt return of abducted children to their country of habitual residence. Ghana has not signed onto this crucial Convention and urgent consideration needs to be given to address this challenge. Serious consideration must be given to the ratification of the 1980 Hague Convention on Child Abduction, and aligning Ghana's national legislation with international standards.

### **Collaboration with the CCI France Ghana (CCIFG)**

The Firm was a proud Gold Sponsor of the

CCI France Ghana (CCIFG) Gala & Awards Night held on the 9th of June, 2023 at the Kempinski Hotel, Accra. The CCIFG is a private association that brings together companies and professionals from various sectors of the Ghanaian economy who want to develop their business in Ghana, in France, or abroad. It supports the business development of French and Ghanaian companies by facilitating trade and financial exchanges between France and Ghana.

We were proud to have been associated with this event as we share CCIFG's vision in promoting the ease of doing business in Ghana. The BPA Team had a great time bonding outside of work.

### **Embracing The ESG Future**

Environmental, Social and Governance (ESG) has become increasingly common as stakeholders hold companies more accountable and investors demand more for their money. ESG metrics are performance indicators of a business's operations with environmental, social and governance issues to help determine its performance and potential risks.



The Firm, represented by Managing Partner, Adelaide Benneh Prempeh and Senior Legal Associate, Maame Barnie Adu Amoah attended a KPMG ESG Breakfast Meeting on the theme “ESG in Emerging Markets: Driving Sustainability and Resilience in a Changing World” ably moderated by Gordon Dardey, FCCA, CA, MCIT, Senior Manager at KPMG Ghana.

### **Staying Ahead of The Transfer Pricing Curve**

The Firm participated in a training workshop by the PwC Business School on 'Tax and Transfer Pricing Implications of Cross-Border Investments and Trade' facilitated by a team of very experienced resource persons. In attendance were, Adelaide Benneh Prempeh, Michelle Nana Yaa Essuman, and Bessy Agyeiwaa Crentsil.

As a team, our goal is to leverage our resources and enhance our standards in an ever-changing global landscape.

### **Ghana School of Law – UPSA Law Career Fair**

The Firm co-sponsored and participated in the Ghana School of Law Fair & Mentorship Conference 2023 held at the UPSA Law School Auditorium.

Our Lawyers, Maame Barnie Adu Amoah, Bessy Agyeiwaa Crentsil, and David William Akuoko-Nyantakyi interacted with law students, providing career guidance and advice to many who were eager to learn and develop their legal skills. It was altogether a very pleasant and fulfilling afternoon.

We are proud to have co-sponsored this very important event, and we look forward to continued collaboration and engagement in the future.

To learn more about the Firm's community engagement activities to support legal education click here: <https://lnkd.in/eREBzFij>

### **Towards Healthy Living and Team Bonding**

The BPA Team embarked on a hike up Aburi Mountain in record time. This was

geared towards inculcating a healthy living lifestyle in the team with the added benefit of team bonding.





**FIRM NEWS IN PICTURES**

# NEW EPISODES OF OUR COMMUNITY FIRST PODCAST ARE OUT!



We are excited to announce that three new episodes (Episodes 5, 6 & 7) of our BPA Community First podcast have been released since our last newsletter was published!

In [Episode 5](#), Mrs. Sheila Minkah-Premo ESQ, an expert on the subject of intestacy provides listeners with valuable information as to what to expect by way of the proposed framework for the law of

Intestacy, draws attention to the key elements of the Intestate Succession Bill of 2018 and hopefully encourages quality debate towards the passage of the new law.

Our Senior Legal Associate, Michelle Essuman, speaks about “Kickstarting Your Legal Career” in [Episode 6](#), which is a special episode of the Podcast dedicated to law students as well as young budding lawyers who are seeking to embark on the journey to internships, pupillage including other employment positions in various firms and organizations. Michelle talks about Applications, Interviews, and Internships, and provides very useful tips on how to kickstart your legal career.

In [Episode 7](#), we are privileged to engage in an insightful discussion with the Public Affairs Manager of the Social Security and National Insurance Trust (SSNIT), Mr. Charles Garshong on “The SSNIT Pension Scheme & its Benefits”. Aply hosted by Priscilla Wepia Ametame, a Legal Associate at B&P, we discuss the details of the SSNIT Pensions scheme, the obligations of employers, and how employees can assert their rights under the scheme.

Do not miss out on any of our monthly episodes.

*Community First! - “Legal and Social Conversations with the Community”.*

## CONTRIBUTORS

1. [Maame Barnie Adu Amoah](#)
2. [Bessy Agyeiwaa Crentsil](#)
3. [Christian Konadu Odame](#)

*This publication may provide a summary of legal issues but is not intended to give specific legal advice. If you require legal advice, please speak to a qualified lawyer, which may include a qualified member of our legal team at B&P ASSOCIATES.*

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# B&P ASSOCIATES

## **About B & P ASSOCIATES**

B&P ASSOCIATES is ranked as a Legal 500 Europe, Middle East & Africa (EMEA) and a Chambers & Partners Global Leading Law firm. We are a Corporate and Commercial legal practice and consultancy, with an excellent reputation, based in heart of Accra. The Team is highly regarded for its cross-border legal expertise, responsiveness and commitment. We provide business oriented legal advice across a range of sectors, to both local and international clients. For more information, visit us at <https://www.bpaghana.com> to learn more about what we do.

The Firm launched its Podcast at the beginning of this year - "Community FIRST; A BPA Podcast - Legal and Social conversations with the Community".