



The Panama Papers and its Contribution to the Reinvigorated Calls for Global Transparency Through Beneficial Ownership Reporting

At the beginning of April 2016, over 11.5 million documents dated from 1977 to 2015, were published on the International Consortium of Investigative Journalists' website after almost a year of sorting through the documents. These documents, including emails, foundation documents and bank statements, now referred to as the Panama Papers, shed an unprecedented light on the world of shell companies. It detailed the banking activities of more than 214,000 offshore companies and exposed many politicians, public officials, athletes, celebrities and their families?

The Panama Papers did not only portend the ousting of political leaders or the downfall of financial giants but also led to expansive regulatory reforms.<sup>3</sup> It reinvigorated the conversation on the reformation of taxpaying ethics and the need for a robust, accessible and updated global Beneficial ownership register.<sup>4</sup>

Ghana swiftly demonstrated its commitment to combating graft by firmly adopting this anti-corruption policy. This is clearly reflected in the comprehensive provisions on beneficial ownership under the Companies Act, 2019 (Act 992). The move aligns with Ghana's broader objectives of enhancing investor confidence, fostering international relations, and strengthening its economic framework.

# What is Beneficial Ownership Disclosure?

According to Ghana's October 2023 scoping report on the Beneficial Ownership Transparency in Ghana, BO disclosure is a "critical element of anti-corruption and transparency efforts aimed at preventing money laundering, tax evasion and other illicit activities. It refers to the requirement for individuals who ultimately own or control a legal entity, such as a company or trust, to be identified and disclosed". The Beneficial Ownership status, therefore, is conferred on people who, as the name implies, are the true beneficiaries of an entity.



#### Who is a Beneficial Owner?

The first schedule of the Companies Act, 2019 (Act 992) defines a Beneficial Owner (BO) as an individual:

- a. who directly or indirectly ultimately owns or exercises substantial control over a person or company;
- **b.** who has a substantial economic interest in or receives substantial economic benefits from a company whether acting alone or together with other persons;
- **c.** on whose behalf a transaction is conducted; or
- **d.** who exercises significant control or influence over a legal person or legal arrangement through a formal or informal agreement.

Additionally, section 63 of the Anti-Money Laundering Act, 2020 (Act 1044) defines BO as:

**a.** a natural person who ultimately owns or controls the right to or a benefit from property, including the person on whose

behalf a transaction is conducted; or

**b.** a natural person who exercises ultimate effective control over a legal person or legal arrangement;

It is noteworthy that the Petroleum (Exploration and Production) (General) Regulations, 2018 (LI 2359)<sup>6</sup> defines a BO as defined in Act 992.

#### **Aims of Ghana's BO Provisions**

Ghana's beneficial ownership (BO) provisions are designed to serve a number of key purposes. First, they aim to deter and reduce bribery and corruption. A transparent BO regime, supported by a public BO register, strengthens the monitoring of allocated and disbursed funds and assists in the identification, investigation, and potential prosecution of corrupt individuals. Secondly, the provisions seek to guard against tax evasion and avoidance. This is as a result of the significant revenue losses to the state, which ultimately hampers development.

Additionally, the BO framework is geared towards mitigating money laundering and

terrorist financing. Since money laundering typically involves disguising the illicit origin of funds, the lack of a comprehensive global BO registry allows unscrupulous individuals to conceal both the source and the beneficiaries of illegal wealth.

Moreover, Ghana's BO regime aims to enhance transparency in public procurement. Public procurement is often vulnerable to inefficiencies, kickbacks, and state capture; however, a robust BO disclosure system can regulate these processes and promote accountability. The BO provisions also support improved risk assessment. Access to a reliable and transparent BO register enables professionals in the legal and financial sectors to conduct thorough due diligence, providing them with solid data for effective risk management.

Finally, the BO framework seeks to boost corporate and governmental transparency globally, thereby increasing public trust, encouraging civic participation in maintaining effective systems, and attracting further investment.



### Thresholds for BO disclosure in Ghana

In Ghana, not all BOs are reportable. BOs are reportable based on their level of interest, influence, or control; the thresholds. A BO is reportable if their interest in, influence on, or control over a company meets the laid down thresholds. The thresholds are based on the industry the company operates in, as well as the type of ownership of the company. The thresholds are also based on the percentage control, influence, or interest. A BO of a company in Ghana is reportable if:

- the BO's interest is 5% and above in a high-risk industry company. The high-risk industries are generally extractive (mining, gas and oil industries for instance), prone to money laundering (gaming industry for instance), volatile in the market (banking, insurance and real estate industries for instance), have a consistent history of bribery and corruption (major construction industry) or have a high level of international transactions (major export and import industry).
- their interest is 20% and above in a company in the low-risk industry. A low-

risk industry is consistent with its revenue, low on market volatility and has a high profit potential.

- 5% or more ownership if the BO is a non-Ghanaian Politically Exposed Person (PEP); and
- Any percentage of ownership, if the BO is a Ghanaian PEP.<sup>7</sup>

It is instructive to note that a PEP is one who has been appointed to a high-ranking position by a governmental official or a governmental body. This person is a reportable BO regardless of the level, kind and rate of interest in, influence on and control over a company.

#### Conclusion

In the wake of the Panama Papers, the European Union and the Organisation for Economic Cooperation and Development amplified their efforts to reduce banking secrecy and increase financial transparency. A brave new world with a global system of transparency will be a firm action towards a reliable, formidable and transparent global business environment, and Ghana is on

board. This goal aligns with the Ghanaian vision for world business, as we have already put such measures in place.

The proverbial hospitality of the Ghanaian people, coupled with the rich land and its complementary resources, is transforming the Ghanaian economy for the better while also contributing to the world at large, as we fortify our systems in the fight against corruption, in support of investor business and the protection of the local industry. A standard Beneficial Ownership regime is not only a good step, but also just the beginning

1. Garside Juliette, Watt Holly, Pegg David (April 3, 2016). "The Panama Papers: how the world's rich and famous hide their money offshore". Archived from the original on April 4, 2016. Retrieved April 3, 2016, accessed on April 28, 2025

2.European Press Prize, 'Panama Papers: Secrets, Dirty Money', https://www.europeanpressprize.com/article/panama-papers-secrets-dirty-money/ accessed on April 28, 2025

3.Jonathan Watson, 'The Panama Papers: tipping point for reform' (International Bar Association) <a href="https://www.ibanet.org/article/3fd8f57f-2ea8-4c0f-afb1-b26dd60df175-assessed on April 28, 2025">https://www.ibanet.org/article/3fd8f57f-2ea8-4c0f-afb1-b26dd60df175-assessed on April 28, 2025</a>
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5.Samuel Bekoe, Scoping Report: Beneficial Ownership Transparency in Ghana – The current regime and next steps, <a href="https://shorturi.at/AbQAT last accessed on April 28, 2025">https://shorturi.at/AbQAT last accessed on April 28, 2025</a>. 6.Section 80.
7.BO Thresholds available at <a href="https://orc.gov.gh/index.php/fags last accessed on April 28, 2025">https://orc.gov.gh/index.php/fags last accessed on April 28, 2025</a>.

8.Ibid





"I call on you - individually through your firms, and collectively through your business associations - to embrace, support and enact a set of c or e values in the areas of human rights, labour standards, and environmental practices".

(Kofi Annan - Secretary General, United Nations "World Economic Forum", 31 January 1999, Davos)

# THE UN GLOBAL COMPACT: ADVANCING CORPORATE RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT.

B&P Associates has officially joined the UN Global Compact amidst much excitement. Joining the UN Global Compact reinforces our commitment to ethical practice, sustainability, and responsible business. It enhances our global credibility, connects us to a powerful network of like-minded organizations, and strengthens our leadership in ESG and sustainability law.

Additionally, the initiative supports our

business development by opening doors to collaboration and innovation.

Internally, it fosters a culture of integrity and inclusion, and externally, it enables us to deliver legal services that align with the evolving needs of socially conscious clients. Ultimately, our involvement helps future-proof the firm, ensuring we remain resilient and impactful in a rapidly changing world.

The United Nations Global Compact ("UN Global Compact" or "the Compact")) stands as the world's largest corporate sustainability initiative, uniting thousands of businesses and organizations globally around a shared commitment to responsible and ethical business practices.

Established in 2000 by former UN Secretary-General Kofi Annan, the initiative was conceived as a platform to align corporate



strategies and operations with the United Nations Sustainable Development Goals (SDGs). These goals are embodied in ten core principles centred on human rights, labour standards, environmental protection, and anti-corruption.

Today, the UN Global Compact comprises over 20,000 participants from more than 160 countries, including multinational corporations, small and medium enterprises, academic institutions, and civil society organizations. It goes beyond ethical guidance; it provides a strategic framework that champions inclusive economic growth, integrity-driven business conduct, and long-term sustainability.

## **Understanding the Ten Principles**

The UN Global Compact's ten principles are drawn from fundamental United Nations documents and conventions, such as the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. Together, these principles offer a

universally accepted framework for responsible business conduct.

## Human Rights



- 1. Businesses should support and respect the protection of internationally recognized human rights.
- 2. Businesses should ensure they are not complicit in human rights abuses.

#### Labour



- 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- 4. The elimination of all forms of forced and compulsory labour.
- 5. The effective abolition of child labour.

6. The elimination of discrimination in respect of employment and occupation.

#### Environment



ENVIRONMENT

- 7. Businesses should adopt a precautionary approach to environmental challenges.
- 8. Undertake initiatives to promote greater environmental responsibility.
- 9. Encourage the development and adoption of environmentally friendly technologies.

### Anti-Corruption



10. Businesses should work against all forms of corruption, including extortion and bribery.



#### Relevance to the Private Sector

For private sector entities, participation in the UN Global Compact offers significant benefits. It enhances corporate reputation by demonstrating alignment with globally recognized standards of ethical behaviour. Additionally, it helps strengthen stakeholder relationships, attract and retain talent, and promote innovation through a focus on longterm sustainability.

Moreover, the Compact's alignment with the UN Sustainable Development Goals provides companies with a structured approach to measuring and showcasing their impact on critical global issues such as poverty alleviation, gender equality, climate change, and inclusive economic growth. Participants gain access to a global network, thought leadership, and tools that support the integration of sustainability across all areas of business operations.

## The Role of Legal and Professional Services Firms

Legal and professional service firms play a unique and influential role within the framework of the UN Global Compact. As trusted advisors, law firms are instrumental in guiding clients on regulatory compliance, ethical governance, and risk management. Participation in the Compact also reinforces a firm's internal credibility. For example, a law firm may develop policies to promote workplace inclusivity, fair employment practices, and zero tolerance for harassment. Externally, such firms can advise clients on compliance with environmental regulations, anti-corruption laws, and human rights due diligence, thereby helping integrate the Compact's principles across multiple industries.

By aligning with the UN Global Compact, legal and professional service firms demonstrate leadership in ethical practice and reinforce their role as catalysts for sustainable development.

# From Commitment to Action: Implementing the Principles

Becoming a signatory of the UN Global Compact is only the beginning. Signatories are expected to submit an annual Communication on Progress (CoP) report, detailing how they are incorporating the ten principles into their operations. This level of

transparency promotes accountability and encourages continuous improvement in sustainability practices.

To operationalize the Compact, companies often start by assessing existing policies and identifying areas for alignment. This may involve developing internal policies, providing employee training, establishing sustainability teams, and integrating Environmental, Social, and Governance (ESG) considerations into strategic planning. Firms are also encouraged to collaborate with industry peers and share best practices to enhance their impact.

## Fostering Collaboration and Cultural Transformation

Successful implementation of the UN Global Compact is driven by both collaboration and cultural change. Internally, organizations must cultivate a workplace culture rooted in transparency, inclusivity, and sustainability. Externally, partnerships with clients, suppliers, and local communities help reinforce commitment and extend influence. Participation in local and international UN Global Compact networks facilitates peer learning, benchmarking, and cross-sector



collaboration. These platforms support continuous learning and help businesses stay attuned to evolving global standards and expectations. Compact offers the roadmap, and it is now up to businesses to take the journey.

#### Conclusion

The UN Global Compact represents a transformative opportunity for businesses to lead with integrity, purpose, and social impact. At a time when stakeholders increasingly demand transparency and accountability, aligning with the Compact not only enhances business value but also reinforces global responsibility.

For law firms and professional service providers, the Compact offers a robust framework to guide internal governance and client advisory services, while contributing to broader sustainable development goals. By adopting and promoting the principles of the UN Global Compact, firms signal that ethical, inclusive, and sustainable business is not just achievable—it is essential for lasting success.

As the global community confronts complex and urgent challenges, the business sector has a pivotal role to play. The UN Global





# LEGISLATIVE UPDATE



Recent legislative developments in Ghana signal a significant shift in the government's fiscal policy, aimed at reducing the tax burden and formalizing strategic sectors of the economy. Below are some key legislative changes:

### **Repeal of the Emissions Levy**

The Emissions Levy Act, 2023 (Act 1112), which imposed a levy on carbon dioxide emissions from internal combustion engine vehicles, has been repealed by the Emissions Levy (Repeal) Act, 2025 (Act 1128). The repeal is intended to enable the Government re-engage stakeholders on environmental reforms that will

comprehensively tackle carbon dioxide equivalent emissions from specified sectors and promote the use of eco-friendly technology and green energy.

# Repeal of the Electronic Transfer Levy (E-Levy)

The Electronic Transfer Levy Act, 2022 (Act 1075), for the imposition of e-levy on electronic transfer of funds has also been repealed under the Electronic Transfer Levy (Repeal) Act, 2025 (Act 1127). The removal of this levy is expected to improve the disposable income of persons by reducing the tax burden.

# Repeal of Withholding Tax on Lottery Winnings

The Income Tax (Amendment) Act, 2025 (Act 1129) has repealed the 10% withholding tax on gross winnings from lotteries taxed at source provided for by the Income Tax Act, 2015 (Act 896) as amended by Income Tax (Amendment) Act 2023, (Act 1094). Lottery winnings have been removed from the definition of investment income, eliminating the requirement for lottery operators to withhold tax when making payments to winners.

The change is expected to increase the disposable income of winners.

## Elimination of Withholding Tax on Unprocessed Gold

The Income Tax (Amendment) Act, 2025 (Act 1129) has amended the Income Tax Act, 2015 (Act 896) as amended by excluding "gold" from the definition of "unprocessed precious mineral." This amendment effectively repeals the withholding tax obligation which subjected payments of withholding tax on unprocessed gold.



As a result, buyers are no longer required to withhold tax on such transactions, and sellers are entitled to receive the full contract value. The reform is expected to enhance liquidity for sellers while reducing compliance burdens and associated risks for buyers.

### **Enactment of Ghana Gold Board Act**

The **Ghana Gold Board Act, 2025 (Act 1140)** has been passed by Parliament to establish the Ghana Gold Board (GoldBod) with a broader mandate than the now-defunct Precious Minerals Marketing Company (PMMC). The Act empowers the Board to oversee, monitor, and undertake the buying, assaying, and export of gold and other precious minerals, promote value addition, support responsible and sustainable mining practices, and facilitate the accumulation of gold reserves by the Bank of Ghana.

It also aims to generate foreign exchange and ensure greater transparency and efficiency in the country's gold trade, particularly within the artisanal and smallscale mining sector. All previously issued gold trading licenses by the PMMC have been nullified, and foreign entities have been directed to cease local gold trading activities by April 30, 2025, unless dealing directly with the Board.

The legislation forms part of broader efforts to enhance regulation, curb smuggling, and maximize the economic benefits of Ghana's gold resources.



Leadership Shift: Introducing the New Leaders of Regulatory Bodies.

1. Office of the Registrar of Companies (ORC)

Acting Registrar of Companies- Mrs. Maame Samma Peprah

- 2. Ghana Investment Promotion Centre (GIPC)
- Acting Chief Executive Officer- Mr. Simon Madjie
- 3. Environmental Protection Agency (EPA)
  Acting Chief Executive Officer- Professor
  Nana Ama Browne Klutse
- 4. Securities and Exchange Commission (SEC)

Acting Director General- Dr. James Klutste Avedzi

- 5. Cyber Security Authority (CSA)
  Acting Director General- Mr. Divine Selase
  Agbeti
- 6. National Petroleum Authority (NPA)
  Acting Chief Executive Officer- Mr. Godwin Edudzi Tamekloe
- 7. Petroleum Commission (PC)
  Acting Chief Executive Officer- Ms. Victoria
  Emeafa Hardcastle
- 8. Ghana Gold Board Acting Chief Executive Officer- Mr. Sammy Gyamfi



The Office of the Registrar of Companies has set June 30 2025, as the deadline for filing Annual Returns, renewing business names and partnerships, following which there will be no extension. This call is pursuant to section 126(1) of the Companies Act, 2019 (Act 992), section 8(1) of the Incorporated Partnership Act, 1962 (Act 152) and section 5A (1) of the Business Name Act, 1962 (Act 152), respectively.



Companies which fail to file Annual Returns with financial statements shall be deemed non-compliant and will be liable to pay a penalty of One Thousand Ghana Cedis in addition to filing fees.

Furthermore, business names which are not renewed shall lapse. Consequently, the Registrar may remove these lapsed business names from the official Register. Company officials and business owners are encouraged to take note and comply with the requisite statutory requirements. Kindly visit the orc website for more information.



The Ghana Gold Board has announced the commencement of licensing for Service Providers, effective April 23, 2025. The categories of licenses that can be applied are:

- · Aggregator license
- · Self-financing Aggregator license

- Buyer license (Tier 2)
- Buyer license (Tier 1)

The licensing procedure for other licenses, such as Refining License, Smelting License, Fabrication License, Storage License, Transportation License, and Importation License, will commence in July 2025.

For more information on the licensing procedure, kindly visit the <u>website of the GoldBod.</u>

Bank of Ghana to Commence Regulation of Cryptocurrency in Ghana



Dr. Johnson Asiama, the Governor of the Bank of Ghana (BoG), speaking at the African Leaders and Partners Forum held alongside the IMF/World Bank Spring Meetings in Washington, D.C announced that the BoG intends to begin the regulation of virtual assets including cryptocurrencies and related platforms by the end of September 2025.

The regulatory efforts will be spearheaded by a newly established unit dedicated to overseeing digital assets. Dr. Asiama expressed that this is largely contingent on the enactment of the Virtual Asset Service Providers Act, which will formally provide the BoG with the mandate to regulate virtual asset platforms.

This new policy shift, on the back of the announcement by the BoG Governor, is laudable. Digital assets have the potential to change the financial landscape. However, in their current state, these assets are risky because of their volatility, exposing investors to significant financial risks. A well-structured regulatory framework could inspire investor confidence and create more opportunities in Ghana's financial sector.





# WHO's WHO?

**Shirley Ayorkor Botchwey Secretary-General, Commonwealth** 

Honourable Shirley Ayorkor Botchwey is the current Secretary-General of the Commonwealth, a role she assumed on April 1 2025, following her appointment by Commonwealth Heads of Government at their 2024 meeting in Apia, Samoa. She is the first African woman to hold the position and

brings over two decades of experience in diplomacy, governance, and public service to the role.

Prior to this appointment, Hon. Botchwey served as Ghana's Minister for Foreign Affairs and Regional Integration from January 2017 to January 2024. During her tenure, she led key institutional reforms, including the establishment of the Ghana Foreign Service Institute to enhance training for diplomats, and introduced digital systems to improve consular and passport services. She also played a central role in international engagements during Ghana's term on the United Nations Security Council, most notably leading the passage of UN Resolution 2719, which allows the UN to fund African Union-led Peace Support Operations.

From 2020 to 2022, she chaired the Economic Community of West African States (ECOWAS) Council of Ministers, overseeing high-level discussions on regional security, democratic transitions, and institutional reform. Between 2013 and 2017, she was a member of the ECOWAS Parliament. She also contributed significantly to Ghana's "Year of Return" and "Beyond the Return" initiatives, which strengthened ties with the African

diaspora.

Shirley Ayorkor Botchwey is a qualified Barrister and Solicitor of the Supreme Court of Ghana. She holds an Executive MBA in Project Management from the University of Ghana Business School, an MA in Public Communications and Public Relations from the University of Westminster, and an LLB from the University of London. She also has a Qualifying Certificate in Law from the Ghana School of Law.

# COMMUNITY IMPACT



At B&P Associates, we are committed to empowering our community and mentoring the next generation of legal professionals. This year, as we have done for the past three years, we successfully organized our 2025 Pro Bono Week Celebrations from 3rd to 9th March, 2025.

The activities for the week included Legal Outreach programs on sextortion at the Association Community Basic School and St. Thomas Aquinas Senior High School. The aim of this initiative was to raise awareness about sexual extortion (sextortion) and the danger it poses, particularly to young people, equipping them with knowledge to identify, prevent and report sextortion attempts.

We further had a media engagement on sextortion where our Managing Partner, Adelaide Benneh Prempeh, together with Nelson Herald Darko, a Senior Manager of the Child Online Protection Department of the Cyber Security Authority, appeared as guests on Joy News' legal education show, "The Law". They provided key insights into sextortion, educating parents on identifying risk factors and equipping them with strategies to safeguard their children from online exploitation.

We also hosted a Legal Clinic and Career Guidance Panel Discussion dubbed "Beyond the Bar: Exploring Diverse Career Paths for Law Graduates", organized to provide students with valuable insights into the realities of legal practice and the career opportunities that exist beyond traditional legal practice.

B&P Associates is dedicated to making meaningful contributions to society through our corporate social responsibility initiatives. Our Pro Bono Week activities reflect our ongoing mission to positively impact the younger generation and empower our community. The success of these initiatives fuels our commitment to creating long-term social change through education, mentorship, and legal advocacy.





# **EXCITING PARTNERSHIP ANNOUNCEMENT!**



We are delighted to announce the promotion of Michelle Nana Yaa Essuman to Partner at B&P Associates.

Michelle's journey at the Firm, from legal

intern to Partner, is a testament to her unwavering dedication, loyalty, and commitment to excellence. Her hard work and resilience have not only showcased her legal expertise but also embodied our Firm's values of strength and empathy.

Michelle's growth exemplifies the opportunities for success in a supportive environment that recognizes talent and effort. We are proud to have her as an integral part of our team and eagerly anticipate her ongoing contributions in this new role.





### B&P ASSOCIATES RANKS AMONG THE BEST ON CHAMBERS GLOBAL 2025

We are pleased to share that B&P Associates has been recognized among the leading law firms in Chambers Global 2025! This achievement fuels our passion for delivering exceptional legal services and solidifies our commitment to exceeding client expectations.

What sets us apart? Our unwavering focus on innovation and our deep understanding of the industries we serve ensure that our clients remain ahead of the curve.

Notably, our Managing Partner, Adelaide Benneh Prempeh, was recognized for her leadership and expertise.

Chambers and Partners is a respected, global research leader and recognized leading authority that identifies leading law firms and lawyers through rigorous research and peer review.

We are deeply grateful for the trust our clients place in us. We are proud to serve them with expertise, responsiveness, and a client-focused approach and excited for the future.



## **B&P ASSOCIATES EARNS TOP RANKING IN LEGAL 500**





We are excited to share that B&P Associates has once again been ranked as a leading law firm in Ghana by The Legal 500 Europe, Middle East and Africa (EMEA) 2025. Our Partner, Michelle Nana Yaa Essuman, was also recognised as a Practitioner to note for her strategic thinking, problem-solving skills, professionalism and commitment to excellence.

This recognition is a testament to the trust and support of our valued clients and the dedication of our exceptional team.

We remain committed to delivering excellent and impactful legal services in Ghana and are grateful to our clients for their continued trust and collaboration.

# **B&P ASSOCIATES CHAMPIONS GENDER EQUALITY IN LAW**



We are pleased to announce our formal adoption of the Gender Equality in Law (GEL) Model Policy. This well-researched policy, produced by the Institute for African Women in Law, (IAWL) serves as a guiding framework for organizations across Africa, fostering gender-sensitive and inclusive work environments.

The signing ceremony represented a significant milestone for B&P Associates. As our Firm and the IAWL signed the adoption certificate, we reaffirmed our commitment to uphold high standards and lead the charge toward a more inclusive legal profession.

As we embark on this vital journey, we are

implementing tangible measures to offer equal opportunities to all members of our team. We believe that by leading by example, we can inspire meaningful change within our industry and beyond.

Join the Gender Equality in Law Campaign (GELC) alliance by completing this form. https://lnkd.in/exzH6V7v

#### **CONTRIBUTORS**

- 1. Audrey Nana Oye Addy
- 2.Adjoa Owusu-Mintah
- 3. Maame Afia Frimponmaa Dwira
- 4. Bubu Mansa Sedanu-Kwawu

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.





### **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 the 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 <a href="https://www.bpaghana.com">https://www.bpaghana.com</a> to learn more about what we do and follow us on social media for some more insightful updates:

LinkedIn:https://gh.linkedin.com/company/b-&-p-associates

Instagram: https://www.instagram.com/bp\_assoc

iates/profilecard/?igsh=b21vbm02aHIwazhh

X:https://x.com/bnp\_associates?s=11&t=VvhGWA hps1KwlkDeZpIbBg

YouTube:https://youtube.com/@bpaghana?si=Yq.64l11mENboMxBG



## **BPA Community First Podcast**

The Firm launched its Podcast at the beginning of 2023 - "Community FIRST; A BPA Podcast - Legal and Social Conversations with the Community".

The focus of the Podcast is to have riveting legal and social conversations with team members of the Firm, various organisations, and a cross-section of experts and practitioners to share their

respective views on various legal issues that matter most to our community. We are excited about building effective partnerships and collaborations to enrich the quality of our discussions. We look forward to playing a positive role in empowering individuals with the knowledge of the law as a tool for creating lasting, positive change.

Click the links below to listen to our latest Episodes on the following topics:

'Starting the ESG Journey: A Beginner's Guide

Episode 1:https://youtu.be/Jt-aJs-sklI?si=XC8x5qfwvnEzMnWs

Episode 2:

https://youtu.be/AWDFod6fAa4?si=UEQx-qdynw-UVcse

Empowering Change: Celebrating Women with Prof. Kaufmann (2025 IWD Special Episode)\_https://youtu.be/yAW4rlgT-HE?si=Tr42C8TQlw6KChAY

Education for All: A Conversation with Ghana's New Education Minister https://youtu.be/RBW5JSKK7ZU?si=Qp0Vz7r2qpBZ 3831