



WEEKLY NEWSLETTER

MARCH 2026 WEEK 1

“WHAT IS WORTH DOING IS WORTH DOING WELL.”
Philip Stanhope

EDITION 36



CREATING MEMORABLE EXPERIENCES THE EVENTS COMMITTEE BEST COMMITTEE 2025

EDITORIAL INSIGHTS: A GLIMPSE INSIDE

BEYOND THE WORK, THE STANDARD WE SET



Great work is often mistaken for big wins and visible success. In reality, it is built quietly through consistency, discipline, and the choices made when no one is watching.

This week's reflections reveal a simple but powerful truth. The best outcomes are rarely accidental. Whether in planning firm events, advising clients, or preparing for presentations, what stands out is not just skill, but intentional effort. Behind every seamless execution is coordination, pressure, and persistence that often goes unseen.

More importantly, performance is not only technical, it is relational. Clients remember

clarity, responsiveness, and trust more than perfectly structured analysis. Colleagues remember collaboration more than individual brilliance. In this sense, how we work matters just as much as what we produce.

There is also a deeper thread running through it all. Values. Integrity, commitment, and thoughtfulness are not abstract ideals, they are daily decisions. They shape reputation, define culture, and ultimately determine the standard we are known for.

At its core, doing meaningful work is a habit. And over time, that habit becomes identity.



The Event Committee is a dynamic team of creative thinkers and meticulous planners dedicated to crafting memorable experiences that leave lasting impressions.

CREATING MEMORABLE EXPERIENCES

THE EVENTS COMMITTEE

BEST COMMITTEE 2025

Through strong teamwork and seamless collaboration, every detail, from concept to execution is handled with precision and care. Their consistency ensures each event meets the highest standards, while their shared passion keeps the process energetic and fun. By blending structure with creativity, they transform ordinary gatherings into exceptional moments people genuinely enjoy and remember.

In this Edition, each member of the committee reflects on the journey with a shared sense of pride.



**Wisdom
Aryeetey**

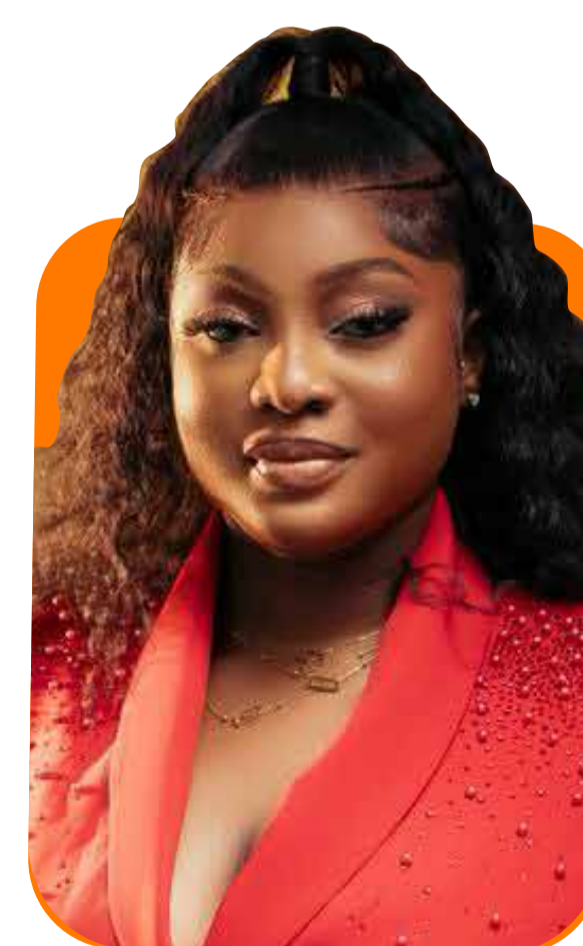
Being a member of the event team is a humbling experience, contributing to the planning and execution of memorable and impactful events.

I am proud to support initiatives that promote teamwork, creativity, and excellence while ensuring every event delivers a meaningful experience.

Serving on the Events Committee is both a privilege and a responsibility I approach with enthusiasm and dedication. Our role goes beyond organizing programs; it is about creating meaningful experiences that bring people together, celebrate our shared achievements, and strengthen our sense of community.

Every successful event is the result of careful planning, collaboration, creativity, and attention to detail. As a committee, we work diligently behind the scenes to ensure that each occasion reflects the spirit, values, and vision of our organization. From conceptualization to execution, our goal is to deliver events that are engaging, inclusive, and memorable.

I am grateful for the opportunity to contribute to this team and look forward to continuing to support initiatives that inspire connection and leave a lasting impact on all who attend.



**Marylove
Opoku-Mensah
Otoo**



**Akua
Pinamang
Addae**

As a member of the Events Committee, I am proud to support the planning and coordination of our events. Our aim is to create enjoyable and well-organized programs that reflect the values of our organization. I am grateful for the chance to serve and to play a role in making each event meaningful and impactful.



Being part of the Events Committee has taught me that meaningful moments are not created by chance, but by teamwork, intention, and the quiet effort behind the scenes.



**Dodzi Koku
Hattoh**



**Marcus Kwabena
A. Boafo**

What an honour that our competitors (not that it was a competition) decided to give us a special feature this week.

We actually appreciate and acknowledge their efforts though.

Anyways what can I say about the Events Committee?

Simply put, a whole lot of internal chaos for the external beauty and memorable production.



I was born to do this!!



**Krystelle
Gnagne**



**Charles
Frimpong**

Being part of the events team has been enjoyable and an interesting one for me.

Brainstorming with my fellow members to bring out each event is a process that has been fulfilling, especially when the events turn out to be a success.

2025 Events Year was great, we hope to keep the momentum in 2026.

Being part of the Events Committee has been a rewarding experience. It gives me the opportunity to work with a great team to plan and organize programs that bring everyone together. I enjoy contributing ideas and helping to ensure that each event runs smoothly and successfully. I look forward to creating more memorable moments for our community.



**Miriam
Selinam
Tsri**



Vanessa Alabi

Being a member of the Events Committee has been nothing short of amazing. Engaging in the creative and entertainment side of things has given me the opportunity not only to collaborate with the minds behind our vibrant and eye-catching events, but also to build meaningful connections with colleagues I do not usually interact with at the firm. Cheers to even better experiences

As the graphic designer on the Event Committee, I see our team as a true embodiment of trusting the process. Moving from abstract ideas to tangible, immersive experiences. Every concept begins as a sketch, a mood board, or a conversation, and through collaboration and consistency, it evolves into a visual story that shapes the atmosphere of each event.

Working alongside a team that believes in refinement, iteration, and creative synergy makes it possible to transform bold ideas into reality, proof that when we trust the process, creativity delivers results.



Jonathan Agyei-Peprah





10 THINGS TO KNOW ABOUT

APPLICATION OF THE NIGERIAN STARTUP ACT, 2022 TO THE GHANAIAN CONTEXT

-By Naa Dedei Okaile Coleman



1. What is the objective of the Act?

The Nigerian Startup Act, 2022 (Act) was enacted to provide a legal and institutional framework and enabling environment for the development of startups and technology-related talents to boost Nigeria's startup ecosystem.

2. Why was this legislation necessary?

The Act was passed to address gaps in Nigeria that hindered the development of technology and innovation. The Act aims to create an enabling environment for investing, attracting, and protecting investment and innovation in tech-startups.

In the Ghanaian context, such legislation would be passed to create a harmonized system meant to boost innovation and improve Ghana's startup ecosystem.

3. To whom does the Act apply?

The Act applies to companies incorporated under Nigeria's Companies and Allied Matters Act which fall under the criteria provided by the Act for startups, and organisations whose activities influence the development of such startups.

In the Ghanaian context, the Act would apply to the entities that fall within scope of the definition provided under the law and certified by the certifying body.



4. What is a startup?

Under the Act, startups must be certified upon application to the National Information Technology Development Agency (acting as Secretariat of the National Council for Digital Innovation and Entrepreneurship). To be labelled as a startup, a company should:

1. Be registered under the Companies and Allied Matters Act;
2. Have existed for less than 10 years;
3. Aim at innovation, development, production, improvement, and commercialisation of a digital technology innovative product or process;
4. Hold or be a repository of a product or process of digital technology, or the owner or author of a registered software; and
5. Have at least one-third local shareholding.

Ghana Application

Similar to the Nigerian context, Ghana may come up with its own definition for which companies would be considered as startups and give those companies access to the benefits and incentives that will be provided to companies that meet the legal definition of “startup”.

Some requirements for startups under Ghana law could be:

1. Incorporation under the Companies Act, 2019 (Act 992);
2. Certified to Commence Business;
3. Have a Business Operating Permit; and
4. A requirement for local participation through ownership of shares.



5. What institution regulates the labelling of startups and maintains oversight over such entities under the Act?

The central coordinating authority under the Act is the National Council for Digital Innovation and Entrepreneurship (Council), which is established under the Act. The Council is responsible for policy and regulatory oversight, program management and supporting innovation and technology of the startup ecosystem.

The Council is made up of the President and Vice President, ministers of four relevant Ministries, the Governor of the Central Bank, member of the Startup Consultative Forum, a member of the Nigeria Computer Society, a representative of the Computer Professionals, and the Director-General of the National Information Technology Development Agency.

Ghana Application

Within the Ghanaian context, the creation of a supervisory body to regulate the start-up ecosystem would lead to the development and promotion of technology and allow for an environment that fosters innovation.

In 2024, a draft bill entitled the Ghana Innovation and Startups Bill was circulated with the goal of defining startups and promoting their development. The draft bill proposed the creation of the Ghana Innovation and Startups Agency as the corporate body to oversee the startup sector, showing that the creation of such a body would be possible in Ghana.

Similar to supervisory bodies created under other legislations, such as the Cybersecurity Authority created by the Cybersecurity Act and the National Communications Authority under the National Security Authority Act, a possible governing authority would require a board.

The governing board could include Ministers from relevant ministries such as Trade Industry and Agribusiness, Communications and Digitalisation and Finance. To ensure the board has experts that cover all areas, the board may also include members selected due to their accomplishments founding or running successful private organisations.



6. What are the sources of funding for startups under the Act?

The Act provides for the creation of a Startup Investment Seed Fund (Fund) to provide financial support to startups and financial relief to laboratories, accelerators, incubators and hubs. The Act fails to delve into the requirements for accessing the Fund, leaving the framework to be decided by the Fund Manager.



Ghana Application

In the Ghanaian context, it would be unsustainable to expect that the government alone would provide the finances for a “Seed Fund.” The Consolidated Fund requires annual Parliamentary approval, which could be disadvantageous as investment funds are inherently risky and require continuous capital.

Alternatively, any such legislation in Ghana could establish a private-public investment fund. A fund that is sourced from public-private partnership would also reduce the chances that the fund could be used as a political tool to advance the startups of only politically exposed persons.

The 2024 draft bill included the creation of an Innovation and Startup Fund which be funded from multiple sources including seed fund from the government, contributions from extractive sectors, private investment and moneys approved by the Minister of Finance. The Innovation and Startup Fund would be managed by a Fund Board who would outline the requirements for access.



7. What tax incentives are provided to certified startups?

The Act provides tax and fiscal incentives for startups under both the Pioneer Status Incentives Scheme and the Industrial Development (Income Tax Relief). Some of the incentives provided are exemption from income tax or other chargeable tax on revenue for three years, and the deduction of any expenses on research and development wholly occurring within the country.

Ghana Application

A similar legislation in Ghana should provide clarity on which tax incentives are available to startups. Under Ghana's current tax laws, incentives available to startups under a similar legislation would include:

1. Deductions of unrelieved losses for previous five years of business assessment in a priority sector or three years in other sectors;¹
2. Deduction of capital allowances in respect of depreciating assets used to produce income;² and
3. Indirect VAT exemptions on digital and innovation services that fall within the exempt supplies.³

“
The Act provides tax and fiscal incentives for startups under both the Pioneer Status Incentives Scheme and the Industrial Development (Income Tax Relief).

8. How is collaboration with regulators provided for under the Act?

The Act includes provisions which simplify interactions between startups and some regulators. The Corporate Affairs Commission is to be provided a section on the Startup Portal for startups to conduct the necessary transactions. Other regulators like the Nigerian Copyright Commission and the Trademarks, Patent and Design Registries, the Securities and Exchange Commission, and the Central Bank of Nigeria are also provided separate sections of the Startup Portal to ensure that the startups undergo the right procedures for licensing according to their functions and sectors.

1 Section 17(1) of the Income Tax Act, 2015 (Act 896) as amended.

2 Section 14 of the Income Tax Act, 2015 (Act 896) as amended.

3 Section 35 of the Value Added Tax Act, 2025 (Act 1051).

Ghana Application

In the Ghanaian context it would be important to aid startups with completing the necessary licensing procedures for the sector-specific regulatory bodies. Currently, no system has created an overlap between regulators to make licensing easier for startups.

Creating a multi-sector sandbox similar to the Nigerian Startup Portal which provides sections for the various regulators would increase startup compliance with licensing frameworks. The provision of financial assistance to startups to cover introductory licensing fees through the Fund would also boost compliance.

9. How do accelerators and incubators factor into the Act?

The Act provides for the establishment of startup innovation clusters, hubs, physical and virtual innovation parks to foster the growth of startups by promoting access to collaboration and professional services and resources. These hubs and innovation parks would provide teams, assistance and workspaces to startups.



Ghana Application

Ghana currently has the National Entrepreneurship and Innovation Program (NEIP), which aims to support startups by providing business development services, startup incubators and funding for young businesses.

However, the NEIP training and incubation services seem to support startups only in their early stages. The programs also do not provide the requisite legal and technological support that would be necessary to boost innovation, as the law is aimed at doing.

10. What does this mean for clients of Kimathi & Partners?

Clients in the digital and technology-related sectors must take note of any possible Ghanaian enactment that defines “startup” similarly to the Nigerian Startup Act. The provision of benefits to startups, and the various incentives meant to boost innovation in Ghana, would be beneficial to the growth of their organisations. The firm is well positioned to guide stakeholders navigating the opportunities that would be made available to them under such legislation.

“

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THE GREATEST OF ALL IS LOVE

EVENING DEVOTION WITH NAYORM

Report by Abigail Dedo Kpabitey

kiriothi partners | A THOUGHTFUL FILM

EVENING DEVOTION
Prayer | Scriptures | Thanksgiving

THEME
The Greatest Is Love
1 CORINTHIANS 13:13

SPEAKER
Nayorm Nyalety

DATE
Monday 23rd
February, 2026

TIME
5:30-
6:00 PM

VENUE
Online
(Zoom)

This week's evening devotion, delivered by Nayorm, was the final sermon for the month on the theme of love. Her message drew from St. Paul's words in 1 Corinthians 13:13, where he reminds us that of faith, hope, and love, love is the greatest. Nayorm emphasized that even if we possess faith that can move mountains, the gift of prophecy, or the ability to give everything selflessly, without love, all of these mean nothing. Love is the foundation upon which all meaningful actions are built.

The sermon highlighted that love begins with our relationship with God. True love for Him is reflected in devotion, commitment, obedience to His commandments, and a life fully surrendered to His guidance. We are encouraged to evaluate our love for God intentionally and regularly, ensuring that it is genuine and active, not just expressed in words. This love, when nurtured, naturally flows outward and shapes how we treat others.

Nayorm elaborated on key aspects of love. She explained that love is kind, reflecting the character of Christ in our words, actions, and responses. Love is sacrificial, giving of ourselves, serving others, and sometimes denying our own desires for the benefit of others. Love never fails, remaining constant even when circumstances change. Practicing these qualities requires humility, patience, and a willingness to prioritize the needs of others above our own.

Further, she reminded us that Jesus provides the ultimate example of love through His sacrifice on the cross. While we may not be called to make the same sacrifice, love requires selflessness and a readiness to serve. Living out love daily, guided by 1 Corinthians 13:4-8, involves embodying patience, kindness, humility, forgiveness, and endurance in every relationship.

In conclusion, Nayorm challenged us to let love guide every action, every decision, and every interaction, making it the driving force of our faith and daily lives. Without love, even the greatest acts of service remain incomplete.

“
**Love is the
foundation upon
which all
meaningful
actions are built.**



FROM LAWYER TO TRUSTED ADVISOR: LESSONS ON CLIENT MANAGEMENT

Report by Divine Agborli



Last Wednesday, Valery and Enid took us on a deep dive into client management. By the end of the session, one truth was clear: Being technically sound is expected; being intentional with clients is what sets you apart.

They began by challenging a quiet assumption many of us carry. That excellent legal analysis automatically equals excellent client service. It does not. Clients are not shopping for beautifully structured memos. They are looking for clarity, direction, and confidence. They want to know what to do next. They want to know whether to proceed, pause, escalate, or negotiate. In short, they want solutions.

One of the most striking reflections from the session was how clients interpret silence. To a lawyer, silence might simply mean there is no movement. To a client, silence can mean neglect. Or worse, indifference. That gap between intention and perception is where relationships quietly deteriorate.

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SPEAKERS

TOPIC
CLIENT MANAGEMENT
Strategic Management, Ethical Boundaries and Professional Excellence

DATE
Wednesday
26th February,
2026

TIME
4pm
GMT

VENUE
Auntie Esther's
Summer Hut

MODERATOR

Valery Atuwó

Enid Baaba Dadzie

Philip Obeng Nyarko

Wisdom Is The Principal Thing
PROVERBS 4:7

We were reminded that communication is not just about responding. It is about being proactive. Even when there is no major development, there is always something to say. A short update confirming what has been done, what is pending, and what comes next can completely change the client's emotional experience of the transaction. Anxiety thrives in silence. Trust grows in clarity.

Valery and Enid also spoke candidly about managing expectations. The temptation to promise speed and certainty is real, especially in competitive environments. But law does not operate on guarantees. Regulators have timelines. Courts have discretion. People have delays. The wiser approach is to frame outcomes as probabilities, not certainties. When expectations are managed well at the beginning, there is far less damage control required at the end.

Another moment that resonated deeply was the discussion around delivering bad news. No one enjoys that call. Yet postponing difficult conversations only magnifies them. Addressing issues early, with a clear strategy in hand, transforms bad news into forward movement. It signals competence and composure. Clients may not love the message, but they will respect the method.

Ethical boundaries formed the backbone of the conversation. The presenters did not shy away from real world tensions. What happens when a powerful client pushes for shortcuts? What happens when commercial pressure meets regulatory reality? What happens when ambition whispers a little compromise would not hurt?

**“
We were reminded that
communication is not just
about responding. It is about
being proactive.”**

**“
Client management is far less
about dazzling displays of
legal brilliance and far more
about how clients feel about
the process.”**

The takeaway was steady and firm. Integrity is not situational. It is structural. The short-term gain of bending a rule is never worth the long-term erosion of credibility. Client management is not about pleasing at all costs. It is about guiding responsibly, even when the guidance is inconvenient.

We also explored the human side of the work. Professional distance does not mean coldness. Empathy does not mean surrendering judgment. The balance between care and objectivity is delicate, but essential. Clients want advisors who understand their pressure without becoming consumed by it.

There was also a refreshing conversation about endings. Not every client relationship is meant to last forever. Some conclude successfully and smoothly. Others require a more deliberate exit. Either way, how a relationship ends can be just as important as how it began. Reputation travels. Grace matters.

Perhaps the most memorable insight of the session was this. Client management is far less about dazzling displays of legal brilliance and far more about how clients feel about the process. Law may be intellectual, but client relationships are emotional. The ability to manage that emotional dimension with clarity, honesty, and professionalism is what transforms a lawyer into a trusted advisor.

By the time we were concluding, it was clear that this was not just another technical lecture. It was a call to be more deliberate. To communicate earlier. To promise carefully. To stand firm ethically. To end conversations with direction. To remember that every email, every call, every update shapes perception.



SEPARATE VESSELS, SEPARATE CAUSES: A SUPREME COURT RESTATEMENT OF RES JUDICATA

Report by Miriam Selinam Tsri

This week's case conference led by Marylove took us into the doctrine of finality in litigation, as the Supreme Court of Ghana delivered its judgment in *Clan Marine Limited v. Prudential Bank Limited & 2 Others* (Suit No. J4/64/2024, 5 November 2025), a decision that clarifies when a prior judgment truly bars a subsequent action.

At first glance, the case appeared to be yet another chapter in a long-running commercial dispute arising from charter party arrangements in the maritime sector. But as the facts unfolded, it became clear that the real contest was not about unpaid hire fees or arrested vessels it was about whether the law would permit the litigation to proceed at all.



THE BACKGROUND: A Dispute Sets Sail

The action began when Clan Marine Limited sued Prudential Bank Limited for unpaid hire purchase fees, extra expenses resulting from the arrest of the vessel M/T ANNA, daily hire charges, and interest under a Time Charter Party Agreement.

Prudential Bank, in turn, issued a third-party notice against Crescent Africa (Ghana) Ltd, which then brought in Tema Oil Refinery (TOR) as a second third party. However, before the substantive issues could be fully ventilated, Clan Marine and Prudential Bank reached a settlement. What remained was the dispute between Crescent Africa (now Plaintiff) and Tema Oil Refinery (now Defendant).

TOR's response was strategic and decisive: it raised a plea of res judicata, arguing that an earlier High Court decision in Suit No. RP-C/248/08 had already determined the issues between the parties. That earlier matter involved three vessels, M/T Imperial, M/T Stream, and M/T Eleousa, under charter agreements dated 2 July 2005 and 17 February 2006.

But here lay the crux of the matter: the present suit concerned a different vessel, M/T ANNA, under separate charter agreements dated 6 November 2006, 1 January 2007, and 15 November 2008.

The Journey Through the Courts

The High Court rejected TOR's plea of res judicata. Dissatisfied, TOR appealed. The Court of Appeal of Ghana affirmed the High Court's decision and even awarded costs of GH¢15,000 against TOR.

Undeterred, TOR proceeded to the apex court. Before the Supreme Court of Ghana, constituted by Lovelace-Johnson (Ms.) JSC (Presiding), Prof. Mensa-Bonsu (Mrs.) JSC, Darko Asare JSC, Gaewu JSC, and Adjei-Frimpong JSC—the issues crystallised into three key questions:

1. Was the present suit barred by res judicata?
2. Did the broader abuse-of-process principle in *Henderson v Henderson* apply?
3. Was the award of costs excessive?

The Supreme Court Speaks:

The Supreme Court dismissed the appeal in its entirety.

In a carefully reasoned judgment, the Court emphasised that for res judicata to succeed, there must be strict identity of subject matter, issues, and parties. While the parties were substantially the same, the subject matter was not. The earlier suit dealt with three entirely different vessels under separate charter agreements. The present action concerned M/T ANNA under distinct contractual arrangements.

Without identity of subject matter, the plea could not stand.

The Court also rejected TOR's reliance on a reconciliation statement from the earlier suit, noting that M/T ANNA was never a subject of adjudication in that matter.

On the argument grounded in *Henderson v Henderson* the principle discouraging piecemeal litigation, the Court took a nuanced approach. It acknowledged that the doctrine is flexible and admits exceptions. Crucially, the present suit had been filed before the earlier one, and the Respondent had only been drawn into the proceedings through third-party procedure. To allow a later judgment to extinguish an earlier pending action would, in the Court's view, be manifestly unjust.

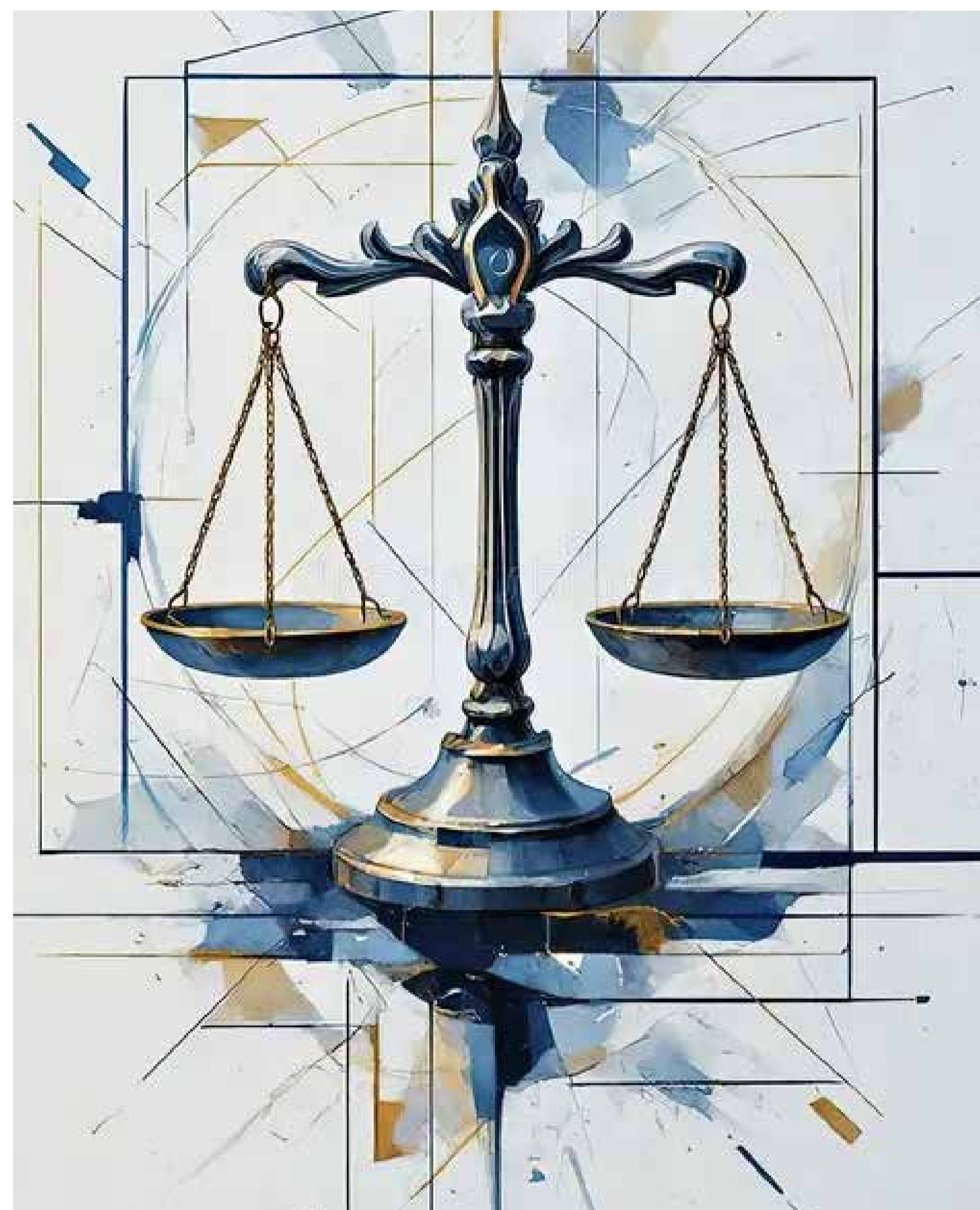
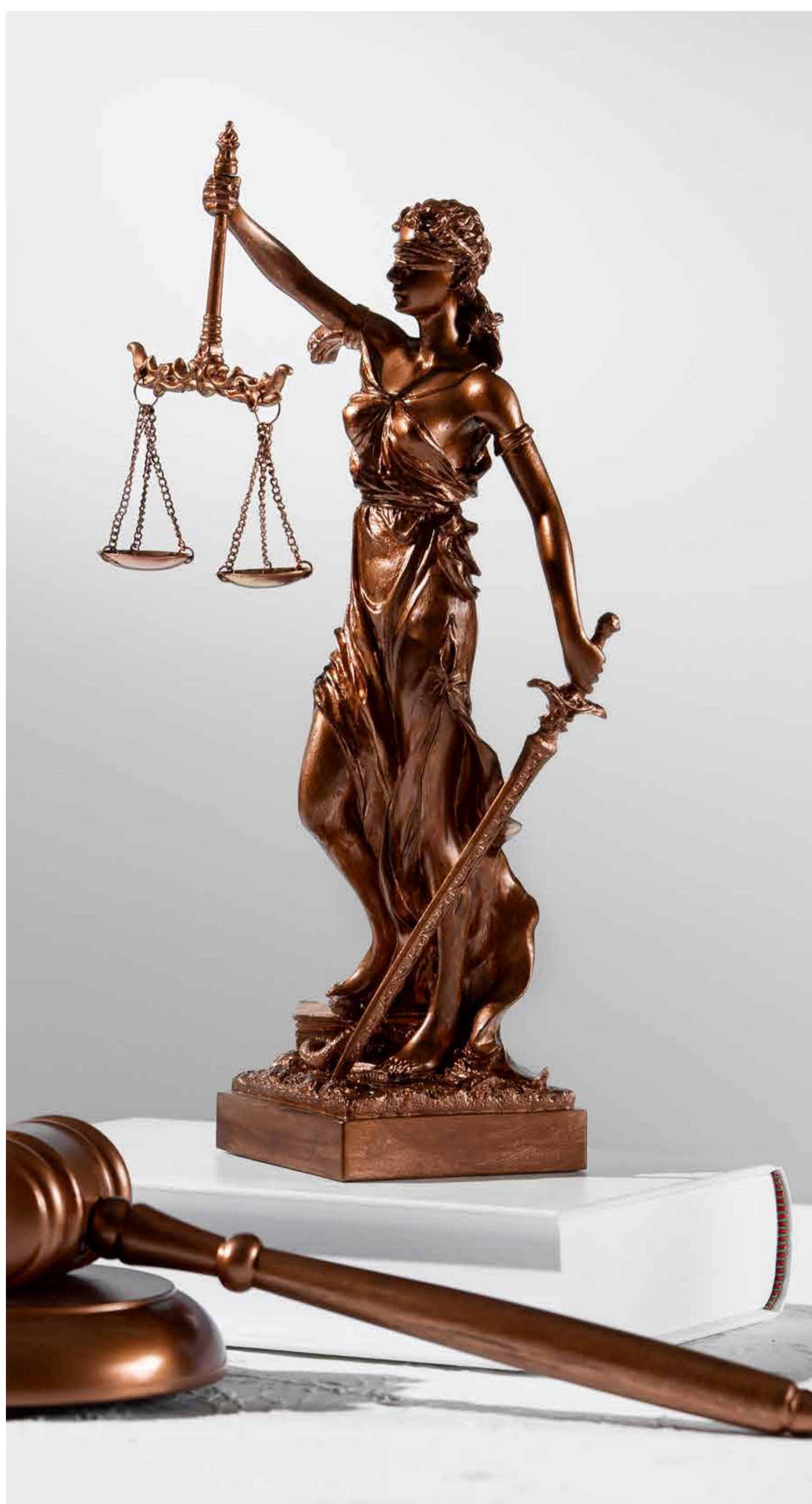
No abuse of process was established.



Concurrent Findings and Costs

The Court reiterated its long-standing position: it will not disturb concurrent findings of fact by the trial court and the Court of Appeal unless they are shown to be perverse or unsupported by evidence. No such perversity was demonstrated.

As for costs, the Court declined to interfere. The GH¢15,000 award was neither arbitrary nor excessive, particularly given the protracted litigation history.



Why This Case Matters

This decision is a firm restatement of principle.

First, it underscores that res judicata demands strict identity. Commercial relationships may be continuous and interconnected, but separate contracts can generate separate causes of action.

Second, it confirms that the Henderson principle is not a blunt instrument. Courts will examine the factual matrix carefully before barring an action on grounds of abuse. Finally, the case reinforces judicial caution in overturning concurrent findings and appellate cost awards.

At its heart, the doctrine of estoppel is rooted in the maxim *interest reipublicae ut sit finis litium*, it concerns the State that there be an end to litigation. But as this case reminds us, finality cannot be pursued at the expense of fairness. Where the subject matter is distinct, the courthouse doors remain open. In *Clan Marine*, one vessel made all the difference.



TGIF Highlights

CELEBRATING EXCELLENCE: REFLECTIONS FROM OUR BEST TGIF AND BEST CLE AWARD WINNERS

Report by Nancy Ama Sackey

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TGIF
IDEAS + MORE

TOPIC
The Best TGIF & Best CLE Awards

PANELISTS

ELLIOT OCLOO **NANCY AMA SACKEY** **PRINCE ASARE BAIDOO**

DATE
Friday, 27th
February, 2026

TIME
4pm
GMT

VENUE
Online (Zoom/ Microsoft Teams)

MODERATOR
MAKAFUI AKYEYEA-ANSAH

Wisdom Is The Principal Thing
PROVERBS 4:7

Last Friday's TGIF session took yet another memorable turn as the firm hosted an engaging panel discussion on the topic "The Best TGIF and Best CLE Awards." The session brought together distinguished panelists Elliot Ocloo, Nancy Ama Sackey, and Prince Asare Baidoo, with the conversation ably moderated by Makafui Akyea-Ansah.

The session created a platform not only to celebrate their achievements but also to unpack the preparation, mindset, teamwork, and values that underpinned their award winning performances. Through candid reflections and thoughtful insights, the panelists revealed that excellence was not accidental. It was the result of preparation, collaboration, conviction, and a genuine commitment to growth.

OPENING REFLECTIONS: The Personal Side of Professional Excellence

Makafui began the discussion with a series of personal questions designed to set a relaxed and engaging tone.

When asked what career he would pursue if his legal license were revoked, Elliot reflected candidly that he would return to business, an area he had been involved in prior to practicing law. He explained that business was familiar territory and one in which he had previously done well. However, he also revealed a deep personal fascination with automobiles and shared that he would seriously consider becoming an auto mechanic.

He explained that his interest in cars went far beyond casual admiration. He recalled frequently visiting automotive websites to study vehicle specifications, engine performance, and technological developments. Over time, he came to appreciate not only the engineering behind vehicles but also the economic value of automotive expertise. Observing the work of mechanics and the financial value of their services had reinforced his respect for the trade and its potential.

Nancy was also invited to reflect on her personal journey through a creative lens. When asked what title she would give her life if it were a movie, she responded simply yet profoundly that it would be titled God's Favorite, reflecting her deep sense of gratitude and faith in her life's journey.



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The session created a platform not only to celebrate their achievements but also to unpack the preparation, mindset, teamwork, and values that underpinned their award winning performances. Through candid reflections and thoughtful insights, the panelists revealed that excellence was not accidental. It was the result of preparation, collaboration, conviction, and a genuine commitment to growth.

Prince, representing the Finance Team, was asked which practice group he would join if he were called to the Bar. With refreshing honesty and humor, he responded that he would choose litigation because he loved to argue and advocate, a response that drew laughter and underscored the energy he brought to his work.

These opening reflections revealed the personalities behind the awards and reminded everyone that excellence is shaped not only by skill, but also by passion, curiosity, and individuality.

DEMYSTIFYING THE AWARD WINNING CLE: Channel Partnerships and Strategic Alliances in Ghana's Upstream Petroleum Sector

The discussion then turned to Nancy's award winning CLE presentation on Channel Partnerships and Strategic Alliances in Ghana's Upstream Petroleum Sector, a topic that initially appeared complex but addressed a highly practical and important area of Ghana's petroleum industry.

Nancy explained that the upstream petroleum sector refers to the exploration and production phase of petroleum operations. She noted that many foreign companies and service providers seek to participate in this sector by providing goods and services, but must do so within Ghana's regulatory and operational framework.

She explained that her CLE focused on the lawful and practical modes through which such participation can occur. Specifically, she highlighted three key structures through which companies can operate: joint ventures, channel partnerships, and strategic alliances.

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TOPIC
CHANNEL PARTNERSHIPS AND STRATEGIC ALLIANCES IN GHANA'S UPSTREAM PETROLEUM SECTOR.

SPEAKERS

Nancy Ama Sackey

Miriam Selinam Isri

DATE
WEDNESDAY
16TH JULY,
2025

TIME
4PM
GMT

MODERATOR

Dodzi Koku Hattoh

Venue
AUNTIE ESTHER'S
SUMMER HUT

Wisdom Is The Principal Thing
PROVERBS 4:7

She clarified that these structures allow foreign entities to collaborate with local companies or partners in order to provide services within the sector, while complying with local content requirements and regulatory expectations.

Her explanation demonstrated that the CLE had addressed real world commercial realities and provided valuable guidance for structuring lawful and effective participation in Ghana's upstream petroleum industry. Nancy also reflected on the preparation process behind the presentation. She explained that although balancing work responsibilities with CLE preparation was challenging, the team's ongoing work in the upstream petroleum sector provided practical insights that made the research process more meaningful and manageable. Their hands-on experience enabled them to approach the topic not just theoretically, but from a practical and informed perspective.

She noted that while she had not assumed victory, she had remained hopeful because of how engaging and well received the session had been.

REVISITING THE BEST TGIF DEBATE: The Case for Banning Single Use Plastics

Elliot reflected on the TGIF debate that earned his team recognition, which focused on whether the government should implement a complete ban on single use plastics despite the impact on industries that rely on them.

He affirmed that he would still maintain the same position if given the opportunity to debate the issue again. He explained that plastics pose serious environmental challenges because they do not easily decompose, leading to long term pollution and environmental harm.

He noted that continued reliance on single use plastics, despite their harmful effects, was difficult to justify, particularly when viable alternatives such as paper packaging and reusable containers exist.

He emphasized that the arguments presented during the debate were grounded in environmental responsibility and sustainability, and that the discussion had demonstrated how informed dialogue could contribute meaningfully to broader policy conversations.

Prince, reflecting on his team's work in the TGIF debate, noted that their preparation and seriousness played a significant role. He highlighted how team members approached the debate with the same discipline and structure that would be applied in a courtroom setting, ensuring that their arguments were compelling, structured, and persuasive.



The Power of Teamwork and Collaboration

One of the most powerful themes that emerged from the discussion was the importance of teamwork.

Nancy credited her colleague Selinam for her invaluable support throughout the CLE preparation process. She described their partnership as one built on mutual support, shared preparation, and a common commitment to excellence.

Elliot also acknowledged the contributions of his teammates, particularly Paul and Nancy. He recalled how Nancy provided quick strategic suggestions during the rebuttal stage of the debate, enabling him to strengthen his arguments effectively. He explained that her involvement reflected determination, preparedness, and a genuine commitment to the team's success.

These reflections demonstrated that excellence at the firm is rarely the product of individual effort alone. It is built through collaboration, shared insight, and collective dedication.

FIRM VALUES IN ACTION: Excellence, Fruitfulness and Fulfillment

When asked which of the firm's values contributed most to their success, the panelists consistently pointed to excellence.

Elliot explained that excellence required delivering arguments that were clear, convincing, and difficult to dispute. He noted that excellence shaped their preparation, research, and delivery, ensuring that their presentation was both credible and impactful.

Nancy similarly identified excellence as a guiding principle, but also highlighted fruitfulness, explaining that her team sought not only to meet expectations but to exceed them and contribute meaningfully to the firm's knowledge.

Prince identified fulfillment as the value that resonated most with him, explaining that his team derived deep satisfaction from their preparation and presentation, knowing they had given their best effort.

Kimathi Partners | A THOUGHTFUL FIRM

THE BIG DEBATE | **TGIF TALK SERIES**

SINGLE-USE PLASTICS:

Should governments implement a complete ban on single-use plastics despite the impact it would have on industries that rely on them?

FOR

Elliot Ocloo, Nancy Ama Sackey, Paul Mensah

AGAINST

Edwin Jude Doe, Miriam Selinam Tsri, Prince Asare Baidoo

PRESIDING JUDGE
Emmanuella Esinam Awunyo

DATE Friday, 18th July, 2025
TIME 4pm GMT
VENUE Auntie Esther's Summer Hut

Wisdom Is The Principal Thing
PROVERBS 4:7

Strengthening TGIF and CLE for the Future

The panelists also reflected on how TGIF and CLE sessions could be further strengthened. They emphasized the importance of passion, preparation, and intellectual engagement, noting that these elements make sessions both enjoyable and meaningful. They also suggested inviting external industry professionals to participate in CLE sessions, explaining that their practical insights would enrich discussions and deepen understanding.

ADVICE TO FUTURE AWARD WINNERS: Give It Your All

In closing, the panelists offered advice to colleagues aspiring to similar recognition.

Prince encouraged presenters to conduct genuine research, understand their topics deeply, and avoid superficial preparation. Nancy advised colleagues to view CLE opportunities as platforms for growth and to approach them with sincerity and commitment. Elliot observed that excellence naturally stands out and is remembered. He explained that when voting occurs, people instinctively recall presentations that were impactful.

As the session concluded, it left behind more than memories of awards. It reinforced the firm's culture of excellence and continuous growth.

Celebrating Recognition and Looking Ahead

The awards ceremony itself had been a moment of celebration and pride. Elliot recalled celebrating with his teammates through music, photographs, and shared joy, marking the significance of their achievement.

The recognition extended beyond individual awards, with Elliot also being part of the team recognized as Team of the Year, further highlighting the collective excellence demonstrated throughout the year.

Despite the celebrations, the panelists emphasized that recognition was not the ultimate goal. Rather, it was a reflection of preparation and commitment.



NATIONAL NEWS

Report by
Samuel Gyekye-Fosu

SONA 2026 HIGHLIGHTS



Ghana's State of the Nation Address 2026 took place on 27 February 2026 in Parliament, and President Mahama focused heavily on economic recovery, youth employment, local infrastructure, and institutional reforms. Key points included:

Economic Recovery & Fiscal Management

- The government emphasized economic stabilization, including lower borrowing and responsible fiscal management. Mahama noted the economy's turnaround with growth indicators improving and inflation falling.
- VAT reforms and tax removals (e.g., cancellation of nuisance levies) were highlighted as measures that put money back into citizens' pockets.
- Negotiations with Independent Power Producers resulted in \$250 million in immediate savings and restructuring ~\$1.1 billion of legacy power debt.

Jobs & Youth Programs

- The Adwumawura entrepreneurship scheme expanded with plans to serve 10,000 new beneficiaries.
- The National Apprenticeship Programme will scale from 10,000 to 100,000 participants to improve youth job skills.

Infrastructure & Local Development

- Announcement of 24-hour modern markets across all districts under the 24-Hour Economy policy.
- Major water and sanitation projects are ongoing, including new supply works and Blekusu coastal protection.

Digital Transformation

- Ghana's national e-Visa platform has entered procurement and is expected to roll out soon, improving visa processes globally.

Political Context

- Parliament saw drama during the speech, with the Minority protesting cocoa price issues and the Majority supporting government achievements.
- Members of Parliament reacted strongly, highlighting the political divisions over economic conditions.

CEDI TO DEPRECIATE BY 7.20% IN 2026

Databank Research predicts a stable cedi in 2026, with a 7.20% year-end depreciation to the US dollar, ending at GH¢12.85 to one dollar. The outlook considers demand pressures from importers, energy, and Eurobond payments, with no systemic shocks assumed. It relies on conservative inflows from GOLDBOD and ongoing mining reforms, expecting gold-backed inflows to help manage currency pressures. Global support from IMF and World Bank, and a shift among central banks away from US dollar reliance toward gold, are also noted. Discussions on reclassifying gold as HQLA could strengthen gold's monetary role and reduce dollar dominance, potentially stabilizing the cedi by boosting reserves. Excluding unlikely scenarios, the outlook remains neutral to positive, supported by regulations and reserve buffers.



FUEL PRICES TO INCREASE MARGINALLY FROM MARCH 1, DRIVEN BY CRUDE PRICE SURGE



Petroleum product prices are set to rise slightly from March 1, 2026, according to COMAC, marking the third increase this year, driven mainly by higher crude oil and refined product prices. The cedi's marginal appreciation against major currencies, from GHS 11.09 to 11.04 per USD, slightly offset the potential rise. COMAC predicts petrol will increase by 2.89% to GHC 12.04 per litre, diesel by 0.86% to GHS 13.22, and LPG will decrease marginally to GHS 13.87. Not all companies may adjust prices immediately. Oil prices, near a seven-month high at around \$71 per barrel, could reach \$100, while petrol and gas prices saw increases, and LPG slightly declined.

‘HOW CAN THE SAME GOD REVEAL DIFFERENT OUTCOMES?’

Christian Council Questions Conflicting Prophecies After NPP Primaries

The Christian Council of Ghana has expressed concern over conflicting political prophecies that followed the New Patriotic Party (NPP) flagbearer primaries held on January 31, 2026.

In a statement issued on February 24, the Council called for a more responsible and disciplined religious environment in 2026 and beyond. It noted that although former Vice President Mahamudu Bawumia was re-elected as the party’s flagbearer, prophets had predicted different and contradictory outcomes. This, the Council said, raises serious theological and ethical concerns, questioning how the same God could reveal different results of the same event to different prophets.

The Council warned that such conflicting prophecies risk portraying God as inconsistent or confused. It also questioned whether prophetic messages have become overly focused on election outcomes, instead of addressing broader national issues such as corruption, nepotism, poor governance, socio-economic injustice, and challenges like the “no bed syndrome” in hospitals.



It urged religious leaders to ensure that prophecies align with scripture, promote the common good, and boldly speak against societal wrongs.







BOOK REPORT

Report by Naa Dedei
Okaile Coleman

Brief summary of the book

In *Atomic Habits*, James Clear provides strategies to build good habits and break bad ones. In six parts, he advises readers that they can shape better habits by making them obvious, attractive, easy, or satisfying. The book makes ideas about self-improvement easier to digest and more actionable, drawing from cognitive and behavioural research.

Key insights

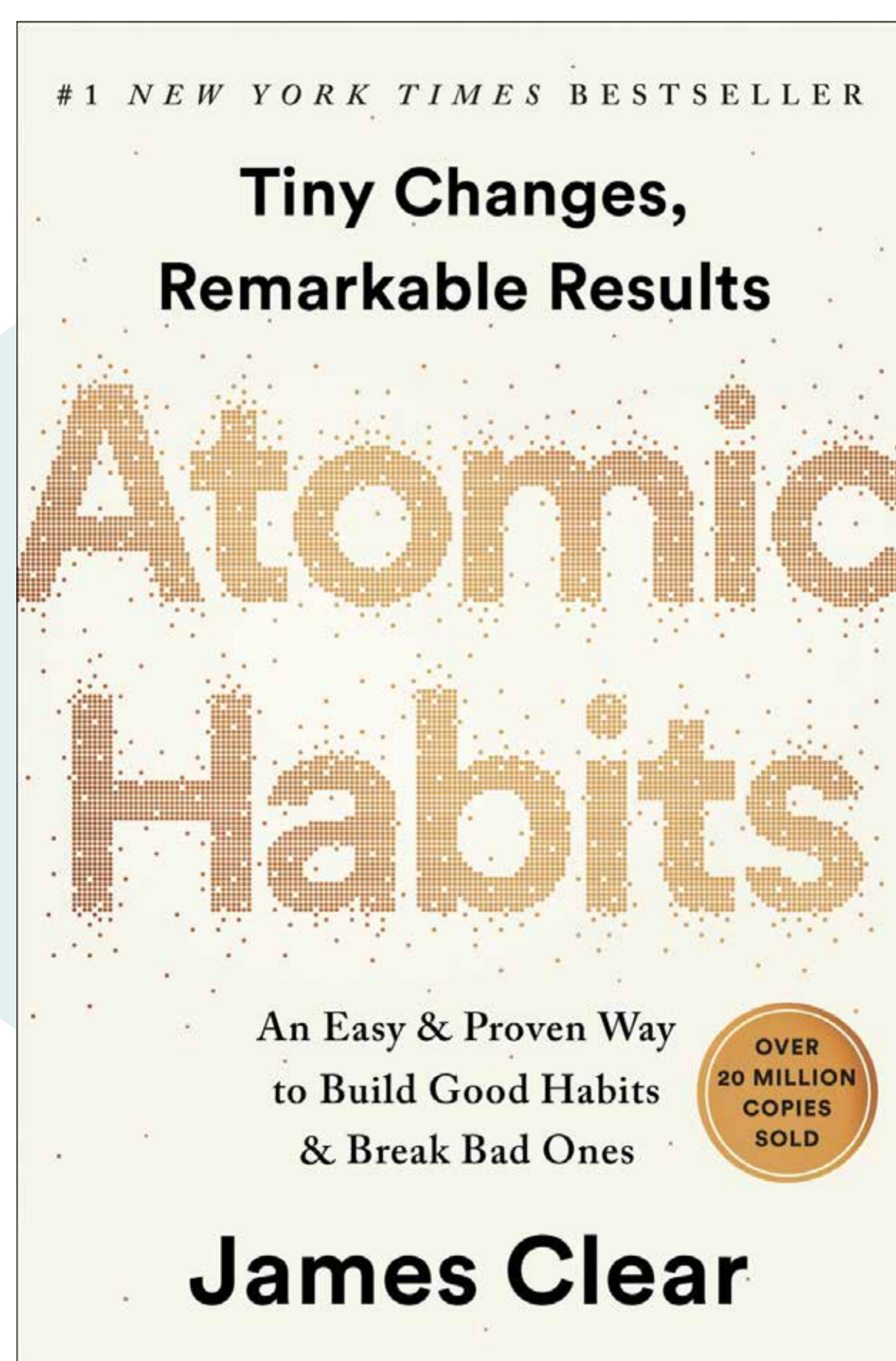
1. The Fundamentals

The author states that a 1 per cent improvement may be unnoticeable but it is meaningful in the long run. Slight changes in daily habits will change the trajectory of your life and outcomes are a result of daily actions. The systems we set up will decide whether goals will be met or not.

Clear outlines a habit loop to ensure repetition of behaviour. The first step is a cue which triggers the brain to initiate a behaviour. The second step are the cravings or motivational force behind every habit. The third step is the response which is the actual habit performed. The fourth and final step is the reward which satisfies the craving.

2. The 1st Law - Make the habit obvious.

Actions become automatic and unconscious as habits form. At some point cues become essentially invisible and to change habits you have to recognise the current habits. The biggest challenge to changing habits is being aware of what we are doing. People who make specific plans for performing a new habit are more likely to see it through.



The author suggests habit stacking, which is to identify a current daily habit and stack the new behaviour on top. Designing your environment by creating obvious visual cues can lead towards the desired habit. When a habit is encoded, the behaviour follows when the environmental trigger occurs.

Key insights

3. The 2nd Law - Make the habit attractive.

By making a habit attractive, we increase the probability for the habit to re-occur. Behaviours known for being addictive are those that spike dopamine. By stacking tempting habits with the new ones, you are more likely to find the new habits attractive.

Humans want to belong and therefore joining a group where the desired behaviour is normal makes it attractive. This changes the behaviour from just a desired behaviour to a shared one. However, there are instances where group behaviour overpowers individual behaviour.

4. The 3rd Law - Make the habit easy.

The most effective form of learning is practice, which makes the behaviour more automatic. Clear refers to the creation of an environment that triggers the habit. This makes the habit easier and does not add much friction to a person's lifestyle.

Clear suggests the use of a two-minute rule to stop procrastination. The two-minute rule involves making habits as easy as possible to start. This helps to master the ability to show up for habits that affect your life. Automating good habits and eliminating bad ones can also be done through technology to reduce the amount of effort it takes to get acquainted with a new behaviour.

5. The 4th Law - Make the habit satisfying.

A satisfying end to any experience reinforces the habit. This means that the behaviour is more likely to be repeated. Measuring progress is one way of experiencing satisfaction. One way to do this is to track the habit, which in itself is a reward. There may be breakdowns in consistency when building a new habit. A winner does not let the break affect the progress of building the new habit.

Short note on why we should read it and what makes it special

The key takeaway from Atomic Habits is that the book teaches that changing of habits do not have to be dramatic. Clear teaches a system with which you can attain any goal, whether large or small. His rules are meant to be applicable in many situations, whether it is to build a new habit or form a new identity.

“

The most effective form of learning is practice, which makes the behaviour more automatic.

OUR BOOK FOR THE MONTH

March 2026

NEW YORK TIMES BESTSELLER



The Art of
Spending
Money

SIMPLE CHOICES
FOR A RICHER LIFE

MORGAN HOUSEL

Bestselling author of *The Psychology of Money*

“WHAT IS WORTH DOING IS WORTH DOING WELL.”

Philip Stanhope THE 4TH EARL OF CHESTERFIELD.

What Does It Actually Mean?

At its core, the phrase is an argument against mediocrity and half-measures. It suggests that if a task is important enough to take up your time, it's important enough to receive your full effort.

Here is a breakdown of the philosophy behind it:

- **Respect for Time:**

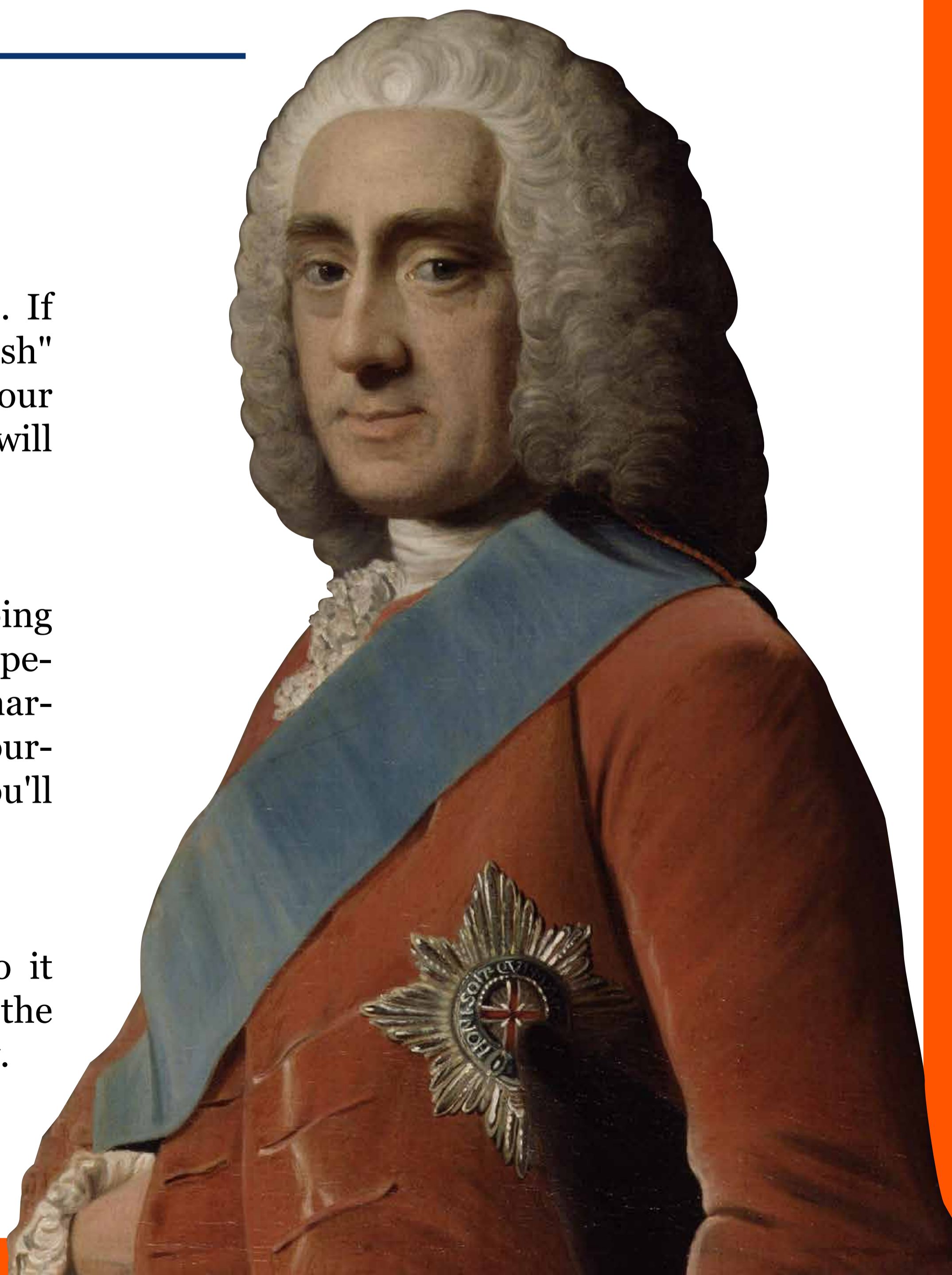
Time is a non-renewable resource. If you spend an hour doing a "slapdash" job, you've essentially wasted that hour because the results won't last or will need to be fixed later.

- **The Habit of Excellence:**

Lord Chesterfield believed that doing things "well" wasn't just about the specific task—it was about building a character of excellence. If you allow yourself to be lazy with small things, you'll be lazy with big things.

- **Efficiency:**

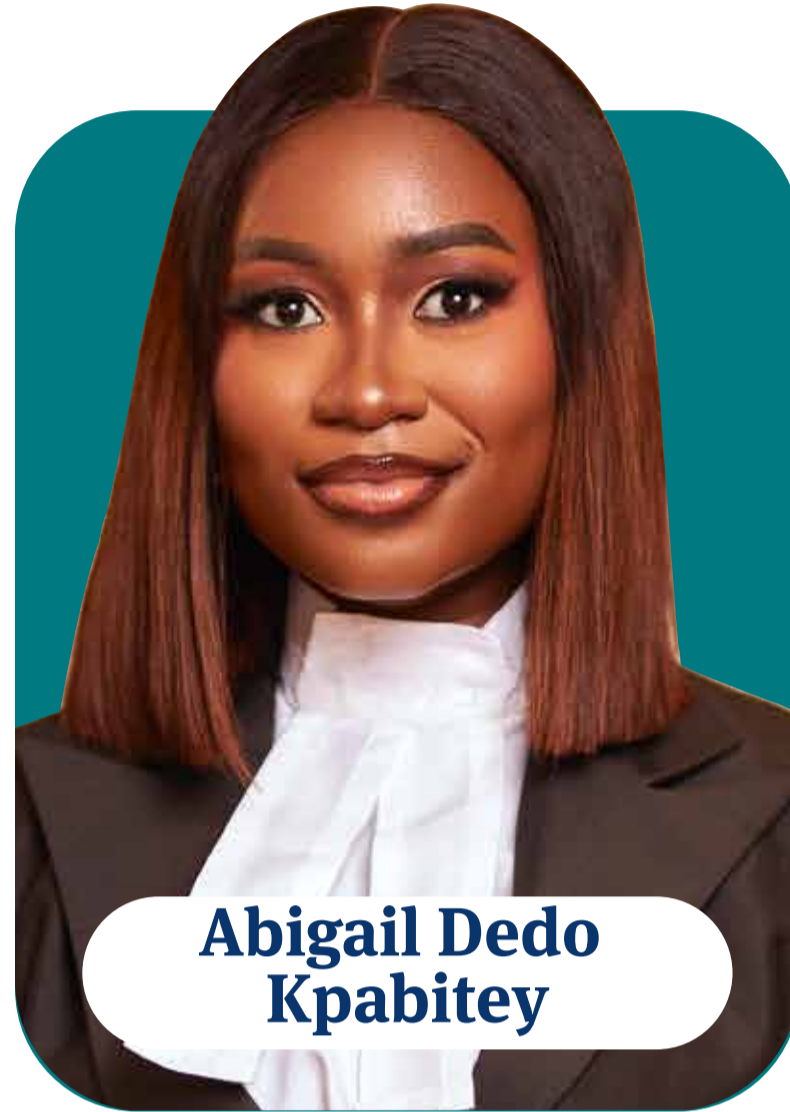
It's actually more "efficient" to do it right the first time. The "do-over" is the ultimate hidden tax on productivity.



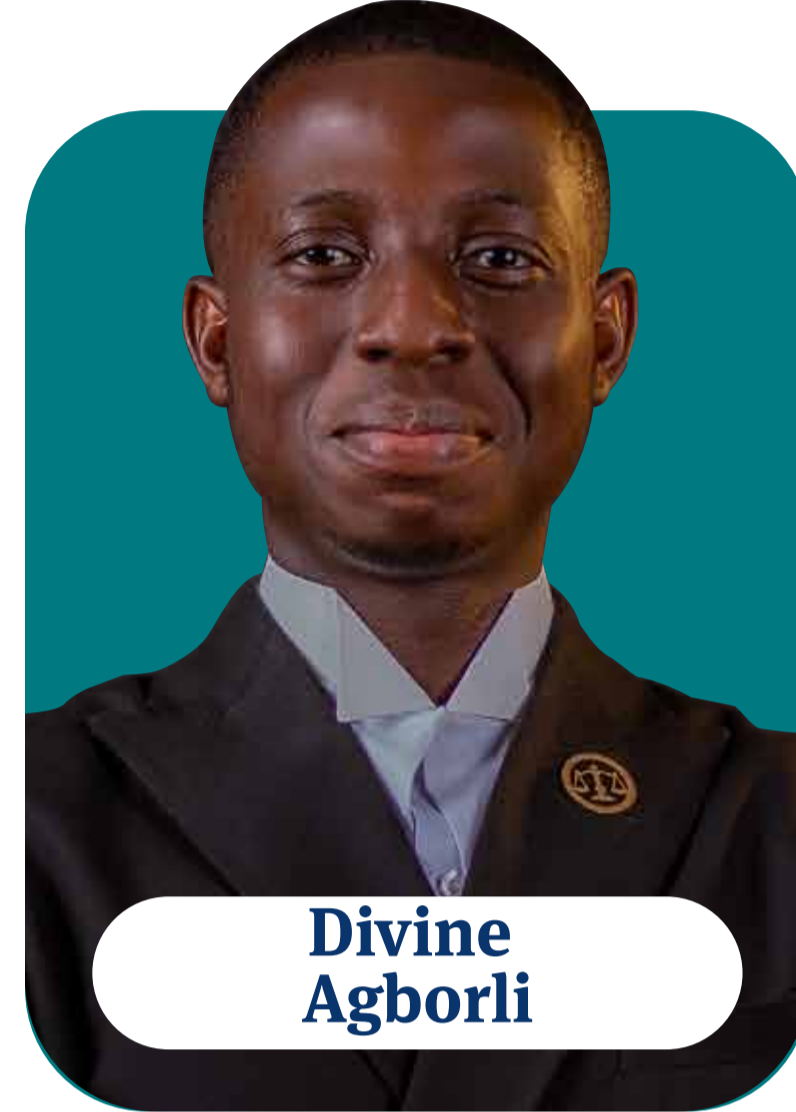
WEEKLY
NEWSLETTER
EDITORIAL TEAM



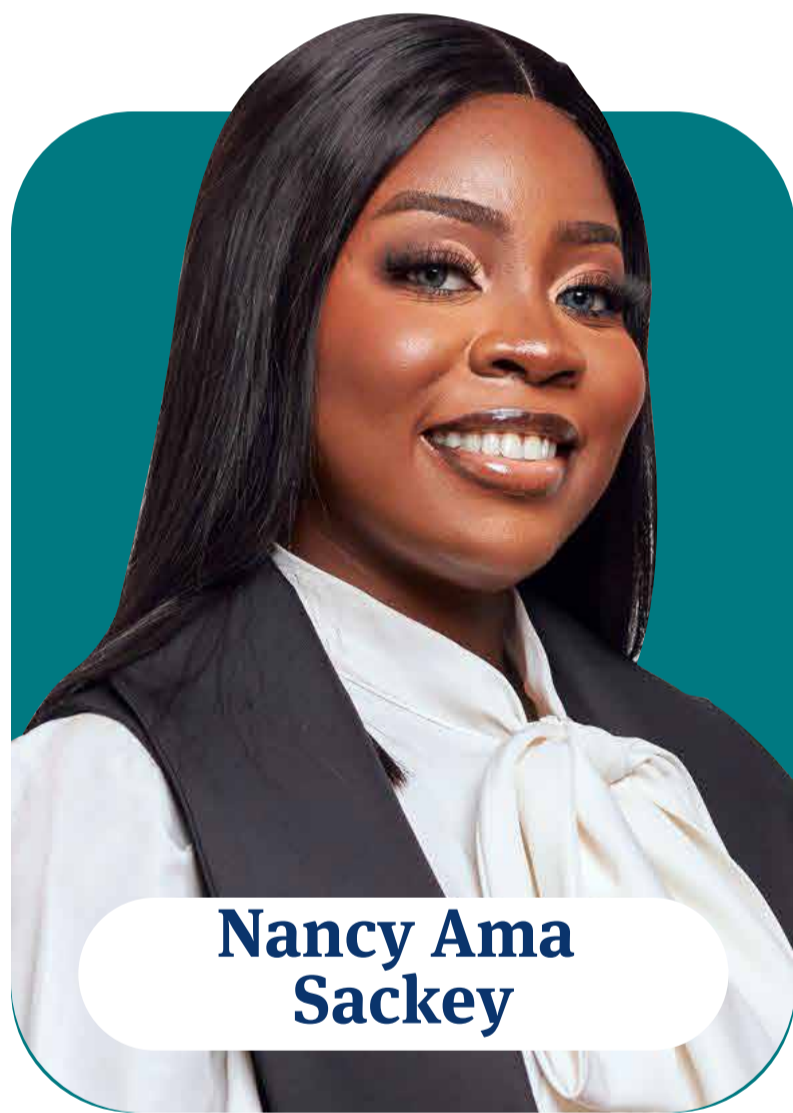
**Jonathan
Agyei-Peprah**



**Abigail Dedo
Kpabitey**



**Divine
Agborli**



**Nancy Ama
Sackey**



**Dodzi Koku
Hattoh**



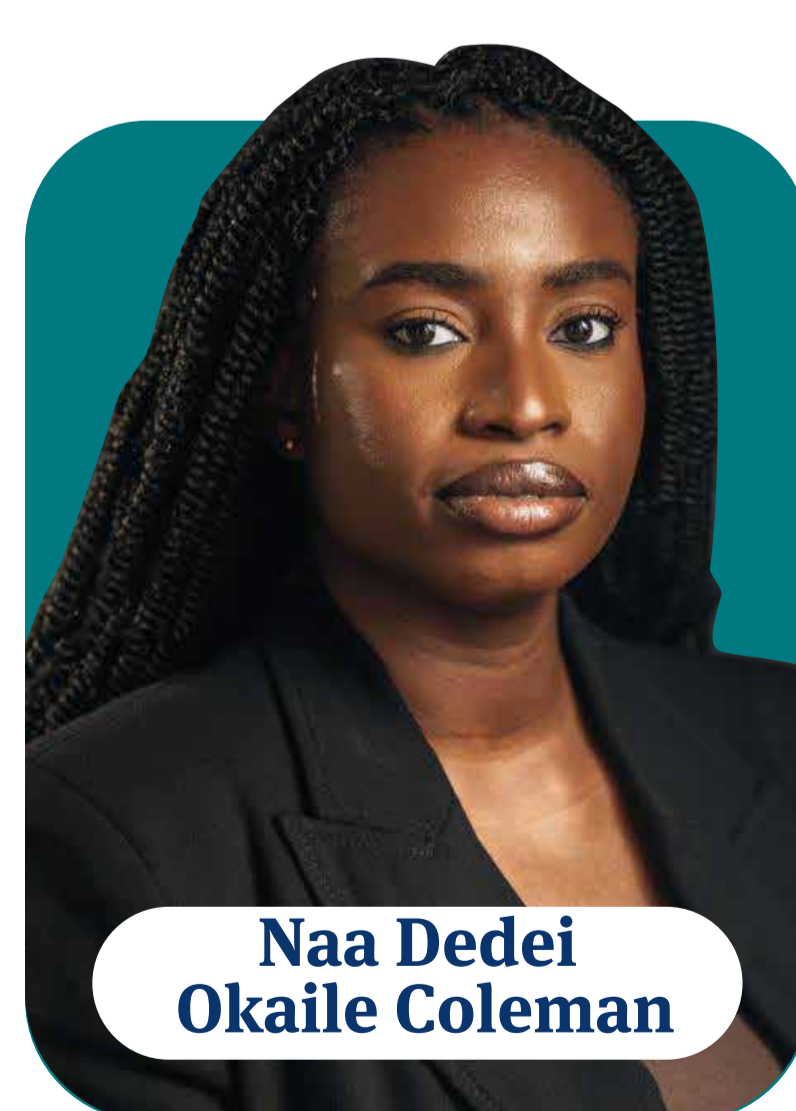
**Esmeralda
Akorfa Afenyo**



**Miriam
Selinam Tsri**



**Samuel
Gyekye-Fosu**



**Naa Dedei
Okaile Coleman**



OUR
**CORE
VALUES**

1. TRUSTWORTHY

We always keep our word, our ethics and our integrity.

2. THOUGHTFUL

We are thoughtful, friendly and keep our manners.

3. WARRIORS

We are relentless, have grit and swear by our work ethics.

4. EXCELLENCE

We always hire and develop the best.

5. WINNERS

We expect to win all our cases and close all deals.

6. VERY RESPONSIVE

Always responsive. Always committed in heart and mind.

7. FRUITFULNESS

We exceed the expectations of our client.

8. COMMUNITY

We genuinely care and labour to be a blessing.

9. FAITH

We keep our God and always put our heart in it.

10. FULFILLMENT

It's all about hard work and happiness.