



dated 14<sup>th</sup> June 2013 by refunding the total sum of the Judgment Debt of €47,365,624.40, exclusive of the accruing interests thereon, as hereinbefore stated.

The 1<sup>st</sup> Defendant/Respondent filed an affidavit in opposition to the application on 9<sup>th</sup> October 2019 in which she not only disputed the amount of judgment debt to be enforced but asserted on oath that she had since the termination of the arbitration proceedings in the United States in 2018, made efforts to locate and identify assets of the 2<sup>nd</sup> Defendant/Respondent/Judgment Debtor in Europe, if any, albeit without success. The 1<sup>st</sup> Defendant Respondent also contended in her affidavit in opposition to the Plaintiff/Applicant's application that the external lawyers representing the 1<sup>st</sup> Defendant have also tried without success to identify such assets. The foregoing, the 1<sup>st</sup> Defendant/Respondent contended on oath, compelled the Deputy Attorney-General to advise the cessation of a counterclaim filed pursuant to arbitration proceedings instituted by Waterville Holdings (BVI) Limited, and a subsequent termination of the engagement of the foreign lawyers. The 1<sup>st</sup> Defendant/Respondent contends on oath that she continues to cooperate with the investigative authorities in Ghana to search for and locate any assets of the 2<sup>nd</sup> Defendant anywhere in the world. The 1<sup>st</sup> defendant/Respondent expressed a readiness and willingness to cooperate with the Plaintiff/Applicant and act on any information that the Plaintiff may have with the purpose of executing the judgment of the Court.

In the Plaintiff/Applicant's supporting affidavit to his application I stated that even though I bring this application in my personal capacity as the Plaintiff/Applicant in the above case, I have since 23<sup>rd</sup> February 2018 been the Special Prosecutor of Ghana with the mandate to prevent, investigate, prosecute, and recover assets and manage proceeds of corruption and corruption-related offences and consequently, I am also at the time of filing this application responsible for preventing the non-enforcement of the judgment of this Court dated 14<sup>th</sup> June 2013 which was actuated by an unconstitutionally created, loot, and share syndrome as lucidly and ably articulated in this Court's said judgment.

The above statement on oath was intended to indicate that the Plaintiff/Applicant in his capacity as the Special Prosecutor had received information and intelligence pointing to the alleged commission of suspected corruption and corruption-related offences by the parties in the arbitration proceedings to compromise the enforcement of judgment debts, which may be the reason leading to the failure or refusal of the 1<sup>st</sup> Defendant/Respondent to inform the people of Ghana of the successful termination of the arbitration proceedings in favour of the people of Ghana. The Office of the Special Prosecutor as one of the investigative authorities in Ghana dealing with corruption and corruption-related offences under the Office of the Special Prosecutor Act, 2017 (Act 959), naturally opened an investigation based on Regulation 1(1) (c) of the Office of the Special Prosecutor (Operations) Regulations, 2018 (L. I. 2374) based on informant and intelligence which included the Partial Award and the Termination Award which is on-going and has is gathering evidence of the possible commission of corruption and corruption-related offences in the agreement between the parties to terminate the arbitration proceedings so as to avoid enforcing the judgment debts which gave rise to the arbitration.

The application of the Plaintiff/Applicant was intended to call the attention of the Supreme Court to the termination of the arbitration proceedings in favour of the people of Ghana and the non-enforcement of the judgment debt for the benefit of the public purse of the people of Ghana.

At the hearing of the Plaintiff/Applicant's application on 16<sup>th</sup> October 2019, the Plaintiff/Applicant undertook to assist the 1<sup>st</sup> Defendant/Respondent by making available to the 1<sup>st</sup> Defendant/Respondent facts, which in the Plaintiff/Applicants plain view could have been used to establish that Mr. Ernesto Taricone is the personification of the 2<sup>nd</sup> Defendant/Respondent, Waterville Holdings (BVI) Limited and Micheletti & Co Limited to whom the judgment debt and assets of Waterville Holdings (BVI) Limited and Micheletti & Co Limited could be traced in Ghana and in Europe for purposes of enforcing the Judgment of the Supreme Court.

I provide herein leads and documentary materials which are in the plain view of the 1<sup>st</sup> Defendant/Applicant and also disclose as information provided to the Office of the Special Prosecutor pursuant to Regulation 1(1)(c) of L. I. 2374 while maintaining the integrity of the on-going investigation into corruption and corruption-related offences in relation to the stadia contracts out of which the judgment debts and the termination of the arbitration arose.

It is proposed to begin with the Twenty-Five Million Euro (€25million) judgment debt for which the 1<sup>st</sup> Defendant/Respondent contends she was unable to trace the ownership and assets of the 2<sup>nd</sup> Defendant/Respondent, Waterville Holdings (BVI) Limited in Ghana and in Europe leading to the termination of the arbitration proceedings including the Republic of Ghana's Counterclaim. I would thereafter deal with the enforcement by the predecessor of the 1<sup>st</sup> Defendant/Respondent of the total judgment debt of €47,365,624.40 in the High Court on 29<sup>th</sup> July 2013 vis-à-vis the Twenty-Two Million Euros (€22million) judgment debt paid as restitution to Micheletti & Co and Consar based on the stadia contracts awarded and signed on 26<sup>th</sup> April 2006 which the Supreme Court declared unconstitutional and ordered to be refunded.

## **DOCUMENTARY MATERIALS AND COMMENTS**

The 1<sup>st</sup> Defendant/Respondent's affidavit in opposition to the Plaintiff/Applicant's application is an exhibit: the Power of Attorney given to Andrea Maria Orlandi by Ernesto Taricone and witnessed by the Secretary to Waterville Holdings (BVI) Limited, Kwabena Attafah Ankamah on 26<sup>th</sup> July 2005 that enabled Andrea Orlandi to register Waterville Holdings (BVI) Limited as an external company at the Registrar of Companies as part of Exhibit AG3. A photocopy is attached herewith and marked "Exhibit MPA1".

The 1<sup>st</sup> Defendant/Respondent's affidavit opposing the Plaintiff/Applicants application also contains as part of Exhibit AG3: Notice filed by Andrea Maria Orlandi after the decision of the Supreme Court in favour of the Plaintiff/Applicant discontinuing the existence of Waterville as an external company in Ghana. It is stamped as received on 24<sup>th</sup> October 2013 with Reg. No. 1924 by the Registrar General's Department. The letter of notice is signed by Andrea Maria Orlandi without any reference number or date on which it was written. A photocopy is attached herewith and marked "Exhibit MPA2". The Attorney-General is responsible for the office of the Registrar General and is deemed to have known that the purpose of discontinuing the registration of Waterville Holdings (BVI) Limited as an external company in Ghana was intended to defeat the cause of justice by making service of enforcement proceedings almost impossible. An Attorney-General determined to enforce the Supreme Court judgment and debt would have applied for absconding warrant or prevented the de-registration until enforcement was completed.

In the plain view of the Attorney-General are the payments made by the Government of Ghana on the recommendation and authority of the Attorney-General for the payment of the Twenty-Five Million Euros (€25million) declared by the Supreme Court to be unconstitutional. The Attorney-General could and can easily know that on 12<sup>th</sup> April 2011 the Controller and Accountant-General by letter No. OPU/BTA/Vol100/04/11 addressed to the Director, banking Department, Bank of Ghana, Accra, requested the latter to “send by telegraphic transfer the sum of Eur5,000,000.00 (Five Million Euros) from the MIN of YOUTH & SPORTS SUB account No. 101.84315-42013 into Waterville Holdings (BVI) Ltd Account with BARCLAYS PRIVATE BANK LTD, Euro A/C No. 65534866, IBAN: BG23 BARC2003 8065 5348 66. Swift: BARCGB22.”

Also in plain view of the Attorney-General is the payment made by the Government of Ghana on the recommendation and authority of the Attorney-General for the payment of the Seventeen Million, Four Hundred and Forty Three Thousand, Eight Hundred and Ninety Three Euros, Forty Six cent) (€17,443,893.46) declared by the Supreme Court to be unconstitutional. The Attorney-General could and can easily know that on 23<sup>rd</sup> September 2011 the Controller and Accountant-General by letter No OPU/BTA/Vol104/9/11 addressed to the Director, Banking Department, Bank of Ghana, Accra requested the latter to “send by telegraphic transfer the sum of Eur17,443,893.46 (Seventeen Million, Four Hundred and Forty Three Thousand, Eight Hundred and Ninety Three Euros, Forty Six cent) from the MIN of YOUTH & SPORTS SUB account No. 101.84315-42013 into the M/S Waterville Holdings (BVI) Ltd, Box 344 Tortola, British Virgin Islands, Standard Chartered Private Bank, Account with No. 2209014946, CIF: 270699, Swift: SCBLGB2LZPB, THROUGH STANDARD CHARTERED BANK, LONDON SWIFT:SCBLGB2L.”

What I did as the Special Prosecutor based on the informant information provided was to trace the signatory to the BARCLAYS PRIVATE BANK LTD, Euro A/C No. 65534866, IBAN:BG23 BARC2003 8065 5348 66. Swift: BARCGB22; and Standard Chartered Private Bank, Account with No. 2209014946, CIF: 270699, Swift: SCBLGB2LZPB, THROUGH STANDARD CHARTERED BANK, LONDON SWIFT:SCBLGB2L.” If the 1<sup>st</sup> Defendant/Respondent does this she would arrive at one and only one conclusion: the sole signatory to the two accounts is ERNESTO TARICONE receiving the payments from Government of Ghana as Waterville Holdings (BVI) Limited.

Mr. Ernesto Taricone has been engaged in making it impossible for the public purse to trace him as Waterville. Consequently, after the almost Twenty-Five Million Euros (€25million) were paid into his Waterville Holdings (BVI) Limited to which he was the sole signatory, Ernesto Taricone decided to close both accounts to make it impossible to trace him as the sole signatory. In two letters dated 24<sup>th</sup> February 2011 and 27<sup>th</sup> April 2011 respectively addressed to the Manager, Barclays Private Bank Limited, 16<sup>th</sup> Floor, 1 Churchill Place, London, E14 5HP, Ernesto Taricone as the sole signatory to the Waterville Barclays Private Bank Limited account with Barclays Private Bank Limited, transferred amounts of One-million seven hundred and forty-seven thousand two hundred Euros and Two-million four hundred and ninety-two thousand eight hundred Euros to his personal account with Barclays Private Bank Plc.

If the 1<sup>st</sup> Defendant/Respondent had since the judgment of the Supreme Court tried to trace the assets of Waterville Holdings (BVI) Limited through its bank accounts which are available to it through the Office of the Controller and Accountant-General it would not have failed to have realized that Ernesto Taricone is one and the same person as Waterville Holding (BVI) Limited.

Ernesto Taricone has through various stratagems tried to create surrogates as the persons who control and own Waterville Holdings (BVI) Limited after the judgment of the Supreme Court but continues to maintain absolute control over Waterville Holdings (BVI) Limited. There is documentary evidence to support the fact that on 3<sup>rd</sup> March 2016 Portcullis Trustnet (BVI) Limited gave a receipt number BV00055236 acknowledging receiving from Mr. Ernesto Taricone Chq#/TT Ref: 1603022702218311 receipted to Bank Fees Waterville Holdings (BVI) Limited 1602/BV100119 for the total sum of \$1,440.00. A photocopy of the said receipt number BV00055236 acknowledging receiving from Mr. Ernesto Taricone Chq#/TT Ref: 1603022702218311 is annexed herewith and marked "Exhibit MPA3"

Diligence on the part of the 1<sup>st</sup> Defendant/Respondent Attorney-General would have led the Attorney-General to discover as the Office of the Special Prosecutor is discovering from its criminal investigation that the total invoice for the arbitration beginning from 27<sup>th</sup> September 2019 through to 28<sup>th</sup> June 2018 for a total sum of £700,467.91 was paid by Ernesto Taricone as Waterville Holdings (BVI) Limited. Consequently, Hogan Lovells International LLP deducted their outstanding billed invoice fee from the sum of \$147,000.00 which was refunded to each party to the arbitration and returned the balance to Ernesto Taricone because he was the person who paid for all their invoiced bills. To quote Hogan Lovells notice dated 29<sup>th</sup> June 2018: "We have finally received the return of the money from the IC. This amounts to \$147,000.00. As indicated previously and in accordance with the rules 17.2 and 17.3 of the SRA accounts Rules 2011 we propose to apply the ICC sums to cover the final invoices and return the balance remaining to Ernesto (from whom the money came from in the first place in accordance with the terms of engagement letter) within 7days."

The Attorney-General is the Central Authority under the Mutual Legal Assistance Act, 2010 (Act 792?) and is in a better position to have found the fact that Ernesto Taricone, and Micheletti & Co also owned by Ernesto Taricone, is the same as Waterville. Ernesto Taricone is a citizen of Ghana resident in Ghana with vast assets and the Attorney-General can ensure the enforcement of at least the Twenty-Five Million Euros (€25million) also ordered by the Supreme Court to be refunded to the public purse.

#### **DISPUTED REFUND OF THE AMOUNT OF €22,365,624.40 CERTIFIED BY BIC (BUILDING INDUSTRIES CONSULTANTS LIMITED)**

The Supreme Court in judgment in Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122 stated, inter alia that: "...the Government of Ghana subsequently paid for all the works certified by BIC [Building Industries Consultants Ltd], totalling some €22,365,624.40. This could be problematic since it appears to have used a restitutionary route to bypass the legal consequences of an inchoate international business transaction to which the Government was a party, which had not been approved by Parliament in terms of article 185(5)."

In the Matter of an Arbitration in Accordance with the Rules of the International Chamber of Commerce Between: Waterville Holdings (BVI) Limited v The Attorney-General, Republic of Ghana, Waterville, Case No. 20561/TO, the Respondent filed the Respondent's Answer to Request for Arbitration and Counterclaim. Paragraph 47 of the Counterclaim stated the sum of the Counterclaim thus: "In this Counterclaim, the respondent seeks reimbursement from the Claimant of all monies paid, directly and indirectly, by the Respondent to the Claimant in relation to the Contracts and/or Settlement Agreement, which amount has risen to €47,365,624.40 or such other amount according to proof." Amongst the relief sought on its Counterclaims was: "(b) An award of damages against the Claimant and in favour of the Respondent, ordering the Claimant to pay the sum of €47,365,624,40 or such other amount according to proof, plus interest, to the Respondent." The Claimant filed Claimant's Memorial on Jurisdiction dated 29th July 2016 in which it raised issues concerning the jurisdiction of the Tribunal to determine the reference. The Respondent's Reply Memorial on Jurisdiction dated 22 August 2016 was also filed in reply.

Dorsey & Whitney LPP, external lawyers for the Attorney General, 1<sup>st</sup> Defendant/Respondent, in an email letter dated 7<sup>th</sup> April 2017 to the Tribunal stated, amongst others, as follows:

"According to the Partial Award on Jurisdiction at 125, the only dispute left for the Tribunal is the determination of quantum; specifically, the determination of the amount that the Respondent is entitled to receive back from the Claimant. Claimant contends that it was paid EUR 36,935,706.22 by the Respondent. Id.at 122. Although the Respondent is willing to forego the difference, if the Tribunal enters final award in favour of the Respondent in the amount of EUR36,935,706.22

Accordingly, this Respondent respectfully requests that the Tribunal enter a final award, at this time, in the amount of EUR 36,935,706.22 against the claimant and in favor of the Respondent. This would resolve the pending dispute, and there would be no need for further proceedings. Respondent would also agree that each side may bear its own attorney's fees and costs, and equally bear the Tribunal's and ICC's fees, in this arbitration."

In a second letter by the said Dorsey & Whitney LLP to the Tribunal dated 8<sup>th</sup> May 2017 the Respondent repeats its relief for the "award of damages against the Claimant and in favor of the Respondent, ordering the Claimant to pay the sum of 47,365,624.22 or such other amount according to proof, plus interest, to the Respondent." But again concludes by stating that: "...Respondent would consider the dismissal of the counterclaim only after the Claimant pays the amount of EUR 36, 935, 706.55 to the Respondent."

On 18<sup>th</sup> May 2017 a third letter by Dorsey & Whitney LLP to the Tribunal "in response to the Tribunal's request regarding next steps" counsel for the Respondent wrote to the Tribunal that counsel for the parties were unable to reach agreement: "it was agreed between counsel that each party would submit a letter with their respective position contemporaneously." The Respondent then states in the second paragraph in response to the Tribunal's request regarding next steps as follows:

“Claimant has indicated that it does not wish to pursue any of its remaining claims. However, the Respondent wishes to pursue its counterclaims. Respondent understands that Claimant contends that the Tribunal lacks jurisdiction over the counterclaims. Respondent disagrees with the Claimant, and believes that the Tribunal has jurisdiction to adjudicate the counterclaims, including after the Partial Award. This issue should be addressed in the remaining memorials-if the Tribunal is going to allow Claimant to present arguments as to why there is no jurisdiction to proceed with the counterclaims. However, there is no need to bifurcate, since the counterclaims are simpler given the Partial Award. Respondents reserve all its arguments in this regard. Claimant has requested that Respondent files its memorial first, and Respondent has no objection to that...”

Correspondence by email then ensues between the Tribunal and Counsel for the Respondent, Juan Basombrio, Counsel for the Claimants, Anne Littlewood of Hogan Lovells, the present 1<sup>st</sup> Defendant/Respondent, the Solicitor General of Ghana, and others between 18<sup>th</sup> May 2017 and 19<sup>th</sup> May 2017 with Mr. Juan Basombrio insisting that: “We still do not have a detailed proposed schedule from the Claimant. The Tribunal should enter the Respondent’s proposed schedule.” All this while the counterclaim for the Respondent, Attorney General on behalf of the Government of the Republic of Ghana was still its relief for the “award of damages against the Claimant and in favor of the Respondent, ordering the Claimant to pay the sum of €47,365,624.22 or such other amount according to proof, plus interest, to the Respondent.”

#### **SUDDEN CHANGE OF GOVERNMENT OF GHANA POSITION OF QUANTUM OF COUNTERCLAIM – OCTOBER 2013**

After the change in Government on 7<sup>th</sup> January 2017 and the appointment of 1<sup>st</sup> Defendant/Respondent as Attorney General, she continued with the position of the previous Government on the quantum of the counterclaims of the sum of €47,365,624.22 which was the same as that stated in the process of execution of the Supreme Court judgment commenced by previous Government in the High Court on 29<sup>th</sup> July 2013. However, suddenly Mr. Yaw Osafo-Mafo who was the Minister of Youth and Sports when the unconstitutional agreement dated 26<sup>th</sup> April 2006 was made and who had submitted an earlier Witness Statement to support the original counterclaim now proceeds to submits a Second Witness Statement with an Exhibit 1 reducing the counterclaim from the sum of €47,365,624.22 to only the sum of €25million paid under the previous Government contrary to the order to refund of all payments made upon the unconstitutional contract dated 26<sup>th</sup> April 2006.

With a new Attorney General now controlling the office of the Attorney General, the Supreme Court decision had suddenly assumed a politically interpretative polarizing posture rather than a rational legal constitutional interpretative posture. Consequently, the Respondent’s Memorial on its Counterclaims was filed on 25 October 2017. A Second Witness Statement of Yaw Osafo-Mafo dated 23<sup>rd</sup> October 2017 and an Exhibit 1 to the Second Witness Statement of Yaw Osafo-Mafo accompanied the Memorial on Counterclaim was filed by the same lawyers, Dorsey & Whitney LLP who had filed the original counterclaims for the sum of €47,365,624.22. The exhibit contained a letter No. CAGD/CC/MOJAG/10/2017 dated 20<sup>th</sup> October 2017 from the Controller and Accountant General’s Department signed by Mr. Eugene Ofosuhene, the Controller and Accountant General showing payments made to Waterville Holdings (BVI)

Limited from 4<sup>th</sup> February 2011 to 23<sup>rd</sup> September 2011 together with all attached authorizations and processes for the €25millions paid to Waterville.

The new Government chose to ignore for the first time the basis of the original sum of the Counterclaim of €47,365,624.40 and limited the Counterclaims to only the sum of €25million paid by its predecessor Government in spite of the promise at the 2016 Election to retrieve all the judgment debt of €47,365,624.40 in the Waterville Holdings (BVI) Ltd case. Hon. Yaw Osafo-Maafa who had made an earlier Witness Statement to support the original case now made a Second Witness Statement insisting that the Kuffour Government did not pay any sums of money to Waterville Holdings (BVI) Limited.

Hon. Yaw Osafo-Maafa, now Senior Minister, is the same Hon. Yaw Osafo-Maafa who was the Minister of Youth and Sports under whose watch the unconstitutional contracts dated 26<sup>th</sup> April 2006 which were declared by the Court in the Amidu (No.1) case. It was under his watch the suspected procurement malpractices of the award of the purported contracts of the main Waterville unconstitutional contracts were transferred as awarded to the sub-contractors of Waterville Holdings (BVI) Ltd.

The interpretation put on the decision of the Supreme Court in the Amidu (No. 1) by the Attorney General case overlooked the suspected procurement malpractices possibly committed under the Public Procurement Act, 2003 (Act 633), and Article 181 of the 1992 Constitution. The foregoing appears to have been the position of the 1<sup>st</sup> Defendant/Respondent when the agreement to terminate the arbitration proceedings with each party bearing his own cost was made and assented to by the Tribunal.

But the decision of the Supreme Court was perfectly all encompassing when it stated in the case of Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122 at page 123 inter alia that:

“The value of the work previously undertaken by the second defendant was duly certified by the consultants for the project, Building Industry Consultants Ltd (hereafter referred to as BIC). The Government of Ghana subsequently paid for all the work certified by BIC, totaling E22,365,624.40. This payment was problematic since it appears to have used as a restitutionary route to bypass the legal consequences of an inchoate international business transaction to which the Government of Ghana was a party, which had not yet been approved by Parliament in terms of article 181 (5) of the 1992 Constitution.

In spite of this, on 9 March 2009, the second defendant wrote relying on a clause in the 26 April 2006 contracts to claim fees and pre-financing costs for their construction works from the Government of Ghana, instead of from their subcontractors as agreed...”

This is the context in which the Supreme Court judgment and orders directed at Waterville Holdings (BVI) Ltd to refund all monies paid to it by the Government of Ghana premised on the unconstitutional contract dated 26<sup>th</sup> April 2006 was made and provides the justification for the predecessor of the 1<sup>st</sup> Defendant/Respondent applying to the High Court, Accra on 29<sup>th</sup> July 2013 seeking the repayment of €47,365,624.40 with accruing interest before the Supreme Court subsequently ruled that it may enforce its own judgments leading to the discontinuance of that



enforcement process by the then Attorney General. This also explains why the then Attorney General and predecessor of 1<sup>st</sup> Defendant/Respondent made counterclaims at the ICC Arbitration for the same amount until the second Witness Statement of Hon. Osafo-Mafo was filed on 25<sup>th</sup> October 2017 to substitute the counterclaim of the Government of Ghana to only the amount paid by the previous Government. The effect of this new position is to vary the decision of the Supreme Court, which cannot be valid.

It is my view that the 1<sup>st</sup> Defendant/Respondent who has assumed the Office of the Attorney General and who is responsible for executing the judgment obtained by me, as the Plaintiff, has made up her mind to pursue only the sum of €25million paid by its predecessor and not its own debt of €22,365,624.40 which is part of the refund of all payments made to Waterville Holdings (BVI) Ltd under the contract dated 26<sup>th</sup> April 2006. The Plaintiff/Applicant, therefore, takes the view that it will serve no useful purpose to expose documentary and other evidence to show that the alleged contracts entered into with the Government of Ghana with Micheletti & Co, and Consar Limited were actuated by alleged suspected corruption and corruption-related offences from informant information obtained by the Office of the Special Prosecutor from an informant on 23<sup>rd</sup> August 2019 and thereafter. The Office of the Special Prosecutor has the mandate to conduct a preliminary investigation and a full investigation into the informant information under Regulation 1(1)(c) of the Office of the Special Prosecutor (Operations) Regulations, (L. I. 2374) which it has begun investigating.

A failure or refusal to comply with the Public Procurement Act, 2003 (Act 633) to an extent that suspected commission of corruption and corruption-related offences may have been committed in the process of the award of the main Waterville Holdings (BVI) Ltd contracts to its sub-constructor, Micheletti & Co Ltd concurrently owned by Ernesto Taricone, and Consar Ltd are being investigated by the Office of the Special Prosecutor upon what appears to be credible informant information.

The Plaintiff/Applicant has stated in paragraph 20 of the supporting affidavit to his application that:

“20. I say also that this Court can take judicial notice of the fact that even though I bring this application in my personal capacity as the Plaintiff/Applicant in the above case, I have since 23<sup>rd</sup> February 2018 been the Special Prosecutor of Ghana with the mandate to prevent, investigate, prosecute, and recover assets and manage proceeds of corruption and corruption-related offences and consequently I am also at the time of filing this application responsible for preventing the non-enforcement of the judgment of this Court dated 14<sup>th</sup> June 2013 which was actuated by an unconstitutional create, loot, and share syndrome as lucidly and ably articulated in this Court’s said judgment.”

The Plaintiff/Applicant is, therefore, by his submission to assist the Attorney General to retrieve the judgment debt ordered by the Court hereby also disseminating to the 1<sup>st</sup> Defendant/Respondent to look again at the files, agreements, and correspondence of the then Government of which Hon. Yaw Osafo-Mafo was the Minister of Youth and Sports at the time the unconstitutional contract dated 26<sup>th</sup> April 2006 was entered into with Waterville Holdings (BVI) Ltd. The 1<sup>st</sup> Defendant/Respondent, Attorney General, needs to look again particularly at the letter without reference number written by the then Chief of Staff dated 5<sup>th</sup> May 2008 to one

Hon. Dr. Gianantonio Arnoldi Via Fabio Filzi No. 4, Treviso (Bg), Italy; letter without reference number from Waterville dated 19<sup>th</sup> May 2008 addressed to the Chief of Staff and signed by Dorino Marca on behalf of Waterville; letter without reference number dated 27<sup>th</sup> May 2008 from the Chief of Staff and signed on his behalf by one Dan B. Agyeman, Special Assistant addressed to Hon. Dr. Gianantonio Arnoldi Via Fabio Filzi No. 4, Treviso (Bg), Italy; and letter without reference number dated 24<sup>th</sup> October 2008 from the then Chief of Staff to Mr. Dorino Marca on behalf of Waterville and copied to 1. Hon. Minister, Ministry of Education, Science and Sports 2. Hon. Attorney General and Minister of Justice 3. Hon. Minister, Ministry of Finance and Economic Planning 4. Micheletti & Co 5. Consar Ltd to mention but a few which can be of assistance for an evaluation of the contract dated 26<sup>th</sup> April 2006. They may also examine how the contracts were transferred to the sub-contractors of the original contractor to Micheletti & Consar Ltd, without compliance with Act 633. This may point to the fact of procurement malpractices and how the payments thereto could form the basis for informants' information of suspicion and allegation that constitute and are tainted with corruption and corruption-related offences.

The relationship between Ernesto Taricone both as a Director and Shareholder in both Waterville Holdings (BVI) Limited and Micheletti & Co Ltd at the time of offloading the Waterville Holdings (BVI) contracts later declared unconstitutional by the Supreme Court to the sub-contractors Micheletti & Co and Consar Ltd is brought out by a letter written and signed by Ernesto Taricone on the letterhead of Micheletti & Co Ltd to the Secretary of the Cabinet, Castle-Osu and copied to the Attorney General on 10<sup>th</sup> August 2010 "To the kind attention of Mr. MPARE". Ernesto Taricone in this letter states inter alia that:

"With reference to the meeting held at the Castle on Monday 7<sup>th</sup> August 2006, we write to confirm that Micheletti & Co Ltd is willing to assume the continuation of the above projects, as the main Contractor, after the termination of the existing main contract with Waterville Holdings (BVI) Ltd, the main contractor.

This understanding is subject to the payment of all entitlements due to Micheletti & Co under the main contract. It is further understood that the terms and conditions for the continuation of the project will be negotiated upon terms equally beneficial as under the main contract"

Should any evidence be needed that Waterville Holdings (BVI) Ltd and Micheletti & Co Ltd were owned by one and the same controlling Director and Shareholder this is one. It further supports the informant information of breaches of Public Procurement Act, 2003 (Act 633) by malpractices even in the purported confirmation "that Micheletti & Co is willing to assume the continuation of the above project, as the Main Contractor, after the termination of the existing main contract with Waterville Holdings (BVI) Ltd the main contractor".

As part of the mandate of the Office of the Special Prosecutor the informant information under Regulation 1(1)(c) of L. I. 2374 and the facts provided thereunder has necessitated investigations into the possible suspected commission of corruption and corruption-related offences by both public officers and the Directors and Shareholders of any of the construction companies allegedly involved.

## **ERNESTO TARICONE'S ATTEMPT TO AVOID THE WATERVILLE JUDGMENT DEBT UPON PIERCING THE CORPORATE VEIL OF WATERVILLE**

A Power of Attorney was made and signed by one Sonia Cipriani Kocvska, Director, on 17 July 2015 by Waterville Holdings (BVI) Limited stating, inter alia, that:

“Waterville Holdings (BVI) Limited appoints Hogan Lovells International LLP (the ‘Attorney’) to be its attorney from date of this power of attorney. The Attorney will act on behalf of Waterville Holdings (BVI) Limited in the ICC arbitration against The Attorney General Ministry of Justice, Accra, Republic of Ghana with case reference number 20561/TO, and will execute any and all documents in the name of Waterville Holding (BVI) Limited.”

Sonia Cipriani Kocvska, who is one of the persons whom by various stratagems Ernesto Taricone tried to hide the fact that he was and is the controlling owner of Waterville Holdings (BVI) Ltd at the time of the Judgment in the case of Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122 was made and who is now put forward as holding the empty shell of Waterville Holdings (BVI) Limited, according to open intelligence sources was the partner of Ernesto Taricone as reported by the New Crusading Guide of 30<sup>th</sup> January 2019 under the heading: Ernesto Taricone’s Villaggio ‘War’... Partner Hauls Business Mogul To Police, DOVVSU Over Brutalities, British High Commission Involved!”. Mr. Ernesto Taricone used this impecunious partner of 17 years with whom he allegedly has a child as an unsuspecting surrogate to cover up his controlling ownership of Waterville.

The power of attorney supposedly appointing Hogan Lovells International LLP overlooked the fact that as far as 5<sup>th</sup> August 2013 Mr. Ernesto Taricone had instructed “Hogan Lovells International LLP to act for Waterville (Holdings) (sic) BVI Limited (“Waterville”) in connection with this matter. This letter sets out the basis on which we shall act.” This explains why at the conclusion of the ICC arbitration Hogan Lovells returned the balance of the money refunded by the Tribunal to Ernesto Taricone as the person who funded the whole arbitration fees as will be shown hereunder.

By a letter Fax: 0015166086776 dated 29<sup>th</sup> April 2005 to Mr.Kwabena Attefah Ankamah, the Waterville company secretary, Ernesto Taricone states: “I Ernesto Taricone ultimate beneficial owner of Waterville Holdings (BVI) Limited, certificate if (sic) Incorporated No. 536861, hereby instruct to effect change of the corporate structure effective from 2<sup>nd</sup> May 2005 as follows:..” A photocopy of the said letter which I obtained by virtue of my being the Special Prosecutor is annexed herewith and marked “Exhibit MPA4.” Mr. Kwabena Attefah ANKAMAH was appointed Company Secretary, and Mr. Massimomo MARCA was appointed one of two Directors.

On 4<sup>th</sup> December 2008 Ernestino Taricone and Andrea Maria Orlandi who had been appointed effective from 2<sup>nd</sup> May 2005 to the position of Director of the company filed separate Auto Certificates of Residence with the Registrar in the British Virgin Islands. Ernesto Taricone states in his Auto Certificate, inter alia, that: “Resident in House n. 5, Trasacco, Pantang, Accra –

Ghana.” Andrea Maria Orlandi states in his Auto Certificate his residence to be, inter alia that: “Resident in n. 2 Emperors Place, Trasacco Valley, Accra – Ghana.”

On 9<sup>th</sup> February 2011 Merchant Bank Ghana in a letter addressed to Portcullis Trustnet (BVI) Ltd without reference number headed, “Letter of Reference – Mr. Ernesto Taricone” stated, inter alia, that: “It is a pleasure to submit this letter of reference regarding Mr. Ernesto Taricone with permanent address at Hse. Nr 5, Trasacco Residence, Pantang Road, Accra and who has been a valued client of our bank since December 2005....” This letter was signed by Felix Anyinsah, Head/Mining, Construction and Telecoms on behalf of Merchant Bank Ghana. The next day, 10<sup>th</sup> February 2011 the Secretary to Waterville Holdings (BVI) Ltd, Mr. Kwabena Ankamah wrote a similar letter to Portcullis Trustnet (BVI) Ltd also without reference number stating, inter alia, that: “It is a pleasure to submit this letter of reference regarding Mr. Andrea M. Orlandi with permanent address at #2 Emperors Place, Trasacco Valley, Accra-Ghana and who has been a valued client of our law firm since 1998....”

This is in spite of the fact that Ernesto Taricone and Andrea M. Orlandi purported to have resigned per a “Written resolution of the directors held in LUGANO (Switzerland) on the 26<sup>th</sup> day of November 2010 which resolution was signed by Ernesto Taricone, as a Director, Massimo Marca, as a Director and Andrea M. Orlandi, as a Director. (A photocopy of the said resolution and accompanying resignation letters by Ernesto Taricone and Andrea M. Orlandi are annexed herewith and marked “Exhibit MPA5”). On 5<sup>th</sup> March 2015 Mr. Kwabena A. Ankamah, the Company Secretary, sent a letter without reference number addressed to Portcullis Trustnet (BVI) Ltd as a reminder of his resignation in which he stated, inter alia, that: “I wish to resign as company secretary effective 1<sup>st</sup> March 2012 as a process agent effective 15<sup>th</sup> March 2015.” This was supported by a resolution dated at Lugano, 11<sup>th</sup> March 2015 signed by Massimo Marca, a Director. A photocopy of the said letter and resolution are attached herewith and marked “Exhibit MPA6”

The same Ernesto Taricone who claimed to have resigned on 26<sup>th</sup> November 2010 appointed his partner of seventeen years, Sonia Cipriani Kocvska as the sole Director on 18<sup>th</sup> July 2018 and Dorino Marci and Sonia Cipriani Kocvska as shareholders with 225000 and 275000 shares each of no par value respectively evidenced by the authorized signature of Portcullis (BVI) Ltd, Registered Agent on 10<sup>th</sup> day of August, 2018. The residential and service address of Sonia Cipriani Kocvska is given as Vista Villaggio apt 23 alto Tower Accra, Ghana as disclosed on BVI Financial Services Commission Register of Corporate Affairs dated 31<sup>st</sup> July 2018. The Certificate of Incumbency (Waterville Holdings (BVI) Limited and the Finance Services Commission Register of Corporate Affairs document dated 31<sup>st</sup> July 2018 are annexed herewith and marked “Exhibit MPA7”, and “Exhibit MPA8” respectively.

A careful examination of the affairs of Waterville Holdings (BVI) Limited will disclose as stated already that it was Sonia Cipriani Kocvska, the partner of 17 years with a 17 year old son by and with Ernesto Taricone whom he made to again sign the power of attorney engaging Hogan Lovells International LLP in 2015 to represent Waterville at the ICC arbitration in the following terms:

“Waterville Holdings (BVI) Limited appoints Hogan Lovells International LLP (the “Attorney”) to be its attorney from date of this power of attorney. The Attorney will act

on behalf of Waterville Holdings (BVI) Limited in the ICC arbitration against The Attorney General Ministry of Justice, Accra, Republic of Ghana with case reference number 20561/TO, and will execute any and all documents in the name of Waterville Holding (BVI) Limited.”

I have also stated already that even though Sonia Cipriani Kocvska was put forward as Ernesto Taricone’s surrogate to escape enforcement of the judgment debts in Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122, when the ICC arbitration refunded the sum of \$147,000.00 to each of the parties after the issuance of the Termination of Arbitration Hogan Lovells International, the lawyers for Waterville in an email from its Anne Littlewood to Ernesto Taricone and Sonia Cipriani Kocvska and copied to Rupert Sydenham dated 29<sup>th</sup> June 2018 concluded as follows:

“We have finally received the return of the money from the ICC. This amounts to \$147,000.00. As indicated previously and in accordance with the rules 17.2 and 17.3 of the SRA Accounts Rules 2011 we propose to apply the ICC sums to cover the final invoice and return the balance remaining to Ernesto (from whom the money came from in the first place in accordance with the terms of the engagement letter) within 7 days.”

It must be clear from the foregoing that Ernesto Taricone at all material times remained the alter ego of Waterville Holdings (BVI) Limited and has always been a Ghanaian citizen resident at No. 5 Trasacco Residence, Pantang Road, Accra, Ghana and is also the Chairman of the Trasacco Group of Companies registered in Ghana with more than sufficient assets to refund the total judgment debt sum of €47,365,624.40 or whichever sum the present Attorney General seeks to enforce as the judgment debt. This does not need the assistance of any foreign lawyers to locate the foreign assets of Waterville Holdings (BVI) Limited. All that the 1<sup>st</sup> Defendant/Respondent Attorney General need do is use the foregoing facts which she is already privy to in order to lift the corporate veil of Waterville Holdings (BVI) Ltd to see Ernesto Taricone standing as the ultimate beneficial owner of Waterville as he described himself in 2005 when he was appointing two Directors and a Secretary to Waterville.

In any case should the 1<sup>st</sup> Defendant/Respondent, Attorney General, believe in a copy of a mere letter written by Mr. Ernesto Taricone to the Supreme Court all it needs do is to locate Sonia Cipriani Kocvska who open source indicates is a partner of Ernesto Taricone for 17 years with whom he has a child, is a British citizen, whom Ernesto Taricone’s alleged threat with death has been reported to the DOVSSU and the British High Commission in Ghana to confirm whether she is the real owner of Waterville Holdings (BVI) Limited or a mere surrogate of Ernesto Taricone, the Chairman of the Trasacco Group of Companies in Ghana. See the New Crusading Guide of 30<sup>th</sup> January 2019 already referred to above.

Andrea Maria Orlandi has featured prominently as a Director and registered Local Manager of Waterville Holdings (BVI) Limited as an external company registered in Ghana and who was exceptionally allowed by the Attorney General’s office represented by the Registrar of Companies to de-register Waterville as an external company on or around 24<sup>th</sup> October 2013 after the judgment of the Supreme Court to escape enforcement of the judgment debt. Mr. Andrea M. Orlandi worked for Ernesto Taricone, the owner of Royal Aluminum Systems Limited registered in Ghana all these years. Information available to the Special Prosecutor

indicates that Andrea M. Orlandi is now working with De Simone (Nigeria) Limited and could easily be reached through Mutual Legal Assistance of which the Attorney General is the Central Authority in Ghana.

It may be useful to state in assistance to the 1<sup>st</sup> Defendant/Respondent that the Special Prosecutor has information which confirms that before Ernesto Taricone commenced the ICC arbitration proceedings against the Government of Ghana he engaged Hogan Lovells International LLP and commissioned them to advise him on consequences that could arise from an ICC arbitration including how Waterville Holdings (BVI) Ltd could avoid any enforcement of the judgment of the Supreme Court in the case of Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122. The advice and opinions included others commissioned by Hogan Lovells International LLP from external specialist on the instructions of Ernesto Taricone as most of the opinions were addressed either to him directly or to him and Andrea M. Orlandi. Of particular interest for purposes of this submission is a Memorandum from Harneys BVI dated 17<sup>th</sup> July 2013 and Hogan Lovells' own Memorandum addressed to Ernesto Taricone and Andrea Orlandi dated 9<sup>th</sup> July 2013 on the subject: "Advice regarding Waterville Holdings (BVI) Limited options for international dispute resolution consequent to Ghanaian Supreme Court judgment of June 2013." One document in particular dated 23<sup>rd</sup> March 2015 commissioned by Hogan Lovells International opens its paragraph 1 as follows:

'1. I have been asked to advise on the prospect of the government of Ghana being able to obtain an order from the courts of the British Virgin Islands to secure the enforcement of the material part of a judgment of the Supreme Court of Ghana dated 14 June 2013 by which that court is taken as having ordered Waterville Holdings (BVI) Ltd ("Waterville") to pay to the government of Ghana certain sums of money including €25m which had been paid under a settlement agreement.'

The fact that Hogan Lovells International LLP, the lawyers of Waterville Holding (BVI) Limited during the ICC arbitration throughout continued to communicate with and seek the opinion of Agatha Taricone, daughter of Ernesto Taricone who has never been appointed by Sonia Cipraini Kocvska as an external lawyer for Waterville underscores the complete ownership of Ernesto Taricone of Waterville Holding (BVI) Ltd.

## CONCLUSIONS

The Plaintiff/Applicant filed the application in the Supreme Court on 9<sup>th</sup> September 2019 based on his perception that as the Public Interest Plaintiff who invoked the original jurisdiction of the Court leading to the judgments and orders of the Court he remains a guardian of the Public Interest until the complete enforcement of the execution of the judgment, orders and directions under Article 2 and 129(4) of the Constitution. In the case of Amidu (No.1) v Attorney General, Waterville Holdings (BVI) Ltd & Woyome (No. 1) [2013-2014 1 SCGLR 122 declarations of unconstitutionality leading to the judgment debt were made against the 1<sup>st</sup> Defendant, Attorney General. Unfortunately, in this case the view has been taken that the 1<sup>st</sup> Defendant is the only person with authority to execute the judgment without the Public Interest Plaintiff having any say in the matter in the execution of the judgment again in the Court.

As the foregoing submission to assist the Attorney General to retrieve whatever sum she perceives to be the real judgment debt shows, depending on which Government for the time being is in power the quantum of the judgment may vary with the foot of the Attorney General. It may be a total sum of €47,365,624.40 under the Attorney General of the immediate past Government and only €25million under the present Attorney General. Not even the amount paid by the sub-contractors to Waterville Holdings (BVI) Ltd based on the contract dated 26<sup>th</sup> April 2006 in the sum of €8,980,522.28 and admitted as received comes within the order of the Supreme Court to refund all monies paid to the 2<sup>nd</sup> Defendant pursuant to the unconstitutional contracts dated 26<sup>th</sup> April 2006. It may not be in the spirit of Article 2 of the 1992 Constitution to let the enforcement of judgments given under it to vary with whomever the Attorney General is for the time being.

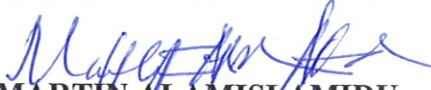
Be that as it may, I have tried to comply with the order that I assist the Attorney-General to retrieve the judgment debt in the case, the quantum of which we may disagree, by providing the information and arguments contained in these submissions. It is my hope that at least some effort would be made by the Attorney General to lift the corporate veil using some of the materials I have provided in these submissions and to retrieve and enforce whatever in her discretion she deems fit for the people of Ghana.

The application for enforcement was not brought for the purpose of slighting anybody. Consequently, should anybody feel that the language used in any portion of the application is offensive; I can only regret that my intentions were not properly communicated. I accordingly apologize for same in the knowledge that the person who makes a statement is responsible for the meaning significant others attach to them even if he did not intend those consequences.

It is my prayer that the assistance these submissions are intended to provide turn out to be useful in enforcing any part of the judgment debt for the people of Ghana.

Respectfully submitted.

**DATED AT ACCRA THIS 27<sup>TH</sup> DAY OF OCTOBER 2019.**

  
**MARTIN ALAMISI AMIDU**  
**PLAINTIFF/APPLICANT**

**THE REGISTRAR**  
**SUPREME COURT**  
**ACCRA**

**AND FOR SERVICE ON THE 1<sup>ST</sup> DEFENDANT/RESPONDENT, THE ATTORNEY GENERAL, MINISTRY OF JUSTICE, ACCRA.**

EXHIBIT "MPA1"

Filed on 29/10/19  
at 1:40 pm  
26th day of July 2005 Registrar  
Ghana

**THIS POWER OF ATTORNEY** is made on the 26th day of July, 2005  
**BY THIS POWER OF ATTORNEY WATERVILLE HOLDINGS (BVI) LIMITED** an  
International Business Corporation registered under the laws of British Virgin  
Islands with its registered office situate at Offices of Trust Net British Virgin Islands  
Ltd of Trustnet Chambers Road Town, Tortola, British Virgin Islands (hereinafter  
called "the Company") acting per its Director and Secretary hereby appoint  
ANDREA MARIA ORLANDI to be its Attorney, to act as Local MANAGER and on  
its behalf to do and execute any or all of the following things namely:

- 1) To take control, manage and administer the Company's office in Ghana.
- 2) To represent the Company and in a way he thinks proper and with sound corporate purposes and in the name of the Company to give and execute all necessary receipts and discharges for it with power and to accept negotiable instruments in the name of the Company.
- 3) Generally to do all such other lawful acts and things as he thinks advisable for the above purposes as fully and effectively in all respects as the Company.
- 4) It is hereby declared that the power hereby created shall remain in force until it is revoked.
- 5) **AND** the Company hereby undertakes to ratify and confirm whatsoever its said Attorney shall lawfully do or cause to be done by virtue of the Power of Attorney.

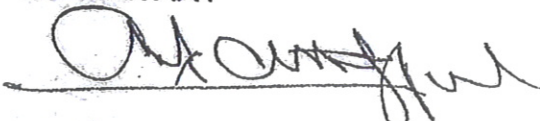
**IN WITNESS WHEREOF** the Company has set its seal this day and year first above written.

Sealed with the Common Seal )  
of Waterville Holdings (BVI) Ltd. )  
in the presence of: )

DIRECTOR



SECRETARY





TERRITORY OF THE BRITISH VIRGIN ISLANDS  
THE INTERNATIONAL BUSINESS COMPANIES ACT  
(CAP. 291)

CERTIFICATE OF GOOD STANDING

(Section 114)

No. 536861

WATERVILLE HOLDINGS (BVI) LIMITED

The Registrar of Companies of the British Virgin Islands  
HEREBY CERTIFIES that:

1. The above company was duly incorporated under the provisions of the International Business Companies Act, (Cap.291) on the 11th day of March, 2003 as Company No. 536861 of the register of International Business Companies.
2. The name of the Company is still on the register of International Business Companies and the company has paid all fees, licence fees, and penalties due and payable under the provisions of sections 104 and 105 of the said Act.
3. The company has not submitted to me articles of merger or consolidation that have not yet become effective.
4. The company has not submitted to me articles of arrangement that have not yet become effective.
5. The company is not in the process of being wound up and dissolved.
6. No proceedings have been instituted to strike the name of the company off the said register.
7. In so far as is evidenced by the documents filed with me the company is in good legal standing.

Given under my hand and seal  
at Road Town, Tortola in the  
Territory of the British Virgin Islands  
this 24th day of June, 2003

CRTI0047

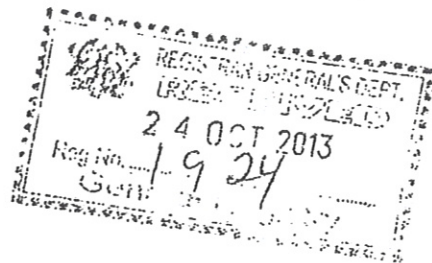
REGISTRAR OF COMPANIES

EXHIBIT "MPA2"



WATERVILLE

The Registrar of Companies  
Registrar General's Department  
P.O. Box 118  
Accra, Ghana



Dear Sir,

**RE: WATERVILLE HOLDINGS (BVI) Ltd**

Waterville Holding (BVI) Ltd was registered as external company under the Company Act, Act 179, 1963 on 5th August 2005 for the purpose of execution of the contract for the rehabilitation of three (3) sport stadia dated 26th April 2006.

The Government of Ghana terminated the contract on 1st August 2006.

Following the termination of the contract, Waterville Holding (BVI) Ltd ceased to have an established place of business in Ghana.

Accordingly, in accordance with section 312 (1) and (2) of the Company act, we hereby give you notice that Waterville Holding (BVI) Ltd has ceased to have any business interest in Ghana and therefore request you to strike its name out of the register of external companies

Yours faithfully

Waterville Holdings (BVI) Ltd.  
Local Manager



EXHIBIT "MPA3"

### RECEIPT

**Date:** 03 March 2016  
**Receipt #:** BV00055236  
**Received From:** MR ERNESTO TARICONE  
**Chq # / TT Ref:** 1603022702218311

	USD
<b>Received to:</b>	
Bank Fees	-10.00
WATERVILLE HOLDINGS (BVI) LIMITED	1602/BV100119 1,450.00
	<b>Receipt Total \$ 1,440.00</b>

RECEIVED WITH THANKS



Authorized Signatory

EXHIBIT AMPA 4

WATERVILLE HOLDINGS (BVI) LIMITED

April 29<sup>th</sup>, 2005

Mr.  
Kwabena Attefah Ankamah

Fax: 001 51660 86776

Dear Mr. Ankamah,

Kindly forward to TRUST NET (British Virgin Island) Limited the following instructions:

I Ernesto Taricone ultimate beneficial owner of Waterville Holdings (BVI) Limited, certificate of Incorporation No. 536861, hereby instruct to effect change of the corporate structure effective from 2<sup>nd</sup> May 2005, as follows:

Position	Name	Date of Birth
Company Secretary	Mr. Kwabena Attefah ANKAMAH	04/09/1955
Director	Mr. Massimo MARCA	17/11/1976
Director	Mr. Andrea M. ORLANDI	13/07/1953

Thanking for your kind attention, I remain

Sincerely ,

Ernesto Taricone

EXHIBIT "MPAS"

**WATERVILLE HOLDINGS (BVI) LIMITED**  
(the Company")

Written resolution of the directors held in LUGANO (Switzerland) on the 26th day of  
November, 2010

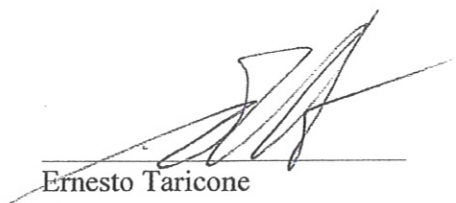
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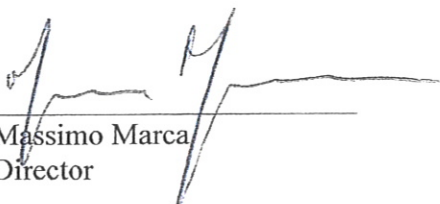
**NOTED THAT:**

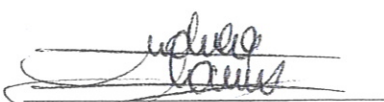
A resignation letter has been received from **Andrea M. Orlandi and Ernesto Taricone** respectfully.

**RESOLVED THAT:**

The resignations of **Andrea M. Orlandi and Ernesto Taricone** as directors be approved with effect immediately following the execution of these resolutions and the register of directors be updated to reflect the change.

  
Ernesto Taricone  
Director

  
Massimo Marca  
Director

  
Andrea M. Orlandi  
Director


RESIGNATION AS DIRECTOR

26 November 2010

The Directors  
WATERVILLE HOLDINGS (BVI) LIMITED  
Portcullis TrustNet Chambers  
4<sup>th</sup> Floor Ellen Skelton Building  
3076 Drake's Highway  
P.O. Box 3444  
Road Town, Tortola  
British Virgin Islands

RE: **WATERVILLE HOLDINGS (BVI) LIMITED** ("the Company")

I hereby resign as a Director of the Company effective immediately.



\_\_\_\_\_  
Signature of Director

Ernesto Taricone

\_\_\_\_\_  
Name of Director

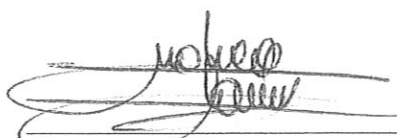
RESIGNATION AS DIRECTOR

26 November 2010

The Directors  
WATERVILLE HOLDINGS (BVI) LIMITED  
Portcullis TrustNet Chambers  
4<sup>th</sup> Floor Ellen Skelton Building  
3076 Drake's Highway  
P.O. Box 3444  
Road Town, Tortola  
British Virgin Islands

RE: **WATERVILLE HOLDINGS (BVI) LIMITED** ("the Company")

I hereby resign as a Director of the Company effective immediately.



Signature of Director

Andrea M. Orlandi

\_\_\_\_\_  
Name of Director

EXHIBIT "MPAG"

**WATERVILLE HOLDINGS (BVI) LIMITED**  
(the Company)

Written resolution of the director

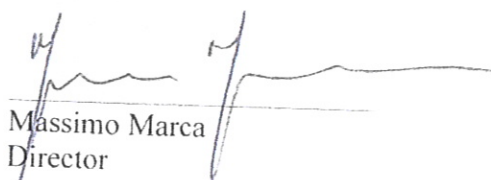
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**NOTED THAT:**

A resignation letter has been received from **Kwabena A. Ankamah**.

**RESOLVED THAT:**

The resignations of **Kwabena A. Ankamah** as Secretary be approved with effect immediately following the execution of these resolutions and the register of directors be updated to reflect the change.

  
\_\_\_\_\_  
Massimo Marca  
Director

Lugano, 11<sup>th</sup> March 2015



Porteullis TrustNet (BVI) Limited  
Porteullis TrustNet Chambers  
P.O. Box 3444, Road Town,  
Tortola, British Virgin Islands.

Ankamah, Gumm & Co.  
118 Piccadilly, Mayfair  
London W1J 7NW  
England, United Kingdom

5<sup>th</sup> March, 2015

Dear Sir/ Madam,

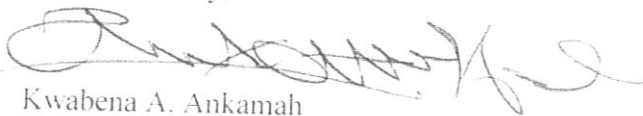
**RE: WATERVILLE HOLDINGS (BVI) LIMITED – BVI INTERNATIONAL COMPANY  
NUMBER: 536861**

**LETTER OF RESIGNATION AS A SECRETARY AND AS A PROCESS AGENT FOR  
WATERVILLE HOLDINGS COMPANY NUMBER: 536861**

It will be recalled that I have already sent a letter about my resignation about three years ago as a secretary and also as a process agent.

I wish to resign as company secretary effective 1<sup>st</sup> March, 2012 as a process agent effective 15<sup>th</sup> March, 2015.

Yours faithfully,



Kwabena A. Ankamah

EXHIBIT "MPA 7"

**CERTIFICATE OF INCUMBENCY  
WATERVILLE HOLDINGS (BVI) LIMITED ("the Company")**

We, Portcullis (BVI) Ltd of Portcullis Chambers, 4th Floor, Ellen Skelton Building, 3076 Sir Francis Drake Highway, Road Town, Tortola, British Virgin Islands VG1110, being the duly appointed Registered Agent of the Company which was incorporated in the British Virgin Islands on 11 March 2003 with Registration Number 536861, hereby confirm that as far as can be determined from the documents held by Portcullis (BVI) Ltd as Registered Agent of the Company:-

(1) the Registered Office of the Company is Portcullis Chambers, 4th Floor, Ellen Skelton Building, 3076 Sir Francis Drake Highway, Road Town, Tortola, British Virgin Islands VG1110;

(2) the Company is in Good Standing in the British Virgin Islands;

(3) the director is:

	<u>date appointed</u>
Sonia Kocvska Cipriani	18-07-2018

(4) the shareholders are:

	<u>shares held</u>	<u>Par Value</u>
Dorino Marca	225000	US\$1.00
Sonia Cipriani Kocvska	275000	US\$1.00

(5) the Company is authorised to issue no more than 500,000 shares of US\$1.00 par value each.

(6) the Company has not created any charges.

We note that pursuant to section 163 of the Business Companies Act 2004 (as amended) a register of Registered Charges in respect of the Company may be maintained at the BVI Registry of Corporate Affairs by the Registrar of Corporate Affairs. As the maintenance of such a register of Registered Charges is a requirement of the Registrar rather than the Company the contents of a register of Registered Charges may not correspond with the records of the Company held at the Registered Office.

(8) no proceedings are pending or threatened against the Company;

(9) no action has been taken to wind-up the Company or to appoint a receiver over its assets.

For and on behalf of  
Portcullis (BVI) Ltd

.....  
Authorised Signature(s)

Signed:

Portcullis (BVI) Ltd  
Registered Agent

As at this 10th day of August, 2018.

*Signature*  
WATERVILLE HOLDINGS (BVI) LIMITED

**BVI FINANCIAL SERVICES COMMISSION**

Company No. : 536861

Company Name : WATERVILLE HOLDINGS (BVI) LIMITED

Date : 31/07/2018

Register Type : Private

**INDIVIDUAL DIRECTORS**

S/No.	Director No.	Director Type	Name	Personal Details	Service Address	Residential Address	Appointed Date	Cease Date
1	741F844C	Director	Sonia Kocvska Cipriani	Date of Birth: Place of Birth: Macedonia, Republic of Nationality: British	Vista Villagio apt 23 Alto Tower Accra GHANA	Vista Villagio apt 23 Alto Tower Accra GHANA	18/07/2018	



Filed on 29/10/19  
at 1:40 am/pm  
SD Registrar  
SUPREME COURT OF GHANA

IN THE SUPERIOR COURT OF JUDICATURE  
IN THE SUPREME COURT OF JUSTICE  
ACCRA – AD 2019

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WRIT TO INVOKE THE ORIGINAL JURISDICTION OF THE SUPREME COURT  
ARTICLES 2, 130(1) (a), 132 AND 181 OF THE 1992 CONSTITUTION: RULE 45 OF  
THE SUPREME COURT RULES 1996 (C. I. 16)

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SUIT NO. J8/140/2019

BETWEEN:

MARTIN ALAMISI AMIDU  
PLOT 355 NORTH LEGON RESIDENTIAL AREA      PLAINTIFF/APPLICANT  
ACCRA

AND

1. THE ATTORNEY-GENERAL  
MINISTRY OF JUSTICE      1<sup>ST</sup> DEFENDANT/RESPONDENT  
MINISTERIES  
ACCRA

2. WATERVILLE HOLDINGS (BVI) LIMITED  
P. O. BOX 3444      2<sup>nd</sup> DEFENDANT/RESPONDENT/  
ROAD TOWN      JUDGMENT DEBTOR  
TORTOLA  
BRITISH VIRGIN ISLANDS

3. ALFRED AGBESI WOYOME  
HOUSE NO. 16B  
6<sup>TH</sup> STREET TESANO – ACCRA

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AFFIDAVIT OF THE PLAINTIFF/APPLICANT IN VERIFICATION OF  
SUBMISSIONS IN ASSISTANCE TO THE 1<sup>ST</sup> DEFENDANT/RESPONDENT ON  
AVAILABLE EVIDENCE ENABLING THE ENFORCEMENT OF THE JUDGMENT  
DEBT AGAINST WATERVILLE HOLDINGS (BVI) LIMITED AS ORDERED BY THE  
SUPREME COURT ON 9<sup>TH</sup> OCTOBER 2019

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I, Martin Alamisi Amidu of Plot No. 355 North Legon Residential Area, Accra, make oath and  
say as follows:

1. I am the Plaintiff/Applicant and deponent herein and the matters I depose to are within my personal knowledge, information and belief.
2. The statements of submissions and the materials provided therein including the annexed "Exhibits MPA1 to MPA8" accompanying this affidavit headed: "Submissions by the Plaintiff/Applicant in assistance to the 1<sup>st</sup> Defendant/Respondent on available evidence enabling the enforcement of the judgment debt against Waterville Holdings (BVI) as ordered by the Supreme Court on 9<sup>th</sup> October 2019" are true to the best of my knowledge, information and belief.
3. The Plaintiff/Applicant's application and the information provided in the submissions were engineered by informant information that came to my notice in person and as the Special Prosecutor since 23<sup>rd</sup> August 2019, open source materials and from my personal knowledge.
4. The accompanying submissions to this affidavit is being filed to avoid any dispute as to what took place between the Plaintiff/Applicant and the 1<sup>st</sup> Defendant Respondent, Attorney General relating to the assistance offered by the Plaintiff/Applicant to enable enforcement of the judgment debt the subject matter of the submissions.

WHEREFORE I swear to this affidavit in verification and support of my submissions to the Attorney General aforesaid

SWORN at Accra this .....  
day of October, 2019

29<sup>th</sup>

  
.....  
DEPONENT

BEFORE ME

  
COMMISSIONER FOR OATHS

REGISTRAR  
SUPREME COURT