Filed on 19/10/2026
1:05 am/pm
Registrar
HIGH COURT. ACCRA

IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE
SPECIALISED COURT '1'
ACCRA – A.D. 2026

Suit No. CR/0418/2025

THE REPUBLIC ... Prosecution/Respondent

V

1. KWABENA ADU-BOAHENE
2. ANGELA ADJEI BOATENG
3. ADVANTAGE SOLUTIONS LIMITED ... Accused persons/Applicants

NOTICE OF MOTION:
APPLICATION FOR AN ORDER STRIKING OUT PORTIONS OF THE PROSECUTION/RESPONDENT'S SUBMISSIONS FILED ON 9TH OCTOBER 2026, IN OPPOSITION TO THE ACCUSED PERSONS' SUBMISSION OF NO CASE

Take Notice that Counsel for and on behalf of the Accused persons/Applicants herein will move this Honourable Court for an order striking out portions of the Prosecution/Respondent's submissions filed on 9th October 2026, in opposition to the Submission of No Case to Answer filed by the Accused persons/Applicants on 25th September 2026, as not borne out by the record of proceedings, on the grounds contained in the accompanying affidavit and for any further order or orders as this Honourable Court may deem fit.

Court to be moved on Mon. the 26th day of October 2026 at 9 o'clock in the forenoon or soon thereafter as Counsel for Accused persons/Applicants may be heard.

Dated at Adehye Chambers, Accra, this 19th day of October 2026.

Samuel Atta Akyea, Esq.
(eESR02563/26)
Lawyer for the Accused persons/Applicants
Zoe, Akyea & Co.
ZOE, AKYEA & CO.
BARRISTERS, SOLICITORS & NOTARIES PUBLIC
C114 ABORLEBU CRESCENT
NORTH – LABONE, ACCRA
P. O. BOX NK 23, NORTH KANESHIE - ACCRA
TEL: 0302 910 202, 0202 735 742

The Registrar,
High Court,
Specialised Court "1",
Accra.

And for service on the Attorney General, Office of the Attorney General, Accra.

Filed on 19/10/2026
at 1:05 am/pm
Registrar
HIGH COURT. ACCRA

IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE
SPECIALISED COURT '1'
ACCRA – A.D. 2026

Suit No. CR/0418/2025

THE REPUBLIC ... Prosecution/Respondent

V

1. KWABENA ADU-BOAHENE
2. ANGELA ADJEI BOATENG
3. ADVANTAGE SOLUTIONS LIMITED ... Accused persons/Applicants

AFFIDAVIT OF KWABENA ADU-BOAHENE IN SUPPORT OF THE MOTION TO STRIKE OUT PORTIONS OF THE PROSECUTION/RESPONDENT'S SUBMISSIONS FILED ON 9TH OCTOBER 2026

I Kwabena Adu-Boahene of Plot 6, Mayfair Estates, East Airport, Accra, make oath and say that:

1. I am the deponent herein and the 1st Accused person/Applicant hereto. I depose to this affidavit on my own behalf, and also have the consent and authority of the 2nd and 3rd Accused persons/Applicants to depose to this affidavit on their behalf.

2. The facts I depose to herein, unless otherwise stated, are within my personal knowledge, information and/or reasonable belief.

3. I have also received legal advice of and concerning the effect and import of this application.

4. At the hearing of this application, my Counsel shall seek the leave of the Court to refer to the entire record of proceedings and all processes filed so far in this criminal action as if same have been incorporated into this affidavit and sworn to on oath.

5. The Prosecution/Respondent (hereinafter called "the Prosecution") arraigned the Accused persons/Applicants before the Honourable Court on the charges in the charge sheet and summary of accompanying facts filed on 30th April 2025.

6. At the close of the Prosecution's case on 8th September 2026, the Honourable Court directed the Accused persons/Applicants (hereinafter referred to as "the Accused Persons") to file a submission of no case to answer on or before 25th September 2026. The Court also directed that, should the Prosecution be minded to file a response to the Accused persons' submission of no case, they could do so within two weeks of service of the Accused persons' submissions.

7. The Honourable Court also ordered that the Accused persons could file a reply to the Prosecution's submissions within seven (7) days of being served with the said process.

8. Pursuant to the order of the Court, the Accused persons filed their submission of no case to answer on 25th September 2026, and the Prosecution filed its submissions in opposition to the Accused persons' submission of no case to answer on 9th October 2026. *Annexed and marked as **Exhibit "KAB 1"** is a copy of the Prosecution's submissions.*

9. In its submissions, the Prosecution misattributes statements to witnesses and misstates the content of the documentary evidence that are not borne out by the record of proceedings.

10. The following assertions in the Prosecution's submission are not supported by any part of the record of proceedings:

No.	Para.	Passage sought to be struck out	Why it has no basis in, or materially overstates, the evidence
1	10, 24, 34, 57	*"PW2 and PW4 have testified to this Court that both EXHIBITS X and EXHIBIT 11 are not genuine"* (para 10); *"A1 presented a forged sale contract for the alleged cyber defence system (EXHIBIT X) as well as a forged invoice number NSC 006"* (para 24); *"EXHIBITS X and 11 which have been proven not to be genuine"* and *"fabricated documents"* (paras 34, 35);	There is no testimony on record in which PW2 or PW4 declares that Exhibit X is not genuine or forged. PW2 was discharged on 27th April 2026. Exhibit X was admitted on 22nd June 2026 through PW4, so PW2 never testified about it. PW4 described Exhibit X as "*the purchase agreement dated 30th January, 2020 between BNC and ISC Holdings which A1 presented to UMB*". and he agreed that "*Exhibit B2 is consistent with the delivery and acceptance payment milestone in Exhibit X*" and that the "percentages correspond". See Cross-Examination

No.	Para.	Passage sought to be struck out	Why it has no basis in, or materially overstates, the evidence
		"a forged sale contract (EXHIBIT X) and a forged invoice (EXHIBIT 11)" (para 57).	of PW4, 29th July 2026 (pages 9 and 10) PW2 did not testify that Exhibit 11 was forged, nor not genuine. Asked about different invoices bearing the same number, she answered: "*My Lord it is likely one will be an error.*" Cross Examination of 7 November 2025 (page 3). and also: "*Exhibit B4 came to my notice but Exhibit 11 did not so I cannot tell which one is in error.*" Cross Examination of 27 April 2026 (Page 9) There is no evidence of forgery of either document.
2	54, 10	Paragraph 54 expressly attributes to PW2 the statement that NSB *"has no contract with ISC Holdings Limited in respect of the alleged cyber defence system".* Paragraph 10 states that the institution did not, in January 2020, have a contract with ISC for a cyber defence system.	PW2 gave no such evidence in her testimony. In her testimony of 20th April 2026 at page 6 and 7: She acknowledged processing and paying an invoice for a cyber defence system, including its delivery and acceptance milestones.
3	10, 54, 3 and 20	The Prosecution submit that PW2 told the court that *"the NSB does not know of 'BNC Communications Bureau Limited' or its bank account".*	PW2 gave no such evidence in her testimony. In respect of the bank account, PW2 testified that she assumed it was an operational account which she did not have the clearance to know

No.	Para.	Passage sought to be struck out	Why it has no basis in, or materially overstates, the evidence
			(Evidence-in-Chief of 17th October, 2025, Page 13), that there are some national security special operations account she did not have the clearance to know at her level (Cross-Examination of PW2, 7th November 2025, Page 17) When asked "*And you testified that you are here to speak about financial matters?*" she responded "*Yes my Lord but I also stated that I do not have clearance to know certain things*". (Cross-Examination 24th March, 2026, Page 4)
4	10	The Prosecution submits that PW2 testified that the March 2020 invoice was for the "one-time purchase" of a digitized investigative audit system.	The evidence on record contains no such testimony. PW2 identified the invoice and the equipment description thereon. On 27 April 2026, pages 5 and 6, she acknowledged that the amount under discussion "was not the full payment" and that invoice 28, relating to the same acquisition, had also been processed.
5	Paras 9 and 40 Pages 3 and 15–16 Related para 56 Page 21	The prosecution says that PW3 testified that all GH¢49.1 million was spent on the accused and their friends, associates and families, and never on an official or approved purpose.	PW3 gave no such evidence. On 14th May 2026 (pages 5, 6 & ,7), PW3 identified ISC International Security Consultants Holdings Limited as beneficiary of Exhibits 19 and 20 and read the remittance information as procurement of a cyber defence system, invoice NSC006.
6	56	"EXHIBIT H, for instance, shows that payments were made from A3's bank account to A1's mother for a building project in Kumasi." (paragraph 56)	Exhibit H is a photograph of a building. Exhibit H is not a bank account, neither does it have any accounting annotations. PW4 did not explain how the photograph demonstrates payments from the GHS 49.1 million. PW4 accepted that

No.	Para.	Passage sought to be struck out	Why it has no basis in, or materially overstates, the evidence
			there were "no direct payments from accounts analysed towards Dorchester Heights", the building PW3 identified as 'the Kumasi project' (Cross-Examination of PW4, 8th September 2026, Page 13). See also Evidence-in-Chief of PW3, 5th May 2026;.

11. Annexed and marked as ***Exhibit "KAB 2"*** is Exhibit H we have referenced above.

12. I am advised by Counsel and verily believe same to be true that where facts have not been received in evidence, a party cannot rely on same in its submissions for the court's consideration.

13. I am also advised by Counsel and verily believe same to be true that importing non-existent materials into the submissions, misstating a fact, misstating the content of a document, amount to giving evidence from the bar, which is not permitted by the rules of Court, the rules of evidence and the ethics of the legal profession.

14. I am further advised by counsel and verily believe same to be true that the Court has the inherent power to strike out the offending portions from the Prosecution's submissions to avoid any possibility of the Court relying on same.

15. In the circumstances, I pray that the portions of the Prosecution's submissions referenced in paragraph 9 above, should be struck out by the Honourable Court.

16. Wherefore, I swear to this affidavit in support of the application herein.

Sworn at Accra this 19th)
day of October 2026)

Deponent

Before Me

JUSTINA CLOTTEY
COMMISSIONER FOR OATHS
P.O. BOX AC 33, ARTS CENTRE, ACCRA

Commissioner for Oaths

EXHIBIT KAB "1"

Filed on 09/10/2026
1:20 am/pm
Registrar
HIGH COURT, ACCRA

IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT
(SPECIALISED JURISDICTION DIVISION)
ACCRA – A.D. 2026

SUIT NO.: CR/0418/2025

THE REPUBLIC	**PROSECUTION**

VERSUS

KWABENA ADU-BOAHENE	**1ST ACCUSED PERSON**
ANGELA ADJEI BOATENG	**2ND ACCUSED PERSON**
ADVANTAGE SOLUTIONS LIMITED	**3RD ACCUSED PERSON**

PROSECUTION'S SUBMISSION IN OPPOSITION TO THE ACCUSED PERSONS' SUBMISSION OF NO CASE TO ANSWER (DATED 25/09/2026) PURSUANT TO THE ORDER OF HIS LORDSHIP, MR. JUSTICE FRANCIS APANGABUNO ACHIBONGA, J.A., SITTING AS AN ADDITIONAL JUDGE IN THE HIGH COURT (SPECIALISED JURISDICTION DIVISION), ACCRA, ON SEPTEMBER 8, 2026.

May it please my Lord,

I. INTRODUCTION

1. This is the Republic's submission in opposition to the Accused Persons' submission of no case to answer. It is filed pursuant to the order of the Court dated **September 8, 2026**. In this submission, the Republic prays the Court to dismiss the Accused Persons' submission; and to order them to, if they so wish, open their defence.

2. To that extent, the submission is divided into 5 parts. Part I is this introduction. Part II provides the essential facts which gave rise to the charges. Part III of the submission outlines the law on submission of no case to answer. Part IV presents the analysis of the law of the offences charged and the evidence adduced. In this Part, the Republic applies the evidence adduced to each of the 9 offences in the case. Part V contains the Republic's concluding prayer.

II. ESSENTIAL FACTS

3. The 1st Accused Person (**A1**) was, from 2017 to December 2020, the Director of the Bureau of National Communication (the "BNC"). He, then, became the Director-General of the National Signals Bureau (the "NSB") in December 2020 when the NSB was established by the National Signals Bureau Act (Act 1040).

THIS IS THE INSTRUMENT MARKED KAB AS EXHIBIT ..... REFERRED TO IN THE AFFIDAVIT ..... SWORN BEFORE ME THIS ..... DAY OF ..... COMMISSIONER FOR OATHS

Adu-Boahene

The NSB is, by Section 40 of Act 1040, the successor-agency to the BNC. The 2nd Accused Person (**A2**) is **A1**'s wife, while the 3rd Accused Person (**A3**) – ADVANTAGE SOLUTIONS LIMITED – is owned, managed and controlled by **A1** and **A2**.

4. On **February 6, 2020**, **A1** deposited a cheque (**EXHIBIT S**), with the face value of **Gh¢ 27,100,000.00** into a bank account numbered **0241424233018**. This bank account is held at Universal Merchant Bank ("UMB"). The name on it is "BNC Communications Limited – Operations". **EXHIBIT S**, dated **February 5, 2020**, was drawn on the Fidelity Bank account numbered **1070030677849**. The name on this bank account is "The Director BNC". It belongs to the BNC. The payee on this first cheque is "BNC – Operations". **A1** personally instructed the drawing of **EXHIBIT S**. By the bank mandate on the account, **A1** (in his capacity as the Director at BNC) was the principal signatory. One, JOSHUA KYEREMEH (in his capacity as the National Security Coordinator) countersigned **EXHIBIT S**. JOSHUA KYEREMEH died in office on **January 18, 2021**. It is important to note that PW4, the lead investigator on the case, told this Court in his testimony on **July 30, 2026**, that but for his untimely death, JOSHUA KYEREMEH would have been a subject of this case's investigation.

5. On **March 18, 2020**, **A1** had a second cheque (**EXHIBIT 5 Series**) drawn. He issued it on the same day. This cheque, numbered **020089**, was drawn on the same Fidelity Bank account numbered **1070030677849** with "BNC – Operations" as payee. This cheque, too, was deposited into the same bank account numbered **0241424233018** with the account name "BNC Communications Limited – Operations", held at UMB. Its face value was **Gh¢ 1,000,000.00**. **A1** instructed PW2 to deposit this second cheque. PW2 was the Director of Finance at the BNC and, also, the Director of Finance when the BNC became the NSB. A third cheque (**EXHIBIT 5 Series**), numbered **020094**, was with the face value of **Gh¢ 21,000,000**. It was deposited by PW2 into the same bank account numbered **0241424233018** with the account name "BNC Communications Limited – Operations" which is held at UMB. This cheque, too, was drawn on BNC's "The Director BNC" bank account held at the Fidelity Bank. The payee stated on the cheque, again, is "BNC – Operations".

6. The total of all the three cheques' face value is **Gh¢ 49,100,000.00**. **EXHIBIT S1**, **EXHIBIT 9** and **EXHIBIT 10** are, respectively, the deposit slips for each cheque – **EXHIBIT S**, **EXHIBIT 5 Series** and **EXHIBIT 5 Series**. Thus, the three cheques which were meant for the payee "BNC – Operations", ended up in the Accused Persons' "BNC Communications Limited – Operations" bank account.

7. By the bank account opening documentation in **EXHIBIT T Series**, the bank account numbered **0241424233018** – into which all the three cheques were deposited – is owned by a private limited liability company called "BNC Communications Bureau Limited". Because of the similarity in the name of this

private company and the BNC (and the concomitant need to simplify the distinction between them), we wish to, throughout this submission, call this company the "Private BNC".

8. It is important to note that this bank account was opened on **February 5, 2020** – the same day that **A1** drew the first cheque (**EXHIBIT S**). By the company incorporation documentation in **EXHIBIT T SERIES, EXHIBIT V**, and **EXHIBIT W**, Private BNC has **A3** as its sole shareholder, and **A1** and **A2** as its directors. **A2** is the sole beneficial owner of **A3**. Therefore, the bank account is the private property of the Accused Persons.

9. On **February 6, 2020**, the same day on which **EXHIBIT S** was deposited, **A1** approached UMB with a request to move the sum of **Ghȼ 9,537,500** from the Private BNC account. He told the bank that the purpose of his transfer request was the purchase of a cyber defence system. Accordingly, he attached a sale contract dated **January 30, 2020** (**EXHIBIT X**) and an invoice numbered **NSC 006** (**EXHIBIT 11**) dated **February 1, 2020**, as evidence of the purpose of the transfer. Upon this explanation, UMB granted **A1**'s transfer request; whereupon **A1** started expending the **Ghȼ 49,100,000.00. EXHIBIT Y** and **EXHIBIT Y1** show how the Accused Persons expended the **Ghȼ 49,100,000.00. EXHIBIT Y** and **EXHIBIT Y1** and the testimony of **PW3** show that all the **Ghȼ 49,100,000.00** was spent on **A1** and **A2**, and their friends, associates and families. It was never spent on any official or officially approved transaction or purpose. **Exhibit U** (BNC Communications Bureau – Operation's bank statement) shows that the Accused Persons had, as of **August 3, 2020**, dissipated the **Ghȼ 49,100,000.00,** leaving only **Ghȼ 683,609.65**.

10. Testifying for and on behalf of the NSB, PW2 told this Court that the NSB does not know of "BNC Communications Bureau Limited" or its bank account – "BNC Communications Limited – Operations". They also did not, in January 2020, have any contract with ISC Holdings Limited for the supply of a cyber defence system. With respect to invoice number **NSC 006** (**EXHIBIT 11**), PW2 has stated to this Court that the invoice number **NSC 006** which NSB has in its records is dated **March 30, 2020** (not **January 30, 2020**) and was for the one-time purchase of a digitized investigative audit system and not for the purchase of a cyber defence system. The NSB's inventory (**EXHIBIT AJ**) shows that no such cyber defence system was purchased by the NSB or ever delivered to or received by it. PW2 and PW4 have testified to this Court that both **EXHIBITS X** and **EXHIBIT 11** are not genuine.

11. On the back of these facts, the Accused Persons were, on **April 30, 2025**, arraigned before the Court on eleven counts comprising the following charges:

    a. Stealing, contrary to Section 124(1) of the Criminal Offences Act, 1960 (Act 29).

b. Conspiracy to steal contrary to Sections Act, 1960 (Act 29).

c. Defrauding by false pretences, contrary to Section 131(1) Act, 1960 (Act 29).

d. Wilfully causing financial loss to the State contrary to Section 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

e. Using public office for profit contrary to Section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

f. Collaboration to commit a crime, to wit - using public office for profit contrary to Section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

g. Obtaining public property by false statements, contrary to Section 5 of the Public Property Protection Act, 1977 (SMCD 140).

h. Money laundering contrary to Section 1(2)(c) of the Anti-Money Laundering Act, 2020 (Act 1044).

i. Conspiracy to commit money laundering contrary to Section 3 of the Anti-Money Laundering Act, 2020 (Act 1044).

On **September 8, 2026**, the Republic closed its case after calling 4 witnesses. The Court, on the request of the Accused Persons, allowed that a submission of no case to answer, a submission in opposition and a submission in reply be filed. Hence this submission.

III. THE LAW ON SUBMISSION OF NO CASE

12. The practice of making a submission of no case to answer is based on two main principles of criminal law. First, that the duty to prove the guilt of the accused person is squarely on the prosecution alone. The second principle is that the accused person has no duty to assist the prosecution in discharging that duty. It was, thus, in the Canadian case of **R v P (MB)** [1994] 1 SCR 555, that Lamer CJ stated this. The CJ said:

> *"Perhaps the single most important organizing principle in criminal law is the right of the accused not to be forced into assisting in his or her own prosecution. This means, in effect, that an accused is under no obligation to respond until the state has succeeded in making out a prima facie case against him or her."*

Therefore, at the close of the prosecution's case, the Court has a duty to decide whether the prosecution has made out a sufficient case against the accused person to require her – the accused person – to mount a defence. This is provided for in Section 173 of the Criminal and other offences (Procedure) Act, 1960 (Act 30) as follows:

> *"If at the close of the evidence in support of the charge, it appears to the Court that a case is not made out against the accused sufficiently to require him to make a defence, the Court shall, as to that particular charge, acquit him."*

13. To perform this duty, the courts have established principles which guide them in deciding whether to call on the Accused Person to open her defence. The first requirement is that the prosecution must adduce evidence to establish all the essential ingredients of the offence. In **Akwasi Osei Adjei v The Republic** [2010-2012] 2 GLR 754, Apau J.A. (as he then was) stated as follows:

> *"As for the essential ingredients, it is a must that all of them must be established before an accused could be called upon to open a defence otherwise not. The failure to establish even one ingredient is very fatal and there would be no need to call upon the accused to say anything. It is therefore of paramount importance and obligatory on the part of a trial court to identify the essential ingredients of the offence charged when it comes to deciding whether or not a prima facie case had been made against an accused person in respect of that offence at the close of the prosecution's case."*

14. Adducing evidence to establish the essential ingredients of the offence is, however, only the beginning. Beyond that the Court must satisfy itself that the prosecution's evidence establishing the essential elements of the offence is not discredited through cross-examination. Accordingly, in **The State v. Ali Kassena** [1962] 1 GLR 144, the Supreme Court, speaking through Crabbe J.S.C., outlined at page 148 as follows:

> *"A submission that there is no case to answer may properly be made and upheld (a) when there has been no evidence to prove an essential element in the alleged offence; (b) when the evidence adduced by the prosecution has been so discredited as a result of*

cross-examination or is so manifestly unreliable that no reasonable tribunal could safely convict upon it."

Further, Foster J.A. (as he then was) gave the following explanation in **Agyemang II v The Republic** [1993-94] 1 GLR 555, 559:

> *"The duty of the trial judge in considering a submission of "no case" is first to satisfy himself whether or not the evidence led by the prosecution could be said to have proved all the essential elements of the offence charged. If he so finds for the prosecution, he must next decide whether the evidence is not inherently weak and therefore unreliable."*

15. By the authorities, making it across the cross-examination hurdle does not end the prosecution's burden. A third requirement is that the prosecution's evidence must not be so balanced as to be susceptible to two rival conclusions – one to innocence, the other to guilt. If such a situation arises, the court must acquit. Thus, in **Asamoah v The Republic**, (Suit No. J3/4/2017, Supreme Court Judgement of July 26, 2017), Adinyira JSC, summed up the factors more clearly as follows:

> *"The grounds under which a trial court may uphold a submission of no case as enunciated in many landmark cases whether under a summary trial or trial by indictment may be restated as follows: (a) there had been no evidence to prove an essential element in the crime; (b) the evidence adduced by the prosecution had been so discredited as a result of cross-examination; or the evidence was so manifestly unreliable that no reasonable tribunal could safely convict upon it.; or (c) the evidence was evenly balanced in the sense that it was susceptible to two likely explanations, one consistent with guilt, and one with innocence."*

16. Cognisant of the established principles and legal authorities on the matter, the Republic contends that the body of evidence placed before the Court satisfies the standard to warrant an invitation to all the Accused Persons to open their respective defences.

IV. ANALYSIS OF THE EVIDENCE AND THE INGREDIENTS OF THE OFFENCES

A. Stealing, Contrary to Section 124(1) of the Criminal Offences Act, 1960 (Act 29)

17. The analysis in this section is on Count 1, Count 2, and Count 3. It is in respect of all the Accused Person. Section 124(1) of the Criminal Offences Act, 1960 (Act 29) creates the crime of stealing and makes it a second-degree felony. Section 125 defines stealing as follows:

> *"A person steals who dishonestly appropriates a thing of which that person is not the owner."*

Therefore, the essential ingredients of the offence are as follows: (a) that there is a *thing*, (b) that the thing does not *belong* to the accused person, (c) that the accused person *appropriates* the thing; and (d) that he appropriated it in a *dishonest* manner. See: **Domena v. Commissioner of Police** [1964] G.L.R. 563; **Republic v. Halm and Another** (1969) CC 155 C.A; **Lucien v. The Republic** (1977) 1 GLR 351; **Ampah v. The Republic** [1977] 2 GLR 171; **The Republic v Mallam Ali Yusuf Issah** (Suit No. 4/2001, Supreme Court Judgement dated April 2, 2003); **Osei Kwadwo II v. The Republic** (2007-2008) SCGLR 1711.

18. From the facts, the *thing*, subject matter of the charge sheet, is money – **Gh¢ 49,100,000.00**, being the sum of the face value of the three cheques. The Republic tendered the three cheques in evidence to prove this essential element. **EXHIBIT S** contains the first cheque with serial number **020086**, dated **February 5, 2020**, and drawn on the bank account number **1070030677849** held with Fidelity Bank. **EXHIBIT 5 SERIES** contains the other two cheques – cheque number **020089** dated **March 18, 2020**, and cheque number **020094** dated **March 30, 2020** – all drawn on the same bank account number **1070030677849** held with Fidelity Bank. During cross-examination, the Accused Persons did not dispute the cheques or their respective values.

19. The Republic has showed, further, that the Accused Persons did not own the **Gh¢ 49,100,000.00**. This showing is evidenced by the fact that the money was, at the time of transfer, in the "The Director BNC" bank account numbered **1070030677849**, held at Fidelity Bank. This bank account belongs to the BNC. This is evidenced by the testimony of PW2. On **October 17, 2025**, PW2 testified as follows:

> *"My Lord I know of three bank accounts: the main account which is "Bureau of National*

Communications" which is domiciled at Bank of Ghana; "Bureau of National Communications Two", which is an operational account also at Bank of Ghana; and the "Director BNC", which was at Fidelity Bank and was opened by the late Joshua Kyereme, because we were not autonomous at the time."

Further, **EXHIBIT 35** contains a letter dated **May 16, 2025**, attached to an email from Fidelity Bank. This letter reads:

"The Director BNC account was opened on 2nd June 2017, following an account opening instruction dated 31st May 2017 from the National Security Co-ordinator. The proposed signatories to the account were Joshua Kyremeh (late), Kwabena Adu-Boahene, and Seth Kwadwo Danso. According to the mandate, Kwabena Adu-Boahene was authorized to sign jointly with either Joshua Kyeremeh or Seth Kwadwo Danso for any transactions or account-related activities."

20. The BNC is a State agency. All the particulars show that the bank account (and, therefore, the monies therein) did not belong to any of the Accused Persons. During cross-examination, none of the Accused Persons led evidence to show that any of them owned or have a *direct* right to bank account number **1070030677849** or the monies therein.

21. The Republic also led evidence to show that **A1** appropriated the **Gh¢ 49,100,000.00**. This is evidenced by three acts done by **A1**. The first act being **A1** *personally* instructing the drawing of each of the three cheques; second act, being **A1** *personally* depositing the first cheque; and the third act being **A1** *personally* instructing PW2 to deposit the second and the third cheques – all into bank account number **0241424233018** with the account name "BNC Communications Bureau Limited", held at UMB. **EXHIBIT S1**, **EXHIBIT 9** and **EXHIBIT 10** are, respectively, the deposit slips for each of the three cheques. **EXHIBIT S1** shows that **A1** personally deposited **EXHIBIT S** – the **Gh¢ 27,100,000.00** cheque. **EXHIBIT 9** and **EXHIBIT 10** (the cheque deposit slips) show that PW2 deposited cheque number **020089** and cheque number **020094**, respectively. PW2 admitted depositing the two cheques. She, however, told the Court that **A1** instructed her to do so. On **October 17, 2025**, PW2 testified as follows:

"My Lord I was instructed by my boss, Mr Kwabena Adu-Boahene, to write a cheque totalling Twenty-Seven Million, One Hundred Thousand Ghana Cedis on the 6th of February 2020. I wrote a cheque for the

said amount and gave it to him for the necessary signatures. My Lord on March 18, 2020, I was instructed by my boss, Mr. Kwabena Adu-Boahene, to write a cheque totalling One Million Ghana Cedis. After the signatories had signed, he gave me an account number to pay the cheque into with the payee name BNC – Operations. My Lord, on the 30th of March 2020 my boss, Mr. Kwabena Adu-Boahene, instructed me to write a cheque amounting to Twenty-one Million Ghana Cedis. After obtaining the necessary signatures I was asked to deposit the amount in an account number with the same payee BNC operations."

PW2's account was confirmed by PW4 in his evidence in chief given on **June 22, 2026**, as follows:

"She [PW2] also indicated that although she deposited the two cheques dated 18th March 2020, and 30th March 2020, into the private BNC Communications Bureau Limited at UMB that she did not know the purpose for the transaction that she acted only on the instructions of A1, her boss."

This testimony by PW2 stands undisturbed throughout the trial.

22. It is important to stress here that though the money was moved through several bank accounts, it is the transfer from bank account number **1070030677849** at Fidelity Bank into bank account number **0241424233018** at UMB which constitutes the operative *asportatis* and appropriation, namely, the assumption of ownership of the monies by the Accused Persons. The receiving bank account – "BNC Communications Bureau Limited", held at UMB – decisively belongs to and is controlled by the Accused Persons. This is evidenced by **EXHIBITS T SERIES** – BNC Communications Bureau Limited's bank account opening documentation and the incorporation documentation. This documentation shows that **A3** is the sole shareholder of BNC Communications Bureau Limited, while **A1** and **A2** are its directors, and **A2** as the beneficial owner of **A3**.

23. The Republic has shown that **A1**'s appropriation of the monies was dishonest. The dishonesty is demonstrated by several pieces of evidence on record. First, **A1** diverted the cheques from their stated payee into a different bank account. Each of the three cheques has "BNC – Operations" as payee. However, **A1** found a way to *cleverly* have them deposited into a bank account named "BNC Communications Limited – Operations", held at UMB. Second, the clever choice

of name for the private company which **A1** and **A2** incorporated – "BNC Communications Bureau Limited" – mimics the name BNC, the State agency's name. Then, the cleverly chosen bank account name – "BNC Communications Limited – Operations" mimicking "BNC – Operations". Third, **A1** opened the bank account named "BNC Communications Limited – Operations" with UMB (into which **A1** had the cheques deposited) on the same day that **A1** drew the first cheque – **February 5, 2020**.

24. However, the dishonesty of **A1**'s appropriation of the money goes much beyond the primary appropriation from "The Director BNC" bank account. In moving the money from "BNC Communications Limited – Operations" bank account with UMB, **A1** presented a forged sale contract for the alleged cyber defence system (**EXHIBIT X**) as well as a forged invoice number **NSC 006** for that alleged purchase (**EXHIBIT 11**).

25. Accordingly, the Republic has provided sufficient evidence to satisfy the essential ingredients of the offence of stealing the **Gh¢ 49,100,000.00**. The evidence supplied stand undisturbed by cross-examination.

B. Conspiracy to Steal, Contrary to Section 23(1) and Section 124(1) of the Criminal Offences Act, 1960 (Act 29)

26. This Section is on Count 4. Count 4 is in respect of **A1** and **A2**. Section 23 of Act 29 provides that:

> *"Where two or more persons agree to act together with a common purpose for or in committing or abetting a criminal offence, whether with or without a previous concert or deliberation, each of them commits a conspiracy to commit or abet the criminal offence."*

The essential ingredients in this offence are (a) that the accused person has agreed to act together with another person, (b) that the agreement was with a common purpose, and (c) that the common purpose was to commit or abet the commission of a crime. See: **Commissioner of Police v Afari & Addo** [1962] 1 GLR 483; **Frimpong v The Republic** [1980] GLR 575; **Alan William Hodgson v The Republic** (Criminal Appeal No. J3/1/2009, July 15, 2009); **Francis Yirenkyi v The Republic** (Criminal Appeal No. J3/7/2015, dated February 17, 2016)

27. The Republic has demonstrated in the preceding Section on stealing above that **A1** had, in many ways, acted together with **A2** in stealing the **Gh¢ 49,100,000.00**. In this section of the submission, the Republic will show that **A1** and **A2** agreed to act together with a common purpose to steal the **Gh¢**

49,100,000.00.

28. **EXHIBIT T2** and **EXHIBIT V** show that **A3** is the sole shareholder of BNC Communications Bureau Limited. **EXHIBIT T** shows that BNC Communications Bureau Limited is the owner of the "BNC Communications Limited – Operations" bank account. **EXHIBIT T2** and **Exhibit V** show that **A2** is a director at BNC Communications Bureau Limited, while **EXHIBIT T** shows that **A2** is, alongside **A1**, a signatory to the "BNC Communications Limited – Operations" bank account. More particularly, PW4 testified to these facts in this Court on **June 22, 2026**, as follows:

> *"We proceeded to obtain the bank records of the private BNC Communications Bureau Limited from UMB. From the account opening documents, we observed that the account was opened on 5th February 2020, the same date that Al signed the first cheque that was drawn on the Director BNC account at Fidelity. This BNC Communications Bureau Limited's account at UMB was opened by Al and A2 at the Labone Branch of UMB. It was assigned the account number 0241424233018. A1 and A2 are the signatories to this account. In order to ascertain the ownership structure of BNC Communications Bureau Limited, we requested for the incorporation documents of the company from the office of the Registrar of Companies. From the incorporation documents, we observed that the company was incorporated on 23rd October 2018. A1 and A2 are listed as the directors of the company with A3, Advantage Solutions listed as the sole shareholder of the company. From the incorporation documents, there is a section or field on the form where the office of the Registrar of Companies by law mandates the directors of the company to name the ultimate beneficial owner of the company. The beneficial owner is supposed to be a living human being and in respect of the BNC Communications Bureau Limited. A2 was listed as the beneficial owner of the company. We also obtained the incorporation documents of Advantage Solutions (A3) listed as the sole shareholder of BNC Communications Bureau Limited. From the incorporation documents, we observed that the company, Advantage Solutions was initially incorporated in May 2008 with Al and two others as the directors. It was re-incorporated in July 2016 and*

A2 and Mildred Donkor (PW3) were named as the Directors of the company. The sole shareholder and the beneficial owner of Advantage Solutions is A2."

All the above show that **A3**, "BNC Communications Limited – Operations" bank account, BNC Communications Bureau Limited are owned by and are, thereby, under the control of **A2**.

29. This, however, is not sufficient demonstration of common purpose. Common purpose is demonstrated by the opening of the "BNC Communications Limited – Operations" bank account. Stealing involves asportation and appropriation of the thing. **A2** was instrumental in the asportation and appropriation of the **Gh¢ 49,100,000.00**. This is how:

The "BNC Communications Limited – Operations" bank account is the account which received the funds which moved from the BNC's bank account number **1070030677849** at Fidelity Bank. **EXHIBIT T SERIES** shows that the "BNC Communications Limited – Operations" bank account was opened on the same day – **February 5, 2020** – that **A1** drew and issued **EXHIBIT S1** (the first cheque). **EXHIBIT T3** shows that **A1** and **A2**, together, opened the "BNC Communications Limited – Operations" bank account and were the signatories thereto. Immediately upon opening the "BNC Communications Limited – Operations" bank account, **A1**, on the following day, personally deposited **EXHIBIT S1** into it. On **February 6, 2020** – the same day on which **EXHIBIT S** was deposited – **A1** and **A2** started withdrawing monies from the bank account. **EXHIBIT Y SERIES** shows how **A1** and **A2** spent the **Gh¢ 49,100,000.00** the subject matter of the Count.

30. This, thus, supplies the evidence in support of the allegation that **A2** has conspired with **A1** to steal the **Gh¢ 49,100,000.00** the subject matter of the Count.

C. Wilfully Causing Financial Loss to the State, Contrary to Section 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

31. This count – Count 6 – is in respect of **A1**. Section ***179A(3)(a)*** defines the offence as follows:

"Any person through whose wilful, malicious or fraudulent action or omission the State incurs a financial loss, commits an offence."

Therefore, the essential ingredients of the offence are as follows: (a) that there is a loss, (b) that the loss is financial in nature, (c) that the loss is to the State (including a public body), (d) that the accused person caused the loss, and (e)

that the accused person caused the loss either wilfully, with malice or through fraud. See: **The Republic v Selormey [2001-2002]** 2 GLR 429; **Tsatsu Tsikata v The Republic** [2003-2004] SCGLR 1068; **The Republic v Adam & Ors** [2003-2005] 2 GLR 661; The **Republic v Baffoe Bonnie & Ors** [2017-2020] 1 SCGLR 327. **Republic v Ernest Thompson & Ors** Criminal Appeal No J3/05/2020 (March 17, 2021).

In **Daniel Kwasi Abodakpi v The Republic** (Criminal Appeal No H2/6/07, Court of Appeal decision dated June 20, 2008), the Court of Appeal treated the "loss" as occurring once funds are removed from government control/accounts, even if later events occur.

32. Ingredients "a", "b" and "d" are self-explanatory. The same facts relied on to establish the offence of stealing in Section A of this submission above are equally applicable here. There, the Republic has shown that a loss was occasioned, that the loss is financial in nature, namely, the **GH¢49,100,000.00** at the crux of this trial, and how **A1** caused the said loss. Ingredients "c" and "e" however require further elaboration.

33. On ingredient "c" – State loss – the Republic contends that the loss is indeed to the State as defined under Section 179A(4) of the Criminal Offences Act, 1960 (Act 29):

> *"In this section 'public body' includes the State, Government of Ghana, public board or corporation, public institution and any company or other body in which the State or a public corporation or other statutory body has a proprietary interest."*

The BNC (now the NSB) was a State agency. Accordingly, the bank accounts created under the BNC by the National Security Coordinator for the running of the institution, (as corroborated by PW2's testimony given on **October 17, 2025,** and **EXHIBIT 35**) together with the funds therein, were State property. Therefore, the movement of those funds into a private account, as demonstrated by the Republic in Section A of this submission, constitutes a loss to the State. This is because the State has been deprived of the use of those funds which were intended for public purposes.

34. In respect of ingredient "e", the law provides three prohibited modes of causing the loss; namely, *wilfully*, *maliciously* or *fraudulently*. The prosecution's case is that the loss was caused *wilfully*. As settled by the cases cited above, "wilful" connotes a voluntary or deliberate conduct which injures the State financially, whether intentionally or by a reckless disregard for laid down rules. **A1**'s conduct satisfies this definition in full. Funds were deliberately moved from a State-owned bank account, that is the Fidelity Bank account numbered

1070030677849, to the private BNC UMB account numbered **0241424233018.** Thus, the three cheques intended for the "BNC – Operations", account were diverted from their stated payee and paid into the "BNC Communications Limited – Operations" bank account which is privately owned by the Accused Persons. **EXHIBIT S1**, **EXHIBIT 9** and **EXHIBIT 10** are, respectively, the deposit slips for each of the three cheques. **EXHIBIT S1** shows that **A1** personally deposited **EXHIBIT S** – the **Gh¢ 27,100,000.00** cheque. **EXHIBIT 9** and **EXHIBIT 10** show that PW2 deposited cheque number **020089** and cheque number **020094**, respectively.

The wilfulness is further underscored by the false pretext of purchasing a cyber defence system, relying on **EXHIBITS X** and **11** which have been proven not to be genuine. **EXHIBITS Y, Y1 and U**, have proven that the entire **GH¢49,100,000.00** was expended not on any official or officially approved purpose, but on **A1**, **A2**, and the benefit of their relations and associates, leaving only **GH¢ 683,609.65** by **August 3, 2020**.

35. Considered cumulatively, this was a deliberate, calculated and sustained course of conduct by **A1**: (a) opening a private account with a confusingly similar name on the same day he wrote the first cheque, (b) diverting State cheques away from their stated payee, (c) masking the diversion with fabricated documents, and (d) dissipating the funds for private benefit which, in fact, caused a financial loss of **GH¢49,100,000.00** to the State.

36. The evidence in support of these facts stood undisturbed by the Accused Persons' interminable cross-examination.

D. Using Public Office for Profit, Contrary to Section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

37. This Count – Count 7 – is in respect of **A1**. Section 179C(a) of the Criminal Offences Act, 1960 (Act 29) provides as follows:

> *"A person commits a criminal offence who while holding a public office corruptly or dishonestly abuses the office for private profit or benefit."*

To prove this offence the prosecution must show (a) that the accused person is a public office holder, (b) that she abused such office, (c) that such abuse was done either corruptly or dishonestly; and (d) that she made a private profit from such abuse.

38. From the evidence on this Court's record, **A1** is a public office holder – he was initially the Director at the BNC and, later, the Director General at the NSB (see the testimony of PW2 on **October 17, 2025**, and the testimony of PW4 on **June**

22, 2026, which testimonies stand undisturbed). The evidence before this Court, as presented in the analysis under the offence of stealing, shows that **A1** instructed PW2 to draw three cheques – **EXHIBITS S1** and cheques numbered **020089** dated **March 18, 2020**, and **020094** dated **March 30, 2020,** in **EXHIBIT 5 SERIES**.

A1 presented himself to the officials at UMB that he was performing an official function of buying a cyber defence system for or on behalf of the Government of Ghana. This is evidenced by **EXHIBIT X** – the purported sale agreement date **January 30, 2020,** which purports to be an agreement for and on behalf of the Government of Ghana. The fact, however, is that **A1** was not buying any cyber defence system at all and, definitely, not for the State. What stands out, however, is that but for the colour of his office, **A1** could not have obtained the approval of UMB officials to commence the transfer and spending of the **Gh¢ 49,100,000.00** – particularly the transfer of **US$ 1,750,000.00** – from the "BNC Communications Limited – Operations" bank account.

It is, thus, clear that but for **A1**'s office, UMB would not have allowed the transaction, even conditionally, as they did. Therefore, by leveraging on his office as the Director-General at NSB to obtain clearance from the bank to move **US$ 1,750,000.00** from the "BNC Communications Limited – Operations" bank account on **February 6, 2020**, **A1** has abused his office. Decisively, but for his office, **A1** would not be able to implemented any of the wrongful things he did.

39. In respect of the essential ingredient – dishonesty – the Republic builds upon its evidence of **A1**'s dishonesty which was demonstrated in the analysis under the offence of stealing above. In addition to that evidence of dishonesty, **A1** has shown further dishonesty in his dealing with UMB officials in respect the represented to the **US$ 1,750,000.00** transfer request. **A1** knew, as of the time he presented **EXHIBIT X** and Invoice number **NSC 006** to UMB officials, that the **Gh¢ 49,100,000.00** were never meant for the purchase of any cyber defence system. Yet he made those representations to the bank officials, just to obtain their clearance in order to start spending the **Gh¢ 49,100,000.00**.

40. In respect of the last essential ingredient of private profit, **EXHIBIT Y** and **EXHIBIT Y1** and the testimony of **PW3** show that all the money was spent on **A1** and **A2**, and their friends, associates and families. It was never spent on any official or officially approved transaction or purpose. **EXHIBIT AA Series** (confirmation of ownership of properties in Mayfair Estate Limited, East Airport in Accra) and **Exhibit AB Series** (photographs of the said Mayfair properties) and the testimony of PW4 on **July 1, 2026**, supply the evidence to support the Republic's allegation of this private profit from the offence. **EXHIBIT U** (BNC Communications Bureau – Operation's bank statement) shows that the Accused Persons had, as of **August 3, 2020**, dissipated the **Gh¢**

49,100,000.00, leaving only **Gh¢ 683,609.65**.

41. The evidence, thus, shows that the Republic has placed before the Court is undisturbed evidence to support the Count against **A1** for using public office for profit, contrary to Section 179C(a) of Act 29.

E. Collaboration to Commit a Crime, to wit – Using Public Office for Profit Contrary to Section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

42. This count – Count 8 – is in respect of **A2**. Section 179C(b) of the Criminal Offences Act, 1960 (Act 29) provides as follows:

> *"A person commits a criminal offence who not being a holder of a public office acts or is found to have acted in collaboration with a person holding a public office for the latter to corruptly or dishonestly abuse the public office for private profit or benefit."*

43. To prove this offence, the prosecution must show (a) that a public office holder has either corruptly or dishonestly abused her office for private profit; and (b) that the accused person has collaborated with that public office holder to do so. The Republic has provided the evidence to support the first essential ingredient in the previous section of this submission – the submission on Count 7.

44. In respect of the second essential ingredient, **EXHIBIT W** shows that **A2** is the sole beneficial owner of **A3**. **EXHIBIT T2** and **EXHIBIT V** show that **A3** is the sole shareholder of BNC Communications Bureau Limited. **EXHIBIT T** shows that BNC Communications Bureau Limited is the owner of the "BNC Communications Limited – Operations" bank account. **EXHIBIT T2** and **Exhibit V** show that **A2** is a director at BNC Communications Bureau Limited, while **EXHIBIT T** shows that **A2** is, alongside **A1**, a signatory to the "BNC Communications Limited – Operations" bank account. More particularly, PW4 testified to these facts in this Court on **June 22, 2026**.

45. The above shows that **A3**, "BNC Communications Limited – Operations" bank account, BNC Communications Bureau Limited and, thereby, under the control of **A2**. **EXHIBIT Y SERIES** shows how **A1** and **A2** spent the **Gh¢ 49,100,000.00.** the subject matter of the Count. This, thus, supplies the evidence in support of the allegation that A2 has collaborated with A1, a public official, to profit from his public office.

F. Obtaining Public Property by False Statements, Contrary to Section 5 of the Public Property Protection Decree, 1977 (SMCD 140)

46. This Count – Count 9 – is in respect of **A1.** Section 5 of the Public Property Protection Decree 1977 (SMCD 140) provides as follows:

> *"Any person who causes any public property to be given or paid to him or any other person by means of any statement or representation which he knows to be false or which he has no reason to believe to be true shall be guilty of an offence and liable on conviction to imprisonment not exceeding five years or to a fine not exceeding ¢5,000.00 or to both."*

To be able to prove this offence, the prosecution must show (a) that a thing given or paid; (b) that the thing is a public property, (c) that the thing is given or paid based on a representation; (d) that the representation is made by the accused person; (e) that the representation is false; and (f) that the accused person made the representation knowing that it is false or having no reason to believe that it is true.

47. The Republic has led evidence to show **Gh¢ 49,100,000.00** was paid or given out to BNC Communications Bureau Limited through its bank account – "BNC Communications Limited – Operations". Section 8 of SMCD 140 defines public property as follows:

> *"Public property includes money and any other property owned by or held in trust for the Republic, the property of any State enterprise, statutory corporation or local authority, and any other property specified by the Attorney-General by executive instrument to be public property for the purposes of this Decree."*

The Republic has also shown that the **Gh¢ 49,100,000.00**, being money in the bank account of the BNC, is public property. In the remaining part of this section of the submission, the Republic will show that the **Gh¢ 49,100,000.00** was given out upon a false representation which **A1** made knowingly.

48. Each of the three cheques – **EXHIBIT S**, the cheque number **020089** dated **March 18, 2020**, and cheque number **020094** dated **March 30, 2020,** in **EXHIBIT 5 SERIES** – contain a representation. They all stated that the cheques were to be paid to "BNC – Operations". **A1** personally instructed PW2 to write each cheque. **A1**, the principal signatory to the BNC's "The Director BNC" bank account held at the Fidelity Bank, signed each of the three cheques. **A1**, therefore, made this representation – that the money contained in the cheque was meant for "BNC – Operation". The fact however is that **A1**, even at the time

of making this representation on the cheques, knew that the money was not intended for "BNC – Operations", but rather for his own personal use. This deliberate misrepresentation is evidenced by the fact **A1** went and personally deposited the first cheque – **EXHIBIT S** – into the bank account of his private company called "BNC Communications Limited – Operations". **A1** repeated this misrepresentation twice. **EXHIBIT S1**, **EXHIBIT 9** and **EXHIBIT 10** are, respectively, the deposit slips for each cheque – **EXHIBIT S**, **EXHIBIT 5 Series** and **EXHIBIT 5 Series**. They indicate that **A1** knew and intended, even as of the time of drawing each of the three cheques that they were meant for himself (not "BNC – Operations). Yet he made that representation anyway.

49. **A1** knew that the only way that the cheques would pass the internal mechanisms of the BNC was if he passed them off as being issued into an official bank account of the BNC. He thus, misrepresented the payee in order to obtain the value for himself. Accordingly, the Republic has satisfied all the essential ingredients of this offence.

G. Money Laundering, Contrary to Section 1(2)(c) of the Anti-Money Laundering Act, 2020 (Act 1044) and Conspiracy to Commit Money Laundering contrary to Section 3 of the Anti-Money Laundering Act, 2020 (Act 1044)

50. These counts – Count 10 and Count 11 – are in respect of all the Accused Persons. Section 1(1) of the Anti-Money Laundering Act, 2020 (Act 1044) prohibits a person from engaging in money laundering. Section 1(2)(c) of Act 1044 creates the offence charged in this count. It provides as follows:

> *"A person commits an offence of money laundering if the person knows or ought to have known that a property is, or forms part of, the proceeds of unlawful activity and the person ... (c) acquires, uses or takes possession of the property knowing or suspecting at the time of receipt of the property that the property is, or forms part of the proceeds of unlawful activity."*

Therefore, the essential ingredients of the offence are (a) that there is *property*, (b) that the property is, or forms part of, the *proceeds of unlawful activity*, (c) that the accused person *acquires, uses or takes possession* of the property; and (d) that the accused person *knew or suspected*, at the time of receipt, that the property is, or forms part of, the proceeds of unlawful activity. It is important to note that the acts in Section 1(2)(c) are disjunctive. Proof of any one of acquisition, use or possession suffices.

51. **From** the facts, the *property*, subject matter of this count, is money – the part of the **Gh¢ 49,100,000.00** which was transferred from the Private BNC bank

account numbered **0241424233018**, held at UMB, into **A3**'s bank account numbered **0151262277017**, held at UMB. Section 63 of Act 1044 defines "property" to include *"assets of any kind ... whether corporeal or incorporeal, movable or immovable, and tangible or intangible."* Money, including the credit balance in a bank account, therefore, fall within that definition. The Republic tendered **EXHIBITS M, M1** and **M2** to prove the transfers. **EXHIBIT M** is a letter dated **April 30, 2020**, headed "Funds Transfer", on the Private BNC's letterhead. **EXHIBIT M1** is a letter of the same date and heading on **A3**'s letterhead. **EXHIBIT M2** is the covering email for the funds transfer. PW3 identified **A1** as the signatory of both letters. **EXHIBIT U** (the Private BNC's bank statement) and **EXHIBIT 15** (**A3**'s bank statement) show the sums so transferred. Worthy of note is the fact that during cross-examination, the Accused Persons did not dispute the transfers or their respective values.

52. **The** transfers are confirmed by PW3. **EXHIBIT C** shows that PW3 is a former UMB employee. **EXHIBITS D – D9** shows that PW3 worked for **A3** from 2018. **A1** introduced her to UMB by an indemnity letter (**EXHIBIT F**), which allowed her to withdraw sums above **Gh¢ 5,000.00**. On **May 5, 2026**, PW3 testified as follows:

> *"Some of my duties on that account were mainly to make payments and withdrawals and also transfers from the BNC accounts to our various companies' account, that is Advantage Solutions and Vertex Properties and Vertex Solutions mainly. When the account was opened, the cheque books for the accounts were not ready ... so we usually transfer funds from BNC Communications Bureau Limited to Advantage Solutions Limited and Vertex Solutions Limited for effective withdrawals and payments to be done.[sic]"*

It is important to note, however, that when the Accused Persons themselves put this testimony back to PW3 during cross-examination on **May 13, 2026**, PW3 confirmed it. On **May 14, 2026**, the Accused Persons also had PW3 confirm that **EXHIBITS K, L, M, N** and **P** are her email requests to UMB for transfers from the Private BNC account, and that the transfers would be found in the Private BNC's bank statement. This testimony by PW3, therefore, stands undisturbed throughout the trial.

53. The Republic has showed, further, that the money is, or forms part of, the *proceeds of unlawful activity*. Section 63 of Act 1044 defines "proceeds" as *"any property or economic advantage derived from or obtained directly or indirectly through unlawful activity"*. "Unlawful activity" is, by the same section, defined to include *"corruption and bribery"* (paragraph (i)), *"fraud"* (paragraph (j)), and

"robbery or theft" (paragraph (p)). The unlawful activity here is the stealing of the **Gh¢ 49,100,000.00** from "The Director BNC" bank account numbered **1070030677849**, held at Fidelity Bank. The Republic has, in the submission on Count 1 – stealing – above, shown the evidence establishing each essential element of that stealing. The Republic adopts that evidential analysis here.

54. It is important to stress, also, that the Private BNC account had no source of funds other than the stolen **Gh¢ 49,100,000.00** – the State's money. The account was opened on **February 5, 2020** – the same day that **A1** drew the first cheque (**EXHIBIT S and EXHIBIT T SERIES**). **EXHIBIT U** shows that the main credits into the account during the period in question were the three cheques – **EXHIBIT S** and cheques numbered **020089** dated **March 18, 2020**, and **020094** dated **March 30, 2020**, in **EXHIBIT 5 SERIES**. PW2, Head of Finance at the BNC, told this Court that the NSB does not know of the Private BNC and has no contract with ISC Holdings Limited in respect of the alleged cyber defence system. The Private BNC, therefore, did no business with the State from which it could lawfully earn any money. It follows that every cedi which left the Private BNC account for **A3**'s account was part of the stolen **Gh¢ 49,100,000.00**. We draw the Court's attention to the correct position of the law that Section 1(2) of Act 1044 does *not* require a prior conviction for the unlawful activity. It requires only that the property ***"is, or forms part of,"*** the proceeds of unlawful activity.

55. The Republic also led evidence to show that **A3** took possession of, and used, the money. Once the transfers were credited to **A3**'s bank account, the money was in **A3**'s possession and under its control. PW3's testimony, quoted in paragraph 26 above, shows the purpose of the transfers. The money was moved into **A3**'s account *"for effective withdrawals and payments to be done."* **EXHIBIT M1** shows that **A3**, by a letter signed by **A1**, then moved money out of its own account on the same day, **April 30, 2020**.

56. The Republic has shown, also, that **A1** and **A2** took possession of, and used, the money. **A3** is owned, managed and controlled by **A1** and **A2**. Possession is not limited to physical custody, it extends to control. **A1** and **A2** controlled both the Private BNC account and **A3**'s account. The cheque books of both companies (**EXHIBITS Q – Q11**) were pre-signed by **A1** or **A2** and handed to PW3. On **April 29, 2026**, PW3 testified that *"I was mainly acting under the instructions of A1 and A2."* On **May 5, 2026**, she testified as follows:

> *"The cheque books are or were presigned by A1 or A2 so upon receiving instructions with the amounts to be withdrawn, I fill in the cheque leaflet with the amount and I either go to the bank myself for the withdrawal to be done and for payment to be done to A1 or A2 ...[sic]"*

PW3 also testified, on the same day, that the cash withdrawn was given to her and to others *"which were later sent to A1 and sometimes A2."* **EXHIBITS N, P, P1** and **P2** are cash withdrawal letters on the Private BNC account, each signed by **A1**. Beyond possession, **EXHIBIT Y** and **EXHIBIT Y1, EXHIBITS G, J** and **J1** (PW3's records), and the testimony of PW3 show that the money was spent on **A1** and **A2**, and their friends, associates and families. **EXHIBIT H**, for instance, shows that payments were made from **A3**'s bank account to **A1**'s mother for a building project in Kumasi. That is "use" of the property within the meaning of Section 1(2)(c).

57. The Republic has shown that **A1** *knew*, at the time of receipt, that the money was proceeds of unlawful activity. **A1** *personally* instructed the drawing of each of the three cheques. He *personally* deposited the first cheque and instructed PW2 to deposit the second and third cheques into the Private BNC account. He opened that account on the same day he drew the first cheque. He presented a forged sale contract (**EXHIBIT X**) and a forged invoice (**EXHIBIT 11**) to UMB to move the money out. He, then, *personally* signed the transfer letters which moved the money into, and out of, **A3**'s account (**EXHIBITS M** and **M1**). As such, **A1**'s knowledge, as an element of the offence, is satisfactorily established.

58. **A2**'s knowledge is equally established. By **EXHIBIT T SERIES, EXHIBIT V** and **EXHIBIT W, A2** is a director of the Private BNC, the paying company. She is, also, the sole beneficial owner of **A3**, the receiving company. **A2**, therefore, sat at both ends of each transfer. She pre-signed the cheque books of both companies (**EXHIBITS Q – Q11**). PW3 told this Court, on **May 5, 2026**, that "... the instructions were mainly coming from A1 and sometimes, A2." The Private BNC did no business with the State. Yet, within months of its account being opened, it moved about **Gh¢ 14,000,000** to a company which **A2** owns. A person in **A2**'s position, at the very least, *ought to have known* and *suspected* that the money was the proceeds of unlawful activity. Further, in her investigation caution statements (**EXHIBITS AG – AG4**), **A2** denied any knowledge of the Private BNC and ISC Holdings Limited. That denial, too, is contradicted by the company records in **EXHIBIT V**.

59. Finally, the knowledge of **A1** and **A2** is the knowledge of **A3**. A company acts and knows through those who are its directing mind and will. See: **Lennard's Carrying Co Ltd v. Asiatic Petroleum Co Ltd** [1915] AC 705; **Tesco Supermarkets Ltd v. Nattrass** [1972] AC 153; **Bousiako Co. Ltd. v. Ghana Cocoa Marketing Board; Kwabo-Osekyere Construction Works Ltd. v. Ghana Cocoa Marketing Board** (Consolidated) (1982-83) 2 GLR 824. **A1** and **A2** own, manage and control **A3**. PW3, though named a director of **A3**, told this Court that she *"do[es] not take decisions"* and takes instructions from **A1** and **A2**. The knowledge of **A1** and **A2** that the money was stolen is, therefore, **A3**'s knowledge.

60. The cross-examination of PW3 did not disturb the substance of her evidence on the transfers at all. It was rather directed at collateral matters including the lawyers present at her interrogation by EOCO, her salary, and **A3**'s pension payments (which this Court rejected as irrelevant – **R4** and **R5**). None of the Accused Persons tendered evidence during the cross-examination to show any lawful source of the money credited to **A3**'s bank account, or any lawful consideration which **A3** gave for it. The Republic, therefore, submits that it has led evidence on every essential element of the offence of money laundering against **A1**, **A2** and **A3**; and that each of them must be called upon to open a defence on this count.

V. CONCLUDING PRAYER

61. Before we conclude, the Republic wishes to address **EXHIBIT 40A**. It is a letter dated **July 28, 2026**. The Accused Persons tendered it (together with **EXHIBIT 40**) through PW4 during cross-examination on **September 1, 2026**. They rely on it to suggest that the cyber defence system, the subject matter of **EXHIBIT X** and **EXHIBIT 11**, was delivered. This conversation ensued between Counsel for the Accused Persons and PW4 on **September 8, 2026**:

> *"Q. Finally I suggest to you that the Cyber Defence System and the Digitized Investigative Audit System have been duly delivered by ISC Holdings Limited as captured in Exhibit 40A and they are currently being used by the National Security Coordinator [sic]."*
>
> *A. As I have indicated, Exhibit 40A is not genuine and not authentic ..."*

Thus, PW4 rejected the suggestion. The Republic submits that **EXHIBIT 40A** deserves no weight at all. The Republic makes this submission on the following grounds:

62. First, **EXHIBIT 40A** is not what the Accused Persons say it is. The Accused Persons claim that **EXHIBIT 40A** is a reply from ISC Holdings Limited, the supplier named in the charge sheet, in **EXHIBIT X** and in **EXHIBIT 11**. That claim is not correct. The Accused Person's lawyer's request letter – **EXHIBIT 40** – is addressed to "the Chief Executive, ISC Holdings Limited". However, **EXHIBIT 40A,** the purported reply thereto, is on the letterhead of another entity named – "ISC Group Limited, International Security Consulting".

Accordingly, on **September 8, 2026**, this Court corrected its record on this very point when Prosecution raised the issue. This Court recorded as follows:

> *"BY COURT: I have taken notice of Counsel for the Republic's concern and I concede that the court did not properly describe Exhibit 40A and that the document ought to have been described as document coming from ISC Group Limited and not ISC Holdings Limited as same is apparent on the face of the document - Exhibit 40A.[sic]"*

Counsel for the Accused Persons insisted, on that day, that "The document speaks for itself." With respect, we agree that the exhibit does speak for itself. Except that it speaks for a company which is a total stranger to the allegations in this trial.

63. Secondly, the face of **EXHIBIT 40A** bears significant marks of *falsity*. PW4, under re-examination, compared **EXHIBIT 40A** with **EXHIBIT B SERIES**, documents which the NSB furnished, and which bear the name "ISC Holdings Limited, International Security Consultancy". On **September 8, 2026**, PW4 testified as follows:

> *"... there is no person as a signatory on Exhibit 40A but rather a mark with no indication of the person ... On page 2 of Exhibit 40A, there is a printed mark supposed to be a stamp or seal which has spelling mistakes for stamp of a company of that repute. On the printout of the supposed stamp or seal, it is written "ISC Inte**m**ational [sic] Security Consultants Holding**d** [sic]."*

Thus, on what purports to be an official seal, "international" was misspelt as "inte**m**ational", while "holdings" was misspelt as "Holding**d**". This raises unanswerable question of **EXHIBIT 40A**'s genuineness.

64. In re-examination, PW4 testified further that "The logo in Exhibit 40A appears unusually larger than the ones on Exhibit B series." PW4 also testified that **EXHIBIT 40A** carries no contact details by which it could be verified. Thus, **EXHIBIT 40A** has no named signatory, no contact details, a misspelt seal, a different company name and a different logo. Section 137 of NRCD 323 permits a seal to be authenticated by comparison or by previous acknowledgement of its genuineness.

65. Thirdly, **EXHIBIT 40A** is reputed as a document emanating from the State of Israel. Israel is a foreign State. Documents emanating from a foreign country requires authentication in order to be treated as relevant. Section 136 of the Evidence Act (NRCD 323) requires such documents to be authenticated prior to their admission in evidence. It provides as follows:

> *"(1) Where the relevancy of evidence depends upon its authenticity or identity, so that authentication or identification is required as a condition precedent to admission,* ***that requirement is satisfied by evidence or other showing sufficient to support a finding that the matter in question is what its proponent claims****. (2) Permissible means of authentication or identification include but are not limited to, those provided in sections 137 to 161."*

66. The only fact which PW4 confirmed about the document is that the Economic and Organised Crime Office received it. This conversation transpired between PW4 and Counsel for the Accused Persons on **September 1, 2026**, when the latter showed **EXHIBIT 40** and **EXHIBIT 40A** to PW4:

> *Q: So, this is evidence that the communication was received by your office, is that not so?*
>
> *A: Once there is a stamp, it means that it has been received.*

67. This answer does not admit authenticity. It also does not prove admission of the content of **EXHIBIT 40** and **EXHIBIT 40A**. Therefore, authenticity of **EXHIBIT 40A** is still required. In **Sylvanus Juxon-Smith v K.L.M Royal Dutch Airline** (2004) JELR 80882 (SC), Wood, C.J., spoke for the Supreme Court as follows:

> *"The legal position therefore is that S. 136 of NRCD 323 makes authentication, which is an application of the relevancy rule, a condition precedent to admissibility. It follows that unauthenticated, uncertified foreign official documents are clearly not relevant to the cause or matter to which they relate and are, therefore, inadmissible in evidence. Stated differently, no foreign official document is admissible in evidence without authentication."*

Further, this Court is allowed to exclude inadmissible evidence which has already been received (see **Amoah v. Arthur** [1987-88] 2 GLR 87, **Ussher v. Kpanyili** [1989-90] 2 GLR 13 and **Edward Nasser v. McVroom** [1996-97] SCGLR 468). The Republic, thus, invites the Court to exclude **EXHIBIT 40A** or, alternatively, place no weight thereon.

68. For these reasons, the Republic submits that **EXHIBIT 40A** does not in any way

discredit any part of the Republic's evidence. It does not render that evidence "so discredited" or "so manifestly unreliable that no reasonable tribunal could safely convict upon it" as laid down in the **Ali Kassena** case (supra). Neither does it make the evidence "evenly balanced" (see **Asamoah v The Republic** (supra)). The Republic, therefore, prays the Court to attach no weight to **EXHIBIT 40A**.

69. The above analyses of the law on the offences charged and the evidence adduced in Court shows that the Republic has supplied to the Court sufficient evidence to prove each of the essential ingredients of each of the offences charged. The record shows that the body of evidence which the Republic adduced in this trial are documentary (rather than testamentary). The record of proceedings also shows that the Accused Persons' cross-examination was extraordinarily *tangential* and did not disturb the essential documentary evidence which the Republic adduced. Finally, the evidence which the Republic adduced did not leave any of the allegations in equivocation. They all point decisively to guilt. Accordingly, we pray that the Accused Persons' submission of no case be dismissed.

Respectfully submitted.

DATED AT THE LAW CHAMBERS OF THE ATTORNEY-GENERAL, THE LAW HOUSE, LIBERIA ROAD, ACCRA, THIS 9TH DAY OF OCTOBER 2026.

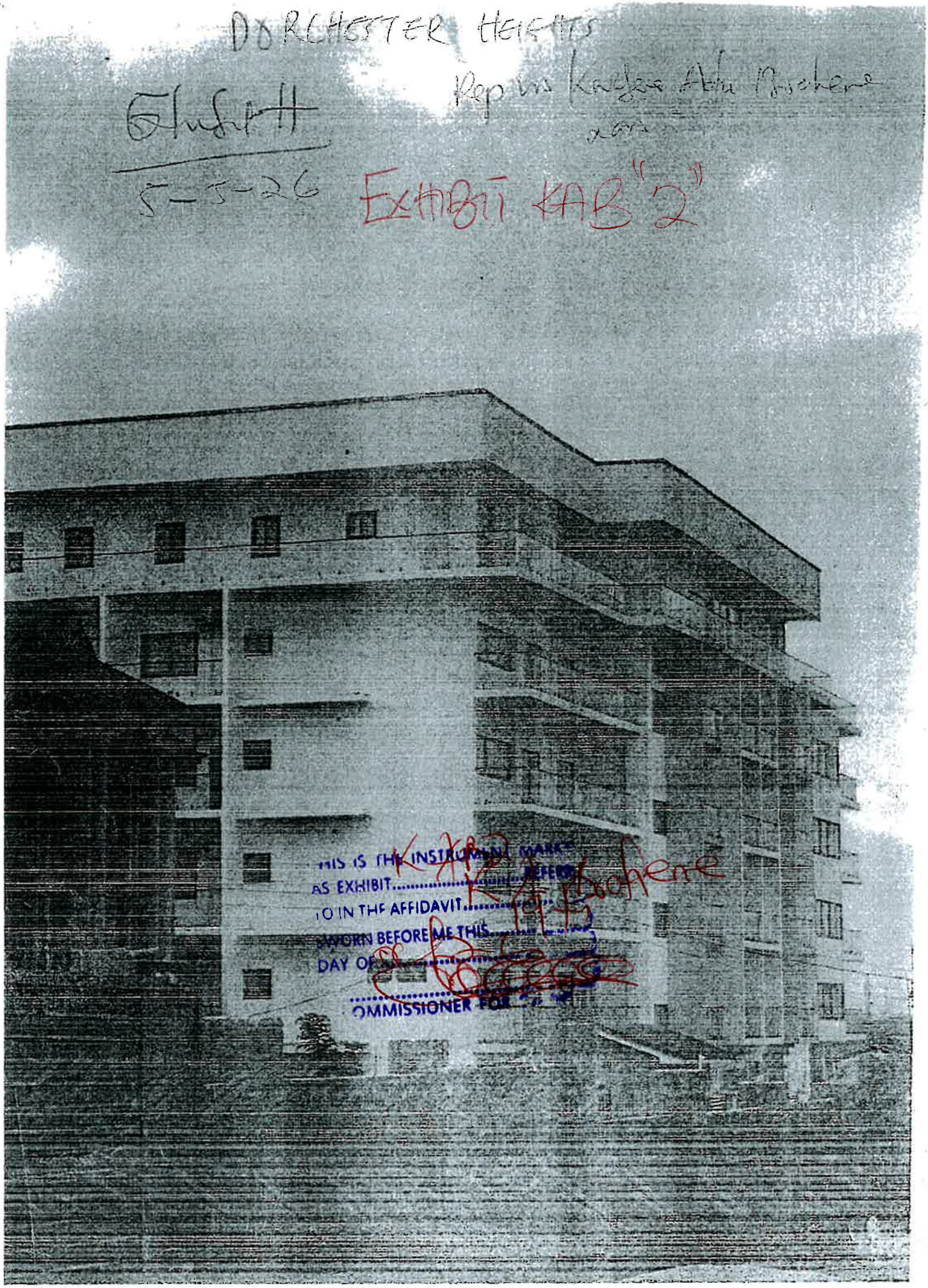
.....

DR. JUSTICE SREM-SAI
The Hon. Deputy Attorney-General
Lawyer for the Republic

TO:
THE REGISTRAR
HIGH COURT (SPECIALISED JURISDICTION DIVISION)
ACCRA.

AND FOR THE SERVICE ON THE ABOVE-MENTIONED ACCUSED PERSONS OR THEIR LAWYER:

MR. SAMUEL ATTA AKYEA, ESQ.,
ZOE & AKYEA & CO.
#C114 Aborlebu Crescent, North Labone, Accra.


DORCHESTER HEIGHTS
Rep vs Kadjar Abu Bocker
et al
EXHIBIT KAB "2"
5-5-26
THIS IS THE INSTRUMENT MARKED
AS EXHIBIT
TO IN THE AFFIDAVIT
SWORN BEFORE ME THIS
DAY OF
COMMISSIONER FOR

IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE
SPECIALISED COURT '1'
ACCRA – A.D. 2026

Suit No. CR/0418/2025

THE REPUBLIC ... Prosecution/Respondent

V

1. KWABENA ADU-BOAHENE
2. ANGELA ADJEI BOATENG
3. ADVANTAGE SOLUTIONS LIMITED ... Accused persons/Applicants

CERTIFICATE OF IDENTIFICATION
Order 20 rule 14(3) of C.I. 47

JUSTINA CLOTTEY

I..... Commissioner for Oaths hereby certify that I identified the Exhibit(s) marked as Exhibits "KAB 1" and "KAB 2" attached to the affidavit of the Deponent which was sworn before me.

Dated at Accra this 19th day of October 2026.

JUSTINA CLOTTEY
COMMISSIONER FOR OATHS
P.O. BOX AC 33, ARTS CENTRE, ACCRA

Commissioner for Oaths