

Makers & Partners
Audit. Tax. Business Advisory

PROFILE OF MAKERS AND PARTNERS



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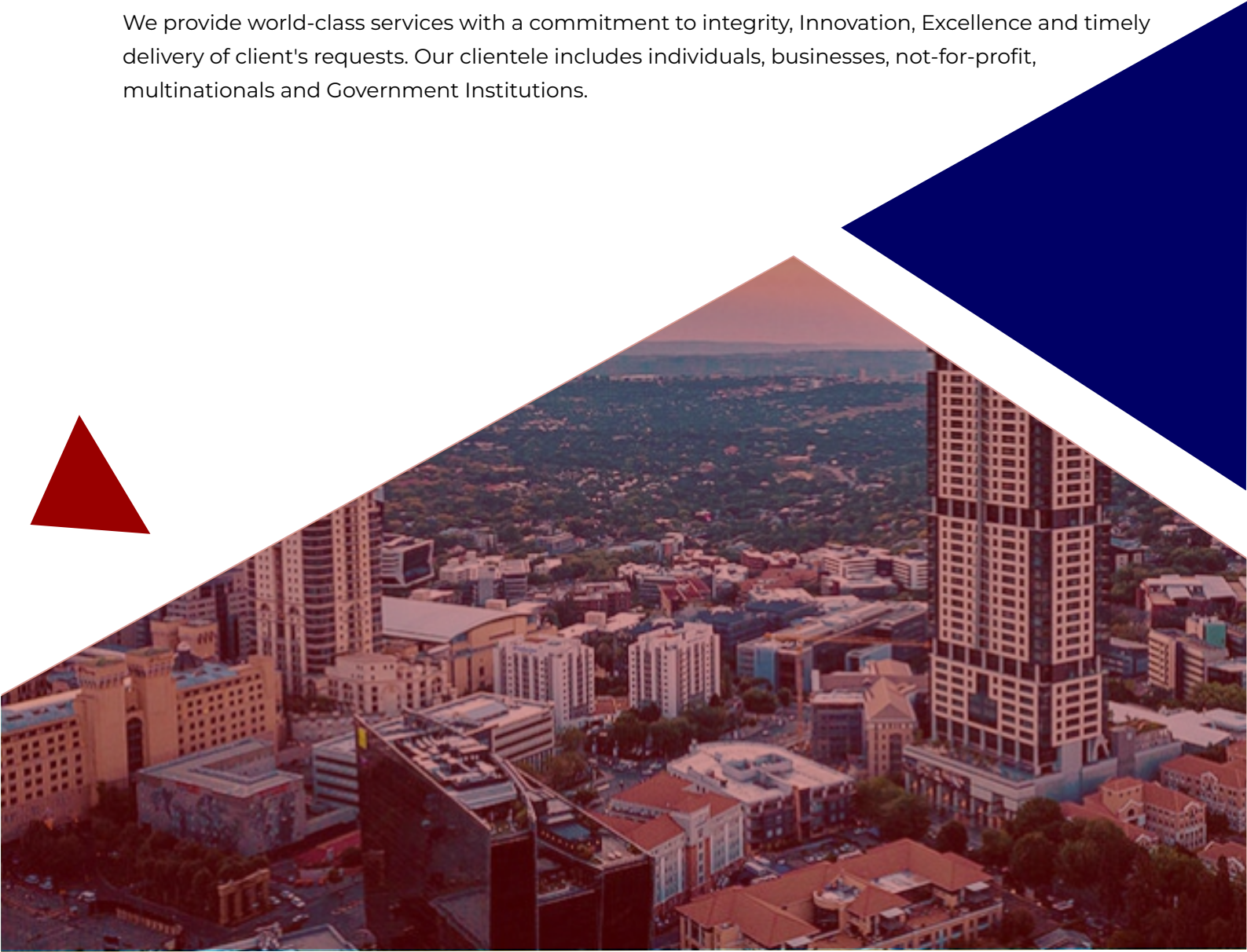
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FIRM PROFILE

Makers and Partners (MAP) is an International Business Consultancy firm originating from Ghana. MAP is licensed by the Institute of Chartered Accountants Ghana as a Category 'AI' firm and has strategic partners such as in Germany, India, UK, US and Poland respectively.



We provide world-class services with a commitment to integrity, Innovation, Excellence and timely delivery of client's requests. Our clientele includes individuals, businesses, not-for-profit, multinationals and Government Institutions.



MISSION AND VISION



MISSION

Makers and Partners' Mission is to provide excellent professional services while preserving the uppermost levels of integrity, confidentiality and professionalism.



VISION

We strive to provide a world Class customer Service Experience in Auditing, Accounting, Business Advisory and Tax Advisory in Ghana and in the Sub-Region.



OUR CORE VALUES

Our success is deep-rooted in our core values. These values form the foundation that describe what Makers and Partners stand for.

- 1 Integrity
- 2 Excellent
- 3 Client Focus
- 4 Quality work and service
- 5 Confidentiality
- 6 Innovation
- 7 Loyal to one another and dedicated to the team effort
- 8 Professional and personal development of our people



Profile of Services



ACCOUNTANCY SERVICES

All businesses registered under the Companies Act, 2019 (Act 992) are required to keep a proper book of accounts in accordance with the International Financial Reporting Standard (IFRS). MAP is committed to assisting our clients in timely and accurate manner to prepare their financial reports. Our firm provides a full range of cost-effective Accounting Services including the following:

- 01 Assist clients in the preparation of their financial statements
- 02 Establishing Financial, Accounting and Administration policies.
- 03 Analysing Management accounts and reporting to business owners.
- 04 Interpretation of Financial Statements..
- 05 Assistance in obtaining funding from Financial Institutions
- 06 Preparation of Cash Flow Statements.
- 07 Inventory Management.
- 08 Reconciliation Services (Bank, Receivables, Suppliers and other Reconciliation)



TAX SERVICES

Managing your tax matters every year can be a frustrating and strenuous exercise. We at Makers and Partners offer our help in taking care of these stressful matters to allow you to minimize your tax exposure, maximize their profits and cash flow, and grow your business. Our Tax Consultants help you navigate the complex tax environment in Ghana and have the expertise, resources, and passion to satisfy our client needs and exceed their expectations.

Makers and Partners Tax Services include:

- 01.** Assisting clients with the preparation and filing of tax returns and compliance with tax issues and obligations
- 02.** Payroll management and related personnel tax issues
- 03.** Corporate and Withholding Tax Management
- 04.** Processing of Tax Clearance Certificate
- 05.** Value Added Tax Management
- 06.** Representing and negotiating on behalf of Clients with the Commissioner-General of the Ghana Revenue Authority
- 07.** Tax planning
- 08.** Advising on reliefs and tariffs available under the various tax laws
- 09.** Tax health checks/audits, Investigation;
- 10.** Business Acquisitions, Disposals and Restructuring and related Tax issues
- 11.** International Taxation
- 12.** Transfer Pricing



ADVISORY SERVICES

At Makers and Partners, we understand that navigating the complexities of today's business landscape requires more than just expertise – it demands insight, innovation, and a strategic approach tailored to your unique needs. Our Advisory Services are designed to provide you with the guidance and support necessary to drive sustainable growth, optimize performance, and achieve your strategic objectives.

Makers and Partners Advisory services include:

01

Cybersecurity & Technology Audit

Business Plan and Business Feasibility Studies

02

03

Business Valuations

04

Company Secretarial Services

Undertaking market research studies in specific business areas

05

06

Forensic Audit / Investigation

Business Improvement & Optimization

07



AUDIT ASSURANCE

To build greater confidence in a company and its major stakeholders, an independent Audit is vital. Audit Assurance continue to provide reliable financial information that is significant in decision-making.

Makers and Partners objectively examine and evaluate the financial statements or financial records of an organization and express our opinion. Our audit staff have diverse industrial experience cutting across manufacturing, hospitality, financial sectors, construction, fintech, oil and gas, gaming, legal, agricultural, energy, health, tourism, the public sector, not-for-profit organizations, and many more. Makers and Partners ensures that all audits and assurances are conducted in accordance with the International Standards on Auditing (ISA) or in accordance with relevant national standards or practices as appropriate.





Our ESG and Carbon Trading Services

Our ESG and Carbon Trading Services is a joint collaborative arrangement between Ecoveda Climate and ourselves. Ecoveda is an Indian registered entity which is at the forefront of revolutionizing ESG and carbon credit project development, verification and validation, carbon market trading and registry advisory services.

The joint collaborative arrangement with Ecoveda Climate provides us with the tools, capacity and resources to service and meet ESG and Carbon trading advisory services needs of governments, large multinational organisations, small and medium-sized companies, communities and individuals within Ghana and the rest of Africa.

Our service lines for ESG and Carbon Credits and Trading are listed in the below table;

ESG Services	Carbon Credits and Trading Services
ESG Baselineing and Assessment	Carbon Footprint Baselineing and Assessment
ESG Training, Awareness and Capacity Building	Regulatory Compliance
ESG Strategy Development	Emission Reduction Initiative Development
Materiality Assessment	Carbon Offset Project
ESG Integration	Verification and Validation
ESG Reporting and Disclosure	Carbon Trading and Brokerage
ESG Risk Management	Training and Capacity Building
ESG Audit	Carbon Project Management & Development



Imperatives for ESG Consulting in Ghana

ESG consulting services have become imperative in Ghana following the

1. Adoption of IFRS Statements on Sustainability in Ghana in 2023.
2. Issuance of Bank of Ghana (BoG) Guidelines for ESG in 2019
3. Issuance of Ghana Stock Exchange Guidelines for ESG in 2023

The above mandatory guidelines required phased approach adoption by companies incorporated in Ghana, Listed Companies, Large Multinationals and small and medium-sized organizations. It further required that these companies operationalize, report and make disclosures on their sustainability initiatives and their resultant impact.

Imperatives for Carbon Trading Consulting in Ghana

The adoption and implementation of the UNFCCC rules on Article 6 led to the development of the regulatory framework for carbon trading and the creation of the Ghana Carbon Market office (GCMO). The CMO provides the rule and guidelines for carbon trading in Ghana.

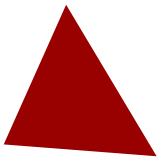
The objective is to raise the needed green funding for the development of initiatives which directly contributes to meeting Ghana's target for a nationally determined contribution towards the mitigation of climate risk.

The market presents an opportunity for the Government, Large Multinationals, Communities, Organizations and individuals to apply the rules of the CMO to raise green funding in support of initiatives that mitigate climate risk.





Profile Of Partners of The Firm





Nii Addo Mensah

CA, CFE, Msc

(ICA Membership Number: 104322)

Managing Partner / Fraud Examiner

He is a Chartered Accountant, a Partner of the Firm and a Certified Fraud Examiner with the Association of Certified Fraud Examiners (ACFE-USA). He holds a Chartered Diploma in Forensic Audit and is a member of the Ghana Association of Restructuring & Insolvency Advisors (GARIA). He also holds an MSc in Accounting and Finance from the University of Ghana.

Nii Addo Mensah is a top management executive with over 16 years of professional experience in assisting businesses to navigate the complex field of transactions and deals including audit, taxation, due diligence, forensic audit, investment appraisals, risk management, business advisory and business valuations. He has also acted as a Private liquidator under the Companies Act of Ghana. He continues to give strategic direction to companies in the oil and gas, commerce, construction, waste management, transport, NGOs, agricultural and gaming industry

As a Fraud Examiner, he carried out Forensic Audits and Investigations in companies that operated in the various sectors of the Economy.

As a Professional, he has worked with international Companies in UK, Belgium, USA, South Africa, Nigeria that have presence in Ghana. Nii Addo Mensah has experience in dealing with the following Ghanaian Government Institutes like the Ghana Revenue Authority, the Registrar General of Ghana, Ghana Investment Promotion Center, the Gaming Commission of Ghana, Ghana Free Zones Company, the Environmental Protection Agency, Ghana Commodity Exchange, the Security and Exchange Commission and many other Government bodies.

His vision is to become an expert in my field of endeavor, blazing challenges with innovation, Integrity and cutting-edge solutions that will put him a step ahead of his competitors. He is passionate about reducing unemployment in Africa.



Alfred Nii Ayitey Aryee

CA, Msc, Bsc

Partner, Tax & Audit Assurance

Alfred is a Chartered Accountant and a Partner of the Firm, with over twelve years of experience delivering Audit, Tax, and Financial Advisory solutions to a diverse Clientele. He holds a Chartered Diploma in Forensic Audit from the Institute of Chartered Accountants, Ghana, where he is also a member. His academic qualifications include an MSc in Accounting and Finance from the University of Ghana and a BSc in Accounting (2nd Class Honors – Upper Division) from the University of Professional Studies.

He is currently pursuing a charter from the Chartered Institute of Taxation, Ghana (CITG) and an MA in Tax Law, Policy & Practice from the University of Ghana. He is also a Certified Financial Auditor for Recipient of U.S Federal Grants, enabling him to deliver assurance services to international development partners and donor – funded projects.

Alfred has successfully led complex audit and assurance engagements for multinationals corporations, SMEs and Public Institutions. His extensive industry exposure covers Financials services, insurance, construction, manufacturing, commerce, professional services and the Not – for – profit sector. His deep knowledge of financial reporting standards, tax legislations, and regulatory compliance enables him to advise clients with clarity, accuracy and confidence.

In his addition to his core practice area, Alfred has spearheaded several high -impact forensic audit investigations and special assignments involving fraud detection, internal control reviews and financial irregularities. He brings significant experience working with key government agencies, including the Ghana Revenue Authority, Office of the Registrar of Companies (ORC), and the Social Security and National Insurance Trust (SSNIT)

As a result-oriented professional, Alfred is known for his strategic thinking, integrity and commitment to client success. He plays an active leadership role in mentoring junior professional and contributes to the development of internal methodologies and best practices within the firm.

Before joining his current Firm, Alfred worked with Kissi Consult, a chartered Accountant and Tax Advisory firm where he developed a solid foundation in Audit and Tax Compliance. Beyond his professional work, Alfred is passionate about capacity building, financial literacy and ethical leadership in the accounting profession.



Wilfred Neneh Addico

Partner, Advisory

Certificated in ISO 14001:2015 EMS Lead Auditor; Professional Diploma in ESG, (ICAG); Certificate in Carbon Balance (EDS Global); Chartered Accountant (CA), (ICAG); Certified Compliance Officer, (CCO), ISO27001 Lead Auditor;. Certification in Data Science and Machine Learning, MIT; BSc. Admin (Acct); Certified Fraud Examiner, ACFE, USA; Certified Information System Auditor, CISA; Certified in Risk and Information System Control, CRISC; Certificate in Digital Money, CDM

Neneh Addico is a Chartered Accountant and holds a Professional Diploma in ESG from the Institute of Chartered Accountant, Ghana (ICAG) and a certificate in ISO14001:2015 Environmental Management Systems Lead Auditor. Over the years, He has honed his skills in Auditing, Fraud Examination, Information Systems Review, ESG and Sustainability.

Neneh has proficiency in evaluating ESG performance using frameworks like GRI, SASB, and TCFD and has expertise in project management, planning, execution, and performance monitoring. He has conducted advisory work for companies on Administration, Internal and External Audits, Tax Advisory for both public and private companies.

He was the team lead for Forensic Advisory at MTN Ghana where he led engagements which significantly contributed to the development of policies, processes and procedures (PPPs), securing of systems and overall improvement of the control environment to prevent fraud, abuse and misconduct. His efforts also contributed to building a sound ethical culture in the organization which ensured the MTN remained sustainable and profitable

Neneh also served as Team lead for Assets Verification and validation for Kpong Irrigation Scheme as part of the post-implementation review for the rehabilitation and modernization of the Kpong Irrigation Scheme which was a World Bank funded project, through the Ministry of Food and Agriculture (MoFA) and implemented by the Ghana Commercial Agriculture Project (GCAP).

Wilfred is a product of the University of Ghana Business School and Leicester University in the United Kingdom. He is also a member of a number of reputable organizations including the Institute of Chartered Accountants Ghana (ICAG), Association of Certified Fraud Examiners (ACFE), Institute of Internal Auditors (IIA), and ISACA, an International Professional Association which focuses on Information System Auditing, Risk Management and Governance.

He currently serves on the Ethics Committee of the Ghana Football Association and is an Ordained Reverend Minister at the Qodesh Family Church and has an interest in engaging young people and guiding them to unearth their potential through innovation, technology and personal self development.



Maame Yaa Tiwaa Addo-danquah (Mrs)

Associate Partner

Commissioner of Police
Technical Advisor to the Minister for the Interior

COP (Mrs) Maame Yaa Tiwaa Addo-Danquah is a law enforcement professional with more than 30 years of experience out of which 20 years have been focused on financial crime detection and investigation duties at the Criminal Investigation Department of the Ghana Police Service, the Public and Private Sectors.

CoP Maame Yaa Tiwaa is a Chartered Accountant, a Chartered Forensic Accountant and a Chartered Tax Practitioner. She is a Fellow of Association of Chartered Certified Accountants (FCCA) and Institute of Chartered Accountants (FCA), Ghana. She is an Associate Member of the Association of Certified Fraud Examiners (ACFE) and Chartered Institute of Taxation, Ghana. She holds a Master of Business Administration (Finance Option) Degree from the University of Cape Coast, Ghana.

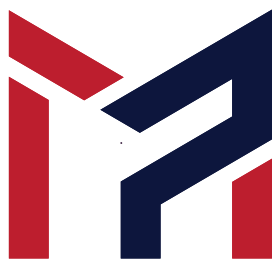
Prior to her appointment as Technical Advisor to the Minister for the Interior, she held various positions including the Executive Director, Economic and Organised Crime Office (EOCO), the Director-General, Police Professional Standards Bureau, Ghana Police Service, the Director-General/Welfare Ghana Police Service, the Director-General of the Criminal Investigation Department (the first woman to be appointed to the position since the inception of the CID), the Deputy Director-General/CID, the Deputy Director-General, Police Intelligence and Professional Standards Bureau, Divisional Commander, Accra Central Division, Ministries, The Commandant of the Ghana Police Command and Staff College, Winneba, the Commandant, Detective Training Academy, the Director, Commercial Crime Unit, CID Headquarters, Ghana Police Hospital Administrator, Head of Police Headquarters Finance, Accra.

She is a guest resource person at the Institute of Chartered Accountants Ghana; Management Development and Productivity Institute (MDPI); and University of Cape Coast, Department of Forensics.

CoP Maame Yaa Tiwaa has attended several conferences and provided training in financial crime investigations in Ghana and abroad. She has also facilitated numerous events focused primarily on youth empowerment with a soft spot for young women and their wellbeing.

She has served on the United Nation Peacekeeping Mission in Kosovo.

She is currently the President of the Ghana Police Ladies Association, and Past President of the Association of Women Accountants, Ghana.



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