7 Harehills, LS8 5HR, Leeds United Kingdom And PLT 86/87 Lower Inchaban 25th May, 2025

To:

The Director-General Social Security and National Insurance Trust (SSNIT) Pension House Accra, Ghana

Re: PETITION TO THE DIRECTOR GENERAL OF SSNIT AND OTHERS SUBJECT: Willful Evasion of SSNIT Contributions and Income Tax by KEDA Ghana Ceramics Company Limited- A Case of Systemic Exploitation

Response to KEDA Ghana Ceramics Company Limited's Rebuttal to Petition

Dear Director-General,

I write in response to the letter from KEDA Ghana Ceramics Company Limited, addressing the petition submitted to your office regarding serious allegations of non-compliance with SSNIT and tax obligations, exploitation of workers, and potential violations of labor laws by the company. While KEDA's legal response seeks to discredit the claims made, I want to reiterate that the issues raised in the petition are not merely based on personal grievances but on broader concerns that require serious investigation and attention from your office and other relevant authorities.

1. Allegations of Tax Evasion and SSNIT Non-Compliance

KEDA's response asserts that it has consistently fulfilled its tax and SSNIT obligations. However, the petition highlights a history of non-compliance with the National Pensions Act, 2008 (Act 766) and the Income Tax Act, which deserves your immediate attention. The company's failure to remit mandatory SSNIT contributions and income taxes constitutes a violation of Ghanaian law and deprives workers of their rightful entitlements.

I urge SSNIT to investigate KEDA Ghana Ceramics Company Limited's SSNIT contribution records from 2016 to 2023 to determine whether the company has met its obligations. A thorough forensic audit is necessary to verify if KEDA has been complying with the law or if the company has been evading its responsibilities.

2. Labor Practices and Exploitation of Workers

The petition raises concerns regarding KEDA's treatment of its workers, particularly the misclassification of employees as "casual staff" to avoid making statutory contributions, including SSNIT payments. This is a clear violation of Ghana's labor laws, and SSNIT must take the necessary steps to ensure compliance with the National Pensions Act, 2008.

Additionally, KEDA's refusal to allow workers to unionize and its continued suppression of workers' rights to organize raise serious questions about the company's respect for labor laws and international labor standards. The company's actions, if proven, would represent a violation of workers' rights and undermine the principles of fair treatment and equality. I call on your office to investigate these practices and ensure that KEDA is held accountable for any breaches.

3. One District One Factory (1D1F) Tax Waiver

KEDA's participation in the 1D1F initiative and the substantial tax exemption granted under the program (US\$13,510,881.00) raises concerns, particularly given the company's alleged non-compliance with its tax and SSNIT obligations. While KEDA asserts that the tax waiver was approved through proper channels, the petition highlights the lack of due diligence in granting such exemptions to a company with questionable compliance practices.

I request that SSNIT and the relevant authorities conduct an investigation into the appropriateness of the tax exemption granted to KEDA, especially in light of the company's alleged non-compliance with pension and tax obligations.

4. International Finance Corporation (IFC) Involvement

KEDA's affiliation with the International Finance Corporation (IFC) raises further concerns, particularly with regard to adherence to IFC's Performance Standards, specifically Performance

Standard 2 (Labor and Working Conditions). If KEDA is found to be in violation of these standards, it could have serious implications for its ongoing relationship with IFC.

I urge your office to collaborate with the IFC to ensure that KEDA is meeting the required labor standards and that the company is held accountable for any violations of the IFC's performance standards.

5. Concerns Regarding KEDA's Management

KEDA's response seeks to undermine the credibility of the petitioner, Dr. David Yevugah, by suggesting personal motives. However, it is important to recognize that the allegations raised are based on factual concerns about the company's practices. The resignation of Dr. Yevugah, amidst an internal audit, should not be used as a means to dismiss the legitimate issues raised in the petition.

The company's attempt to deflect attention from the core issues, particularly its treatment of workers and its non-compliance with statutory obligations, is concerning. The focus must remain on investigating KEDA's business practices to ensure that the company is complying with Ghanaian labor and tax laws.

Conclusion and Call for Action

Given the serious nature of the allegations made in the petition, I respectfully request that SSNIT initiate a thorough investigation into KEDA Ghana Ceramics Company Limited's compliance with pension, tax, and labor laws. A full forensic audit of the company's SSNIT contributions and tax payments, along with an assessment of its labor practices, is necessary to determine whether KEDA is fulfilling its obligations.

I also call for an investigation into the company's participation in the 1D1F initiative and the appropriateness of the tax waiver granted to KEDA, considering the allegations of non-compliance.

The workers of KEDA Ghana and the Ghanaian public deserve transparency, fairness, and accountability. I trust that SSNIT, as the authority responsible for ensuring the welfare of Ghanaian

workers, will take the necessary steps to address these concerns and ensure that KEDA operates in full compliance with the law.

Yours faithfully,

David Yevugah, PhD

Concerned Citizen / Stakeholder (Former Employee) [Yevugah@gmail.com]

Cc:

- The Office of the President, Republic of Ghana
- The Minister for Finance
- The Minister of Employment and Labour Relations
- The Commissioner-General, Ghana Revenue Authority (GRA)
- The Economic and Organized Crime Office (EOCO)
- The International Finance Corporation (IFC)
- The Ghanaian Media (Print, Radio, TV, and Online Outlets)