



**KENTARO MUGERWA & CO.**

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Advocates Solicitors and Consultants

**ANTI-CORRUPTION POLICY.**

Kentaro Mugerwa & Co. Advocates  
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P.O. Box 1176.  
Robert Mugabe Road  
Mbuya-Kampala

## **1. INTRODUCTION.**

Kentaro Mugerwa and Company Advocates is a law firm providing a comprehensive range of legal services designed to meet clients' needs and expectations. The firm boasts of a wide range of skills and expertise, which are leveraged against a range of strong, networks across the public and private sector all positioned to provide technically correct advisory that makes business sense. The Firm has also been recognized by IFLR 1000 as one that has experienced and well regarded lawyers who have developed recognized specialisms in relevant practice areas.

Our commitment to strategically offer sound advice requires that our teams and affiliates clearly understand clients' needs in the context of the broader issues at stake. By balancing these dynamics, and by applying our legal expertise, we provide an effective, appropriate and efficient service, not only to solve the challenges our clients face but more importantly to create opportunities and guarantee sustainable growth for their enterprises.

Our network of expertise extends way beyond our brick and mortar location. We mobilize professionals with the most suited experience to serve clients when and where they need us locally, regionally, and internationally.

This Anti-Corruption Policy sets out the Firm's policies against all forms of corruption, bribery, and unethical conduct, and outlines the responsibilities of all staff, partners, and associates in upholding these standards.

## **2. PURPOSE.**

The purpose of this Policy is to:

- Prevent, detect, and respond to corruption and bribery.
- Promote a culture of integrity and ethical behavior.
- Ensure compliance with applicable laws, including:
  - The Anti-Corruption Act, cap 116.
  - The Penal Code Act cap 128.
  - The Leadership Code Act cap 33.
  - Other relevant international conventions and professional regulations.

### **3. SCOPE.**

This Policy applies to all:

- Partners.
- Associates.
- Legal clerks.
- Interns.
- Administrative staff.
- Agents or representatives acting on behalf of the Firm.

It extends to all activities conducted by or on behalf of the Firm, whether in Uganda or elsewhere.

### **4. DEFINITION OF CORRUPTION.**

For purposes of this Policy, **Corruption** refers to any act or omission involving the misuse of power, position, or entrusted authority for personal gain or for the benefit of another person or entity. It includes, but is not limited to:

- The **solicitation, acceptance, offering, or granting**—directly or indirectly—of any undue advantage (such as money, gifts, promises, or favors) to influence the **actions or omissions** of a public official in the performance of their duties;
- The **misuse or diversion** of public resources (money, property, or securities) by a public official for purposes unrelated to their official duties, and for personal or third-party benefit;
- Corrupt practices within the **private sector**, where undue advantages are exchanged to influence business decisions or breach one's professional duties;
- The **abuse of influence**, whether real or pretended, to improperly affect decision-making in public or private institutions in exchange for an undue advantage;
- The **fraudulent acquisition, use, concealment**, or handling of property obtained through corrupt means;
- **Participation, facilitation, conspiracy, or collusion** in the commission or attempted commission of any corrupt act;
- Any **neglect of duty** or deliberate **omission** by a public official done with the intention of obtaining illicit benefits for themselves or others.

## **5. PROHIBITED CONDUCT.**

The following are strictly prohibited:

- Offering or accepting bribes or inducements in any form.
- Facilitating payments (small payments made to expedite routine services).
- Misuse of client funds or trust accounts.
- Engaging in or condoning corrupt dealings with public officials or private entities.
- Failing to report known or suspected instances of corruption.

## **6. GIFTS AND HOSPITALITY.**

While modest gifts and hospitality may be a legitimate part of business, the following rules apply:

- No gift or hospitality should be offered or accepted with the intent to influence a legal or business decision.
- Gifts must be of nominal value and must not create a sense of obligation.
- Any gift above UGX 200,000 must be declared to the Managing Partner for approval.

## **7. DUE DILIGENCE.**

All employees must conduct due diligence when engaging with:

- New clients.
- External vendors.
- Government agencies or public officials.

Suspicious behavior or red flags should be escalated to the Administrator or Managing Partner.

## **8. REPORTING AND WHISTLEBLOWING.**

- All staff are encouraged to report suspected corruption or unethical conduct through the Firm's internal reporting channels.
- Reports may be made confidentially and without fear of retaliation.
- The Firm shall investigate all reports thoroughly and take appropriate action.

**9. ROLES AND RESPONSIBILITIES.**

- **Managing Partner:** Overall responsibility for implementation and enforcement of the policy.
- **Administrator:** Monitors adherence, conducts training, and receives reports.
- **Department Heads:** Monitor adherence compliance of the policy within their respective departments and receive complaints.
- **All Employees:** Must read, understand, and comply with this policy at all times.

**10. DISCIPLINARY MEASURES.**

Violation of this Policy shall result in:

- Disciplinary action including suspension, termination, or legal action.
- Possible reporting to the Uganda Law Council, Law Society, or relevant authorities.

**11. TRAINING AND AWARENESS.**

The Firm shall provide regular anti-corruption sensitisation and ensure all new employees are briefed on this Policy during onboarding.

**12. REVIEW AND AMENDMENTS.**

This Policy shall be reviewed annually or as necessary to reflect changes in law, best practices, or the Firm's operations.

Approved By:



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EVA KENTARO MUGERWA.  
MANAGING PARTNER.

FOR: KENTARO MUGERWA & CO. ADVOCATES.

Date: 11/09/2025.....