

KENTARO MUGERWA & CO.

Advocates Solicitors and Consultants

ENVIRONMENTAL, SOCIAL AND GOVERNANCE
(ESG) POLICY.

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY

1. INTRODUCTION.

Kentaro Mugerwa and Company Advocates is a law firm dedicated to operating in an ethical, sustainable, and responsible manner. Our commitment to reducing environmental impact, encouraging social responsibility, and upholding strict governance standards is reflected in our ESG policy. We believe that incorporating ESG principles improves our standing, helps our customers, and benefits society.

We provide 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 and help make the shift to a nature-positive economy and sustainable living

This Environmental, Social & Governance (ESG) Policy sets out the guidelines that describe the Firm's strategy for ethical and sustainable business activities. It integrates social factors like employee treatment and diversity, environmental factors like climate effect, and governance factors like executive compensation and board diversity into a business's operations, risk management, and decision-making.

2. PURPOSE.

The purpose of this Policy is to:

- Support, encourage and respect responsible and fair labour, working conditions and practices.
- Encourage and support a precautionary approach to environmental and climate challenges.

- Adopt high standards of professional conduct and excellence.
- Ensure compliance with applicable laws, including:
 - The Companies Act, Cap.106.
 - The National Environment Act, Cap. 181.
 - Other relevant international conventions and professional regulations.

3. SCOPE.

This Policy applies to:

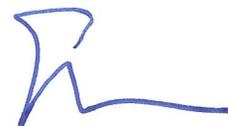
- Partners.
- Employees of the Firm.
- Suppliers.
- Community.

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

4. COMMITMENT BY THE FIRM.

The firm is committed to advancing ESG principles in its day- to- day activities through;

- Sustainable use of natural resources like water and energy, often including targets for reduction and increased use of renewable energy.
- Prevent pollution and minimize the impact on biodiversity and local ecosystems.
- Measures for waste reduction, prevention, recycling, and safe disposal.
- Sourcing materials and products responsibly to minimize environmental harm throughout the supply chain.
- Fostering a diverse and inclusive workplace and providing equal opportunities for all employees.
- Interacting responsibly with local communities and contributing positively to social welfare through community investment or development.
- Having a zero-tolerance policy for bribery, corruption, and other unethical business conduct.



5. GUIDING PRINCIPLES.

For purposes of this Policy, the following principles form the foundation of our approach as a Firm to environmental, social and governance management and these principles are;

i. Social Responsibility.

Kentaro Mugerwa and Company Advocates is dedicated to fostering a fair, inclusive and supportive work environment while contributing positively to communities in which we operate through;

- Encouraging, supporting, and upholding fair and responsible labor, working conditions, and practices, including safeguarding the health, safety, and well-being of our employees and the communities in which they live.
- Ensuring all employees are treated equally, irrespective of race, gender, religion/or none, sexual orientation, political affiliation, or disability.
- Maintaining a strict zero tolerance for harmful child or forced labour.
- Supporting, respecting and encouraging the protection of internationally proclaimed human rights.

ii. Environmental Responsibility

We are committed to minimizing our environment impact and promoting sustainability in our operations. To achieve this, we shall;

- Encourage and support a precautionary approach to environmental and climate challenges.
- Support initiatives to promote greater environmental responsibility and accountability.
- Encourage the development and diffusion of environmentally-sound technologies.
- Contribute to achieving a Just Transition.

iii. Corporate Governance and Business Integrity

We uphold the highest standards of integrity, transparency and accountability in all aspects of our practice through;

- Adopting high standards of professional conduct and excellence.



- Exhibiting honesty, integrity, fairness, and respect in all business activities.
- Fighting corruption in all of its manifestations by implementing strong corporate governance procedures and regulations.

6. PARTICIPATION AND CONTRIBUTION TO BEST PRACTICE

The goal of Kentaro Mugerwa and Company Advocates is to establish itself as a major player in ESG stakeholder talks, initiatives, and industry advancements.

As a company, we place a high value on initiatives that increase institutional capacity and knowledge of nature-related financial risk management. This includes helping to make the shift to a nature-positive economy and sustainable living.

7. IMPLEMENTATION AND ENFORCEMENT.

To ensure that the ESG policies are implemented, the Firm shall;

- Establish systems to monitor and measure ESG performance, often based on clear, quantifiable key performance indicators (KPIs).
- Allow internal or third-party audits to verify compliance with ESG obligations.
- Require suppliers and subcontractors to adhere to the Firm's ESG standards, creating a ripple effect throughout the supply chain.

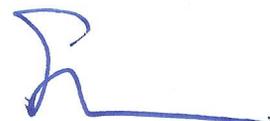
All the implementation and enforcement shall be under the overall supervision of the Managing Partner.

8. REPORTING AND DISCLOSURE.

- The Firm shall publish annual ESG or sustainability reports.

9. ROLES AND RESPONSIBILITIES.

- **Managing Partner:** Overall responsibility for implementation and enforcement of the policy and ensuring that the Policy always reflects the Firm's values.
- **Administrator:** Monitors adherence, conducts training, and receives reports.
- **Department Heads:** Monitor adherence compliance of the policy within their respective departments.
- **All Employees:** Must read, understand, and comply with this policy at all times.



10. TRAINING AND AWARENESS.

The Firm shall provide regular ESG sensitization and ensure all new employees are briefed on this Policy during onboarding.

11. REVIEW AND AMENDMENTS.

Every year, or more frequently as needed, we will evaluate and amend this policy in accordance with changes in national and international ESG regulations, best practices, and organizational developments. To find areas where strategy, policies, principles, practices, and actions need to be improved, this involves evaluating progress against predetermined ESG targets.

Approved By:


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EVA KENTARO MUGERWA.

MANAGING PARTNER.

FOR: KENTARO MUGERWA & CO. ADVOCATES.

Date: 01/10/2025