

UGANDA / JUDGMENT

Mulindwa v Lukuli Coffee Factory Ltd & 5 Ors (Civil Appeal No. 232 of 2013) [2020] UGCA 101 (10 August 2020)

[2020] UGCA 101

COURT

Court of Appeal of Uganda

BEFORE

Egonda-Ntende, JA, Muzamiru, JA, Barishaki, JA

CASE / FILE NUMBER

Civil Appeal No. 232 of 2013

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THE REPUBLIC OF UGANDA

IN THE COURT OF APPEAL OF UGANDA AT KAMPALA

[CORAM: Egonda Ntende, Barishaki Cheborion and Muzamiru Kibeedi, JJA]

CIVIL APPEAL NO. 232 OF 2013

BETWEEN

ISAAC MULINDWA:: APPELLANT

VERSUS

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RESPONDENTS

- 1. Ms LUKULI COFFEE FACTORY LTD]
- Ms SEMUKUUTU & CO LTD
- 3. ANGELLA NANSASI SEMUKUUTU 1
- 4. MASENGERE CHARLES
- 5. KAKEETO GODFREY

- 6. WASSWA FENEKANZI

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JUDGMENT OF MUZAMIRU KIBEEDI, JA

Background to the Appeal

This is an appeal from the Ruling of the High Court of Uganda at Kampala (Hon. Mr. Justice Benjamin Kabiito) dated 16th October, 2013 in Company 20 Cause No.32 of 2012 against the appellant.

The background to the appeal is that the appellant, who is one of the shareholders in the 1st Respondent company, petitioned the High Court for an order to wind up the 1st Respondent company on the ground that it was just and equitable.

The 1st respondent company (hereinafter called "the company") was incorporated on 26th January 1962 with a share capital of Ugshs. 60,000/= divided into 3000 ordinary shares of Ushs. 20 each.

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At the time of its incorporation the company had two subscribers each of whom subscribed for one share namely: Festus Lule and Henry Buwule Ssemukutu.

From the last Annual return for the year 1985 filed in the company Registry. the membership of the company as of December 1985 stood as follows:- $\$ \backslash \text{mathsf{S}} \$$

- $\$(i) \$$ Lule Festus -1100 ordinary shares (Now deceased);
- $\$(ii) \$$ Ssemukutu & Co Ltd - 1150 ordinary shares:
- (iii) Bukenya Harrison Kagugube - 250 ordinary shares (Now deceased):
- Mukasa Aloysius Wampampa Kiddu 200 ordinary shares; $\$(iv) \$$
- Kalanzi George William 4 151 ordinary shares (Now deceased); $\$(v) \$$ 10
- $\$(vi) \$$ Mulindwa Isaac Kasuse -151 ordinary shares:
- Wasswa Fenekanzi B. Difasi 125 ordinary shares: $\$(vii) \$$
- (viii) Kamuka Asumani Mbiringi 50 ordinary shares (Now deceased);
- Ssemukutu Henry Buwule 5 ordinary shares (Now deceased); and $\$(ix) \$$
- Y. K. Lubega Lukuli 900 ordinary shares (Now deceased). 15 $\$(x) \$$

The same Annual Return indicated that as at 15th December 1985 the directors of the company were Lule Festus and Mrs. Margaret Ssemukutu; while the Company Secretary was Ms Ssemukutu & Co Ltd.

In or about 1994, the appellant took over management of the company as its Managing Director following the death of Mrs. Margaret Ssemukutu. But he neither called any meeting of the company directors or shareholders nor accounted for the business proceeds to the company members.

In January 2010 meetings were held by persons who referred to themselves as the "surviving shareholders of the company" and "the appointed

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representatives of the deceased shareholders" with the major objective of rejuvenating their interest in the company. These were:- Mr. Kakeeto Godfrey, Mr. F. B. D Wasswa, Mr. Charles Lwanga Masengere, Mrs. Dorothy Kabugo as the representative of Ms Angella Semukuutu and Ms Semukutu & Co limited.

The appellant was absent without apology.

The members who attended the said meetings expressed dissatisfaction with the management of the company under the appellant and appointed a Board of Directors to steer the company into the future consisting of:- Ms Angella Semukutu as the Chairperson and Treasurer, Mr. Charles Masengere as the Vice Chairperson, Mr. Kakeeto Godfrey as the Secretary and Mr. Fenekansi Wasswa as Advisor. Ms Kabugo, Tamale & Co Advocates were appointed as the company lawyers.

In response, the appellant wrote a letter to the Registrar of Companies complaining that non-shareholders had held meetings to the detriment of the 15 company and warned the Registrar against registering any resolutions and company documents arising from the said meetings. The Registrar invited all the parties for a meeting with her scheduled for 12th April 2010 at 2PM after establishing the convenience of the said date with the appellant.

Whereas the 2nd respondents turned up for the meeting before the 20 Registrar, the appellant did not turn up to substantiate his complaint. As a result, the Registrar of companies went ahead and registered the resolutions effecting the change of Board of Directors of the company. After that the appellant headed to the High court to seek winding up orders for the company. 25

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In his petition to the High court, the appellant averred that the company had since its incorporation not made any profit nor declared any dividends; the company neither owned chunks of land nor had funds to implement the objectives set out at its incorporation; the company had no audited accounts; the register of members of the company had not been rectified as provided by law since the death of the shareholders; no General Meeting had ever been convened by the shareholders of the company; the appellant had been removed as a Managing Director of the company without notice and a hearing; the differences amongst the directors and surviving shareholders and beneficiaries were irreconcilable; the company was not

conducting any business as there was no quorum; the appellant was being oppressed by the new Board of Directors; and that the management of the company was shrouded in irregularities to the detriment of the appellant. The appellant contended that in the circumstances it was just and equitable that the company be wound up.

In reply, the respondents stated that after the demise of the directors of the company, the appellant became the Managing Director of the company but he never filed any annual returns nor held any company meetings. That subsequently the respective administrators of the estate of the deceased directors together with the beneficiaries of the deceased shareholders' shares had had a meeting in which the appellant was relieved of his duties as Director and requested to account for the properties of the company he was alleged to have mismanaged for personal benefit. That in the same meeting, new directors and secretaries were appointed by the stakeholders.

The trial Judge dismissed the Petition, hence this appeal. 25

Grounds of Appeal

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In his Memorandum of Appeal filed in this Court on 06th December 2013, the appellant set out 5 grounds of appeal namely:-

- 1. That the Learned Judge erred in law when he failed to pronounce upon the Petition and made conclusion not sought by the Appellant.
- 2. The Learned Judge erred in law when he sanctioned illegalities that had been brought to his notice.
- 3. The Learned Judge erred in law and fact in his findings below which were unreasonable when he failed to evaluate and scrutinize the evidence on record and arrived at wrong conclusions:
 - a) That the appellant renders full account of the affairs, accounts and property of the First respondent.
 - b) That the First respondent's Board of Directors are within its mandate to pursue the accounts demanded and take action against the appellant.
 - c) That the Appellant confessed to falsehoods/misstatements by sworn disposition.
 - d) That the First Respondent has a Board of Directors instituted by a special resolution and has mandate to conduct the affairs of the company.
 - e) The rectification of the members of the First respondent remains unchallenged.

- The First Defendant's Board of Directors has mandate by all means to \$f\$) recover company property, assets and equipment that the appellant has converted to personal use to the detriment of the company and occasioning loss to all other shareholders of the company.
- 4. The learned Judge erred in law when he refused to hear the rights/interest 25 of the Appellant but entertained the interest of the Respondent.

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5. The Learned Judge erred in law when he denied the petitioner the right to be heard and dismissed his petition with costs."

Representations

The parties proceeded by way of Written Submissions filed by Ms M. A. Kajubi & Co Advocates on behalf of the appellant and Ms Mbaziira & Co Advocates on behalf of the respondents. Both the appellant and respondents presented their respective arguments in the following order:-

- Grounds 1 & 3
- Ground 2

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Grounds 4 & 5 10

> The arguments of each side will, as far as possible, be captured in my analysis of the respective grounds of appeal to which they relate.

Powers of Court

As a First Appellate Court, the duty of this Court in an appeal of this nature is to re-evaluate the evidence before the Trial Court and draw its own 15 inferences of fact while making allowance for the fact that it did not have the opportunity enjoyed by the Trial Court of seeing or hearing the witnesses. See Rule 30(1) of the Judicature (Court of Appeal) Rules S. I 13-10, Pandya Vs R [1957] EA 336, The Executive Director of National Environmental Management Authority (NEMA) Vs Solid State Limited, 20 Supreme Court Civil Appeal No.15 of 2015(unreported).

It is with the above principles in mind that I now proceed to discuss the grounds of appeal in the order in which they were presented by the parties.

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Analysis of Grounds 1 & 3

Grounds 1 & 3 of the appeal were framed as follows:-

- Ground 1 "The learned Judge erred in law when he failed to pronounce upon the petition and made conclusion not sought by the appellant."
- Ground 3 "The learned Judge erred in law and fact in his findings below which were unreasonable when he failed to evaluate and scrutinize the evidence on record and arrived at wrong conclusions:
 - a) That the appellant renders full account of the affairs, accounts and property of the First respondent.
 - b) That the First respondent's Board of Directors are within its mandate to \$10.\$ pursue the accounts demanded and take action against the appellant.
 - c) That the appellant confessed to falsehoods/misstatements by sworn disposition.
 - d) That the First respondent has a board of directors instituted by a Special Resolution and has mandate to conduct the affairs of the company.
 - e) The rectification of the members of the First respondent remains unchallenged.
 - f) The First Defendant's Board of Directors has mandate by all means to recover company property, assets and equipment that the appellant has converted to personal use to the detriment of the company and occasioning loss to all other beneficiaries of the company."

Counsel for the appellant summarised the appellant's grievances as contained in grounds 1 & 3 to be that the trial Judge totally disregarded all the grounds of the petition and thereby made conclusions not sought by the

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petitioners as set out in ground No.3. Counsel submitted that this was an error on the part of the trial Judge. In support of his submission he relied on the authority of Johnson Vs Rex [1904] A. C.817, cited by the Supreme Court of India in Trojan & Co Ltd Vs RM. N. N. Nagappa Chettiar 1953 AIR235 where it was held that the decision of a case cannot be based on grounds outside the pleadings of the parties and that it is the case pleaded that has to be found.

Counsel for the appellant further submitted that the trial Judge failed to evaluate the evidence before him and thereby came to what counsel termed "unfounded findings" that led to the dismissal of the petition.

- Counsel for the respondents did not agree. He submitted that the learned trial Judge properly evaluated and scrutinized the evidence on record and made conclusions and orders that were just and equitable in light of the interest of the company that was still a going concern.

- I have carefully read and analyzed the Ruling of the trial court and I find that 15 the complaints of the appellant under grounds 1& 3 have no basis. The trial Judge started his Ruling by setting out in near verbatim the grounds upon which the appellant sought to have the company wound up by court under the "just and equitable clause" of the then applicable law, S.222(f) of the Companies Act, Cap. 110. Then he considered the pleadings and evidence of 20 the respondents and the submissions of the parties before coming to the decision to dismiss the petition which, in the words of the trial Judge, had been:

"...brought by the petitioner to wade off the demands of the new management of the company and other shareholdersfor accountability to be rendered to [them by the petitioner]....for his actions or omissions over a period of time that he acted singly as Managing Director and shareholder to the exclusion of all others in contravention of maileed

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Article 68 of the Memorandum and Articles of association of the company. The Petitioner cannot benefit from a situation that he himself created and perpetuated and sustained over a period of time to the exclusion of all other shareholders. He has not come to court with clean hands....".

The complaint of the appellant to the effect that the trial Judge did not pronounce himself on the Petition and that he made conclusions not sought by the appellant as detailed in ground No. 3 appears to stem from the failure of the appellant's counsel to distinguish the ratio decidendi of the trial Judge's Ruling from statements made by the trial Judge obiter dicta or statements in the court's Ruling that are not on the issues raised by the Petition and actually decided upon by the trial court.

In Civil Appeal No. 55 of 2008 of the Court of Appeal Paul Nyamarere Vs Uganda Electricity Board (in liquidation) Hon. Mr Justice A. Twinomujuni, JA (RIP) who wrote the leading judgment while quoting Blacks Law Dictionary defined "Obiter dictum" to be a

> "remark made or expressed by the Judge, in his decision upon cause..... BY THE WAY- that is incidentally or collaterally and not directly upon which the question before the court; or any statement of law enunciated by the Judge or court by way of illustrations, argument, analogy or suggestion".

The then Learned Justice of Appeal went further to state that an orbiter dictum 25

> "is something said in passing and does not constitute the ratio decidendi in the case.ie is not binding on any court though it is persuasive where relevant".

A close analysis of the "conclusions" of the trial Judge which the appellant 30 has challenged as being "wrong" or "not sought for by the appellant" as set out in grounds 1 & 3 of the appeal were made by the trial Judge as obiter dicta or they were not on the issues raised by the Petition and actually

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decided upon by the trial court. They, as such, could not form a basis for appeal. Accordingly, grounds 1&3 would fail.

Analysis of Ground 2

The appellant's complaint under ground No. 2 of the appeal was that the learned trial Judge erred in law when he sanctioned illegalities that had been brought to his notice by the appellant.

In his submissions, the appellant set out the illegalities which were stated to be going on in the company as follows:-

- a) There had been no shares' transmission and rectification of the members' register.
- b) That the company was being run by purported shareholders in total disregard to the law.
- c) The Register of Members of the company had not been rectified as provided by the law ever since the death of the shareholders.
- d) The Board of Directors had hijacked the affairs of the company without the 15 sanction of the shareholders.
- e) No General meeting had been convened by the shareholders of the company.
- f) The current Board of Directors had not been properly appointed and had removed the appellant from the office of Managing Director and as a Director without notice and hearing as stipulated in the companies Act.

The respondents disagreed. They submitted that there were no illegalities sanctioned by the trial judge and that if at all any illegalities existed like the appellant assents those would be attributed to the appellant. And that these illegalities had been addressed by the trial judge in his Ruling. incipied

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$\$S$ From the pleadings and submissions before the trial court the issue of "illegalities" was not raised with the same degree of specificity as the appellant has done before this court. So the parties and the trial judge did not likewise address them as independent issues. Nonetheless, illegalities override all pleadings once brought to the attention of the court. (See Makula International Ltd Vs Cardinal Nsubuga [1982] HCB 11)

I have closely looked at the provisions of the law which was applicable to the cause of action of the appellants namely, the Companies Act Cap. 110 to enable me establish the alleged "illegalities" that the appellant has raised. Transmission of the shares of the deceased shareholders to their personal representatives was governed by Sections 78, 79, 80 & 84 of the Companies Act, Cap. 110. The said provisions give the personal representatives of a deceased

shareholder the right to make an application to the company, accompanied by the probate of the will or letters of Administration of the estate of the deceased, to have the shares of the deceased transferred into the names of the personal representatives or his/her nominee or beneficiary of the deceased's shares. No timelines are set within which the personal representatives should present the application and neither is there a penalty prescribed for the failure of a personal representative to make the application for transmission of the deceased's shares.

To make matters worse, in the instant case there is even no evidence adduced to show that the personal representatives of the deceased shareholders ever applied for transmission of the shares in issue. Only then would they have been entitled under Section 80 of the Companies Act to be notified by the company the decision taken in respect of their application within 60 days failing which the company and every officer of the company would be liable to a default fine.

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In the premises, the claims as to illegality in relation to the transmission of the deceased shareholders' shares are without legal basis

As regards the running of the company in total disregard of the law, counsel did not cite any specific sections of the law he sought to invoke. As such this aspect of the alleged "illegalities" would fail.

As regards the appellant's complaint of non-rectification of the Register of the members of the company ever since the passing of most of the original shareholders. I am of the considered opinion that that ground could not by itself warrant the winding up of the company. Instead, S.118 (1) of the Companies Act, Cap. 110 confers upon any member of the company or the company or the aggrieved person the right to apply to court for rectification of the Register. It provides thus:

"S.118 (1) If \$-\$

- (a) The name of any person is, without sufficient cause, entered in or omitted from the register of members of a company; or
- (b) Default is made or unnecessary delay takes place in entering on the register the fact of any person having ceased to be a member, the person aggrieved, or any member of the company, or the company, may apply to the court for rectification of the register."

As regards the remaining complaints of illegality in respect of the Board of Directors hijacking the affairs of the company, non-holding of the General Meeting, appointment of the current Board of Directors and removal of the appellant from the office of Managing Director and Director, the appellant's counsel did not cite any particular provisions of the law to enable this court assess the consequences of the breaches thereof (if any) and whether the said provisions were directory or mandatory.

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As an ordinary English word, "illegality" means "the state of being illegal"; while "illegal" means "not allowed by the law" (see Oxford Advanced learner's dictionary, 7th edition).

On the other hand, Osborn's Concise Law Dictionary, 6th Edition, Sweet & Maxwell, London, 1976 defines the term "illegal" to mean "unlawful act which the law forbids ...as opposed to an act or state of things which the law disregards, or does not recognize as capable of giving rise to rights."

In the instant appeal, without the appellant furnishing particulars of the law allegedly breached and in which aspect(s) the acts complained of are illegal, ground no. 2 ends up without being substantiated.

Needless to add that not all acts of non-compliance with the Companies Act, Cap. 110 would automatically entitle the appellant to a winding up order under the "just and equitable" clause under which he commenced the petition in the High court. S.225 of the Companies Act Cap. 110 conferred the court with very wide powers on hearing a petition. As far as is relevant to the instant case S.225 provides:-

> "(1) On hearing a winding up petition the court may dismiss it, or ... make any interim order or any other order it thinks fit

> (2) Where the petition is presented by members of the company as contributories on the ground that it is just and equitable that the company should be wound up, the court, if it is of opinion-

> (a) That the petitioners are entitled to relief either by winding up of the company or by some other means and

> (b) That in the absence of any other remedy it would be just and equitable that the company should be wound up, shall make a winding up order, unless it is also of the opinion both that some other remedy is available to the petitioners and that they are acting unreasonably in seeking to have the company wound up instead of pursuing that other remedy." [Emphasis added]

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From the above provision of the law, it is clear that even when the petitioner proves the grounds which qualify them to be granted a winding up order by court, the court may still go ahead to deny him/her the winding up order if it is satisfied that alternative remedies exist and that the petitioner is acting unreasonably in seeking to have the company wound up instead of pursuing those alternative remedies.

In the instant case, the alternative remedies available to address the complaints of the appellant included:

- 1) Applying to court to rectify the members' register complained about pursuant to S.118(1) of the Companies Act Cap. 110 which provides as follows:

" S.118(1) If -

- (a) The name of any person is without sufficient cause entered in or omitted from the register of members of a company.
 - (b) Default is made or unnecessary delay takes place in entering on the register the fact of any person having ceased to be a member, the person aggrieved, or any member of the company, may apply to the court for rectification of the register."
- 2) Applying to court to order a company meeting to be held pursuant to S.135(1) of the Companies Act, Cap. 110 which provides as follows:

"S.135 Power of the Court to order a meeting

- (1) If for any reason it is impracticable to call a meeting of a company in any manner in which meetings of that company may be called, or to conduct the meeting of the company in the manner prescribed by the articles or this Act, the court may either of its own motion or on the application of any director of the company or of any member of the company who would be entitled to vote at the meeting, order a meeting of the company to be called, held and conducted in such manner as the court thinks fit, and where any such order is made may give such ancillary or consequential directions as it thinks expedient and it is declared that the directions that may be given under this subsection include a direction that one member of the company

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present in person or by proxy shall be deemed to constitute a meeting."

- 3) Applying to court for directions as to sale of his shares in the company or the conduct of the company affairs in future pursuant to S.211 of the Companies Act. Cap. 110 which provides as follows:

"S.211. Alternative remedy to winding up in cases of oppression.

- (1) Any member of a company who complains that the affairs of the company are being conducted in a manner oppressive to some part of the members (including himself or herself)...may make an application to the court by petition for an order under this section.
- (2) If on any such petition the court is of opinion:-
 - (a) That the company's affairs are being conducted as aforesaid; and
 - (b) That to wind up the company would unfairly prejudice that part of the members, but otherwise the facts would justify the making of a winding up order on the ground that it was just and equitable that the company should be wound up, the court may, with a view to bringing to an end the matters complained of, make such order as it thinks fit, whether for regulating the conduct of the company's affairs in future, or for the purchase of the shares of any members of the company by other members of the company and in case of a purchase by the company, for the reduction accordingly of the company's capital, or otherwise."
- In short, there were numerous alternative remedies available to the appellant 25 if he was looking for genuine redress for his complaints about the company's affairs which he was personally partly responsible for during his reign as the Managing Director of the company. But when the appellant opted not to invoke any of those alternative remedies and instead went for the "maximum" sentence" for any defaulting company, namely, a winding up order, at a time 30 when the other shareholders were trying to revive the company and address the shortcomings and challenges arising from the demise of most of the founding shareholders and the subsequent management of the company by the appellant, one cannot fault the trial judge's observations to the effect that

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it was apparent that the petition was a pre-emptive attack "brought by the petitioner to wade off the demands of the new management of the company and other shareholders as duly registered at the Registry of companies, for accountability to be rendered to the other shareholders, over the time that he [appellant] acted as Managing Director of the company, in trust for the other shareholders of the company."

In the premises, ground 2 would fail.

Analysis of Grounds 4 & 5

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Grounds 4 & 5 of the appeal state as follows:

10 **Ground 4-** "The learned trial Judge erred in law when he refused to hear the rights/interests of the appellant but entertained the interest of the respondents."

Ground 5- "The learned trial Judge erred in law when he denied the petitioner the right to be heard and dismissed his petition with costs."

In his submissions, on the above two grounds the appellant stated that he 15 had contended in his petition that the company was running illegally and there was a deadlock among the surviving shareholders and there was loss of substratum that justified a cause of action against the respondents that called for consideration by court. That instead the trial Judge ruled that the petition was brought to wade off the demands of new management, yet the 20 said illegal management had frustrated the attempts of the appellant to streamline the affairs of the company. According to the appellant, that approach by the trial Judge was a manifestation of restriction of access by the petitioner to court for redress and that since he commenced the winding

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up proceedings he was not given an opportunity to be heard by court as guaranteed by Article 28 of the constitution.

The appellant further submitted that the learned trial Judge erred when he only considered the interests of the respondents which were never in issue and clearly made findings in that respect.

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The respondents did not agree. They submitted that the learned trial Judge entertained and addressed the interests of both parties as evidenced from his having considered the pleadings, submissions of counsel and law applicable to the petition before dismissing the appellant's petition.

From the record of proceedings of the trial court, when the matter came up $\$10$ before court on 23.05.2013 the Petitioner and his counsel, Mr. Muhammad Ali Kajubi were present in court. Counsel Dorothy Kabugo represented the respondents. Also present in court was Mr. Augustine Semakula, who was referred to as the Managing Director of the respondent. By that time all the pleadings and Affidavits had been filed in court by the parties and court noted $\$15$ so. The learned trial Judge urged all the parties to pursue all options at settlement of the affairs of the company.

The next critical date from the record of appeal is 02.07.2013 when the parties appeared before the trial judge. On that date court gave timelines within which all parties had to file their written submissions in court. Thereafter the Ruling would be on Notice.

The Record of appeal indicates that thereafter both parties filed their written submissions and on 16.10.2013 court delivered its Ruling in open court.

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In the premises, the complaint of the appellant to have been denied the right to be heard by the trial court has no basis. The hearings of the petition proceeded by way of written submissions which are part of the record of appeal and which were considered by the trial Judge in his Ruling. The right to a fair hearing was not synonymous with court granting the remedies sought by the appellant in his petition.

Likewise there is no evidence on the record of appeal to support the appellant's complaint that the trial judge refused to hear the rights/interest of the appellant but entertained the interest of the respondent.

In the premises grounds 4 & 5 would fail. 10

CONCLUSION

After carefully analyzing the submissions of counsel, the record of appeal and the relevant laws, I would dismiss this appeal with costs.

Dated at Kampala this 10th day of Aug 2020.

MUZAMIRU KIBEEDI Justice of Appeal

THE REPUBLIC OF UGANDA

IN THE COURT OF APPEAL OF UGANDA AT KAMPALA

CIVIL APPEAL NO. 232 OF 2013

ISAAC MULINDWA:.....

VERSUS

1. MS LUKULI COFFEE FACTORY LTD

MS SEMUKUUTU &CO LTD

3. ANGELLA NANSASI SEMUKUUTU

4. MASENGERE CHARLES

5. KAKEETO GODFREY

6. WASSWA FENEKANSI:.....

(Coram: Egonda Ntende, Cheborion Barishaki, Muzamiru Kibeedi, JJA)

JUDGMENT OF CHEBORION BARISHAKI, JA.

I have had the benefit of reading in draft the judgment of my learned brother Hon Mr. Justice Muzamiru Kibeedi JA.

I agree with the reasons he has given and the orders he has proposed that this appeal should be dismissed with costs and I have nothing useful to add.

10th day of Aug 2020. Dated at Kampala this.....

Cheborion Barishaki

Justice of Appeal

THE REPUBLIC OF UGANDA**IN THE COURT OF APPEAL OF UGANDA AT KAMPALA**

[Coram: Egonda-Ntende, Barishaki Cheborion & Mutangula Kibeedi, JJA)

Civil Appeal No. 232 of 2013

(Arising from High Court Company Cause No. 32 of 2012)

BETWEEN

Tagan Mulinda

Appellant | | AND | | Respondents | |
| | | | |

(On appeal from a ruling of the High Court of Uganda (Kabiito, J.) on the 16th October 2013 at Kampala*)

Judgment of Fredrick Egonda-Ntende, JA

- [1] I have had the opportunity to read in draft the Judgment of my brother, Kibeedi, JA and I agree with it. I have nothing useful to add.
- [2] As Barishaki Cheborion, JA, also agrees, this appeal is dismissed with costs. Dated, signed and delivered at Kampala this 10 day of Aug

Fredrick Egonda-Ntende

Justice of Appeal

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