



**THE REPUBLIC OF UGANDA**  
**IN THE MATTER OF THE COMPANIES ACT CAP. 106**  
**AND**  
**IN THE MATTER OF THE COMPANIES (POWERS OF THE REGISTRAR)**  
**REGULATIONS SI NO. 71 OF 2016**  
**AND**  
**IN THE MATTER OF M/S SULAIMANI MUKASA & SONS CO. LTD**  
**PETITION NO. 54788 OF 2025**  
**BRN: 80010000054778**  
**MAYANJA SULAIMAN**  
**SULAIMANI MUKASA & SONS CO. LTD:.....PETITIONERS**  
**VERSUS**  
**MUKASA ROSETTE APHISA:.....RESPONDENT**  
**RULING**

*Before: Daniel Nasasira - Assistant Registrar of Companies*

**A. Representation**

1. *M/S Birungi & Co. Advocates represented the Petitioners, whereas M/S Bitaguma & Co. Advocates represented the Respondent.*

**B. Introduction and Background**

2. The First Petitioner, Mayanja Sulaiman, is a male adult Ugandan of sound mind, a Director and Company secretary of M/S Sulaimani Mukasa & Sons Company Limited, the Second Petitioner.
3. The Second Petitioner, M/S Sulaimani Mukasa & Sons Company Limited, is a Company limited by shares wherein the First Petitioner, Mayanja Sulaiman, and the Respondent serve as Company Directors.

4. The Respondent, Mukasa Rosette Aphisa, is a female adult Ugandan of sound mind, a member and Director of M/S Sulaimani Mukasa & Sons Company Limited.
5. This Petition was filed on 1<sup>st</sup> September 2025 under Sections 8, 9, 16, and 287 of the Companies Act Cap. 106 and Regulations 3, 8, and 20 of the Companies (Powers of the Registrar) Regulations SI. No. 71 of 2016 seeking the expungement of annual returns and a beneficial ownership form erroneously filed by the Respondent with incorrect information, and the variation of share capital to its initial position as at the time of incorporation of the Company.
6. M/S Sulaimani Mukasa & Sons Company Limited (hereinafter referred to as “the Company”) is a Company duly incorporated on 15<sup>th</sup> May 1974 with Registration Number 80010000054778 and is engaged in the ranching business. The Company was also noted to own a portfolio of properties. The Company at the time of incorporation comprised of two shareholders with each holding an equal shareholding of one share, namely, the Late Sulaiman Mukasa and the Late Hajati Rehema Nalubega.
7. The Company was incorporated with a Nominal share capital of shillings 500,000/= (Five Hundred Thousand Only) divided into 5,000 ordinary shares priced at 100/= (One Hundred shillings) each.
8. The First Petitioner filed this petition wherein he sought the expungement of all documentation filed by the Respondent on the basis that it contained misleading information. The misleading information in the documentation included;
  - a) *Annual returns for the years 1974-1983, which showed that the late Sulaiman Mukasa, the late Hajjati Rehema Nalubega and a one Afusa Mukasa already had a shareholding of 50 shares, 30 shares and 20 shares respectively, a fact disputed by the First Petitioner.*

- b) *The Respondent representing that the Second Petitioner's shares were only divided into 100 Ordinary shares whereas not.*
- c) *The Respondent not disclosing that the Company shares were divided in 5000 Ordinary shares each of Ugx 100/= (One Hundred Shillings Only).*
- d) *The Respondent misrepresenting that a one Afusa Mukasa was already a member or shareholder of the Company with 20 shares as of 1974-1983 whereas not.*
- e) *The Respondent misrepresenting that as of between 1974-1983 at the dates of filing the Annual returns a one Mukasa Afusa was already appointed Director of the Company whereas not.*
- f) *The Respondent filing Annual Returns for 1974-1983 misrepresenting the accurate and correct information of the Company when she was still a minor.*
- g) *The Respondent misrepresenting that as of between 1974-1983 at the dates of filing the Annual Returns a one Afusa Mukasa or a one Mukasa Afusa was already appointed a Secretary of the Company whereas not.*
- h) *The Respondent as of between 1974-1980 at the dates of filing the Annual Returns, passing off as a one Afusa Mukasa or a one Mukasa Afusa signing off Company documents as a Secretary of the Company, whereas she had not been appointed.*
- i) *The Respondent filing the Annual Returns with signatures purporting them to be of a Director and Secretary of the Company which signatures are unknown to be of any duly appointed Director and Secretary of the Company.*
- j) *That a one Mukasa Aphisah or a one Mukasa R Aphisah who signed off as Secretary of the Company as of 1974-1983 is an unknown person and has never been appointed by the Second Petitioner Company as its Secretary in compliance with the Companies Act at the time or the Memorandum and Articles of Association of the Company.*
- k) *The Respondent signing and filing the Annual Returns of 1981-2014 single-handedly allegedly as the only living Director and shareholder of the Company at the time*

*without the knowledge and consent of the late Sulaiman Mukasa and the late Hajjati Nalubega Rehema.*

- l) The Respondent filing Annual Returns without disclosing the correct Share Capital of the Company and the cost of each Ordinary Share.*
- m) Filing Annual Returns between 2016-2021 representing that the Company shares were only 100 shares and that each share was costing 5,000/= (Five thousand Shillings Only) which was false and inaccurate.*
- n) Filing an Annual Return for the year 2018 representing that a one Rossette Aphisa Mukasa Bikaaku was a member of the Company holding 20 Ordinary shares without any resolution appointing her as such filed on record which was false and inaccurate.*
- o) That the Company has never filed any resolution, Form 20 or minutes with the Registrar of Companies appointing a one Rossette Aphisa Mukasa Bikaaku as a director or secretary as it is indicated in the Annual Return of 2018.*
- p) That there are no resolutions and/or minutes of the Company appointing a one Mukasa Rossette Aphisa on the 19<sup>th</sup> day of November, 2024 as a Director, a shareholder, a member and/or a sole beneficial owner of the Company with 22% shareholding and with percentage voting rights of 100%.*
- q) That there are no Resolutions and/or minutes of the Company passed on the 22<sup>nd</sup> day November, 2024 changing the registered postal address of the Company from P.O Box 135 Mbarara to P.O Box 422175 Mbarara, Ntare, Kamukuzi Ward, Kamukuzi Mbarara Western Uganda as indicated by a Resolution single handedly filed by the Respondent on the 29<sup>th</sup> day of November 2024 without the knowledge and consent of the First Petitioner.*

**C. Petitioners' Case**

- 9. The First Petitioner, under paragraphs 6, 7, and 8 of his Statutory Declaration supporting the Petition, contended that the Company was incorporated in 1974 with the Late Sulaiman Mukasa and the Late Hajjati Rehema Nalubega as the only

subscribers to the Memorandum and Articles of Association. He contended that the Company had a share capital of Ugx 500,000/= (Five hundred thousand Uganda shillings) divided into 5,000 shares with the subscribers owning 1(one) share each, leaving 4,998 shares unallotted.

10. The First Petitioner contended in paragraphs 10 and 11 of his Statutory Declaration that the Respondent was neither a founding director, shareholder, nor a subscriber to the Company's Memorandum and Articles of Association. He further stated that in or around 1983, a return of allotment reflected the issuance of 100 out of the Company's 5,000 shares, with shares allotted as follows; 50 shares to the late Sulaimani Mukasa, 30 shares to the late Rehema Nalubega, and 20 shares to a one Mukasa Afusa.
11. The First Petitioner further asserted under paragraphs 13 and 14 of his Statutory Declaration supporting the Petition that on 28<sup>th</sup> January 1983, M/s Katongole & Mukasa Co. Advocates, acting for the Company, attempted to file a Company Form 7 for the appointment of directors and the secretary but the requisite statutory fees were not paid.
12. He added that on 29<sup>th</sup> November 1983, the Registrar of Companies wrote to the said law firm advising them that no return of allotment had been filed with the Registrar. The First Petitioner averred under paragraph 15 of his Statutory Declaration that the Registrar of Companies' letter dated 29<sup>th</sup> November 1983 was issued to notify the Company of its non-compliance with the requirement to file annual returns for the years 1981 to 1983.
13. The First Petitioner stated under paragraph 18 of his Statutory Declaration that following the deaths of the Company's initial directors, the late Hajjati Rehema Nalubega in the 1980s and the late Sulaimani Mukasa in 2012, the Respondent failed to effect transmission of their shares to the respective administrators of their Estates.

14. The First Petitioner asserted under paragraphs 18-23 of the disputed facts in his Statutory Declaration that the Company had never passed any resolution altering its share capital. He further contended that in 2014, the Respondent, in purporting to regularise the Company's compliance status, erroneously filed annual returns for the years 1974 to 2014, which contained several discrepancies, including the following:

- a) *The annual returns for the years 1974 to 1983 were erroneously filed to indicate that the late Sulaimani Mukasa, the late Hajjati Rehema Nalubega, and Afusa Mukasa held 50, 30, and 20 shares respectively, and further falsely reflected the Respondent as a member, shareholder and secretary during this period.*
- b) *The Company's shareholding was further reflected as consisting of only 100 shares, contrary to Article 5 of its Memorandum and Articles of Association, which provided for an authorised share capital of 500,000/= (Five hundred thousand shillings) divided into 5,000 shares.*
- c) *The annual returns for the years 1981 to 2014 were improperly signed by the Respondent as the sole director, without the knowledge or consent of the late Sulaimani Mukasa and the late Hajjati Rehema Nalubega, rendering the filings irregular.*

15. Annual returns for the years 2014 to 2021 erroneously misrepresented the Company secretary as Sulaiman Mukasa and further misrepresented the Respondent as a member and Director of the Company.

16. The First Petitioner averred at paragraph 32 in his Statutory Declaration that the Company was exposed to the risk of losing its shares and properties as a result of the Respondent's erroneous filings.

17. The First Petitioner prayed for the following declarations and orders in his Petition;

- a) *An order directing the rectification of the register by removing, cancelling, and expunging the documents with erroneous information.*
- b) *An order for costs to be awarded to the First Petitioner*

**D. Respondent's Case**

18. The Respondent contended in her answer to the Petition and Statutory Declaration that she was a member and director of the Company and maintained that the First Petitioner was misinformed about the shareholding and directorship of the Company.
19. The Respondent asserted under paragraphs 5 and 6 of her Statutory Declaration that she was the only child of the late Sulaimani Mukasa and the late Hajjati Rehema Nalubega, who was duly registered as a shareholder and director of the Company before their deaths. She further stated that she was among the administrators of the Estate of the Late Sulaimani Mukasa, together with Nabukenya Amina, Naila Namatovu, and Wasswa Sirajje.
20. The Respondent further averred under paragraphs 7 and 8 of her Statutory Declaration that the dispute concerning the Company's membership and directorship became the subject of court proceedings following the deaths of the founding directors. She added that in HCT-05-CV-MA-0236-2014, the High Court of Mbarara confirmed her legitimacy as a director and member of the Company. The court further directed her to convene an extraordinary meeting for the appointment of an additional director in order to ensure compliance with the management of the Company. She contended that the First Petitioner was appointed as Director/Secretary based on this premise, and that if the First Petitioner asserts that she is distinct from Mukasa Afusa, then his appointment as Director/Secretary is invalid, as it was Mukasa Rossette Aphisa who appointed him to this role.

21. The Respondent asserted that the First Petitioner lodged complaints in November 2024 and January 2025 seeking rectification of the Company register. She stated that, pursuant to those complaints, the Registrar of Companies on the 27<sup>th</sup> January 2025 directed the expungement of four resolutions from the register that had appointed a new director, Namatovu Nuliat. However, despite this directive, the First Petitioner failed to cooperate in convening the requisite Company meetings and instead proceeded to file additional complaints.
22. The Respondent further contended that the compliance gaps identified by the First Petitioner in the Company's annual returns arose from her limited knowledge of corporate governance rather than any fraudulent intent. She contended further that she had been onboarded into the management of the Company by her parents and maintained that any errors in the filings were capable of being rectified without jeopardising the Company's existence.
23. The Respondent averred in paragraph 13 of her Statutory Declaration in reply that the First Petitioner's declaration was riddled with falsehoods, noting in particular that although the First Petitioner claimed not to know the Respondent's shareholding and directorship status, he had previously acknowledged that it was the Respondent who facilitated his registration as a director and secretary of the Company.
24. In conclusion, the Respondent sought the Petition to be dismissed on the grounds that it was filed in bad faith, riddled with lies and against the interests of the Company and beneficiaries of the Estate of the deceased founders.

***E. Schedules***

25. While the parties framed issues, I find that only two issues are sufficient to conclusively determine this matter. Considering both parties had submitted their respective pleadings, including the Statutory Declarations, I directed counsel to submit written submissions and provided the schedules as outlined below;

- a) *Written submissions from the First Petitioner were to be filed and served by the 25<sup>th</sup> day of November, 2025.*
- b) *Written submissions from the Respondents were to be filed and served by the 4<sup>th</sup> day of December 2025.*
- c) *Any submissions in rejoinder were to be filed and served by the 8<sup>th</sup> day of December 2025.*

26. I informed the parties that the ruling would be issued on notice.

***F. Issues:***

27. Having considered the parties' respective positions, while the First Petitioner presented four issues for determination, I find that the dispute centers on the Respondent's filing of impugned documents that the First Petitioner claimed contained erroneous and inaccurate information, which will therefore form the issues for determination in this matter.

- a. *Whether the impugned documents were validly filed?*
- b. *What remedies are available to the parties?*

***G. Determination:***

***Issue one: Whether the impugned documents were validly filed?***

28. The First Petitioner asserted that the Respondent had misrepresented the Company's share capital in several documents as UGX 500,000 divided into 100 ordinary shares valued at UGX 5,000 each. He argued that this was inconsistent with Article 5 of the Company's Memorandum and Articles of Association, which stipulates that the Company's share capital is UGX 500,000 divided into 5,000 ordinary shares valued at UGX 100 each. He further averred under paragraph 17 of his Statutory Declaration that the Company had never passed any resolution altering its share capital as was presented by the Respondent.

29. In discrediting the documents, the First Petitioner further asserted that the Respondent deliberately filed annual returns for the years 1974 to 2014 containing

glaring falsehoods and unlawful endorsements. These inaccuracies included the following;

- a) *The annual returns filed for the years 1974 to 1983 erroneously indicated that the late Sulaimani Mukasa, the late Hajjati Rehema Nalubega, and Afusa Mukasa held 50, 30, and 20 shares respectively, although the change in shareholding only took effect in 1983.*
- b) *The annual returns filed for the years 1974 to 1983 further falsely reflected the Respondent as a director, secretary and shareholder in the Company despite the fact that she was appointed a director in 1983.*
- c) *The annual returns filed for the years 1981 to 2014 were signed by the Respondent as the sole director of the Company, which was incorrect given that the Late Hajjati Rehema Nalubega and the Late Sulaimani Mukasa, who were directors died in the 1980s and in 2012 respectively.*
- d) *The annual returns filed for the years 2016 to 2021 falsely represented the Company's share capital as consisting of 100 shares valued at UGX 5,000 each, which was contrary to the Company's Memorandum and Articles of Association. The annual returns similarly failed to disclose the number of shares held by each shareholder.*
- e) *The annual returns for the years 2018, 2019, 2020, and 2021 portrayed the Respondent as a member and director holding 20 shares in the Company, despite the absence of any resolution or supporting correspondence on the Company register authorising that position. The annual returns also portrayed the company secretary as Sulaiman Mukasa, which was disputed.*
- f) *The information contained in Company Form 1 (Notice of Beneficial Owners' Particulars) filed on 22nd November 2024.*

- g) The information contained in Company Form 18 (Notice of the Situation of the Registered Office and Registered Postal Address, or any change thereof) filed on 29th November 2024.*
- h) The inconsistencies in the Respondent's names across the Company's records and filings.*
30. In response, the Respondent at paragraph 4 of her statutory declaration acknowledged that the Company was incorporated with a share capital of UGX 500,000/= divided into 5,000 ordinary shares valued at UGX 100 each.
31. The Respondent maintained that her membership and directorship, following the demise of the founding directors, were confirmed by the High Court of Mbarara in HCT-05-CV-MA-0236-2014, which recognised her as both a sole surviving shareholder and director of the Company.
32. The Respondent contended under paragraph 11 of her Statutory Declaration in reply that the compliance gaps in the filed Company returns arose from her limited knowledge of corporate governance rather than any fraudulent conduct as was indicated by the First Petitioner. She further emphasised that the errors in the Annual Returns could be rectified without jeopardizing the Company.
33. The issues in contention in this matter revolve around the following alleged discrepancies in filing;
- a. Respondent's shareholding and directorship status in the Company*
  - b. Beneficial ownership status of the Company*
  - c. Variation of shareholding in the filed annual returns contrary to the share capital clause in the Company's Memorandum and Articles of Association.*
  - d. Location/address of the Company*
  - e. Discrepancies in the Respondent's name.*
34. I will proceed to handle each separately.

*a) The Respondent's shareholding and Directorship status in the Company.*

35. The First Petitioner argued that the Respondent filed and signed multiple Annual Returns as a director, secretary, and shareholder between 1974 to 1983, yet she was not a shareholder/director/secretary during this period. However, the Respondent contended in paragraph 11 of her Statutory Declaration in reply that the compliance gaps in the filed Company returns between 1974 -1983 resulted from her limited understanding of corporate governance rather than any fraudulent conduct as suggested by the First Petitioner. She further acknowledged and observed that the errors in the Annual Returns could be corrected without negatively impacting the integrity of the Company by depicting a dispute where none actually existed.
36. A review of the Company file shows a return of allotment form dated 9<sup>th</sup> December 1981 on the register, indicating a total of 100 allotted Company shares with the Late Hajji Mukasa Sulaimani receiving 50 shares, the Late Hajjati Namukasa Rehema receiving 30 shares, and a one Mukasa Afusa owning 20 shares.
37. Furthermore, Company Form 7 on the register and dated 28<sup>th</sup> January 1983, indicated the directors of the Company as Haji Mukasa Sulaimani, Hajjati Nalubega Lehema, and a one Mukasa Afusa. Mukasa Afusa is also listed as the Company secretary and signed the form in that capacity.
38. In the matter concerning the Respondent's directorship and shareholding before the High Court of Mbarara vide HCT-05-CV-MA-0236-2014, the Honorable Justice David Matovu in a ruling dated 5<sup>th</sup> July 2017 determined that the Respondent had by 1981 been duly registered and recognised as a shareholder, director, and secretary of the Company.
39. Additionally, the records at the Company Registry, which include the Annual Return filed on 15<sup>th</sup> June 1981, the Return of Allotment form dated 9<sup>th</sup> December 1981, and Company Form 7 recorded on the register and dated 28<sup>th</sup> January 1983

constitute sufficient evidence that the Respondent is a director, secretary, and shareholder of the Company. This position was further affirmed by Honorable Justice David Matovu in HCT-05-CV-MA-0236-2014 at the High Court of Mbarara, wherein he held that the Respondent was a director, shareholder, and secretary of the Company. Accordingly, this establishes that the Respondent validly executed and filed the annual returns in her capacity as a Director, Shareholder, and Secretary of the Company. Any clerical errors in the said returns can be rectified through a data correction.

***b) Beneficial Ownership status of the Company.***

40. In relation to the Form 1 (Notice of Beneficial Owners Form) filed on the 22<sup>nd</sup> of November 2024 by the Respondent, the First Petitioner contended that the document falsely represented the Respondent as the sole beneficial owner of the Company with a 22% shareholding. He further pointed out inconsistencies regarding the Company's email address and telephone number indicated on the form. In assessing the legality of this form, I will proceed to address how these defects may be rectified.
41. The learned Justice Stephen Mubiru in *Chen Jianwen and 2 Others v Bang Cheng Investment Co. Ltd and 3 Others, Miscellaneous Application No. 0530 of 2023*, while referring to Regulation 2 of the Companies (Beneficial Owners) Regulations, 2023, defined a "beneficial owner" as "...a natural person who ultimately owns or controls a company or a natural person on whose behalf a transaction is conducted in a company, and includes a natural person who exercises ultimate control over a company." From this definition, a beneficial owner could be a direct owner/member of the Company. The Respondent, as a director, administrator of the estate of the Late Sulaiman Mukasa, and an owner of 20 shares in the Company, qualifies as a beneficial owner as per the aforementioned definition.

42. A beneficial owner may also be any person, including an individual not listed anywhere in the company's formal records, provided they ultimately control or direct the company's activities or ultimately benefit from its operations. This demonstrates that beneficial ownership is a substantive concept focused on actual control and benefit rather than mere entry in company documents.
43. Consequently, only the company itself is capable of identifying and declaring who its beneficial owners are, since that determination depends on internal knowledge of who exercises real influence or enjoys ultimate benefit. The Registrar cannot independently ascertain, verify, or impose beneficial owners. The company bears the sole responsibility for disclosing this information accurately.
44. In line with this, a company is required to maintain a register of its beneficial owners under Regulation 3(1) of the Companies (Beneficial Owners) Regulations, 2023. Regulation 3(2) further obliges the company to notify the Registrar of Companies and furnish the required particulars. In accordance with Regulation 7(3) of the Companies (Beneficial Owners) Regulations, the Registrar's function is solely administrative, involving the verification of the beneficial owner's identity and the confirmation that the information provided in the form, as stipulated under Regulation 3 (1) of the Companies (Beneficial Owners) Regulations, 2023, is accurate and genuine. This administrative process requires the Registrar to verify that the beneficial owner's details, as recorded in the form—including the National Identification Number, email address, postal address, telephone number, tax identification number, nature of business, percentage of voting rights, and shareholding—are accurately and properly captured.
45. Where a company considers the particulars on record to be inaccurate, the obligation to correct them rests squarely with the company. The law provides a mechanism for doing so by filing updated beneficial ownership information using Form 2. Accordingly, if the First Petitioner believes that the Respondent supplied

false or inaccurate particulars, the proper course is for the company to convene, resolve on the necessary corrections, and file amended particulars with the Registrar.

46. The underlying principle remains that the company retains full autonomy in determining its beneficial owners, and the Registrar verifies and registers what the company has resolved and furnished. In the event that a company provides inaccurate information, Regulation 10 of the Companies (Beneficial Owners) Regulations 2023, stipulates that *'any person who in any notice or document required by or for the purposes of these regulations, willfully makes a statement, which is false in any material particular, knowing it to be false, is liable to a daily default fine of twenty five currency points'*. This provision imposes personal liability on any person who knowingly supplies false information to the Registrar. The daily default fine serves both as a deterrent against intentional misstatements and as a mechanism to compel prompt correction of inaccurate filings.

47. In this case, although the First Petitioner alleged that the Respondent furnished false information in regards to the Company's beneficial ownership data, no evidence was provided to substantiate this claim in regards to the authenticity of information. Consequently, the First Petitioner failed to discharge the burden placed upon him under Section 101 of the Evidence Act Cap. 8, which provides that *"he who alleges must prove"*. Accordingly, the Registrar can only refer to the information currently on record, unless the Company submits updated particulars of its beneficial ownership.

**c) Variation of shareholding in the filed annual returns contrary to the share capital clause in the Company's Memorandum and Articles of Association.**

48. The First Petitioner alleged that the Respondent filed Annual Returns reflecting inconsistent share capital, share values, and shareholding of members, contrary to the provisions of the Memorandum and Articles of Association. While the

Memorandum and Articles of Association specified that the Company's share capital was UGX 500,000/=, divided into 5,000 ordinary shares of UGX 100/= each, the Respondent in the annual returns for the years 1983 to 2021, misrepresented the Company's share capital as comprising 100 shares valued at UGX 5,000 each. Furthermore, the annual returns for the years 1974 to 1983 indicated that the late Sulaimani Mukasa, the late Hajjati Rehema Nalubega, and Afusa Mukasa held 50, 30, and 20 shares respectively, notwithstanding that the shareholding changes only took effect in 1983. Finally, the Annual Returns for the years 2018, 2019, 2020, and 2021 depicted the Respondent as a director holding 20 shares in the Company, despite the absence of any supporting resolution or documentation validating this position.

49. In response, the Respondent acknowledged the errors in the returns. She intimated that the compliance gaps in the filed Company returns arose from her limited knowledge of corporate governance rather than any fraudulent conduct, as was indicated by the First Petitioner.
50. Whereas I agree with the First Petitioner's position in regards to the variations in the share capital, share values, and member shareholdings of the Company by the Respondent, a search on the Company register shows the First Petitioner's position has been overtaken by events as the Company's share structure was restored to its initial position.
51. A search on the Company register at the Uganda Registration Services Bureau (URSB) revealed that the Company has a share capital of UGX 500,000/= divided into 5,000 ordinary shares, each valued at UGX 100/=. It is a well-established legal principle that courts adjudicate only actual disputes between parties, not academic or hypothetical issues. Court orders must have a practical effect and be enforceable. Courts will not entertain matters that are moot, as emphasised in *The Environmental Action Network Ltd v Joseph Eryan, Civil Application No.*

89/89/2005. The same principle applies to matters before the Registrar of Companies.

52. The update of the Company's share capital on the register to UGX 500,000/= divided into 5,000 ordinary shares of UGX 100/= each, renders the First Petitioner's contention regarding the variance in the Company's shareholding moot.

***d) Location/Address of the Company.***

53. The Respondents sought an order to be made directing that the resolution passed on the 22<sup>nd</sup> day of November 2024, changing the registered postal address of the Company from P.O. Box 135, Mbarara, to P.O. BOX 422175, Mbarara, Ntare Kamukuzi ward Kamukuzi, Mbarara, Western Uganda, was passed unlawfully and that it ought to be struck off the register. Sections 111 and 112 of the Companies Act, Cap 106 (*formerly Sections 115 and 116 of the Companies Act OF 2012*) impose an obligation on all companies to maintain a registered office and a duly registered postal address designated for the receipt of all Company communications and notices, and to notify the Registrar of the same. In this case, I find that the burden lies with the First Petitioner, who asserts that the Respondent provided an incorrect address to lead evidence that shows that the office's physical and postal address, which was availed by the Respondent, was wrong, which, under the circumstances, was not presented. The First Petitioner failed to discharge the burden placed upon them under Section 101 of the Evidence Act Cap. 8, which provides that "*he who alleges must prove*". Nevertheless, in the event that the Company determines that the address information provided is incorrect, the First Petitioner and the Respondent, as the duly appointed directors, may submit a revised address form containing the accurate office location details.

***e) Discrepancies in the Respondent's name.***

54. The First Petitioner sought an order directing that all documents of the Company purportedly signed and filed by either Rossette Aphis Mukasa Bikaaku or Aphis

Rossette Mukasa or Rossette Aphisah Mukasa or Mukasa Aphisah or Mukasa R. Aphisah or Mukasa Rossette Aphisah and Afusa Mukasa were signed and filed erroneously and contain illegal endorsements and ought to be expunged from the record. According to the First Petitioner, these are different people and not the Mukasa Afusa mentioned in the original Form 10 and subsequent company documents.

55. While I acknowledge the various names that are used by the Respondent, I wish to clarify that it is undisputed that she is a director and member of the Second Petitioner Company for reasons previously outlined in this decision. Additionally, the First Petitioner, pursuant to paragraph three of the Petition and his statutory declaration, stated verbatim that, "*the respondent is a female adult Ugandan, believed to be of sound mind, a shareholder and a director in the Second Petitioner company, M/S Sulaimani Mukasa & Sons Company Limited.*" By his own deposition, the First Petitioner recognizes that the Respondent is a director and shareholder in the Second Petitioner Company. Nevertheless, I implore the Respondent to file a Statutory Declaration to verify that all the above-mentioned names refer to one and the same person to avoid any future contradictions as to her identity.
56. Before I take leave of this matter, I also wish to add that it was important for the First Petitioner to generate relevant consensus of the Company by way of a Company resolution before adding the Second Petitioner Company in this matter. In *Haston Nigeria Ltd v. ACB Plc (SC 109/1998) [2002] NGSC 19 (11 July 2002)*, the Supreme Court of Nigeria established that a company must formally authorize lawsuits initiated in its name by way of a Board resolution, with the exception being where the Company indicated implied authorisation. In this case, there was no implied authorisation to entitle the First Petitioner to add the Second Petitioner Company as a party to this Petition.

**Issue two: What remedies are available to the Parties?**

57. In light of the above findings pursuant to Regulation 32 of the Companies (Powers of the Registrar) Regulations, 2016, I make the following orders;

- a) *The Respondent validly executed and filed the Annual Returns in her capacity as a Director and Member of the Company. Any clerical errors in the said Annual Returns can be rectified through a data correction.*
- b) *The Respondent, as a director, administrator of the estate of the Late Sulaiman Mukasa, and an owner of 20 shares in the Company, qualifies as a beneficial owner of the Company. In the event of any alteration to the beneficial ownership information on file, the Company may submit an updated form with the amended beneficial ownership information.*
- c) *The Company Form 18 (Notice of the Situation of the Registered Office and Registered Postal Address, or any change thereof) was correctly filed, in the absence of any evidence to the contrary. Should the information on the registered office or postal address on record change, the company is required to submit an updated form reflecting the correct office and postal address details.*
- d) *The update of the Company's share capital on the register to UGX 500,000/= divided into 5,000 ordinary shares of UGX 100/= each, renders the First Petitioner's contention regarding the variance in the Company's shareholding moot.*
- e) *The current shareholding of the Company is as follows: late Sulaimani Mukasa 50 Ordinary Shares, late Hajjati Rehema Nalubega 30 Ordinary Shares, and Mukasa Rossette Aphisa 20 ordinary shares, with 4,900 shares unallotted.*
- f) *The current directors of the Company are Mukasa Rossette Aphisa and Mayanja Sulaiman, who is also the Company Secretary.*
- g) *Each party shall bear its own costs*

*I so Order.*

Given under my hand this 29<sup>th</sup> day of January 2026

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*Daniel Nasasira*

*Assistant Registrar of Companies*