

The legal effectiveness of Uganda's corporate governance framework in advancing gender equality as a human right on corporate boards

Muzaale Tonny¹
Mbeli Valentine Tebi²
Kisubi Esther Christine³

¹muzaale.tonny04@gmail.com

²valentine.mbeli@kiu.ac.ug

³esther.kisubi@kiu.ac.ug

^{1,2,3}Kampala International University, Uganda

<https://doi.org/10.51867/ajernet.7.1.56>

ABSTRACT

Corporate governance in Uganda is founded on the principles of transparency, equality, non-discrimination, and responsibility. Uganda's legal framework brings out strong obligations to gender equity. However, these obligations persist entirely on the motivational principles of corporate domain due to the lack of binding legal commands, enforceable shares, or clear duties on board structure. While Uganda is signatory to key international conventions such as the Convention on the Elimination of All Forms of Discrimination Against Women, the International Covenant on Civil and Political Rights, and the Maputo Protocol, the enforcement of some of the requirements into corporate governance preparations remains inadequate, primarily reliant on soft-law backgrounds such as the Capital Markets Authority (CMA) Guidelines and the Companies Act, 2012. The study was underpinned by the Feminist Theory. The supposition supporting this study is that gender-scattered boards lead to improved governance and tougher corporate act through improved discussion, accountability, and depiction. The Equal Opportunities Commission Act (2007) and the 1995 Constitution offer a legal foundation for favorable gender sensitive action, yet their bid to governance remains minor and oversensitive. This study suggests that closing the lacuna between constitutional standards and corporate veracities requires legislative improvement to entrench gender multiplicity mandates inside Uganda's core company law. Without implementable instruments, the transformative budding of diversity remains muffled, rendering Uganda's corporate industry powerless to bind the governance and routine advantages of comprehensive boardrooms. As such, this research recommends that binding legislative reforms be passed that incorporate the requirement of mandatory gender diversity into the very heart of Uganda's company law. This will help close the gap between constitutional requirements and corporate practice, ensuring that Uganda's corporate sector benefits from all the positive attributes that gender diversity has to offer.

Keywords: Affirmative Action, Board Gender Diversity, Corporate Governance, Non-Discrimination

I. INTRODUCTION

In Africa, board gender diversity differs significantly in nations and sectors, inclined by a multifaceted interaction of cultural, legal, and economic aspects.¹ Thoughtful the notion of board gender diversity in Africa, faces a number of challenges, and the advancements made is indispensable for emerging strategies to enhance equitable representation and promote corporate achievements.² Nations such as Egypt and Morocco have completed strides in cultivating gender diversity, motivated by both legal reforms and social ingenuities.³ For instance, Morocco presented a gender quota for boards, while Egypt scored a steady rise in female board representation.⁴ South Africa poses a moderately bigger representation than Uganda because of policies and directives, while other nations surely encounter major challenges.⁵ Indeed, representation of female on boards in Africa have a tendency to be lower than the global

¹ Simeon Wanyama, *Corporate Governance in Non-Governmental Organisations* (Fountain Publishers 2014).

² Julius Ssentamu, *Corporate Governance, Management Competence and Financial Performance of Selected Money Transfer Companies in Uganda* (PhD Dissertation, Mbarara University of Science and Technology 2018).

³ S Wanyama, B Burton and C Helliard, 'Frameworks underpinning corporate governance: Evidence on Ugandan perceptions' (2009) 17(2) *Corporate Governance: An International Review* 159

⁴ S K Nkundabanyanga, A Ahiauzu, S K Sejjaaka and J M Ntayi, 'A model for effective board governance in Uganda's services sector firms' (2013) 3(2) *Journal of Accounting in Emerging Economies* 125

⁵ Simeon Wanyama, *Corporate Governance and Accountability in Uganda: An Analysis of Stakeholder Perspectives* (PhD Thesis, University of Dundee 2006).

mean. For example, with regard to the African Development Bank, females hold about 25% of positions on the board in South Africa, related to 10% in many countries.⁶

In many dominions, legal contexts have played a key role in enhancing board gender diversity as a key element of enhanced corporate governance and institutional success.⁷ In Europe, legislative interference has brought good achievements.⁸ For example, Norway's 2003 gender quota law requires a minimum of 40% women representation on corporate boards, directed to near complete amenability, setting a pattern globally.⁹ Relatedly, France's Copé-Zimmermann Law (Law No. 2011-103 of 27 January 2011) states that listed entities require at least 40% women representation on corporate boards, a goal that has expressively enhanced gender equilibrium in governance constructions.¹⁰ Germany realized a 30% quota in 2016 for managerial boards, driving to a computable rise in female representation.¹¹ Nations such as Spain and Italy have drafted quota laws, leading to noticeable developments in board structure.¹² While Sweden and Denmark talked about directed quotas and were enacted. However, strong policy incentives and cultural support have led to good participation.¹³

The landscape of Uganda's corporate governance has undergone a revolution over the years, driven by an interplay of historical, legal, and socio-economic contextual issues.¹⁴ Today, Uganda is a party to several intercontinental and global treaties and agreements that promote gender equality, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).¹⁵ CEDAW is a major global treaty purposed to eliminate discrimination against women.¹⁶ It requires parties at the global level to route for equal female representation in making action-oriented decisions in corporate governance.¹⁷ While Uganda has made steps in consolidating corporate governance, board gender diversity is a foundation of a peripheral concern instead of a key tenet of governance improvements. This lacuna demands that a deeper legal analysis of how gender semantics in Uganda interconnect with governance systems, processes and structures, and how the law enhances equity and effectiveness in corporate leadership. While there is a greater realisation of the achievements of gender diversity, the actual level of female representation on boards is lacking in Uganda¹⁸ This study thus critically investigates how Uganda's institutional and regulatory framework deals with the connection between board gender diversity and corporate law. It assesses whether principles and guidelines adequately address inclusive leadership and what reforms based on the existing laws might be required to broaden board structures in a way that promotes firm-level performance and supports Uganda's broader goals.

1.1 Research Objectives

Legal Effectiveness of Uganda's Corporate Governance Framework in Advancing Gender Equality as a Human Right on Corporate Boards.

⁶Tumuheki, J. (2014). Towards good corporate governance: An analysis of corporate governance reforms in Uganda (Unpublished master's thesis). University of Cape Town. <http://hdl.handle.net/11427/4570>

⁷ U J M Vianney, M Iravo and G Namusonge, 'Moderating influence of legal framework on board leadership practices and corporate governance performance in public institutions in Rwanda' (2020) 5(1) American Journal of Leadership and Governance 1

⁸P N Githaiga, 'Board gender diversity, institutional ownership and earnings management: evidence from East African community listed firms' (2024) 14(5) Journal of Accounting in Emerging Economies 937

⁹ Comyon Musabi, *Analysis of the Role of the Board of Directors in Corporate Governance under the Companies Act, 2012* (Master of Laws, Makerere University 2023).

¹⁰ E B Mpora, E Atukunda, J B Turyasingura, G Mugalula, D Ngatia and F Hagumimana, 'Corporate Governance and Performance of Financial Institutions in Uganda' (2025) 6(1) African Journal of Empirical Research 1.

¹¹Simeon Wanyama, *Corporate Governance in Non-Governmental Organisations* (Fountain Publishers 2014).

¹² Ibid 66

¹³P N Githaiga, 'Corporate anticorruption disclosure and earnings management: the moderating role of board gender diversity' (2025) 25(3) Corporate Governance: The International Journal of Business in Society 684

¹⁴ Zeija Flavian, *Law and Corporate Governance in Uganda: The Role of Directors and Secretaries* (Master's Dissertation, University of Dar es Salaam 2012).

¹⁵ Kimaite N, *Corporate Governance and Organizational Performance of Commercial Banks in Uganda: A Case of Stanbic Bank Uganda Limited* (Master's Thesis, Uganda Technology and Management University 2018).

¹⁶M Kyambade, A Namatovu and M Tushabe, 'Transformational leadership, corporate governance practices and small and medium-sized enterprises (SMEs) performance: a developing nation perspective' (2025) 5(9) SN Business & Economics 1

¹⁷ Zeija Flavian, *Law and Corporate Governance in Uganda: The Role of Directors and Secretaries* (Master's Dissertation, University of Dar es Salaam 2012).

¹⁸ Comyon Musabi, *Analysis of the Role of the Board of Directors in Corporate Governance under the Companies Act, 2012* (Master of Laws, Makerere University 2023).

II. LITERATURE REVIEW

2.1 Theoretical Review

This sub-section describes the theoretical framework that underpins the research, highlighting the major theories that explain the corporate governance structures and practices. This section gives the theoretical perspective that explains the relationships between the governance mechanisms, gender diversity, and organizational performance.

2.1.1 Feminist Theory

Over the years, feminist theory has developed, influenced by the works of numerous scholars, activists, and thinkers, including Simone de Beauvoir, Judith Butler, Bell hooks, Angela Davis, Carol Gilligan, and Nancy Fraser. This theory provides a critical lens on law and legal frameworks, highlighting the ways in which gender intersects with different forms of power and oppression. Feminist legal scholars contend that conventional legal systems frequently embody patriarchal values and overlook women lived experiences. A key principle of feminist theory is intersectionality, which explores how various social identities (like race, class, and sexuality) interact with gender. Feminist theory supports initiatives for gender quotas and affirmative action policies in corporate leadership to combat structural obstacles that have historically marginalized women.

Therefore, the relevance of feminist theory is that it reveals how the systems of corporate governance have been constructed on the basis of patriarchal norms that favor the leadership styles and networks of males. By acknowledging the significance of inclusivity in corporate governance systems, feminist theory is important in the enhancement of corporate governance by ensuring that decision-making is diverse and ethical. Research has revealed that board gender diversity is related to better financial performance, innovation, and risk management. Feminist theory provides a normative basis for these empirical studies by viewing them as part of the struggle for equity and justice.

2.2 Empirical Review

As Wanyama explains, "Contemporary research on corporate governance has highlighted the increasing significance of soft law instruments such as governance codes, ethical charters, and voluntary best practice codes, which have come to influence board room dynamics and organizational accountability.¹⁹ These instruments have often provided normative guidelines on issues that go beyond mere compliance, such as diversity, inclusivity, and ethical leadership.²⁰ In the literature, it has been suggested that the voluntary adoption of governance codes that promote gender equality can have a positive effect on board room dynamics through the promotion of diversity. However, it is important to note that the influence of these instruments is dependent on the will of the organization.²¹ In other words, without the specific inclusion of gender equity within the governance philosophy of an organization, diversity may not be seen as an important consideration, rather it may be seen as symbolic rather than strategic. Therefore, it is imperative that diversity is included within the governance philosophy of an organization, where inclusion is not an exception to the norm, rather it is the norm itself."

Winifred Tarinyeba in her book on "Company Law: A Guide to the Companies Act No. 1 of 2012 of Uganda" notes that "transparency is universally accepted as a fundamental element of good corporate governance; however, disclosure on board composition, in particular on gender-related issues, is still very limited in many voluntary governance codes."²² This is seen to have a negative impact on assessing the effectiveness of gender diversity and stakeholder engagement with gender equity goals. According to Ssentamu, "although it is positive to have a general approach to ethical leadership and inclusiveness, failing to specifically address the integration of gender perspectives into formal governance codes runs the risk of rendering any aspiration to diversity meaningless." Thus, there is a need to develop binding legal and regulatory provisions that impose a requirement on companies to disclose gender-related data.²³ The literature also indicates the role of leadership in setting the tone and culture of the organization and notes that "inclusive governance is often a reflection of a leadership team which is fully aware of the representational imbalances and seeks to address these in a consistent and coherent manner."²⁴ Similarly, the rights and roles of shareholders and their involvement in corporate governance have also been understood and conceptualized in economic

¹⁹ Simeon Wanyama, *Corporate Governance and Accountability in Uganda: An Analysis of Stakeholder Perspectives* (PhD Thesis, University of Dundee May 2006).

²⁰ Julius Ssentamu, *Corporate Governance, Management Competence and Financial Performance of Selected Money Transfer Companies in Uganda* (PhD Dissertation, Mbarara University of Science and Technology).

²¹ *Ibid*, 67

²² Winifred Tarinyeba Kiryabwire, *Company Law: A Guide to the Companies Act No. 1 of 2012 of Uganda* (Fountain Publishers 2015)

²³ Julius Ssentamu, *Corporate Governance, Management Competence and Financial Performance of Selected Money Transfer Companies in Uganda* (PhD Dissertation, Mbarara University of Science and Technology 2018).

²⁴ Winifred Tarinyeba Kiryabwire, *Corporate Governance in Uganda: The Role of Bank Finance* (Stanford University 2006)

and voting terms with little reference to diversity and the implications of gender power and participation in governance. All this underlines the need for a more integrated and holistic understanding and concept of corporate governance that understands gender inclusion as a strategic imperative and a part of the very fabric and integrity of organizational performance.

According to Lwanga and Basemera, gender diversity boards have diverse perspectives and experiences, which could result in more holistic and balanced decision-making. Gender diversity boards could make better investment decisions due to diverse risk assessment. Gender diversity could result in better ethical standards and accountability in corporate governance.²⁵ Diverse boards could have better sensitivities to the diverse interests of various stakeholders. However, it could be challenging to access all-encompassing data on gender diversity boards and corporate social responsibility. This research aims to generate important knowledge on the implications of gender diversity boards on corporate social responsibility in Kampala, Uganda.²⁶ By exploring the relationship between gender diversity boards and corporate social responsibility, the research aims to contribute to knowledge on the relationship between gender diversity boards and sustainable business practices.²⁷ Current literature on gender diversity boards has mainly focused on its implications for financial performance and quality of governance. However, its implications for corporate social responsibility have not received much attention. There is little research done on gender diversity boards in Kampala. In bridging the knowledge gap, these connections could inform efforts to improve environmental performance.

III. METHODOLOGY

3.1 Research Design

The research design that was employed in this research is the doctrinal research design, where the researcher relied on the interpretation, evaluation, and assessment of the relevant statutes, regulations, judicial decisions, and governance codes to interpret, evaluate, and assess the legal framework in Uganda pertaining to board gender diversity.

3.2 Study Area

The research was conducted in eight selected companies on stock exchange all located in Kampala Uganda, where the researcher relied on relevant statutory, regulatory, and institutional frameworks pertaining to corporate governance, securities, and boards within the Ugandan jurisdiction.

3.3 Target Population

The target population in doctrinal research is the relevant legal materials, which include statutes, regulations, corporate governance codes, judicial decisions, and relevant policy and scholarly writings pertaining to board gender diversity and governance.

3.4 Sampling Procedures and Sample Size

Purposive sampling was used as a sampling technique in this study in selecting key statutes, governance codes, cases, and secondary sources that are highly relevant to board gender diversity. There was no sample size since this type of sampling is not based on any numbers.

3.5 Data Collection Instruments and Procedures

This study used document research as a data collection method in reviewing primary and secondary legal sources using content analysis as a technique in deriving principles, obligations, and interpretations of laws that are highly relevant to corporate governance in Uganda and issues of gender diversity.

3.6 Data Analysis

This part of the research used qualitative data analysis in deriving legal principles and rules through interpretation of laws in relation to gaps and inconsistencies in laws in Uganda and their conformity with regional and international corporate governance standards frameworks.

²⁵ David Lwanga and Doreen Basemera, 'The Effectiveness of Corporate Governance in Uganda: The Case of Private Companies' (2010) 9(5) Asian Journal of Business and Management.

²⁶ Kimaite N, Corporate Governance and Organizational Performance of Commercial Banks in Uganda: A Case of Stanbic Bank Uganda Limited (Master's Thesis, Uganda Technology and Management University 2018).

²⁷ Winifred Mary Tarinyeba, Corporate Governance in Uganda: The Role of Bank Finance (PhD Thesis, Stanford Program in International Legal Studies, Stanford Law School 2006).

3.7 Ethical Considerations

Since this is a doctrinal research, there are several issues that are of concern in this part of the research. These include proper citation of sources, lack of plagiarism in any part of the research, and respect for intellectual properties.

IV. FINDINGS & DISCUSSION

4.1. Corporate Governance, Board Gender Diversity, and Corporate Performance in Uganda

Conceptually, Corporate governance is considered as the regulatory framework by which companies are coordinated, controlled, monitored and made accountable to stakeholders. It is characterized by clear oversight, systems of decision-making, and control promoted by boards of directors and supervisory management.²⁸ For this study, corporate governance is looked at as a mix of statutory duties, board systems, structure, policies, and ethical tasks that affect how Ugandan companies are governed and their interaction with shareholders, employees, regulators, and the public. Board gender diversity is looked at in this study as the equitable inclusion of persons of varying genders, mostly female, on corporate boards.²⁹ It is conceptually entrenched in serious non-discrimination, principles of fairness, equity and justice, and majorly connected to stakeholder participation.³⁰ In this study, board gender diversity is considered as a shift towards inclusive and representative governance, majorly focused on influential levels and practical participation of females and males in decision-making.

Corporate performance does not consider only financial profitability but puts into focus long-term value creation, ethical behavior, reputation management, and resilience to crisis.³¹ For operational purposes, the study views corporate performance as a multidimensional product influenced by board choices, governance systems, and stakeholder engagement. The study hypothesizes that gender-diverse boards promote corporate performance by effective governance approaches. Although Uganda has ratified instruments such as CEDAW, the ICCPR, and the Maputo Protocol, it still lacks the requisite legal provisions authorizing and compelling board gender diversity.³² The Companies Act (2012, as amended) and CMA Corporate Governance Guidelines (2021) encourages fairness, transparency and independence of corporate boards but goes silent when it comes to imposing gender-specific governance standards.³³ This overdependence on soft-law frameworks, ignoring statutory implementation apparatuses, creates a legal void that hinders the likely transformative abilities of diversity policies.³⁴ Meaningful gender representation is hindered by barriers such as leading appointment networks, patriarchal and matriarchal corporate culture, and failure to enforce quotas, and minimum effort.³⁵ Uganda's corporate boards essentially take predominantly male dominion, and this is common in the private sector, which has hindered corporate performance and gender equity.³⁶

The practical implication is clear: Uganda cannot effectively rely on the governance and performance achievements correlated with gender-diverse boards.³⁷ This study, therefore, conceptualizes and analyses the connection between corporate performance, legal frameworks, board diversity, in-order to come up with gender reforms and innovative policies necessary to enhance equitable and effective corporate governance in Uganda.

²⁸ N M Regis and K Langmia, 'The meaning and practice of inclusion amidst gender diversity on boards of public sector organizations in Uganda' (2023) 10(3) *Research Journal of Business and Management* 69.

²⁹ Amanda Ellis, Claire Manuel and C Mark Blackden, *Gender and economic growth in Uganda: Unleashing the power of women* (World Bank Publications 2006)

³⁰ Tarinyeba WM, *Corporate Governance in Uganda: The Role of Bank Finance* (unpublished Master of Science of Law thesis, Stanford Program in International Legal Studies, Stanford Law School, Stanford University, May 2006) <https://law.stanford.edu/wp-content/uploads/2015/03/TarinyebaWinifredM-tft2006.pdf>

accessed 16 February 2026.

³¹ *ibid*

³² Convention on the Elimination of All Forms of Discrimination Against Women (adopted 18 December 1979, entered into force 3 September 1981) 1249 UNTS 13 (CEDAW); International Covenant on Civil and Political Rights (adopted 16 December 1966, entered into force 23 March 1976) 999 UNTS 171 (ICCPR); Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (adopted 11 July 2003, entered into force 25 November 2005) (Maputo Protocol).

³³ Companies Act 2012 (Uganda) as amended by the Companies (Amendment) Act 2022; Capital Markets Authority, *Corporate Governance Guidelines* (2021) <https://www.cmauganda.co.ug>, accessed 28 September 2025.

³⁴ D Lwanga and D Basemera, 'The Effectiveness of Corporate Governance in Uganda: The Case of Private Companies' (2021) 9(5) *Asian Journal of Business and Management*, 24.

³⁵ S K Nkundabanyanga, J M Ntayi, A Ahiauzu and S K Sejjaaka, 'Intellectual capital in Ugandan service firms as mediator of board governance and firm performance' (2014) 5(3) *African Journal of Economic and Management Studies* 300.

³⁶ African Development Bank, *Where Are the Women? Inclusive Boardrooms in Africa's Top Listed Companies* (AfDB 2015) <https://www.afdb.org/en/documents/document/where-are-the-women-inclusive-boardrooms-in-africas-top-listed-companies-94665>, accessed 28 September 2025.

³⁷ K Benon, M Agaba and J Rugasira, 'Mediating Effect of Government Policies on Corporate Governance and Financial Performance of Savings And Credit Cooperative Societies in Uganda' (2025) 5(1) *ADPEBI International Journal of Business and Social Science* 16.

4.2 Equal Protection and Anti-Discriminatory Laws in Promoting Female Representation on Corporate Boards.

The role of equal protection and anti-discriminatory laws are discussed in this section hence the duo promote female participation on corporate boards. The section also assesses how the laws guarantees non-discrimination which is entrenched in the constitution and human rights treaties. These serve as a basis for promoting gender-equality and inclusive governance principles, and evaluate the extent to which the laws in Uganda promote or weaken this goal

4.3 The 1995 Constitution of the Republic of Uganda

Supreme legal authority controlling accountability, transparency, good governance, democracy, and the safeguard of human rights in Uganda are enshrined in the Uganda Constitution promulgated in 1995. The Constitution serves as a basis for fair and objective principles of equality, non-discrimination, and social justice that reinforce equality and inclusive representation across the political, economic, and social divide in Uganda. *Article 32(1): "marginalized groups are given priority under this provision. Article 33 "All gender has to be accorded equal and complete dignity."*³⁸ These articles go beyond mere non-discrimination; they require positive steps (affirmative action) to ensure women's participation, non-discrimination, and dignity under these articles. These provisions echo proactive measures and effective decision-making to enhance female board membership. These provisions require the adoption of proactive measures to eliminate discrimination; these constitutional obligations will help ensure the correction of historical inequities and promote fairness and equity. As a constitutional right and necessity for equitable governance, the law must help promote women's representation in leadership and decision-making roles.

Provisions in these articles give a legal and moral foundation for enhancing female representation on corporate boards. They require affirmative action approaches that safeguard and drive decisions that are gender-balanced. Therefore by pushing corporations to form diverse standpoints while bringing the corporation practices in line with Uganda's constitutional image may help foster transparency, equality, dignity, and non-discrimination.

This two-goal clause excludes sex-based discrimination but encourages the legislature to enact and pass counteractive statutes that promote and enhance board diversity. The dictum and domains of Judicial interpretation in Uganda has further been expounded in the principles of non-discrimination, affirmative and equality as in the case of *Madrama v. Attorney General*³⁹ It was held that disparity in treatment, if allowed, is unfair and may create disparity, hence abusing affirmative action as emphasised in global instruments and the Constitution. Effective implementation of equality and affirmative action necessitates filing of complaints, promoting legal support, provision of resources to file cases by corporate entities and individuals. While judicial precedent exists, court processes are long, costly, and burdensome, particularly for private-sector enforcement. The lengthy court procedure, expensive processes most especially during the enforcement exercise have made the promotion of gender diversity under corporate governance difficult.⁴⁰ Furthermore, the Ugandan laws have given a strong basis for promotion of equity, transparency, fairness, inclusivity and fair representation in society today. The Constitutional provisions give requisite obligations that help promote private entities in governance. One of its focal obligations is to eliminate discrimination at the same time providing corrective action to eliminate organisational imbalances. This is provided for under Article 21 Equality & Non-Discrimination: "Equality and non-discrimination are emphasized and gives Parliament the mandate to enact laws that help to eliminate imbalance in society"

Despite the fact the Ugandan Constitution gives the legislature extensive powers to pass laws aimed at enhancing inclusivity, equality, fairness and eliminating injustices, such authority are not unencumbered. The Courts emphasise "reasonable use of this power ensuring that any remedial that are unconstitutionally invalid must be discarded or laws that do not address gender gaps must be regarded invalid if not invalidated."⁴¹ This standard demand that laws must safeguard equality, in-order to promote or enhance affirmative action and gender-responsiveness henceforth this calls for aligning the laws with broader constitutional principles most especially those concerning calling for protection of individual rights. In this way, Uganda's policy and legal system call for transformative structures of law, fairness, inclusiveness and equality. The Equal Opportunities Commission (EOC) Act 2007 talks directly from Article 21's emphasizing that "*Parliament may come up with laws for enforcing policies that focus at redressing gender imbalance.*" The legislature's laws call for largely application of gender equality to public entities.⁴² The private sector may not be so much bound by these laws since there is no automatic application unless EOC investigations are based on a clear complaint. Without active trial or EOC referrals, boards that function outside the public domain remain unrestrained.

³⁸ *Constitution of the Republic of Uganda* (1995) art 32(1) ('the State shall take affirmative action in favour of groups marginalised on the basis of gender...'); art 33(1) ('Women shall be accorded full and equal dignity of the person with men').

³⁹(Constitutional Appeal No. 01 of 2016) [2019] UGSC 1 (14 February 2019)

⁴⁰ Ibid

⁴¹ *Madrama v Attorney General* [2020] UGSC 15, where the court emphasized the need for proportionality in implementing affirmative action.

⁴² Constitution of the Republic of Uganda 1995, art 21(4).

In consideration of Uganda's constitutional principle of equality, certain provisions put emphasis on the promotion of the rights of marginalized groups in participation in national life. The framers of the Constitution recognized that formal equality alone is Equality may demand to dismantle rooted structural blocks as put across by those who framed the Uganda Constitution. States are supposed to adopt proactive measures that promote equality, and prohibit discrimination. This is provided for in Article 32 on *Affirmative Action*, which provides that "the rights of the marginalized will be observed to avoid imbalances" (Clause 1).⁴³ "Cultural practices that are against dignity are not allowed in the Constitution" (Clause 2).⁴⁴ Under Affirmative action, the state is mandated to eliminate imbalances affecting marginalized groups. This applies to all marginalized groups due to historical or traditional disadvantages. Clause 2 invalidates any provisions in law that are against the dignity or welfare of women or other marginalized groups.

Uganda's Constitution emphasizes gender equality as a fundamental constitutional right, portraying the State's obligation to create a fair, inclusive, and equitable community where gender equality is given priority. Outside, the constitution bars discrimination, it imposes strong obligations on the State to safeguard women, promote their welfare, and take active preventative action to remedy challenges arising from a diversity of factors. In this respect, the Constitution reflects the principles of Article 32 by explicitly incorporating affirmative action for women, ensuring that they are given leadership opportunities and involved in the decision-making process. Moreover, any laws that enhance gender-inclusive leadership is not only a better approach but also a Constitutional machination that fosters accountability and strategic fairness in decision-making.

4.3.1 Equal Opportunities Commission Act (2007)

The Equal Opportunities Commission Act, 2007, came into force to give effect to Article 32(3) of the 1995 Constitution of Uganda that promotes the rights of the marginalised groups by assessing, monitoring, and enhancing the rights of these groups. This law specifically addresses the principles of fairness, equality, non-discrimination, and affirmative action.⁴⁵ Based on the laws, gender equality and affirmative action are further emphasised through the different provisions of this law. Section 14 of the *Equal Opportunities Commission Act* authorizes the Commission to coordinate, evaluate, and ensure that the laws on affirmative action are well observed and respected. This law makes it ideal for the statutory authority to monitor and evaluate the Constitutional principles of equality and inclusiveness.

Expanding on its monitoring role, Section 14(1)(a) inquires into any act by the Equal Opportunities Commission that tends to impair equal opportunities for the marginalised groups.⁴⁶ In the context of corporate governance, this gives the Commission a clear mandate to ensure that organizations actively implement policies that enhance gender diversity on boards and in leadership structures. By connecting oversight, compliance, and redress mechanisms, Section 14 provides for women's participation in areas of corporate decision-making which can effectively help enhance monitoring and enforcement. This law does not stop the Commission's power and jurisdiction to the public sector. On the differing perspective, it applies extensive language, any act, practice, tradition, culture, usage, or custom" that incorporates both public and private components, encompassing corporate practices in the private sector. Further support comes from the law that seeks to enhance and enforce gender equality in Uganda, which is again strengthened by the functioning powers granted to the *Equal Opportunities Commission (EOC)*. Section 15(2) of the *Equal Opportunities Commission Act* emphasises that the Commission can sanction any person to appear before it, which may require the use of any record, or the obtaining of any information essential to carry out its functions.⁴⁷

This law ensures that the Commission efficiently examines, coordinates, and takes into account affirmative action measures and equal opportunity mandates. Under Section 15(2), EOC can hold an organization liable for gender inequalities in leadership and board structure. The Commission receives testimonies and access information that may help enhance gender diversity, thereby promoting mechanisms for transparency, fairness, accountability, and equitable participation in the decision-making process.

Under Articles 21, 32, and 33, which mandate the State and institutions to eliminate discrimination, promote equality, and emphasise affirmative measures for marginalised groups, including women, is key. About Section 15(2), a clear legal mandate for oversight and accountability is provided for. Corporate boards' persistent gender disparities tend to weaken both equity and the quality of governance. Organizations cannot run away from their constitutional and statutory roles, given that EOC can access documents, and this helps to promote gender-inclusive leadership.

⁴³ Constitution of the Republic of Uganda 1995, art 32(1).

⁴⁴ Ibid

⁴⁵ Equal Opportunities Commission Act 2007 (Uganda) ss 3–5; Constitution of the Republic of Uganda 1995, art 32(3).

⁴⁶ Equal Opportunities Commission Act 2007, s 14(1)(a).

⁴⁷ Equal Opportunities Commission Act 2007, s 15(2).

4.3.2 Companies Act (Revised 2012)

The Companies Act, 2012, is the foundation law governing the incorporation, rule, and management of companies in Uganda.⁴⁸ It sets out requirements on the qualifications, duties, and tasks of directors. It emphasises the rights of shareholders and the corporate accountability mechanism of corporate entities.⁴⁹ While the Act does not clearly emphasise gender diversity on boards, its broad governance provisions form a foundation for the integration of board diversity principles. Gender-diverse boards tend to display clear governance practices, enhanced ethical oversight roles, and focused responsiveness to their key stakeholders.⁵⁰ For Uganda, embedding gender diverse and forward-thinking methods that meet existing regulatory and fiduciary duties is helping to shape the fast-evolving legal landscape. The Companies Act is currently silent on binding ratios for gender participation in Uganda.⁵¹ This has created a legal gap where gender quotas are yet to be established, hence impacting the corporate governance, gender inclusivity, equality, and inclusive development.

The Companies Act, 2012, fails to indirectly or directly mandate gender diversity.⁵² Gender-diverse boards today are helping to promote good governance functions and stakeholder receptiveness.⁵³ Uganda's Companies Act is limited in the language that promotes equality and board gender diversity; it allows any composition, without limitations. This contrasts with politically mandated quotas in Parliament.

Acting with integrity and loyalty is a key fiduciary task on the side of directors. Specifically, a director of a company can exercise authority and discharge duties as long as it is done in good faith and in the interest of promoting the company. *Companies Act, 2012, S.195*. The fiduciary duty embedded in the Act helps to hold directors accountable for their actions, hence promoting inclusivity and equality in corporate affairs.⁵⁴ Applying this principle highlights significant governance implications to board gender diversity, improved decision-making, quality workforce, corporate performance, and improved oversight, hence aligning with the major responsibility to serve the best company's best interest.

Fusing gender diversity and board composition reflects the varied interests of stakeholders, which may affect corporate performance and accountability. Embracing gender inclusivity is in line with Section 195's fiduciary duty. Directors who ignore diversity may fail to serve the company's long-term best interests of promoting inclusivity, equality, and gender diverse boards, especially as gender equality grows into an aspect that the law is looking at as a positive way of shaping Uganda's legal and economic and social landscape.⁵⁵

The Companies Act, 2012, enforces a clear permissible standard on directors, requiring them to exercise and promote the degree of care, thoroughness, and skill that a prudent, reasonable person is likely to practice under usual standards. Competence, attentiveness, and professionalism become key tenets for directors when making decisions and supervising company affairs. The Director's duties go beyond good faith and loyalty to requiring quality and good conduct. This establishment is essential to good corporate governance function, as it legally obliges directors to support high ethical standards of oversight, risk oversight, and premeditated decision-making. It safeguards entities from careless or irresponsible management, ensuring that directors cannot risk being held responsible by claiming inexperience or immaturity. In the context of board gender diversity in Uganda, a lot of weight is attached to the duty of care, diligence, and skill, and it has been considered to be of particular significance.

Diverse boards have been shown to improve the collective knowledge, inspiration, and problem-solving skills of directors. Bringing on board women and other marginalised groups on enlarged insights and experiences, which enhances the board's general bulk of roles, hence exercising informed and judicious judgment. While the Companies Act is silent on matters of gender diversity, the standard expoused in Section 196 necessitates directors to put in place boards that are well equipped to direct complex corporate challenges. A failure to consider diversity may be viewed as a failure to exercise due care and diligence, notably for global best practices. Diversity in corporate practice is regarded

⁴⁸ Simeon Wanyama, *Corporate Governance and Accountability in Uganda: An Analysis of Stakeholder Perspectives* (Doctoral thesis, University of Dundee 2006)

⁴⁹ G H Munisi, 'Does nationality and gender of the board members influence corporate governance compliance? Evidence from selected Sub-Saharan Africa countries' (2023) 3(12) *SN Business & Economics* 207

⁵⁰ Winifred Tarinyeba Kiryabwire, 'Corporate Governance and Gender Diversity in Boardrooms' in Veronica Ngozi Ekundayo and Lynda Onefeli (eds), *Addressing Corporate Scandals and Transgressions Through Governance and Social Responsibility* (IGI Global 2023).

⁵¹ I Nalukenge, V Ramlugun and T Soobaroyen, 'Promoting women on African boards: An examination of board diversity provisions in corporate governance codes' in *Handbook on Corporate Governance and Corporate Social Responsibility* (2024) 284.

⁵² Winifred Tarinyeba Kiryabwire, *The Design of Micro Credit Contracts and Micro Enterprise Access to Finance in Uganda* (LawAfrica 2010).

⁵³ Terjesen S, Sealy R and Singh V, 'Women Directors on Corporate Boards: A Review and Research Agenda' (2009) 21 *Corporate Governance: An International Review* 343, 348–350; Catalyst, *Why Diversity Matters* (Catalyst 2019) 5 <<https://www.catalyst.org/research/why-diversity-matters/>> accessed 14 August 2025.

⁵⁴ *Ibid*, 56

⁵⁵ *Ibid*

as recognizing inclusivity, which is an indicator of effective governance.⁵⁶ Therefore, accepting gender diversity is, by principle, amounting to promoting social equity, which is a strategic practice imperative associated with directors' legal duty under Section 196.

In this regard, Section 191 of Uganda's Companies Act, 2012 provides for procedural frameworks for the appointment of directors, authorizing shareholders to choose directors at the time of general meetings, while giving the board the powers to make any subsequent additional number of directors which may be vetted and approved by shareholders subsequently.⁵⁷ This provision does not offer guidelines for gender diversity, equality, and inclusivity when it comes to board composition. Based on the fact that the board performs ethical functions, stakeholder participation, and strategic oversight absence generates a big gap in Uganda's corporate governance landscape. Statutory gender quotas in the legislature have not helped because every passing day, the underrepresentation of women in boardrooms dwindles.

Section 187 of Uganda's Companies Act, 2012, brings out the standards required for people to act as directors of companies, concentrating on who qualifies based on age, bankruptcy, and intellectual capacity. Absence of gender quotas means the companies are not encouraged to construct boards whose composition is diverse. This presents a gap as far as corporate governance in Uganda is concerned and this may negatively affect equality, inclusivity since different interests are at stake. Improved decision-making is one of the objectives that can help foster accountability. In this regard, insufficient challenge to executive management may be done away with.

Under Section 190, much of the focus here is on the quantity of directors with little due regard to the representational quality of the board, which undermines stronger governance through diversity. A diverse board promotes risk assessment and management, and enhances receptiveness to stakeholder concerns. Without diverse boards, companies fall short of executing their tasks, for example, those outlined in Sections 195 (duty to act in the interest of the company and duty to act in good faith) and 196 (duty to exercise care and diligence).⁵⁸ These tasks mostly require boards to consider diversity when it comes to company operations. The lack of an equilibrium can lead to gaps and lacunas in governance and legal framework.

From a legal perspective, the failure to institutionalise international instruments that require gender equality has led to challenges that have hindered effective inclusivity and gender equality. Court decisions encourage and promote affirmative measures in both public and private areas of work. A thorough understanding of Section 190 calls for not only numerical figures but also qualitative considerations of persons for board representation and composition. Companies are called upon to rationalize board composition against equality standards, and this would tighten corporate accountability and position gender diversity within Uganda's constitutional ethos. Moreover, promoting gender diversity may help ensure that companies are prepared to meet the challenges of the 21st century. Uganda risks functioning under a legal regime that supports form over substance, henceforth, fostering compliance over equivalence, fairness, broader progress, and governance achievements that inclusive leadership brings.

4.3.3 Employment Act

The *Employment Act, 2006*, came into force in 2006.⁵⁹ It was enacted to modernise and combine Uganda's labour laws, which had been converted into outdated and disjointed labor laws under the previous *Employment Act, Cap 219*, initially inherited from the period of colonialism.⁶⁰ The 2006 Act was part of a larger legislative reform agenda aimed at bringing Uganda's domestic law in line with international labour standards, predominantly those adopted by the International Labour Organization (ILO) under which Uganda is a member.⁶¹ The law was enacted to act as a response to the varying limitations and issues in the labour market, like gender discrimination, inequality, and safeguarding marginalized workers in the labour market. The purpose of this law was to serve as a detailed and expansive framework to guide relationships in the labor market, foster decent labor, and promote minimum wage standards in all sectors of the economy.⁶² The Act puts a lot of weight on issues related to do with non-discrimination and equality as basic principles of employment. Under Section 6 of the Act, there is a ban imposed on discrimination including ethnicity,

⁵⁶ Ibid

⁵⁷ Winifred Tarinyeba Kiryabwire, *Company Law: A Guide to the Companies Act No. 1 of 2012 of Uganda* (Fountain Publishers 2015).

⁵⁸ Companies Act 2012 (Uganda), ss 195, 196

⁵⁹ Employment Act 2006 (Act 6 of 2006), commencement notice, Uganda Gazette No. 47, Vol. XCVIX (24 August 2006).

⁶⁰ Ibid

⁶¹ International Labour Organization, *Decent Work Country Programme for Uganda 2020–2025* (ILO, 2020) <https://www.ilo.org> accessed 23 September 2025.

⁶² Ministry of Gender, Labour and Social Development (Uganda), *Labour Market Information Report* (2019) 8–9.

race, sex, and colour.⁶³ Section 7 embeds the principle of equality and demands that employers foster equal opportunity at work.⁶⁴

The Act directly or indirectly addresses issues to do with corporate governance, board composition, leadership, and existing governance structures. The nondiscrimination principle emphasized by the law focuses on internal processes, equal opportunity, and leadership roles. Section 7 is interpreted to underpin matters of gender equality as it provides for gender equality, defines sex, and lays a better interpretation of gender diversity in board rooms.⁶⁵ It supports the existing notion of corporate governance and clearly brings out the principle of non-discrimination and equality.

Subsection (3) of Section 5 imposes a ban on discrimination by an employer that could be a job applicant based on ethnicity, race, sex, or colour.⁶⁶ This subsection is larger in scope and embeds the elements of recruitment, training, remuneration, dismissal, and contract termination. It stresses issues related to do with the recruitment process of board members, their assessment, and retention, in any case, if the board members are executive directors or employees of the company. In instances of non-executive board members, corporate entities are, in any case, supposed to maintain non-discriminatory standards in relation to internal and external leadership procedures. Discriminatory inclined matters, such as biased gender-recruitment practices that leave out women from management positions, are considered a violation of the law.

Subsections (6) and (7) of Section 5 underpin the issue of equal remuneration at places of work, henceforth putting emphasis on the principle of gender equality in corporate governance in Uganda by guaranteeing the equal pay principle at work regardless of sex. While this provision is typically invoked in the context of wage disparities among regular employees, it has clear implications for governance roles.

The law demands that for fair and transparent rewards and compensation practices in corporate entities. The women are supposed to challenge the unfair practices of inequitable board structures, most especially where there is under-participation or non-recognized leadership

Section 6 of the *Employment Act, 2006*, emphasises matters of sexual harassment in employment, which is a serious challenge to gender equality.⁶⁷ The act focuses on investigations if possible, where cases of sexual harassment may be reported. It defines sexual harassment as unwanted sexual advances, demands for sexual favours, or oral or physical behavior of a sexual nature that may impact on employment decisions produce a hostile work environment. This section upholds the right to dignity, respect, and safety at work, specifically for women, knowingly or unknowingly encounter harassment in predominantly male work environments. The law, therefore, recognizes that without protection from harassment, gender diversity may not be effective if matters of sexual harassment are not given priority.

Sexual harassment protections and board gender diversity have serious connections that emanate from governance responsibility, hence ensuring an inclusive workplace culture. Board members, management are tasked to set the pace at the top. The board enacts policies on ethics, oversees and appropates anti-harassment frameworks, and finds means to have them implemented. Where the board is silent on matters of sexual harassment, it may amount to promoting discriminatory practices. In case of any failure, it is tantamount to pushing out women from leadership positions either directly or indirectly. Thus, Section 6 provides an equality, safe, respectful, and inclusive environment in the board room where not only individual employees are protected but all employees.

Safeguarding women against harassment is a matter of both compliance and a legal facilitator for corporate governance reforms in the country. When sexual harassment is not given due consideration, it erodes trust, creating a toxic environment at work that may impede the growth of ethical governance.

A company is said to be committed to enforcing matters of transparency, accountability, and equity if sexual harassment matters are backed by good enforcement mechanisms. In the contemporary world, most especially in the 21st century, companies try to evaluate board financial and corporate performance based not only on these values on environmental, social, and governance (ESG) factors. Section 6 puts emphasis on eliminating the challenge of exclusion and harassment, and by doing so, they are promoting gender diversity in governance, despite that this provision does not mandate specific quotas.

Although no mention is made of the specific quotas for women on boards in this law, a strong basis is made for gender-inclusive governance. This law puts emphasis to the fact that the obligation to effectively ensure women take on leadership positions. This should not be looked at as a matter of avoiding discrimination. Companies are tasked to ensure they promote environments where women will be in leadership positions without any bias, harm, or intimidation. This therefore will be an indicator that gender diversity is rooted in Uganda's legal and institutional framework and not any more a matter of corporate choice or compliance. As more institutions adopt gender-sensitive corporate governance

⁶³ Employment Act 2006, s 6.

⁶⁴ Ibid s 7

⁶⁵ FIDA Uganda, *Women in Leadership: A Legal and Policy Analysis* (2020) 33–35.

⁶⁶ Ibid s.5(3)

⁶⁷ Employment Act 2006 s.6

frameworks, Section 6 is said to support and promote gender diversity and its attainment through a culture of respect, transparency, equity, and accountability.

4.3.4 Public Finance Management Act, 2015 (Uganda).

The Public Finance Management Act became law on 5 March 2015, and its coming into force rendered the Public Finance and Accountability Act, 2003, outdated.⁶⁸ The PFMA became a great reform that was driven by Uganda and its partners such as the International Monetary Fund (IMF) and the World Bank, to support fiscal discipline, enhance accountability, and strengthen transparency in the utilization and application of public resources.⁶⁹ It was intended to address concerns of disjointed budget processes, gaps in funds controls, and misappropriation of public funds, matters that need urgent attention given the new and progressive oil and gas industry.

The PFMA creates a systematic and strong framework that fosters planning, implementation, reporting, and oversight roles in the management of public finances in all government entities and companies.⁷⁰ The key issues that are of concern and require attention are accountability, equity, transparency, gender sensitivity, and inclusivity in budgeting and decision-making in funds management.⁷¹ Section 13(15)(g) of the Act specifically demands that the Minister of Finance embed gender and equity issues in the budget process.⁷² Though basically focused on fiscal governance, the element of equality and inclusiveness features prominently in the law.⁷³ The gender and equity budgeting component institutionalises gender-matters and governance practice issues that is staffing in matters of public financial management.

The Act also demands annual authorisation of compliance with gender and equity ratios by the Equal Opportunities Commission (EOC) prior to the national budget being tabled in Parliament.⁷⁴ This accountability practice helps to promote the spirit and culture of corporate performance that prioritises social inclusion. Public institutions are implored to integrate gender equality matters into their systems, processes, structures and leadership frameworks. Consequently, the PFMA is central in promoting ESG factors aligned to governance in Uganda, putting more emphasis on gender and equity practices that can foster gender diverse boards. As board gender composition matters take root in entities, making matters of social and governance of paramount importance in public entities, equality and inclusivity stand out. The PFMA provides for the inclusion of women and other marginalised groups that are underrepresented in management positions as a statutory requirement entrenched in the financial and governance legal framework.⁷⁵

PFMA does not specify gender quotas but provides for equity in resource planning and this gives a powerful signal for gender equality in areas of leadership. Sections 9(1) and 9(6) of the Public Finance Management Act, 2015, directly or indirectly emphasises matters of mainstreaming gender when it comes to matters of public financial management. By making a connection between budget support to gender and equity, the law calls for a powerful compliance enticement for institutions to be gender sensitive and diversify the leadership structures at the board level. Despite the limitations, the law exists and must serve as a tool that institutions are to base to promotion of constitutional values of inclusivity, equality, fairness, and good governance.

4.3.5 The Tax Appeals Tribunal Act (2022 Amendment)

The Tax Appeals Tribunal (Amendment) Act, 2022, was enacted to amend the principal Tax Appeals Tribunal Act, Cap. 345 to promote transparency, efficiency and accountability in the tax dispute system.⁷⁶ The amended law became operational upon its publication in the Uganda Gazette on 16 September 2022,⁷⁷ and is part of wider tax improvement efforts focused on improving revenue management and taxpayer confidence by way of fairness and equity and credibility.⁷⁸ One of the milestones of the 2022 amendment is the emphasis it gives to gender-balanced representation in the recruitment of members to the Tribunal.⁷⁹ Section 3 sets out the structure of the Tribunal's

⁶⁸ Public Finance Management Act 2015 (Act No. 3 of 2015), Uganda Gazette No. 11, Vol. CVIII (5 March 2015).

⁶⁹ International Monetary Fund, Uganda: Public Financial Management Reform Strategy 2018–2023 (IMF, 2018) <https://www.imf.org> accessed 23 September 2025.

⁷⁰ Public Finance Management Act 2015, Part II–IV.

⁷¹ Equal Opportunities Commission, Gender and Equity Budgeting Guidelines (2022) 5.

⁷² PFMA 2015, s 13(15)(g).

⁷³ Office of the Auditor General (Uganda), Compliance Audit Report on Statutory Bodies FY 2020/21 (2021) 14

⁷⁴ Equal Opportunities Commission Act 2007, s 14; PFMA 2015, s 13(15)(g).

⁷⁵ FIDA Uganda, Legal Audit of Gender Equality Laws and Policies in Uganda (2021) 46–48.

⁷⁶ Tax Appeals Tribunal Act, Cap 345 (as amended).

⁷⁷ The Tax Appeals Tribunal (Amendment) Act 2022, Uganda Gazette No. 57, Vol. CXV (16 September 2022).

⁷⁸ Uganda Revenue Authority, Taxpayer Register Expansion Project Report (URA 2023) 4.

⁷⁹ Tax Appeals Tribunal (Amendment) Act 2022, s 2.

membership, emphasizing at least female representation standing at 40%. This amendment provides for gender representation as a statutory mandate, putting up a new development that is binding and enforceable by law.

The legal gives a minimum of 40% female representation ensuring that gender diversity is not left to the law or policy guidelines henceforth making it a formalized requirement. The gender quota is a basis for enhancing corporate governance reforms in Uganda. The legal frameworks are serving as a tool to institutionalize gender diversity in corporate structures, providing a clear standard benchmark for the corporate sector to make improvements. By entrenching gender balance into the new tax appeals tribunal law of a key public body, the Act is pushing for gender-diverse decision-making, like inclusivity, accountability, and equality, which are critical in corporate governance.⁸⁰

Section 3 provides sanctions for noncompliance with the 40% gender representation provision including legal action against the violating entity and administrative sanctions. This indicates that gender diversity is more of an issue of compliance than a matter of hearsay. It also gives the impetus to oversight entities, like the Equal Opportunities Commission (EOC), in directing, monitoring, and fostering compliance, thereby setting the stage for effective rule of law in promoting gender equality in governance. Section 3 of the Tax Appeals Tribunal Act (2022 Amendment) promotes gender equality, setting an important precedent for corporate governance changes purposed at the attainment of gender diversity on boards in the broader governance structures of public and private sector entities.⁸¹

This creates a paradigm shift in Uganda's tax law, making a good connection with both national constitutional values and international obligations that promote gender equality. The amendment that women are fairly represented with fair representative numbers in order to enhance specialised decision-making.⁸² This organised requirement echoes a legal aspect that emphasises inclusivity and helps to strengthen procedural acceptability and mitigate institutional and departmental biases that are common in tax administration. The act is consistent with the wider legal notion in Uganda, including Article 21 of the 1995 Constitution, which guarantees equality before the law and promotes non-discrimination based on sex.⁸³ This law is inclined to the major purpose of the Equal Opportunities Commission Act, 2007, which demands state corporations to foster equal representation and inclusion in board dynamics.⁸⁴ Furthermore, by integrating gender equity into a quasi-judicial function similar to the Tax Appeals Tribunal, Uganda hence affirms the government level of desire to work together, and foster commitment by gender across all standards of corporate governance, not limited to dispute resolution processes but also putting in mind the principles of inclusivity and equality.

4.3.6 Legal Gaps and Challenges in Board Gender Diversity in Uganda

Despite Uganda's vigorous constitutional frameworks emphasizing gender equality, several gaps act as barriers to board gender diversity within the private sector. These gaps are evident in laws and their enforcement, creating challenges to effective female representation in the corporate sector. The 1995 Constitution of Uganda emphasises affirmative action in (Articles 21, 32, and 33), bringing an end to historical disparities in gender issues that are affecting women. However, the above articles fall short of highlighting the aspect of board-level representation.⁸⁵ The articles are mute on quotas or targets for corporate boards.⁸⁶ This affects matters of gender balance on boards, henceforth making the law non-binding and hardly enforceable on matters of numbers, henceforth giving room for non-compliance. These constitutional obligations may not easily be enforceable without litigation or regulatory redress.

Second, although Uganda's Equal Opportunities Commission Act (2007) empowers the Commission to monitor and enforce equality measures across public and private sectors. Enforcement remains oversensitive rather than proactive, given that the EOC has not effectively directed, monitored and enforced or taken action across public and private entities.⁸⁷ The formal complaints procedure is the most effective avenue for EOC to intervene in disputes, but the public is not aware because of a lack of awareness, resource constraints, and fear of revenge.⁸⁸ Privately owned entities have often worked outside the regulatory scrutiny, which has instead escalated gender imbalance and disparities in boardrooms.⁸⁹ Third, the Companies Act, 2012, which governs corporate governance, has been criticized for its silence on issues of gender diversity.⁹⁰ The Act allows for unobstructed board composition, which does not give a sense

⁸⁰ Ibid

⁸¹ Tax Appeals Tribunal (Amendment) Act 2022, s 3.

⁸² Ibid s 3

⁸³ Constitution of the Republic of Uganda 1995, art 21.

⁸⁴ Equal Opportunities Commission Act 2007, ss 14–15.

⁸⁵ Constitution of the Republic of Uganda 1995, arts 21, 32 and 33.

⁸⁶ Sylvia Tamale, *When Hens Begin to Crow: Gender and Parliamentary Politics in Uganda* (Westview Press 1999) 45.

⁸⁷ Equal Opportunities Commission Act 2007, ss 14 and 15.

⁸⁸ Primah Elizabeth Birungi and others, *Advancing Equality in Transferability of Rights under the National Social Security Fund Act: Trends and Prospects* (HURIPPEC Working Paper, 1 October 2024) <https://huripec.mak.ac.ug/publication/advancing-equality-in-transferability-of-rights-under-the-national-social-security-fund-act-trends-and-prospects/> accessed 28 September 2025.

⁸⁹ Ibid.

⁹⁰ Companies Act 2012 (Uganda), Cap 110.

of direction to encourage the principle of equality and inclusivity. This creates sharp differences with evolving global best practices and weakens Uganda's wider legal obligation to gender equity.⁹¹ The lack of absence of binding disclosure requirements on gender diversity limits and undermines transparency and accountability under corporate governance.

Fourth, while the Employment Act, 2006 embeds principles of inclusivity, non-discrimination and equality, the association it poses in relation to board appointments is indirect.⁹² There are no established mechanisms that can help to uphold the principles of gender balance with regard to non-executive directorships or senior corporate management, where gender imbalances have been common.⁹³ Although sexual harassment is a strong provision in this law, the enforcement in the corporate world has been poor, leaving women to operate in hostile environments in the labor market that have hindered women from taking up leadership positions. On a good note, the Public Finance Management Act, 2015 and the Tax Appeals Tribunal (Amendment) Act, 2022 reveal progress by including gender equity requirements in public finance and mandating 40% female representation in the Tribunal.⁹⁴ However, these are not specific to private entities, which may not extend or operate under the same environmental conditions. This provides a lot of weight in terms of inconsistency in legal standards across sectors.⁹⁵

Overall, Uganda's legal regime outline replicates a strong promise for gender equality, gender diversity, and inclusive leadership, but falls short in the actual enforcement, sector-wide unreliability, and enforceability. To bridge the gap, Uganda needs specific legal obligations necessary for gender-balanced boards, sector-wide implementation, and feedback and reporting obligations in the public and private domains. Without considering such significant reforms, boardroom diversity will remain self-improving rather than a national aspiration as was earlier envisaged.

4.3.7 Comparison for Improvement-Ugandan Law with Other Jurisdictions.

In associating Uganda's abilities to foster gender diversity in corporate governance with global standards and practices (regional and international), Uganda needs to significantly examine the potential of the municipal law that is the EOC, Companies Act, etc. Although Uganda's Equal Opportunities Commission Act, 2007 and some clauses in the Constitution offer a promising landscape for combating gender discrimination in the corporate world, little has been done to enforce some sound provisions within these laws. However, the lack of specific quotas within the law, and the feeble enforcement mechanisms, and the constant fronting of the complaint-driven procedural steps hinder progress. Kenyan and South African jurisprudence has more better lessons to offer: Kenya's courts have made significant steps in the meaningful constitutional provisions that focus on gender balance in appointments, indicating that Uganda could borrow a leaf and adopt a uniform approach that may bring corporate boards closer towards gender parity.

Accordingly, South Africa offers a more efficient combined and enforceable model for fostering gender parity in corporate governance. It integrates statutory mandates, inclusive corporate governance codes, and good ethical/judicial oversight to institutionalize women-focused representation in board rooms. This multi-prolonged context indicates the effectiveness of enforcing quotas and transparent reporting requirements, indicating a persuasive model for other African countries seeking to go beyond self-improving commitments to implementable standards in gender diversity. Therefore, the existing anti-discriminatory laws are inadequate to foster effective female representation on corporate boards. To be sufficient, Uganda should incorporate quotas specifically for women on corporate boards, as evidenced in South Africa. EOC Act empowers courts to enforce the existing provisions within the law on gender balance, abandoning the complaints procedure and replacing it with this provision. There is a need to establish effective public reporting, accountability and transparency ratios on board composition. The courts should be given the mandate to interpret constitutional and EOC provisions extensively, similar to Kenya's jurisdictional practices with regard to gender equality.

Kenya's legal framework sets the pace with regard to regional standards and benchmarks that seek to promote and advance gender diversity. The system stands out for its effective constitutional and statutory commitments to gender equality. The Constitution of Kenya (2010) emphasises equality and non-discrimination under Article 27(1) and spells out "two-thirds gender rule" in Article 27(6), demanding that two-thirds of elected or appointive members cannot be of the same gender.⁹⁶ This principle has had a positive impact on corporate sector functioning across public and private

⁹¹ UNCTAD, Enhancing the Role of Reporting in Attaining the Sustainable Development Goals: SDG 5 Gender Equality (UNCTAD 2020) UN Doc TD/B/C.II/ISAR/89 <https://unctad.org> accessed 28 September 2025.

⁹² Employment Act 2006 (Uganda), ss 5–7.

⁹³ Ibid

⁹⁴ Public Finance Management Act 2015 (Uganda), s 13(15)(g), Tax Appeals Tribunal (Amendment) Act 2022 (Uganda), s 3.

⁹⁵ Sylvia Tamale, Gender Justice and the Law in Uganda: A Critical Appraisal (Fountain Publishers 2020) 114

⁹⁶ Constitution of Kenya 2010, art 27(1), (6) <https://www.klrc.go.ke/index.php/constitution-of-kenya/110-chapter-four-the-bill-of-rights/112-part-2-rights-and-fundamental-freedoms/193-27-equality-and-freedom-from-discrimination> accessed 17 February 2026. Employment Act No 11 of 2007 (Kenya) <https://new.kenyalaw.org/akn/ke/act/2007/11> accessed 17 February 2026.

entities in Kenya. Accompanying this are Kenya's Employment Act (2007) and Companies Act (2015), which also bar discrimination and encourage equitable employment and career opportunities/board appointment, forming an inclusive foundation for good corporate governance.⁹⁷ Public Appointments in the Parliament Approval Act (2011) demands gender parity to recruitment in public boards. *Mumo Matemu & Others v Trusted Society of Human Rights Alliance & Others*⁹⁸ Supreme Court acknowledged failure to fulfill the two-thirds gender rule as unconstitutional, leading to government action toward gender balance. This case gives a clear stand on constitutional jurisprudence and enforcement and how it can be used to foster gender parity in corporate governance, henceforth creating a good model that Uganda can leverage on to adopt clear and good legal enforcement practices.

Employment laws in Tanzania barring discrimination to foster inclusivity and equality, do not give clear statutory quotas for corporate boards.⁹⁹ In Tanzania, legal enforcement of existing tools in corporate gender diversity is entirely poor and remains rooted in social-political challenges, which continue to hamper progress.¹⁰⁰ Although Tanzania has legal tools for enhancing gender equality, the application to corporate governance is low¹⁰¹, indicating a substantial weak potential for legal and regulatory development for strengthening gender balance in corporate entities. Similarly, Zimbabwe's Constitution and laws foster affirmative action specifically in the area of political representation. Section 56 of the Constitution of Zimbabwe (2013) mandates equality, inclusivity, and non-discrimination besides Section 17 puts emphasis on affirmative action to enhance female representation and gender parity.¹⁰² The Labour Act (Chapter 28:01) is against discrimination in employment. Politically, the legal regime in Zimbabwe stresses gender equality on top of the 60 Parliamentary positions devoted to women.¹⁰³ However, despite these legal developments, no quotas are specified under the statutes, serving as an impediment to gender representation on corporate boards.

Judicial cases in the area of gender equality in corporate governance are so scanty, with very few breakthrough cases on this particular issue. Despite the fact that the Constitution mandates quotas, there has been no vigorous attempts to create heightened awareness of gender rights, and enforcement has been without gaps. The private sector continues to transact business with no form of regulatory oversight on gender parity matters. Zimbabwe faces an uphill task to promote affirmative action that can foster good implementable corporate performance standards that drive effective gender-balanced boards and corporate leadership functions.

The Constitution of Nigeria (1999), Section 42, bars any form of discrimination on grounds of sex, while the Nigerian Labour Act (1971) bars sex discrimination in employment.¹⁰⁴ The National Gender Policy (2006) puts much emphasis on 35% affirmative action, stressing more increased number of female participants in the private and public sectors.¹⁰⁵ However, the Companies and Allied Matters Act (CAMA) (2020) falls short of making provisions specifically for gender quotas, alas, fostering gender parity in a non-binding way. Despite these, the existing legal regime has few legal precedents directly supporting corporate board gender discrimination, and weak implementation mechanisms are evident. Traditional, institutional and cultural impediments continue to halt progress when it comes to drafting and producing Nigeria's legal framework that is subject to better and more efficient practical enforcement.

⁹⁷ Constitution of Kenya 2010, art 27(1), (6) <https://www.klrc.go.ke/index.php/constitution-of-kenya/110-chapter-four-the-bill-of-rights/112-part-2-rights-and-fundamental-freedoms/193-27-equality-and-freedom-from-discrimination> accessed 17 February 2026. Employment Act No 11 of 2007 (Kenya) <https://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/EmploymentAct11of2007.pdf> accessed 17 February 2026. Companies Act No 17 of 2015 (Kenya) https://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/2015/TheCompaniesAct_No17of2015_RevisedCompressed.pdf accessed 17 February 2026. Public Appointments (Parliamentary Approval) Act No 33 of 2011 (Kenya) <https://new.kenyalaw.org/akn/ke/act/2011/33> accessed 17 February 2026.

⁹⁸ 2013] KECA 445 (KLR), Civil Appeal No 290 of 2012 -Court of Appeal at Nairobi (Kariuki PCA, Ouko, Kiage, Kairu & Murgor J.J.A), delivered on 26 July 2013

⁹⁹ Constitution of the United Republic of Tanzania 1977 (as amended) <https://www.attorneygeneral.go.tz/online-laws/> accessed 17 February 2026. Employment and Labour Relations Act No 6 of 2004 (Cap 366 R.E. 2019) <https://tanzlii.org/cgi-bin/disp.pl?file=tanzlii://database/legislation/2021/gn100.htm> accessed 17 February 2026.

¹⁰⁰ Rose Nakayi, 'Corporate Governance and Gender Diversity in East Africa: Legal Frameworks and Cultural Realities' (2021) 12(3) East African Journal of Law and Justice 202.

¹⁰¹ UN Women, Tanzania Gender Equality Assessment (2020) <https://www.unwomen.org/en/digital-library/publications> accessed 28 September 2025.

¹⁰² Constitution of Zimbabwe 2013, ss 17, 56 <<https://zimlii.org/akn/zw/act/const/2013/part-ii-basic-rights/117-17-fundamental-rights-and-freedoms>; <https://zimlii.org/akn/zw/act/const/2013/part-iv-the-executive/156-56-equality-and-non-discrimination>> accessed 18 February 2026.

¹⁰³ Labour Act [Chapter 28:01] (Zimbabwe); Constitution of Zimbabwe 2013, s 124(1)(b).

¹⁰⁴ Constitution of the Federal Republic of Nigeria 1999, s 42; Labour Act (Cap L1, Laws of the Federation of Nigeria 2004) (originally enacted 1971).

¹⁰⁵ Federal Republic of Nigeria, National Gender Policy (Federal Ministry of Women's Affairs and Social Development, 2006) https://nesgroup.org/download_policy_drafts/National%20Gender%20Policy%202006_1661900500.pdf accessed 18 February 2026.

Uganda's legal regime stands out for its comprehensive nature in relation to anti-discrimination definitions and constitutional mandates that promote affirmative action. Nonetheless, the lack of specific gender quotas, besides weak implementation and gaps in judicial activism, seriously hinders female representation in companies.¹⁰⁶ In comparison, countries like Kenya and South Africa offer better examples of legal enforcement mechanisms and specific quota representation. The court in Kenya strongly enforces and implements constitutional provisions mandated under the existing jurisprudence on gender equality, while South Africa puts emphasis on legislation, and existing corporate governance codes, plus ethical and judicial oversight specifically emphasizing equity, inclusiveness, and affirmative action. These models set the pace upon which Uganda can borrow a leaf to broaden, support and strengthen its approach to gender parity under corporate leadership.

Despite Uganda's well-synthesized and drafted legal framework entrenching gender equality, a series of barriers impede progressive advancement in female board representation. The lack of specific gender quotas in key laws like the Companies Act indicates that boards are not compelled by law to foster and promote inclusive gender balance and parity. Enforcement and implementation continue to focus on the complaint procedure, affecting and hindering the Equal Opportunities Commission mandate, which could have been more effective if the complaint procedure had been effectively handled. This is evident given the poor awareness among women of their privileges/rights and the cultural unwillingness to report discrimination. Judicial activism in Uganda is poor, unlike in the Kenyan courts. Ugandan courts are yet to make a progressive interpretation of the Constitutional and EOC clauses in a steadfast manner that may help make enforceable gender representation responsibilities in companies. Moreover, the absence of compulsory transparency, accountability or disclosure requirements with regard to board composition decreases municipal scrutiny and puts weight on companies to enhance gender parity.

V CONCLUSION & RECOMMENDATIONS

5.1 Conclusions

For Uganda to successfully enhance female participation and representation on corporate boards, a number of reforms are hereby recommended. These include presenting mandatory quotas in specific laws like the Companies Act, EOC Act, and other corporate governance laws may help increase female representation on corporate boards, taking the example of the 30% South Africa's female board representation or Kenya's two-thirds mandatory gender quota; hence, these will provide tangible legal obligations. The Equal Opportunities Commission's (EOC) mandate must specifically focus beyond a complaint-driven implementation and center on proactive supervision and investigation that are concrete. Furthermore, fostering judicial activism that construes constitutional and statutory clauses extensively, as in Kenya's footsteps, may help bring about concrete responsibilities on companies.

Mandatory public reporting of board composition may foster accountability, inclusivity, and transparency, while cognizance of effective campaigns and capacity-building inspired attempts within the private entities, which may help change deeply rooted cultural values and practices that act as barriers to gender parity. Uganda courts could borrow a leaf from Kenya's example and interpret Articles 21, 32, and 33 of the Constitution that similarly denote enforceable specific quotas promoting fair representation. The landmark ruling in the Matemu case spells out gender rights through constitutional means and interpretation. Courts can use jurisprudence through persuasive compliance by fostering affirmative action in corporate life. If a qualified woman is omitted from a position on the board, this should often be looked at as a gender imbalance. The Matemu decision could be used to challenge the omission or put weight on courts to demand corrective gender parity measures. This approach may lead to having both public and private entities answerable for enforcing gender quotas.

Calculated litigation, backed by civil society advocacy groups, may serve as an authoritative instrument to bridge the gap between legal equality assurances and real-world measures in Uganda.¹⁰⁷ By connecting legal interpretation, Uganda can evolve from a weak framework largely dependent on voluntary compliance and complaint-driven implementation to one that legally demands and actively applies gender balance on company boards.¹⁰⁸ This is in line with Uganda's basic legal practices, given the ongoing practices and strengthening gender parity as a constitutional right rather than being looked at as a goal.¹⁰⁹ Ugandan courts are called upon to construe Articles 21, 32, and 33 in juxtaposition with Kenya's jurisprudence to make progressive and requisite obligations for gender quotas in the corporate world. Based on the momentous Matemu case, which espouses gender parity through construing constitutional provision, judicial implementation could enable the public and private bodies to enforce affirmative action

¹⁰⁶ Ibid.

¹⁰⁷ Uganda Constitution 1995, art 21 (Equality and Freedom from Discrimination).

¹⁰⁸ Sylvia Tamale, 'Strategic Litigation for Gender Equality in Africa' (2017) 8 African Human Rights Law Journal 121.

¹⁰⁹ Centre for Rights Education & Awareness & 2 Others v Speaker of the National Assembly & 6 Others [2017] KEHC 8601 (29 March 2017) <https://kenyalaw.org/caselaw/cases/view/133439/> accessed 16 February 2026.

on boards. Planned litigation founded on Matemu, could serve as a reminder of exclusion attempts that could be challenged in courts of law. In case qualified women are denied their rightful position, corrective action can be taken in order to foster gender parity. This approach would lead to the establishment of progressive necessary precedents that could lead to accountability, inclusivity, equality, and transparency, leading to compliance with gender diversity mandates.

Hence, planned litigation shared with good civil society support presents the best way forward for Uganda to move from complaint-inclined procedure to proactive, judicially implemented gender parity on corporate boards. By relying on constitutional clauses and case precedents, Uganda can leverage the existing jurisprudence to foster gender diversity. Relying on the best practices drawn from South Africa's inclusive approach to gender parity, Uganda can use a practicable and coherent legal framework that augurs with the existing corporate governance practices. South Africa functionality on gender diversity policies and public responses fosters transparency, leading to clear motivational approaches for companies in Uganda to better gender parity. Uganda could include uniform rations within its Companies Act or codes of corporate governance. These quotas specifically should be state-owned enterprises where the government has the biggest stake. These legal developments would not only improve equality, accountability, inclusiveness, and transparency but on the other side heighten standards for progress. This would inspire corporate entities to focus on useful gender diversity measures rather than mere legal compliance.

5.2 Recommendations

Upgrade Legal Enforcement & Transparency Mechanisms. Annual gender composition in board governance reporting should be made compulsory. Data collected should be made publicly accessible through a registry. Uganda can enact the CMA Corporate Governance Code as law. In addition, it can be made clear that the CMA can fine or delist entities or even make invalid any board appointments that do not comply with the law. Research conducted in Uganda and in Africa as a whole indicates that even where there is compliance with best practices in corporate governance codes, there may be only symbolic compliance. In addition, there may be low levels of compliance where there are no clear enforcement mechanisms. In addition to enacting the CMA Corporate Governance Code as law, it should be made clear that there are penalties tied to gender composition on boards. In essence, compliance should be made a requirement rather than a discretion. Such action will be a powerful statement that gender parity on boards is a non-negotiable requirement in good governance. All listed entities should be made to report annually on gender composition and diversity policy implementation in their corporate governance reporting. Gender reporting is made compulsory to enable stakeholders to hold firms accountable. Formal gender disclosure has been empirically associated with superior governance performance and increased stakeholder confidence, particularly for emerging markets. This practice replaces opaque appointment practices with quantified measures used to grade compliance and reputation.

Introduce Mandatory Gender Quotas with Structured Timelines: Experience has proven that “comply-or-explain” measures are insufficient to drive real change in boardroom gender diversity. In countries where there are no binding measures, the rate of change has been limited and stagnant (e.g., soft quotas in Sweden and Eastern Europe). In Uganda, the government should consider implementing binding boardroom quotas, such as a minimum of 20% to a maximum of 30% over two election periods, similar to the Italian Golfo Mosca Law, which has led to cultural and institutional transformation through gradual implementation. Binding measures drive compliance and actively work towards diversification through searches for candidates, rather than just tokenism, thereby breaking the networks without compromising on merit through compelling legal frameworks, such as the revocation of directorships for non-compliance.

Integrate Institutional Oversight and Rigorous Justification Standards: Uganda must put in place a legal requirement for formal coordination between the Equal Opportunities Commission (EOC) and CMA, compelling them to jointly conduct gender audits and publish grading reports on compliance with the requirements. **Strengthen Non-Compliance Explanations with Documentary Requirements:** There is a need to introduce a legal requirement for companies to provide valid documentation for non-compliance with the requirements for gender diversity on boards, as it is currently possible for vague explanations such as “lack of suitable female candidates” to go unchallenged and unremedied, as highlighted in comparative studies and research on governance.

Enact Binding Enforcement Mechanisms: While Uganda has adopted a system of governance, it is critical to move from a system of voluntary compliance to one where binding mechanisms are put in place to address the issue of gender quotas, as seen from the success of other countries such as Norway, Italy, and Germany, where it is only through the imposition of legal sanctions such as the invalidation of board nominations, imposition of fines, or dissolution of boards for non-compliance with legal requirements that rapid strides have been made to increase the number of females on boards.

BIBLIOGRAPHY

Books

- Ellis A, Manuel C and Blackden CM, *Gender and Economic Growth in Uganda: Unleashing the Power of Women* (World Bank Publications 2006).
- Kiryabwire WMT, *Company Law: A Guide to the Companies Act No. 1 of 2012 of Uganda* (Fountain Publishers 2015).
- Kiryabwire WMT, *Corporate Governance in Uganda: The Role of Bank Finance* (Stanford University 2006).
- Kiryabwire WMT, *The Design of Micro Credit Contracts and Micro Enterprise Access to Finance in Uganda* (LawAfrica 2010).
- Tamale S, *When Hens Begin to Crow: Gender and Parliamentary Politics in Uganda* (Westview Press 1999).
- Tamale S, *Gender Justice and the Law in Uganda: A Critical Appraisal* (Fountain Publishers 2020).
- Wanyama S, *Corporate Governance in Non-Governmental Organisations* (Fountain Publishers 2014).
- Theses and Dissertations
- Flavian Z, *Law and Corporate Governance in Uganda: The Role of Directors and Secretaries* (Master's Dissertation, University of Dar es Salaam 2012).
- Kimaite N, *Corporate Governance and Organizational Performance of Commercial Banks in Uganda: A Case of Stanbic Bank Uganda Limited* (Master's Thesis, Uganda Technology and Management University 2018).
- Musabi C, *Analysis of the Role of the Board of Directors in Corporate Governance under the Companies Act, 2012* (LLM Dissertation, Makerere University 2023).
- Ssentamu J, *Corporate Governance, Management Competence and Financial Performance of Selected Money Transfer Companies in Uganda* (PhD Dissertation, Mbarara University of Science and Technology 2018).
- Tumuheki J, *Towards Good Corporate Governance: An Analysis of Corporate Governance Reforms in Uganda* (LLM thesis, University of Cape Town 2014) <http://hdl.handle.net/11427/4570> accessed 16 February 2026.
- Wanyama S, *Corporate Governance and Accountability in Uganda: An Analysis of Stakeholder Perspectives* (PhD Thesis, University of Dundee 2006).
- Tarinyeba WM, *Corporate Governance in Uganda: The Role of Bank Finance* (unpublished Master of Science of Law thesis, Stanford Program in International Legal Studies, Stanford Law School, Stanford University, May 2006) <https://law.stanford.edu/wp-content/uploads/2015/03/TarinyebaWinifredM-tft2006.pdf> accessed 16 February 2026.

Journal Articles

- Benon K, Agaba M and Rugasira J, 'Mediating Effect of Government Policies on Corporate Governance and Financial Performance of Savings and Credit Cooperative Societies in Uganda' (2025) 5(1) *ADPEBI International Journal of Business and Social Science* 16.
- Githaiga PN, 'Board Gender Diversity, Institutional Ownership and Earnings Management: Evidence from East African Community Listed Firms' (2024) 14(5) *Journal of Accounting in Emerging Economies* 937.
- Githaiga PN, 'Corporate Anticorruption Disclosure and Earnings Management: The Moderating Role of Board Gender Diversity' (2025) 25(3) *Corporate Governance: The International Journal of Business in Society* 684.
- Kyambade M, Namatovu A and Tushabe M, 'Transformational Leadership, Corporate Governance Practices and SMEs Performance' (2025) 5(9) *SN Business & Economics* 1.
- Lwanga D and Basemera D, 'The Effectiveness of Corporate Governance in Uganda: The Case of Private Companies' (2010) 9(5) *Asian Journal of Business and Management*.
- Lwanga D and Basemera D, 'The Effectiveness of Corporate Governance in Uganda: The Case of Private Companies' (2021) 9(5) *Asian Journal of Business and Management* 24.
- Mpora EB, Atukunda E, Turyasingura JB, Mugalula G, Ngatia D and Hagumimana F, 'Corporate Governance and Performance of Financial Institutions in Uganda' (2025) 6(1) *African Journal of Empirical Research* 1.
- Munisi GH, 'Does Nationality and Gender of Board Members Influence Corporate Governance Compliance?' (2023) 3(12) *SN Business & Economics* 207.
- Nakayi R, 'Corporate Governance and Gender Diversity in East Africa: Legal Frameworks and Cultural Realities' (2021) 12(3) *East African Journal of Law and Justice* 202.
- Nalukenge I, Ramlugun V and Soobaroyen T, 'Promoting Women on African Boards' in *Handbook on Corporate Governance and Corporate Social Responsibility* (2024) 284.
- Nkundabanyanga SK, Ahiauzu A, Sejjaaka SK and Ntayi JM, 'A Model for Effective Board Governance in Uganda's Services Sector Firms' (2013) 3(2) *Journal of Accounting in Emerging Economies* 125.
- Nkundabanyanga SK, Ntayi JM, Ahiauzu A and Sejjaaka SK, 'Intellectual Capital in Ugandan Service Firms as Mediator of Board Governance and Firm Performance' (2014) 5(3) *African Journal of Economic and Management Studies* 300.

- Regis NM and Langmia K, 'The Meaning and Practice of Inclusion amidst Gender Diversity on Boards of Public Sector Organisations in Uganda' (2023) 10(3) *Research Journal of Business and Management* 69.
- Terjesen S, Sealy R and Singh V, 'Women Directors on Corporate Boards: A Review and Research Agenda' (2009) 21 *Corporate Governance: An International Review* 343, 348–350.
- Vianney UJM, Iravo M and Namusonge G, 'Moderating Influence of Legal Framework on Board Leadership Practices and Corporate Governance Performance in Public Institutions in Rwanda' (2020) 5(1) *American Journal of Leadership and Governance* 1.
- Wanyama S, Burton B and Helliard C, 'Frameworks Underpinning Corporate Governance: Evidence on Ugandan Perceptions' (2009) 17(2) *Corporate Governance: An International Review* 159.

Book Chapters

Kiryabwire WMT, 'Corporate Governance and Gender Diversity in Boardrooms' in Veronica Ngozi Ekundayo and Lynda Onefeli (eds), *Addressing Corporate Scandals and Transgressions Through Governance and Social Responsibility* (IGI Global 2023).

Legislation

- Companies Act 2012 (Uganda), Cap 110.
- Companies (Amendment) Act 2022 (Uganda).
- Constitution of the Republic of Uganda 1995.
- Employment Act 2006 (Uganda).
- Equal Opportunities Commission Act 2007 (Uganda).
- Public Finance Management Act 2015 (Uganda).
- Tax Appeals Tribunal Act, Cap 345 (Uganda).
- Tax Appeals Tribunal (Amendment) Act 2022 (Uganda).
- Capital Markets Authority, Corporate Governance Guidelines (2021) <https://www.cmauganda.co.ug> accessed 28 September 2025.

Comparative Legislation:

- Constitution of Kenya 2010 <https://www.klrc.go.ke/index.php/constitution-of-kenya/110-chapter-four-the-bill-of-rights/112-part-2-rights-and-fundamental-freedoms/193-27-equality-and-freedom-from-discrimination> accessed 17 February 2026.
- Employment Act No 11 of 2007 (Kenya) <https://new.kenyalaw.org/akn/ke/act/2007/11> accessed 17 February 2026.
- Companies Act No 17 of 2015 (Kenya) https://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/2015/TheCompaniesAct_No17of2015_RevisedCompressed.pdf accessed 17 February 2026.
- Public Appointments (Parliamentary Approval) Act No 33 of 2011 (Kenya) <https://new.kenyalaw.org/akn/ke/act/2011/33> accessed 17 February 2026.
- Constitution of the United Republic of Tanzania 1977 (as amended) <https://www.attorneygeneral.go.tz/online-laws/> accessed 17 February 2026.
- Employment and Labour Relations Act No 6 of 2004 (Cap 366 R.E. 2019) (Tanzania) <https://tanzlii.org/cgi-bin/disp.pl?file=tanzlii://database/legislation/2021/gn100.htm> accessed 17 February 2026.
- Labour Act [Chapter 28:01] (Zimbabwe).
- Constitution of Zimbabwe 2013
<<https://zimlii.org/akn/zw/act/const/2013/part-ii-basic-rights/117-17-fundamental-rights-and-freedoms>;
<https://zimlii.org/akn/zw/act/const/2013/part-iv-the-executive/156-56-equality-and-non-discrimination>>
accessed 18 February 2026.
- Constitution of the Federal Republic of Nigeria 1999.
- Labour Act (Cap L1, Laws of the Federation of Nigeria 2004).

Cases

- Madrama v Attorney General* [2020] UGSC 15.
- Constitutional Appeal No 01 of 2016* [2019] UGSC 1.
- Civil Appeal No 290 of 2012* [2013] KECA 445 (Court of Appeal, Nairobi).
- Centre for Rights Education & Awareness & 2 Others v Speaker of the National Assembly & 6 Others* [2017] KEHC 8601 (29 March 2017) <https://kenyalaw.org/caselaw/cases/view/133439/> accessed 16 February 2026.

International and Regional Instruments

- Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (adopted 18 December 1979, entered into force 3 September 1981) 1249 UNTS 13.
- International Covenant on Civil and Political Rights (ICCPR) (adopted 16 December 1966, entered into force 23 March 1976) 999 UNTS 171.
- Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol) (adopted 11 July 2003, entered into force 25 November 2005).
- Federal Republic of Nigeria, National Gender Policy (Federal Ministry of Women's Affairs and Social Development, 2006)
https://nesgroup.org/download_policy_drafts/National%20Gender%20Policy%202006_1661900500.pdf
accessed 18 February 2026.

Reports and Institutional Publications

- African Development Bank, *Where Are the Women? Inclusive Boardrooms in Africa's Top Listed Companies* (AfDB 2015) <https://www.afdb.org/en/documents/document/where-are-the-women-inclusive-boardrooms-in-africas-top-listed-companies-94665> accessed 28 September 2025.
- Catalyst, *Why Diversity Matters* (2019) <https://www.catalyst.org/research/why-diversity-matters/> accessed 14 August 2025.
- Equal Opportunities Commission, *Gender and Equity Budgeting Guidelines* (2022).
- FIDA Uganda, *Women in Leadership: A Legal and Policy Analysis* (2020).
- FIDA Uganda, *Legal Audit of Gender Equality Laws and Policies in Uganda* (2021).
- International Labour Organization, *Decent Work Country Programme for Uganda 2020–2025* (ILO 2020) <https://www.ilo.org> accessed 23 September 2025.
- International Monetary Fund, *Uganda: Public Financial Management Reform Strategy 2018–2023* (IMF 2018) <https://www.imf.org> accessed 23 September 2025.
- Ministry of Gender, Labour and Social Development (Uganda), *Labour Market Information Report* (2019).
- Office of the Auditor General (Uganda), *Compliance Audit Report on Statutory Bodies FY 2020/21* (2021).
- Primah Elizabeth Birungi and others, *Advancing Equality in Transferability of Rights under the National Social Security Fund Act: Trends and Prospects* (HURIEPEC Working Paper, 1 October 2024) <https://huripec.mak.ac.ug/publication/advancing-equality-in-transferability-of-rights-under-the-national-social-security-fund-act-trends-and-prospects/> accessed 28 September 2025.
- Uganda Revenue Authority, *Taxpayer Register Expansion Project Report* (2023).
- UNCTAD, *Enhancing the Role of Reporting in Attaining the Sustainable Development Goals: SDG 5 Gender Equality* (UN Doc TD/B/C.II/ISAR/89, 2020) <https://unctad.org> accessed 28 September 2025.
- UN Women, *Tanzania Gender Equality Assessment* (2020) <https://www.unwomen.org/en/digital-library/publications> accessed 28 September 2025.