

Our Reference: KAS/478/AFM/288/2024
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Your Reference:
Date: 31 October 2025

Softcare Limited
Cricket Square, Hutchins Drive
PO Box 2681, Grand Cayman KY1-1111
Cayman Islands
("Softcare", together with its subsidiaries, the "Group")

China International Capital Corporation Hong Kong Securities Limited ("CICC")
29/F One International Finance Centre
1 Harbour View Street
Central, Hong Kong

CITIC Securities (Hong Kong) Limited ("CITIC")
18/F, One Pacific Place
88 Queensway
Hong Kong

CLSA Limited ("CLSA")
18/F, One Pacific Place
88 Queensway
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GF Capital (Hong Kong) Limited ("GF Capital")
27/F, GF Tower
81 Lockhart Road, Wan Chai
Hong Kong

GF Securities (Hong Kong) Brokerage Limited ("GF Brokerage")
27/F, GF Tower
81 Lockhart Road, Wan Chai
Hong Kong

(for themselves and on behalf of the Hong Kong Underwriters named in Schedule 1 to the Hong Kong Underwriting Agreement (as defined in the Schedule) and for the International Underwriters named in Schedule I to the International Underwriting Agreement (as defined in the Schedule))

Dear Sirs,

RE: LEGAL OPINION IN RESPECT OF SOFTCARE (U) LIMITED ("SOFTCARE UGANDA") AND SOFTCARE IMPEX LIMITED ("SOFTCARE IMPEX")

Advocates Arbitrators Trademark and Patent Agents Notaries Public Commissioners of Oaths

Partners DFK Mpanga | EK Wiltshire | FJ Mpanga | W Kasozi | DN Gantungo | BJ Kalule | R Kalema **Senior Associates** Y Mawanda | A Katumba D Kuteesa | B Kisita | R Asaba | V Mbekeka | HM Nsubuga **Associates** E Wasswa | JB Kagere | A Sekibembe | BB Baine **Junior Associates** AR Nakiwala | J Kaddu | N Luyigga | F Mulindwa | D Namugga



We have been requested to provide this legal opinion to you with regard to the laws of Uganda in connection with the listing of the ordinary shares of Softcare (the "**Shares**") on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Proposed Listing**"). The Proposed Listing will involve an offering for subscription to the public in Hong Kong and an international placing of new Shares (the "**Initial Public Offering**"), subject to the exercise of an over-allotment option to be granted by Softcare for the issue and allotment of additional new Shares up to 15% of offer size of the Initial Public Offering (the "**Over-allotment Shares**") (together referred to as the "**Global Offering**"). We have been requested to provide this legal opinion in relation to Softcare (U) Limited and Softcare Impex Limited (together, the "**Companies**") which are incorporated in Uganda.

This opinion is delivered to the Hong Kong Underwriters pursuant to clause 2.1 of the Hong Kong Underwriting Agreement and to the International Underwriters pursuant to section 7 of the International Underwriting Agreement and may be relied upon by legal counsels and investors designated by Softcare.

DOCUMENTS REVIEWED

For the purpose of our opinion, we have examined the following documents (together, the "**Documents**"):

- a) the prospectus dated 31 October 2025 (the "**Prospectus**") and the offering circular dated 6 November 2025 issued by the Companies in relation to the Proposed Listing;
- b) copies of the material contracts and all loans and financing arrangements involving the Companies to which the Companies are a party or which are binding upon the Companies or any of the Companies' assets (the "**Material Contracts**") as set out in Appendix G; and
- c) copies of the documents referred to in Appendix D hereto (together, the "**Other Examined Documents**").

OPINIONS

Based upon our review of the Documents and subject to the assumptions set out in Appendix A and subject to the qualifications set out in Appendix B, we give the following opinions in relation to the matters set out below:

A. Incorporation and Corporate Information

1. The Companies are duly incorporated, validly existing and in good standing under the laws of Uganda. The Companies are separate legal entities and possess the capacity and authority to sue and be sued in their own names. The Companies are not entitled to immunity under the relevant laws of Uganda. Further information of the Companies is set out in Appendix E hereto.
2. The memorandums and articles of association of the Companies are not in breach or violation of any laws or regulations of Uganda and are in full force and effect.
3. The articles of association or other constitutional documents of the Companies are duly adopted, and all constitutive documents that are required to be filed with the authority have been so filed.
4. The Companies have the full corporate power and capacity to own, use, lease or operate their properties and assets and carry on their current business under their memorandums and articles of association and the laws of Uganda. There are no restrictions under the Companies' memorandums and articles of association affecting such ability, power and capacity.
5. The entire issued share capital of the Companies (i) has been duly and validly authorised and issued and are fully paid and non-assessable in accordance with the laws of Uganda and the memorandums and articles of the Companies without contravening any pre-emptive rights, re-sale

right, right of first refusal or similar rights under the laws of Uganda or the memorandums and articles of the Companies, (ii) are free and clear of all charges, security, liens, encumbrances, equities or claims and not subject to any mortgage, charge, pledge or other third party interest, and the shareholders of the Companies have good and valid title to the shares. Each such share rank *pari passu* in all respects with one another.

6. There is no legal restriction on foreign ownership whether direct or indirect under the laws of Uganda.
7. The ownership/title of the shares of the Companies is not dispute.
8. There are not any outstanding rights, warrants or options to acquire, or instruments convertible into, any shares or equity interest in the Companies.
9. Since the incorporation of the Companies and up to the date of this opinion, the identity of the shareholders of and their respective shareholding in the Companies (including all changes within such period) are as set out in Appendix E hereto.
 - (i) Each historical change of the shareholding structure (including but not limited to issuance of new shares and transfer of shares) of the Companies was lawful and valid;
 - (ii) All consents, approvals and authorisations of, and all filings, registrations and qualifications with, any court, governmental or regulatory department or agency or other regulatory body in Uganda required under the laws of Uganda with respect to the issuance or transfer of the shares in the Companies were obtained;
 - (iii) the stamp duty in respect of all issuance and transfer of shares in the Companies was duly paid;
 - (iv) the shareholders are qualified to be the shareholders of the Companies under the memorandums and articles of association of the Companies and all applicable laws and regulations;
 - (v) the historical transfer of shares in the Companies were duly completed, and the transferred shares were properly registered and all relevant taxes were properly paid and were not in violation of any mandatory requirements under the laws of Uganda or the memorandums and articles of association of the Companies.
10. Since the incorporation of the Companies and up to the date of this opinion, the identity of the directors and officers of and their respective term of office are as set out in Appendix E hereto. The directors of the Companies were appointed in accordance with the laws of Uganda and the memorandums and articles of association of the Companies.
11. The Companies have the full power and authority under the laws of Uganda and their memorandums and articles of association to declare and effect dividend payments/distributions in or out of Uganda freely in any foreign currencies without the necessity of obtaining any governmental approvals or permits. None of the Companies are currently prohibited from or is subject to any restrictions in, directly or indirectly, paying any dividends or other distributions to the holders of their respective shares under the Companies' memorandums and articles of association and the current laws and regulations of Uganda. All dividends paid to either the resident and/or non-resident shareholders are subject to withholding tax at the rate of 15%. A reduced rate, as confirmed under the tax treaty is applicable where the beneficial owner of the dividend is a tax resident in a treaty partner state with Uganda.
12. There are no governmental or regulatory approvals required for shareholders' loans. As of the date of this legal opinion, save for an outstanding interparty related loan of USD 1,800,000 (United States Dollars One Million Eight Hundred Thousand only) from Sunmart Trading FZCO, Softcare Uganda has

no outstanding loans, debts and liabilities. Softcare Impex does not have any outstanding loans, debts and liabilities.

13. The Companies have not provided any guarantees.

B. Acquisition and Reorganization

14. On 2 May 2024, Century Industrial Limited transferred its 99% equity interest in Softcare Uganda to Sunda FM Holdings Ltd and the other 1% equity interest to Senbai Holdings FZCO. The share transfer by Century Industrial Limited in Softcare Uganda was duly authorized by Softcare Uganda and the share transfer forms were duly executed and are enforceable in accordance with the laws of Uganda. The share transfers in Softcare Uganda do not violate any applicable laws, regulations and the memorandum and articles of association of Softcare Uganda. The share transfers were properly and legally completed.
15. On 2 May 2024, Century Industrial Limited transferred its 99% equity interest in Softcare Impex to Sunda FM Holdings Ltd and Kewor Limited transferred its 1% equity interest in Softcare Impex to Senbai Holdings FZCO. The share transfers by Century Industrial Limited and Kewor Limited in Softcare Impex were duly authorized by Softcare Impex and the share transfer forms were duly executed and are enforceable in accordance with the laws of Uganda. The share transfers in Softcare Impex do not violate any applicable laws, regulations of Uganda and the memorandum and articles of association of Softcare Impex. The share transfers were properly and legally completed.
16. There was a rearrangement of Softcare's business in Uganda in August 2022 (the "**Rearrangement**"), where Softcare stopped entering into purchase orders with customers under the fast-moving consumer goods business of Best Ceramics Uganda Limited ("**Best Ceramics**"). Customers were directed to sign new purchase agreements with Softcare Impex which carries on the fast-moving consumer goods business of Best Ceramics. In connection with the Rearrangement and on the basis that Best Ceramics and Softcare Impex each assume a separate legal personality, Softcare Impex will not assume any residual liability of Best Ceramics for the debt, liabilities and other tax implications as a result of such change under Ugandan laws.
17. In respect of the reorganization stated at paragraphs 14 to 16 above, during the Track Record Period:
 - (i) all requisite filings or registrations under laws and regulations of Uganda have been made;
 - (ii) the necessary regulatory approvals, permits and licenses required for reorganization have been obtained from the applicable government authorities and the reorganization complies with laws and regulations of Uganda; and
 - (iii) no agreements or arrangements with third parties necessary for the execution and performance of the transactions related to the reorganization will contravene laws and regulations of Uganda.
18. The statements set forth in the Prospectus in respect of the reorganization accurately summarise the reorganization stated at paragraphs 14 to 16 above.

C. Legal and Compliance

19. The Companies have obtained all necessary licenses, consents, authorizations, permissions, declarations, approvals, orders, registrations, clearances, certificates, permits, report ("**Government Authorizations**") to and filings with government agencies or body or any other regulator ("**Authority**") in Uganda for them to own, lease, license and use properties (including any planning, building, construction and occupation permits and approvals) and assets, and to conduct its current business in so far as such properties and assets and the conduct of such businesses are governed by Ugandan Laws. During the Track Record Period and up to the date of this legal opinion, these Government

Authorizations had been and are valid, in full force and effect, and contain no material restrictions or conditions. Please refer to Appendix F for details of the relevant Government Authorizations. There are no known legal impediments to the renewal of such Government Authorizations, and there are no proceedings pending or threatened relating to the revocation, suspension, withdrawal, cancellation, modification or non-renewal of any such Government Authorizations.

20. There are no Government Authorizations required in Uganda by the Companies that have not been obtained, or any other filing, recording or registration with any regulatory authority or governmental agency in Uganda that has not been effected in connection with the Companies' operations and the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Companies).
21. All necessary corporate filings of the Companies have been made on a timely basis in Uganda since their incorporation and thereafter up to the date hereof.
22. The Companies are compliant in all material respects with all applicable laws, regulations, rules and their memorandums and articles of association during the three years ended 31 December 2024 and the four months ended 30 April 2025 (the "**Track Record Period**") and thereafter up to the date of this legal opinion.

D. Insolvency and Litigation

23. Based solely on the searches conducted at the High Court of Uganda and the Uganda Registration Services Bureau/Companies Registry on 16 July 2025 and 14 July 2025
 - i. there is no order, writ of summons, petition or shareholders' resolution filed or passed for the dissolution or liquidation of the Companies or appointment of a receiver, administrator or liquidator in Uganda in connection with the winding-up, dissolution, liquidation procedures of the Companies or their assets.
 - ii. there is no litigation, arbitration, investigation by governmental authorities, administrative proceedings, judicial proceedings, bankruptcy, winding-up, dissolution or liquidation proceedings, prosecution, judgments, fines, penalties, arbitral, disciplinary proceeding or other dispute resolution processes or administrative sanctions involving the Companies or their directors and senior management.
24. Based solely on the searches conducted and enquiries made at the Uganda Registration Services Bureau and the High Court of Uganda, there is no current investigation or regulatory proceeding by or involving the Companies, their directors or senior management.

E. Proposed Listing of Softcare

25. As of the date hereof, no approvals, authorisations or consents of and from, or filings with or notifications to any Authorities for or as a result of the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Companies).
26. The consummation or performance of the transactions contemplated by the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Companies) do not contravene, violate, conflict with or constitute a default under:
 - i. any law, regulation, judgement, ruling, order or decree of Uganda applicable to the Companies which is currently in force;

- ii. the Companies' memorandums and articles of association; or
 - iii. any agreement/instrument binding upon the Companies or any of their assets (including the Material Contracts).
27. The consummation of the transactions under the Global Offering, including the execution and delivery of the relevant agreements by Softcare in connection therewith will not violate (i) the Material Contracts and (ii) any judgment, order or decree of any governmental body, agency or court having jurisdiction over the Companies or any of its assets or (ii) any applicable law, regulation or rule of Uganda or the Articles of Association of the Companies.

F. Tax

28. There is no public search on tax filings available in Uganda. The Companies have registered with Uganda Revenue Authority for the applicable taxes including pay as you earn (PAYE) tax, income tax, stamp duty, withholding tax, imports and exports, corporate income tax, and Value Added Tax (VAT).
29. All tax waivers, relief, concession and preferential treatment granted to the Companies in Uganda as indicated in a letter from the Uganda Revenue Authority dated 14th April 2023 are valid, binding and enforceable subject to the fulfilment of all the conditions stated therein.
30. We have been provided with the following tax clearance certificates issued by Uganda Revenue Authority pursuant to Section 50 of the Tax Procedures Act; tax clearance certificates for the period from 01 July 2021 to 30 June 2022, for the period from 01 July 2022 to 31 December 2022, for the period from 01 January 2023 to 31 December 2023, for the period from 01 January 2024 to 31 December 2024 and for the period from 01 January 2025 and 31 December 2025 in respect to Softcare Uganda, tax clearance certificates for the period from 01 January 2023 to 31 December 2023 for the period from 01 January 2024 to 31 December 2024 and for the period from 01 January 2025 and 31 December 2025 in respect of Softcare Impex showing that the Companies have complied with all their tax obligations in Uganda.
31. Based solely on the tax clearance certificates reviewed, the litigation searches referred to at paragraph 23 above and the relevant documents we examined in Appendix D, the Companies have complied with the applicable laws of Uganda on taxation and are not subject to any penalties, fines, investigation, dispute or other administrative sanctions for violation of any applicable law applicable laws of Uganda on taxation during the Track Record Period and up to the date of this legal opinion.
32. There are no restrictions, authorizations, consents, licenses, orders, actions, foreign exchange controls/approvals or other government approvals and no filings or registrations with any Ugandan court or governmental authority are required by the Companies on the repatriation of profits of the Companies.

G. Assets and Intellectual Properties

33. Softcare Uganda and Softcare Impex have obtained the necessary licenses and authorizations from the beneficial owners of the intellectual property rights including but not limited to trademarks and industrial designs (the "**Intellectual Property Rights**") for its use in business operation in Uganda as set out in Appendix D to this legal opinion.

H. Material Contracts¹

34. All the Material Contracts were duly entered into. The Companies have the power and legal capacity to enter into and perform their obligations under the Material Contracts to which they are party and the execution and performance of their obligations under the Material Contracts to which they are party will not contravene their memorandums and articles of association and Ugandan laws and regulations. The Companies have taken all necessary corporate actions to authorise the execution, delivery and performance of the Material Contracts to which they are a party. The obligations of the Companies under the Material Contracts to which they are party constitute legal, valid, binding and enforceable obligations of such Companies. No Government Authorizations is required for the execution, delivery and performance of the Material Contracts.
35. The Companies are not in default of any of its material obligation or covenants under the Material Contracts. There has been no breach of the Material Contracts and the Companies have not received any notice from any counterparties relating to any breach or default of the Material Contracts.

I. Real Properties and Leases

36. Softcare Uganda has good and marketable title to its real properties and solely and legally owns the real properties described in Appendix H and there are not any defects, liens, claims, restrictions, encumbrances or outstanding security (e.g. mortgage) over any real property owned and/or leased by Softcare Uganda described in Appendix H. The leases are still valid and running. The obligations of Softcare Uganda under the Leases constitute legal, valid, binding and enforceable obligations of the company.
37. Softcare Impex does not own any real properties in Uganda. The leases are still valid and running. The obligations of Softcare Impex under the Leases constitute legal, valid, binding and enforceable obligations of the company.
38. Softcare Uganda has made all necessary registrations required to make each of its real properties and leased properties legal, valid, binding and enforceable under the laws of Uganda.
39. Softcare Impex has made all necessary registrations required to make each of its leased properties legal, valid, binding and enforceable under the laws of Uganda.
40. The Companies have taken all necessary corporate actions to authorise the execution, delivery and performance of the tenancy agreement and lease agreements to which they are a party.

J. Production Facility

41. Softcare Uganda plans to build a new production plant in Uganda and build production lines in such production plant for manufacturing baby diapers, baby pants, sanitary pads and/or wet wipes. The regulatory approvals required for such expansion plan include the following:

¹ "Material Contracts" shall at least include any contract that:

- (a) involves a significant sum of money (e.g. not less than threshold to be set depending on the circumstances, e.g. USD500,000);
- (b) is important to the overall business of the Company (e.g. any agreement in relation to any important distributorship, major suppliers, customers or manufacturers of the Company);
- (c) the Company must rely on for its operations (e.g. any agreement between any member of the Issuer group and any e-commerce platform or sales channel in the relevant jurisdiction, agreement in relation to licence of intellectual property right);
- (d) contains any restrictive provisions in respect of the financing, listing or other fund-raising activities of the Company and/or its shareholders; or
- (e) contract or agreement that is not in the ordinary course of business of the Company, including any contract or agreement with connected persons or parties, finance/guarantee agreements or documents.

- i. Certificate of Approval of Environmental Impact Assessment issued by the National Environment Management Authority under the National Environment Act Cap 181;
- ii. development permit issued by the physical planning committee of relevant local government under the Physical Planning Act Cap 142;
- iii. Building Permit issued by the Building Committee of the area under the Building Control Act, Cap 136; and
- iv. Full operation permit issued by the Kampala Capital City Authority Building Committee to Softcare Uganda for Plot 3 Wankulukuku Road Rubaga Division Kampala.

There is no legal impediment for Softcare Uganda to obtain the abovementioned regulatory approvals for such expansion plan.

K. Labour

42. Information relating to the Companies' number of employees and form of employment of employees is provided for in Appendix I.
43. There are no ongoing disputes, labour claims, disturbances or other conflicts between the employees and the Companies.
44. Based on the relevant documents set out in Appendix D, the Companies are compliant with all applicable employment and labour laws and regulations and all applicable employees' retirement fund schemes during the Track Record Period and up to the date of this legal opinion. Based on physical litigation searches conducted at the High Court of Uganda in respect of the Companies on 16 July 2025, there are no civil or criminal proceedings by or against the Companies recorded in respect of these employment or labour-related matters.
45. The form and content of the sample employment contracts provided by the Companies are in compliance with the applicable laws of Uganda. The employees of the Companies have gone through proper recruitment processes.
46. The Companies have engaged labour service providers which provide workers to work for the Companies based on the Companies' requirements ("**Labour Service Arrangement**"). The Companies do not enter into any employment contract directly with the relevant workers. The contracts for the Labour Service Arrangement entered into by the Companies are set out in Appendix D to this legal opinion. The Labour Service Arrangement had complied with the applicable laws and regulations in Uganda in all material respects during the Track Record Period and up to the date of this opinion.
47. The Companies have complied with all applicable labour laws and regulations in all material respects during the Track Record Period and up to the date of this legal opinion.

L. Insurance

48. The Companies have duly maintained insurance policies for their business according to the applicable laws of Uganda.

M. Environmental

49. The Companies are compliant with the environmental protection laws and regulations of Uganda and have not been penalised for any violation of laws and regulations on environmental protection.

N. Anti-money Laundering / Anti-Bribery / OFAC / Foreign Exchange and Other Compliance

50. Based on our review of the relevant document(s) set out in Appendix D, the Companies are compliant with the following laws and regulations and no adverse finding in relation to such matters has been identified: (i) all applicable anti-money laundering laws, anti-corruption, anti-bribery laws and foreign exchange-related laws of Uganda; (ii) personal data and data protection laws and regulations; (iii) competition and anti-trust laws and regulations; and (iv) product liability laws and regulations since incorporation and thereafter up to the date of this legal opinion. We have conducted physical litigation searches at the High Court of Uganda in respect of the Companies on 16 July 2025, there are no civil or criminal proceedings by or against the Companies recorded in respect of these matters. Based solely on the searches at the Tax Appeals Tribunal (TAT), without prejudice to the right of Uganda Revenue Authority stated at paragraph 50.2 below, there were no pending tax disputes at the TAT in relation to the Companies' compliance with import/export-related laws and regulations (including but not limited to import and export control and import and export custom clearance procedures) as at the date of this legal opinion.
51. Based on our review of the tax registration certificates set out in Appendix J, the Companies are duly registered for import and export tax purposes. In accordance with the East African Community Customs Management Act 2004 (as amended) as well as customs clearance procedures set out by Uganda Revenue Authority, for each import/export consignment, the Companies are obliged to submit, among others, the customs declaration forms and commercial invoices. The format of the customs declaration forms is prescribed by the East African Community Customs Management Regulations, 2010 and the forms can be accessed via the Uganda Revenue Authority [website](#). We have been provided with samples of imports customs declaration forms, exports customs declaration forms and commercial invoices as set out in Appendix J. The format of the provided sample customs declaration forms and electronic invoices for export purpose is consistent with the prescribed format set out in the East African Community Customs Management Regulations, 2010 and the Uganda Revenue Authority website.
52. In respect of each import/export consignment, upon the importer/exporter providing the required customs documents (including the customs declaration forms and commercial invoices) and payment of the assessed taxes, the Uganda Revenue Authority may make a determination in respect of each consignment that the import/export's requirements have been met and may release the goods to the company. That notwithstanding, Uganda Revenue Authority is empowered under Section 135 of the East African Community Customs Management Act 2004 (as amended) to conduct a post import/export audit in respect of any import/export consignment previously released for a period of up to 5 (five) years.

O. Third-Party Payment

53. The third-party payment arrangement, pursuant to which the Companies have received payments from a third party other than its customer to settle the purchase price of products on the customer's behalf ("**Third-party Payment Arrangement**"), is valid and legally binding and is not in breach of any laws and regulations of Uganda (including anti-money laundering, bribery and tax laws) and does not constitute a non-compliance thereunder. Based on the form of confirmation letter and designation letter we reviewed in Appendix D, the risks are remote for the Company to be found obligated to return funds to the customers or their designated third-party payers, their respective banks and/or liquidators under the Third-party Payment Arrangement.
54. Based on the sample designation letter reviewed by us (set out in Appendix C hereto), we are of the opinion that:

- a. in any event, including but not limited to where there is (i) any dispute or disagreement among the customers, the third-party payors and/or the Company concerning the relevant sales agreements between the customers and the Company or the designation letters, or (ii) any failure by the customers or by the third-party payors on behalf of the customers to settle the payments concerning such sales agreements, or (iii) any request by the third-party payors for refund of the payments made or settled on behalf of the customers concerning such sales agreements, the customers shall remain primarily liable for the payments concerning such sales agreements and all other liabilities arising out of such sales agreements;
- b. the customers have undertaken to fully indemnify and hold harmless the Company against all losses, payments, costs, expenses, liabilities and damages which the Company may suffer or incur arising out of or in connection with any failure (including any disputes or disagreement) by the third-party payors to settle the payments concerning such sales agreements on behalf of the customers or any breach or failure (including any disputes or disagreement) by the customers and/or third-party payors to perform their obligations;
- c. the designation letter constitutes legal, valid, binding and enforceable obligations of all of the parties thereto, including the Company, the customers and the third-party payors; and
- d. the Company shall have an enforceable right to claim (i) indemnity from the customers; and/or (ii) compensation against the customers and the third-party payors if any of the customers or third-party payors breaches or fails to perform its obligations.

P. Prospectus

- 55. The statements set forth in the Prospectus, in so far as such statements summarising or describing the laws, statutes, rules and regulations of Uganda, fairly and accurately summarise or describe such laws, statutes, rules and regulations of Uganda.
- 56. The statements which (i) are set out in the Prospectus/offering document (including with respect to customer third-party payment arrangements) and (ii) are regarding the Companies and their business are true, accurate, complete and not misleading.



AF MPANGA
EXCEEDING THE IMPOSSIBLE

Yours faithfully,

A handwritten signature in blue ink, appearing to be 'W. Kasozi'.

AF Mpanga Advocates

Per: William Kasozi, Partner

APPENDIX A

ASSUMPTIONS

The opinions hereinbefore given are based upon the following assumptions:

1. There are no provisions of the laws of any jurisdiction outside Uganda which would be contravened by the execution or delivery of the Other Examined Documents and that, in so far as any obligation expressed to be incurred under the Documents is to be performed in or is otherwise subject to the laws of any jurisdiction outside Uganda, its performance will not be illegal by virtue of the laws of that jurisdiction.
2. The Other Examined Documents are within the capacity and powers of and have been duly authorised, executed and delivered by each of the parties thereto and have been duly delivered by the Company and constitute the legal, valid and binding obligations of each of the parties thereto enforceable in accordance with their terms as a matter of the laws of all relevant jurisdictions (other than Uganda).
3. All authorisations, approvals, consents, licences and exemptions required by and all filings and other requirements of each of the parties to the Other Examined Documents outside Uganda to ensure the legality, validity and enforceability of the Other Examined Documents have been duly obtained, made or fulfilled and are in full force and effect and that any conditions to which they are subject have been satisfied.
4. All original documents are authentic, that all signatures and seals are genuine, that all documents purporting to be sealed have been so sealed and that all copies conform to their originals.
5. The records maintained by the Companies Registry and the Land Registry at which searches were conducted constitute a complete record of information in Uganda.
6. The records maintained by the Companies Registry and the Land Registry at which searches were conducted constitute a complete record of information in Uganda.
7. All the information supplied to us by the Companies and their respective officers is true, accurate and up to date.
8. All copies of and signatures on the documents provided to us are authentic.
9. With respect to matters of fact, we have relied on the representations of the Companies and its officers.
10. In relation to the relevant agreements in connection with the Global Offering ("**Underwriting Agreements**"):
 - (i) the Company is not a signing party of the Underwriting Agreements;
 - (ii) the Underwriting Agreements have been or will be validly authorized and executed by the respective parties thereto in accordance with all applicable laws. The performance of the obligations therein contained are within the capacity and powers of, and will constitute the legal, valid, binding and enforceable obligations of the respective parties thereto in accordance with their terms;
 - (iii) the validity and binding effect under the laws of The Hong Kong Special Administrative Region of the People's Republic of China or the laws of the State of New York (as the case may be) of the Underwriting Agreements which are expressed to be governed by such Foreign Laws in accordance with their respective term; and
 - (iv) there is no contractual or other prohibition binding on Softcare or on any other party prohibiting it from entering into and performing its obligations under the Underwriting Agreements.

APPENDIX B

QUALIFICATIONS

1. AFM lawyers are only qualified to advise on the laws of Uganda and this legal opinion does not contain any advice from AFM on the interpretation or application of any other laws of jurisdictions outside Uganda.
2. AFM has not independently verified any work performed by other advisers of the Companies or other experts involved in the due diligence process and accepts no responsibility for the accuracy of their work. To the extent that, in preparing this legal opinion, we have used or compiled information extracted from reports, opinions, or memoranda from persons other than us, that person remains wholly and exclusively responsible for that content.
3. AFM cannot, and does not, express any opinion on the physical condition of any assets, their fitness for the purpose for which they are used or intended to be used, whether they are safe for use, engineering matters, as to the compliance of assets with any relevant laws or as to the legal liabilities which may result from any such non-compliance.
4. The findings, results and observations given in this legal opinion are based on AFM' best professional knowledge.
5. This legal opinion is based on the perusal and analysis of documentation which is limited by time constraints relevant to the type and level of investigation undertaken by AFM and we reserve the right to modify aspects of the legal opinion if and when new information becomes available from on-going research and further documentation being received pertaining to this investigation. Our opinion as set out in paragraphs 28 to 32 are solely based on our review of confirmations issued by the Uganda Revenue Authority, and confirmation issued by the director(s) of each of the Companies. Tax clearance certificates issued by the Uganda Revenue Authority do not bar the Uganda Revenue Authority from conducting tax audits on the Companies and raising claims against the Companies.
6. Other than as expressly referred to in this legal opinion, AFM has not conducted any tax, financial, commercial, operational or technical review of the operations of the Companies or of their books and records and AFM is unable to, and does not, express any opinion as to whether such operations are in compliance with any relevant laws (save as expressly referred to in this legal opinion), or as to the legal liabilities which may result from any such non-compliance.
7. Other than as expressly referred to in this legal opinion, AFM has not conducted any review of the import and export tax documents or inspected any consignment of the Companies in relation to the applicable import and export taxes and AFM is unable to, and does not, express any opinion as to whether such operations relating to import and tax customs or taxes are in compliance with any relevant laws or as to the legal liabilities which may result from any such non-compliance.
8. AFM shall not be liable for any inaccuracies in this legal opinion resulting from the actions and/or omissions and/or wilful misstatements or misrepresentations on the part of the Companies and/or any of its officers, representatives or agents in the documents provided to us which may take place or which may be made in connection with the preparation and/or rendering of this legal opinion.
9. Any views which are expressed in respect of, or on the basis of, any law, statute, regulation or similar rules, are expressed in respect of the relevant law, statute, regulation or similar rules as it was in force, and on the basis of the provisions thereof, at the date of this legal opinion.

APPENDIX C
DISCLOSURE LETTER

APPENDIX D

OTHER EXAMINED DOCUMENTS

SOFTCARE (U) LIMITED	
A. CORPORATE	
1.	certificate of incorporation of General Wares (U)-SMC Ltd dated 5 March 2020
2.	certificate of change of name of General Wares (U) Ltd to Softcare (U) Limited dated 20 August 2024
3.	memorandum and articles of association of General Wares (U) Ltd dated 5 March 2020
4.	amended memorandum and articles of association of Softcare (U) Limited dated 23 August 2023
5.	special resolution to increase of share capital dated 22 October 2021
6.	Form 12 notice of increase of share capital dated 25 October 2021
7.	special resolution to effect conversion from a single member company to a private company dated 23 April 2024
8.	certificate of conversion from a single member to a private limited by shares company dated 2 May 2024
9.	transfer of share stock form dated 2 May 2024
10.	special resolution for increase of share capital dated 13 May 2024
11.	Form 12 notice of increase of share capital dated 7 June 2024
12.	certified annual returns for the year 2022
13.	annual returns for the year 2023
14.	Statutory register book
15.	share certificate No.2 dated 13 May 2024 issued by Softcare (U) Limited to Sunda FM Holdings Limited for 99 ordinary shares
16.	share certificate No.3 dated 13 May 2024 issued by Softcare (U) Limited to Senbai Holdings Limited for 1 ordinary share
17.	annual returns for the year 2024
B. REGULATORY	
1.	investment license issued by the Uganda Investment Authority to General Wares (U) LTD dated 28 November 2022 valid for 5 years up to 28 November 2027
2.	investment license issued by the Uganda Investment Authority to General Wares (U) LTD dated 24 March 2020

3.	certificate of approval of environmental and social impact assessment certificate No. NEMA/EIA/16183 issued by the National Environment Management Authority to General Wares (U) LTD on 1 June 2022 for construction of the diapers manufacturing company
4.	certificate of approval of environmental and social impact assessment certificate No. NEMA/EIA/17939 issued by the National Environment Management Authority to General Wares (U) LTD on 20 November 2023 for the proposed expansion of the diapers manufacturing factory in Mbale industrial park
5.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0013) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 26 July 2024 to 25 July 2025 for its disposable baby diapers CUETTIE BABY PANT (KAPALE)
6.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0009) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 26 July 2024 to 25 July 2025 for its disposable baby diapers SOFTCARE BABY PANTS
7.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0009) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 26 July 2023 to 25 July 2024 for its disposable baby diapers SOFTCARE BABY PANTS
8.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0008) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 18 July 2024 to 18 July 2025 for its disposable baby diapers – CUETTIE BABY DIAPER
9.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0008) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 18 July 2023 to 17 July 2024 for its disposable baby diapers – CUETTIE BABY DIAPER
10.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0007) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 18 July 2024 to 18 July 2025 for its disposable baby diapers SOFTCARE BABY DIAPER
11.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0007) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 18 July 2023 to 17 July 2025 for its disposable baby diapers SOFTCARE BABY DIAPER
12.	permit to use the Uganda Standard Certification Mark for (permit no. 06707-0153-0004) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 4 March 2022 to 4 March 2023 for its disposable baby diapers – Softcare
13.	permit to use the Uganda Standard Certification Mark for (permit no. 06707-0153-0003) issued by Uganda National Bureau of Standards to General Wares (U) LTD valid from 4 March 2022 to 4 March 2023 for its disposable baby diapers – Cuettie
14.	operation permit dated 30 September 2021 issued by Mbale City Council to General Wares (U) LTD valid for one year up to 30 September 2022
15.	operation permit dated 3 October 2022 issued by Mbale City Council to General Wares (U) LTD valid for one year up to 3 October 2023
16.	operation permit dated 21 August 2023 issued by Mbale City Council to General Wares (U) LTD valid for one year up to 17 August 2024
17.	operation permit dated 17 September 2024 issued by Mbale City Council to Softcare (U) LTD valid for one year up to 16 August 2025

18.	OSHA certificate of registration of workplace issued to General Wares (U) LTD on 3 March 2022 for Plot 378 Tirinyi Road Industrial Division Mbale valid for 3 years up to 3 March 2025
19.	NSSF Clearance Certificate issued by NSSF on 18 October 2024
20.	NSSF Clearance Certificate issued by NSSF on 4 July 2025
21.	Tax registration certificate issued by Uganda Revenue Authority to the Softcare Uganda dated 22 October 2024
22.	NSSF Compliance Audit Report on Softcare Uganda for the period between December 2021 to October 2024
23.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 12 January 2025 for the tax period from 1 January 2025 to 31 December 2025
24.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 25 September 2024 for the tax period valid up to 31 December 2024
25.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 23 April 2023 for the tax period from 01 January to 31 December 2023
26.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 7 December 2022 for the tax period from 1 July 2022 to 31 December 2022
27.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 10 March 2022 for the tax period from 1 July 2021 to 30 June 2022
28.	GS1 Kenya annual license valid from October 2023 to September 2024
29.	GS1 Kenya annual license valid from October 2022 to September 2023
30.	Certificate of registration of a workplace (certificate No. OSH25-00365) issued to Softcare Uganda dated 20 March 2025 valid for 3 years for the warehouse in Sino-Uganda Mbale Industrial Park
31.	Certificate of Approval of Environmental Impact Assessment (Certificate No. NEMA/EIA/18404 dated 7 May 2024 issued by the National Environment Management Authority to Softcare Uganda for the proposed warehouse development on Plot 3 Wankululuku Road Ssembule-A Village.
32.	Certificate of Approval of Environmental Impact Assessment (Certificate No. CERT/2628/2025/1 dated 31 January 2024 issued by the National Environment Management Authority to Softcare Uganda for the proposed sanitary care products manufacturing facility at Kisasi, Bulyantete Ward, Kawolo Buikwe District
33.	Building permit No. 2436/2024 dated 26 August 2024 issued by Kampala Capital City Authority for the proposed warehouse and office.
34.	Development permit issued by the Lugazi Municipal Council to Softcare Uganda for the industrial development on Plot 485 Block 161 Kyaggwe Kisasi Kawolo Division.
35.	Full operation permit issued by the Kampala Capital City Authority Building Committee to Softcare Uganda for Plot 3 Wankululuku Road Rubaga Division Kampala

36.	Operation permit dated 18 August 2025 issued by Mbale City Industry Division to Softcare Uganda valid up to 16 August 2026
37.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0008) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 11 July 2025 to 11 July 2026 for its disposable baby diapers – CUTTIE BABY DIAPER
38.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0013) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 18 July 2025 to 18 July 2026 for its disposable baby diapers – CUTTIE BABY PANT (KAPALE)
39.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0007) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 11 July 2025 to 11 July 2026 for its disposable baby diapers – SOFTCARE BABY DIAPER
40.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0009) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 18 July 2025 to 18 July 2026 for its disposable baby diapers – SOFTCARE BABY PANTS
41.	Trade license dated 22 October 2025 issued by Kampala Capital City Authority to Softcare Uganda for wholesalers business valid up to 21 October 2026
42.	GS1 Kenya annual license issued to Softcare Uganda valid from October 2025 to September 2026
C. MATERIAL CONTRACTS	
1.	agreement for the sale of land registered as freehold register volume (FRV) 659 Folio 10 land at Kampala Makindye Division Wankulukuku Road Plot 3, Block 11 & 13 Nalukulongo Industrial Area with the Administrators of the Estate of Francis Nekuusa
2.	agreement to create a 99-year lease title in respect of freehold register volume (FRV) 659 Folio 10 land at Kampala Makindye Division Wankulukuku Road Plot 3, Block 11 & 13 Nalukulongo Industrial Area
3.	earthwork balance construction contract with the contractor, Motor Power Solutions Company Uganda SMC Limited for construction works at Plot 3 Wankulukuku Road, Nalukulongo Industrial Area
4.	retainer-ship agreement with Mike Baingana & Co. Advocates for provision of legal services for the year 2024
5.	Renting agreement of dormitory and Kitchen between Ronghui (U) Steel Structure Manufacturing Co. Limited and Softcare Uganda dated 1 March 2025
6.	Contract dated 3 November 2021 between Kewor Limited and General Wares (U) SMC Limited for the purchase of fluff pulp;
7.	Template of the product sale agreement;
8.	A product sale agreement between the Company, Bestcare Impex and Bravns Limited dated 1 January 2023;
9.	A product sale agreement between the Company, Bestcare Impex and Bunjo Limited dated 1 January 2023;

10.	A product sale agreement between the Company, Bestcare Impex and ChipuChapu Uganda dated 1 January 2023;
11.	A product sale agreement between the Company, Bestcare Impex and Christo K dated 1 January 2023;
12.	A product sale agreement between the Company, Bestcare Impex and Contact Telecom Limited dated 1 January 2023;
13.	A product sale agreement between the Company, Bestcare Impex and Grace Traders Limited dated 1 January 2023;
14.	A product sale agreement between the Company, Bestcare Impex and JOO Diaper Traders dated 1 January 2023;
15.	Contract dated 27 April 2023 Kewor Limited and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films;
16.	Contract dated 30 November 2021 between General Wares (U) SMC Limited and Solipro Limited for the supply of fluff pulp;
17.	Contract dated 14 December 2021 between Solipro Limited and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films;
18.	Contract dated 30 September 2023 between General Wares (U) SMC Limited and Sunmart Trading FZCO for the supply of super absorbent polymer; and
19.	Contract dated 4 November 2023 between Sunmart Trading FZCO and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films.
20.	Lettre de designation by Groupe Bon Berger Service to Softcare Uganda and Softcare Impex dated 18 February 2025
21.	Confirming letter by Bugura Investments to Softcare Uganda and Softcare Impex signed on 7 November 2024
22.	Confirming letter by Fawakkal R to Softcare Uganda and Softcare Impex signed on 14 November 2024
23.	Third-Party Payment Designation Letter template
D. BANKING AND FINANCE	
1.	audited accounts for the years 2022 and 2023
2.	schedule listing the bank accounts of Softcare Uganda
3.	loan agreement dated 10 September 2024 between Sunmart Trading FZO and Softcare Uganda for a sum of USD 1,800,000 at interest rate 8% for a period of twelve months
4.	Company form 17 for the memorandum of satisfaction of charge dated 22 February 2024 in respect to EUR 10,000,000
E. DATA PROTECTION	

	Certificate of registration with the Personal Data Protection Office dated 11 October 2024 issued to Softcare Uganda
F. ASSETS/LAND/PROPERTY	
1.	lease agreement dated 28 February 2024 between Ronghui (U) Steel Structure Manufacturing Co. Ltd and General Wares (U) LTD for 4 supporting dormitories buildings and kitchen in the compound of Ronghui (U) Steel Structure Manufacturing Co. Ltd in Sino – Uganda Mbale Industrial Park valid up to 29 February 2025
2.	tenancy agreement between Dippsi Concrete Products Ltd and General Wares (U) Limited for warehouse No. 6/8 Plot 130 – 138 & 140 – 148 7 th Street Industrial Area Kampala Uganda valid from 1 October 2023 to 30 September 2024
3.	Copy of the certificate of title for land comprised in FRV 659/10 LRV KCCA581 Folio 20 Plot 3 Wankulukuku Road, Kampala City for the term of 99 years commencing 18 September 2023 INO General Ware (U) SMC Limited;
4.	A copy of the search report dated 24 October 2024 in respect to land comprised in FRV 659/10 LRV KCCA581 Folio 20 Plot 3 Wankulukuku Road, Kampala City;
5.	Tenancy agreement between Dippsi Concrete Products Ltd and General Wares (U) Limited for warehouse No. 6/8 Plot 130 – 138 & 140 – 148 7 th Street Industrial Area Kampala Uganda valid from 1 October 2024 to 30 September 2025;
6.	Copy of the certificate of title for the land comprised in LRV MKO2168 Folio 12 Plot 485 Block 161 Kyaggwe, Buikwe District for a term of 99 years commencing 24 October 2024 in the names of Softcare (U) Ltd
7.	Agreement for sale of land dated 10 September 2024 for sale of land comprised in Block 173 Plot 26, 163, 294 land at Kisasi, Lugazi, Buikwe District between Peter Kimbowa and Softcare (U) Limited
G. INFORMATION TECHNOLOGY	
	N/A
H. INTELLECTUAL PROPERTY	
1.	certificates for the trademarks registered in Uganda to Best Ceramics Uganda Limited ClinCleeR in Class 05, Cuettie in Class 05, Veesper in Class 16 and Veesper in Class 05
2.	certificates for the trademarks registered in Uganda to Hompero (U) Ltd Softcare in Class 16 and Maya in Class 05
3.	certificate of registration of trademark for Softcare in Class 05 registered in the names of Alphago Limited
4.	certificates of registration for industrial designs in the name of Sunmart Trading FZCO, Dubai, UAE.
I. EMPLOYMENT	
1.	A schedule containing the number of employees of the Company
2.	A work permit issued to Zhu Linwu valid from 21 June 2024 to 27 June 2025

3.	A work permit issued to Wang Weliang valid from 1 August 2023 to 4 August 2025
4.	a fixed term contract for a year between the Company and the Birike Loy from 26 August 2024 to 25 August 2025
5.	a fixed term contract for a year between the Company and Hassan Umar from 25 August 2024 to 25 August 2025
6.	a fixed term contract for a year between the Company and Lupita Asuman from 26 August 2024 to 25 August 2025
7.	a fixed term contract for a year between the Company and Mutonyi Fatuma from 26 September 2024 to 1 February 2025.
8.	a fixed term contract for a year between the Company and Nandala Marvin from 2 January 2023 to 1 January 2025.
9.	a fixed term contract for a year between the Company and Werike Paul from 26 April 2024 to 25 April 2025.
10.	a probationary contract between the Company and Nakalema Hafuswa from 26 September 2024 to 1 February 2025.
11.	a probationary contract between the Company and Kataikke Martha Deborah from 11 May 2024 to 10 November 2024.
12.	a probationary contract from 11 May 2024 to 10 November 2024 with Walwambe Abuneri.
13.	List of employees of Softcare Uganda as of 28 February 2025
14.	Addendum to the manpower management and outstanding contract between Softcare Uganda and Retention Management Services Ltd (REMS) Uganda dated 8 February 2025
15.	Manpower management and outstanding contract between Softcare Uganda and Retention Management Services Limited (REMS) Uganda dated 6 January 2025
16.	List of employees of Softcare Uganda as of 22 October 2025
J. LITIGATION	
	Litigation search of Softcare Uganda on the electronic court case management information system as at 16 July 2025
K. INSURANCE	
1.	industrial all risks policy document by Britam Insurance Company Limited to General Wares (U) LTD valid from 24 March 2024 to 23 March 2025
2.	workers compensation insurance policy document by Britam Insurance Company Limited to General Wares (U) LTD valid from 24 March 2024 to 23 March 2025
3.	fidelity guarantee policy document by Britam Insurance Company Limited General Wares (U) LTD valid from 24 March 2024 to 23 March 2025
4.	goods in transit policy document by Britam Insurance Company Limited to General Wares (U) LTD valid from 24 March 2024 to 23 March 2025

5.	motorcycle renewal policy document by Britam Insurance Company Limited to General Wares (U) LTD valid from 24 March 2024 to 23 March 2025
6.	motor comprehensive insurance policy for toyota landcruiser and toyota hilux document by Britam Insurance Company Limited to General Wares (U) LTD from 24 March 2024 to 23 March 2025
7.	motor comprehensive insurance policy for toyota harrier document by Britam Insurance Company Limited to General Wares (U) LTD from 24 March 2024 to 23 March 2025
L. BRIBERY AND CORRUPTION	
1.	Softcare's anti-corruption, bribery, fraud and money-laundering policies document
M. Other Compliance	
1.	Samples of custom declaration documents
SOFTCARE IMPEX LIMITED	
A. CORPORATE	
1.	certificate of Incorporation of Best Care Impex Limited dated 12 August 2022
2.	certificate of change of name of Best Care Impex Limited to Softcare Impex Limited dated 20 August 2024
3.	memorandum and Articles of Association of Best Care Impex Limited dated 12 August 2022
4.	amended Memorandum and Articles of Association of Softcare Impex dated 20 August 2024
5.	special resolution for transfer of 99 ordinary shares from Century Industrial Limited to Sunda FM Holdings FM and 1 ordinary share from Kewor Limited to Senbai Holdings FZCO dated 23 April 2023
6.	transfer of share stock form filed dated 2 May 2024
7.	special resolution approving the change of name from Best Care Impex Limited to Softcare Impex dated 2 August 2024
8.	annual returns for the year 2023
9.	Annual returns for the year 2024
10.	Statutory register book
11.	share certificate No.0033 dated 13 May 2024 issued by Softcare Impex to Sunda FM Holdings Limited for 99 ordinary shares
12.	share certificate No.004 dated 13 May 2024 issued by Softcare Impex to Senbai Holdings Limited for 1 ordinary share.
B. REGULATORY	

1.	trading license certificate dated 19 August 2022 issued by Kampala City Council Authority to Best Care Impex Limited valid for one year up to 19 August 2023
2.	trading license certificate dated 14 December 2023 issued by Kampala City Council Authority to Best Care Impex Limited valid for one year up to 13 December 2024
3.	OSHA Certificate of registration of workplace dated 4 November 2024 issued to Softcare Impex Limited valid for three years
4.	NSSF Clearance Certificate issued by NSSF on 18 October 2024
5.	NSSF Clearance Certificate issued by NSSF on 4 July 2025
6.	NSSF Compliance Audit Report on Softcare Impex for the period between November 2022 and October 2024
7.	Tax registration certificate issued by Uganda Revenue Authority to the Softcare Impex dated 22 August 2024
8.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Impex dated 25 September 2024 valid up to 31 December 2024
9.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Impex dated 29 May 2023 for the tax period from 01 January 2023 to 31 December 2023
10.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Impex dated 17 March 2025 for the tax period from 01 January 2025 to 31 December 2025
C. MATERIAL CONTRACTS	
1.	A sale contract dated 01 March 2023 between Best Care Impex Limited and Best Ceramics Uganda Limited for the purchase of Softcare zipper bags and softcare labrador pants
2.	A sale contract dated 09 January 2023 between Best Care Impex Limited and Best Ceramics Uganda Limited for the purchase of Softcare zipper bags
3.	Deed of confirmation on business rearrangement dated 20 January 2025 between Best Ceramics Uganda Limited and Softcare Impex Limited
4.	Third-Party Payment Designation Letter template
D. BANKING AND FINANCE	
1.	annual report and financial statements for the year 2023
E. DATA PROTECTION	
1.	Certificate of registration with the Personal Data Protection Office dated 11 October 2024 issued to Softcare Impex
F. ASSETS/LAND/PROPERTY	
1.	tenancy agreement between Dippsi Concrete Products Ltd and Best Care Impex Limited for warehouse No. 7 of 578 sqm Plot 130 – 138 & 140 – 148 7 th Street Industrial Area Kampala Uganda valid from 1 October 2023 to 30 September 2024

2.	tenancy agreement between Dippsi Concrete Products Ltd and Best Care Impex Limited for warehouse No. 7 of 578 sqm Plot 130 – 138 & 140 – 148 7th Street Industrial Area Kampala Uganda valid from 1 October 2024 to 30 September 2025
G. INFORMATION TECHNOLOGY	
	N/A
H. INTELLECTUAL PROPERTY	
	N/A
I. EMPLOYMENT	
1.	a fixed term contract for 3 years between the Company and Bai Guangxue from 25 July 2024 to 24 July 2027;
2.	a fixed term contract for 3 years between the Company and Deng Jiamei from 25 July 2024 to 24 July 2027;
3.	a fixed term contract for 3 years between the Company and Hao Lei from 25 July 2023 to 24 July 2026;
4.	a fixed term contract for 3 years between the Company and Wang Zaofu from 25 July 2023 to 24 July 2026;
5.	a fixed term contract for a year between the Company and Asimwe Patricia from 31 December 2023 to 30 December 2024;
6.	a fixed term contract for 3 months between the Company and Muchere Muhammad from 26 September 2024 to 30 December 2024;
7.	a fixed term contract for a year between the Company and Munyango Mary Gorret from 3 February 2024 to 3 February 2025;
8.	a fixed term contract for a year between the Company and Nabatanzi Sarah from 29 November 202 to 29 November 2024;
9.	a fixed term contract for a year between the Company and Nakibuule Sharon from 31 December 2023 to 30 December 2024;
10.	a fixed term contract for a year between the Company and Namirumu Anita from 31 December 2023 to 30 December 2024;
11.	a fixed term contract for a year between the Company and Nangendo Elizabeth from 31 December 2023 to 30 December 2024;
12.	a fixed term contract for 9 months between the Company and Nankabirwa Eva from 26 June 2024 to 4 March 2025;
13.	a probationary contract between the Company and Bijooki EasyPaul from 22 October 2024 to 9 April 2025;
14.	a probationary contract between the Company and Mawa David from 16 October 2024 to 15 April 2025;

15.	an employment schedule for about twenty-nine employees showing their employment ids, job titles, nature of contract, contract period, age and length of continuous service
16.	National Social Security Fund Clearance Certificate in the name of Softcare Impex issued on 18 October 2024 valid up to 17 November 2024 with the last month paid being September
17.	work permit for Bai Guangxue valid for twelve months from 20 August 2024 to 21 August 2025
18.	work permit for Deng Jiame valid for twelve months from 29 July 2023 to 30 July 2025
19.	work permit for Hag Lei valid for twenty-four months from 10 October 2023 to 11 October 2025
20.	work permit for Wang Zaofu valid for twenty-four months from 17 November 2023 to 21 November 2025
21.	work permit for Liu Zhihui valid for twelve months from 23 August 2024 to 24 August 2025
22.	Work permit for Li Yunlong valid for twelve months from 24 October 2024 to 28 October 2025
23.	the employment handbook, code of conduct, disciplinary handling procedure
24.	a letter to Muchere Muhammad Tax MGT Specialist in Finance Department 11 December 2023
25.	Addendum to the manpower management and outstanding contract between Softcare Impex and Retention Management Services Ltd (REMS) Uganda dated 8 February 2025
26.	Manpower management and outstanding contract between Softcare Impex and Retention Management Services Limited (REMS) Uganda dated 6 January 2025
27.	List of employees of Softcare Impex as of 28 February 2025
28.	List of employees of Softcare Impex as of 22 October 2025
J. LITIGATION	
1.	Litigation search on Softcare Impex on the electronic court case management information system as at 16 July 2025
K. INSURANCE	
1.	goods in transit insurance by Britam Insurance Co. Ltd valid from 31 October 2023 to 30 October 2024
2.	group personal accident insurance policy by Jubilee General Insurance covering twenty-two employees valid from 4 July 2024 to 24 March 2025
L. BRIBERY AND CORRUPTION	
1.	Softcare's anti-corruption, bribery, fraud and money-laundering policies document
M. Other Compliance	

1.	Samples of custom declaration documents
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APPENDIX E

DETAILS OF THE COMPANIES

Name	Softcare (U) Limited (formerly known as General Wares (U) LTD)		
Company Registration Number	80020002446343		
Date of Incorporation	5 March 2020		
Registered Address	Uganda, Eastern, Mbale, Industrial Division, South Central Ward, Park		
Type of Company	Private Company Limited by shares		
Nature of Business	Production/Manufacturing		
Business Scope	Carrying on the business that deals in productions/manufacture of diapers, sanitary pads and other hygienic products of all kinds, dental products, detergents and cosmetic products		
Authorised Share Capital	UGX. 3,800,000,000/= (Uganda Shillings Three Billion Eight Hundred Million only) divided into 100 ordinary shares of UGX. 38,000,000/= each		
Issued Share Capital	UGX. 3,800,000,000/= (Uganda Shillings Three Billion Eight Hundred Million only)		
Current Shareholder(s)	Shareholder	Date of entry as shareholder	Percentage of share capital
	Sunda FM Holdings Ltd	23 April 2024	99%
	Senbai Holdings FZCO	23 April 2024	1%
Previous Shareholder(s)	Shareholder	Date of exit as shareholder	Percentage of share capital
	Century Industrial Ltd	23 April 2024	100%
Current Director(s)	Director Name	Appointment date	
	Hao Lei	9 February 2022	
	Luo Jichao	12 May 2024	
Previous Director(s)	Director Name	Appointment Date	Cessation date
	Han Du	5 March 2020	17 September 2022
	Zhao Fei	5 March 2020	9 February 2021
	Zhang Qinchao	17 September 2022	3 October 2022
	Li Junhao	3 October 2022	9 February 2021

Name	Softcare Impex Limited (formerly known as Best Care Impex Limited)		
Company Registration Number	80020003775404		
Date of Incorporation	12 August 2022		
Registered Address	Uganda, Central, Kampala, Central Division, Industrial Area, 7th Street		
Type of Company	Private Company Limited by shares		
Nature of Business	Importation and sale		
Business Scope	Carrying on and dealing in the business of importation and selling of finished goods such as baby diapers, pants, pads, wipes and other related auxiliary goods from Kenya, Tanzania and world over.		
Authorised Share Capital	UGX. 10,000,000 (Uganda Shillings Ten Million only) divided into 100 ordinary shares of UGX. 100,000 each		
Issued Share Capital	UGX. 10,000,000 (Uganda Shillings Ten Million only)		
Current Shareholder(s)	Shareholder	Date of entry as shareholder	Percentage of share capital
	Sunda FM Holdings Ltd	23 April 2024	99%
	Senbai Holdings FZCO	23 April 2024	1%
Previous Shareholder(s)	Shareholder	Date of exit as shareholder	Percentage of share capital
	Century Industrial Ltd	23 April 2024	99%
	Kewor Limited	23 April 2024	1%
Current Director(s)	Director Name	Appointment date	
	Hao Lei	12 August 2022	
	Luo Jichao	23 April 2024	
Previous Director(s)	N/A		

APPENDIX F

GOVERNMENT AUTHORIZATIONS

Softcare (U) Limited	
1.	investment license issued by the Uganda Investment Authority to General Wares (U) LTD dated 28 November 2022 valid for 5 years up to 28 November 2027
2.	certificate of approval of environmental and social impact assessment certificate No. NEMA/EIA/16183 issued by the National Environment Management Authority to General Wares (U) LTD on 1 June 2022 for construction of the diapers manufacturing company
3.	certificate of approval of environmental and social impact assessment certificate No. NEMA/EIA/17939 issued by the National Environment Management Authority to General Wares (U) LTD on 20 November 2023 for the proposed expansion of the diapers manufacturing factory in Mbale industrial park
4.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0008) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 11 July 2025 to 11 July 2026 for its disposable baby diapers – CUTTIE BABY DIAPER
5.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0013) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 18 July 2025 to 18 July 2026 for its disposable baby diapers – CUTTIE BABY PANT (KAPALE)
6.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0007) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 11 July 2025 to 11 July 2026 for its disposable baby diapers – SOFTCARE BABY DIAPER
7.	permit to use the Uganda Standard Certification Mark for (permit no. 14179-0153-0009) issued by Uganda National Bureau of Standards to Softcare Uganda valid from 18 July 2025 to 18 July 2026 for its disposable baby diapers – SOFTCARE BABY PANTS
8.	Operation permit dated 18 August 2025 issued by Mbale City Industry Division to Softcare Uganda valid up to 16 August 2026
9.	Trade license dated 22 October 2025 issued by Kampala Capital City Authority to Softcare Uganda for wholesalers business valid up to 21 October 2026
10.	OSHA certificate of registration of workplace issued to General Wares (U) LTD on 3 March 2022 for Plot 378 Tirinyi Road Industrial Division Mbale valid for 3 years up to 3 March 2025
11.	NSSF Clearance Certificate issued by NSSF on 18 October 2024
12.	NSSF Clearance Certificate issued by NSSF on 4 July 2025
13.	Tax registration certificate issued by Uganda Revenue Authority to the Softcare Uganda dated 22 October 2024
14.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 25 September 2024 valid up to 31 December 2024

SOFTCARE IMPEX LIMITED	
1.	trading license certificate dated 14 December 2023 issued by Kampala City Council Authority to Best Care Impex Limited valid for one year up to 13 December 2024
2.	NSSF Clearance Certificate issued by NSSF on 18 October 2024
3.	NSSF Clearance Certificate issued by NSSF on 4 July 2025
4.	Tax registration certificate issued by Uganda Revenue Authority to the Softcare Uganda dated 22 August 2024
5.	Tax clearance certificate issued by Uganda Revenue Authority to Softcare Uganda dated 25 September 2024 valid up to 31 December 2024

APPENDIX G

MATERIAL CONTRACTS

SOFTCARE (U) LIMITED

1. loan agreement dated 10 September 2024 between Sunmart Trading FZO and Softcare (U) Limited for a sum of USD 1,800,000 at interest rate 8% for a period of twelve months
2. agreement for the sale of land registered as freehold register volume (FRV) 659 Folio 10 land at Kampala Makindye Division Wankulukuku Road Plot 3, Block 11 & 13 Nalukulongo Industrial Area with the Administrators of the Estate of Francis Nekuusa
3. agreement to create a 99-year lease title in respect of freehold register volume (FRV) 659 Folio 10 land at Kampala Makindye Division Wankulukuku Road Plot 3, Block 11 & 13 Nalukulongo Industrial Area
4. earthwork balance construction contract with the contractor, Motor Power Solutions Company Uganda SMC Limited for construction works at Plot 3 Wankulukuku Road, Nalukulongo Industrial Area
5. retainer-ship agreement with Mike Baingana & Co. Advocates for provision of legal services for the year 2024
6. A product sale agreement between the Company, Bestcare Impex and Bravns Limited dated 1 January 2023
7. A product sale agreement between the Company, Bestcare Impex and Bunjo Limited dated 1 January 2023
8. A product sale agreement between the Company, Bestcare Impex and ChipuChapu Uganda dated 1 January 2023
9. A product sale agreement between the Company, Bestcare Impex and Christo K dated 1 January 2023
10. A product sale agreement between the Company, Bestcare Impex and Contact Telcom Limited dated 1 January 2023
11. A product sale agreement between the Company, Bestcare Impex and Grace Traders Limited dated 1 January 2023
12. A product sale agreement between the Company, Bestcare Impex and JOO Diaper Traders dated 1 January 2023
13. Contract dated 27 April 2023 Kewor Limited and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films
14. Contract dated 3 November 2021 between Kewor Limited and General Wares (U) SMC Limited for the purchase of fluff pulp
15. Contract dated 30 November 2021 between General Wares (U) SMC Limited and Solipro Limited for the supply of fluff pulp
16. Contract dated 14 December 2021 between Solipro Limited and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films
17. Contract dated 30 September 2023 between General Wares (U) SMC Limited and Sunmart Trading FZCO for the supply of super absorbent polymer
18. Contract dated 4 November 2023 between Sunmart Trading FZCO and General Wares (U) SMC Limited for the purchase of non-woven fabric, polyethylene laminated, non-wovens and BE films.

SOFTCARE IMPEX LIMITED

19. A sale contract dated 01 March 2023 between Best Care Impex Limited and Best Ceramics Uganda Limited for the purchase of Softcare zipper bags and softcare labrador pants
20. A sale contract dated 09 January 2023 between Best Care Impex Limited and Best Ceramics Uganda Limited for the purchase of Softcare zipper bags.

APPENDIX H

REAL PROPERTIES (LEASES)

SOFTCARE (U) LIMITED	
1.	Leasehold Register Volume KCCA581 Folio 20 Plot 3 Wankulukuku Road, Kampala City for the term of 99 years commencing 18 September 2023 INO General Ware (U) SMC Limited
2.	Leasehold Register Volume MKO2168 Folio 12 Plot 485 Block 161 Kyaggwe Buikwe District for a term of 99 years commencing 24 October 2024 in the names of Softcare (U) Limited

LEASES

SOFTCARE (U) LIMITED	
1.	lease agreement dated 28 February 2024 between Ronghui (U) Steel Structure Manufacturing Co. Ltd and General Wares (U) LTD for 4 supporting dormitories buildings and kitchen in the compound of Ronghui (U) Steel Structure Manufacturing Co. Ltd in Sino – Uganda Mbale Industrial Park valid up to 29 February 2025

APPENDIX I
EMPLOYMENT

SOFTCARE (U) LIMITED							
Empl ID	Job Title	Contract Period	Date of Birth	Age	Length of continuous employment	Gender	Work Hours
30000215	West Sales Supervisor	One Year	1982-10-10	43	>=5	Male	8
30000216	Customer Service Supervisor	One Year	1996-10-24	28	>=5	Female	8
30001698	Sanitary Laboratory Technician	One Year	1998-07-27	27	2-3	Female	8
30001699	Sanitary Product IPQC	One Year	1992-05-05	33	2-3	Female	8
30001700	Sanitary QC Team Leader	One Year	1992-11-11	32	2-3	Female	8
30001702	Sanitary Product IPQC	One Year	1995-06-06	30	2-3	Female	8
30001704	Diapers Packing Worker	One Year	2001-02-04	24	3-5	Female	8
30001706	Pull-Ups Packing Worker	One Year	1993-07-03	32	3-5	Female	8
30001707	Diapers Packing Team Leader	One Year	1988-08-25	37	3-5	Female	8
30001708	Pull-Ups Packing Worker	One Year	1998-07-22	27	3-5	Female	8
30001710	Pull-Ups Packing Team Leader	One Year	1988-11-07	36	3-5	Female	8
30001711	Diapers Machine Operator	One Year	1993-09-06	32	3-5	Male	8
30001712	Diapers Machine Operator Team Leader	One Year	2000-01-01	25	3-5	Male	8
30001713	Pull-Ups Machine Operator Team Leader	One Year	2000-02-03	25	3-5	Male	8
30001715	Sanitary Product Quality Inspector	One Year	1994-07-23	31	3-5	Female	8
30001717	Dust Recycle Worker	One Year	1995-10-16	30	3-5	Male	8
30001721	Packaging reserve multi-tasker	One Year	2000-04-30	25	2-3	Male	8
30001722	Pull-Ups Packing Worker	One Year	1990-08-02	35	2-3	Female	8
30001728	Health&Safety Specialist	One Year	1990-12-12	34	2-3	Male	8
30001729	Diapers Machine Operator	One Year	1996-04-30	29	2-3	Male	8
30001730	Planning Supervisor	One Year	1994-07-27	31	2-3	Female	8
30001741	Diapers Packing Worker	One Year	1999-08-24	26	2-3	Female	8

30001747	Diapers Packing Worker	One Year	1996-04-24	29	2-3	Female	8
30001750	Dust Recycle Worker	One Year	1995-10-16	30	2-3	Male	8
30001752	Diapers Machine Operator	One Year	2001-09-19	24	2-3	Male	8
30001756	Diapers Machine Operator	One Year	1994-03-31	31	2-3	Male	8
30001766	Planning Specialist	One Year	1996-09-18	29	2-3	Female	8
30001769	Diapers Packing Worker	One Year	1997-02-10	28	2-3	Female	8
30001770	Pull-Ups Packing Worker	One Year	1998-04-24	27	2-3	Female	8
30002064	Kampala FMCG Sales Supervisor	One Year	1997-04-07	28	>=5	Female	8
30002066	East FMCG Sales Supervisor	One Year	1992-08-20	33	>=5	Male	8
30002067	(Wh&L) Docs Specialist	One Year	1997-05-12	28	3-5	Male	8
30002068	Northern FMCG Sales Specialist	One Year	1990-11-11	34	3-5	Male	8
30002070	Kampala FMCG Sales Supervisor	One Year	1989-08-18	36	3-5	Female	8
30002071	Northern FMCG Sales Supervisor	One Year	1983-07-12	42	3-5	Male	8
30002072	Warehouse Supervisor	One Year	1997-09-20	28	3-5	Male	8
30002073	Warehouse Specialist	One Year	1990-05-08	35	3-5	Male	8
30002075	Warehouse Specialist	One Year	1998-08-05	27	3-5	Male	8
30002119	West FMCG Sales Specialist	One Year	1988-09-20	37	3-5	Male	8
30002131	Issuing Officer	One Year	1999-07-22	26	3-5	Male	8
30002178	Inventory Operator	One Year	1997-08-08	28	2-3	Male	8
30002192	West FMCG Sales Specialist	One Year	1988-12-24	36	2-3	Male	8
30002215	Warehouse Specialist	One Year	1992-08-11	33	2-3	Male	8
30002218	Purchasing Specialist	One Year	1992-11-16	32	2-3	Male	8
30002233	East FMCG Sales Specialist	One Year	1999-03-17	26	2-3	Female	8
30002364	Pull-Ups Machine Operator Team Leader	One Year	1999-04-22	26	2-3	Male	8
30002365	Pull-Ups Packing Worker	One Year	1990-07-06	35	2-3	Female	8
30002385	Sanitary Product Quality Inspector	One Year	2000-11-22	24	1-2	Female	8
30002393	Pull-Ups Machine Attendant	One Year	1996-08-21	29	1-2	Male	8
30002420	Sanitary Product Quality Inspector	One Year	1995-06-08	30	1-2	Female	8

30002521	Kampala FMCG Sales Specialist	One Year	1992-09-29	33	1-2	Female	8
30002558	Warehouse Specialist	One Year	1989-10-06	36	1-2	Male	8
30002588	Translator	One Year	1990-06-21	35	1-2	Male	8
30002614	Forklift Driver	One Year	1994-12-06	30	2-3	Male	8
30002615	Porter	One Year	1996-04-21	29	2-3	Male	8
30002617	Porter	One Year	1995-08-18	30	2-3	Male	8
30002619	Porter	One Year	1998-10-30	26	2-3	Male	8
30002620	Porter	One Year	2001-04-05	24	2-3	Male	8
30002914	East FMCG Sales Specialist	One Year	1993-04-03	32	1-2	Male	8
30003054	Sanitary Product Quality Inspector	One Year	2000-07-04	25	1-2	Female	8
30003446	Pull-Ups Machine Attendant	One Year	1997-05-03	28	1-2	Male	8
30003448	Pull-Ups Machine Attendant	One Year	1999-02-05	26	1-2	Male	8
30003474	Pull-Ups Machine Attendant	One Year	1997-11-12	27	1-2	Male	8
30003556	Sanitary Laboratory Technician	One Year	1998-11-01	26	1-2	Female	8
30003684	Bag Making Packing Worker	One Year	2002-09-09	23	1-2	Female	8
30003701	Welder	One Year	1995-12-02	29	1-2	Male	8
30003702	Main Operator Reserve	One Year	1995-10-26	29	1-2	Male	8
30003713	Porter	One Year	1994-10-17	30	1-2	Male	8
30003721	Pull-Ups Machine Attendant	One Year	1998-05-18	27	1-2	Male	8
30003831	Pull-Ups Packing Worker	One Year	1998-05-29	27	1-2	Male	8
30003997	Diapers Packing Worker	One Year	2000-10-08	25	1-2	Female	8
30004206	Forklift Driver	One Year	1995-08-28	30	1-2	Male	8
30004220	UG Cashier	One Year	1998-02-27	27	1-2	Female	8
30004222	BD Quality Supervisor	One Year	1995-02-02	30	1-2	Male	8
30004496	Pull-Ups Machine Attendant	One Year	1998-07-15	27	1-2	Male	8
30004497	Diapers Packing Worker	One Year	2000-05-20	25	0.5-1	Female	8
30004613	HRBP Supervisor	One Year	1994-07-02	31	1-2	Male	8
30004649	UG Branch GM Assistant	One Year	1993-04-20	32	0.5-1	Male	8

30004928	Pull-Ups Machine Attendant	One Year	1999-08-16	26	0.5-1	Male	8
30004934	Diapers Packing Worker	One Year	1995-05-10	30	0.5-1	Female	8
30005114	Diapers Packing Worker	One Year	2001-05-22	24	0.5-1	Male	8
30005124	Administrative Specialist	One Year	1989-03-13	36	0.5-1	Male	8
30005133	Pull-Ups Packing Worker	One Year	1991-09-06	34	0.5-1	Male	8
30005135	Porter	One Year	2000-02-10	25	0.5-1	Male	8
30005140	Pull-Ups Machine Attendant	One Year	1990-08-08	35	0.5-1	Male	8
30005341	Pull-Ups Packing Worker	One Year	2003-03-07	22	0.5-1	Female	8
30005343	Electrician	One Year	1997-12-25	27	0.5-1	Male	8
30005374	Diapers Packing Worker	One Year	1996-12-12	28	0.5-1	Female	8
30005676	Bag Making Machine Operator	One Year	1994-12-06	30	<0.5	Male	8
30005696	Pull-Ups Packing Worker	One Year	1998-07-15	27	<0.5	Female	8
30005698	Diapers Packing Worker	One Year	2002-12-25	22	<0.5	Female	8
30005705	Pull-Ups Packing Worker	One Year	2000-05-30	25	<0.5	Female	8
30005993	Packaging reserve multi-tasker	One Year	2000-08-14	25	<0.5	Male	8
30005994	Diapers Packing Worker	One Year	1988-02-23	37	<0.5	Male	8
30006155	Packaging reserve multi-tasker	One Year	1998-07-14	27	<0.5	Male	8
30006156	Packaging reserve multi-tasker	One Year	2001-10-05	24	<0.5	Male	8
30006157	Packaging reserve multi-tasker	One Year	1997-08-07	28	<0.5	Male	8
30006159	Packaging reserve multi-tasker	One Year	2002-05-05	23	<0.5	Male	8
30006161	Packaging reserve multi-tasker	One Year	2001-01-01	24	<0.5	Male	8
30006164	Planning Specialist	One Year	2000-06-14	25	<0.5	Female	8
30006203	Welder	One Year	1989-12-01	35	<0.5	Male	8
30006204	Electrician	One Year	1997-08-28	28	<0.5	Male	8
30006206	Diapers Packing Worker	One Year	1994-05-07	31	<0.5	Male	8
30006239	Pull-Ups Packing Worker	One Year	2004-05-25	21	<0.5	Male	8
30006240	Diapers Packing Worker	One Year	1994-08-28	31	<0.5	Male	8
30006241	Diapers Packing Worker	One Year	1998-05-25	27	<0.5	Male	8

30006309	Diapers Packing Worker	One Year	2004-07-13	21	<0.5	Male	8
30006312	Porter	One Year	2002-12-09	22	<0.5	Male	8
30006332	Pull-Ups Packing Worker	One Year	2002-11-04	22	<0.5	Female	8
30006334	Forklift Driver	One Year	2001-11-29	23	<0.5	Male	8
30006335	Warehouse Specialist	One Year	1994-09-05	31	<0.5	Male	8
30006389	Sanitary Product Quality Inspector	One Year	1997-04-01	28	<0.5	Female	8
30006390	Electrician	One Year	2002-05-05	23	<0.5	Male	8
30006392	Sanitary Product Quality Inspector	One Year	1998-05-27	27	<0.5	Female	8
30006394	Sanitary Product Quality Inspector	One Year	1999-02-12	26	<0.5	Female	8
30006395	Sanitary Product Quality Inspector	One Year	1997-11-10	27	<0.5	Female	8
30006396	Forklift Driver	One Year	2000-08-25	25	<0.5	Male	8
30006508	Pull-Ups Machine Attendant	One Year	2000-04-04	25	<0.5	Male	8
30006509	Pull-Ups Packing Worker	One Year	2001-12-16	23	<0.5	Male	8
30006512	Sanitary Product Quality Inspector	One Year	1998-05-29	27	<0.5	Female	8
30006513	Porter	One Year	2002-10-09	23	<0.5	Male	8
30006541	Diapers Packing Worker	six months	2002-08-19	23	<0.5	Female	8
30006542	Diapers Packing Worker	six months	2001-06-05	24	<0.5	Male	8
30006547	Diapers Packing Worker	six months	2003-03-12	22	<0.5	Female	8
30006548	Diapers Packing Worker	six months	1994-10-25	30	<0.5	Female	8
30006550	Diapers Packing Worker	six months	2004-05-18	21	<0.5	Female	8
30006551	Diapers Packing Worker	six months	1999-08-01	26	<0.5	Male	8
30006552	Diapers Packing Worker	six months	2002-03-07	23	<0.5	Female	8
30006553	Diapers Packing Worker	six months	1998-03-08	27	<0.5	Female	8
30006556	Diapers Packing Worker	six months	2003-01-12	22	<0.5	Female	8
30006557	Diapers Packing Worker	six months	2004-01-09	21	<0.5	Female	8
30006559	Diapers Packing Worker	six months	1998-01-04	27	<0.5	Female	8
30006564	(Wh&L) Docs Specialist	six months	2001-03-06	24	<0.5	Male	8
30006566	(Wh&L) Docs Specialist	six months	1998-06-12	27	<0.5	Male	8

30006569	Diapers Machine Operator	six months	2002-05-21	23	<0.5	Male	8
30006603	Diapers Packing Worker	six months	2002-09-15	23	<0.5	Male	8
30006627	Bag Making Packing Worker	six months	2004-10-09	21	<0.5	Female	8
30006628	Pull-Ups Packing Worker	six months	1989-01-15	36	<0.5	Female	8
30006629	Pull-Ups Packing Worker	six months	2001-03-25	24	<0.5	Female	8
30006630	Electrician	six months	2002-05-12	23	<0.5	Male	8
30006631	Diapers Machine Operator	six months	1999-12-09	25	<0.5	Male	8
30006632	Diapers Machine Operator	six months	1997-08-12	28	<0.5	Male	8
30006633	Welder	six months	2003-10-17	21	<0.5	Male	8
30006634	Bag Making Packing Worker	six months	1998-02-06	27	<0.5	Female	8
30006653	Pads Machine Operator	six months	1997-12-04	27	<0.5	Male	8
30006654	Pads Machine Operator	six months	2001-06-22	24	<0.5	Male	8
30006655	Pads Machine Operator	six months	2000-09-09	25	<0.5	Male	8
30006656	Bag Making Machine Operator	six months	2001-02-14	24	<0.5	Male	8
30006657	Pads Machine Operator	six months	1996-12-28	28	<0.5	Male	8
30006701	Diapers Packing Worker	six months	1999-07-29	26	<0.5	Male	8
30006704	Packaging reserve multi-tasker	six months	1998-02-23	27	<0.5	Male	8
30006705	Packaging reserve multi-tasker	six months	1992-02-06	33	<0.5	Male	8
30006706	Pads Machine Operator	six months	2001-07-03	24	<0.5	Male	8
30006707	Pads Machine Operator	six months	1999-08-10	26	<0.5	Male	8
30006709	Planning Specialist	six months	1999-03-08	26	<0.5	Female	8
30006764	Pull-Ups Packing Worker	six months	1995-05-24	30	<0.5	Male	8
30006770	Diapers Packing Worker	six months	2002-08-08	23	<0.5	Male	8
30006777	Pull-Ups Packing Worker	six months	2001-09-09	24	<0.5	Female	8
30006787	Porter	six months	1994-12-18	30	<0.5	Male	8
30006788	Administrative Specialist	six months	2002-02-21	23	<0.5	Female	8
30006800	Tax Mgt Specialist	One Year	2001-03-27	24	<0.5	Female	8
30006824	Health&Safety Specialist	six months	1995-08-05	30	<0.5	Male	8
30006825	Translator	six months	1998-08-04	27	<0.5	Female	8

30006832	Warehouse Specialist	six months	1999-11-15	25	<0.5	Male	8
30002170	Line Supervisor	Three Year	2002-01-12	23	0.5-1	Male	8
112031	Director	Three Year	1985-01-28	40	2-3	Male	8
30004210	Factory Director	Three Year	1984-11-29	40	0.5-1	Male	8
113178	Line Supervisor	Three Year	1987-08-01	38	0.5-1	Male	8

SOFTCARE IMPEX LIMITED							
Empl ID	Job Title	Nature of Contract	Contract Period	Date of Birth	Age	Gender	Work Hours
30002069	Customer Service Specialist	Fixed term contract	One Year	1987-08-18	38	Female	8
30002120	Customer Service Specialist	Fixed term contract	One Year	1991-06-01	34	Female	8
30002237	West FMCG Sales Specialist	Fixed term contract	One Year	1993-02-18	32	Female	8
30003176	Customer Service Specialist	Fixed term contract	One Year	1990-02-23	35	Female	8
30003349	UG Finance Mgr	Fixed term contract	One Year	1995-04-24	30	Male	8
30003694	Kampala FMCG Sales Specialist	Fixed term contract	One Year	1996-03-13	29	Male	8
30003838	General Ledger Specialist	Fixed term contract	One Year	1997-09-23	28	Female	8
30004029	Sales Management Trainee	Fixed term contract	One Year	2000-09-03	25	Female	8
30004611	Tax Mgt Supervisor	Fixed term contract	One Year	1993-12-07	31	Male	8
30004893	Kampala FMCG Sales Specialist	Fixed term contract	One Year	1993-02-05	32	Male	8
30005144	Surrounding Country FMCG Sales Supervisor	Fixed term contract	One Year	1979-07-05	46	Male	8
30005382	West FMCG Sales Specialist	Fixed term contract	One Year	1995-11-01	29	Male	8
30000079	Line Supervisor	Fixed term contract	Three Year	1983-10-23	42	Male	8
30001945	Business Mgr	Fixed term contract	Three Year	1994-12-23	30	Male	8
30003697	UG Finance Dept Mgr	Fixed term contract	Three Year	2000-03-14	25	Female	8
30000119	UG Sales Mgr Dept Mgr	Fixed term contract	Three Year	1985-01-28	40	Male	8
30004081	UG HPF Warehouse Dept Mgr	Fixed term contract	Three Year	1990-05-14	35	Male	8

Appendix J

Documents	
1.	Samples of custom declaration documents of Softcare (U) Limited
2.	Samples of custom declaration documents of Softcare Impex Limited