

## **ORACLE GROUP CODE OF BUSINESS CONDUCT**

The Code of Conduct that governs all relations with clients, business partners, suppliers, staff and board members of Oracle Group and her subsidiaries that include: K&P Properties; UBUNIFU, MAGOFEED, and Maphumulo Leisure Park, among others.

**[Acknowledged and approved by the Senior Management Team on the 25<sup>th</sup> of June 2021;  
Updated on 29<sup>th</sup> October, 2024]**

**Disclaimer:** This Code of Business Conduct may be updated or changed without prior notice at Oracle Group's discretion. Every employee, manager, business partner or board member **MUST** access the current version of the Standards found on the Group website; and failure by an employee, manager, business partner or board member to access these standards is no excuse for non-adherence to the standards.

In this Code of Conduct-

“Company, Business or Conglomerate” - is used interchangeably to mean  
Oracle Group and or her subsidiaries;

“Shareholders” means the equity owners of Oracle Group and or her subsidiaries;

“The Board” means Board of Directors of the Company.

## A foreword by the CEO

This code of business conduct defines how the company's employees, management, business partners and board members should act on a day-to-day basis. It reflects the company's core values and overall company culture; mandate, philosophy, ideology, mission and vision.

It is one of the ways we put the company's values into practice. It's built around the recognition that everything we do in connection with our work will be, and should be, measured against the highest possible standards of ethical business conduct. We set the bar that high for practical as well as aspirational reasons. Our commitment to the highest standards helps us hire great people, offer high quality products and services, and attract loyal customers.

We expect all of our employees, management, business partners and board members to know and follow the Code. Failure to do so can result in disciplinary action, including termination of employment/partnership. Moreover, while the Code is specifically written for company employees, management, business partners and Board members, we expect members of our extended workforce (apprentices, suppliers, partners and independent contractors) and others who may be temporarily assigned to perform work or services for our company to follow the Code in connection with their work for us. Failure of a member of our extended workforce or other covered service provider to follow the Code can result in termination of their relationship with the company.

We aspire to be a different kind of company. It's impossible to spell out every possible ethical scenario we might face. Instead, we rely on one another's good judgment to uphold a high standard of integrity for ourselves and our company. We expect all company stakeholders to be guided by both the letter and the spirit of this Code. Sometimes, identifying the right thing to do isn't an easy call. If you have a question or concern, don't just sit there. You can contact your immediate supervisor. You can also submit a question or raise a concern of a suspected violation of our Code or any other company policy through the CEOs direct line. If you believe a violation of law has occurred, you can always raise that through the CEOs direct line or with a government agency.

We demand of ourselves high standards of professional competence and accept the need to be accountable through appropriate structures for achieving these standards.

If you have a misconduct concern about the CEO, a direct report to the CEO, or a Line Manager, you are free to notify the Board of Directors.

Stay Blessed

CEO, Oracle Group

---

***Where there is no redemptive revelation of God, the people perish; But when people attend to what God reveals, they are most blessed (Proverbs 29:18).***

## **OUR PURPOSE**

**"We exist to embody the values of Christ in our business endeavors, enhancing well-being through responsible resource management and investments. Guided by faith and ethics, we strive for prosperity while tirelessly serving God and humanity, nurturing a legacy that reflects both material success and spiritual fulfillment."**

## **OUR VISION**

**"Cultivating Prosperity, Enriching Lives, and Honoring a Higher Purpose."**

## **OUR STRATEGIC MISSION**

**"Guided By Faith and Compassion, We Elevate, Invest, And Nurture Resources to Enrich Both the World and Our Business. Our Mission Is to Amplify Prosperity for All, Aligning Our Business Growth with The Greater Good."**

## **OUR BUSINESS PHILOSOPHY**

**Our Business is Built on a Solid Foundation of Values and Ideology with Christ Jesus as the Cornerstone.**

## **OUR IDEOLOGY**

**We Are Capitalists. We See Opportunities; Capitalize on Them, And in The Process Provide Opportunities for Others.**

## **OUR SUCCESS PHILOSOPHY**

**Our Conglomerate Business Focuses on Sustainable Wealth Creation – Ensuring that our Success, Wealth, and Achievements, don't deny Future Generations from Enjoying Life as Designed by God.**

## **OUR VALUES**

**Our Code of Conduct defines our values at work and guides our behaviors to deliver our diverse portfolio. These 7-(Seven) core values define who we are; whether at the physical workplace or outside it.**

(1). **We Celebrate Christ Jesus.**

- We live for Christ and His Accomplished Work on the Cross (Romans 14:8*NIV*; Galatians 3:13*NLT*; 2Corinthians 5:21*NLT*; Romans 3:25-26*NLT*).
- We're not slaves to sin and the law; but free in Christ Jesus (Galatians 5:1-15*NLT*; Colossians 2:6-23*NLT*; Colossians 3:1-17*NLT*).

(2). **We Love Community.**

- We use our freedom in Christ to serve humanity in love.
- We serve in the best interest of the community.
- We donate a portion of every sale to causes we believe in (i.e., evangelism & environmentalism).

(3). **We Act with Integrity.**

- We serve clients, partners, suppliers, staff and shareholders with honesty, ethical behavior and excellence.
- We're accountable for our decisions and actions; and for the success of Oracle Group and its subsidiaries.

(4). **We Embrace Team Work.**

- We're a team that dreams together, works together, and achieves together.
- We're our brother's keeper; and responsible for the well-being of our team members.

(5). **We're Open Minded.**

- We're free from prejudices and stereotypes.
- We're willing to consider new ideas, creations and innovations.

(6). **We're Relational.**

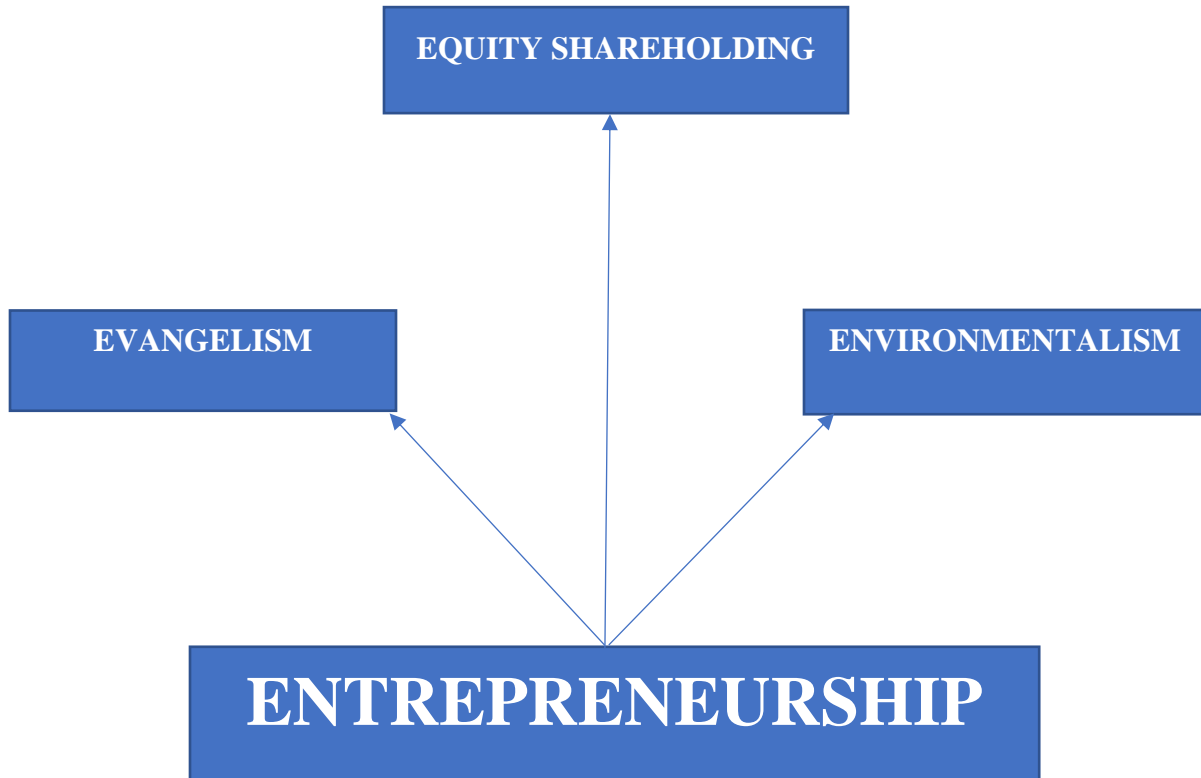
- We believe in fostering authentic relationships with clients, partners, suppliers, staff and shareholders. Relations based on trust, mutual respect and love.
- We live in relation to others in recognition of an interrelatedness of humanity.

(7). **We're Stewards.**

- We take care of all company resources responsibly, including finances, people, assets, and the environment; acting in the best interests of future generations.
- We make decisions that are ethical, transparent, and aligned with the long-term well-being of the company and its stakeholders.
- We focus on the long-term success of the company rather than short-term gains. This includes planning for future growth, stability, and disruption while considering their potential impacts on all stakeholders.

## OUR MANDATE: (The 4-Es Mandate)

- Evangelism
- Environmentalism
- Equity Shareholding
- Entrepreneurship



## ENTREPRENEURSHIP

### Why Entrepreneurship Matters

**Entrepreneurship Matters** because it has the ability to improve standards of living and create wealth, not only for the **entrepreneurs** but also for the society. It guarantees and safeguards shareholder's equity and ensures that the work of evangelism and environmentalism is sustained. **Entrepreneurs** also help drive change with innovation, where new and improved products and services enable new markets to be developed. **Entrepreneurship is the true path to both personal and financial freedom.**

At Oracle Group, we believe that making a lot of money fast is not the first goal of entrepreneurs. Conversely, we diligently aim at building successful teams and combining the best skills to deliver high quality goods and services; while maintaining integrity and living our values in all our dealings with all stakeholders.

### How Do We Do It?

**A] In our entrepreneurship journey, we are guided by twelve (12) tested principles that include:**

- The customer is **KING**; therefore, we treat them with honor and respect even when they fall short of our expectation. We map out strategies that allow for customer feedback even if it means giving out discounts/vouchers in exchange. ***“In all our business dealings, we always treat our customers as special guests”***
- We understand that entrepreneurship is not just about making money at first but it’s about providing solutions and adding value.
- **WE’RE VISIONARY**, and **OUR VISION** is our major **CAPITAL**. We believe that money and or financial capital follows vision.
- We’re not entrepreneurs merely to make a living. We have a vision and a strategic mission to enrich the world through innovative products and services that advance humanity, protects the planet and glorifies God.
- We choose to work with motivated and dedicated teams who have the same drive, tenacity, perseverance and an underlying belief in themselves and the value they can add to the success of the business.
- As entrepreneurs, we know that, success in business is not a one-time event; it is an on-going process; which may cross over to the next generation. Every successful business grew over the years. Most big companies started small. It was all a process.
- Our business growth also depends on our marketing strategy. Marketing helps in getting our products and services known and good sales come from good marketing. We treasure our digital or internet marketing strategies as are our traditional analog marketing strategies.
- We never give up. Whether it’s a new business or start up, or an innovation, we push forward until it’s done. We know that if you do not persevere, enquire, research, fail and try again, you might never be successful in business. But if you persist, you will have no choice than to succeed. In entrepreneurship, persistence and determination is supreme. ***“We Never, Never, Never Give Up.”***
- We prioritize. We know that for success in business, we must categorize things in order of importance. We set our priorities based on our goals and do not deviate. ***“We Decide what to do and do it, then decide what not to do and don’t do it “.***
- As entrepreneurs, we’re accountable to the success or failure of our business, not our clients, partners or advisors. We keep a detailed account of whatever transaction made by the company. We have a scorecard of all inventories. We know that the success of any business is, in many ways, measured by the management of its resources. Even if you hire a full-time accountant, as an entrepreneur, you’re expected to have a fundamental knowledge of accounting, how it works and how to apply its basic principles with the aim of operating a flourishing business. ***“Accountability breeds responsibility”***
- **Entrepreneurship is a Game of Failure.** Most people fail to realize that the road to success is littered with failure. **They often give up just before they strike gold.** That is because most people are trained to play it safe. Rich dad (in Rich Dad, Poor Dad) said, *“Some of the biggest failures I know are people who have never failed.”* His point was that people who play it too safe never take any risks. And because of this, ***they never get the rewards that come from trying something new.*** They get stuck. Rich dad teaches us that he was successful because he had made many mistakes and had learned something new each time. **Failure is a major part of entrepreneurial success.** Its value is the gift of learning that empowers you to never stop pursuing your dreams. **Entrepreneurs are defeated several times, rejected 100 times, and can lose everything except self-confidence.**

- In **business** and **entrepreneurship**, it's okay to **jump ship** when you see things sinking. Successful entrepreneurs should be able to **FORECAST** and **VISUALIZE** future business profitability and make a decision whether to continue trading or jump ship.

**B] We value partnerships, and the principles below guide all our business partnerships.**

- Mutual Benefit and Equitable Shared Value.
- Shared Vision and Goals.
- Transparency and Trust.
- Creative and Innovative Thinking.
- Commitment to Sustainability.
- Ethical and Authentic Leadership.
- Actionable and Measurable Outcomes & Impact.
- Resilience, Flexibility and Risk Sharing.
- Environmental Stewardship and Social Responsibility.
- Continuous Learning and Engagement.
- Inclusivity and Celebration of Diversity.
- **UBUNTU** (Shared Humanity, Respect, and Collective Wisdom).

**C] We run every part of our business with integrity, honesty, and transparency everywhere we operate.**

- We refuse to tolerate bribery or any other form of corruption, even if we lose business. We do not improperly influence the decisions of others or allow ourselves to be improperly influenced, through the exchange of money, favours, or anything else of value. We avoid any activity that could even look like improper influence.
- We ensure that our personal interests and relationships do not create conflicts of interest or even appear to influence our professional judgment.
- We respect and protect privacy by collecting, using, retaining, sharing, and/or disclosing personal data fairly, transparently, and securely.
- We do not allow modern slavery or human trafficking anywhere in our business.
- We do not allow insider trading.
- We compete fairly and legally.
- We follow trade control requirements.
- We participate in public policy and political activities responsibly.
- We choose timely transparency about our interactions and payments.
- We do not facilitate or condone tax evasion.
- We do not misrepresent who we are.
- We uphold our standards of integrity in every situation, not allowing, asking, or enabling others to engage in prohibited conduct on our behalf.

**D] We communicate truthfully and responsibly about our business.**

- Our communication is predicated upon core business values such as being truthful, concise, and responsible with one's words and the resulting actions.
- Our promotional and non-promotional communications and activities are accurate, not misleading, and fair, balanced, and evidence based.
- We participate in social media and other online communities and platforms responsibly.

## **EQUITY SHAREHOLDING**

### **Why Equity Shareholding Matters.**

**Equity** shareholders are the owners of the company. They have the right to receive dividends. **Equity** is **important** because it represents the value of an investor's stake in a company, represented by their proportion of the company's shares. Owning equity in a company gives shareholders the potential for capital gains as well as dividends.

At Oracle Group, we aim to provide a great place to work where people feel respected, supported, and safe so that our diverse, uniquely talented employees, management, business partners, and board members are free to drive innovation that can result in better productivity and performance; and hence create shareholder value. We maintain our workplace(s) as a secure business environment that supports and protects our people, assets, and reputation, and minimizes losses and disruption.

Our vision and mission to deliver lasting value depend on our making decisions every day that support our long-term existence as a company worthy of public trust and shareholders' confidence.

### **How Do We Do It?**

#### **A] Shareholders' interests are protected by several parties both within and outside the company.**

- The board is directly responsible for protecting and managing shareholders' interests in the company. The board of directors is elected by the shareholders to govern the management team and to make corporate decisions on their behalf.
- We ensure proper compensation packages for employees and board members to help align their interests with the company's shareholders.
- We protect the company from mismanagement and weak employee productivity by allowing management and employees become shareholders. We believe they are typically more motivated to protect shareholder interests as their own.
- We have in place a bonus targeting system in which employees and managers receive bonuses when certain goals are met. This strategy helps to align the interests of employees and management with those of shareholders.
- The Uganda Companies Act, 2012 and other regulatory laws and instruments help protect shareholders interests outside the company.

#### **B] We Act ethically and in good faith, with due diligence and care in the best interest of the company and shareholders.**

- The structure of the company's board helps to protect shareholders by having checks and balances in place and ensuring there aren't any conflicts of interest between the board members and management of the company.
- The company board reviews and guides corporate strategy, objective setting, and major plans of action, risk policy, capital plans and annual budgets.
- The company board and management have put in place mechanisms and procedures to ensure that the company's integrity is maintained. These measures include among others, the involvement of independent auditors, members of the board to check unethical behaviors or actions within the company.



**C] We promote a culture of diversity, respect, and equal opportunity, where individual success depends only on personal ability and contribution to the company.**

- We treat others with fairness, integrity, honesty, courtesy, consideration, respect, and dignity, regardless of gender, gender identity or expression, race, nationality, religion, faith, age, or other forms of diversity.
- We promote an inclusive environment where everyone can perform their best.
- We make decisions about recruitment, hiring, reward, development, and promotion based only on ability, experience, behavior toward others, work performance, and demonstrated potential in relation to the job.
- We develop employee talent and support everyone in achieving their potential.

**D] We depend on open and courageous conversation to keep our fast-paced business aligned with our values and to ensure we address and learn from our mistakes.**

- We accept accountability for identifying and reporting any conduct suspected to be inconsistent with our values or policies so that our company may continue to serve clients diligently. We can report anonymously if we feel we need to.
- We report concerns in good faith, and we do not tolerate retaliation.

**E] We make the best use of the company's assets and protect the integrity of our property, including technology, systems, and confidential information, to advance our Vision.**

- We manage assets efficiently and effectively so that the company gets the benefit of their full value.
- We manage and report risks to company assets, employees, or clients to protect people, the company, and shareholder value.

**F] We follow the laws, regulations, codes, guidelines, and standards that apply to us in every part of our business everywhere we operate.**

- We make clear in our values, policies, and training that obeying the law and working ethically are basic, non-negotiable responsibilities for all of us and everyone else who acts on our behalf.

**G] We maintain robust financial, regulatory, and operational controls.**

- We do not tolerate fraud and will take all reasonable steps to keep from becoming a victim of it.
- We document our business decisions and supporting rationales truthfully and completely.
- We use control systems to identify and manage risk and maintain strong performance.
- We have plans set to maintain critical processes in case of a significant event.
- We maintain accurate company books and records.

## **ENVIRONMENTALISM**

**Why the environment matters.** The ecosystem in which we live provides natural resources for humans and all other species **that** are **essential** to our health, quality of life and survival. However, it is clear that globally, climate change is happening and has made economies and people insecure.

Among all creatures, humans are the only ones made in God's image and have been given the right to have dominion over all His creations. Being the most intelligent and gifted with reason, humans are capable of manipulating creation to their own advantage. Yet, creation exists not to be ravaged or abused but to be taken care of. Humans cannot exist without nature. They are co-natural with the environment they live in. If the environment they live in is destroyed, with it will go Homo Sapiens.

At Oracle Group, we believe that by aligning social (**people**), environmental (**planet**), and economic (**profit**) aspects, sustainable entrepreneurship can improve, promote, and pursue more balanced initiatives that bring value to the whole society.

### **How Do We Do It?**

When it comes to doing business, the primary concern of many companies tends to be profit. However, at Oracle Group, aside from being profit motivated, we're a public-spirited conglomerate.

We care about social and environmental concerns just as we do our profits. We bring people and the planet into the financial equation just as we do reference to financial statements ending with a company's profit or losses.

We have therefore adopted the **triple bottom line** (or otherwise noted as **TBL** or **3BL**) framework to evaluate our performance in a broader perspective to create greater business value.

### **People**

**People are not only the company's employees but they are also the wider community in which a company operates its business.**

**Consequently, at Oracle Group;**

- We aim at paying fair wages to our employees and we ensure that our employees work under humane conditions.
- We also give back to the community in the form of philanthropy. We make charitable donations and other contributions to support social and environmental causes including scientific research, and disaster relief.

### **Planet**

**We promote and maintain a safe, healthy, secure work environment.**

- We use effective safety, health, and environment (SHE) management systems to identify and manage risk and maintain strong SHE performance.
- We only work with others who embrace SHE standards consistent with ours.

**We operate in an environmentally responsible manner.**

- We are stewards of God's creation. We care for the earth and act in ways that will restore and protect the environment. We ensure that our business activities are ecologically sound.

- We work to minimize our reliance and impact on natural resources and promote environmental sustainability.
- We work to minimize the environmental impact of our products from innovation to disposal.

## Profit

**Profit is the traditional measurement of a company's success. And we diligently pursue profits.**

**However, at Oracle Group;**

- We recognize that our impact on people and the planet are just as important as making profit.
- We believe that caring about society and the environment isn't in opposition to being profitable.

## **EVANGELISM**

**Why Evangelism Matters.**

“Evangelism is the communication of the gospel (of Jesus Christ) by saved people to lost people” (Introduction to Evangelism, Alvin Reid).

At Oracle Group, we believe in a Saviour called Jesus Christ and His Accomplished Work on the Cross (John 3:16-21*NLT*; Galatians 3:13*NLT*; 2Corinthians 5:21*NLT*; Romans 3:25*NLT*).

The saving power of Jesus Christ is what energizes us to work diligently and gives us saving faith (Ephesians 2:8-9*AMP*) that compels us to reach out to lost people through evangelism. We reach out to the lost because we're commanded to do so (Matthew 28: 18-20*NLT*; Mark 16:15-18*NLT*).

**How Do We Do It?**

A] **We're Christ Centered in everything we do.**

- **We put God first**, because **He** is our refuge and our salvation. **God** is our refuge and strength, always ready to help in times of trouble. So, we will not fear when earthquakes come and the mountains crumble into the sea (Psalms 46:1-2*NLT*).
- **We do not judge people**, but seek to love and 'come alongside' those facing difficult struggles, just as Jesus would.
- **We don't put too much value in material things.** We value money and what it does in the world, but we don't let the pursuit of money distract us from serving God and humanity.
- **We trust God's plan.** We look to Him for guidance even when times are hard. “And we know that for those who love God, all things work together for good” (Romans 8:28).
- **We love people just like Jesus would.** We shed off layers of selfishness, resentment, anxiety, pettiness, and entitlement. And most of all, we can rise above our human imperfections and step into transcendent love.

**B] We're Christ's Ambassadors.**

- **Therefore, we are ambassadors for Christ, as though God were making an appeal through us. We beg people on behalf of Christ, to be reconciled to God (2Corinthians 5:20).**
- **We Minister Grace and Truth. For the law was given through Moses; grace and truth came through Jesus Christ (John 1:17 *ESV*).**
- **We're not ashamed of the gospel (good news) of Jesus Christ. For it is the power of God at work, saving everyone who believes (Romans 1:16*KJV/AMP/NLT*).**

**C] We evangelize through Word and Deed.**

- We support evangelism crusades, missions and broadcasts directly and indirectly.
- We support discipleship classes for new converts and those willing to study the Word under divine instruction.
- We provide relief and support to Christians in need.

---

*Where there is no redemptive revelation of God, the people perish; But when people attend to what God reveals, they are most blessed (Proverbs 29:18).*

**SHALOM ALEICHEM**