



**TAS / CAS**

TRIBUNAL ARBITRAL DU SPORT  
COURT OF ARBITRATION FOR SPORT  
TRIBUNAL ARBITRAL DEL DEPORTE

**CAS 2025/A/11241 Waris Majeed v. Anorthosis Famagusta FC**

**ARBITRAL AWARD**

**delivered by the**

**COURT OF ARBITRATION FOR SPORT**

**sitting in the following composition:**

Sole Arbitrator: Mr Nicolas Cottier, Attorney-at-law in Saint-Prex, Switzerland

**in the arbitration between**

**Waris Majeed, Ghana**

Represented by Ms Liz Ellen, Ms Yama Otung and Mr Joel Wallace, Attorneys-at-law in London, United Kingdom

**Appellant**

**and**

**Anorthosis Famagusta FC, Larnaca, Cyprus**

Represented by Mr Rafail Demetriou, General Manager and Ms Emili Tsagkaridi, Legal Counsel

**Respondent**

\* \* \* \* \*

**I. THE PARTIES**

1. Waris Majeed (the “Player” or the “Appellant”) is a former international professional footballer from Ghana. The Player retired from professional football in the summer of 2024, having spent over a decade playing professionally for teams including FC Porto, RC Strasbourg Alsace, and the Ghanaian national team.
2. Anorthosis Famagusta FC (the “Club” or the “Respondent”) is a football club, member of the Cyprus Football Association (hereinafter the “CFA”).

**II. FACTUAL BACKGROUND**

3. On 16 August 2022, the Player and the Club signed an employment agreement (hereinafter: the “Employment Agreement”) valid as from the date of signature until 31 May 2024.
4. Clause 1 of the Employment Agreement reads as follows:

*“1.1. The duration of this Contract shall be from 16/08/2022 until 31/05/2024.*

*1.2. The Club engages the Player as a professional footballer for the Club’s A Team, unless the Player shall agree to play for some other team of the Club, on the terms and conditions of this Contract and subject to the Rules of the CFA.*

*1.3. The Player’s remuneration shall be as follows:*

*1.3.1. From 31/08/2022 until 31/05/2023, a monthly gross salary of €11’498.78, a total annual of €114’987.78 (€10’000.00 net monthly, a total annual of €100’000,00 net).*

*1.3.2. From 31/08/2023 until 31/05/2024, a monthly gross salary of €11’498.78, a total annual of €114’987.78 (€10’000.00 net monthly, a total annual of €100’000,00 net).*

*1.4. All taxes that are payable to the Tax Department, as per the applicable Cypriot legislation, shall be paid by the Club.*

*1.5. Other benefits and/or allowances as per Club's internal regulations”.*

5. On the same date, the Player and the Club also concluded a supplementary agreement (hereinafter: the “Supplementary Agreement”).
6. The Supplementary Agreement reads, in its relevant parts, as follows:

*“1. The Club will pay to the Player the amount of €30.500 (thirty thousand five hundred euro) as soon as he is registered with the Cyprus Football Association.*

*2. The Club will pay to the Player the amount of €30.000 (thirty thousand euro) within 15 (fifteen) days after the Player is registered with the Cyprus Football Association.*

3. *The Club will pay to the Player, for the period starting 30/09/2022 and ending 31/05/2023 the additional amount of €139.500 (one hundred and thirty-nine thousand five hundred euro) net in stages and subject to the terms of the present agreement, in 9 (nine) equal monthly instalments of €15.500 (fifteen thousand five hundred euro) net.*
4. *The Club will pay to the Player the amount of €30.500 (thirty thousand five hundred euro) on or before 30/6/2023.*
5. *The Club will pay to the Player the amount of €30.000 (thirty thousand euro) for before 31/7/2023.*
6. *The Club will pay to the Player, for the period starting 30/09/2023 and ending 31/05/2024 the additional amount of €139,500 (one hundred and thirty-nine thousand five hundred) net in stages and subject to the terms of the present agreement, in 9 (nine) equal monthly instalments of € 15.599 (fifteen thousand five hundred euro) net.*
7. *Additionally, the Player will receive a monthly amount of €1.800 (one thousand eight hundred euro) net, along with his salary, in order to cover his personal expenses like housing and car rental.*
8. *The Club will provide to the Player 3 (three) business round-trip airline tickets (2 adults - 1 child) Ghana-Cyprus-Ghana to be used twice a year, booked via the Club's official travel agent.*
9. *The Player will be entitled to the following personal performance bonus:*
  - 9.1. *An extra amount of €10.000 (ten thousand euro) if he is in the starting line-up in at least 70% (seventy per cent) of the official games in one season.*
  - 9.2. *The above bonus in 9.1. is for every season but its non accumulative between seasons.*
10. *Goal Scoring/Assist Bonus: The Player will receive an extra bonus for scoring goals or giving assists that result to goals in official games, as follows:*
  - 10.1.1. *€500 (five hundred euro) for every goal he scores or assists he gives that results to goal.*
  - 10.1.2. *€5.000 (five thousand euro) extra for scoring or giving assists that resulted to 15 (fifteen) goals.*
  - 10.1.3. *€10.000 (ten thousand euro) extra for scoring or giving assists that resulted to 20 (twenty) goals”.*
7. *By correspondence dated 1 April 2024, the Player requested payment of his salaries from the Club within 15 days. He stated that the Club had failed to fulfil its obligations in respect of the payment of his salaries for more than three months. The Player did not specify which salaries he was referring to.*

8. On 16 April 2024, the Player sent a reminder to the Club regarding the unpaid salaries.
9. On 17 April 2024, the Club replied to the Player, stating notably the following:

*“(...) To rectify this situation, we would like to propose an arrangement to pay off the debt during the upcoming season, starting from next week, in monthly instalments.*

*We are committed to making regular and timely payments to settle the outstanding amount in full (...).”*
10. On 18 April 2024, the Player requested details on the payment plan for the remaining salaries.
11. On 22 April 2024, the Player referred again to the proposed payment plan and reiterated that he was waiting for the payments.
12. On 30 April 2024, the Player sent a letter to the CFA stating that the Club had failed to pay his salaries and requesting a *“formal intervention to ensure that the Club meets its financial commitments as per the contractual agreements and in line with the regulations governing professional football in Cyprus”*.
13. On 10 May 2024, the CFA confirmed receipt of the Player’s letter.
14. On 17 May 2024, the Player sent a second letter to the CFA stating in particular that:

*“We recently received a portion of the funds from the club, which indicates their commitment to resolving the financial obligations they have towards [the Player]. This gesture of good faith is much appreciated and demonstrates their intention to clear the debt in due course.*

*Given this positive development, we would like to pause any further actions or proceedings that may be considered by the Cypriot Football Association regarding this matter. Our aim has never been to exacerbate the club's difficulties but to ensure that they acknowledge and act upon their commitments. This [first] correspondence to the CFA was a last resort, intended only to prompt a necessary response, which we are pleased to say we have now received.*

*We do not wish for the club's license to be affected or for any additional constraints to be placed upon them unnecessarily.*

*We believe in maintaining a constructive and supportive environment that fosters good relationships and fair play”*.
15. On the same day, the Player received EUR 20,000 from the Club.
16. On 19 July 2024, the Player received EUR 20,000 from the Club.
17. On 20 August 2024, the Player sent a letter to the CFA with the following request for relief:

*“take immediate action to enforce the terms of both the employment contract and the supplementary agreement between [the Player] and [the Club]. The FA must instruct the club to settle the outstanding amount of €164,000 without delay.*

*Failure to do so will force us to pursue all available legal avenues, including filing a formal complaint with FIFA. In light of the urgency and severity of this matter, a conference call within the next 48 hours to discuss the resolution of this dispute”.*

### **III. PROCEEDINGS BEFORE THE FIFA DISPUTE RESOLUTION CHAMBER**

18. On 20 September 2024, the Player filed a claim before the Dispute Resolution Chamber of FIFA (hereinafter: the “FIFA DRC”), arguing that from the total amount due by the Club from June 2023 until May 2024 (i.e., EUR 416,400), the latter paid EUR 251,950; thus, failing to pay EUR 164,550.

19. The Player requested the following relief:

*“1. Acknowledge jurisdiction over this dispute in accordance with FIFA RSTP Article 22, paragraph 1 (b).*

*2. Recognise the validity of both the Standard Employment Contract and the Supplementary Agreement as binding documents that outline the full extent of [the Club]’s obligations to [the Player].*

*3. Order [the Club] to immediately pay the remaining outstanding amount of €164,550 owed to [the Player], including interest on the unpaid amount to compensate for the delay in payment.*

*4. Impose appropriate sanctions on [the Club] for failing to honour its contractual obligations, as outlined in FIFA RSTP Article 12bis. These sanctions could include transfer bans, fines, or other disciplinary measures deemed appropriate by FIFA to ensure compliance and prevent future breaches of contract.*

*5. Request Interest on Unpaid Amount: We further request that FIFA orders [the Club] to pay interest on the outstanding €164,550 of 18% to compensate [the Player] for the financial loss caused by the delayed payments. This request is in line with the principles of fairness and the need to deter future non-compliance by clubs”.*

20. In support of his claim before the FIFA DRC, the Player provided in particular the following breakdown (hereinafter: the “Table”):

Table 1

	SAG	COE	SUP	Expenses	Actually Paid		
June 2023	30000			30500	1800	30,000	
July 2023	27900			30000	1800		
August 2023	25000	10000			1800	57900	
September 2023		10000	15500		1800	36800	
October 2023		10000	15500		1800	25750	
November 2023		10000	15500		1800	10000	
December 2023		10000	15500		1800	41500	
January 2024		10000	15500		1800		
February 2024		10000	15500		1800	5000	
March 2024		10000	15500		1800	5000	
April 2024		10000	15500		1800		
May 2024		10000	15500		1800	20,000	
June 2024	-	-	-	-	-	-	
July 2024						20,000	
Bonuses			12000				
<b>Total</b>				416500		251950	
<b>Diference</b>							164550
June							
July							

21. On 27 September 2024, the FIFA general secretariat invited the Club to submit its response to the Player’s claim by no later than 17 October 2024. Nevertheless, the Respondent failed to provide any submission within this time limit.
22. On 21 October 2024, the FIFA general secretariat acknowledged that no reply had been received from the Respondent and informed the parties that the submission phase was therefore closed.
23. On 22 October 2024, the FIFA general secretariat requested the Player to provide clarification and documentation on the following issues:
  - Did the Player file a claim before the National Dispute Resolution Chamber of the CFA?
  - Did the CFA National Dispute Resolution Chamber make any decision?
24. On 23 October 2024, the Player replied as follows:
 

*“1. Did the Claimant file a claim in front of the National Dispute Resolution Chamber of the Cyprus Football Association?*

  - *No, the claim was not filed with the National Dispute Resolution Chamber of the CFA because the CFA clearly stated that they would not recognise the supplementary*

*agreement. Therefore, any further action through the CFA was deemed ineffective, and we were advised by the CFA to proceed directly to FIFA.*

*2. Is there any decision of the National Dispute Resolution Chamber of the Cyprus Football Association?*

*• No, there is no decision from the National Dispute Resolution Chamber of the CFA because the matter was not pursued due to their refusal to recognise the supplementary agreement, as explained above.*

*3. Could you please provide any documentation regarding the above?*

*• As there is no formal decision from the CFA, we are unable to provide documentation beyond the verbal confirmation provided by the CFA. However, I am happy to provide any further clarification or communication as needed”.*

25. In December 2024, while the Parties were waiting for the FIFA DRC decision, the Parties corresponded openly, and the Club, acting through Mr Marinos Mitrou, offered to pay the Player the total sum of EUR 164,000, in instalments, during the period from December 2024 until August 2025.

26. On 2 December 2024, Mr Mitrou confirmed the following to the Player’s representative:  
*“I spoke to the Club several times, the best what I could get is for a payment of 20.000 euro now and then 18.000 every month from January to August”.*

27. Based on this offer, the Parties exchanged a draft settlement agreement and, on 3 December 2024, Mr Mitrou explained the following:  
*“I spoke to the president, he asked me to make some changes in the agreements. However to show you that all is ok he proceeded paying 20.000 to Wari’s account and 15.000 to your account this morning”.*

28. On 3 December 2024, the Club paid the first instalment of EUR 20,000 to the Player.

29. On 12 December 2024, the FIFA DRC issued the operative part of the decision under appeal which reads namely as follows:

*“1. The claim of the Claimant, Waris Majeed, is partially accepted.*

*2. The Respondent, ANORTHOSIS FAMAGUSTA, must pay to the Claimant **EUR 69,650 as outstanding remuneration plus 5% interest p.a. as from 20 September 2024 until the date of effective payment.***

*3. Any further claims of the Claimant are rejected [...]” [emphasis in original].*

30. The FIFA DRC notified the grounds of its decision on 14 February 2025 (the “Decision”) to the Player and the Club with, in essence, the following considerations:

“ (...) - *The Claimant confirmed that his remuneration until May 2023 was paid (cf., the Table and the statement of claim).*

- *The Contract [red.: the Employment Agreement] does not establish a salary entitlement between 1 June 2023 and 30 August 2023.*

- *In accordance with clause 1.3.2. of the Contract, from 31 August 2023 to 31 May 2024, the Player was entitled to a remuneration of EUR 100,000.*

- *In accordance with clause 4 of the Agreement, the Player was entitled to EUR 30,500 on or before 30 June 2023.*

- *In accordance with clause 5 of the Agreement, the Player was entitled to EUR 30,000 on or before 31 July 2023.*

- *In accordance with clause 6 of the Agreement, the Player was entitled to EUR 139,500 from 30 September 2023 to 31 May 2024.*

- *In accordance with clause 7 of the Agreement, the Player was entitled to a monthly amount of EUR 1,800 to cover his expenses, that is EUR 21,600 for the period from 1 June 2023 to 31 May 2024.*

- *The Agreement mentioned that the Player was entitled to “bonuses” however, such amounts were subject to the fulfilment of certain conditions. Nevertheless, the Claimant merely referred to a bonus entitlement of EUR 12,000 (cf., Table) without providing any evidence of the contractual basis and/or actual performance.*

- *The Table contained a section entitled “SAG” in which the Player claimed that he was entitled to three amounts totalling EUR 82,900 as follows: (i) EUR 30,000 in June 2023; (ii) EUR 27,900 in July 2023; and (iii) EUR 25,000 in August 2023. Again, the Player did not provide any information explaining the reason or contractual basis for such payments.*

- *The Player acknowledged that the Club had paid him EUR 251,950 from June 2023 to July 2024.*

38. *In view of the above, the Chamber concluded that the Player was entitled EUR 321,600 from 1 June 2023 to 31 May 2024 (i.e., EUR 100,000 + EUR 30,500 + EUR 30,000 + EUR 139,500 + EUR 21,600). However, the DRC expressly rejected the Player’s claims for bonuses and those relating to the “SAG” due to the lack of contractual basis and supporting documentation.*

39. *It followed, in the Chamber’s view that the Respondent had failed to pay EUR 69,650 (i.e., EUR 321,600 minus EUR 251,950).*

40. *As a consequence, and in accordance with the general legal principle of pacta sunt servanda, the Chamber decided that the Respondent is liable to pay to the Claimant EUR 69,650.*

41. *In addition, taking into consideration the Claimant's unspecified request as well as the constant practice of the Football Tribunal in this regard, the Chamber decided to award the Claimant interest at the rate of 5% p.a. on the outstanding amount as from the date of the claim (i.e., 20 September 2024) until the date of effective payment.*

42. *The Chamber also emphasised that the Claimant's claim for a higher interest rate of 18% p.a. also lacked a contractual or regulatory basis and was therefore rejected.*

*ii. Compliance with monetary decisions*

43. *Finally, taking into account the applicable Regulations, the Chamber referred to art. 24 par. 1 and 2 of the Regulations, which stipulate that, with its decision, the pertinent FIFA deciding body shall also rule on the consequences deriving from the failure of the concerned party to pay the relevant amounts of outstanding remuneration and/or compensation in due time.*

44. *In this regard, the DRC highlighted that, against clubs, the consequence of the failure to pay the relevant amounts in due time shall consist of a ban from registering any new players, either nationally or internationally, up until the due amounts are paid. The overall maximum duration of the registration ban shall be of up to three entire and consecutive registration periods.*

45. *Therefore, bearing in mind the above, the DRC decided that the Respondent must pay the full amount due (including all applicable interest) to the Claimant within 45 days of notification of the decision, failing which, at the request of the Claimant, a ban from registering any new players, either nationally or internationally, for the maximum duration of three entire and consecutive registration periods shall become immediately effective on the Respondent in accordance with art. 24 par. 2, 4, and 7 of the Regulations.*

46. *The Respondent shall make full payment (including all applicable interest) to the bank account provided by the Claimant in the Bank Account Registration Form, which is attached to the present decision.*

47. *The DRC recalled that the above-mentioned ban will be lifted immediately and prior to its complete serving upon payment of the due amounts, in accordance with art. 24 par. 8 of the Regulations”.*

31. Based on the above, the FIFA DRC decided:

*“1. The claim of the Claimant, Waris Majeed, is partially accepted.*

*2. The Respondent, ANORTHOSIS FAMAGUSTA, must pay to the Claimant EUR 69,650 as outstanding remuneration plus 5% interest p.a. as from 20 September 2024 until the date of effective payment.*

3. *Any further claims of the Claimant are rejected.*
4. *Full payment (including all applicable interest) shall be made to the bank account indicated in the enclosed Bank Account Registration Form.*
5. *Pursuant to art. 24 of the Regulations on the Status and Transfer of Players, if full payment (including all applicable interest) is not made within 45 days of notification of this decision, the following consequences shall apply:*
  1. *The Respondent shall be banned from registering any new players, either nationally or internationally, up until the due amount is paid. The maximum duration of the ban shall be of up to three entire and consecutive registration periods.*
  2. *The present matter shall be submitted, upon request, to the FIFA Disciplinary Committee in the event that full payment (including all applicable interest) is still not made by the end of the three entire and consecutive registration periods.*
6. *The consequences shall only be enforced at the request of the Claimant in accordance with art. 24 par. 7 and 8 and art. 25 of the Regulations on the Status and Transfer of Players.*
7. *This decision is rendered without costs”.*

#### **IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT**

32. On 7 March 2025, the Appellant filed his Statement of Appeal with the Court of Arbitration for Sport (the “CAS”), against the Respondent, with respect to the Decision, pursuant to Articles R47 and R48 of the Code of Sports-related Arbitration (2023 edition) (the “Code”). In the Statement of Appeal, the Appellant requested that the dispute be referred to a Sole Arbitrator.
33. On 11 March 2025, the Statement of Appeal was notified to the Respondent by the CAS Court Office, which asked the Respondent whether it agreed with the appointment of a Sole Arbitrator. On the same day, the Statement of Appeal was notified to FIFA, who was asked whether it intended to participate as a party in the procedure.
34. On 12 March 2025, FIFA confirmed that it did not intend to take part to the procedure.
35. On 27 March 2025, the Appellant filed his Appeal Brief.
36. On 8 April 2025, the CAS Court Office informed the Parties that the Deputy President of the CAS Appeals Arbitration Division had decided to submit the case to a Sole Arbitrator.
37. On 6 May 2025, the CAS Court Office informed the Parties that, pursuant to Article R54 of the Code, the Arbitral Tribunal appointed to rule on this matter would be constituted as follows:

Sole Arbitrator: Mr Nicolas Cottier, Attorney-at-Law in Saint-Prex, Switzerland

38. On 26 May 2025, the Respondent filed its Answer.
39. On 28 May 2025, the CAS Court Office notified the Answer to the Appellant and invited the Parties to inform the CAS Court Office whether they prefer a hearing to be held in this matter and if they request a case management conference to discuss procedural issues.
40. On 4 June 2025, the Appellant confirmed that he wished a hearing to be held but that he did not ask for a case management conference, preferring that written submissions be filed by the Parties with reference to the evidentiary issues raised in the Respondent's Answer, namely the absence of witness statements and the Respondent's objection to the table filed by the Appellant with his Appeal Brief, which the Respondent considers as new evidence.
41. On 6 June 2025, the Respondent confirmed that it wished a hearing to be held and that it did not request a case management conference.
42. On the same day, the Appellant reiterated in a letter to the CAS Court Office, his request on the evidentiary measures, noting in particular the following:
- “The Appellant therefore respectfully requests that these evidentiary matters be addressed in advance of the hearing by way of a brief case management conference, and that the Appellant be granted the opportunity to file a short letter of submissions responding to the Respondent's requests, in advance of such a CMC”.*
43. On 11 June 2025, the CAS Court Office informed the Parties as follows:
- “(...) as mentioned in the Respondent's Answer, Mr Mitrou will be the only witness called by the Respondent who will “explain the negotiations with the Appellant on the amounts due to him by the Respondent”. This description is sufficient to the Sole Arbitrator's view to understand the scope of the witness testimony in accordance with Article R55 (1) of the Code. As to Mr Demetriou, the latter will be representing the Respondent and shall thus not be considered as a witness.*
- Considering the above, the Sole Arbitrator deems, at this juncture, a CMC as unnecessary in the present case.*
- Having said that, the Sole Arbitrator hereby grants the Appellant a deadline until 20 June 2025 to reply exclusively to the submissions of the Respondent regarding the admissibility of the new evidence produced by the Appellant with his Appeal Brief”.*
44. On 20 June 2025, the Appellant filed his comments on the submissions of the Respondent regarding the admissibility of the new evidence produced by the Appellant with his Appeal Brief. Those comments were transferred to the Respondent by the CAS Court Office on 23 June 2025.

45. The Respondent returned its signed Order of Procedure on 1 September 2025, and the Appellant did so on 2 September 2025.
46. On 5 September 2025, the Appellant filed a hearing bundle and an authorities bundle for ease of reference during the upcoming hearing.
47. A hearing was held on 8 September 2025.
48. At the outset of the hearing, the Parties confirmed that they had no objection as to the constitution and composition of the arbitral tribunal and the Respondent confirmed that it had no objection to the usage during the hearing of the two bundles filed by the Appellant.
49. In addition to the Sole Arbitrator and Ms Amelia Moore, Counsel to the CAS, the following persons attended the hearing:
  - a) For the Appellant: the Appellant himself assisted by Ms Yama Otung and Ms Martina Pezzotta as well as Mr Joel Wallace, attorneys-at-law. Mr Nana Sachere, the Appellant's agent was called as a witness to the Appellant.
  - b) For the Respondent: Mr Rafail Demetriou, General Manager of the Respondent and Ms Emili Tsagkaridi, Legal Counsel.
50. The Appellant explained that he relied on his agent to defend his interests before the FIFA DRC and that he was therefore not involved in the details of the procedure, including the filing of the relevant evidence. He confirmed that he had a lot of difficulties to get paid by the Club and that, contrary to other players, who left earlier, he met his commitments during the whole duration of his employment agreements. He expressed therefore his frustration towards the attitude of the Club in the present case. Replying to the Club's and the Sole Arbitrator's questions, the Player confirmed that the rental agreement of the house that he had rented in Cyprus provided for 12 monthly rents per year and that he also had to pay monthly rents between two seasons, namely during two months, while he was back home in Ghana during the summer break.
51. The Appellant's agent, Mr Nana Sachere, explained that he might have made a mistake before the FIFA DRC by omitting to produce the Payment Plan Agreement (hereafter the "PPA") but that he still believed that this was a straight forward case and that it was clear that the Club had not paid all the amounts due to the Player on the basis of the various agreements filed before the FIFA DRC. Although he explained that he understood now that it was preferable to rely on a professional legal advice when it came to procedures before the FIFA DRC, the witness maintained that in his view, the various documents filed before FIFA prove that the Appellant's claim against the Respondent is well founded. The witness also confirmed that the mention "SAG" in the table produced before the FIFA DRC refers to the "Settlement Agreement", in other words, the PPA, the purpose of which was to confirm the amount which remained due under the Settlement Agreement. The PPA was eventually not fully executed by the Respondent.

52. During the hearing, the Respondent admitted that it owed the salaries claimed by the Player and that it only challenged that it did not owe EUR 3'600 corresponding to two months of rental costs. Yet the Respondent explained that the Appellant's claim should be rejected as it was "procedurally flawed". Should the Sole Arbitrator not reject the claim, the Respondent stressed that the payment of EUR 20,000 which took place on 3 December 2024 should then be taken into consideration.
53. Given that, subject to two months of rental costs, it appeared that the amount claimed by the Player was as such undisputed, and that only procedural grounds were put forward by the Respondent against the Appellant's claim regarding the latter's salaries, the Sole Arbitrator invited the Parties to consider an amicable settlement of this case and a deadline was granted to the Parties until 18 September 2025 to inform the CAS Court Office of the outcome of the Parties' discussions.
54. At the end of the hearing, the Parties confirmed that they had no objection to the way the proceedings had been conducted and that they considered that their right to be heard had been respected.
55. As the Parties confirmed, within the set deadline, that no agreement had been reached between them, the Sole Arbitrator proceeded with the drafting of this award.

## **V. THE PARTIES' SUBMISSIONS AND REQUESTS FOR RELIEF**

### **A. The Appellant (the Player)**

56. The Appellant's submissions may be summarised in essence as follows:
- The FIFA DRC determined that the Appellant's remuneration had been paid until May 2023, and therefore balanced the amounts due on this basis, only taking into account the Appellant's financial entitlements and the sums paid by the Club from 1 June 2023 – 31 May 2024.
  - By doing so, the FIFA DRC's evidentiary conclusions have resulted in a substantially lesser award than contractually due to the Player, which is less than the debt of EUR 164,000 the Respondent acknowledged and agreed to pay in instalments to the Appellant in December 2024, just a month prior to the Parties' receipt of the Decision.
  - While putting forward that the Decision is flawed in its outcome "*due to the fact that the Chamber did not have before it some of the underlying documents forming the basis of the claim, particularly (a) the Payment Plan Agreement and (b) the Player's bank statements for the duration of the contract*", the Appellant contends that the FIFA DRC "*decided not to include in its calculation of the remuneration due to the Player, the amounts listed in the column entitled "SAG" of the above table, due to a lack of supporting documentation*".

- The Appellant stresses therefore that the amounts in the “SAG column” are the amounts due under the PPA filed with the Appeal Brief.
- The Appellant further claims that this lack of documentation explains also why the FIFA DRC did not allow the bonuses and the penalty interest of 18% which were in the PPA.
- Referring to CAS jurisprudence, the Appellant claims that a 18% interest on late payments is not excessive under Swiss law and puts forward, in that context, that *“given that (a) the Club was not in an unfavourable bargaining position as employer of the Player, (b) freely entered into the Payment Plan Agreement, (c) that its breaches were very serious, (d) and those breaches affected the Player’s financial situation, the Player submits that the penalty interest of 18% cannot be deemed excessive and the sum of €22,107 should be awarded to the Player”*.
- In his comments of 20 June 2025 on the submissions of the Respondent regarding the admissibility of the new evidence produced by the Appellant, the latter contends that the introduction of the PPA in the CAS procedure does not constitute an abuse of right within the meaning of CAS jurisprudence and that *“given its significant probative value, its exclusion would endanger the Appellant’s right to be heard”*.

57. Based on those submissions, the Appellant files the following requests for relief before the CAS:

*“86.1. Accept this appeal against the Decision of FIFA DRC passed to the Appellant on 14 February 2025;*

*86.2. Adopt an Award partially annulling the Decision;*

*86.3. Order that the Club pays the Player the sum of €160,124.50 in respect of unpaid salary from the Player’s time at the Club under the Employment Agreement and Supplementary Agreement, plus interest at the annual rate of 5% from the date the salaries became due until the date of payment in full;*

*86.4. Order that the Club pays the Player the sum of €32,317.00 in interest penalties pursuant to clause 3.4 of the Payment Plan Agreement, plus interest at the annual rate of 5% from 16 August 2024 (the date that the second penalty was incurred on the final instalment) until the date of payment in full;*

*86.5. Order that the Club pays the costs of the arbitration and the Player’s legal costs incurred in pursuing his claim to date; and*

*86.6. Any such other relief as the Panel may deem necessary or appropriate”*.

**B. The Respondent (the Club)**

58. The Respondent’s submissions may be summarised in essence as follows:

- The Decision is correct in the sense that the Appellant limited his claim to outstanding remunerations deriving from the Employment Agreement and the Supplementary Agreement and not on any other agreement.
- The Respondent stresses in this respect that the Appellant did not make any reference to any due amounts for the season 2022-2023.
- The Respondent adds that the amount of EUR 3,600 should have been excluded from the amount awarded by the FIFA DRC, as it referred to monthly allowances of EUR 1,800 for the months of June and July, whereas the Employment Agreement commences on 31 August 2023.
- Referring to CAS 2022/A/8621, the Respondent contends further that the Appellant filed requests for relief which allegedly go *ultra petita* as the Appellant relies now on a third agreement, namely the PPA, which was not mentioned before the FIFA DRC. The Respondent claims therefore that this third agreement cannot be considered in the present procedure and that “*if the Appellant wants this agreement to be taken into account, he needs to file a new claim before the FIFA DRC*”.
- The Respondent then stresses that the Appellant is also requesting additional amounts that were not claimed before the FIFA DRC.
- Should the Sole Arbitrator find that the Respondent owes the Appellant the amount requested by the latter, the Respondent puts forward that the EUR 20,000 paid by the Respondent to the Appellant on 3 December 2024 must be taken into consideration.
- Referring to Article R57(3) of the Code, the Respondent sustains that the new evidence filed by the Appellant with his Appeal Brief should be rejected as the criteria for an admission of new evidence are allegedly not met in this case. The Respondent refers on this point to RIGOZZI/HALSER in ARROYO M. (ed). Arbitration in Switzerland 2nd e. 2018 Art. CAS Code, no 13:  
  
*“...the party requesting the exclusion of evidence that was not presented in the first instance (non-arbitral) proceedings will have to establish (i) not only that the new evidence was already available or could reasonably have been discovered at the first instance level, but also (ii) why admitting the evidence would constitute an abuse of process”.*
- The Respondent considers that admitting the new evidence filed by the Appellant before CAS would constitute an abuse of process as “*there is no doubt that the Appellant had full access to the documents in question throughout the FIFA DRC proceedings but failed to submit them*”.
- The Respondent explains further that “*arbitration relies on principles of procedural efficiency and fairness. Parties are expected to present their case fully and diligently at first instance. To admit documents on appeal that could have been*

*submitted earlier, without any justification, would send a clear message that procedural negligence carries no consequence”.*

- Should the Sole Arbitrator admit the PPA as new evidence, the Respondent then explains that the Parties agreed, in June 2023, i.e. after the end of the 2022-2023 season, that the Respondent owed the total amount of EUR 82,900 to the Appellant and nothing more for the 2022-2023 season.
- Coming now to the 18% penalty provided under the PPA, the Respondent contests the Appellant’s calculation and puts forward its own calculation which shows a total of EUR 19,422 instead of EUR 22,107.
- The Respondent then challenges the fact that a penalty can bear a 5% interest for late payment and refers on this point to CAS 2014/A/3664.

59. Based on the above submissions, the Respondent requests the Sole Arbitrator to:

*“i. Reject all of the Appellant’s Requests for Relief.*

*ii. Uphold the decision of FIFA in its entirety.*

*iii. Order the Appellant to cover all procedural costs and expenses associated with the present proceedings.*

*iv. Order the Appellant to pay EUR 5,000 as contribution to the Respondent’s legal expenses”.*

## **VI. CAS JURISDICTION**

60. Article R47 (1) of the Code provides as follows:

*“An appeal against the decision of a federation, association or sports-related body may be filed with CAS if the statutes or regulations of the said body so provide or if the parties have concluded a specific arbitration agreement and if the Appellant has exhausted the legal remedies available to it prior to the appeal, in accordance with the statutes or regulations of that body”.*

61. Article 50.1 of the FIFA Statutes provides that:

*“Appeals against final decisions passed by FIFA and its bodies shall be lodged with CAS within 21 days of receipt of the decision in question”.*

62. It follows that CAS has jurisdiction to adjudicate and decide on the appeal, which is undisputed. The Parties confirmed their agreement on CAS jurisdiction by signing the Order of Procedure.

## VII. ADMISSIBILITY

63. The grounds of the Decision were notified to the Appellant on 14 February 2025 and the Appellant filed his Statement of Appeal before CAS on 7 March 2025, *i.e.* within the deadline of 21 days fixed under Article 50.1 of the FIFA Statutes quoted above. The appeal also complied with all other requirements of Article R48 of the Code, including the payment of the CAS Court Office fee.
64. It follows that the appeal is admissible, which is also undisputed.

## VIII. APPLICABLE LAW

65. Article R58 of the Code provides as follows:

*“The Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law that the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision”.*

66. The FIFA DRC is an internal body of FIFA which is a Swiss association. Article 49.2 of the FIFA Statutes provides:

*“The provisions of the CAS Code of Sports-related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law”.*

67. Given the above, the Sole Arbitrator finds that the present proceedings shall be governed by the FIFA Regulations and, subsidiarily, Swiss law.
68. As to the agreements which are the object of this procedure, the Sole Arbitrator notes that according to its Clause 17, the Supplementary Agreement is governed by the laws of Cyprus, whereas the Employment Agreement does not refer to a specific national law. Additionally, the PPA only refers to the FIFA Regulations.
69. The dispute is of an international dimension between a Ghanaian Player and a Cypriot club, and is therefore governed by the FIFA Regulations. The Sole Arbitrator thus finds that, except for the Supplementary Agreement, which is expressly governed by the laws of Cyprus, the other agreements at stake are governed by Swiss law.
70. The Sole Arbitrator confirms further that in accordance with Article 26 par. 1 and 2 of the October 2024 Edition of the Regulations on the Status and Transfer of Player (RSTP) and considering that the Appellant’s claim before the FIFA DRC was filed on 20 September 2024, the June 2024 edition of the RSTP shall apply to the present proceedings, which is undisputed.

**IX. MERITS**

**A. The Respondent's submission on the *ultra petita* principle and the admissibility of the PPA as new evidence**

*The ultra petita principle*

71. The Sole Arbitrator notes first that it is undisputed that the Appellant asked the FIFA DRC to order the Respondent to pay the Appellant the following amounts:

“(…)

*3. Order [the Club] to immediately pay the remaining outstanding amount of [EUR] 164,550 owed to [the Player], including interest on the unpaid amount to compensate for the delay in payment.*

(…)

*5. Request Interest on Unpaid Amount: We further request that FIFA orders [the Club] to pay interest on the outstanding €164,550 of 18% to compensate [the Player] for the financial loss caused by the delayed payments. This request is in line with the principles of fairness and the need to deter future non-compliance by clubs”.*

72. As expressly confirmed at the hearing by the witness, Nana Sachere, the claim filed before the FIFA DRC included the remaining amount due under the Supplementary Agreement and reflected in the PPA.

73. As the Appellant claims before the CAS the sum of EUR 160,124.50 plus 5% interest from the date the salaries became due, the Appellant reduced his claim on this point before the CAS.

74. This being said, the Sole Arbitrator notes further that the Appellant claims in addition before the CAS so called “interest penalties” which are to be put in relation with his fifth prayer for relief before the FIFA DRC. The Appellant indeed asks the CAS to:

*“Order that the Club pays the Player the sum of [EUR] 32,317.00 in interest penalties pursuant to clause 3.4 of the Payment Plan Agreement, plus interest at the annual rate of 5% from 16 August 2024 (the date that the second penalty was incurred on the final instalment) until the date of payment in full;(…)”.*

75. Given the Appellant's claims on interests, both before the FIFA DRC and the CAS, the Sole Arbitrator concludes that the Appellant claimed two types of interests, namely (1) interests for late payment at the annual rate of 5% and (2) penalty interests.

76. With regard to the claim on interests for late payment, the Appellant did expressly refer to the 5% interest for late payment of Article 104 of the Swiss Code of Obligations (SCO) only before the CAS. Yet the Sole Arbitrator finds that the Appellant clearly referred before the FIFA DRC to an interest for the “*delay in payment*” and concludes

that the Appellant can validly request before the CAS such interest of 5% p.a., which is expressly provided by Swiss law.

77. With regard to the claim on the payment of penalty interests, the Sole Arbitrator finds that, although the wording used by the Appellant before the FIFA DRC was not as clear as the one he used before the CAS, it remains evident that the Appellant was claiming for an independent and additional interest of 18% p.a. and that this additional interest was a penalty interest as it was requested on the basis of “*the principles of fairness and the need to deter future non-compliance by clubs*”. This is clearly confirmed by the PPA which provides for the application of a “*penalty of 18%*”. The application of the 18% rate is therefore independent from the issue of late payments but consists in a contractual penalty clause.
78. The Sole Arbitrator thus finds that the Appellant’s request for relief on an 18% “penalty interest” is admissible. Yet, the Sole Arbitrator finds that, in application of the principle *ne ultra petita* such claim is limited to EUR 29,619, which is the amount that the Appellant requested before the FIFA DRC, namely 18% of EUR 164,550. The Appellant cannot thus increase its request for relief before the CAS and ask in his Appeal Brief for the payment of a “penalty interest” of EUR 32,317. In any event, the Sole Arbitrator notes that under par. 36.2 of his Appeal Brief, the Appellant submits that “*a total sum of €22,107 in penalty interest pursuant to clause 3.4 of the Payment Plan Agreement and incurred as set out at paragraphs 35.1, 35.1 and 35.3*”. The amount of EUR 22,107 figures also in the table provided by the Appellant under this same par. 36.2, so that the Appellant does not provide any submission further substantiating his request for a total amount of EUR 32,317.
79. The Sole Arbitrator notes further that the Player also did not ask before the FIFA DRC that a 5% interest for late payment be granted to him on top of this amount. This specific request for relief filed by the Appellant before the CAS must thus be rejected at this stage already.
80. Indeed, as expressed in CAS 2022/A/9325, the power of CAS to review a case *de novo* “*cannot go further than what was at dispute before the previous instance*”.
81. The Sole Arbitrator rejects however the Respondent’s submission on the alleged limitation of the scope of the CAS procedure on the salaries due by the Respondent to the Appellant. The Respondent indeed claims that the procedure before the FIFA DRC was limited to salaries due to the Appellant as of June 2023. Not only the requests for relief filed by the Appellant before the FIFA DRC do not refer to a specific season or specific months, but the facts submitted to the FIFA DRC by the Appellant clearly refer to salary issues in relation to the seasons 2022-2023 and 2023-2024.
82. Under paragraph 33 of the Decision, the FIFA DRC confirms that the matter “*pertains to a claim for outstanding remuneration lodged by the Appellant against the Respondent in connection with the [Employment Agreement] and the [Supplementary] Agreement*”.
83. It is undisputed that the Employment Agreement and the Supplementary Agreement covered both seasons.

84. Although it is true that the FIFA DRC states under paragraph 37 of the Decision that “*the Claimant confirmed that his remuneration until May 2023 was paid (cf. the Table and the Statement of claim)*”, it appears that this statement is solely based on the interpretation by the FIFA DRC of the Table as no such confirmation from the Appellant can be found in the Decision.
85. Based on the foregoing, the Sole Arbitrator concludes that the procedure before the FIFA DRC was indeed about outstanding remunerations based on the Employment Agreement and the Supplementary Agreement without limitation to a specific period of time.
86. As a consequence, the Sole Arbitrator shall determine in the present procedure the amount due by the Respondent to the Appellant for the whole period covered by the Employment Agreement and the Supplementary Agreement upon due consideration of the amounts already paid by the Respondent to the Appellant.
87. For the reasons expressed above, the Sole Arbitrator shall however be limited to the amount of EUR 160,124.50 plus 5% interest for late payment plus EUR 29,619 as penalty interest.

***The admissibility of the PPA and of the remaining evidence produced in appeal to support the figures mentioned in the Table***

88. Referring to Article R57(3) of the Code, the Respondent claims that the PPA cannot be produced as evidence before the CAS for the reason that it was already available during the procedure before the FIFA DRC.
89. Should this document be admitted, this would, allegedly, “*set a precedent that rewards carelessness and/or procedural abuse*”.
90. Article R57(3) of the Code reads as follows:  
  
“*The Panel has discretion to exclude evidence presented by the parties if it was available to them or could reasonably have been discovered by them before the challenged decision was rendered*”.
91. The Sole Arbitrator notes first that, according to the clear and undisputed wording of the Code, it is in his sole discretion that evidence can be excluded.
92. The Sole Arbitrator adds that the power of CAS to review a case *de novo* is linked to the fact that not only CAS is the first “external” court, as the appeal is directed against an internal decision of a sport federation, but the appeal against a CAS decision before the Swiss Federal Tribunal (“SFT”) is cassatory. Therefore, “*the full review of the case by a CAS Panel accompanied by the healing effect of procedural irregularities is essential in order to guarantee the parties’ access to justice and a full review by an independent arbitral tribunal. (...) a restriction of the full power of review based on Article R57 paragraph 3 should be limited in those cases where the previous instance proceedings were conducted by an independent tribunal and parties were given the*

*opportunity to submit their arguments and evidence, whereas the newly adduced evidence constitutes an evidently abusive behaviour by one of the parties”* (see Despina Mavromati & Mathieu Reeb in: *The Code of the Court of Arbitration for Sport*, 2<sup>nd</sup> ed., 2025 ad Article R57, page 572, N 44-45, with references).

93. In the present case, the Sole Arbitrator finds no abusive behaviour from the Appellant.
94. Contrary to what the Respondent submits in its Answer, the simple fact that the PPA could have been filed before the FIFA DRC does not constitute as such an abusive behaviour otherwise, this would mean that in such a case, the Sole Arbitrator has no discretion and should systematically exclude such new evidence. This interpretation of Article R47(3) is not supported by its clear wording and would limit the *de novo* review in an unsustainable way for the reasons quoted above.
95. Coming now to the alleged abusive attitude of the Appellant, the Sole Arbitrator finds that the reason why the PPA was not filed with the Appellant’s claim before the FIFA DRC was due to the fact that the Appellant was not assisted by a professional lawyer before the FIFA DRC. His agent confirmed at the hearing that he had filed the claim, considering that this was a straightforward case.
96. The Sole Arbitrator does not see any negligence in this and even less an abusive attempt by the Appellant to complete his file before the CAS.
97. The Appellant who had not been fully paid by his employer and who is providing for his family in Ghana, as convincingly explained by the Appellant at the hearing, tried to limit his legal costs by using the services of his agent, believing that this employment matter was straightforward. His claim was however partially rejected by the FIFA DRC for the reason that the PPA, which explained the amounts listed in the “SAG column”, was missing from his file and because the FIFA DRC interpreted the Table as the indication that the Appellant did not claim any salary before June 2023.
98. The Appellant sued the Respondent in an employment matter and provided the FIFA DRC with the agreements fixing his remuneration rights together with the Table listing the amounts due by the Respondent. The Respondent itself does not challenge those amounts, subject to EUR 3,600 which were however recognised as due by the FIFA DRC.
99. The fact that the Appellant listed the outstanding amounts from the 2022-2023 season under the “SAG column”, without expressly mentioning that those amounts were listed therein on the basis of the PPA that he did not produce before the FIFA DRC, is, in this respect, irrelevant.
100. While the Table possibly confused the FIFA DRC as it did not have the PPA to explain it, it remains that the Appellant claimed expressly before the FIFA DRC the amounts that were due by the Respondent for the 2022-2023 season and not only for the 2023-2024 season. The Appellant based his claim on the agreements signed with the Respondent, which he produced with his claim, and those agreements clearly indicated the salaries and other remunerations due to the Appellant by the Respondent.

101. At this stage already and subject to the 18% penalty rate claimed before the FIFA DRC, the Appellant had sufficiently discharged his burden of proof before the FIFA DRC, even more if one takes into account the fact that the Respondent did not object to the claim raised before the FIFA DRC.
102. The Sole Arbitrator concludes that the present case is far from constituting an abusive behaviour of the Appellant as mentioned in the extract of the CAS Code commentary quoted above.
103. The PPA, which explains the figures in the “SAG column” of the Table and documents the penalty interest claimed by the Appellant is thus admitted as evidence in the present case as well as the statistics under exhibits 12 and 13 of the Appeal Brief produced by the Appellant in relation to the EUR 3,000 of bonuses claimed by the Appellant (see par. 117 below).

**B. The amounts due by the Respondent**

104. The Respondent confirmed that it did not challenge the content of the Table subject to the following elements:
  - 1) Two monthly payments for rental expenses for the period of June and July 2023 in a total amount of EUR 3,600; and
  - 2) The amount of EUR 20,000 which was paid on 3 December 2024 and is not reflected in the Table.
105. The Appellant on his side provided, with his Appeal Brief, an updated table with the payment of EUR 20,000 made on 3 December 2024. The fact that this payment was made is therefore undisputed.
106. As to the rental expenses for June and July 2023, the Sole Arbitrator notes that the FIFA DRC found that “*in accordance with clause 7 of the Agreement, the Player was entitled to a monthly amount of EUR 1,800 to cover his expenses, that is EUR 21,600 for the period from 1 June 2023 to 31 May 2024*”.
107. The FIFA DRC thus found that the monthly amount of EUR 1,800 was due twelve times ( $12 \times 1,800 = 21,600$ ), whereas the Respondent argues that this amount was due only ten times as the Appellant’s salary was paid 10 times per year.
108. Clause 7 of the Supplementary Agreement reads as follows:

“*Additionally, the Player will receive a monthly amount of €1.800 (one thousand eight hundred euro) net, along with his salary, in order to cover his personal expenses like housing and car rental*”.
109. The Sole Arbitrator rejects the Respondent’s submissions on this issue.
110. Indeed, Clause 7 of the Supplementary Agreement clearly mentions that the monthly allowance of EUR 1,800 is paid net “*in order to cover the Appellant’s personal expenses*”

*like housing and car rental*". In the ordinary course of life, car and house rental agreements are not limited to 10 months, restarting then 2 months later, for the next season.

111. Besides, and as put forward by the Appellant during the hearing, the Sole Arbitrator finds that the terms "*along with his salary*" used in Clause 7 of the Supplementary Agreement mean "in addition to his salary" and not "at the same time as his salary".
112. This interpretation is supported by the definition of "along with" which can be found in the Cambridge Dictionary and the example related to it which read as follows:

*"along with someone/something*

*idiom*

*in addition to someone or something else:*

*Now we've got hospital bills along with our usual expenses".*

113. The Sole Arbitrator thus concludes that the Decision is correct on this point and that the Respondent owes the Appellant the amount of EUR 3,600 corresponding to the two monthly allowances of June and July 2023 to cover the Appellant's expenses.
114. The Sole Arbitrator comes now to the main object of the present procedure: the salaries and other amounts due by the Respondent under the Table filed before the FIFA DRC.

***The amounts due on the basis of the Table produced before the FIFA DRC***

115. According to the Table, the Respondent owed EUR 416,500 to the Appellant, including EUR 82,900 for amounts due before June 2023 and reflected in the PPA (it being recalled that the Respondent does not challenge the content of the Table save for the two figures mentioned above).
116. Among those amounts, the Table mentions bonuses for an amount of EUR 12,000.-.
117. In his Appeal Brief, the Appellant proved, thanks to the statistics produced and based on the Employment Agreement and the Supplementary Agreement, that he had the right to bonuses in the amount of EUR 1,500 for the goals scored and assists made during the season 2022/2023 and EUR 1,500 for the goals scored and assists made during the season 2023/2024, which makes EUR 3,000 in total.
118. The Appellant actually does not claim before CAS the difference between those EUR 3,000 and the EUR 12,000 mentioned in the Table filed before the FIFA DRC, namely EUR 9,000. As reflected in the new table attached to his Appeal Brief, the Appellant reduced his claim for bonuses to EUR 3,000.
119. As to the other elements of the Table, the Sole Arbitrator notes, similarly to the FIFA DRC that:

- In accordance with Clause 1.3.2. of the Employment Agreement, from 31 August 2023 until 31 May 2024, the Appellant was entitled to a remuneration of EUR 100,000.
  - In accordance with Clause 4 of the Supplementary Agreement, the Appellant was entitled to EUR 30,500 on or before 30 June 2023.
  - In accordance with Clause 5 of the Supplementary Agreement, the Appellant was entitled to EUR 30,000 on or before 31 July 2023.
  - In accordance with Clause 6 of the Supplementary Agreement, the Appellant was entitled to EUR 139,500 from 30 September 2023 to 31 May 2024.
  - In accordance with Clause 7 of the Supplementary Agreement, the Appellant was entitled to EUR 21,600 from 1<sup>st</sup> June 2023 to 31 May 2024.
120. This makes a total remuneration for the season 2023-2024 of EUR 321,600 + the EUR 1,500 bonus for this season, mentioned above. This makes a total of EUR 323,100, as reflected in the new table attached to the Appellant’s Appeal Brief, which, in this respect is undisputed.
121. The amount of EUR 82,900 which the Parties agreed in the PPA that it remained due as remuneration to the Appellant by the Respondent for the season 2022/2023, must then be added to the amount of remuneration of EUR 323,100 for the season 2023/2024, with the important note that the PPA covers also the bonus for the season 2022/2023.
122. This makes a total amount of remuneration of EUR 406,000.
123. The Sole Arbitrator then refers to the new table provided by the Appellant, which has the following content:

**Table of Player Remuneration and Club Payments: 2022-2024**

	Employment Contract	Supplemental Agreement	Expenses	Actually paid by Club /received by Player	
Registration		30500			
15 days after		30000			
August 2022	10000		1800		
September 2022	10000	15500	1800	25800	
October 2022	10000	15500	1800	25800	
November 2022	10000	15500	1800	55800	
December 2022	10000	15500	1800	25725.5	
January 2023	10000	15500	1800	25800	
February 2023	10000	15500	1800	25800	
March 2023	10000	15500	1800	25800	
April 2023	10000	15500	1800		
May 2023	10000	15500	1800		
Bonus accrued		1500			
<b>Total 1st year contract</b>			<b>€ 319,500.00</b>	<b>€ 210,525.50</b>	

<b>Difference</b>					€ 108,974.50
June 2023		30500	1800	30000	
July 2023		30000	1800		
August 2023	10000		1800	57900	
September 2023	10000	15500	1800	36800	
October 2023	10000	15500	1800	25750	
November 2023	10000	15500	1800	10000	
December 2023	10000	15500	1800	41500	
January 2024	10000	15500	1800		
February 2024	10000	15500	1800	5000	
March 2024	10000	15500	1800	5000	
April 2024	10000	15500	1800		
May 2024	10000	15500	1800	20000	
June 2024					
July 2024				20000	
December 2024				20000	
Bonus accrued		1500			
<b>Total 2nd year contract</b>			€ 323,100.00	€ 271,950.00	
<b>Difference</b>					€ 51,150.00
<b>Total 2022-2024</b>			€ 642,600.00	€482,475.50	
<b>Total Difference 2022-2024</b>					€ 160,124.50

124. This new table mentions all the amounts paid by the Respondent for both seasons, including the EUR 20,000 it paid in December 2024. Those amounts paid by the Respondent are undisputed.
125. However, contrary to the Table provided to the DRC, this new table does not take into account the PPA as it mentions a total outstanding remuneration due to the Appellant by the Respondent for the season 2022/2023 of EUR 108,974.50, whereas the Parties agreed in the PPA that the outstanding remuneration for that season was of EUR 82,900.
126. Given the agreement made between the Parties in the PPA, and given the payments mentioned in the new table, which are undisputed, the Sole Arbitrator finds that the amount which remains due to the Appellant for the two seasons is of EUR 134,050 (82,900 + 51,150) and not EUR 160,124.50 as mentioned in the new table.
127. The Sole Arbitrator will come back on the issue of the outstanding remuneration for the season 2022/2023 not reflected in the PPA when dealing with the consequences of the breach of the PPA.

128. Coming now to the interests claimed by the Appellant, the Sole Arbitrator notes that the EUR 82,900 covered by the PPA were to be paid in three instalments due on 16 June 2023, 15 July 2023 and 15 August 2023.
129. While it is not disputed that the Respondent did not meet any of those deadlines, the Appellant confirmed that the Respondent paid the first instalment of EUR 30,000 on 19 June 2023 and the second instalment on 10 August 2023.
130. Based on the foregoing, the Sole Arbitrator finds that the Respondent owes the Appellant the following amounts and the following interests, when it comes to the amounts due under the PPA:
- A 5% interest p.a. on EUR 30,000 for late payment starting on 17 June 2023 and ending on 19 June 2023, namely EUR 12.3;
  - A 5% interest p.a. on EUR 27,900 for late payment starting on 16 July 2023 and ending on 10 August 2023, namely EUR 99.4;
  - EUR 25,000 with 5% interest p.a. starting on 16 August 2023.
131. As to the interests due for late payments on the remuneration due for the seasons 2023-2024, the Sole Arbitrator notes first that the Respondent paid part of the salaries due to the Appellant at irregular dates and that the Appellant only mentioned in his request for relief that he claimed “*interest at the annual rate of 5% from the date the salaries became due until the date of payment in full*”. The Appellant did not provide any detailed calculation table to support his claim on this point and the Respondent did not provide any detailed calculation to rebut the Appellant’s claim on interests.
132. The Sole Arbitrator then notes that it is undisputed that the Appellant’s remuneration for the season 2023/2024 was of EUR 323,100 and that according to the new table provided with the Appeal Brief, the Respondent paid a total amount during and after that season of EUR 271,950 from which the two instalments related to the PPA and the 2022/2023 season, namely EUR 57,900 in total, must be deducted.
133. This means that the outstanding remuneration of the Appellant for the season 2023/2024 is of EUR 109,050 which added to the last outstanding instalment provided under the PPA of EUR 25,000, corresponds to the total amount due by the Respondent to the Appellant of EUR 134,050.
134. Adopting a pragmatic approach, the Sole Arbitrator thus decides that, given the diversity in time and amount of the partial payments made by the Respondent during and after the season 2023/2024, the calculation of interests shall start in the middle of the 2023/2024 season, namely on 1<sup>st</sup> January 2024 and be based on the outstanding remuneration for the whole season 2023/2024, namely EUR 109,050.
135. In summary, when it comes to the 2023/2024 season, the Respondent owes to the Appellant:

- EUR 109,050 plus 5% interest starting on 1<sup>st</sup> January 2024

***The consequences of the non-execution of the PPA***

136. According to the PPA, the Respondent owed the Appellant an amount of EUR 82,900. This amount had to be paid by the Respondent in three instalments due on 16 June 2023, 15 July 2023 and 15 August 2023.

**a. The penalty clause**

137. The PPA provides under Clause 3.4 that *“if the Club fails to make any of the above payments by the due date, an immediate onetime penalty of 18% will apply on the day following the due date. If the payment remains unpaid for a full year from the original due date, an additional 18% penalty will apply”*.

138. The Sole Arbitrator notes that the Respondent does not challenge the percentage of 18% agreed by the Parties as an “additional penalty” and stresses that it was confirmed by CAS jurisprudence that such a percentage is admissible (see CAS 2021/A/7673 & CAS 2021/A/7699).

139. It is undisputed that all three instalments were not paid on the due date and that the third instalment is still not paid.

140. Based on Clause 3.4 of the PPA, a penalty of 18% on EUR 82,900 is contractually due by the Respondent, namely EUR 14,922. As the third instalment of EUR 25,000 is still unpaid and as more than a full year has passed from the original due date of the 15 August 2025, an additional penalty of 18% on EUR 25,000, namely EUR 4,500 is due.

141. The Appellant’s request is thus partially admitted up to the amount of EUR 19,422.

142. The Sole Arbitrator rejects the Appellant’s request that an additional 18% penalty be applied on the amount of the first penalty. The additional 18% penalty provided under Clause 3.4 clearly refers to the payment of the instalments and nothing in the wording of the Clause can lead to the conclusion that the penalty itself shall bear an additional penalty interest of 18% if it is not paid in due course.

143. The Sole Arbitrator rejects also the Appellant’s request that a 5% interest for late payment be applied to the amount due under Clause 3.4 from 16 August 2024 as this request was not made by the Appellant before the FIFA DRC.

144. With reference to the Respondent’s submission on the prohibition to claim interest on interest, the Sole Arbitrator finds that this “additional penalty” provided under the PPA is of a different nature than the interest for late payment claimed by the Appellant. As the word “penalty” clearly reflects it, the Parties wanted in this PPA to sanction any late payment with a fixed amount corresponding to 18% of the amount not paid on time. In that sense the “additional penalty” provided under the PPA is a sanction which comes on top of the standard consequences of a late payment like the application of an interest rate for late payment.

**b. The right to the remuneration due before the signing of the PPA.**

145. The Sole Arbitrator rejects the Appellant's claim as to his alleged right to additional payments in relation to the remuneration due before the signing of the PPA.
146. The Sole Arbitrator notes indeed that Clause 3.4, which deals with the issue of late payment, only provides for a 18% penalty, which was due twice as a maximum. Nothing in the PPA provides for the right of the Appellant to claim additional payments or to "reactivate" old outstanding remunerations.
147. Based on the above, the Sole Arbitrator finds that the PPA settled the debts of the Respondent towards the Appellant as of 14 June 2023 when it comes to past remunerations due by the Respondent. The PPA is, on this point, a novation of claims. This is also actually clearly reflected in the submissions made by the Appellant before the FIFA DRC, notably through the Table which does not refer to any amount which would have been due before the signing of the PPA ("SAG" in the Table).
148. To support his claim, the Appellant puts forward, as an additional argument, that "*the Club and the Player explicitly and irrevocably agree that this agreement does not in any way alter or supersede the terms of the original contract signed between the parties, which remains in effect until its original expiry date of 31st May, 2024*".
149. Contrary to the Appellant, the Sole Arbitrator does not see in this Clause a recognition by the Parties that the Appellant can claim past remunerations if the amounts due under the PPA were not paid on time, but simply the confirmation that the Employment Agreement and the Settlement Agreement remained valid for the 2023/2024 season during which the Appellant was under a contractual relationship with the Respondent.

**X. COSTS**

(...)

## ON THESE GROUNDS

### The Court of Arbitration for Sport pronounces that:

1. The appeal filed on 7 March 2025 by Waris Majeed against the Decision of the Dispute Resolution Chamber of the FIFA Football Tribunal dated 12 December 2024 is partially upheld.
2. The decision issued by the Dispute Resolution Chamber of the FIFA Football Tribunal on 12 December 2024 is partially set aside.
3. Anorthosis Famagusta FC owes Waris Majeed the following amounts related to outstanding salaries:
  - EUR 25,000 with 5% interest p.a. starting on 16 August 2023 for outstanding salaries in relation with the 2022/2023 football season.
  - EUR 111.7 for interests on late payment of outstanding salaries for the 2022/2023 football season.
  - EUR 109,050 plus 5% interest starting on 1st January 2024 for outstanding salaries in relation with the 2023/2024 football season.
4. Anorthosis Famagusta FC owes Waris Majeed the following amount as a penalty for late payment:
  - EUR 19,422 without interest.
5. (...).
6. (...).
7. All other and further motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland  
Date: 23 February 2026

## COURT OF ARBITRATION FOR SPORT

Nicolas Cottier  
Sole Arbitrator