



TAS / CAS

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

CAS 2024/A/10586 Abu Nayeem Shohag v. Fédération Internationale de Football Association (FIFA)

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

President: Mr Jacopo **Tognon**, Professor and Attorney-at-Law in Padova, Italy

Arbitrators: Ms Rabab **Yasseen**, Attorney-at-Law in Geneva, Switzerland

Mr Wouter **Lambrecht**, Attorney-at-Law in Carouge, Switzerland

in the arbitration between

Abu Nayeem Shohag, Bangladesh

Represented by Mr Antoine Boesch, Geneva, Switzerland

Appellant

and

Fédération Internationale de Football Association (FIFA), Switzerland

Represented by Messrs Miguel Liétard Fernández-Palacios and Alexander Jacobs, Miami,
United States of America

Respondent

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I. PARTIES

1. Mr Abu Nayeem Shohag (the “Appellant”) is a Bangladeshi national. He was at the material time the General Secretary of the Bangladesh Football Federation (the “BFF”), which in turn is affiliated with *Fédération Internationale de Football Association* (“FIFA”), and a FIFA Match Commissioner for Asia.
2. FIFA (or the “Respondent”) is an association under Swiss law and has its registered seat in Zurich, Switzerland. FIFA is the international sports governing body for football and exercises regulatory, supervisory and disciplinary functions over national associations, clubs, officials and players worldwide.
3. The Appellant and the Respondent are jointly referred to as the “Parties”.

II. FACTUAL BACKGROUND

4. Below is a summary of the relevant facts and allegations based on the Parties’ written submissions, pleadings and evidence adduced at the hearing on 28 May 2025. Additional facts and allegations found in the Parties’ written submissions, pleadings and evidence may be set out, where relevant, in connection with the legal discussion that follows.

A. Background Facts

5. The present case concerns the allegations initially submitted by the Investigatory Chamber of the FIFA Ethics Committee (the “Investigatory Chamber” or the “IC”) against the Appellant, who at the time, was the General Secretary of the BFF, in relation to the possible violations of the FIFA Code of Ethics (the “FCE”).
6. It was alleged by the IC that the Appellant, in his position as the General Secretary of the BFF, participated in the BFF’s procurement process and deliberately or at least recklessly allowed the use of forged or falsified documents to support various transactions of the BFF with FIFA Forward Funds, which ultimately were not finalised as they were eventually halted by FIFA.
7. The FIFA Forward funds are part of the FIFA Forward Development Programme launched in 2016 (the “FIFA Forward Programme”), which is governed by the FIFA Forward Development Programme Regulations (the “FIFA Forward Regulations”).

I. Preliminary investigation and opening of proceedings

8. Since 15 April 2021, as part of an action plan agreed between the BFF and FIFA, the company Kroll Associates Private Ltd. in India (the “Kroll”) had been monitoring the financial procedures of the BFF in relation to the use of FIFA funds, which included - the oversight of all the funds provided to the BFF by FIFA, whether under the FIFA Forward Programme or any other development programme; and spot checks on the BFF’s use of its own funds, funds provided by the local government, as well as funds provided by the Asian Football Confederation (the “AFC”).

9. During its mandate, Kroll identified several issues that were relayed to the FIFA Compliance Division. The notified irregularities were subsequently shared with the Investigatory Chamber on 13 January 2023 and 6 March 2023.
10. On 27 March 2023, the IC engaged an expert in “*graphistics, documentscopy and documentary forgery*”, Mr Carlos Medina Casado (the “Expert”), to examine the authenticity of the quotations submitted in the relevant procurement processes.
11. On 25 April 2023, the Expert submitted his expert opinion to the Investigatory Chamber (the “Expert Report”).
12. Between 22 March 2021 and 11 June 2023, the IC exchanged several communications with the BFF. Within these communications, the BFF was requested, *inter alia*, to provide information and documentation to clarify the amounts involved and the rationale behind the identified transactions containing the alleged irregularities.
13. On 23 June 2023, considering the information and documentation obtained throughout the preliminary investigation, whilst the IC (as per the Appealed Decision) was also in the possession of “*several documentation and information that was acquired prior to the initiation of the [present] investigation proceedings and which provide explanations in connection to the present case as well*”, the IC determined that, in accordance with Articles 62 (1) and 63 (1) of the FCE (2023 edition), there was a *prima facie* case against the Appellant for having committed violations of the FCE.
14. Accordingly, on the same date, the Appellant was notified of the opening of formal investigation proceedings against him, this for potential breaches of Article 14, Article 16 and Article 25 of the FCE (2023 edition).
15. On 10 July 2023, the IC provided the Appellant with a copy of the investigation files, including a summary of the potential charges and invited the Appellant to submit his observations or comments in relation to said documents.
16. On 4 August 2023, the Appellant submitted his comments and observations in relation to said documents to the Investigatory Chamber.
17. On 28 September 2023, the investigation proceedings were closed and the final report on the investigation (the “Final Report”) was transmitted to the Adjudicatory Chamber of the FIFA Ethics Committee (the “Adjudicatory Chamber” or the “AC”).

II. Findings of the Investigatory Chamber

18. The following is a summary of the IC’s case file as well as the related findings contained in the Final Report.

(A) The BFF’s procurement procedure

19. On 22 March 2021, the IC requested the BFF for detailed explanations of their procurement processes for securing goods and services. In particular, information was requested as to how the BFF requests and receives quotations, the criteria used by the BFF for selecting a

provider/seller and a list of the individuals responsible within the BFF for reviewing and approving the quotes received.

20. The BFF clarified to the IC that their procurement policy was officially approved on 1 October 2019 and subsequently implemented on 1 January 2020.
21. According to the Appealed Decision, the said procurement policy stated that *“if the value of the required goods or services more than BDT 100,000 [USD 1,206.00] then they collect three quotations from the vendors. If it is more than BDT 1,000,000 [USD 12,060.00] then we apply tender procedure”*.
22. In accordance with the FIFA Forward Regulations, wherever FIFA Forward Funds are intended to be used, the threshold is USD 50,000. In such cases, the IC stated within the Final Report that *“the member association is required to submit cost estimates from a minimum of three different suppliers or provide evidence of a competitive procurement process”*.
23. On 30 and 31 March 2021 and 30 July 2022, the BFF provided the IC with detailed explanations on how the procurement and fund release procedures were conducted by the BFF. Further clarifications were provided by the BFF upon the request of the IC on 26 August 2022.
24. According to the analysis of the documentation and clarifications provided by the BFF, the Final Report stated the following BFF staff members were involved in the concerned procurement and payment processes between 2022 and 2023:
 - Mr Abdus Salam Murshedy – the BFF Vice President and Chairman of the Financial Committee;
 - Mr Abu Hossain – Chief Financial Officer (CFO)¹;
 - Mr Abu Nayeem Shohag (the Appellant) – Former Secretary General²;
 - Mr Anupom Sakar – Assistant Head of Finance³;
 - Mr Imrul Hasan Sharif – Procurement and Store Officer;
 - Mr Mizanur Rahman – Manager, Operations.
25. The IC noted that the BFF pointed out that the BFF Finance department was usually not involved with the procurement process. However, the BFF Finance department was *“associated with verifying the submitted quotations, relevant documents and the reputation of the vendors”*.
26. The IC obtained documentation related to the relevant procurement processes, particularly, the *“Comparative Statement of Quotations”*⁴. According to the Final Report, these

¹ As per the Final Report Mr Hossain was responsible for *“the approval of the selected supplier”*.

² As per the Final report, Mr Shohag was responsible for *“the secondary approval of the selected supplier”* (see enclosure 14 to the Final Report, page 19).

³ As per the Final report, Mr Sarkar was responsible for *“financial oversight”* (see enclosure 14 to the Final Report, page 19).

⁴ As stated in enclosure 16 to the Final Report on page 1, enclosure 19 to the Final Report on page 1, enclosure 21 to the Final Report on pages 4-5 and enclosure 22 to the Final Report on pages 2-3.

statements were produced for the purposes of reviewing and comparing the various quotations received from the suppliers/vendors and to justify the selection of the winning bidder. The Final Report stated that “[t]his process was ratified by the Secretary General of the BFF at that time, Mr. Shohag, in his written statement dated 26 August 2022”.

(B) The designated bank account and the payment process

27. In accordance with Article 8(1)(d) of the FIFA Forward Regulations, FIFA’s member associations are required to execute all payment related to “*the Forward 2.0*” directly from the designated bank account of the Forward Programme.
28. As per the Final Report, the BFF operated through a bank account in Premier Bank Limited to receive the FIFA Forward funds and to pay for any expenditure related to the FIFA Forward Programme directly in their domestic currency, Bangladeshi Taka (BDT).
29. According to the IC, the payments from the aforementioned bank account were approved by the Chairman of the BFF Finance Committee (Mr Salam Murshedy), with secondary approvals issued by the CFO (Mr Abu Hossain) and/or the BFF General Secretary (the Appellant at the relevant time).
30. Moreover, the Final Report stated that once the approval had been given, a cheque was issued. Likewise, three individuals from the BFF - Mr Kazi Md Salahuddin (the BFF President), Mr Abdus Salam Murshedy and Mr Kazi Nabil Ahmed (the BFF Vice President) – had the authority to issue cheques from the FIFA designated account, with the account being jointly operated by any two out of the three signatories.

(C) Falsified quotations

31. The IC analysed several transactions carried out by the BFF and noted some problematic ones involving the alleged use of forged or falsified documentation to support transactions paid, or expected to be paid with the FIFA funds. In particular, the IC isolated four (4) specific transactions.

1) Zoom Set-up (“Transaction 1”)

(i) Background

32. On 5 July 2022, the BFF IT Officer, Mr Anwarul Islam, issued a Requisition Form for items needed to set up zoom calls in the conference room for the BFF’s Executive Committee meetings.
33. The said Requisition Form was subsequently approved by the BFF CFO and the Appellant.
34. On 8 September 2022, Mr Imrul Hasan Sharif, sent requests for quotations *via* email to the vendors Paradise Engineering Ltd., Total Media Solutions and Doly It Corner. The Appellant was in copy of these communications, along with Mr Hossain, Mr Sarkar and Mr Rahman.

35. As per the Final Report, from the documentation provided by the BFF to the auditors, it was observed that none of the items mentioned in the requests for quotations aligned with the ones specified in the above-mentioned Requisition Form.

Requisition form		Requests for quotation	
Item	Quantity	Item	Quantity
Projector	1	Shure Wireless Microphone System UHF-555	4
Boya microphone	1	12 Channel Audio Mixer	1
Audio capture card	1	Focusrite Sound card	1
Video capture card	1	Corsair Elgato HD60S+ Game Capture Card	1
USB to HDMI converter	1	Accessories & Installation, Training	1
Aux cable of 10m	1		
HDMI splitter (1 to 4 HDMI)	1		
Projector screen	1		

36. On 10 September 2022, Mr Emrunur Rashid, the “Assistant Operation Manager” at Paradise Engineering sent two (2) quotations to Mr Hasan Sharif – one at 11:53h and another at 13:05h.
37. Both quotations were issued on 10 September 2022 and were signed by Mr Emrunur Rashid. The total price for the items amounted to BDT 198,000 (USD 1,961).
38. On 8 September 2022, following Mr Hasan Sharif’s request, at 15:02h (i.e. twelve minutes after the mentioned request), Mr Emrunur Rashid from Total Media Solutions submitted a quotation to Mr Sharif. The Appellant was in copy of these correspondences, along with Mr Hossain, Mr Sarkar and Mr Rahman.
39. The said quotation was signed by Mr Mahmudul Amin Shibly - Founder and CEO of Total Media Solutions. The price offered for the quoted items was BDT 199,500 (USD 1,975.85).
40. On 8 September 2022, Mr Hasan Sharif requested a quotation from the vendor Doly It Corner.
41. On 10 September 2022, Doly It Corner submitted its quotation. As per the Final Report, said quotation was signed by Mr MD Maniruzzaman Manir, owner of Doly It Corner. The value of the items offered was BDT 200,000 (USD 1,980.80).
42. On 10 September 2022, the BFF made a comparative analysis of the quotations provided and subsequently selected Paradise Engineering Ltd. as the winning bidder.
43. According to the Final Report, the BFF officials who analysed and decided the winning bid were Mr Hasan Sharif, Mr Islam, Mr Rahman, Mr Hossain and the Appellant.

(ii) *Irregularities regarding the quotations*

44. The IC submitted the vendors Paradise Engineering Ltd. and Total Media Solutions were connected through a shared representative – Mr Emrunur Rashid.
45. Mr Emrunur Rashid signed and submitted the quotation of Paradise Engineering Ltd. and simultaneously provided the quotation from Total Media Solutions to the BFF.

Furthermore, the mobile numbers provided by Mr Rashid in the communications of both entities coincided with each other, however with different email addresses.

46. Hence the IC concluded that it was easily established that both quotations were sent by the same person.
47. Moreover, according to the IC, the quotations provided by Paradise Engineering Ltd. and Doly It Corner had the identical subject matter and text. In addition, all three quotations used similar graphic attributes, including the use of tables.
48. During the expert review, Kroll identified that the requests for quotation were only sent to a few vendors, some of whom were not listed as vendors for IT accessories within the BFF's records.
49. According to the Final Report, out of the three vendors contacted, only Paradise Engineering Ltd., the winning vendor, was listed in the BFF's records.
50. Besides, during its financial monitoring at the BFF, Kroll identified the prices quoted by Paradise Engineering Ltd., in particular, the prices for *"items 1, 2 and 4 were 55%, 30% and 40% higher than the prevailing local market price, respectively"*.
51. The IC stipulated that once the BFF had been notified of said irregularities by Kroll, the whole process was completely abandoned and no further action was taken in relation to it.
52. According to the Final Report, within his 'observations letter', Mr Hasan Sharif confirmed the above by stating that *"Kroll's observation was correct. At that time, the price quotations quoted by the bidders were available online at a lower price than the quoted price"*.
53. The BFF explained that the only reason for selecting Paradise Engineering Ltd. as the winning vendor was because their quotation was the lowest price (as stated in the Comparative Statement of this transaction).
54. Nevertheless, the IC highlighted that the offers presented by the competing vendors had a minimal price difference with a margin of less than 20 USD. As such, in the IC's view, the BFF officials should have considered other factors before proceeding with the selection of the winning vendor; however, nothing was stated in this regard within the Comparative Statement of quotes.

(iii) The Expert's findings

55. The Final Report included the findings of Mr Medina Casado, who after having analysed the quotations (Group 2 of the Expert Report), concluded the used quotes had been *"produced using the same pattern or template, meaning that they are not from different sources"* (free English translation).

2) Gym Equipment ("Transaction 2")

(i) Background

56. On 3 October 2022, Mr Paul Smalley, the BFF's National Technical Director issued the Requisition Form for TDS Equipment & Resources Recruitment. The following items were listed in said form:
- 100 foam rollers;
 - 100 elastic bands;
 - 100 mats;
 - 10 stationary spinning bikes;
 - 60 small, medium and large GPS vests;
 - 1 camera & video recorder system.
57. On the same day, Mr Sakar approved the Requisition Form and instructed Mr Hasan Sharif to start the procurement process. As further set out below, the BFF sent requests for quotations to three vendors, *i.e.*, Fitness Inside, Multi Trade and Sports Inside, and all three vendors were requested to provide a quotation for the items listed within the Requisition Form, except for the item 'camera & video recorder system'.
58. More specifically, on 3 October 2022, the BFF requested a quotation from the vendor Fitness Inside for gym equipment for the BFF's national team. This request was sent by Mr Hasan Sharif to Mr Shamin Ahmed of Fitness Inside.
59. The Appellant was in copy of the correspondence, along with Mr Hossain, Mr Sarkar and Mr Rahman and Mr Tanvir Siddique.
60. On 10 October 2022, Mr Shamin Ahmed from Fitness Inside submitted a quotation to the BFF. However, the IC highlighted the offer made by Fitness Inside was sent from an email account belonging to Sports Inside (info@sportsinside.com.bd) – one of the other vendors participating in the bidding process for the same transaction.
61. The said quotation was signed by Mr Shamin Ahmed from Fitness Inside, with the price for the quoted items (inclusive of VAT and AIT) being BDT 959,200 (USD 9,498).
62. On 11 October 2022 at 12:06h, Mr Hasan Sharif requested a quotation from Mr Mohiuddin from the vendor Multi Trade. In copy of this communication were the Appellant, Mr Hossain, Mr Sarkar and Mr Rahman.
63. On 11 October 2022 at 12:32h, Mr Mohiuddin, signing as a representative of 'Fitness Inside', provided a quotation in the name of Multi Trade, in reply to the request made by Mr Hasan Sharif roughly half an hour later.
64. On 11 October 2022 at 12:33h, Mr Mohiuddin provided once again the same quotation, only now signing as the representative of Multi Trade.
65. The price given by Multi Trade for the quoted items (inclusive of VAT and AIT) was BDT 1,090,000 (USD 10,793.20).

66. Again, on the same date at 12:20h, Mr Hasan Sharif requested a quotation from the vendor Sport Inside. In copy of this communication were the Appellant, Mr Hossain, Mr Sarkar and Mr Rahman.
67. Twenty minutes later, Mr Bibek Sarker from Sports Inside sent a quotation to the BFF. The quotation was dated 11 October 2022 and signed by Mr Bibek. The total price for the quoted items (inclusive of VAT and AIT) was BDT 1,024,600 (USD 10,145.60).
68. The IC stated that all three of the mentioned quotes were revised, sealed and approved by Mr Hossain, Mr Rahman and the Appellant.
69. On 28 October 2022, the BFF conducted a comparative analysis of the three quotes and ultimately selected Fitness Inside as the winning bidder, the former being solely based on the rationale that Fitness Inside had offered the lowest price.
70. The IC submitted that the BFF officials who approved the winning bid were Mr Hasan Sharif, Mr Hossain, Mr Rahman and the Appellant.

(ii) Irregularities regarding the quotations

71. The IC noted that the request for a quote which was sent to Fitness Inside was addressed to a different email address (shamin.sports90@hotmail.com) instead of the one that was mentioned in Fitness Inside's quotation (info@fitnessinside.com.bd).
72. Similarly, the request to Multi Trade was sent to the email address (mohiuddinkhan12@gmail.com), as opposed to the one mentioned in the quote provided by Multi Trade (multitrade369@gmail.com).
73. The IC noted that the same discrepancy occurred for the request sent to Sports Inside, namely the request was sent to the email address (absarker1975@gmail.com) rather than the one mentioned in Sports Inside's quotation (info@sportsinside.com.bd).
74. In continuation, the IC identified that the quote provided by Fitness Inside was associated with the email account info@sportsinside.com.bd from Sports Inside.
75. Moreover, both email communications from Fitness Inside and Multi Trade, through which they separately provided their quotations, contained identical wording.
76. The IC also noted that, within all of the requests for quotations sent, all of the items listed within the Requisition Form were included, with the exception of the camera & video recorder system.
77. However, despite being requested to provide a quote for five items, none of the vendors provided quotations for all of them. Instead, all vendors only submitted quotes for three items: the foam rollers (100 pieces), mats (100 pieces) and spinning bikes (10 pieces).
78. In addition, the IC pointed out that all three of the quotes exhibited identical item names (product descriptions), models and countries of origin. Further, the quotes all shared similar graphic attributes including imagery and the use of tables.

79. The quotation provided by Fitness Inside, despite being offered on 10 October 2022, had a later date of 12 October 2022, which the IC perceived as an indication that the quote was dated retrospectively.
80. During its expert review, Kroll identified that out of the three vendors; only Fitness Inside was a BFF listed vendor, which happened to be the winning vendor as well.
81. Furthermore, Kroll's review discovered that the quotation price offered by Fitness Inside for Item 3 – the spinning bikes – was “27%-50% higher than the prevailing market price”. These price discrepancies have been physically verified by Kroll during the process of checking the documentation at the BFF's premises.
82. The IC submitted that following the discovery made by Kroll, a completely new procurement process was conducted for the purchase in accordance with the policy. Subsequently, the payment was approved, and the amount was reduced by 41% compared to the initially quoted amount. In other words, the total costs went down from BDT 959,200 (USD 9,498) to BDT 564,655 (USD 5,529).

(iii) The Expert's findings

83. The Final Report included the findings of Mr Medina Casado, who after having analysed the quotations (Group 1 of the Expert Report) concluded that “*the quotations have been produced from the same pattern or template, and have not been produced by different businesses, as purported*”.

3) Interior Renovation work for the FIFA Consultant Room (“Transaction 3”)

(i) Background

84. On 13 November 2022, Mr Rahman issued the Requisition Form for interior work for the FIFA Consultant Room. It was subsequently acknowledged and sealed by Mr Rahman, Mr Hossain and the Appellant.
85. The following 14 items were listed on the form:

1. *Best Quality Floor Carpet (As per requirement)*
2. *Plastic Paint (As per requirement)*
3. *RAK Command 01 No*
4. *RAK Basin 01 No*
5. *Celling (As per requirement)*
6. *Vertical Blend (As per requirement)*
7. *24X24 LED Panel Light 5 Pcs*
8. *Bathroom Door 01 Pcs*
9. *Bathroom Tiles (As per requirement)*
10. *Electrical Warring & Accessories (As per requirement)*
11. *Bathroom Sanitary Work (As per requirement)*
12. *Executive Chair 01 Pcs*
13. *Executive Table 01 Pcs*
14. *Side Table 01 Pcs*

86. On 24 November 2022, Mr Hasan Sharif requested, respectively, quotations from the vendors Everland Builders at 12:42h, Ma Thai & Interior at 12:44h and A.J Construction at 12:44h. In copy of these communications were the Appellant, Mr Hossain, Mr Sarkar and Mr Rahman.
87. According to the Final Report, Mr Hasan Sharif stated that Everland Builders submitted a hardcopy of its quote directly at the BFF's premises. The quote was dated 24 November 2022, with the total cost (inclusive of VAT and AIT) being BDT 239,224 (USD 2,278).
88. On 27 November 2022, Ma Thai & Interior provided its quotation, which was however dated 24 November 2022. The quoted costs (inclusive of VAT and AIT) were BDT 260,702 (USD 2,482.52).
89. Again, on 27 November 2022, A.J Construction submitted its quotation, also dated 24 November 2022. The total costs (inclusive of VAT and AIT) were BDT 251,854 (USD 2,398.26).
90. On 25 November 2022, the BFF made a comparative analysis of the received quotes and ultimately selected Everland Builders as the winning bidder based on the fact that this vendor had submitted the lowest bid.
91. The BFF officials who approved the selection of Everland Builders were Mr Hasan Sharif, Mr Rahman, Mr Hossain and the Appellant.
92. Moreover, on 26 November 2022, the Appellant issued the Order for services in relation to this transaction.

(ii) Irregularities regarding the quotations

93. The Final Report stated that, on 27 November 2022, both Ma Thai & Interior and A.J Construction provided their quotations to the BFF with only a four-minute time-difference (at 09:29h and 09:33h respectively). Moreover, both of the quotes were dated 24 November 2022 but were actually sent to the BFF on 27 November 2022.
94. According to the IC, these dates were particularly important as the Comparative Statement of quotes for this transaction was dated 25 November 2022. In other words, the BFF received the quotes from Ma Thai & Interior and A.J Construction two days after (on 27 November 2022) whereas the Comparative Statement of quotations took place on 25 November 2022.
95. The IC considered that this was a strong indication that the quotes from Ma Thai & Interior and A.J Construction had been prepared retrospectively, with the intention of creating the appearance of compliance with the applicable procurement processes.
96. The IC identified a discrepancy between the email addresses of A.J Construction. The vendor's address was aj.conostraction@gmail.com, whereas the quotation filed indicated that the email address should have been aj.construction@gmail.com.

97. According to the IC, all requests for quotations sent by the BFF contained all the fourteen items listed in the Requisition Form. However, some items, such as item no. 5: ‘*Celling (As per requirement)*’, lacked sufficient specifications, leaving ambiguity about the nature of the work involved.
98. The forwarded documentation indicated that these specifications were not provided by the BFF when sending the requests for quotation on 24 November 2022, as these communications did not include any attachments.
99. Despite the lack of detailed specifications, all three vendors quoted fifteen items, presented in a different order. The IC stipulated that the item descriptions were exactly the same (except for ‘Sanitary work’). Moreover, the text contents of the quotes were identically bolded, contained the same errors and were formatted in a table format. For example, ceiling was misspelt as “celling”.

(iii) Expert’s findings

100. The Final Report included the findings of Mr Medina Casado, who after having analysed the quotations (Group 3 of the Expert Report) concluded that the quotes had “*been produced from the same template, from the same source, not from different businesses; they fully match in different document aspects*”.

4) Interior Renovation work for the BFF Refereeing Consultation Room (“Transaction 4”)

(i) Background

101. On 16 January 2023, Mr M.A. Mahub Patwary issued the Requisition Form for this transaction. The following items were listed in the form:
1. *Ceiling Work 12x 11 fit*
 2. *Vertical Work 7.5x 9.5 fit.*
 3. *Paint & Polish Work 12x 11 ft.*
 4. *Carpet 12x 11 fit*
 5. *Electric Work*
 6. *Table Work 1 pc*
 7. *Chairs Work (Boss- 1, visitors-2) 3 pcs.*
 8. *Self Cabinete 1 pc*
102. The Requisition Form was subsequently approved and sealed by Mr Rahman, Mr Hossain and the Appellant.
103. Between 16 and 24 January 2023, the BFF requested quotations, respectively, from five different vendors: Everland Builders, Ma Thai & Interior, A.J Construction, Apron Trade Link and Decor In.
104. In copy of the correspondences were the Appellant, Mr Islam, Mr Hossain, Mr Sarkar, Mr Rahman and an unidentified official.

105. On 16 January 2023 at 08:49h, Mr. Hasan Sharif sent the first request for a quotation to the vendor Everland Builders for this transaction.
106. On 17 January 2023, Everland Builders provided a quotation to the BFF which contained a bid amounting to BDT 121,134 (USD 1,186). The Appellant, along with five other officials, were copied in this communication.
107. The IC stated that the quotation from Everland Builders was acknowledged and sealed by Mr Hasan Sharif, Mr Rahman and Mr Hossain. In this respect, the Final Report further stated that the “*sealed for BFF Chief Financial Officer, Mr. Hossain, appears on the same document without signature*”.
108. According to the IC, on 16 January 2023 at 20:48h, Mr Hasan Sharif requested a quote from Apron Trade, and at 21:04h, a quotation request was sent to Decor In. In this respect, the IC stated that Kroll was subsequently informed that neither of the mentioned vendors submitted a bid.
109. On 24 January 2023, Mr Hasan Sharif reached out to two more vendors to obtain quotations – A.J Construction (at 11:08h) and Ma Thai & Interior (at 11:10h).
110. On 31 January 2023 at 16:43h, a quotation was received from Ma Thai & Interior, and at 17:03h a quotation was received from A.J Construction.
111. The price quoted by Ma Thai & Interior was BDT 132,658 (USD 1,298.83) whereas the quote made by A.J Construction amounted to BDT 134,365 (USD 1,315.54). The Final Report stated that these two quotations were acknowledged and sealed by Mr Hasan Sharif, Mr Rahman and Mr Hossain.
112. On 9 February 2023, the BFF made a comparative analysis of the quotes and selected Everland Builders as the winning bidder.
113. The BFF officials who approved the selection of Everland Builders as the winning vendor were Mr Hasan Sharif, Mr Rahman, Mr Hossain and the Appellant.
114. On 9 February 2023, the Appellant issued the Order for services to Everland Builders in relation to this transaction.

(ii) Irregularities regarding the quotations

115. The IC submitted that all requests sent for quotations contained all eight items listed in the Requisition Form. However, within all the quotes received from the vendors, nine items were listed:

Request for quotation

1. Ceiling Work 12x11 fit
2. Vertical Work 7.5 9.5 fit.
3. Paint & Polish Work 12x11 ft.
4. Carpet 12x11 fit
5. Electric Work as per
6. Table 01 pcs
7. Chairs (Boss-1, visitors-2) 3 pes.
8. Self Cabinet 1 Pcs

Quoted items in all three quotations

S.N	Description
01	Ceiling Cross T, Main T, Angle, GI Cable, Escrow, Royal Flag, 24X24 Gypsum Board, and All Accessories Supply & Fitting Fixing Size: 12'-0"x11'-0"
02	Vertical Blend: Aluminum Head Rill, Thick-1.5, Double Fabrics L-Clam, Escrow, Roy flag, And All Accessories Supply And Fitting Fixing. Size: 7'-6" X9'-6"
03	Plastic Paint & Door Polish Supply & Fitting Fixing
04	Best Quality Floor Carpet All Accessories Supply & Fitting Fixing Size: 12'-0"x11'-0"
05	Electrical Warring & Service Charge
06	Executive Chair Best Quality Executive Chair Size: Standard
07	Executive Table Made by: 18mm Melamine Board, Lush Vainer, And All Accessories supply & feting fixing Size: Height: 30" Length: 71", Depth: 32"
08	Visitor Chair Supply & Fitting Fixing
09	Self-Cabinet Made by: 18mm Deep Cherry Melamine Board, Aging, And All Accessories supply & feting fixing Size: Height: 72" Length: 48", Depth: 16"

116. The IC further stipulated that Mr Hasan Sharif within his observations, explained that *“this difference between the number of quoted items was because the ‘Chairs’ were split into two rows”*. However, the IC noted such observations did not take into account that all three of the quotations provided from the vendors made the same separation.
117. The IC highlighted that both of the quotations received from Ma Thai & Interior and A.J Construction had exactly the same item descriptions, and their contents were bolded identically and included the same errors and format.
118. As per the Final Report, during its monitoring, Kroll could not locate the website ‘everlandbuilders.com’ as had been mentioned in the quotation provided by Everland Builders. This said, another website ‘everlandbuildersbd.com’ was identified, which had the same format, logo and phone number as contained within the quote. The IC noted that the directors and clients of this vendor appeared to be European which was very unlikely for a local company in Bangladesh.
119. The IC submitted that, identical to what happened in Transaction 3 (Interior renovation work for the FIFA Consultant Room), it was discovered that the email account used to communicate with A.J Construction (aj.conostraction@gmail.com) was different to the one contained in the pertinent quotation provided (aj.construction@gmail.com).

(iii) Expert’s Findings

120. Mr. Medina Casado was requested to analyse the quotes submitted for transaction 4 (Group 4 of the Expert Report). Mr. Casado concluded that *“questioned documents have been produced from the same template or pattern, and are subject to the same origin and not from different document sources”*.
121. Finally, the Final Report stated that Mr. Casado resolved that *“The Group 1, 2, 3 and 4 questioned documents exhibit homologous compositions, sometimes identical in contents,*

alignments, order, headers, layout of texts and tables, among other document matches that suggest Falsehood of these documents”.

III. Conclusions of the Investigatory Chamber

(A) Preliminary remarks

122. As a preliminary remark, the IC emphasised it would not enter into the discussion on whether there was a need for the services or products requested by the BFF in relation to the four transactions, since the IC did not doubt these products or services were actually required by the BFF.
123. Accordingly, the IC submitted it would focus on the alleged fact that during the applicable procurement processes, several officials of the BFF (including the Appellant) had used forged documentation in order to support the four transactions.
124. The IC neither considered it necessary to prove whether the companies which had provided the applicable quotations for the transactions were established enterprises. In the IC's opinion, whether or not the concerned companies actually existed was irrelevant as it considered there was clear evidence of collusion between the persons that presented the quotes on behalf of these companies.
125. In other words, the IC stated the issue at hand was not whether or not these companies existed, but rather that forged documentation had been used by BFF officials, including the Appellant, to support the procurement processes for transactions which were paid for, or intended to be paid for, with the FIFA Forward funds.
126. Additionally, the IC remarked there were two distinct standards for when the BFF was obliged to request quotations. On the one hand, the procurement policy of the BFF, which had been in force since 1 January 2020, provided the BFF did not have to open a tender process, and could simply request for quotations, whenever the estimated value of the order for goods or contracted services was between BDT 100,000 and 1,000,000 (USD 1,206 to USD 120,605). On the other hand, the IC pointed out that the FIFA Forward Regulations established that the threshold which should compel member associations to request for quotations from at least three parties (or produce evidence of a competitive procurement process) was set at USD 50,000, whenever FIFA funds were to be used.
127. The IC highlighted it was of little importance which regulation the BFF's personnel followed in the end. Even if the transactions were to be paid with FIFA funds, the IC underlined the BFF had anyway requested the aforementioned quotations within the context of the four transactions, further noting it was most likely due to the fact that the BFF was following its own procurement policy in order to support transactions with forged documentation which were going to be paid with FIFA funds.
128. In this respect, the IC emphasised its primary argument was that the quotations utilised *inter alia* by the Appellant were false and had been issued with the sole purpose of complying with the procurement processes.

(B) Falsified documents

129. The Investigatory Chamber noted that Kroll, during its financial monitoring at the BFF, had raised strong alarms that the quotations used during the concerned transactions were falsified.
130. The IC further referred to the conclusions of the Expert that the analysed quotations has been produced by a single person/company, even though at first glance it was clear to the IC that the quotations had been counterfeited.
131. As a result, the IC was comfortably satisfied that the relevant quotations were false and had been fabricated with the sole aim of complying with the procurement/payment requirements. Moreover, the IC stipulated that all the numerous anomalies as described in the Final Report also corroborated and confirmed the findings of the Expert.

(C) Systematic and continuous

132. The IC pointed out that the transactions as described above were both numerous and had occurred across an extended period of time – the four transactions identified having the same *modus operandi* and the related quotations having been offered to the BFF in different months and years: September, October, November 2022 and January, February 2023.
133. The IC recalled the Appellant had been subject to a previous investigation which had been carried out by the IC between 28 April 2022 and 26 October 2022. In this previous investigation, the respective final report had also been sent to the AC for it to decide on whether the findings/conclusions of the IC had been sufficient to determine any breach(es) under the FCE on the part of the Appellant.
134. In this context, on 14 April 2023, the Appellant was notified of the resulting decision passed by the AC on 16 February 2023 (under ref. no. FED-299 – “the FED-299 Decision”) in relation to the previous investigation of the IC. Within said decision, the AC determined the Appellant had breached Article 24 of the FCE 2020 edition and therefore imposed on him a two-year ban from taking part in all football-related activities and further ordered him to pay a fine in the amount of CHF 10,000 for having used false and/or falsified documents in order to justify payments made by the BFF with the FIFA funds.
135. As such, in light of the present investigations, the IC concluded the behaviour of the Appellant in connection to the use of falsified documentation was not a single-isolated mistake but was a recurrent and repeated problem that could potentially have had detriments to the BFF’s finances and that, conclusively, the fabrication and use of quotations at the BFF had been continuous and systematic.

(D) The Appellant’s particular involvement

136. In the view of the IC’s findings, the key question was whether the Appellant’s particular involvement in the problematic transactions was enough to attribute the wrongful conduct to him, *i.e.*, the use of the forged/falsified documentation in order to support the concerned transactions.

137. In this respect, the IC submitted it had found substantial evidence indicating the Appellant was deeply involved in the identified transactions as one of the officials (the BFF’s General Secretary at the material time) with decision-making powers. The Appellant was identified by the IC to have been involved in the key phases of the procurement and payment processes, such as participating in the Comparative Statement of quotes whereby the winning vendor was selected, as demonstrated by the following table:

Which part of the process?	CONCERNED TRANSACTIONS			
	1 Zoom Set-up	2 Gym Equipment	3 FIFA Consultant Room	4 Refereeing Consultant Room
1. Request form				
2. Approval of RF and Requisition	X	X	X	X
3. Request for Quotation	X	X	X	X
4. Receiving quotations	X ¹⁷⁰	X ¹⁷¹		X ¹⁷²
5. Comparative Statement of Quotations	X	X	X	X
6. Purchase order			X	X
7. Services/goods received				
8. Preparing docs for approval				
9. Payment approval				
10. Issuing cheque				

170. In copy of the communication sent by vendor Total Media Solutions.

171. Mr. Shohag’s “*seal*” and signature appeared on all the received quotes.

172. Mr. Shohag was in copy of the email communication through which the winning vendor, Everland Builders, submitted its quote on 17 January 2023.

[Extract page 34 of the Final Report]

138. The IC deemed that, as part of the BFF’s personnel responsible for selecting the winning supplier, the Appellant should have thoroughly reviewed and examined the conditions and costs outlined within the provided quotations.
139. As a result, the IC concluded it was reasonable to assume the Appellant would have had access to the pertinent quotations and could have easily realised the same were falsified documents which had been deliberately presented with the intention to fulfil/comply with the requirements of the procurement processes.
140. In this context, the IC stipulated the Appellant had argued his involvement within the procurement processes was a mere formality only in his capacity as the BFF General Secretary, and that he had merely signed the Comparative Statement of quotations, alongside other officials, only because “*other officials had previously revised and approved the said quotations*” and had likewise only issued the order for the applicable goods because he trusted the assessment of the quotations already previously been made by the BFF Finance Department.
141. In this respect, the IC acknowledged the Appellant was not the only official within the BFF who had participated in the review, signing and approval of the concerned transactions.

However, it underlined the fact that other BFF officials had been involved did not dispense nor exclude the Appellant from his individual responsibilities in this respect. This, particularly when considering the Appellant was the most senior BFF official of all those involved and he was likewise already well aware of the existence of an investigation linked to conducts of falsification, *i.e.*, the investigation which led to the FED-299 Decision.

142. Furthermore, the IC considered it without question that the Appellant's signature had appeared all along the procedure and that his signature, as the BFF General Secretary, was crucial for the conclusion of the selection of the winning vendor(s), as well as for the payment of the concerned transactions.
143. In particular, the IC emphasised that the sole reason the BFF could not go through with the payments from the designated FIFA Forward account for these concerned transactions was due to the existence of the financial monitoring scheme implemented at the BFF – the transactions having been red-flagged and halted by Kroll, thereby preventing the applicable payments from being approved.

(E) Breach of Article 25 para. 1 of the FCE

144. While the Investigatory Chamber accepted it was unable to identify the person issuing the falsified quotations, it nevertheless pointed out that persons bound by the FCE are forbidden from using a forged or falsified document pursuant to Article 25 of the FCE. In other words, Article 25 of the FCE would sanction both the official who produces/issues the forged or falsified document, as well as the official who uses it.

(i) In casu

145. The IC observed the Appellant, as the BFF Secretary General, had signed and approved the 'Comparative Statement' of quotations, which the IC stated was created with the *"aim of justifying the assessment of the quotations received and the selection of the winning bidder"*.
146. As such document reflected the *"assessment of the quotes and the reasoning for the selection of the provider"*, the IC considered that the approving persons, including the Appellant, must have analysed all the supporting documents (quotations) before reaching a decision.
147. Therefore, the IC deemed the Appellant had played a key role in the execution of these actions as a primary decision-maker, and that it was undeniable that his involvement was of utmost importance. Put differently, without the Appellant's examination and endorsement of the concerned transactions, which were supported by falsified documentation, such transactions would never have been finalised and/or resulted in the release of FIFA funds.

(ii) The negligence of Mr. Shohag

148. The IC further stressed that, in accordance with Article 6 para. 2 of the FCE, any person bound by the FCE can be sanctioned whenever a breach of the FCE has been committed, regardless of whether the relevant act(s) were committed intentionally or negligently or whether the official in question had acted as the principal, accomplice or instigating party.
149. The IC stated the foregoing had been confirmed by the Court of Arbitration for Sport (“CAS”) in pertinent CAS jurisprudence (CAS 2018/A/5769; CAS 2022/A/9175-9176), confirming the “use of a falsified document” was sanctionable irrespective of whether there might have existed any unlawful gain or correlative damage, and likewise despite the absence of any “wilful intent” so long as “indirect intent” or “*dolus eventualis*” could be found.
150. The IC recalled the Appellant, together with other BFF officials, had acted as “*principals of the conducts*”. The IC stated it had no doubt the Appellant’s participation had been crucial, *i.e.*, without his review and approval, the pertinent transactions would never have been completed.
151. The IC stipulated this argument had actually been ratified by the Appellant himself during the hearing before the AC which had led to the FED-299 Decision. The IC contended the Appellant had therein confirmed that “*if his signature was missing, the process could not proceed further*”. This led the AC in those proceedings to conclude that the Appellant’s involvement in the applicable procurement process(es) was “indispensable”.
152. The IC further continued its conclusions by stating it was of the view the Appellant could not have acted negligently, but deliberately in this occasion, or at least recklessly as by the time Kroll made the new findings, the Appellant had already been notified of the initiation of the investigatory proceedings (on 28 April 2022) which had ultimately led to the FED-299 Decision. Within such notification to the Appellant, the IC observed one of the main allegations clearly stated therein was “forgery and falsification”.
153. The IC contended that when the concerned transactions in the present proceedings had occurred (between September 2022 and February 2023), the Appellant was already fully aware of the allegations against him concerning the falsification of quotations (by virtue of the previous investigation proceedings under ref. no. FED-235 which had ultimately led to adjudicatory proceedings under ref. no. FED-299 and the issuance of the FED-299 Decision). Despite this awareness, the Appellant had not refrained from granting his approval for the transactions concerned in the present proceedings, which likewise had relied upon forged/falsified documentation.
154. In this respect, the IC submitted the following table illustrating the timeline in which the conducts occurred, as well the point as from when the Appellant had apparently become aware of the allegations against him concerning the use of falsified documentation:

	Transactions	Date of transaction
Old transactions¹⁷⁹ (Case FED-235)	1	1 November 2019 – Flight tickets.
	2	12 February 2020 – Footballs.
	3	16 February 2020 – Lawn mowers.
	4	5 August 2020 – Sport wearable goods.
28 April 2022¹⁸⁰	Notification of the opening of investigation proceedings which related to, among others, allegations of breaches of Article 24 of the FCE 2020 (forgery and falsification).	
9 June 2022¹⁸¹	<p>Mr Shohag was requested for a written statement, information and documentation.</p> <p><i>“...This investigatory chamber has become aware of the results provided by a forensic review, which has identified several transactions within the Bangladesh Football Federation (BFF) that appear to infringe articles 13, 17, 24, 25 and 28 of the FIFA Code of Ethics, as mentioned in the opening letter dated 28 April 2022:</i></p> <ul style="list-style-type: none"> <i>• falsification of documents by officials within the BFF throughout several procurement processes as to comply with the relevant FIFA regulations; and,</i> <i>• the potential misuse of FIFA funds carried out by the BFF officials when authorizing and executing payments not related to the approved FIFA programs...”</i> 	
New transactions¹⁸²	5	10 September 2022 – Zoom set-up.
26 October 2022¹⁸³	Notification of closure of investigation proceedings (FED-235).	
New transactions¹⁸⁴	6	28 October 2022 – Gym equipment.
1 November 2023¹⁸⁵	Notification of opening of adjudicatory proceedings (FED-299) and delivery of the Final Report Ref. FED-235.	
New transactions¹⁸⁶	7	25 November 2022 – FIFA consultant room.
	8	9 February 2023 – BFF refereeing consultant room.

[Extract page 38 of the Final Report]

155. In light of the foregoing, the IC recounted that while the transactions concerned in the present proceedings were never finalised *i.e.*, paid, it was nevertheless evident there was a clear intention from all parties involved, including the Appellant, to proceed with these operations – this being demonstrated by the fact that the Appellant had even issued the Purchase Orders for two out of the four transactions concerned. Consequently, the IC considered that, at the very least, the transactions concerned in the present proceedings should be regarded as attempted acts committed by the Appellant.

(iii) Conclusion – violation of Article 25 of the FCE

156. In view of the above, since the usage of falsified documentation is also considered as a violation of the FCE, the Investigatory Chamber concluded the Appellant had been involved

in procurement and payment processes which were supported by falsified documentation, in breach of Article 25 of the FCE.

(iv) Recidivism

157. In accordance with Article 12 para. 1 of the FCE, recidivism occurs when another offence of a similar nature and gravity is committed within fifteen years of notification of a decision sanctioning a previous offence. In these circumstances, the IC stipulated the subsequent offence shall be considered as aggravating circumstances, and the FIFA Ethics Committee may go beyond the maximum sanction provided for a violation of the relevant rule(s).
158. The IC noted the FED-299 Decision had found the Appellant guilty of having used falsified documents in order to justify payments made by the BFF with FIFA funds, in breach of Article 24 of the FCE 2020 edition. In this respect, the IC further noted the FED-299 Decision had been appealed before the CAS on 05 May 2023 (ref. *CAS 2023/A/9637*) and the proceedings at that time remained ongoing.

(F) Breach of Articles 14 and 16 of the FCE

159. As a corollary of the above, the IC further concluded the Appellant had also violated Article 14 and Article 16 of the FCE but considered such violations could be considered as consumed under the breach of Article 25 of the FCE.

Conclusions of the Investigatory Chamber

160. Eventually, the IC considered there was sufficient evidence to conclude the Appellant had breached Article 14, Article 16 and Article 25 of the FCE by allowing the utilization of falsified quotations as supporting documentation in the procurement and payment processes for the concerned transitions.

B. Proceedings before the Adjudicatory Chamber of the FIFA Ethics Committee

161. On 9 October 2023, the Appellant was informed the AC had opened adjudicatory proceedings against him based on the Final Report as per Article 70 of the FCE. The Appellant was provided with a copy of the Final Report, along with the entire case file and was requested to submit a written position, whilst also being informed of his right to request a hearing.
162. On 16 October 2023, the Appellant requested a hearing to be held, an extension of the deadline to provide his written position, and the suspension of the present proceedings until a final decision had been reached in the previous adjudicatory proceedings under ref. no. FED-299 *i.e.*, the proceedings which had led to the FED-299 Decision which were pending before the CAS (ref. *CAS 2023/A/9637*).
163. On 30 October 2023, the Appellant was informed his request for a hearing had been granted and was invited to submit his written position by 30 November 2023.
164. On 1 November 2023, the Appellant again requested that the adjudicatory proceedings be suspended until the CAS had rendered its decision in *CAS 2023/A/9637* or to be granted an

extension until 28 February 2024 (one month after the hearing scheduled for the case pending before the CAS) to submit his written position in the present case.

165. On 6 November 2023, the Appellant was informed the adjudicatory proceedings (ref. no. FED-483) and the CAS proceedings (CAS 2023/A/9637) were two distinct processes regulated by separate provisions and governed by different judicial bodies. In this sense, the Appellant's request for suspension of the adjudicatory proceedings was declined. Further, in light of the first extension of the deadline to submit the Appellant's written position having been granted, the Chairperson of the AC declined the request for a further extension as there was no valid exceptional and/or urgent reason for doing so.
166. On 28 November 2023, the Appellant requested for production of the original documents used by Mr Casado in the Expert Report; and pending a decision on the above request, for the deadline to file a response to the Final Report to be suspended – in order for the Appellant to also consider obtaining an independent expert report for a suitable response to the Final Report.
167. On 30 November 2023, the Appellant submitted his written position.
168. On 7 December 2023, the Appellant was informed that, in so far as the original documents were concerned, at such time, only the digital versions of the applicable documents had been received from the BFF. The AC stipulated that the original documentation would be requested from the BFF and that further information would be provided in due course. With respect to the request for suspension of the deadline, the Appellant was informed that subject to the BFF's response to the request for the original documentation, he might be permitted to submit any additional comments which he might have.
169. On 13 December 2023, the Appellant was presented with the documentation as provided to the Expert by the Investigatory Chamber. The enclosed documentation comprised only of digital versions, as only digital versions were received from the BFF in accordance with their procurement policy. Thus, the Appellant was invited to submit any additional comments in relation to said documents.
170. On 12 January 2024, the Appellant submitted his additional comments in relation to the said documentation.
171. On 7 February 2024, the hearing for the adjudicatory proceedings was held by video-conference (the "FIFA Hearing").
172. On 12 February 2024, following the FIFA Hearing, the parties were provided with a document entitled (*cf. the English translation*) "Report of the BFF Investigation Committee formed with the aim of further investigating the allegations put forward by FIFA" (the "BFF Investigative Report") in both original Bengali version and English translated copy, which had been received as evidence by the AC in the context of separate proceedings concerning another BFF official.
173. In this respect, the Appellant and the IC were invited to submit any additional comments in relation to said report.

174. On 14 February 2024, the IC submitted its additional comments in relation to the BFF Investigative Report.
175. On 26 February 2024, the Appellant submitted additional comments in relation to the BFF Investigative Report.
176. On 7 March 2024, the AC passed its decision in the case with ref. no. FED-483 (the “Appealed Decision”), notified to the Appellant on 23 May 2024, whereby it was decided that:

“1. Mr Abu Nayeem Shohag is found responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, in relation to the use of false and/or falsified documentation in order to support transactions which were paid, or expected to be paid, with FIFA funds, whilst serving as General Secretary of BFF.

2. Mr Abu Nayeem Shohag is hereby banned from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for a duration of three (3) years, as from the notification of the present decision.

3. Mr Abu Nayeem Shohag is ordered to pay a fine to the amount of CHF 20,000.

4. The fine is to be paid within 30 days of notification of the present decision.”

177. The following is a brief summary of the considerations of the AC in the Appealed Decision:
- (a) The AC derived its competence to adjudicate the case from Article 31(1) (c) of the FCE, considering the allegations against the Appellant related to the use of FIFA funds, the relevant transactions either being paid, or expected to be paid, with FIFA Forward funds.
- (b) As to the applicability of the FCE *ratione materiae*, the AC found the FCE is applicable in the present case in line with Article 1(1) of the FCE, as there were several indications of potential illegal, immoral and/or unethical behaviour on the part of the Appellant. The applicability of the FCE *ratione personae* to the Appellant has been established pursuant to Article 2(1) of said regulations, following a conclusion that the Appellant was a football official as per the definition contained therein at the time of the reported conduct(s). As to its applicability *ratione temporis*, the AC noted the relevant facts allegedly occurred across a time-period when various editions of the FCE were in force. The applicability of the relevant edition of the FCE derived from its Article 3. Moreover, the AC deemed the legal provisions of the respective Articles of the 2020 edition had been maintained through to the 2023 edition, being essentially verbatim and at the very least equivalent in the spirit and/or intent – hence concluded the different editions covered the same offenses. Therefore, the 2023 edition of the FCE was applicable to both the procedural aspects and to the merits of this case.

- (c) The burden of proof to establish a breach of the provisions of the FCE rested on the Ethics Committee (*in casu* on the AC). As to the applicable standard of proof, the AC pointed out its members shall decide the case on the basis of their comfortable satisfaction in line with Article 50 of the FCE.
- (d) While bearing in mind that considering the seriousness of the allegations, the AC should have a high degree of confidence in the quality of the evidence, it recalled that acts involving forgery and/or falsification could often be concealed and difficult to prove by direct evidence. Since the allegations against the Appellant involved forgery and/or falsification, the AC concluded that, should there be an absence of direct evidence, it could rely upon circumstantial/indirect evidence, provided that such evidence has a strong probative value.
- (e) On the Appellant's repeated requests for the suspension of the present proceedings, the AC reaffirmed the Chairperson's initial reasoning in this matter and settled in its determination that the existence of the ongoing proceedings pending before the CAS (under ref. CAS 2023/A/9637) by no means warranted the suspension of the adjudicatory proceedings. According to the AC, the transactions concerned in the adjudicatory proceedings were entirely different to those concerned in the aforementioned CAS proceedings.
- (f) As to the merits of the case, the AC considered the potential violations on the side of the Appellant should be analysed separately (Articles 25, 14 and 16 of the FCE).
- (g) With respect to Article 25 of the FCE, the AC deemed that the provisions of this regulation referred to two distinct conducts: on the one hand, the action of forging or falsifying an authentic document, and on the other, the action of making use of a forged or falsified document, regardless of whether the used forged/falsified document(s) in question had been forged/falsified by the same (using) person.
- (h) In particular, the AC relied on CAS jurisprudence in determining that "indirect intent" or "*dolus eventualis*" was the minimum form of intent required for an action, or lack of action, to constitute a breach of Article 25 of the FCE.
- (i) As to the several similarities recognised between the quotations, the AC noted the Appellant had essentially no explanation beyond the BFF having purportedly provided prospective bidders with templates for their bids. However, the Appellant had not provided any supporting evidence (for instance, the apparent template provided to the bidders) in the context of the present proceedings.
- (j) In any case, the AC concluded that, regardless of whether or not templates had been provided by the BFF to the applicable bidders, this fact did not discount the various other anomalies identified within the quotations concerned.
- (k) After examination of the information and documentary evidence at its disposal, the AC was comfortably satisfied that at least most of the quotations received for Transactions 1 to 4 were false and/or had been falsified.

- (l) As to the involvement of the Appellant, the AC concluded that it was undeniable that the Appellant had been involved in several stages of the procurement processes for Transactions 1 to 4 in which false and/or falsified quotations had been utilized. In particular, the Appellant signed each of the Requisition Forms, was kept in copy across e-mails in which the quotations were requested, had signed each of the Comparative Statements of Quotations, had signed each of the quotations received for Transaction 2 and had issued the Work/Purchase Orders for Transactions 3 and 4. The AC held the Appellant's signature was crucial for the conclusion of the selection of the vendors as well as for the payment process *i.e.*, without the Appellant's signature, the transaction processes would never have been completed.
- (m) The AC recalled there was nothing on file suggesting the Appellant himself forged or falsified the applicable quotations. Nevertheless, he deliberately, or at the least, recklessly, used the relevant quotations in order to receive FIFA funds.
- (n) As to the Appellant's knowledge of the previous investigation proceedings (ref. FED-299 Decision), the AC held the Appellant had unquestionably been fully aware of the allegations concerning the use of forged or falsified quotations in such previous proceedings and did not appear to have exercised any further caution when assessing/reviewing the said quotations or refrain from granting his approval of and/or endorsing Transactions 1 to 4 which (once again) had relied on falsified documentation.
- (o) The AC concluded the Appellant had acted recklessly and thus, failed to exercise his duties as the BFF General Secretary responsibly when granting his approval of and/or endorsing the Transactions 1 to 4 which relied on the falsified documentation, in breach of Article 25 of the FCE.
- (p) By extension of the above violation, the AC found the Appellant had likewise failed to i) behave in a dignified manner and demonstrate commitment to an ethical attitude, and ii) to act in accordance with his fiduciary duty towards FIFA and the BFF, and had therefore also failed to comply with Articles 14 and 16 of the FCE respectively.
- (q) The AC could consider the Appellant's awareness of the previous proceedings only as an aggravating circumstance, however acknowledged the present case could not be considered as a case of recidivism pursuant to Article 12 of the FCE.
- (r) The AC acknowledged the Appellant was not the sole individual involved within the procurement processes, however, this element, whilst not exonerating the Appellant from his responsibilities or excusing his conduct in any capacity, was merely considered as a mitigating factor in the evaluations of the appropriate sanctions to be imposed.
- (s) Thus, having considered the following: i) the Appellant's awareness of the FED-299 Decision concerning forgery and falsification, ii) the Appellant's lack of diligence with respect to the evidently falsified quotations and; iii) the Appellant's responsibility as the (then) BFF General Secretary to have managed the BFF in

accordance with the highest of ethical standards; the AC held that a ban of three (3) years from taking part in any kind of football-related activity at national and international level, as well as a fine of CHF 20,000, was the appropriate and proportionate sanction to be imposed on the Appellant in light of the offences committed.

III. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

178. On 13 June 2024, the Appellant lodged his Statement of Appeal in accordance with Articles R47 and R48 of the CAS Code of Sports-related Arbitration (the “CAS Code”) against the Respondent before the CAS with respect to the Appealed Decision rendered by the AC on 23 May 2024.
179. In his Statement of Appeal, the Appellant formulated the following requests for relief:
- “- This proceeding shall be suspended pending a final decision by the CAS in case CAS 2023/A/9637, whereby following said decision, Appellant shall be given the opportunity to file written submissions;*
 - The full file of case 2023/A/9637 shall be adduced to these proceedings;*
 - FIFA shall be ordered to produce (i) its complete files in regard to its proceedings FED-480, FED-481, FED-482 and FED-484 and (ii) the full set of all emails and other documents exchanged between FIFA and BFF in regard to the transactions targeted by these present proceedings;*
 - Appellant shall be granted a hearing, with the opportunity to testify and call relevant witnesses;*
 - The Decision, including each and every one of its items §§1 through 4 as quoted above, shall be annulled;*
 - Appellant shall be found not responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, or any other provisions thereof, in relation to the use of false and/or falsified documents (if any) to support transaction paid or expected to be paid with FIFA funds whilst serving as General Secretary of BFF;*
 - FIFA shall be ordered to pay full costs, as well as full indemnification of appellant’s legal fees in connection with the proceeding before FIFA having led to the Decision and with the present proceedings before CAS, and appellant’s expenses (including costs of witnesses, interpreters and any experts) in connection with both said proceedings.”*
180. Moreover, the Appellant requested for the Appeal to be submitted to a panel of three arbitrators and nominated Ms Rabab Yasseen as the arbitrator, and made a request for provisional measures in accordance with Article R37 of the CAS Code.

181. On 17 June 2024, the CAS Court Office acknowledged receipt of the Statement of Appeal and *inter alia*, invited the Respondent to comment on the Appellant's request for a suspension of the present matter within 3 days from receipt of that letter. Until then, the time limit for the Appellant to file his Appeal Brief was suspended. The Respondent was further invited to file its position on the Appellant's request for provisional measures within 10 days from receipt of that letter.
182. The CAS Court Office further invited the Parties, in accordance with Article R50 para. 3 of the CAS Code, to inform within 3 days from receipt of that letter whether they agreed to submit the present procedure to the same panel as in *CAS 2023/A/9637 Abu Nayeem Shohag v. Fédération Internationale de Football Association (FIFA)*.
183. On 20 June 2024, the Respondent objected to the Appellant's request for a suspension of the present procedure however, suggested a 60-day extension of the Appellant's deadline to file the Appeal Brief, should such an extension be requested. Additionally, the Respondent submitted its response to the Appellant's request for provisional measures and agreed to submit the present matter to the same panel as in procedure *CAS 2023/A/9637*.
184. On 21 June 2024, the Appellant agreed to submit the present matter to the same panel as in procedure *CAS 2023/A/9637*. The Appellant also agreed to the Respondent's suggestion to a 60-day extension of the Appellant's time limit to file the Appeal Brief should the present proceedings not be suspended. Further, the Appellant submitted certain annexes in connection to the above-mentioned requests to the CAS Court Office.
185. On 27 June 2024, the CAS Court Office informed the Parties that the Deputy President of the CAS Appeals Arbitration Division rejected the Appellant's request for a suspension of the present procedure. Therefore, as agreed by the Parties, the Appellant's time limit to file the Appeal Brief was extended by 60 days.
186. On 28 June 2024, the CAS Court Office shared with the Parties the "Arbitrator's Acceptance and Statement of Independence" forms completed by Mr Wouter Lambrecht and Mr Jacopo Tognon and reminded the Parties of their right to challenge an arbitrator pursuant to Article R34 of the CAS Code. The same was shared with the Parties with respect to Ms Rabab Yasseen on 1 July 2024.
187. On 9 July 2024, the CAS Court Office took note that no challenge was filed against the appointments of Ms Yasseen, Mr Lambrecht and Mr Tognon.
188. On 26 August 2024, the CAS Court Office informed the Parties of the Order on Request for Provisional Measures issued that day by the President of the CAS Appeals Arbitration Division, dismissing the Appellant's request for a stay.
189. On 2 September 2024, the Appellant filed his Appeal Brief in accordance with Article R51 of the CAS Code.
190. On the same date, the CAS Court Office acknowledged receipt of the Appellant's Appeal Brief and invited the Respondent to file its Answer within 20 days from receipt of that letter by email.

191. On 9 September 2024, the Respondent requested the CAS Court Office for the same 60-day extension of its deadline to submit the Answer.
192. On 11 September 2024, the CAS Court Office informed the Parties that pursuant to Article R32 para. 2 of the CAS Code, the Respondent was granted a 10-day extension of the said time limit. In addition, the Appellant was invited to comment on the Respondent's request for a further 50-day extension of the time limit within 3 days from the receipt of that letter.
193. On 23 September 2024, the CAS Court Office took note that no response was received from the Appellant within the stipulated time. Accordingly, the Respondent's time limit extension request was granted.
194. On 15 October 2024, the CAS Court Office invited the Parties to liaise with each other to provide a set of dates on which the Parties would be available for a hearing, if a hearing was deemed necessary.
195. On 21 November 2024, the Respondent filed its Answer in accordance with Article R55 of the CAS Code.
196. On 22 November 2024, the CAS Court Office acknowledged receipt of the Respondent's Answer and took note that no response was received from the Parties regarding possible hearing dates in this matter. Accordingly, the Parties were invited to inform whether they preferred to hold a hearing or for the Panel to issue an award based solely on the Parties' written submissions by 28 November 2024.
197. By the same letter, the CAS Court Office, pursuant to Article R54 of the CAS Code, confirmed the Panel appointed to decide the appeal as follows:
- President: Mr Jacopo Tognon, Attorney-at-Law in Padova, Italy
- Arbitrators: Ms Rabab Yasseen, Attorney-at-Law in Geneva, Switzerland
Mr Wouter Lambrecht, Attorney-at-Law in Carouge, Switzerland
198. On 27 November 2024, the Respondent submitted that a hearing was not necessary and requested the Panel to issue an award based on the Parties' written submissions. However, should the Panel decide to hold a hearing, the Respondent submitted multiple series of preferred dates.
199. On 28 November 2024, the Appellant submitted a hearing was in fact necessary and that a single day of hearing would suffice. Additionally, the Appellant informed the CAS Court Office two of his lead counsels Messrs Hossain and/or Kabir would most likely attend the hearing remotely whereas his other counsel Mr Boesch would attend in person.
200. On 3 December 2024, the Respondent requested the hearing be conducted via videoconference in its entirety. Further, the Respondent requested whether the examination of the authors of the expert reports issued by Kroll and Mr Casado, was required.

201. On 9 December 2024, the Appellant *inter alia* accepted the Respondent's proposal to hold the hearing remotely for all participants and submitted he did not consider it necessary to examine the Respondent's experts.
202. With respect to the Appellant's request for the production of documents, on 11 December 2024, the CAS Court Office invited the Appellant to specify exactly what correspondence and case files were requested and in which relevant time period, within 5 days as from receipt of that letter.
203. On 19 December 2024, the CAS Court Office took note no response was received from the Appellant regarding the Panel's instructions on the production of documents. The Appellant was granted a final time limit until 24 December 2024 to respond to the Panel's instructions.
204. On 14 January 2025, the Appellant submitted his clarifications on the request for the production of documents in reference to § c) of the Appellant's requests for relief in his Appeal Brief. In particular, on the FIFA case files, the Appellant requested the production of the complete files inclusive of all responses, submissions and determinations by FIFA in each of the relevant cases. Whereas, on the correspondences, the relevant time period for the correspondence sought was between initiation of the first targeted transaction on 5 July 2022 and closure of the investigation on 10 July 2023 (in reference to §§ 10 and 11 of the Appeal Brief).
205. On 3 February 2025, the CAS Court Office informed the Parties that the Panel had rejected the Appellant's request for the production of documents (*infra* para. 259). By the same letter, the CAS Court Office informed the Parties the Panel had decided to hold an in-person hearing in Lausanne, Switzerland and of the available hearing dates. The Parties were invited to share their availability on these dates by 10 February 2025.
206. In light of the Parties' unavailability on the proposed dates, on 18 February 2025 the CAS Court Office shared further available dates for a hearing and invited the Parties to provide their respective comments by 21 February 2025.
207. On the same date, the CAS Court Office advised the Parties that, pursuant to Article R59 of the CAS Code, the time limit to communicate the Arbitral Award was extended until 22 May 2025.
208. On 21 February 2025, the Respondent requested the Panel to indicate whether it intended to examine the FIFA experts. Furthermore, the Respondent, along with the clear consensus by the Parties, requested to hold the hearing via videoconference.
209. On the same date, the Appellant informed the CAS Court Office one of his counsels would be unavailable on the proposed date due to a court hearing in another matter.
210. On 25 February 2025, the CAS Court Office informed the Parties the Panel had decided to hold a remote hearing in this matter. Moreover, the CAS Court Office invited the Appellant to confirm once again that he did not consider it necessary to examine the Respondent's experts at the hearing, within 3 days as from receipt of that letter.

211. On 3 March 2025, in light of the lack of response of the Appellant, the CAS Court Office informed the Parties the Panel considered the examination of the Respondent's experts was not necessary.
212. On 19 March 2025, after several consultations with the Parties regarding their availabilities, the CAS Court Office informed the Parties the Panel had confirmed the hearing by videoconference on 28 May 2025 at 12:00 CET and invited the Parties to provide the CAS Court Office with the names and contact details of all persons attending the hearing by 7 April 2025.
213. On 20 March 2025, the CAS Court Office invited the Parties to return the enclosed Order of Procedure signed by 7 April 2025.
214. On the same date, the Respondent submitted the signed copy of the Order of Procedure.
215. On 7 April 2025, the Respondent submitted the names and contact details of all the persons attending the hearing.
216. Also on 7 April 2025, the Appellant submitted the names and contact details of all the persons (except for the witnesses) attending the hearing, along with the signed copy of the Order of Procedure.
217. On 6 May 2025, at the CAS Court Office's invitation to do so, the Appellant submitted the email addresses and contact details of the witnesses he intended to call for the hearing.
218. On 26 May 2025, at the Panel's invitation to do so, the Respondent provided the CAS Court Office with a hearing schedule, jointly proposed and agreed by the Parties.

THE HEARING

219. On 28 May 2025, a hearing took place via videoconference. In addition to the Panel and Ms Lia Yokomizo, Counsel to the CAS, the following persons attended the hearing:

On behalf of the Appellant:

- Mr Abu Nayeem Shohag (Appellant)
- Mr Antoine Boesch (Counsel)
- Mr Ajmalul Hossain KC (Counsel)
- Mr Margub Kabir (Counsel)
- Mr Anupom Sarkar (Witness)
- Mr Imrul Hasan Sharif (Witness)
- Mr Md Mizanur Rahman (Witness)
- Mr Sajal Chandra Das (Witness)
- Mr Md Jewel (or Joul) Rana (Witness)

- Mr Md Ariful Islam (Witness)
- Mr Mahmudul Amin (Witness)
- Mr Zahid Al Nahian (Interpreter)

On behalf of the Respondent:

- Mr Miguel Liétard Fernández-Palacios (Counsel)
- Mr Alexander Jacobs (Counsel)

220. At the outset of the hearing, the Parties confirmed they had no procedural objections as to the appointment of the Panel. During the hearing, the Parties made submissions in support of their respective arguments. Furthermore, the Panel heard several witnesses called by the Appellant.

221. The testimony of Mr Anupom Sarkar may be summarised as follows:

- The witness is a former BFF officer, in particular the Assistant Head of Finance at the BFF.
- He duly confirmed his witness statement dated 12 June 2024.

222. The testimony of Mr Imrul Hasan Sharif may be summarised as follows:

- The witness is a former BFF officer, in particular the Procurement and Store Officer at the BFF.
- He duly confirmed his witness statement dated 11 June 2024, which was written by him with the help of Google translate from Bangla to English.
- In relation to the vendors, his job was to contact and receive the relevant quotations from them. He usually contacted those vendors which previously supplied the BFF and also some new ones that were willing to supply the requested goods. The vendors were found through various websites and other communications.
- Further, the BFF created and provided a standard format for the quotation to be sent to the vendors, through a pen drive or simply suggesting them to follow a similar quotation. As such, all vendors were told to maintain a standard format.
- Post contact, he proceeded with drafting the Comparative Statements and Work Orders.
- He stated he received all the quotations for each of the four transactions by email. After receiving said quotations, he maintained the procurement process wherein he signed the Comparative Statement first and forwarded it to his supervisor and then to the CFO. He added that the entire file included the Comparative Statement, the approved requisitions forms, and all quotations collected from the vendors.

- He confirmed that initially he was not aware of the FIFA rules and regulations concerning the procurement process, which could have led to certain mistakes. However, once he became familiar with it, he proceeded with the process in line with the rules.
- In regard to his case before FIFA in FED-482, he explained that he did not remember the exact reason for the sanction but FIFA notified him and warned him to maintain compliance and fair procedure with the procurement process. He was asked to undergo a compliance training, following which he tried his best to follow the FIFA rules and regulations. Hence, as per FIFA's instructions, he diligently followed through with the compliance training.

223. The testimony of Mr Mizanur Rahman may be summarised as follows:

- The witness is a former BFF officer, in particular the Operations Manager at the BFF. He duly confirmed his witness statement dated 1 June 2024.
- He explained that, on 24 November 2022, the representatives of 3 businesses (vendors) were invited via email to visit the BFF premises around noon for the purpose of viewing the FIFA Consultant Room.
- He stated it was a normal practice to have different vendors visiting at the same time in order to initially view the area. Following such visits, he consulted with them separately on the details of the work and relevant quotations.
- In regard to his case before FIFA in FED-484, he believed he had been sanctioned because FIFA had their own regulations related to the procurement process and initially they were unable to maintain it, as there was no complete set of guidelines from FIFA on how to do so. Due to this, they followed the procurement process in line with Bangladesh's country specific norms and customs.
- He further added he was sanctioned for non-compliance with FIFA rules in the procurement process in relation to the four transactions, however he insisted he was simply following the process as it was always done in Bangladesh.
- Lastly, the witness stated the various documents included in the Comparative Statement file were the offer letter from the relevant BFF department, approved Requisition Forms, invitation letter to vendors on the required goods and services, the quotations from vendors, along with the Comparative Statement. After reviewing the file, he passed it on to a higher authority of the procurement department.

224. The testimony of Mr Sajal Chandra Das may be summarised as follows:

- The witness is the proprietor of Everland Builders, referenced in connection with Transactions 3 and 4. He confirmed his witness statement dated 9 June 2024. He runs an interior decoration business which includes supply of products related to interior work and design.

- When contacted by the BFF, he submitted two quotations – one for the FIFA Consultant Room and the other for the Interior Renovation work for the BFF Refereeing Consultant Room.
- On 24 November 2022, he visited the BFF around 1 or 2 pm. During that time, there was Mr Mizanur Rahman, the Operations Manager of the BFF, along with a few other people who were not from the federation. He had no knowledge on the identity of these people. He added that it was a normal procedure in Bangladesh to visit the client's premises before submitting a quotation.
- He received the Work Order three to four days after he submitted the quotation. He stated that he did not falsify any quotation nor colluded with the other vendors. Further, no one from Kroll or FIFA contacted him regarding the quotations.
- Regarding the unknown phone number on page 8 of the FIFA exhibit 2 enclosure 21 – the witness stated it was an old number and he no longer used it. It was included on the company's letterhead by mistake since they use many letter pads and they mixed it up.
- He confirmed he had no connection with Mai Thai & Interior and did not know how said company's phone number ended up on his company letterhead. In any case, he stated that it was a mistake.

225. The testimony of Mr Mahmudul Amin may be summarised as follows:

- The witness is the proprietor of Total Media Solutions (TMS) in connection with Transaction 1. He confirmed his witness statement dated 9 June 2024. TMS supplies broadcast equipment including video, audio and IT equipment.
- He explained the market in Bangladesh is very small so people might know each other however, he did not falsify any quotation nor colluded with the other vendors. Further, no one from Kroll or FIFA contacted him regarding the quotations.
- The quotation submitted on 8 September 2022 to the BFF was prepared and sent by one of his staff members who currently no longer works at TMS.

226. The testimony of Mr Md Jewel (Joul) Rana may be summarised as follows:

- The witness is the proprietor of Mai Thai & Interior in connection with Transaction 3. He confirmed his witness statement dated 10 June 2024.
- On 24 November 2022, he visited the BFF between 12 – 1 pm. During that time, there was Mr Mizanur Rahman, along with two or three other people that he did not know the identity of.
- He confirmed he sent the quotation to the BFF. After 5-7 days of no contact from the BFF with regard to the quotation, he understood or assumed that he was not selected.

- He stated he previously had worked for Everland Builders for six months starting from February 2019. He worked as a manager, responsible for preparing quotations and managing customer relations. He confirmed the number on the letterhead on page 11 of the FIFA exhibit 2 enclosure 21 was his old phone number and since he worked there, his number (at that time) was also printed on the letterhead of Everland Builders. He further confirmed he knows the owner of Everland Builders from his time at the company.

227. The testimony of Mr Ariful Islam may be summarised as follows:

- The witness is the proprietor of AJ Construction in connection with Transaction 3. He confirmed his witness statement dated 8 June 2024.
- He stated he participated in the bid for Transaction 3 but confirmed he did not falsify any quotations or collude with the other bidders. Further, no person from Kroll or FIFA contacted him regarding the quotation submitted to the BFF.
- He was invited by Mr Imrul Hasan Sharif from the procurement department to visit the BFF premises. On 24 November 2022, he along with his staff member visited the BFF between 12:30 – 1 pm. During that time, there was only Mr Mizanur Rahman and no other vendors.
- He stated the quotation sent to the BFF was drafted by his staff but he signed it. He stated the email address of his company is “aj.conostruction@gmail.com”, which was spelt wrong. The email address had a typing error, a mistake made by his staff in a hurry.

228. During the hearing, the Appellant made an oral statement, which may be summarised as follows:

- The Appellant states that, in 2021, Mr Rafiquel Islam, a representative of Grant Thornton appointed by FIFA came to the BFF. He had his office at the BFF headquarters wherein he observed and scrutinised the BFF’s financial and procurement processes in order to help and improve their financial and procurement activities such as communication with the vendors, payment of the bills and salary payments. All procedures concerning finances had to be approved by him, and only after this, they proceeded with the payments.
- Due to FIFA’s recommendations on best case practices for its member associations, Rafiquel Islam was appointed to update FIFA on the activities at the BFF. Apart from overseeing the financial and procurement process, he also had great insights on the auditing mechanisms and other such areas. Due to his valuable inputs, the BFF improved a lot during that time. They also adopted their financial manual and procurement regulations with the help of Mr Islam.
- Further, the Appellant stated that Mr Rafiquel Islam directly reported to FIFA, as seen in the email loops. He might have had some internal mechanism within Grant Thornton as well, but he regularly reported to FIFA.

- With regard to the present four Transactions, Mr Rafiqul Islam was overseeing and was involved in the whole procurement process. In particular, for Transaction 1 and 2: when the procurement request was made, the Requisition Form was sent by the Procurement and Store Officer to the head of the relevant department, who forwarded it to the operations manager, then to the CFO, then to the General Secretary and finally to the FIFA Consultant officer at that time *i.e.*, Mr Rafiqul Islam.
- Once the requisition was approved, the Procurement and Store Officer (Imrul Hasan Sharif at that time) communicated with the vendors, collected the quotations, and performed the vetting and authentication, following which, the Comparative Statement was prepared.
- The Comparative Statement was signed by the Procurement and Store Officer and passed on to the Operations Manager, along with all the documents. The signed Comparative Statement was sent back to the Procurement and Store Officer, who then passed the whole bundle to the CFO for his approval, which was sent back to the Procurement and Store Officer.
- Only after all the above-mentioned approvals, the Comparative Statement was sent to the General Secretary. The Appellant stressed that only the Comparative Statement came to his desk, without any accompanying documents. Following his signature, it was returned to the Procurement and Store Officer, who then passed it on to the FIFA financial consultant Mr Rafiqul Islam, who also approved the Comparative Statement. After Mr Islam's final approval, the Procurement and Store Officer prepared the Work Order. However, for two Transactions, no Work Order was prepared.
- The Appellant explains that page 10 of Exhibit B7 of the Appeal Brief consists of the BFF Procurement Committee meeting minutes held on 22 October 2022. Following FIFA's feedback on improving the BFF's financial and procurement processes, the BFF formed its Procurement Committee. The FIFA financial consultant (at the material time Mr Rafiqul Islam) took part in all their committee meetings and in the decision-making processes, while offering his observations and recommendations.
- In said meeting, only the summary of the procurement process (for Transaction 2) was submitted, without the accompanying documents and quotations. The Procurement and Store Officer made a summary which was discussed and approved in the meeting. Mr Rafiqul Islam took part in the meeting and at the end gave the Committee positive feedback to proceed with the procurement process.
- After the completion of Mr Rafiqul Islam's 2-year tenure, a representative from Kroll, Ms Miftahul Zannat replaced the former. However, in order to ensure the financial compliance and best-case practices, the BFF hired Mr Rafiqul Islam as their in-house financial consultant sometime around October 2023. Thus, at the material time, there were two financial consultants overseeing the financial activities at the BFF.

- The reason the BFF hired Mr Rafiqul Islam as their in-house consultant was due to the fact he had the relevant experience working at the BFF and was well aware of the best practices. He was a valuable asset for the BFF. He was very detailed and made sure that everything was in the right order. Due to his constant supervision, the BFF was aligning more and more to the correct procurement process, as the days passed by.
- Thus, for Transactions 3 & 4: Ms Miftahul Zannat from Kroll joined on board as the FIFA financial consultant while Mr Rafiqul Islam was working as the BFF's in-house financial consultant.
- With regard to Kroll, the Appellant stated that Kroll also had the same oversight function and cooperation with the BFF in connection with the financial and procurement process. Mr Rafiqul Islam was specifically assigned to work with Ms Miftahul Zannat on all the financial and procurement activities.
- Further, while Mr Rafiqul Islam was working full time at the BFF premises, Ms Miftahul Zannat came to the office only three times a week. The rest of her colleagues worked outside of Bangladesh hence, she mostly communicated with them by keeping the BFF officials in the email loop (along with the CFO, the General Secretary, the Assistant Financial Manager of the BFF, and Mr Rafiqul Islam).
- Mr Rafiqul Islam forwarded everything to Ms Miftahul Zannat, who then offered her feedback. In particular, the BFF did not proceed further with the four Transactions because Ms Zannat halted them. However, there were other transactions that went ahead with the approval of Mr Islam and Ms Zannat. They communicated on a day-to-day basis. Without the approval of Mr Islam on each process, it would not proceed ahead to Ms Zannat.
- With regard to the Transactions which were red-flagged by Kroll, the Appellant explains that, on 20 March 2023, they had a meeting on the progress at the BFF where, for the first time, Kroll provided certain observations. Following this meeting, the Appellant immediately asked Mr Islam to respond to the observations and take lead of the meeting.
- The Appellant states that everyone at BFF, including himself, were given clear instructions and were fully aware that they were under scrutiny by FIFA. Further, they knew that every activity had to be approved by Mr Rafiqul Islam and Ms Miftahul Zannat. And only after their approval, the procurement process would go forward.
- With regard to the quotations, the Appellant stated that out of the four Transactions, he only saw the quotations for Transaction 2: gym equipment. He was not sure why they were sent to him only for this particular Transaction. He assumed that when the minutes of the BFF Procurement Committee meeting came to his desk, the quotations were also part of it. Whereas, with respect to the other three Transactions, he only ever saw the Comparative Statements.

- The Appellant stated that only the Comparative Statement came to his attention and approval since all the other documents were already approved by the previous relevant officials. The Comparative Statement needed to contain the signatures of all the officials. In case there was no signature, he returned the concerned file.
- Furthermore, the Appellant explained there was a long chain of communication between the BFF procurement department and the vendors, sometimes they kept him in the email loop and sometimes they did not. However, Mr Rafiqul Islam saw all the quotations and gave his feedback at the meeting. He had access to all the files and overlooked the entire process. Furthermore, Mr Imrul Hasan Sharif, the Procurement and Store Officer at the BFF was also directly aligned to both Mr Islam and Ms Zannat.

229. At the closing of the hearing, the Parties confirmed that they had no objections in respect of their right to be heard and that they had been given the opportunity to fully present their cases.

IV. SUBMISSIONS OF THE PARTIES

230. The following outline of the Parties' positions is illustrative only and does not necessarily comprise every argument advanced by the Parties. The Panel has nonetheless carefully considered all claims made by the Parties, whether or not there is a specific reference to them in the following summary.

A. The Appellant's submissions

231. The Appellant's submissions, in essence, may be summarised as follows:

- The Appellant firstly submits an overview of the proceedings before CAS under reference *CAS 2023/A/9637*. The Appellant contends the present case arose in the same context of oversight by FIFA of the BFF's procurement process.
- Since 15 April 2021, upon specific request by FIFA, the BFF accepted the recruitment of a consultant appointed by FIFA and remunerated with BFF's FIFA Forward Funds *i.e.*, Mr Rafiqul Islam from Grant Thornton, who was responsible for financial, administrative, governance and compliance tasks with full access to all relevant information related to the procurement process.
- Mr Islam was subsequently hired internally by the BFF as its financial and compliance consultant from 1 November 2022 following the end of his contract with FIFA. He was later replaced by Ms Miftahul Zannat, recruited by FIFA in the same capacity.
- The Appellant also submits that, since 15 April 2021, as part of the action plan agreed between FIFA and the BFF, Kroll had been tasked by FIFA with monitoring the financial procedures in place at the BFF in relation to the use of FIFA funds.

- The object of this Appeal Brief arose because, during its mandate, Kroll found several irregularities, which were subsequently shared by FIFA with the Investigatory Chamber on 13 January 2023 and 6 March 2023.
- At the material time, with respect to the Transactions 1 to 4 which occurred during the second half of 2022 and start of 2023, the Appellant submitted that, himself and the BFF were fully aware that they were closely monitored by FIFA. In this context, the Appellant argued that it would have been sheer folly for the Appellant or anyone else at the BFF, knowingly or even negligently to allow the use of any forged or falsified documents as alleged by FIFA.
- The Appellant argues that, apart from Kroll, other persons involved (including Mr Islam, Ms Zannat and most likely several other FIFA employees) did not identify any red flags regarding the relevant bidding documents, even though they received them and had the task to analyse them. According to the Appellant, this may be due to the fact that only Kroll was a well-known specialized outfit and had a relatively narrow scope of tasks, in comparison to the Appellant who “*had his plate very much full*” with different tasks at the BFF. Moreover, Kroll was able to compare the competing quotes in each of the four Transactions, while the Appellant was never in such a position, as he only ever saw the quotations from the winning bidder. This was a demonstration that no fault may be found on the side of the Appellant for not having seen anything amiss, assuming that there had been any fraud at all, which the Appellant saw very doubtful.
- The Appellant points out that Kroll’s investigation into the offending Transactions was formally opened on 23 June 2023 and closed “*within a fortnight*” on 10 July 2023, hence being “*a gross mockery of due process by any standards*”.
- The Appellant contends Kroll failed to interview the various bidders and pursue an investigation in this manner, the same was lacking in the proceedings *CAS 2023/A/9637* as well. Had Kroll done so, it should have concluded the relevant documents were not forgeries or falsifications as alleged by FIFA.
- Therefore, the Appellant argues that, as it transpired in *CAS 2023/A/9637*, even in the present matter, a number of persons within FIFA itself, as well as the ad hoc financial consultants Mr Rafiqul Islam and Ms Miftahul Zannat, recruited by FIFA, all failed to see the ‘red flags’ identified (only) by Kroll. Moreover, FIFA failed to impose any sanctions against its own employees, thereby, demonstrating an evident contempt for basic rules of fair and equal treatment.
- The Appellant argues the above is in line with FIFA’s systematic determination not to engage with the facts and arguments raised, and documents produced by the Appellant in his defence.
- The Appellant points out the timing of the Appealed Decision while the CAS decision in *CAS 2023/A/9637* was still pending at that time. The Appellant submitted this was an attempt by FIFA to sway CAS considering its Arbitral Award in the abovementioned case. For this reason, the Appellant repeatedly requested for a

suspension of this matter before the AC, pending the decision in *CAS 2023/A/9637*, however, FIFA refused to do so, without giving any persuasive and legitimate reasons for such refusal.

- All eight transactions in the present matter and in *CAS 2023/A/9637*, materially occurred within the same context and continuum. Nevertheless, the Appellant was handed down a fresh 3-year ban on 23 May 2024, whilst he was already serving over 13 months of the 2-year ban imposed by the FED-299 Decision of 14 April 2023. Moreover, as of 28 May 2025 – the date of the hearing of the present case, the Appellant had fully served the 2-year ban imposed on him from the first case.
- The Appellant points out FIFA rendered four decisions on 7 March 2024 against 4 other BFF officials:
 - (a) FED-480 against the BFF Vice President and Chairman of the Financial Committee, Mr Abdus Salam Murshedy, in respect to the same four transactions as in *CAS 2023/A/9637*. Mr Murshedy was only handed down a fine of CHF 10,000 without any ban.
 - (b) FED-481 against the former CFO of the BFF, Mr Abu Hossain, in respect to 3 out of the 4 transactions as in *CAS 2023/A/9637* and additionally all four transactions targeted in this present matter, thus grouping the transactions, as it should have been done in the Appellant's case as well. Mr Hossain was handed a 2-year ban and a fine of CHF 10,000, while the Appellant faced 2 years and 3 years bans for the same transactions in two different proceedings.
 - (c) FED-482 against the Procurement and Store Officer of the BFF, Mr Imrul Hasan Sharif, in respect to the same 4 transactions as targeted in the present matter. Mr Sharif was only served with a warning and the obligation to undergo compliance training.
 - (d) FED-482 against the BFF Manager, Operations, Mr Mizanur Rahman, in respect to the same 4 transactions as targeted in the present matter. Mr Rahman was served with a 2-year ban and a fine of CHF 10,000.
- The Appellant thus submits FIFA treated the Appellant much more harshly than the above four BFF officials, raising an evident issue of lack of fair and equal treatment. FIFA should have treated all eight transactions as part of a single proceedings as it did in FED-481 against Mr Abu Hossain, whereby the Appellant would have been handed a global penalty which would have been comparatively less than the total of both decisions.
- Consequently, FIFA breached the Appellant's rights by ring-fencing his proceedings from those directed against the other four BFF officials *i.e.*, the Appellant was never made aware of the facts or allegations either against him or in his favour in the other different proceedings. By doing so, FIFA failed to provide him with an opportunity to defend himself against the statements made by the other BFF officials.

- The Appellant further submits all four Transactions in question were far below the FIFA’s relevant threshold of USD 50,000 to secure competing quotes. Moreover, the Appellant argued there was a single significant difference between the Transactions in the present case and those addressed in the proceedings under *CAS 2023/A/9637*, namely that the former Transactions did not go through, as they were halted by FIFA, however, the material context and relevant facts are substantially the same.
- With respect to potential violation of Article 25 of the FCE, the Appellant submits the concerned allegedly falsified documents could not be considered “used” for two reasons:
 - (a) As per FIFA’s own rules to provide competing bids for each transaction, the relevant quotations would never have existed since all relevant transactions were below the USD 50,000 threshold. These documents came into existence only due to BFF’s internal rules, which the BFF was free to set on its own discretion. Thus, FIFA should have no authority/jurisdiction over BFF’s internal rules and regulations as it would introduce inequalities between different national federations, depending on how they set their own thresholds.
 - (b) FIFA failed to show that, had the transactions gone through as contemplated, they would have caused a loss to FIFA or the BFF or brought them a wrongful gain, however, nothing suggests that the goods and services in question would not have been actually delivered and at market price. The Appellant asserts that, as per CAS jurisprudence, the offence in question required an intent of a minimum degree of *dolus eventualis*, which as such must be directed towards causing a damage or gaining a benefit.
- The Appellant submits there was a lack of intent on the part of the Appellant as he could not be faulted for not having red-flagged issues that were not observed by anyone within FIFA, all of whom had the same access to said documents. The Appellant refers to the notion of negligence, which required the determination of the proper standard of care, by reference to what someone with similar responsibilities and qualifications, in a similar case, ought to have seen and done, and would have seen and done.
- The Appellant points out that contrary to Kroll, Mr Rafiqul Islam and those within FIFA tasked with overseeing the BFF’s procurement process, and BFF officers who actually handled the procurement, the Appellant himself only ever saw the quote from the winning bidder in each transaction in the present case.
- The Appellant submits the above is crucial given that Kroll’s findings on the alleged forgeries or falsifications rely significantly on comparing each quotation from the competing bids. Whilst the Appellant was never in the position to do so, since he only viewed the winning quotes and thus, he cannot be held to the same standard as Kroll, FIFA employees or BFF officers who handled the procurement process.

- The Appellant contends that the fact that he did not receive or see every document from the competing bidders could not be considered negligence on his part, but simply demonstrated how the procurement process was organised within the BFF.
- As to the Appellant's specific role and responsibilities as the BFF's General Secretary, in the context of the procurement process, the Appellant submits that whilst it was true that the Appellant's signature (along with the signatures of other BFF officials) was a necessary condition for the procurement process, it was not the Appellant's role as General Secretary to either identify/select the winning bidder nor to carry out or oversee discussions/correspondence with all bidders.
- The Appellant argues he did not select or participate in the selection of the winning bidder, thus explaining why he only ever saw the winning bid for every transaction – a fact FIFA systematically chose to discard in spite of all the arguments and evidence submitted by the Appellant in this matter.
- Further, the Appellant submits FIFA consistently ignored the changes in the BFF under the Appellant's charge and guidance as its General Secretary:
 - (a) There had been substantial and recognised improvement in policy, governance and actual results in the period leading up to the transactions targeted in *CAS 2023/A/9637*;
 - (b) FIFA itself had commended the Appellant for his collaboration in the oversight process involving FIFA's own consultant Mr Rafiqul Islam;
 - (c) BFF appointed a procurement officer from 1 January 2022;
 - (d) BFF appointed a financial and compliance consultant from 1 November 2022;
 - (e) BFF adopted a 'Procurement Policy' and 'Conflict of Interest Policy' by 31 December 2022.
- The Appellant argues there has been no actual forgery or falsification. In this regard, the Appellant claims to have produced a set of documents detailing the procurement process and confirming that this process was followed properly. Regarding the 'red-flagged' issues raised by FIFA, the Appellant submits that:
 - (a) On similarities in competing quotes: in order to streamline the process, the BFF provided prospective bidders with templates;
 - (b) On apparent pricing issues: certain bidders quoted lower prices relying on cash payments (which the BFF was barred from doing with FIFA Forward Funds), lower than the prices for the same goods/services if paid by bank transfer;
 - (c) Mr Emrunur Rashid, a bidder from Paradise Engineering, was a former employee of Total Media Solutions, another bidding company, meaning there was no actual collusion of any kind.

- The Appellant clarified, during the hearing that he had not produced a counter expert report nor challenged the FIFA’s Expert Report since it had been done so in length during the first proceedings before the CAS. Moreover, sufficient explanations had been provided by the witnesses to various practical points made by the FIFA Expert on what they considered “falsification”. These explanations by the witnesses relied on circumstances on the ground where these particular documents were established. Thus, the Appellant considers that the factual substances were outside the reach of an Expert who has been asked once again to look at these documents in his/her office.
- On the issue of proportionality, contrary to FIFA’s submissions, the Appellant stated during the hearing that the Appeal Brief included submissions on the harshness of the penalty of 2 + 3 years bans, which is out of any reasonable proportion. Furthermore, as per the general principles of Swiss law in relation to any penalty in civil or criminal proceedings, when one moves for an annulment in the prayer for relief, it automatically implies a prayer for reduction, which fully empowers the court to favour such a reduction.
- Regarding concurrent sentencing, Article 49 of the Swiss Criminal Code provided that when a person committed multiple offences and each offence warrant a penalty of the same form, the court shall impose the sentence for the most serious offence, which should be appropriate to the overall circumstances.
- In light of the evidence submitted and the rules governing burden of proof, the Appellant submits that FIFA failed to establish such forgery or falsification to the required standard.

232. The Appellant’s requests for relief formulated in the Appeal Brief was the following:

*“In light of all the above, the Appellant’s **request for relief** is as follows:*

- a) This proceeding shall be suspended pending a final decision by the CAS in case CAS 2023/A/9637, whereby following said decision, Appellant shall be given the opportunity to file written submissions;*
- b) The full file of case CAS 2023/A/9637 shall be adduced to these proceedings;*
- c) FIFA shall be ordered to produce*
 - (i) its complete files in regard its proceedings FED-480, FED-481, FED-482 and FED-484 and*
 - (ii) the full set of all emails and other documents exchanged between FIFA and BFF, and between FIFA and Messrs Rafiqul Islam and Miftahul Zannat in connection with the transactions targeted by these present proceedings;*
- d) Appellant shall be granted a hearing, with the opportunity to testify and call relevant witnesses, including:*

- (i) *Mr Mizanur Rahaman, for testimony in connection with Exhibits B1, A5 §§ pp. 5-22, C7-C10, and above §§ 6, 8, 9, 26-29 and 32-33*
 - (ii) *Mr Imrul Hasan Sharif, for testimony in connection with Exhibits B2, A5 §§ pp. 5-22, C7-C10, and above §§ 6, 8, 9, 26-29 and 32-33*
 - (iii) *Mr Anupom Sarkar, for testimony in connection with Exhibits B3, A5 §§ pp. 5-22, C7-C10, and above §§ 6, 8, 9, 26-29 and 32-33*
 - (iv) *Mr Md Ariful Islam, for testimony in connection with Exhibit B4, C9-C10, A5 pp. 10-14, and above §§ 9*
 - (v) *Mr Md Maniruzzaman Manir, for testimony in connection with Exhibit B5, C7, A5 pp. 5-7*
 - (vi) *Mr Sajal Chandra Das, for testimony in connection with Exhibit B6, C9-C10, A5 pp. 10-14*
 - (vii) *Mr Shamin Ahmed, for testimony in connection with Exhibit B7, C8, A5 pp. 7-10*
 - (viii) *Mr Md Joul Rana, for testimony in connection with Exhibit B8, C9-C10, A5 pp. 10-14*
 - (ix) *Mr Achyut Bibek Sarker, for testimony in connection with Exhibit B11, C8, A5 pp. 7-10*
 - (x) *Mr Mahmudul Amin, for testimony in connection with Exhibit B12, C7, A5 pp. 5-7*
 - (xi) *Mr Rafiqul Islam, for testimony in connection with Exhibit B7, and §§ 6,8,9,17*
- e) *The Decision, including each and every one of its items §§ 1 through 4 as quoted in § 1 above, shall be annulled;*
- f) *Appellant shall be found not responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, or any other provisions thereof, in relation to the use of false and/or falsified documents (if any) to support transaction paid or expected to be paid with FIFA funds whilst serving as General Secretary of BFF;*
- g) *FIFA shall be ordered to pay full costs, as well as full indemnification of appellant's legal fees in connection with the proceeding before FIFA having led to the Decision and with the present proceedings before CAS, and appellant's expenses (including costs of witnesses, interpreters and any experts) in connection with both said proceedings."*

B. The Respondent's submissions

233. The Respondent's submissions, in essence, may be summarised as follows:

- The Respondent submits that the Transactions subject to the present proceedings were only identified and reported shortly prior to the hearing of the AC held on 16 February 2023 (that led to the ref. FED-299 Decision). Moreover, it was only on 6 March 2023 that FIFA received further reports from Kroll and on 27 March 2023, it requested the Expert to provide his expertise regarding the authenticity of the quotations and finally on 23 June 2023, the investigation against the Appellant was formally opened. Therefore, the facts examined in the present proceedings only became known to FIFA when the proceedings FED-299 were already in a very advanced stage.

- In any event, the Respondent contends the ethical breaches under scrutiny were separate offences that could be investigated and sanctioned separately. There is no provision in the FCE that would require FIFA to sanction all ethics violations concurrently.
- Likewise, the Respondent points out that the CAS Award in *CAS 2023/A/9637* was notified to the Parties on 13 November 2024, after the Appeal Brief in this case was filed and shortly before the filing of the Answer to the Appeal.
- The Respondent contends the Appellant’s argument on the lack of due process on the part of FIFA should be dismissed as it seeks to entirely undermine the proceedings before the AC and the associated reports produced by Kroll and the Expert. In any case, the Respondent submits Article R57 of the CAS Code confers to the Panel a *de novo* power of review that would cure (if any) prior procedural violations.
- The Respondent argues FIFA met its burden of proof, which in accordance with Article 51 of the FCE – rests on the Ethics Committee. This is evidenced by the extensive and detailed Final Report and the Appealed Decision. Thus, based on the evidence on file, FIFA clearly demonstrated the Appellant used falsified documents in breach of Article 25 of the FCE.
- The Respondent recalls that as per Article 8 Swiss Civil Code (SCC), each party must prove the facts upon which it relies to invoke a right. In this respect, the Appellant, however, failed to submit effective and credible evidence to support his position. He failed to substantiate his arguments as to how his evidence rebuts the findings made in the Final Report and the Appealed Decision. The idea is not for the party to submit documents without explaining and detailing their relevance. The Respondent thus asserts the Appellant had the duty to participate in the administration of evidence to demonstrate, to the applicable standard, that he did not infringe the FCE.
- The Respondent submits in this respect that it is indicative that the Appellant did not request for a counter graphology report in response to FIFA’s Expert Report. Thus, it can only be concluded that the Expert Report remains uncontested, and that the findings of the Expert are undisputedly confirmed.
- As to the edition of the FCE applicable to the case at hand, the Respondent provides that the 2023 edition of the FCE applies to the procedural aspects as well as to the merits of the case pursuant to Article 3 of the FCE.
- The Respondent contends the present matter concerns various breaches of the FCE by the Appellant, who, in his position as the General Secretary of the BFF, at the very least negligently (if not culpably) allowed the use of forged or falsified documents to support the BFF’s transactions that were to be paid with FIFA Forward funds.

- The Respondent notes the Appellant did not submit any arguments and did not engage on the factual specifics of the four Transactions, focusing his argumentation on the issues regarding the meaning and interpretation of Article 25 of the FCE, his lack of intent and the alleged lack of any actual forgery or falsification.
- The Respondent submits the Appellant, as the General Secretary of the BFF since 2011, held the most senior and important position of the federation after its President. In such capacity, the Appellant had the responsibility to manage the administrative work which oversees the daily operations in the BFF, along with the financial and budgetary management of the organization and its programs.
- The Respondent relies on the BFF Statutes and argues that the Appellant, in his position as the General Secretary, held a central role in the functioning of the federation. Moreover, the BFF is not a large federation in terms of employees, thereby enabling the Appellant to be closely involved in the daily operations. For these reasons, the Respondent submits the Appellant was very much involved in all matters concerning the BFF and was undoubtedly fully aware of his obligations under the FCE.
- The Respondent contends that Article 25 of the FCE incorporates two types of conduct: (1) the act of forging or falsifying an authentic document, and (2) using a forged or falsified document, regardless of whether the forged document used was falsified by the individual subject to the FCE.
- The matter at stake concerns the second type of conduct in relation to the usage of falsified documents (*i.e.*, quotations) involved in the four Transactions in order to support the procurement and payment processes that were paid, or expected to be paid, with FIFA Forward Funds.
- On the Appellant’s argument regarding the templates, the Respondent contends that, if the BFF effectively imposed the layout on its suppliers/bidders, no evidence has been provided to demonstrate such a layout or template was submitted to the suppliers. Further, the Respondent points out that every layout/template was different instead of a consistent standard in case of a template.
- Regarding the Appellant’s argument on Mr Emrunur Rashid, the Respondent clarifies that Mr Rashid sent the quotation belonging to Paradise Engineering on 10 September 2022, after having already provided the quotation from Total Media Solutions on 8 September 2022. Additionally, the phone numbers provided in the communications from both companies were the same. Both quotations were sent from different email addresses but undersigned by the same individual - Mr Rashid. Thus, the Respondent argues that the “*former employee*” argument simply does not stand, unless the Appellant can prove that Mr Rashid changed jobs on 9 September 2022 – *quod certe non*.
- The Respondent states the Appellant has repeatedly invoked that because of the involvement of the external consultant Mr Rafiquel Islam (repeatedly

mischaracterized as a FIFA Consultant), the Appellant himself should be absolved. In this regard, the Respondent submits the following:

- (a) Mr Islam was not employed by FIFA directly but by Grant Thornton – a company engaged by FIFA to conduct financial monitoring at the BFF.
 - (b) Mr Islam’s engagement terminated on 31 October 2022, after which he was recruited by the BFF on 1 November 2022.
 - (c) The problematic Transactions were identified and reported by Kroll, only after the FIFA’s engagement with Mr Islam was terminated.
 - (d) The General Secretary, acting as the main responsible, cannot deflect his responsibilities to an external consultant.
 - (e) Finally, the Appellant failed to invite Mr Islam as a witness, thus his role cannot be sufficiently verified by this Panel, not least after 31 October 2022.
- The Respondent contends the Final Report not only identified one isolated problem, but detected several noticeable similarities between the quotations in the different Transactions, for which the Appellant failed to provide any plausible reasons - which clearly indicate they are false and/or falsified.
 - The Respondent submits the Appellant was deeply involved in several stages of the procurement process for the four Transactions in which false (and/or falsified) quotations were received/presented and used:
 - (a) The Appellant approved and signed the Requisition Forms for all Transactions;
 - (b) The Appellant was copied into all the emails with the relevant requests for quotations from the vendors for all the Transactions;
 - (c) The ‘Comparative Statement of Quotations’ was signed by the Appellant in all the Transactions;
 - (d) The receipt and review of the quotations in Transaction 2, where the Appellant signed each quotation received;
 - (e) The issuance of the Work/Purchase Orders for Transactions 3 and 4, which were exclusively signed and sent by the Appellant.
 - The Respondent argues that, before signing the Comparative Statement of Quotations, it was the Appellant’s responsibility to verify each quotation and put himself “*in a position to make comparisons*”. Thus, as General Secretary, he had the most extensive authority to grant himself any “benefit” when it comes to ensuring that the procurement process is complied with.

- The Respondent argues the Appellant held a crucial role to the extent that if his signature was missing, the procurement process would have not been able to proceed - this fact is not disputed by the Appellant.
- In this regard, as per the BFF Statutes, the General Secretary is also responsible to detect irregularities and has the “power” to intervene at multiple stages of the procurement process (by withholding his signature). Especially at a time where the BFF was highly scrutinized for major procurement issues.
- The Respondent submits that, in spite of the BFF being under FIFA’s financial supervision, the Appellant demonstrated an absolute disregard for his responsibilities, given that the procurement issues were highly significant for the BFF. Furthermore, the Appellant was aware of the investigation in relation to the issues of falsification (*i.e.*, the FED-299 Decision appealed to CAS under ref. CAS 2023/A/9637). The Appellant however did not exercise any further caution when reviewing the quotations for the relevant Transactions.
- The Respondent refers to Article 58 of the BFF Statutes which stipulates that the administrative work is carried out under the direction of the Appellant *i.e.*, any other “actor” involved in the process, whether it be a BFF department or BFF employee, forms part of the BFF’s administration for which the Appellant is equally responsible.
- The Respondent relies on CAS jurisprudence (in CAS 2018/A/5769) and submits that “*indirect intent*” or “*dolus eventualis*” is the minimum required action (or lack thereof) to constitute a breach of Article 25 of the FCE. Thus, if the Appellant acted, at least deliberately if not recklessly, in the various procurement procedures supported by falsified quotations such as failing to take the necessary precautions, he can be found guilty of using false/falsified documents in violation of Article 25 of the FCE.
- In this context, the Respondent submits that, despite his unique responsibilities as the General Secretary, the Appellant acted recklessly and failed to examine the quotations with the standard of care required and expected. And, if he were diligent, he would have realized there were issues with the authenticity of the quotations. Thus, this responsibility squarely falls on him as the highest-ranking BFF official, with the benefit of being directly and deeply involved in the Transactions. Thus, his failure to do so, is in clear breach of Article 25 of the FCE.
- The Respondent argues the Appellant cannot claim to be dissociated from the procurement process and his responsibilities as the General Secretary of the BFF.
- The Respondent submits that, in addition to the primary violation of Article 25 of the FCE, the Appellant’s behaviour also breached Articles 14 and 16 of the FCE in view of the latter’s failure to behave in an ethical manner and to act in accordance with his fiduciary duty towards both FIFA and the BFF.

- The Respondent points out that the Appellant has not raised any arguments regarding the proportionality of the sanction imposed on him. Likewise, the Appellant's prayers for relief does not address the sanction whatsoever. Thus, should the Panel confirm the ethics breaches, it shall also confirm the uncontested sanction.
- Moreover, any new prayer for relief made by the Appellant during the hearing in relation to the proportionality of the sanctions must be rejected based on Article R56 of the CAS Code.
- For the sake of completeness, the Respondent also submits that a CAS panel shall only review a sanction imposed if such sanction is evidently and grossly disproportionate or arbitrary. In this regard, the Respondent argues that, in line with the CAS award issued in the case CAS OG 24/09, the sanction imposed in the present matter is neither disproportionate nor arbitrary. The Appealed Decision clearly explained the facts and reasoning that proved an ethics violation occurred, thus the given sanction is in line with the applicable regulations.
- Regarding the Appellant's request for the production of documents, the Respondent submits said request is vague and unsubstantiated, therefore, not meeting the standards for production under Article R44.3 of the CAS Code.
- The Respondent submits that the FIFA investigation against the Appellant not only relied on the Kroll Report, but on the Expert Report as well, that analysed the suspicious documents in depth. Both instances arrived at the same observations and conclusions with regard to the false or falsified documents.
- The Respondent states that, during the hearing the witness statements confirmed the following:
 - (a) Mr Sarkar confirmed the Appellant has received the Comparative Statements including quotations for Transactions 1 and 3.
 - (b) This is also further confirmed by Mr Sharif who indicated the Comparative Statements contained the quotations and that the Appellant received the documents for all four Transactions.
 - (c) Finally, the quotations present in FIFA Exhibit 2 Enclosure 19, were signed by the members of the BFF Procurement Committee including the Appellant.
- Therefore, the Respondent submits that the Appellant and the Procurement Committee had knowledge of quotations, thus his initial denial of not having seen the quotations must be disregarded by the Panel.
- In conclusion, in his position as the General Secretary of the BFF, the Appellant negligently (if not culpably or recklessly) used forged or falsified documents to approve or justify transactions with FIFA funds, in order to make it seem that the required procurement process was correctly processed and complied with in relation

to the four Transactions. In doing so, he manifestly violated Articles 14 (general duties), 16 (duty of loyalty) and 25 (forgery and falsification) of the FCE.

234. Based on the above, the Respondent's requests for relief are the following:

"Based on the foregoing, FIFA respectfully requests the Panel to:

(a) reject the requests for relief sought by the Appellant;

(b) confirm the Appealed Decision in its entirety;

(c) order the Appellant to bear the full costs of these arbitration proceedings, including a contribution to FIFA's legal fees and other expenses in an amount to be determined by the Panel."

V. JURISDICTION

235. Article R47 para. 1 of the CAS 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."

236. Article 57 para. 1 of the FIFA Statutes (May 2022 edition) provides as follows:

"Appeals against final decisions passed by FIFA's legal bodies and against decisions passed by confederations, member associations or leagues shall be lodged with CAS within 21 days of receipt of the decision in question."

237. Article 84 para. 1 of the FIFA Code of Ethics (2023 edition) provides as follows:

"Decisions taken by the adjudicatory chamber are final, subject to appeals lodged with the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions of the FIFA Statutes."

238. Similarly, the Appealed Decision provides for an appeal to CAS.

239. The jurisdiction of the CAS derives from Article 57 para. 1 of the FIFA Statutes read together with Article 84 of the FCE and Article R47 of the CAS Code. Furthermore, the jurisdiction of the CAS is not contested by the Respondent and is confirmed by the Order of Procedure duly signed by the Parties.

240. Therefore, the Panel finds the CAS has jurisdiction to decide on the present dispute.

VI. ADMISSIBILITY

241. Article R49 of the CAS Code provides, in its relevant parts, as follows:

“In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. The Division President shall not initiate a procedure if the statement of appeal is, on its face, late and shall so notify the person who filed the document.”

242. Article 57 para. 1 of the FIFA Statutes quoted above provides for a time limit to lodge an appeal against a decision of the Adjudicatory Chamber of the Ethics Committee of FIFA of 21 days as of receipt of the decision in question.

243. The grounds of the Appealed Decision were notified to the Appellant on 23 May 2024. Subsequently, the Appellant filed his Statement of Appeal on 13 June 2024 and therefore within the 21-day time limit.

244. The Panel also notes that the admissibility of the appeal is not contested by the Respondent.

245. The Panel concludes that the present appeal was filed within the 21-day time limit and is thus admissible.

VII. APPLICABLE LAW

246. Article R58 of the CAS Code provides:

“The Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in 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 the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision”

247. Article 56 para. 2 of the FIFA Statutes provides as follows:

“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”.

248. Accordingly, the Panel shall decide the present matter according to the relevant FIFA regulations, more specifically the FIFA Code of Ethics. The Appellant’s alleged conduct in the matter at stake occurred between 2022 and 2023, *i.e.*, across a time-period when first, the 2020 edition of the FCE was in force and then subsequently, the 2023 edition of the FCE.

249. In order to determine which edition of the FCE shall be applicable to the case at hand, the Panel refers to Article 3 of the FCE (the last edition in force at the material time, *i.e.*, the 2023 edition), according to which:

“This Code applies to conduct whenever it occurred, including before the enactment of this Code. An individual may be sanctioned for a breach of this Code only if the relevant conduct contravened the Code applicable at the time it occurred. The sanction may not exceed the maximum sanction available under the then-applicable Code.”

250. In this respect, the Panel confirms the decision of the AC in this matter where it concluded that the legal provisions of the respective articles of the 2020 FCE edition (Article 13, Article 15 and Article 24) had been maintained through to the 2023 FCE edition (Article 14, Article 16 and Article 25, respectively). The Panel also adheres to the view that, while the numbering of these provisions changed, their content remains materially unchanged, retaining the shared aim of sanctioning the same prohibited conducts. Moreover, the Panel also observes that the sanctions imposed in the Appealed Decision do not exceed the maximum sanction available under the 2020 and 2023 edition of the FCE, the maximum sanctions having remained the same in both editions, meaning there would be no difference in applying one or the other as to the applicable sanctions (if any).
251. Thus, the Panel concludes that the 2023 edition of the FCE, *i.e.*, the last edition of the FCE in force at the material time, applies to the procedural aspects as well as to the merits of this case pursuant to Article 3 of the FCE.
252. Furthermore, Swiss law shall be applied subsidiarily, in order to fill any existing *lacunae* in the FIFA regulations.

VIII. PRELIMINARY PROCEDURAL ISSUES

253. Before entering into the merits of the case, the Panel shall first provide its grounds for its decision to reject the Appellant’s request for production of documents.
254. In this respect, the Panel recalls that, in his requests for relief, the Appellant requested the production of a wide range of documents. On 11 December 2024, the CAS Court Office invited the Appellant to specify exactly what correspondence and case files were requested and for which relevant time period. Following a repeated request formulated by the CAS Court Office on 19 December 2024, the Appellant submitted his clarifications on 14 January 2025. The Appellant provided that the request for production of case files ref. no. FED-480, FED-481, FED-482 and FED-484 concerned in particular *“(without being restricted thereto) all responses, submissions and determinations of any kind by the respondents in each of these cases”*. As to the requested e-mails and documents exchanged between FIFA and the BFF, and between FIFA and Mr Rafiqul Islam and Ms Miftahul Zannat, the Appellant clarified that the relevant time period for the sought-after communications was *“between (i) initiation of the first targeted transaction on 5 July 2022 and (ii) closure of the investigation on 10 July 2023 (see Appeal Brief §§ 10 and 11)”*.

255. Regarding the request for production of the FIFA case files, the Panel, considering the confidentiality of these investigations and proceedings, firstly observed that these four indicated persons were not part of the present proceedings nor had they given their approval to the use of those documents in these proceedings.
256. Besides, the Panel observed that the decisions passed in these cases were actually included in the evidentiary material of the present proceedings. As these decisions reflect *inter alia* the charges brought against these individuals, their respective positions and the relevant evidence, the Panel found that the Appellant thus had the opportunity to make his observations and build arguments based on these decisions, without it being made clear to the Panel what further information the Appellant was seeking that could not be found in the decisions that were already available to him. Similarly, the Panel observed that, for it to have possibly entertained any such request, it would have expected the request for production of documents in relation to these cases to be based on specific elements contained in the decisions, rather than requesting access to the full case file.
257. Last but not least, the Panel recalls that the present proceedings concern the personal responsibility of the Appellant. Such responsibility (if established) should reflect his individual role at the BFF as the General Secretary.
258. In view of the above, the Panel considered that this request did not sufficiently address the relevance of having access to the complete FIFA case files. Thus, the Panel decided to reject this first request.
259. As far as the request for production of correspondence and documents is concerned, the Panel firstly notes such correspondence is already largely included in the evidentiary material of the present case. In Enclosure 8 to the Answer, the Respondent already submitted correspondence exchanged between FIFA and the BFF in the period of 22 March 2021 to 14 June 2023. Thus, this correspondence covers the relevant time period stipulated in the Appellant's request. Further relevant correspondence is contained in Enclosure 5 and Enclosure 6 to the Answer.
260. Secondly, it remains unclear for the Panel, nor was it (properly) explained by the Appellant, how access to e-mail exchanges of two indicated individuals and FIFA would support the Appellant's argumentation, since it is not disputed that the relevant quotations were at FIFA's (consultants') disposal.
261. The Panel acknowledges that Mr Islam and Ms Zannat were external consultants appointed at the request of FIFA. Mr Islam was appointed on 15 April 2021. He acted as the FIFA's external consultant remunerated with the BFF's FIFA Forward Funds. He was responsible for financial, administrative, governance and compliance tasks with full access to all relevant information related to the procurement process. Mr Islam was subsequently hired internally by the BFF as its financial and compliance consultant on 1 November 2022, following the end of his engagement by FIFA. He was later replaced by Ms Zannat, appointed at FIFA's request in the same capacity. Consequently, the Panel does not find justification for requesting FIFA to submit correspondence exchanged between it and its external consultants.

262. The Panel additionally notes that the Appellant already submitted certain correspondence concerning these two individuals (Exhibits C4 – C6 to the Appeal Brief). Therefore, the Panel believes that the Appellant could have made the argument regarding FIFA's awareness of the content of the relevant quotations even without the requested correspondence. The Panel finds it already established that FIFA was in possession of the quotations and notes that the Respondent does not claim the contrary.
263. In any case, the Panel is not convinced that this argument should shift the Appellant's duty of due diligence exclusively to FIFA.
264. Lastly, the Panel notes that the Appellant could have invited the two mentioned individuals as witnesses to the hearing, should he have wished to make a particular argument in this matter but failed to do so.
265. As a result, the Panel decided to reject this request as well.

IX. MERITS

266. Having clarified the foregoing, the Panel now turns to the merits of the case. The dispute at hand concerns the disciplinary responsibility of the Appellant for the use of potentially forged or falsified documents to justify transactions paid for or expected to be paid for with FIFA Forward Funds.
267. In order to establish whether such responsibility of the Appellant shall be confirmed, as determined in the Appealed Decision, the Panel shall answer the following questions:
- A. What is the scope of responsibility under Article 14, Article 16 and Article 25 of the FCE *rationae materiae*?
 - B. What is the scope of responsibility under Article 14, Article 16 and Article 25 of the FCE *rationae personae*?
 - C. Were the relevant quotations used in Transaction 1 to 4 forged or falsified?
 - D. If question C is answered in the affirmative – is the Appellant responsible for the use of forged or falsified quotations?
 - E. If the responsibility of the Appellant is confirmed – what is the applicable sanction?
- A. What is the scope of responsibility under Article 14, Article 16 and Article 25 of the FCE *rationae materiae*?**
268. Article 14 of the FCE provides that:
- “1. Persons bound by this Code shall be aware of the importance of their duties and concomitant obligations and responsibilities. In particular, persons bound by this Code shall fulfil and exercise their duties and responsibilities diligently, especially with regard to finance-related matters.*

2. Persons bound by this Code shall respect FIFA's regulatory framework to the extent applicable to them.

3. Persons bound by this Code shall appreciate the impact their conduct may have on FIFA's reputation, and shall therefore behave in a dignified and ethical manner and act with complete credibility and integrity at all times.

4. Persons bound by this Code must refrain from any activity or behaviour or any attempted activity or behaviour that might give rise to the appearance or suspicion of improper conduct as described in the sections that follow.

5. Violation of this article shall be sanctioned with an appropriate fine of at least CHF 10,000 as well as a ban on taking part in any football-related activity for a maximum of two years."

269. Article 16 of the FCE establishes the duty of loyalty and provides that:

"1. Persons bound by this Code shall have a fiduciary duty to FIFA, the confederations, associations, leagues or clubs. A breach of fiduciary duty occurs when, inter alia, someone who is placed in a position of responsibility or trust acts in a way that is detrimental to the interests of FIFA, the confederations, associations, leagues or clubs or is likely to damage their reputation.

2. Violation of this article shall be sanctioned with an appropriate fine of at least CHF 10,000 as well as a ban on taking part in any football-related activity for a maximum of two years."

270. Finally, Article 25 of the FCE provides as follows:

"1. Persons bound by this Code are forbidden from forging a document, falsifying an authentic document or using a forged or falsified document.

2. Violation of this article shall be sanctioned with an appropriate fine of at least CHF 10,000 as well as a ban on taking part in any football-related activity for a minimum of two years."

271. The Panel notes that while Article 14 and Article 16 of the FCE establish duties of a general nature and have a broad scope of application which can overlap with more specific duties and/or prohibitions under the FCE, Article 25 of the FCE refers specifically to forged or falsified documents.

272. In this respect, the Panel observes the wording of Article 25 para. 1 of the FCE leaves no doubt the behaviour penalised thereunder can constitute either forging a document, falsifying an authentic document **or** using a forged or falsified document. In other words, for a conduct to fall within the scope of Article 25 para. 1 of the FCE, it does not necessarily require for the offender himself to forge or falsify a document, the use of a falsified document is sufficient to constitute a breach as well.

273. Moreover, if such a document is forged or falsified, it does not need to be used by the same person forging or falsifying it for a breach of said provision to occur. As such, it suffices for an offender to negligently use a document that was forged or falsified by someone else, to be held responsible for breaching Article 25 para. 1 of the FCE. The concept and notion of negligence when using a forged or falsified document will be further referred to in the next sections of the present award. Each of the abovementioned acts constitutes a separate and sufficient basis for imposition of a disciplinary sanction under Article 25 para. 1 of the FCE.
274. Consequently, a breach of Article 25 of the FCE arises both when a document is being forged or falsified and when a forged or falsified document is being used. That said, the Panel recalls that only the “use” of a forged or falsified document is relevant in the matter at hand.
275. In addition, the Panel holds a violation of the general obligations contained in Article 14 and Article 16 of the FCE can coincide with the violation of a more specific obligation and/or prohibition, Article 25 para. 1 of the FCE included.

B. What is the scope of responsibility under Article 14, Article 16 and Article 25 of the FCE *rationae personae*?

276. According to Article 2 of the FCE:
- “1. This Code shall apply to all officials and players as well as match agents licensed by FIFA and football agents, under the conditions of art. 1 of this Code.*
- 2. The Ethics Committee is entitled to investigate and judge the conduct of persons who were bound by this or another applicable Code at the time the relevant conduct occurred, regardless of whether the person remains bound by the Code at the time proceedings commence or any time thereafter.”*
277. The definition no. 2 of the FCE provides that an official is “any board member (including the members of the Council), committee member, referee, assistant referee, coach, trainer or any other person responsible for technical, medical or administrative matters in FIFA, a confederation, a member association, a league or a club as well as all other persons obliged to comply with the FIFA Statutes (except players, match agents licensed by FIFA, and football agents)”.
278. In anticipation of subsequent considerations, the Panel finds it relevant to note that according to Article 58 of the BFF Statutes:
- “The General Secretariat shall carry out all the administrative work of BFF under the direction of the General Secretary. The members of the general secretariat are bound by the internal organisational regulations of BFF and shall fulfil the given tasks in the best manner.”*
279. Furthermore, pursuant to Article 59 of the BFF Statutes:
- “The General Secretary is the Chief Executive of the general secretariat.*

[...]

He shall be responsible for:

[...]

- a) implementing decisions passed by the Congress and the Executive Committee in compliance with the President's directives;*
- b) attending the Congress and meeting of the Executive Committee (without voting right), Emergency Committee and the standing and ad-hoc committees;*
- c) organising the Congress and meetings of the Executive Committee and other bodies;*
- d) compiling the minutes for the meeting of the Congress, Executive Committee, Emergency Committee and standing and ad-hoc committees;*
- e) managing and keeping the accounts of BFF properly;*
- f) the correspondence of BFF;*
- g) maintain relations with the Members, committees, FIFA and AFC and SAFF.*
- h) organising the general secretariat;*
- i) to liaise with FIFA, AFC, SAFF and any other organisations for the promotions of the object of BFF.*
- j) the appointment and dismissal of staff working in the general secretariat*
- k) proposing managerial staff to the President".*

280. Therefore, the Panel observes the FCE is applicable, *inter alia*, to persons responsible for administrative matters in a member association of FIFA and that such responsibility concerns persons bound by the FCE at the time the relevant conduct occurred.
281. For the sake of completeness, the Panel reiterates the Appellant was the General Secretary of the BFF at the time the relevant conduct occurred.
282. On the basis of the relevant provisions of the BFF Statutes, the Panel finds that the General Secretary of the BFF – hence the Appellant – falls under the personal scope of application of the FCE.

C. Were the relevant quotations used in the Transactions 1 to 4 forged or falsified?

283. Having established the FCE is applicable to the Appellant and to the alleged conduct, a further question that requires examination is whether the relevant quotations used in Transactions 1 to 4 were forged or falsified.

284. As a preliminary matter, the Panel notes that, according to Article 50 of the FCE, the standard of proof applicable to violations of the FCE is that of comfortable satisfaction. Considering the alleged conduct is investigated in light of the FCE provisions, the Panel shall follow the same standard of proof.
285. As to the substance of this issue, the Panel observes the Appellant claims there has been no actual forgery or falsification. At the very least, the Appellant asserts there is sufficient doubt on the falsification of quotations and this doubt should favour the Appellant based on FIFA carrying the burden of proof to establish the falsification of the documents. The Respondent, in turn, submits essentially that the quotations in question were forged or falsified.
286. The Panel notes that in the present case, the question of potential forgery or falsification of the relevant quotations was first raised by Kroll which red-flagged several irregularities to the Investigatory Chamber. Subsequently, the quotations were the subject of the Expert Report and the Final Report (collectively referred to as the “Reports”). In this case, the Appellant did not submit any counter report.
287. These irregularities can be summarised as follows:
288. **With respect to Transaction 1**, the Panel is satisfied that one individual – Mr Emrunur Rashid – signed and sent quotations in the name of two vendors – Paradise Engineering Ltd. and Total Media Solutions. The phone number of Mr Rashid indicated in the communications was the same for both vendors, while the e-mail addresses mentioned therein differed. The Panel does not find convincing the argument whereby this was due to fact that Mr Rashid changed his occupation, as the relevant quotations were sent over a 2-day span (8 September 2022 and 10 September 2022).
289. According to the Final Report, the quotations provided by Paradise Engineering Ltd. and Doly It Corner had an identical subject matter and text. All three quotations used similar graphic attributes. The Expert’s overlay of quotations revealed that the tables, the content of the tables, the headers, their measurements and those of the table columns, separation of tables and terminology matched over all three quotations. The location of logos and headers also aligned. The Expert Report thus concluded that the examined quotations had been produced using the same pattern or template, meaning they were not from different sources.
290. Besides, the Panel found it telling for what concerns the authenticity of the quotations, is that once the BFF was notified of the irregularities in the quotations, including the deviation from the market price, the process was abandoned, and no further action was taken in relation to this Transaction. Moreover, only one of the relevant vendors was included in the BFF’s vendors list and this happened to be the winning vendor (Paradise Engineering Ltd.).
291. **As regards Transaction 2**, the Final Report identified several irregularities concerning the correspondence addresses of the vendors and noted that the requests for quotations were sent to other e-mail addresses than those indicated in the quotations. Significant is the fact that the quotation of the vendor Fitness Inside was sent from an e-mail address attributable to another competing vendor – Sports Inside. Moreover, both e-mail communications from

Fitness Inside and Multi Trade contained identical wording. These findings were not rebutted throughout the proceedings.

292. The Final Report further provided that all three quotations for Transaction 2 included only three same items contained in the request for quotation. Moreover, all of them provided identical product descriptions, models and country of origin. The Panel analysed the relevant quotations in this aspect and confirms the foregoing conclusions, noting additionally that the vendors' product descriptions equally differed from product descriptions in the Requisition Form. Separately, the Panel notes that the quotation of Fitness Inside was dated 12 October 2022, while it was sent at an earlier date (10 October 2022).
293. According to the Final Report, the quotations for Transaction 2 shared similar graphic attributes. The Expert Report, in turn, revealed that headers and line spacing of the quotations are identical in their composition, same for the composition and predisposition of their contents and characters. Overlaying of headers also gave a full matching result. The Expert further found that the tables included in the quotations were built on the same template, even including illustrations, the content and the order of content. The Expert Report concluded that the quotations for Transaction 2 have been produced from the same pattern or template and have not been produced by different businesses.
294. The Panel also notes that similarly to Transaction 1, only one vendor was a BFF listed vendor, who eventually turned out to be the winning one (Fitness Inside).
295. **With respect to Transaction 3**, the Final Report revealed that the quotations of Ma Thai & Interior and A.J Construction were dated 24 November 2022, but sent to the BFF only on 27 November 2022, with a four-minute difference. Notably, the Comparative Statement for this Transaction was dated 25 November 2022 and the consequent Purchase Order was dated 26 November 2022. *i.e.*, before the quotations of Ma Thai & Interior and A.J. Construction had been sent. The foregoing undisputably results from the evidentiary material.
296. Moreover, the Panel notes the Requisition Form for Transaction 3 listed fourteen items. Whereas all quotations provided a list of fifteen items, including "Door Polish", "2 Gang Switches", "2 Pin Socket" and "6 Pin Socket" which were not indicated in the Requisition Form. These items were presented in each quotation in a different order, however with the same wording (except for "Bathroom Sanitary Work") and the same bolding and underlining. Moreover, whereas all three quotations included one item more than the items listed in the Requisition Form, none of them provided a quote for "Side Table". Finally, all of them contained the same error – "Celling". The Final Report also rightly observed that the item "Celling" (sic) lacked sufficient specification and that despite lack of further specification in the procurement process, all vendors eventually provided their respective quotes for this item. The analysis performed by the Expert revealed that all quotations were comprised of the same sections, column distances, separations and splits, as well as layouts, apparently matching the same template. The headers were also aligned, with the same use of bold, underline and combination of both. The Expert Report concluded that all quotations for Transaction 3 have been produced from the same template and from the same source, not from different businesses. According to the Expert, they fully match in different aspects.

297. Finally, the Panel notes that the quotations for **Transaction 4** displayed several similarities as well. The Requisition Form and requests for quotations provided by the BFF to the vendors listed eight items. Notably, each of three submitted quotations listed nine items, with the same separation of the item “Chairs” made in all of them. The Panel does not find any indication that such separation was subsequently requested or suggested by the BFF. The Panel takes note of the Final Report’s observation that quotations from Ma Thai & Interior and A.J Construction had the same item descriptions, their contents being identically bolded, formatted and including the same errors (such as “Electric Work as per”).
298. In addition, according to the Final Report, during its monitoring, Kroll could not locate the website of the vendor Everland Builders indicated in its quotation. Another website (“everlandbuildersbd.com”) was identified which had the same format, logo and phone number as in the quotation. However, the Final Report noted that the directors and clients of this vendor appeared to be European – which was unlikely for a local company in Bangladesh.
299. The Expert Report stated that overlaying quotations submitted for Transaction 4 revealed identical lettering, headers and separations and terms employed, as well as alignment, bolding and underlining. Rows and columns of tables fully matched in their composition, alignment, content and order. The Expert additionally found similarities in the headers of quotations submitted by Everland Builders and A.J Construction, in terms of composition, terminology and line spacing, as well as a full match between tables in the quotations of A.J Construction and Ma Thai & Interior. The Expert concluded that the quotations have been produced on the basis of the same template or pattern, and had the same origin.
300. The Expert Report concluded that all quotations for Transactions 1 to 4 “*exhibit homologous compositions, sometimes identical in contents, alignments, order, headers, layout of texts and tables, among other document matches that suggest Falsehood of these documents*”.
301. The Panel has carefully reviewed the Reports and separately examined all the quotations for Transactions 1 to 4. The Panel did not identify any significant inconsistencies between the Reports, as well as between the Reports and quotations themselves, whilst observing itself the inconsistencies and similarities between the different quotes provided by the different entities taking part in the bidding process. Therefore, the Panel finds no grounds to question the conclusions of the Reports.
302. The Panel additionally notes the Appellant did not counter-argue *in concreto* the possible forgery or falsification of the quotations, limiting his argumentation fundamentally to contradicting said forgery or falsification and relying on the rule on the burden of proof. The Appellant also did not provide any counter report, neither did he request cross-examination of the authors of the Reports, including the Expert. In this respect, the Appellant essentially argued that he provided a counter report in the case CAS 2023/A/9637 and these two cases are largely similar in terms of facts and circumstances. The Panel does not share the view of the Appellant in that sense. Irrespectively of whether the Appellant’s responsibility should be the subject of two separate or one joint FIFA proceedings, the Transactions under scrutiny in each of these proceedings are entirely different. Hence, so are the quotations examined by the experts. Therefore, any conclusions that may have been

reached in the Appellant's expert report submitted in the case *CAS 2023/A/9637* are irrelevant for what concerns the Transactions under review in the present appeal.

303. At the same time, the Panel acknowledges that some irregularities have been sufficiently clarified during the proceedings. In particular, the Panel observes that the witness statements, in particular the statement of the witness Mr Imrul Hasan Sharif, aligns with the question of whether the BFF requested vendors to follow a standard format of the quotations. Furthermore, the Panel acknowledges such practice of the BFF also considering the Panel's knowledge based on the case *CAS 2023/A/9637*, where this circumstance was extensively referred to by the witnesses during that hearing.
304. Thus, the Panel is comfortably satisfied that the BFF may have created a standard format for quotations and provided the vendors with the relevant templates or asked the vendors to follow a previous similar format. This justifies to a certain extent similarities between the relevant quotations pointed out in the Expert Report, such as similar formatting, fonts, spacing, column sizes, layouts etc. However, the Panel notes that the graphic layout and formatting varied across the Transactions. That would require the BFF to create an entirely new template for each procurement process with different formatting, which the Panel deems possible but at the same time a rather excessive practice.
305. Be that as it may, the use of a template cannot fully explain the material similarities of the quotations, such as similar wording, misspellings, aligned modifications of the items list, graphics used or corresponding price tendencies. The Panel is therefore not sufficiently convinced that the reliance on a standard format alone justifies such coincidences concerning the very substance of the relevant quotations. Moreover, in certain transactions, particularly Transaction 1, the very short time between the receipt of the request for quotation and the quotation submission by Total Media Solutions (approximately 12 minutes) appears highly unusual. This further draws the Panel to the conclusion that the quotations are not all genuine, but prepared to formally comply with the bidding process, as required by the FIFA regulations.
306. Furthermore, the Panel accepts the clarification of the witness Mr Ariful Islam, the owner of A.J Construction, that the company's e-mail contains a typing error, hence the different e-mail addresses in the quotation and communication in Transaction 3. The witnesses Mr Sajal Chandra Das, the owner of Everland Builders, and Mr Jewel (Joul) Rana, the owner of Ma Thai & Interior, explained the inconsistency of the phone number indicated in the header of the Everland Builders' quotation. Finally, the witnesses confirmed that it is a standard practice in Bangladesh for the vendors to visit the relevant premises in order to conduct inspection before submitting a quotation. Nevertheless, in the Panel's view, these clarifications do not carry a decisive value, as they do not justify the abovementioned material similarities of the quotations and irregularities of the conducted bidding procedures.
307. The Panel additionally observes that, unlike in the case *CAS 2023/A/9637*, there was no on-site investigation performed by FIFA in this case, neither did FIFA try to contact the respective vendors. However, in the Panel's view such direct inspection could not have altered the findings of the Reports which were largely based on document, graphic and text analysis.

308. On the basis of all the foregoing considerations, the Panel is comfortably satisfied that FIFA met its burden of proving that a forgery or falsification of the relevant quotations for Transactions 1 to 4 had taken place and this to the applicable standard of proof.
309. Consequently, the Panel is further comfortably satisfied that the quotations for Transactions 1 to 4 were not genuine, therefore are deemed forged or falsified within the meaning of Article 25 para. 1 of the FCE.

D. Is the Appellant responsible for the use of forged or falsified quotations?

310. Having established that, on the balance of comfortable satisfaction, the quotations for Transactions 1 to 4 were forged or falsified within the meaning of Article 25 para. 1 of the FCE, the Panel shall determine whether the Appellant is responsible for the use of forged or falsified quotations.
311. In this respect, the Panel observes the Appellant essentially argues it was not his role as the General Secretary to analyse all the documentation submitted within the bidding processes, as there were other BFF officials and bodies responsible for it at earlier stages. The Appellant, as the General Secretary, had numerous other responsibilities and could not have been expected to oversee the whole procurement process. The Appellant also remarks that a FIFA consultant was involved in the process and failed to red-flag any alleged irregularities. The Respondent asserts, in essence, that the Appellant, as the “leader” of the BFF, is responsible for the use of forged or falsified quotations. He participated in the entire procurement processes, was copied in the bidding correspondence and signed the relevant documents, including all Comparative Statements. According to the Respondent, the Appellant used the forged or falsified documents either deliberately or negligently, but in any case, recklessly.
312. It remains undisputed that the Appellant’s signature was placed on most of the documents issued as part of the procurement processes with respect to Transactions 1 to 4, including all Comparative Statements and both Purchase (Work) Orders issued in Transactions 3 and 4. It results from the evidentiary material that the Appellant was copied in several e-mail exchanges within the procurement processes. Initially, the Appellant claimed to have seen only the winning quotations for all Transactions. Subsequently, he testified at the hearing that he saw also other quotations for Transaction 2 and the file of the Comparative Statements. The Panel, however, recalls the testimony of Mr Imrul Hasan Sharif, the BFF Procurement and Store Officer, who provided that the files of Comparative Statements included the approved Requisition Forms and all quotations submitted in the given bid. The Panel does not find any justification to disregard the witness’ statement in this respect.
313. The Panel finds it established that the Appellant participated, although to a different extent, in every procurement process for Transactions 1 to 4.
314. What needs to be determined, and is indeed contested by the Appellant, is his role in the procurement process and the meaning of his signature. While the Appellant essentially argues that his role in this process was not significant and the meaning of his signature was merely formal (and placed subsequently to other BFF officials responsible for the process), the Respondent asserts that the role of the Appellant as the General Secretary of BFF in the

bidding process was crucial, and his signature was necessary for the procurement to proceed and conclude.

315. In this respect, the Panel again recalls the provisions of Article 58 and Article 59 of the BFF Statutes which set forth the role and the scope of obligations of the BFF General Secretary. Accordingly, the General Secretary is the Chief Executive of the General Secretariat, which in turn carries out all administrative work of BFF. In that scope, the General Secretary is, among others, responsible for managing and keeping the accounts of BFF properly and for liaising with FIFA.
316. On the basis of the extensive evidence gathered in the present proceedings, the Panel is satisfied that the Appellant's signature was indispensable for the bidding process to proceed and to conclude. The Panel notes that the Appellant's signature was not the only one necessary for the bidding process to continue. Nevertheless, it remains undisputed by the Appellant that without the relevant signatures, including his own, this process would be discontinued. It is, in turn, reasonable to expect that a person signing a document would familiarize themselves with the content and the meaning of such document, regardless of that person's background or the market in which they operate. It is all the more expected from a person serving a central administrative role in a national football federation, which is the role of the General Secretary, and this in a federation which is reliant on FIFA Forward Funds.
317. Similarly, the Panel does not agree that the Appellant's role in the procurement process could be reduced to a marginal one. Regardless of whether there were other BFF officials and bodies involved in the process, the role of the Secretary General, as the head of BFF's administration, was not merely formal. It was the Appellant's statutory duty as the BFF General Secretary to, among others, manage and keep accounts of BFF properly. Particular due diligence could have been reasonably required in case of acquiring external funding for the BFF, in this case FIFA Forward Funds. In this respect, the Panel additionally takes note of the summary of the BFF's explanations on the procurement process contained in the Final Report (the reliability of which remains uncontested), whereby it was established that the Secretary General was involved in most stages of the procurement process.
318. Therefore, the Panel finds that the Appellant's role in the procurement process was not only significant, but also necessary to obtain the FIFA Forward Funds, in the sense that it required his approval and signature.
319. The Panel also observes that the Appellant served the function of the acting General Secretary of BFF since October 2011 and the General Secretary of BFF since January 2013. Not only was he aware of the previous investigation conducted by the AC against the BFF in the years 2016-2019, which resulted in imposing upon the BFF certain funding restrictions, but at the material time he was also aware of the investigation proceedings ref. no. FED-235, ultimately leading to the FED-299 Decision and the case *CAS 2023/A/9637*. While the bidding processes for Transactions 1 to 4 took place between September 2022 and February 2023, the preliminary investigation ref. no. FED-235 was opened in April 2022, with the Appellant submitting his written position in June 2022. The Appellant therefore must have known that the BFF was under special scrutiny of FIFA in the past. Moreover, he must have been aware of the investigation proceedings opened against him

individually in relation to potential violation of the corresponding FCE provisions in the previous procurement processes. Therefore, being responsible for proper administration of the BFF and having knowledge of the past and ongoing proceedings, the Appellant could have been expected to exercise particular diligence when overviewing further procurement processes involving the use, or expected use, of FIFA Forward Funds.

320. The Panel finds it additionally problematic that the Appellant signed the Comparative Statements, the essence of which is the comparison of different quotations, at the same time maintaining that he did not familiarize himself with their content and without performing said comparison.
321. The Panel acknowledges that the Transactions 1 to 4 were not finalized, therefore no goods were ultimately purchased, and no FIFA Forward Funds were paid with respect to those Transactions. However, the Panel notes that whether the goods were ultimately purchased, does not change that forged documents were used in a procurement process while all relevant Transactions were discontinued upon the initiative of Kroll, who halted them due to identification of irregularities in procurement processes. Nothing on file demonstrates that had Kroll not halted the Transactions, the BFF would not have finalized them and used FIFA Forward Funds. On the contrary, the BFF (and specifically the Appellant on its behalf) in fact issued Purchase (Work) Orders with respect to Transactions 3 and 4 and the forged documents were thus used.
322. Having established the foregoing, the Panel finds it pertinent to refer to Article 6 para. 2 of the FCE, according to which:
- “Unless otherwise specified, breaches of this Code shall be subject to the sanctions set forth in this Code, whether acts of commission or omissions, whether they have been committed deliberately or negligently, whether or not the breach constitutes an act or attempted act, and whether the parties acted as principal, accomplice or instigator.”*
323. As a first conclusion resulting therefrom, the Panel is satisfied that the conduct of the Appellant constituted an attempted act.
324. Furthermore, the Panel observes that, while Article 25 para. 1 of the FCE independently penalises the use of forged or falsified documents, Article 6 para. 2 of the FCE provides that a violation of the FCE can be committed either deliberately or negligently. The Panel again observes that Article 25 para. 1 of the FCE does not specify otherwise. Nor should said article and the sanctionable action of *“using a forged or falsified document”* specified therein be interpreted in a way that its application should be limited to situations of intentional behaviour. The Panel finds that, in order to confirm a breach of Article 25 para. 1 of the FCE and for what concerns the sanctionable action of using a forged or falsified document, the minimum standard required is negligence.
325. The Panel notes that the Appellant did not address in greater details the alleged forged or falsified nature of the quotations, but rather focused on the alleged use of the forged or falsified documents. That said, the Appellant’s negligence while using the forged or falsified quotations, considering that his signature was indispensable, forms the very crux of the violation.

326. The Panel is satisfied that the Appellant had accepted negligence to an extent when he admitted that his role in the procurement process was minor and that the meaning of his signature on the quotations was merely formal. Thus, suggesting that he signed the quotations in question and passed them forward without properly inspecting them. In view of the Panel, even though the Appellant was not solely responsible for the regularity and integrity of the procurement process, it remains clear that he acted negligently in his role as the General Secretary.
327. Moreover, the Appellant's negligence cannot be regarded as circumstantial, especially considering that he was aware of the previous investigation conducted by the AC and directed at the BFF, as well as of the investigation proceedings regarding his personal responsibility for breaching the corresponding FCE provisions, leading to the CAS award in the case *CAS 2023/A/9637*.
328. The Panel acknowledges the Appellant's argument that the Transactions (just as transactions in the case *CAS 2023/A/9637*) did not meet the threshold of USD 50,000 as provided for in the FIFA Forward Regulations and that therefore, according to the Appellant, the Transactions in question in fact did not require obtaining three quotations. However, on a general note, the Panel again observes that the bidding process had to follow certain rules, be it FIFA Forward Regulations or the respective BFF procurement regulations. In this respect, the Panel notes that the BFF regulations required at least three quotations for any purchase between BDT 100,000 and 10,000,000 – with all four Transactions exceeding the minimum threshold. In addition, the Panel is comfortably satisfied that, as results from the submitted correspondence, the BFF accepted the bidding mechanism even *de facto*.
329. In any event, the Panel is of the view that it is not of fundamental importance whether three quotations were indeed required for the bidding process of Transactions 1 to 4, and what its legal or factual basis was. If the BFF decided to follow such procurement process, on whichever basis, it should have made sure that this process was conducted properly. At the end of the day, what is important is that the mechanism of acquiring, or attempting to acquire FIFA Forward Funds for Transactions 1 to 4 was flawed, as it was based on the attempted use of forged or falsified quotations.
330. The Appellant's responsibility is equally not undermined by the fact that there were other individuals involved in the procurement process, including the BFF officials or the FIFA consultant. In fact, the role of the FIFA consultant, Mr Rafiqul Islam, not least after he was directly contracted by the BFF, could not be thoroughly examined, as neither party called him as a witness in the present proceedings. The Panel accepts, however, that he did not red-flag any irregularities in the procurement processes in which he was involved. Nevertheless, in the Panel's view, the Appellant's responsibility is a direct consequence of his statutory role and duties, irrespectively of responsibilities which other actors may bear. The relevance of involvement of other persons may only be regarded as a mitigating or an aggravating circumstance, impacting the choice and application of the appropriate sanction.
331. Finally, the Panel takes note of the Appellant's argument whereby, under his command, there has been substantial, recognized improvement in policy, governance and actual results at the BFF in the period preceding the procurement process for Transaction 1, and that FIFA

has commended the Appellant for his collaboration in the oversight process involving the FIFA consultant, Mr Rafiqul Islam. However, whereas such can be commended, the Panel is of the view that none of the foregoing alters the facts of the case, in particular that (a) the quotations used for Transactions 1 to 4 are deemed forged or falsified and (b) they were used by the Appellant with the aim to receive FIFA Forward Funds.

332. Taking into account the foregoing, the Panel finds that the Appellant is responsible for the use of forged or falsified documents and therefore has violated the provision of Article 25 para. 1 of the FCE. The Appellant's violation consisted in the lack of the necessary diligence, thus at least negligence, when overseeing the procurement processes for Transactions 1 to 4 and signing the relevant documents, including quotations, the Comparative Statements for all Transactions and Purchase (Work) Orders for Transactions 3 and 4, in order to acquire funding from the FIFA Forward Funds.
333. By extension, the Panel finds that the Appellant's conduct amounted to a breach of Article 14 of the FCE as well as Article 16 para. 1 of the FCE, in so far as he failed to fulfil and exercise his duties and responsibilities diligently, especially with regard to finance-related matters; to respect the FIFA's regulatory framework to the extent discussed herein; to behave in an ethical manner and with complete credibility when overseeing the BFF procurement process with respect to Transactions 1 to 4; to refrain from activity (or attempted activity) that might give rise to the appearance of improper conduct; and to act in accordance with his fiduciary duty towards FIFA and the BFF.
334. The provision of Article 16 para. 1 of the applicable edition of the FCE (2023) clarifies that:
- "A breach of fiduciary duty occurs when, inter alia, someone who is placed in a position of responsibility or trust acts in a way that is detrimental to the interests of FIFA, the confederations, associations, leagues or clubs or is likely to damage their reputation."*
335. The Panel is satisfied that the Appellant, as the BFF General Secretary, was placed in a position of responsibility and trust and acted in a way that was detrimental to the interests of FIFA and the BFF, and which was likely to damage the reputation of the BFF.
336. Consequently, the findings contained in point 1 of the Appealed Decision are hereby confirmed.

E. What is the applicable sanction?

337. Having confirmed the Appellant's responsibility for the violation of Article 25 para. 1, Article 14 and Article 16 para. 1 of the FCE, the Panel now turns to the appropriate sanction to be imposed.
338. According to Article 9 para. 1 of the FCE, when imposing a sanction, the adjudicating authority shall take into account:

"[...] all relevant factors in the case, including the nature of the offence; the substantial interest in deterring similar misconduct; the offender's assistance to and cooperation with the Ethics Committee; the motive; the circumstances; the degree of the offender's guilt; the

extent to which the offender accepts responsibility, and whether the person mitigated their guilt by returning the advantage received, where applicable.”

339. Cases of multiple breaches are governed by Articles 10-12 of the FCE, according to which:

“10. Concurrent breaches

1. Where more than one breach has been committed, the sanction other than monetary sanctions shall be based on the most serious breach.

2. Concurrent breaches shall be considered aggravating circumstances.

11. Repeated breaches

1. Repeated breaches shall be considered aggravating circumstances. In such circumstances, the Ethics Committee may go beyond the maximum sanction provided for a violation of the relevant rule, as specified in this Code.

2. Repeated breaches occurs if another offence of a similar nature and gravity is committed repeatedly over a period of time. The limitation period for prosecution shall only apply as from the date the most recent offence has been committed and shall therefore apply to all previous breaches.

12. Recidivism

1. Recidivism shall be considered aggravating circumstances. In such circumstances, the Ethics Committee may go beyond the maximum sanction provided for a violation of the relevant rule, as specified in this Code.

2. Recidivism occurs if another offence of a similar nature and gravity is committed within fifteen years of notification of a decision sanctioning a previous offence.”

340. Keeping in mind the above provisions, the Panel appreciates that the matter referred to it in the present appeal indeed concerns multiple breaches, since the Appellant’s violation results from a set of behaviours in relation to four Transactions, over a period of several months (September 2022 to February 2023).
341. In the Appealed Decision, the AC acknowledged explicitly that the present case shall not be considered as a case of recidivism pursuant to Article 12 of the FCE. The Panel accepts this view, considering that, at the time of the Appellant’s relevant behaviour, the decision sanctioning the previous offence (*i.e.*, the FED-299 Decision) was not yet notified. More specifically, while the procurement process for Transaction 4 was concluded on 9 February 2023 (with the issuance of the Purchase (Work) Order), the FED-299 Decision was only notified to the Appellant on 14 April 2023.
342. However, if not withheld as recidivism, according to the Appealed Decision, the present case of the Appellant shall be regarded as concurrent within the meaning of Article 10 para. 1 of the FCE. The Panel similarly accepts this view. It is clear to the Panel that the Appellant’s conduct under scrutiny in these proceedings consists of several behaviours

undertaken in relation to four different Transactions described in the present award, taking place in the period of September 2022 to February 2023. Therefore, the Appellant's breaches are deemed concurrent pursuant to Article 10 para. 1 of the FCE, which constitutes an aggravating circumstance as per Article 10 para. 2 thereof.

343. According to Article 10 para. 1 of the FCE, in case of concurrent breaches, the sanction other than monetary sanction shall be based on the most serious breach. The Panel appreciates that the most serious breach in the present case is the breach of Article 25 para. 1 of the FCE. The applicable sanction shall therefore be based on its provisions. The Panel already notes that this in fact is confirmed in the Appealed Decision.
344. During the hearing, the Respondent elaborated as well on the meaning of repeated breaches governed by Article 11 of the FCE. The Respondent clarified that repeated breaches do not require existence of a decision related to some of these breaches or previous breaches, in contrast with recidivism. In this sense, repeated breaches are compatible with concurrent breaches and several breaches could in some circumstances fall both within the repeated and concurrent category. According to the Respondent, repeated breaches require a continuum of systematic behaviour of a certain nature spanning over a certain period of time. While the Appealed Decision does not ponder upon the applicability of Article 11 of the FCE in the present case, based on the circumstances of this dispute, the Panel does not exclude such possibility. The Panel appreciates that the Appellant's relevant behaviour within the Transactions is similar in nature and gravity, since it consists of corresponding conduct in four procurement processes. This behaviour was repeated over a period of time between September 2022 and February 2023. However, considering that the AC did not use Article 11 of the FCE when determining the applicable sanction and that the present appeal was brought exclusively by the Appellant, the question of the applicability of the institution of repeated breaches in this specific dispute falls outside the scope of the appeal and as a consequence, outside the scope of the Panel's review.
345. On this note, the Panel also recalls that even though the FED-299 Decision was not yet notified at the time the procurement processes for Transactions 1 to 4 took place, the Appellant was indeed aware of those proceedings. At that time, he must have been aware of the previous investigation conducted by the AC and directed at the BFF, as well as of the investigation proceedings regarding his personal responsibility for breaching the FCE provisions, leading to the CAS award in the case *CAS 2023/A/9637*. Therefore, it could have been expected of the Appellant to exercise additional diligence and to undertake further control measures when overseeing any subsequent procurement processes, compared to those that were taken in relation to the transactions that were the subject of the case ref. no. FED-299 and *CAS 2023/A/9637*.
346. Still keeping in mind, the relevant provisions quoted above, the Panel also takes note of several mitigating circumstances in this case. In particular, the Panel appreciates that all Transactions were eventually halted, therefore there was no gain or loss on the side of the BFF nor any loss for FIFA resulting from the use of the relevant forged or falsified documents. The Panel similarly notes that unlike in transactions subject to the case *CAS 2023/A/9637*, at the time the Transactions 1 to 4 took place, there was a consultant appointed by FIFA involved in the BFF's operations. The aim of his involvement was to oversee the financial compliance of the BFF. Despite his involvement in the procurement processes for

Transactions 1 to 4, he similarly did not red-flag anything suspicious with respect to the submitted quotations. On the contrary, it appears the FIFA consultant signed all Comparative Statements, along with the Appellant. The Panel acknowledges also the coherent witness statements, according to which the BFF asked the vendors participating in the procurement processes to follow a standard template of quotations or to use a template from past procurements, which explains at least some similarities of quotations submitted as explained above. Furthermore, the Panel observes that, in the present case, FIFA failed to conduct any on-site investigation or to directly contact the vendors. If the Respondent claims that the present case concerns a distinct set of facts, different than those under scrutiny in the proceedings ref. no. FED-299, then the same standard of diligence should be applied when investigating these Transactions. On the other hand, the Panel accepts that following previous investigation proceedings, the BFF implemented some improvements in its policy, governance and rules on bidding processes. Lastly, the Panel observes that the overall value of the Transactions is considerably lower in comparison to the value of transactions in the case *CAS 2023/A/9637*.

347. Moreover, the Panel identified the sanction already served by the Appellant as well as sanctions imposed on other BFF officials as relevant elements keeping in mind the relevant articles quoted above.
348. In this respect, the Panel notes that, at the time of notification of the Appealed Decision to the Appellant, the Appellant already served over 13 months of the 2-year ban imposed in the case ref. no. FED-299. At the time of the hearing, the Appellant had already fully served this sanction. Besides, the Panel is cognisant that, in the case of the Appellant, the eight investigated transactions were divided in two separate investigations and led to two disciplinary decisions. At the same time, the Panel observes that, in the case of the former BFF's CFO, Mr Abu Hossain, seven out of eight same transactions were subject to one disciplinary proceeding, resulting in one disciplinary sanction. Namely, Mr Hossain overall was handed a 2-year ban and a fine of CHF 10,000, hence the same set of sanctions that the Appellant was imposed with in the proceedings ref. no. FED-299 concerning four of those transactions. The Panel also notes that the timelines of these two cases were to some extent similar, with the IC establishing a *prima facie* case against both the Appellant and Mr Hossain on 28 April 2022. However, the Panel observes that the proceedings against the Appellant were concluded significantly faster, with the disciplinary decision being rendered roughly one year ahead of the corresponding decision against Mr Hossain (16 February 2023 and 7 March 2024, respectively).
349. The Panel acknowledges also that three other BFF officials: Mr Abdus Salam Murshedy – the BFF Vice President and Chairman of the Financial Committee –, Mr Imrul Hasan Sharif – the BFF Procurement and Store Officer – and Mr Mizanur Rahman – Manager, Operations –, received respectively lower sanctions for the same Transactions. Without knowing the specifics of these cases, which in any case are not binding for this Panel, the Panel may only presume that the difference in the type and size of sanctions imposed by FIFA upon each of these individuals and the Appellant may have originated in different evaluation of their respective involvement in the procurement processes and the different gravity placed on their responsibilities towards the BFF and FIFA.

350. However, irrespective of the decision issued in other cases and irrespective of the Panel identifying further aggravating and/or mitigating circumstances that may have influenced the selection and severity of the applicable sanction as per the quoted articles above, for the reasons set out below, the Panel is estopped from entering into this discussion *in concreto* mainly because it would only be able to consider these elements in light of the respective requests for relief formulated by the Appellant.
351. Namely, while the requests for relief in the Statement of Appeal and the Appeal Brief differed slightly, the relevant part remained unchanged:
- “- The Decision, including each and every one of its items §§1 through 4 as quoted above, shall be annulled;*
- Appellant shall be found not responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, or any other provisions thereof, in relation to the use of false and/or falsified documents (if any) to support transaction paid or expected to be paid with FIFA funds whilst serving as General Secretary of BFF;”*
352. The Panel also notes the Appellant addressed the issue of proportionality of the sanction in his closing statement at the hearing, by referring to an argument raised in the Appeal Brief, whereby he invoked the harshness of the imposed sanctions.
353. The Panel acknowledges the following arguments contained in the substantive part of the Appeal Brief:
- “[...] if all transactions had been treated together as they should have, he would have been handed a “global” penalty which would without a doubt have been less than the total of both decisions;”*
- [...]
- “[...] FIFA [...] treated Mr Shohag evidently much more harshly than the four other BFF officers concerned, raising an evident issue of lack of equal treatment...”*
- [...]
- “The above alone is testament enough to the fatal flaws in the process having led to FIFA’s decision in Case Nr 2, object of this appeal – and reason enough for its annulment.”*
354. The Panel observes that Article R57 para. 1 of the CAS Code confers upon CAS panels the full power to review *de novo* the facts of the case and the applicable law. However, according to well-established CAS jurisprudence, *“the Panel is nonetheless bound to the limits of the parties’ motions, since the arbitral nature of the proceedings obliges the Panel to decide all claims submitted by the Parties and, at the same time, prevents the Panel from granting more than the parties are asking by submitting their requests for relief to the CAS, according to the principle of ne ultra petita”* (CAS 2016/A/4384 para. 120).

355. The importance of the parties' prayers for relief was highlighted in several other CAS awards, some of which are quoted below:

"In fact, the Appellant merely requested that the CAS annul the Appealed Decision.

In this context, the Panel observes that, without prejudice to the provision of article R57 of the CAS Code, which confers the CAS the full power to review the facts and the law of the case, the Panel is nonetheless bound to the limits of the parties' motions, since the arbitral nature of the proceedings obliges the Panel to decide all claims submitted by the Parties and, at the same time, prevents the Panel from granting more than the parties are asking by submitting their requests for relief to the CAS, according to the principle of ne ultra petita.

As a consequence, and irrespective of the merits of the Appellant's argument on the relevant point, the Panel has no power to amend the amount of compensation granted by the Appealed Decision." (CAS 2016/A/4384 paras. 118-121)

"As the Appeal Brief could be considered the final requests of the Appellant, the Sole Arbitrator therefore concluded that the Appellant had abandoned any request for relief regarding setting aside (and/or amending or reducing) the sanctions imposed in the Appealed Decision. Accordingly, the Sole Arbitrator concludes that to set aside or amend the sanctions imposed in the Appealed Decision would violate the principle of ultra petita. The prayer for relief contained in the Statement of Appeal regarding setting aside the Appealed Decision and/or amending the sanctions contained therein was therefore not considered." (CAS 2018/A/5635 para. 115)

"The importance of CAS panels abiding by the Parties' requests for relief is further considered in CAS 2017/A/5339:

'Requests for relief must be specified with enough precision in order for the Respondents to reply accurately to all parts of the claim. They must be worded in such a way that the appellate authority may, where appropriate, incorporate them to the operative part of its own decision without modification. As a general rule, when a payment is sought, the request should be expressly quantified (ATF 137 III 617 consid. 4.2 et 4.3 p. 618). In the present case, the main requests for relief contained in the appeal brief of Gaz Metan are so vague that the Panel is exposed to award more or something else than what it sought, in violation of the principle ne eat iudex ultra petita partium'." (CAS 2020/A/6916 para. 146)

"The Panel observes that, similarly, in the present case, the Appellant's request for relief in the Statement of Appeal and in the Appeal Brief are limited to the annulment of the Appealed Decision in its entirety, or, at least, with respect to the compensation granted to the Player, leaving out the request for a recalculation of the amount of compensation as an alternative plea. In this regard, despite the fact that the contract with the club Al-Faisaly was only filed for the first time with the Answer, i.e. after the Club had filed its Statement of Appeal and its Appeal Brief, the Panel notes that, from the outset of the present proceedings, i.e. since the filing of the Statement of Appeal, the Club was already aware of a new employment relationship between the Player and Al-Faisaly (as is evident from e.g. Annex 6 to the Statement of Appeal). Therefore, the Appellant already had the possibility to

submit a specific request for relief in either its Statement of Appeal or Appeal Brief, requesting that the amount of compensation in the Appealed Decision be mitigated by the salary earned by the Player at Al-Faisaly. [...] Therefore, there was no exceptional circumstance justifying a belated amendment of the Appellant's requests for relief in this regard.” (CAS 2020/A/6950 para. 173)

“The ability of a CAS panel to issue an award which is not consistent with a party's request for relief has been considered in detail in CAS jurisprudence and the basic principle is that a CAS panel must adhere to the specific parameters of the party's request for relief and is unable to substitute an alternative relief irrespective of whether it would be correct based on the evidence before the CAS panel. A distinction can be drawn with the general power conferred on CAS panels by Article R57 of the CAS Code which states, “The Panel has full power to review the facts and the law. It may issue a new decision which replaces the decision challenged or annul the decision and refer the case back to the previous instance”. This is attributed consistently in CAS jurisdiction to afford CAS panels with the power to consider cases de novo. Notwithstanding this, CAS panels must show deference to the requests for relief put forward by parties and these two concepts can comfortably co-exist. [...]” (CAS 2020/A/6916 para. 144)

356. The Panel again shares the view deriving from consistent CAS case law that the limits to the Panel's competence to review the case *de novo* are *inter alia* set by the Parties' respective requests and prayers for relief, which are of central importance in arbitral, adversarial proceedings. Lacking a specific request for relief, and irrespectively of the merits of the Appellant's argument on this point, the Panel is estopped from reviewing the proportionality of the sanction imposed. The Panel appreciates that the Appellant referred to the issue of proportionality in his closing statement and briefly referred to the harsh and unequal treatment in his Appeal Brief, nevertheless, he did not formulate a specific request for relief to that end. In any case, the Panel adheres to the view that, unless there are exceptional circumstances justifying a late amendment of the requests for relief, or unless an agreement between the Parties to that end exists, the specific requests for relief formulated in the Appeal Brief shall have a decisive meaning. Hence, the Panel is estopped from evaluating the sanction imposed in the Appealed Decision and thus from applying the different elements identified in this section which may have played a role in determining the appropriate sanction.
357. For the sake of completeness, in reaching said finding, the Panel also acknowledges the concept deriving from Swiss doctrine and case law, according to which a judicial body may be authorised to adjudicate on “*implicit requests*”, namely requests which were not expressly submitted but which may be considered as virtually contained in the latter or implicitly formulated (ref. CAS 2020/A/6950 para. 174, cit. HOHL F., Procédure civile, Tome I, Introduction et théorie générale, 2e éd., Berne 2016, para. 1200).
358. However, the Panel similarly agrees that such “*implicit requests*” would necessarily have to be connected to each other by the same grounds, *i.e.*, the same reasons in fact and in law. The Panel notes that requests concerning the annulment of a sanction (*i.e.*, lack of disciplinary responsibility) and requests concerning proportionality of a sanction (*i.e.*, confirmation of disciplinary responsibility) have different legal grounds. Consequently, the

Panel considers that the concept of “*implicit requests*” could not be applied in the case at hand.

359. Consequently, the sanctions imposed in point 2 and point 3 of the Appealed Decision are hereby confirmed.

X. CONCLUSIONS

360. For the reasons set forth above, the Panel concludes that:

- Article 25 para. 1 of the FCE (read together with Article 6 para. 2 of the FCE) and the use of forged or falsified documents constitute an independent and separate basis for disciplinary responsibility,
- The FCE is applicable to officials of national federations, including the General Secretary of the BFF,
- The Panel is comfortably satisfied that the quotations for Transactions 1 to 4 are not genuine, hence are forged or falsified,
- The Appellant is responsible for the use of forged or falsified documents and therefore has violated the provision of Article 25 para. 1 of the FCE,
- By extension, the Panel confirms the Appellant’s violation of Articles 14 and Article 16 para. 1 of the FCE,
- The Panel identified both aggravating and mitigating circumstances on the side of the Appellant that may have influenced the selection and severity of the applicable sanction,
- However, the Panel is constrained by the Parties’ respective requests for relief and therefore has no power to go beyond them when reviewing the sanctions imposed in the Appealed Decision,
- Consequently, the Appellant’s appeal is rejected, and the findings of the Appealed Decision are hereby confirmed.

XI. COSTS

(...)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed on 13 June 2024 by Abu Nayeem Shohag against the decision passed on 7 March 2024 by the Adjudicatory Chamber of the FIFA Ethics Committee is rejected.
2. The decision passed on 7 March 2024 by the Adjudicatory Chamber of the FIFA Ethics Committee is confirmed.
3. (...).
4. (...).
5. All other and further motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland
Date: 30 October 2025

THE COURT OF ARBITRATION FOR SPORT

Jacopo Tognon
President of the Panel

Rabab Yasseen
Arbitrator

Wouter Lambrecht
Arbitrator