



TAS / CAS

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

CAS 2025/A/11381 Mekelle 70 Enderta FC v. Ethiopian Football Federation (EFF) & Ethiopian Premier League Share Company (EPLSC)

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

Sole Arbitrator: Mr Kwadjo Adjepong OBE, Lawyer in London, United Kingdom

in the arbitration between

Mekele 70 Enderta FC, Mekelle, Ethiopia

Represented by Bereket Dereje Mekonnen, FIFA-Licensed Football Agent, Addis Ababa, Ethiopia

- Appellant -

and

1/ Ethiopian Football Federation, Addis Ababa, Ethiopia

Represented by Bahiru Tilahun, Chief Executive Officer, Ethiopian Football Federation, Addis Ababa, Ethiopia

- First Respondent-

2/ Ethiopian Premier League Share Company, Addis Ababa, Ethiopia

Represented by Dr Yonas Girma Adimassu, Habesha Legal Advocates LLP, Addis Ababa, Ethiopia

- Second Respondent-

I. PARTIES

1. Mekelle 70 Enderta FC (the “Appellant” or the “Club”) is an Ethiopian football club, competing in the Ethiopian Premier League, affiliated to the Ethiopian Football Federation.
2. The Ethiopian Football Federation (the “First Respondent” or the “EFF”) is the national governing body for football in Ethiopia based in Addis Ababa, Ethiopia. It is affiliated to the Confederation of African Football (“CAF”) which is affiliated to the Fédération Internationale de Football Association (“FIFA”).
3. The Ethiopian Premier League Share Company (the “Second Respondent” or the “EPLSC”) is responsible for the organisation of professional football competitions in Ethiopia.
4. The EFF and EPLSC shall jointly be referred to as the “Respondents”, where applicable.
5. The Appellant and the Respondents shall jointly be referred to as the “Parties”, where applicable.

II. FACTUAL BACKGROUND

A. Background Facts

6. Below is a summary of the relevant facts and allegations based on the Parties’ written submissions, pleadings and evidence adduced and at the hearing. 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. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, he refers in his award only to the submissions and evidence he considers necessary to explain his reasoning.
7. As the Club is affiliated to the EFF and the EPLSC, it is obliged to comply with the rules of both organisations. As set out in section 6 of the decision on 1 April 2025 by the EFF Appeal Committee (the “Appealed Decision”), the EPLSC Payment Administration System Guideline No. 1/2016 (“the Directive”) was approved by a general assembly on 11 June 2024 and is recognised by the EFF.
8. On 19 September 2024, the football player Yabsira Tesfaye Kumsa signed an EFF Professional Players Agreement with the Club for up to two years in duration. Article 2 of the agreement provided that “*the Player’s monthly salary is 495,000 [ETB]*”. On the same date, the football player Medhane Birhane Gebremariam signed an EFF Agreement with the Club for up to two years. The agreement provided that “*the player’s monthly salary is 74,615 [ETB]*”.
9. On 13 February 2025, the Club received a letter from the EPLSC requesting a response regarding alleged financial irregularities concerning two players, i.e. Mr Yeabsira Tesfaye Kumsa and Mr Medhane Birhane Gebremariam. The allegations related to

payments made to the players that exceeded income limits set by the Directive. The alleged payments deposited into each player's personal bank account, totalled ETB 1,408,341.12 and ETB 1,239,500 respectively. The EPLSC letter to the Player, Mr Yeabsira Tesfaye Kumsa, dated 25 December 2024, requested an explanation for the payments. The letter referred to the receipt of the following payments: ETB 150,308.42, ETB 1,257,649.17 and ETB 383.53 totalling ETB 1,408,341.12 made between 7 June 2024 and 30 October 2024. A significant proportion of the payments queried by the EPLSC letter predated the signing of the Player's contract.

10. On 19 February 2025, the Club submitted a response to the EPLSC letter, summarised as follows:
 - a. The Club did not resume full league participation until August 2024, having obtained an official licence at the end of July 2024.
 - b. The Club began player registrations on 31 August 2024 and the first salary payment to the players occurred after 10 October 2024.
 - c. The players were not under contract or registered with the Club during the time that the alleged transfers in breach of the Directive occurred.
 - d. Documentary evidence was submitted to the EPLSC, including club licencing records, contract signing dates, payment records and bank statements.

III. PROCEEDINGS BEFORE THE EPLSC FINANCIAL PROCEDURE SUPERVISORY COMMITTEE

11. The EPLSC conducted an investigation to review the Player's bank records, internal correspondence and registration timelines. The EPLSC concluded that the transactions violated Article 5 and Article 9 of the Directive; specifically in relation to payments exceeding income thresholds; and the disbursement of advance payments before formal player registration. The EPLSC also alleged there was a lack of clarity and transparency in the Player's contract and payment documentation.
12. On 24 February 2025, the Financial Procedure Supervisory Committee ("FPSC") made the following decision:

"Financial Management Supervisory Committee, in accordance with the responsibility granted under Article 7, Paragraph 7.2 of the Ethiopian Premier League Clubs Finance Administration Directive No. 1/2024), conducted an investigation into four clubs and 15 players. The investigation found that the clubs violated the provisions of Paragraphs 5.2.2 and 5.2.4 of the Directive by making advance payments to a third party, and that the players violated the same provisions by receiving such payments through a third party – both actions classified as prohibited activities under Article 5 [...]"
13. Article 5 of the Directive states:

“5.2 Prohibited Activities

5.2.1 A club’s total payments shall not exceed the payment ceiling approved by the General Assembly for the fiscal year.

5.2.2 No club shall permit any third party to make payments to a club member, unless such payments are made pursuant to a contract approved by the Ethiopia Football Federation and the Share Company [...]

5.2.4 Clubs are prohibited from paying members salaries or signing bonuses in advance.

5.2.5 It is prohibited to submit information that deviates from the required forms and instructions provided by the Office [i.e. office of the EPLSC], or to fail to respond altogether [...]

Article 6: Financial Management Supervisory Committee

6.1 The Financial Management Supervisory Committee is an independent, decision-making body composed of experts [...] to oversee the financial management of clubs participating in the League.

6.2 The Committee is administratively supported by the Share Company [...]

6.4 The Committee may, at any time, initiate an investigation into any club or club member [...]

*6.5 The club or club member is required to respond to any request made by the committee and **must co-operate fully** until the conclusion of the investigation [...]. (Emphasis added)*

Article 7: Composition, Protocol, and Decision-Making of Financial Management Supervision

7.1 The administration and oversight of the clubs’ payment systems shall be managed by the Office. However, all professional activities related to financial supervision shall be conducted independently and impartially by the Committee [...].

7.2 The Committee shall be a group of experts established to monitor the financial management of clubs. It shall have the authority to investigate and impose sanctions on any club or club member [...].

7.3 The Committee shall submit a copy of the investigation report and findings, as carried out in accordance with Article 7.2, to the Board of Directors. The Share Company Office shall subsequently notify the Ethiopian Football Federation E.F.F.

7.4 Before taking any action based on the findings of an investigation, the Committee shall provide the concerned club or club member with ten (10) working days’ notice to submit a written response and any supporting evidence.

7.5 If the concerned party fails to respond within the given time frame, or if the response does not refute the findings of the investigation, the Committee shall consider the investigation report as valid and approve it accordingly”.

14. Having considered the financial audit evidence and transaction records, the FPSC imposed the following sanctions on the Club and the Player including:

“3. Penalty Decisions against Mekelle 70 Enderta Sports Club and its Players”

“3.1 Mekele 70 Enderta Sports Club shall be fined 3,000,000 [ETB] (three million birr) for providing an advance payment to a player through a third party, in accordance with Article 9 Ordinal No. 9.4.1. [...]

“A written warning shall also be issued to the club’s president Mr Yirga Gere Egeziabehar, Manager, Mr. Shiferaw Tekele Haymonot and the board members”.

3.2 The board members who were present at the time of the violation shall be identified by the club and held accountable for executing this decision.

3.3 The club player

3.3.1 Yeabsira Tesfaye Kumsa *received an advance payment of 1,408, 341.00 [ETB] (one million four hundred eight thousand three hundred forty-one birr) through a third party, in accordance with Article 9, Paragraph 9.4.3.*

3.3.2 *He shall pay a fine of 200,000.00 [ETB] (two hundred thousand birr) for the offense committed.*

2.2.2.4 He must return the aforementioned advance payment to the (share company) within 7 days.

2.2.6.5 He shall remain suspended from the competition until he submits evidence of the refund of the advance payment to the (share company office).

“[...] The parties subject to these penalties have the right to appeal in accordance with Article 8 of the Clubs Finance Administration Directive No. 01/2024”.

IV. PROCEEDINGS BEFORE THE EFF APPEAL COMMITTEE

15. On 28 February 2025, the Club formally appealed the decision to the EFF Appeal Committee, pursuant to Article 98 of the EFF Disciplinary Regulations. On the same date, the EFF issued an order stating:

“1. The penalties issued by the EPLSC against the clubs and players on February, 24 2025 shall remain suspended until the Appeals Committee investigates the matter and renders an appropriate decision.”

16. On 1 April 2025, the EFF Appeal Committee undertook a procedural review and an assessment of the factual and legal representations made by the Club. On the conclusion of this process, the Committee issued its final ruling. The appeal was dismissed and the decision rendered by the EPLSC was affirmed. The Committee found that the Club had not presented sufficient evidence to refute the findings of administrative and financial mismanagement, nor had it demonstrated compliance with the relevant rules and regulations. As a result, the sanctions imposed by the EPLSC remained in full effect.
17. The reasons for the decision provided by the EFF Appeal Committee (the “Appealed Decision”) are as follows:

“12. Decision of the Appeal Hearing Committee

“After reviewing the aforementioned legal and litigation point. The appeal hearing committee, pursuant to the Ethiopian Football Federation Disciplinary Guidelines, Article 90, No1, and Article 100, as well as. The Ethiopian Premier League Clubs Payment System, Article 8 has reached the following decision:

- 1. Even if the appellants contest the legitimacy of the Finance Administration Monitoring Committee, which was established per the payment System Administration Guideline, [...] the claim asserting the committee’s decision is illegal has been rejected by the appeal hearing committee.*
- 2. [...] the amounts found in the player’s bank accounts exceed their entitled salaries, raising concerns [...] An investigation was conducted. Rather than explaining the source of the excess funds, the players contested the investigation, claiming it violated their constitutional rights. Such assertions cannot be valid defenses. The appellants failed to provide adequate evidence to substantiate their claims regarding payments made to players through a third party, nor did they adequately explain the discrepancy in the amounts found in the players’ accounts. Consequently, the litigation presented by the appellants is dismissed.*
- 3. [...] the appellants argument rests on the lack of evidence regarding the source of the funds in the players’ accounts, which exceed their salaries. They assert that since the source of the money deposited by a third party remains unverified, specifically who deposited it, when and how, it should preclude the imposition of penalties.*
- 4. [...] the appellant’s request to revoke the penalty decision made by the respondent on February 24, 2025 is ruled unacceptable.*
- 5. [...] the suspension issued by the appeal hearing committee under reference no. 2 EFA/61323 on February 28, 2025, is hereby lifted [...]”.*

V. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

18. On 17 April 2025, the Appellant filed its Statement of Appeal with the Court of Arbitration for Sport (the “CAS”) in accordance with Articles R47 and R48 of the Code of Sports-related Arbitration (the “Code”), against the Appealed Decision.
19. On 30 April 2025, the Appellant filed its Appeal Brief in accordance with Article R51 of the Code.
20. On the same date, the Appellant made an Application for Provisional Measures to:

“Suspend the enforcement of the penalties pending final resolution of this appeal (immediately suspend the penalties issued by the Ethiopian Premier League Share Company against the club and players on February 24, 2025, until the CAS conducts an investigation).”
21. On 7 and 9 May 2025 respectively, the Respondents replied to the Appellant’s Application for Provisional Measures, and both asked for the application to be dismissed.
22. On 9 May 2025, the Appellant made a further “Final Urgent Interim Request” seeking to reinstate the player Yeabsira Tesfaye Kumsa for competitive play, pending the final resolution of the appeal.
23. On the same date, the CAS Court Office replied to the Appellant reminding them that the deadline to respond to their original Application for Provisional Measures had not passed. The Court Office explained that the First Respondent had provided their response and, once the Second Respondent submitted their response, the Division President or her Deputy would issue an Order on provisional measures. On the same date, the Second Respondent provided their response to the Application for Provisional Measures.
24. On 15 May 2025, the Appellant applied to CAS for an “Urgent Reminder for Interim Relief” to allow the Player to resume competitive play.
25. On 19 May 2025, the Second Respondent filed its Answer in accordance with Article R55 of the Code.
26. On 20 May 2025, the Order on Provisional Measures was rendered by the Deputy President of the CAS Appeals Arbitration Division which dismissed the Appellant’s Application, since the Appellant failed to address the three criteria for the granting of the provisional measures set out in Article R37 (5) of the CAS Code.
27. On the same date, the First Respondent filed its Answer in accordance with Article R55 of the Code.
28. On 22 May 2025, the Appellant filed a second Application for Provisional Measures and requested the following:

*“1. **Grant a stay of execution** of the disciplinary decision issued by the Ethiopian Football Federation (EFF) and the Ethiopian Premier League Share Company (EPLSC), with immediate effect;*

*2. **Authorize Mr. Yeabsira Tesfaye Kumsa** to resume full participation in all remaining Ethiopian Premier League matches, including the fixture scheduled for **26 May 2025**, pending the final decision in this appeal;*

*3. **Order that the costs** of this application be reserved for the final award.*

(Emphasis added by the Appellant).

29. On the same date, the CAS Court Office invited the Respondents to file their replies to the Appellant’s second Application for Provisional Measures by 27 May 2025.
30. On 27 May 2025, the First Respondent filed its reply to the Appellant’s second Application for Provisional Measures.
31. On 30 May 2025, the Second Respondent filed its reply to the Appellant’s second Application for Provisional Measures.
32. On 31 May 2025, the Appellant objected to the admissibility of the Second Respondent’s reply to its second Application for Provisional Measures.
33. On 8 June 2025, the Second Respondent filed its explanations on the late filing of its reply to the Appellant’s second Application for Provisional Measures and the admissibility of its reply.
34. On 16 July 2025, a second Order on Provisional Measures was issued by the Deputy President of the CAS Appeals Arbitration Division. The Order ruled that the late reply to the second Application for Interim Measures, filed by the Second Respondent on 28 May 2025, was inadmissible and would not be considered by the Deputy Division President. In addition, in relation to the Appellant’s Application for Provisional Measures, the Deputy Division President found that the Appellant had not made out its case that it would suffer ‘irreparable harm’. As a result, the second Application for Provisional Measures was dismissed.
35. On 14 August 2025 the Division President notified the Parties that a Sole Arbitrator would be appointed in accordance with Article R54 of the Code.
36. On 3 September 2025, the Appellant made a third Application for Provisional Measures.
37. On 10 September 2025, the Respondents replied. CAS did not make a third Order regarding third application Provisional Measures, as the Appellant did not include new matters that would have required a further Order.
38. On 23 October 2025, the CAS Court Office informed the Parties, in accordance with Article R54 of the Code, and on behalf of the Deputy President of the CAS Appeals

Arbitration Division, that the arbitral tribunal appointed to decide the present matter would be constituted as follows:

Sole Arbitrator: Mr Kwadjo Adjepong OBE, Lawyer in London, United Kingdom

39. On 15 April 2026, the CAS Court Office wrote to the Parties on behalf of the Sole Arbitrator requesting answers to questions relating to the source of the alleged payments to the players by 27 April 2026. The Parties were informed that, subject to the answers provided, the Sole Arbitrator would determine whether a hearing was necessary or not.
40. On 27 April 2026, the Appellant and the Second Respondent filed its answers to the Sole Arbitrator's questions. The First Respondent failed to provide its answers within the deadline provided.
41. On 8 May 2026, following representations from the Parties, the CAS Court Office wrote to the Parties to confirm that a hearing would take place on 29 May 2026 by videoconference.
42. On 18 May 2026, the CAS Court Office wrote to the Parties requesting that they sign and return the Order of Procedure. The Order of Procedure was duly signed by the Parties on 22 May 2026.
43. On 26 May 2026, the Parties were provided with the Hearing Schedule.
44. On 29 May 2026, a hearing was held by videoconference. At the outset of the hearing, the Parties confirmed that they had no objection to the constitution of the Panel. Also, the Parties confirmed that there were no preliminary matters to address.
45. In addition to the Sole Arbitrator and Mr Fabien Cagneux, (Managing Counsel, CAS), the following people attended the hearing by videoconference:
 - For the Appellant:
 - Mr Bereket Dereje Mekonnen, FIFA registered agent
 - For the First Respondent:
 - Mr Bahiru Tilahun, CEO, the Ethiopian Football Federation
 - For the Second Respondent:
 - Dr Yonas Girma Adimassu, Counsel,
46. The Sole Arbitrator heard closing submissions from the legal representatives for the Parties. The Sole Arbitrator gave the party representatives a short opportunity to address the Court at the end of the hearing. The party representatives were Mr Yirga Gebregziabher Assefa (on behalf of the Appellant), Mr Bahiru Tilahun (on behalf of the

First Respondent) and Mr Kifle Seife Endalem (on behalf of the Second Respondent). The Panel did not hear oral evidence from any witnesses.

47. At the end of the hearing, the Parties confirmed that their right to be heard had been respected and they had no objection to the way the hearing had been conducted.
48. On 22 June 2026, the Appellant made a fourth application for Provisional and Conservatory Measures requesting that CAS order that the Appellant should not be relegated from the Ethiopian Premier League pending the outcome of the appeal. The Appellant also requested an expedited procedure for the case.
49. On 30 July 2026, on behalf of the Sole Arbitrator, the Parties were advised that the Appellant's request for a for Provisional and Conservatory Measures had been dismissed and the grounds of the Sole Arbitrator's decision was to be provided in the final award. (See section XI below.)

VI. SUBMISSIONS OF THE PARTIES

50. The Appellant's submissions, in essence, may be summarised as follows:
 - The Appealed Decision must be set aside as the Club was denied a fair hearing. The decision rendered was in violation of fundamental principles of due process and procedural fairness. The Committee failed to consider critical documentary evidence demonstrating that the players were not affiliated with the Club at the time of the alleged financial transactions. This was a breach of the Club's right to be heard. These shortcomings were in breach of FIFA Regulations.
 - There was an incorrect legal basis for the sanctions in breach of the FIFA RSTP Article 4 (contractual stability) and Article 22 (jurisdiction over disputes). The Club did not enter contractual relations with the players until August 2024. The Club cannot therefore be held liable for private bank transactions made to individuals that were not under contract; not registered; and not receiving salaries from the Club. No evidence has been presented linking the Club to these transactions.
 - There has been a misapplication of Third-Party Influence Principles under the FIFA RSTP and the FIFA Disciplinary Code. The decision erroneously attributes third party transactions to the Club without evidence of proof of Club involvement. The burden of verifying third party deposits does not rest with the Club unless demonstrably linked.
 - The sanctions were arbitrary and disproportionate, contrary to the FIFA Disciplinary Code. The sanctions must be proportionate and evidenced. Sanctions were imposed without clear evidence or lawful justification.
 - There was a violation of FIFA principles and access to a fair appeal in accordance with FIFA Statutes; and the FIFA Code of Ethics. The EFF Appeal Committee failed to act independently and denied the Appellant with a meaningful opportunity for appeal, contrary to FIFA's standards for adjudicatory bodies. The decision

violates FIFA's commitment to transparency, a fair hearing and accountability enshrined in the FIFA Disciplinary Code and FIFA Club Licensing Regulations.

51. As a result of the above submissions, the Appellant requests the following relief:

"In light of the foregoing, the Appellant respectfully requests CAS to:

1. Suspend the enforcement of the penalties pending final resolution of this appeal (Immediately suspend the penalties issued by the Ethiopian Premier League Share Company against the club and players on February 24, 2025, until the CAS conducts an investigation);

2. Annul the decision of Ethiopian Football Federation Appeal Committee (April 1, 2025);

3. Revoke all sanctions imposed on Mekelle 70 Enderta Football Club and its player;

4. Clear the club's name of any wrongdoing concerning this matter;

5 Order the EFF and EPLSC to align their disciplinary procedures with FIFA and CAS standards of fairness and independence;

6. Restore the eligibility, integrity, and reputation of the Club and its players".

52. The First Respondent's submissions can be summarised as follows:

- The EFF's Role and Legal Authority: As the national federation entrusted with the governance of football in Ethiopia, the EFF has the authority to recognise and enforce compliance mechanisms including financial integrity guidelines.
- The Payment System Administration Guideline (the "Directive") was approved during a General Assembly, where all Premier League clubs were represented; upon entering the Premier League, all clubs agree to adhere to the operational and regulatory instruments of the EPLSC and EFF; and the EFF Disciplinary Guidelines, specifically Articles 90 (1) and 100, provide for the authority of oversight committees and for appellate mechanisms, which were observed in this case.
- The EFF acted strictly within its statutory and regulatory powers throughout the process and ensured that the Appellant was granted the full opportunity to be heard.
- The legitimacy of the Financial Procedure Supervisory Committee ("FPSC"): The Appellant's claim that the FPSC was not properly constituted is incorrect and contrary to the documented approval of the guidelines. The system was established in accordance with a system-wide financial integrity framework, which was duly recognised by the EFF. The claim that the body lacked legitimacy was reviewed and dismissed by the Appeal Hearing Committee.

- The Core findings: the investigation revealed a clear pattern. Amounts exceeding players' officially registered salaries were deposited into their accounts. The source of these funds was not disclosed by the Appellant. Rather than co-operating with the investigation, the Appellant raised objections of a constitutional nature, which were irrelevant to the context of a sports disciplinary framework governed by agreed-upon internal rules.
- The burden of explanation: the Appellant contended that since the precise identity of third-party depositors was not determined, sanctions should not have been applied. However, the EFF disciplinary structure operates on club accountability. The Club bears the responsibility for financial transactions affecting its registered players. The Appellant failed to provide plausible explanations or exculpatory evidence. Hence, the disciplinary measures taken were warranted and proportionate.
- The Sanctions and Appeal Outcome: the Appellant's appeal was fully heard. Its arguments were considered and addressed in the EFF Appeal Committee's written decision, which found no merit in the challenge. The sanctions imposed are both legitimate and necessary for maintaining financial transparency and fair play.

53. As a result of the above, the First Respondent requests the following relief:

"The Ethiopian Football Federation respectfully requests that the Court of Arbitration for Sport:

1.Reject the appeal in its entirety;

2.Uphold the EFF Appeal Hearing Committee's decision of February 24, 2025;

3.Confirm the validity and enforceability of the disciplinary sanctions;

4.Order the Appellant to bear the costs of these proceedings, including legal fees incurred by the Respondent".

54. The Second Respondent's submissions can be summarised as follows:

- The EPLSC categorically rejects the allegation that the Club was denied procedural fairness. The Club was given full notice of the investigation, received relevant financial documentation and was invited to respond to all allegations in writing. EPLSC's Disciplinary Body and FPSC both reviewed the Clubs submissions, and the appeal was processed by an independent EFF Appeals Committee. Due process under both national rules and FIFA procedural standards were fully observed.
- The alleged lack of jurisdiction over personal transactions: the Club's claim that the payments were private and outside the EPLSC's jurisdiction is factually and legally unfounded. Under the Directive, Article 6, the Committee holds investigatory authority over all financial dealings relating to player remuneration including improper or premature advances. The key issue is not who initiated the bank transfer but whether the Club benefited from or orchestrated these transactions to

circumvent salary cap or registration requirements. This approach to financial governance can be seen in FIFA Financial Fair Play Regulations that emphasise the need for Clubs to maintain financial integrity and prohibit undisclosed payments that undermine the competitive balance in Ethiopian Football and beyond.

- The absence of contractual relations at the time of payment: the chronology presented by the Club in its defence was found to be inconsistent and unpersuasive. The timeline submitted failed to rebut the substantial evidentiary record demonstrating financial links between the Club and certain players during the relevant period.
- The proportionality of the sanctions: the disciplinary measures imposed on the Club were proportionate, justified and consistent with article 9.4 of the Directive. The sanctions reflected the gravity of the violations committed and the Club's inability to offer a credible explanation or take corrective action. The Club's subsequent appeal to the EFF Appeals Committee was unsuccessful. On 1 April 2025, after a comprehensive procedural review, the Appeals Committee upheld the initial decision. In addition, Article 12 of the FIFA Disciplinary Code provides that sanctions may be "disciplinary, financial or both".
- The allegation of arbitrary conduct and lack of independence: the allegation that the FPSC acted arbitrarily or lacked independence is unsubstantiated. At every stage of the process the EFF and EPLSC ensured procedural fairness, transparency and integrity. The FPSC operates as an autonomous organisation in accordance with the FIFA Statutes, the FIFA Disciplinary Code and is complemented by a fully independent appeal mechanism.

55. As a result of the above, the Second Respondent requests the following relief:

"In view of the foregoing, the Ethiopian Premier League Share Company respectfully requests that the Panel:

- 1. Reject the appeal in its entirety;*
- 2. Uphold the decisions rendered on 24 February 2025 and 1 April 2025 by the Financial Procedure Supervisory Committee and the EFF Appeals Committee, respectively;*
- 3. Confirm the validity, legality, and proportionality of the sanctions imposed;*
- 4. Order the Appellant to bear the costs of the arbitration, including legal expenses incurred by EPLSC".*

VII. JURISDICTION

56. Article R47 of the CAS Code reads 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.”

57. In the absence of a specific arbitration agreement, in order for the CAS to have jurisdiction to hear an appeal or an application for provisional measures, the statutes or regulations of the sports-related body from whose decision the appeal is being made must expressly recognise the CAS as an arbitral body of appeal.
58. The Sole Arbitrator notes that the Appellant relies on Article 90(4) of the EFF Disciplinary Code as conferring jurisdiction on CAS. Article 90 (4) provides as follows:
- “4. Decisions made by the Appeals Committee are **final**, subject to the right to appeal to the Court of Arbitration for Sport’.*
59. The Respondents have not challenged the jurisdiction of the CAS to hear the present matter, and this is further confirmed by the Order of Procedure duly signed by the Parties.
60. It follows that CAS has jurisdiction to adjudicate and decide on the present dispute.

VIII. ADMISSIBILITY

61. Article R49 of the Code provides 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 of a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. After having consulted the parties, the Division President may refuse to entertain an appeal if it is manifestly late.”*
62. The admissibility of the Appeal is not contested by the Parties.
63. The time limit for submitting a Statement of Appeal is 21 days from the receipt of the decision appealed against pursuant to Article R49 of the Code. The Statement of Appeal was filed by the Appellant on 17 April 2025, i.e. sixteen days after they received the Appealed Decision on 1 April 2025, hence within the deadline of 21 days.
64. The appeal complied with all other requirements of Article R48 of the Code, including the payment of the CAS Court Office fee.
65. Therefore, the appeal is admissible.

IX. APPLICABLE LAW

66. Article R58 of the Code provides as follows:

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

67. Article R58 of the Code gives pre-eminence to “the applicable regulations” (See CAS 2018/A/6064 para. 71). The Appealed Decision was issued by the EFF Appeals Committee in accordance with the EFF Disciplinary Code and the EPLSC Directive. Therefore, the EFF Disciplinary Code and the Directive, shall be considered as the applicable regulations.

68. Applying these principles to the present matter, the dispute shall primarily be decided according to the applicable regulations, i.e. the EFF and EPLSC regulations. In case of a lacuna in these regulations, subsidiarily, Ethiopian Law shall apply.

X. PRELIMINARY ISSUE: THE APPELLANT 4TH REQUEST FOR PROVISIONAL MEASURES

69. As mentioned at paragraph 49 above, on 22 June 2026, the Appellant made his 4th Application for Provisional and Conservatory Measures requesting an “*urgent application pursuant to Article 37 of the Code for Sports-related Arbitration, seeking provisional and conservatory measures and in the alternative an expedited determination of the Club’s sporting status pending the issuance of the final arbitral award*”. The Appellant argued that the sanctions imposed on the club by the EPLSC including a transfer ban meant that the Club was prevented from strengthening its squad and it now occupied 19th place of the 20 clubs in the league and, unless interim protection from relegation from the league was granted, the sporting, financial and reputational consequences of relegation may materialise before the issuance of the final arbitral award.

70. The Appellant also requested an expedited procedure for the issue of the award in accordance with Article R44.4 of the CAS Code.

A. The Legal Framework

71. Pursuant to Article 183 of the Swiss Private International Law Act (“PILA”), an arbitral tribunal seated in Switzerland has the power to order provisional or conservatory measures upon application by one party.

72. The same power is conferred under Article R37 of the CAS Code that states:

“The President of the relevant Division, prior to the transfer of the file to the Panel, or thereafter, the Panel may, upon application by a party, make an order for provisional or conservatory measures”.

73. Article R37 does not restrict the Panel’s ability to address requests for provisional measures filed before receipt of a case file. Once constituted, the Sole Arbitrator or Panel assumes responsibility for any outstanding applications and orders on Provisional Measures.
74. The Sole Arbitrator or Panel should consider the following factors:
- a. Whether the stay requested is necessary to protect the applicant from irreparable harm (the “irreparable harm” test). The applicant must demonstrate that the requested stay is necessary to protect its position from damage or risks that would be impossible, or very difficult, to remedy or cancel at a later stage.
 - b. Whether the applicant a reasonable chance to succeed on the merits (the “likelihood of success” test). The applicant must demonstrate that its position is not groundless and that it has a reasonable chance to eventually win the case.
 - c. Whether the interests of the applicant outweigh those of the other parties or third parties (the “balance of interests” test). The applicant must demonstrate that the harm or inconvenience it would suffer from the refusal of the requested stay would be comparatively greater than the harm or inconvenience other parties would suffer from granting the provisional measures.
75. The Sole Arbitrator notes that the three requirements mentioned above must be cumulatively satisfied. Where one of them is not met the application must fail. (See Mavromati / Reeb *“The Code of the Court of Arbitration for Sport: Commentary, Cases and Materials”* 2nd Ed. 2025 page 228).

B. Analysis of the Request for Stay

76. Considering the above, the Sole Arbitrator must assess whether the Appellant has demonstrated that the conditions under Article R37 of the CAS Code are met.
77. In the present case, the Sole Arbitrator notes that the Appellant has not satisfied all the requirements of tests under Article R37 for provisional measures. In particular, the Appellant has not adequately substantiated any irreparable harm, likelihood of success on the merits and balance of interests.
78. The Respondents have persuasively made the case, in relation to the “irreparable harm test”, that the Appellant’s likely relegation from the league was due to poor sporting performance during the 2025/26 season and it cannot attribute the outcome to a registration ban imposed for the 2024/25 season or the fine of ETB 3,000,000 imposed in 2025. The Sole Arbitrator agrees.

79. Given the cumulative nature of the requirements under Article R37 of the CAS Code, and in the interest of procedural economy, the Sole Arbitrator does not deem it necessary to conduct a detailed examination of each of the criteria. Given the outcome of this appeal, it is apparent that the Appellant failed the irreparable harm test and failed to satisfy the likelihood of success test. The failure to satisfy any of the cumulative requirements is sufficient to dismiss the request.
80. The request for provisional measures must therefore be dismissed.

C. The Appellant's request for an expedited procedure.

81. Article R44.4 of the CAS Code provides that, with the consent of the parties, the Division President, the Panel or Sole Arbitrator may proceed in an expedited manner and issue appropriate directions. As the request for an expedited procedure was not agreed by the Respondents, it cannot be granted.
82. As a result, the request for an expedited procedure must therefore be dismissed.

XI. MERITS

83. The Appellant argues that the Appealed Decision must be set aside because the Club was denied a fair hearing, i.e. the Appealed Decision rendered was in violation of fundamental principles of due process and procedural fairness. The Appellant argues that the Committee failed to consider critical documentary evidence demonstrating that the Player(s) were not affiliated with the Club at the time of the alleged financial transactions. However, the EFF and EPLSC is entrusted with the governance of football in Ethiopia and has the authority to enforce compliance mechanisms including financial integrity guidelines. EPLSC submits that its approach to financial governance is consistent with FIFA Financial Fair Play Regulations that emphasise the need for Clubs to maintain financial integrity and prohibit undisclosed payments that could undermine the competitive balance in Ethiopian Football. The Sole Arbitrator notes that, according to consistent CAS jurisprudence, violations of due process and/or the right to be heard at a first instance can be healed in the case of a *de novo* hearing at the second instance. (See paragraphs 97-99 below). As a result, "*Procedural violations that occurred at the first instance fade into the periphery in de novo appeals proceedings, i.e., they are cured and need no longer be addressed before the CAS*" (CAS 2022/A/9078 para. 122). (See also CAS 1998/A/208, CAS 2013/A/3262, CAS 2011/A/2594, and CAS 2018/A/5853.)
84. As a result of the above, the key issues for the Sole Arbitrator to determine are:
- a. Whether the Appellant violated the Ethiopian Premier League Clubs Payment System Management Directive, specifically in relation to payments exceeding income thresholds? and;
 - b. Whether the Appealed Decision must be set aside because the Club was subject to a process that was procedurally unfair and was denied a fair hearing?

A. The applicable burden and standard of proof

85. Swiss law that is applicable as *lex arbitri*, in particular, Article 8 of the Swiss Civil Code (SCC), states that: “*Unless the law provides otherwise, the burden of proving the existence of an alleged fact shall rest on the person who derives rights from that fact*”.
86. This position is supported by CAS jurisprudence which provides that “*In CAS arbitration, any party wishing to prevail on a disputed issue must discharge its ‘burden of proof’, i.e. it must meet the onus to substantiate its allegations and to affirmatively prove the facts on which it relies with respect to that issue.*” (See CAS 2009/A/1909).
87. As a result of the above, the Sole Arbitrator observes that, as the regulatory national governing bodies relating to football in Ethiopia, the burden rests with the Respondents to prove the facts it submits in support of its case, i.e. it has the burden to prove the alleged facts that, in addition to his salary, the Player received payments from third parties in breach of the salary cap and financial fair play regulations in Ethiopia.
88. If the Respondents can establish facts that confirm that the Player was paid remuneration in excess of the relevant salary caps in Ethiopia, the burden then rests with the Appellant to establish the facts that confirm its submission that the relevant regulations were not breached because the additional payments were legitimate. This approach is confirmed by paragraphs 5, 6 and 7 of the Directive.

B. Did the Club breach the Ethiopian Premier League Clubs Payment System Management Directive?

89. The introduction to the Directive provides the rationale for the regulation of payments to players that exceed income thresholds. Pages 4-5 of the Directive states:
- “[...] studies conducted by the [EPLSC] have revealed several critical issues [...] Player transfers, salaries and other benefits paid to players and their coaching staff are significantly higher compared to those in African countries with similar league standards. Moreover, the distribution of these payments lack transparency [...]*
- [...] the Ethiopian Premier League has developed a Finance Administration Directive for Clubs, which is intended to ensure the sustainability of the league, and support the league in maintaining its status and advancing further”.*
90. On 27 April 2026, in its written response to the Sole Arbitrator’s clarificatory questions addressed to the parties, the EPLSC provided additional information on the purpose of the Directive as follows:
- “[...] a financial fair play framework was introduced following a detailed assessment of club financing practices. The objective of the framework is to ensure transparency, promote balance and prevent clubs from gaining an unfair advantage through undisclosed or excessive spending on players. Importantly, the directive also introduced a financial cap on the total amount that clubs are permitted to pay as player salaries within a given period. The cap is intended to control inflationary wage practices and*

ensure that clubs operate within sustainable financial limits [...]. One of the key findings [...] was that players were frequently receiving additional, undeclared payments outside their formally registered salaries. These payments were often channelled through third parties – such as affiliated businesses, supporters or intermediaries [and] enabled clubs to effectively bypass the financial cap [...]”.

91. The Appellant submits that the Appealed Decision must be set aside as the Club was denied a fair hearing and the Committee failed to consider critical documentary evidence demonstrating that the players were not affiliated with the Club at the time of the alleged financial transactions. The Appellant maintains this was a breach of the Club’s right to be heard and was in breach of the FIFA Disciplinary Code. In contrast, the First Respondent submits the EFF acted strictly within its statutory and regulatory powers throughout the process and ensured that the Appellant was granted the full opportunity to be heard. In addition, the Second Respondent categorically rejects the allegation that the Club was denied procedural fairness. It maintains the Club was given full notice of the investigation, received relevant financial documentation and was invited to respond to all allegations in writing. EPLSC’s Disciplinary Body and FPSC both reviewed the Clubs submissions, and the appeal was processed by an independent EFF Appeals Committee. Therefore, due process was followed under national rules and in accordance with FIFA procedural standards.
92. The Sole Arbitrator notes that in accordance with paragraph 5.1.16 of the EPLSC Directive, *“Each club is required to **fully co-operate** with the investigative and oversight bodies designated by the **Committee by providing all requested information and evidence** [...]*” (Emphasis added). Moreover, under paragraph 5.1.17 of the Directive *“any club or club member shall be required to respond to a request [by the] Financial Supervisory Committee within ten (10) days. Failure to respond within this period shall be considered as an admission of the offense in accordance with the nature of the investigation”*. Paragraph 5.2.4 of the Directive states *“**Clubs are prohibited from paying members salaries or signing bonuses in advance**”*. Also, paragraph 6 of the Directive states *“The club or club member is required to respond to any request made by the committee and **must co-operate fully** until the conclusion of the investigation [...]*” (Emphasis added)
93. In addition, the Sole Arbitrator notes that paragraph 7.4-7.5 of the Directive states:
- “7.4 Before taking any action based on the findings of an investigation, **the Committee shall provide the concerned club or club member with ten (10) working days’ notice to submit a written response and any supporting evidence.** (Emphasis added)*
- 7.5 If the concerned party fails to respond within the given time frame, or **if the response does not refute the findings of the investigation, the Committee shall consider the investigation report valid and approve it accordingly**”*. (Emphasis added)
94. Once the EPLSC investigation had established the fact that the Player had received additional payments in excess of his salary, the effect of the Directive was therefore to place on the Appellant (1) a duty to fully cooperate with the EPLSC under paragraph 5.5.16; and paragraph 6.5; (2) a duty to provide all relevant evidence to explain the

nature of these additional payments; and (3) the risk of sanctions being imposed, if the Appellant did not comply with these duties and failed to rebut the presumption that the additional payments were in breach of the Directive. As a result, the EPLSC was entitled to conclude that the additional payments to the Player were a breach of the Directive and (in the absence of a credible explanation) the Club and the Player were liable to receive sanctions in accordance with the regulations.

C. Was the Club subject to a process that was procedurally unfair and denied a fair hearing?

95. The Sole Arbitrator notes the Appellant's submission that the proceedings by the Ethiopian authorities were procedurally unfair. The Appellant submits that there was an incorrect legal basis for the sanctions in breach of the FIFA RSTP Article 14 (contractual stability) and Article 22 (jurisdiction over disputes). The Club argues that it did not enter contractual relations with the Player(s) until August 2024. The Club asserts that it cannot therefore be held liable for private bank transactions made to individuals that were not under contract; not registered; and not receiving salaries from the Club. The Sole Arbitrator is not persuaded by this submission. The Player did not formally sign for the Club until September 2024 and some of the additional payments were made before the Player was signed by the Club. The Sole Arbitrator notes that paragraph 5.2.4 of the Directive was drafted to ensure that "*Clubs are prohibited from paying members salaries or signing bonuses in advance*". Therefore, the Club's submission that payments received before the Player officially signed for the club is not persuasive as paragraph 5.2.4 specifically prohibits advance payments made to players. Considering the above, once the EPLSC requested an explanation relating to the additional payments, which the EPLSC alleged to include advance payments by the Club, the Appellant had a duty to co-operate with the EPLSC (under paragraph 5.5.16 and paragraph 6.5 of the Directive) and provide any relevant evidence available to it and/or the Player to corroborate the generic explanation provided, that the additional payments to the player were legitimate and came from private personal transfers made by family members, friends and acquaintances (as confirmed in the Appellant's written response provided on 27 April 2026 regarding the Sole Arbitrator's questions). Therefore, in the absence of a credible explanation from the Appellant for the payments, the EPLSC was entitled to conclude that the payments were designed to circumvent the Directive in breach of the salary cap regulations.
96. The Appellant also submits that there has been a misapplication of Third-Party Influence Principles under the FIFA RSTP and the FIFA Disciplinary Code. In addition, the Appellant asserts that the Appealed Decision erroneously attributes third party transactions to the Club without evidence of Club involvement. The Appellant argues that the burden of verifying third party deposits does not rest with the Club unless demonstrably linked. This submission fails to consider the requirements of the Directive including, as mentioned above, the duty of the Club to co-operate; and the duty to provide the EPLSC with all relevant evidence to prove that the additional payments made to the Player were legitimate and did not breach the Directive. In the absence of a credible explanation for the additional payments, the EPLSC was entitled to conclude that there had been a breach of salary cap regulations. The EPLSC's position is supported by its response to the Sole Arbitrator's written questions dated 24 April 2026.

In those submissions, the EPLSC alleged that the investigation was initiated following repeated whistleblower reports and formal complaints alleging irregular payments. The EPLSC stated that the investigative approach taken relied primarily on objective financial analysis specifically comparing (i) the salary amounts officially registered by the Club and (ii) the actual funds received in the player's registered bank accounts. The submissions state that: *“Two players were initially identified for scrutiny. **One player [Mr. Medhane Birhane Gebremariam] successfully demonstrated that the additional funds originated from independent and lawful sources unrelated to the club and was therefore cleared of any wrongdoing. However, the second player [Mr. Yeabsira Tesfaye Kumsa] failed to provide any credible evidence to justify the excess funds”***. (Emphasis Added) The Sole Arbitrator notes that in these circumstances, if the Player cooperated with the EPLSC, as required by the Directive, and followed the approach taken by Mr Gebremariam, and *“demonstrated that the funds originated from lawful sources”*, he too – and the Club - may have been cleared of wrongdoing.

97. The Appellant submits that there was a violation of FIFA principles and access to a fair appeal in accordance with FIFA Statutes and the FIFA Code of Ethics. The Appellant argues that EFF Appeal Committee failed to act independently, and the Club was denied a meaningful opportunity for appeal, contrary to FIFA's standards for adjudicatory bodies. The Appellant also asserts that the decision was arbitrary, disproportionate and violates FIFA's commitment to transparency, a fair hearing and accountability enshrined in the FIFA Disciplinary Code and FIFA Club Licensing Regulations. However, the First Respondent states that the EFF, as the national federation entrusted with the governance of football in Ethiopia, it has the authority to recognise and enforce compliance mechanisms including financial integrity guidelines. The Directive was approved during a General Assembly, where all Premier League clubs were represented; upon entering the Premier League, all clubs agree to adhere to the operational and regulatory instruments of the EPLSC and EFF; and the EFF Disciplinary Guidelines, specifically Articles 90 (1) and 100 provide for the authority of oversight committees and for appellate mechanisms, which were observed in this case. Therefore, the EFF and the EPLSC acted strictly within their statutory and regulatory powers throughout the process and ensured that the Appellant was granted the full opportunity to be heard. In addition, the Second Respondent submits that Article 12 of the FIFA Disciplinary Code provides that sanctions may be “disciplinary, financial or both”. Therefore, the allegation that the FPSC acted arbitrarily or lacked independence is unsubstantiated. At every stage of the process the EFF and EPLSC ensured procedural fairness, transparency and integrity. The FPSC operates as an autonomous organisation in accordance with Article 58 of the FIFA Statutes, the FIFA Disciplinary Code and is complemented by a fully independent appeal mechanism. In addition, as mentioned at paragraph 83 above, the Sole Arbitrator finds that there is consistent CAS jurisprudence confirming that violations of due process and/or the right to be heard at a previous instance are cured in the case of a *de novo* hearing before CAS” (See CAS 2022/A/9078 para 122; CAS 2013/A/3262, CAS 2011/A/2594, and CAS 2018/A/5853).

98. As the panel in CAS 1998/A/208 (at paras 5.3 et seq.) correctly stated:

“[t]he virtue of an appeal system which allows for a full rehearing before an appellant body is that issues of fairness or otherwise of the hearing before the tribunal of first

instance fade into the periphery [...] The Panel therefore finds it unnecessary to consider the charge made by the Appellants as to FINA's violation of due process".

99. As the procedure before CAS is *de novo*, it follows from the above that the Appellant's submissions concerning the violation of due process and/or the right to be heard must be dismissed.

D. Conclusion

100. As a result of the above, the Sole Arbitrator concludes that the Appeal must be dismissed, and the Appealed Decision confirmed. Once the EPLSC investigation had established the fact that the Player had received additional payments in excess of his salary, the effect of the Directive was to place on the Appellant: first, a duty to fully cooperate with the EPLSC under paragraph 5.5.16 and paragraph 6.5; secondly, a duty to provide all relevant evidence to explain the nature of the additional payments; and thirdly, the risk of being subject to sanctions if it failed to provide evidence to confirm the legitimacy of the additional payments to the Player. As the Appellant did not comply with these duties, it failed to rebut the presumption that the additional payments breached the Directive. Therefore, the EFF and the EPLSC were entitled to conclude that the additional payments were in breach of the salary cap regulations.
101. The Appellant was not subject to proceedings that were unfair, and any violations of due process and/or the right to be heard are cured by the *de novo* proceedings before CAS in any event. The Appellant was given an opportunity to respond to the EPLSC investigation to rebut the presumption that the additional payments received by the Player were in breach of the Directive (as successfully argued regarding the Appellant's other player, Mr Gebremariam). This required the Appellant to cooperate with the EPLSC and provide the evidence required to satisfy the obligations created by paragraphs 5, 6 and 7 of the Directive, which the Club was unable to do regarding the additional payments to the Player.
102. As a result of the above, the Appeal by Mekelle 70 Enderta FC is dismissed.

XII. COSTS

(...)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by Mekelle 70 Enderta FC on 17 April 2025 with respect to the decision issued by the EFF Appeal Committee on 1 April 2025 is dismissed.
2. The decision rendered on 1 April 2025 by the EFF Appeal Committee is confirmed.
3. (...).
4. (...).
5. (...).
6. All other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland
Date: 29 September 2026

THE COURT OF ARBITRATION FOR SPORT

Mr Kwadjo Adjepong OBE
Sole Arbitrator